270C.921 MUNICIPALITY MAY BE PARTY TO TAX HEARING.

Any city, town, school district, or county (all of which governmental subdivisions shall be embraced in the word "municipality" as used in sections 270C.921 to 270C.928) may appear at and become a party to any proceedings before the commissioner under section 270C.92 held for the purpose of equalizing or assessing any real or personal property in the municipality, or reducing the net tax capacity of any such property. For that purpose the municipality may employ counsel and disburse money for other expenses in connection with the proceedings, on duly itemized, verified claims, which shall be audited and allowed as now provided by law for the allowance of claims against a municipality. It shall be the duty of the commissioner, at the time of a hearing, to grant the municipality, at its request, any further reasonable time as may be necessary for the municipality to prepare for further hearing. Before granting any reduction in net tax capacity exceeding $100,000, it shall be the duty of the commissioner, when any taxpayer or property owner has applied to the commissioner after June 30, 1983, for a reduction of the net tax capacity of any real or personal property in an amount exceeding $100,000, to give written notice to the officials of the municipality where the property is located and to permit the municipality to have reasonable opportunity to be heard at any proceedings concerning such reduction.

History: *2005 c 151 art 1 s 100*