270C.88 ORDERS; DECISIONS.

Subdivision 1. **In writing.** Any order or decision of the commissioner increasing or decreasing any tax, assessment, or other obligation by a sum exceeding $1,000 on real or personal property, or the net tax capacity thereof, or other obligation relating thereto, the result of which is to increase or decrease the total amount payable under the property tax laws, including penalties and interest, by a sum exceeding $1,000, must bear the written signature or facsimile signature of the commissioner or the commissioner's delegate. Written approval of the commissioner or a delegate shall not be required with respect to orders reducing net tax capacity of property by reason of its classification as a homestead.

Subd. 2. **Only official actions of county board or other agency acted upon.** No action requiring the recommendation or approval of any county board or other public agency shall be taken by the commissioner, or any other employees or agents of the department, unless such recommendation or approval shall have been made upon official action by such county board or other agency, entered upon the minutes or record of its proceedings as a public record, showing the names of the taxpayers and other persons concerned and the amounts involved, and so certified by the recording officer of such board or agency.

History: *2005 c 151 art 1 s 95*