271.08 FINDINGS OF FACT; DECISION, ENTRY OF JUDGMENT.

Subdivision 1. **Written order.** The Tax Court, except in Small Claims Division, shall determine every appeal by written order containing findings of fact and the decision of the Tax Court. A memorandum of the grounds of the decision shall be appended. Notice of the entry of the order and of the substance of the decision shall be mailed to all parties. A motion for rehearing, which includes a motion for amended findings of fact, conclusions of law, or a new trial, must be served by the moving party within 30 days after mailing of the notice by the court as specified in this subdivision, and the motion must be heard within 30 days thereafter, unless the time for hearing is extended by the court within the 30-day period for good cause shown.

Subd. 2. **Entry of judgment.** Upon the filing of the order of the Tax Court, described in subdivision 1, with the court administrator of the Tax Court, judgment shall be entered thereon in the same manner as in the case of an order of the district court.

History: *(2362-17) 1939 c 431 art 6 s 17; 1945 c 604 s 25; 1965 c 698 s 3; 1973 c 582 s 3; 1976 c 134 s 78; 1977 c 307 s 14,29; 1Sp1986 c 3 art 1 s 82; 1997 c 84 art 6 s 15; 1Sp2017 c 1 art 8 s 3*