271.09 APPEALS AND REVIEWS.

Subdivision 1. **Exclusive remedy.** Except as otherwise provided in sections 270C.86, and 271.01, subdivision 5, unless an appeal is taken to the district court, the right of appeal herein provided shall be the exclusive remedy for reviewing the action of the commissioner of revenue or the appropriate unit of government respecting any tax, assessment, or other obligation as defined in section 271.01, subdivision 5. Upon any appeal taken by a taxpayer, the decision of the Tax Court, or the decision of the supreme court upon review thereof, as the case may be, shall be final and conclusive upon all parties to the proceedings as to all matters at issue determined by such decision. In all cases the decision of the Tax Court upon appeal, or of the supreme court upon review, as the case may be, shall stand in lieu of the order of the commissioner or the appropriate unit of government from which the appeal was taken.

Subd. 2. **Review by Tax Court conclusive.** Except as provided in section 271.01, subdivision 5, in all cases other than those wherein the taxpayer has appealed to the Tax Court or has agreed in writing that the decision upon appeal or review shall be conclusive, all rights of action or defenses in the courts of the state respecting any tax, fee, or assessment, now afforded the taxpayer by law shall be preserved.

Subd. 3. **Tax due obligation.** At the time of the taking of an appeal to the Tax Court, the taxpayer shall pay at least the amount of the tax or other obligation conceded by the taxpayer to be due, if any, when it becomes due provided that this shall not relieve the taxpayer from complying with any other requirements of law. The provisions of sections 273.125, subdivision 5, and 278.03 shall govern the filing with the Tax Court of an appeal dealing with property valuation, assessment, or taxation for property tax purposes, as if the appeal had been taken to the district court.

History: *(2362-18) 1939 c 431 art 6 s 18; 1963 c 740 s 25; 1965 c 698 s 3; 1973 c 582 s 3; 1976 c 134 s 78; 1977 c 307 s 15-17,29; 1993 c 375 art 3 s 6,48; 2005 c 151 art 2 s 17*