273.03 REAL ESTATE; ASSESSMENT; METHOD.

Subdivision 1. **Assessment books.** The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. The auditor shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if known; and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation may be appended to the personal property assessment book. The assessment books and blanks for real and personal property shall be in readiness for delivery to the assessors on or before the first Monday in December of each year.

Subd. 2. **Election to use card ledger or electronic data system.** Any county in this state which employs a county assessor who maintains a unit card ledger system or similar system of real estate and the market value and net tax capacities ascertained by the assessor affecting such real estate, and which county has established an electronic data processing system or similar system to perform the processing of assessment and tax accounting, may discontinue the preparation of assessment books as provided in subdivision 1. The election to discontinue the preparation of assessment books as defined in subdivision 1 shall be made by the county auditor.

Subd. 3. MS 2012 [Repealed, 2014 c 308 art 9 s 94]

History: *(1986) 1905 c 86; 1913 c 503; 1917 c 297; 1921 c 86; 1947 c 331 s 1; 1963 c 781 s 1; 1965 c 624 s 2; 1969 c 709 s 2; 1973 c 582 s 3; 1975 c 339 s 8; 1975 c 437 art 8 s 3; 1980 c 423 s 3; 1986 c 444; 1988 c 719 art 5 s 84; 1989 c 329 art 13 s 20; 1993 c 375 art 3 s 11; 2006 c 212 art 3 s 23*