**270.11 POWERS; MEETINGS.**

Subdivision 1. **Commissioner of revenue to act as State Board of Equalization.** The commissioner of revenue shall have and exercise all the rights, powers and authority by law vested in the State Board of Equalization with full power and authority to review, modify, and revise all of the acts and proceedings of the commissioner in so far as they relate to the equalization and valuation of property assessed for taxation, as prescribed by section 270.12.

Subd. 2. MS 2004 [Repealed, 2005 c 151 art 1 s 117]

Subd. 3. MS 2004 [Repealed, 2005 c 151 art 1 s 117]

Subd. 4. MS 2004 [Repealed, 2005 c 151 art 1 s 117]

Subd. 5. MS 2004 [Repealed, 2005 c 151 art 1 s 117]

Subd. 6. MS 2004 [Repealed, 2005 c 151 art 1 s 117]

Subd. 7. MS 2004 [Repealed, 2005 c 151 art 1 s 117]

**History:** *(2365) 1907 c 408 s 12; 1909 c 294 s 1,5; 1971 c 564 s 1,2; 1973 c 582 s 3; 1974 c 521 s 28; 1975 c 46 s 2; 1975 c 339 s 2; 1977 c 434 s 1; 1980 c 437 s 1; 1Sp1981 c 1 art 8 s 1; 1982 c 424 s 130; 1985 c 300 s 2; 1986 c 444; 1987 c 268 art 7 s 18,19; 1988 c 719 art 5 s 84; 1989 c 329 art 13 s 20; 1Sp1989 c 1 art 9 s 8; 1991 c 291 art 12 s 2; 2014 c 308 art 9 s 13*