270C.927 INCREASE IN NET TAX CAPACITY; ADDITIONAL TAXES.

If the final order and judgment in a hearing before the commissioner under section 270C.92, or any appeal thereof, result in raising the net tax capacity of the property affected by the proceedings, the county officers shall, for the next ensuing year, in addition to the regular taxes levied for such ensuing year, levy, extend, and spread against such property, if real property, or against the owner thereof, if personal property, a tax equal to the difference between the taxes actually levied and extended against such property, or owner, for the year in question and the taxes which should have been levied or extended against such property, or owner, at the increased net tax capacity as finally determined.

History: *2005 c 151 art 1 s 106*