270C.89 COUNTY ASSESSOR'S REPORTS OF ASSESSMENT FILED WITH COMMISSIONER.

Subdivision 1. **Initial report.** Each county assessor shall file with the commissioner a copy of preliminary assessment information that the commissioner may require under section 270C.85, subdivision 2, clause (4), that will be acted upon by the local and county boards of review. The assessor of each county in the state shall file with the commissioner, within ten working days following final action of the local board of review or equalization and within five days following final action of the county board of equalization, any changes made by the local or county board.

Subd. 2. **Final report.** The final assessment information after adjustments by the State Board of Equalization and inclusion of any omitted property shall be reported to the commissioner under section 270C.85, subdivision 2, clause (4).

History: *2005 c 151 art 1 s 96,116; art 5 s 2; 1Sp2017 c 1 art 15 s 10; 1Sp2019 c 6 art 18 s 2,3*