271.10 REVIEW BY SUPREME COURT.

Subdivision 1. **Certiorari.** A review of any final order of the Tax Court may be had upon certiorari by the supreme court upon petition of any party to the proceedings before the Tax Court. Such review may be had on the ground that the Tax Court was without jurisdiction, that the order of the Tax Court was not justified by the evidence or was not in conformity with law, or that the Tax Court committed any other error of law.

Subd. 2. **Service of writ.** Within 60 days after notice of the making and filing of the order of the Tax Court, or the making and filing of an order on a motion for rehearing, which includes a motion for amended findings of fact, conclusions of law, or a new trial, the petitioner for review shall obtain from the supreme court a writ of certiorari, and shall serve the same upon all other parties appearing in the proceedings before the Tax Court, and shall file the original, with proof of such service, with the court administrator of the Tax Court. Every petitioner, except the attorney general, the commissioner of revenue, the state and its political subdivisions, shall also pay to the court administrator the fee prescribed by rule 103.01 of the Rules of Civil Appellate Procedure which shall be disposed of in the manner provided by that rule, and file a bond or make a deposit in like manner and amount as in case of an appeal from the district court. The fee shall be disposed of as in such case. Return upon the writ shall be made to the supreme court and the matter shall be heard and determined by the court as in other certiorari cases, subject to the provisions hereof and to such rules as the court may prescribe for cases arising hereunder.

History: *(2362-19) 1939 c 431 art 6 s 19; 1943 c 174 s 4; 1965 c 698 s 3; 1971 c 686 s 3; 1973 c 582 s 3; 1976 c 134 s 78; 1976 c 239 s 40; 1977 c 307 s 18,29; 1Sp1981 c 1 art 8 s 2; 1Sp1986 c 3 art 1 s 82; 1997 c 84 art 6 s 16*