278.07 JUDGMENT; AMOUNT; COSTS.

Judgment shall be for the amount of the taxes for the year as the court shall determine the same, less the amount paid thereon, if any. If the tax is sustained in the full amount levied or increased, costs and disbursements may, in the discretion of the court, be taxed and allowed as in delinquent tax proceedings and shall be included in the judgment. If the tax so determined is decreased from the amount originally levied, the court may, in its discretion, award disbursements to the petitioner, which shall be taxed and allowed and be deducted from the amount of the taxes as determined unless there has been a previous offer of reduced taxes that was rejected by the petitioner, in which case the award of costs and disbursements is governed by Minnesota Rules of Civil Procedure, rule 68. If there be no judgment for taxes, a judgment may be entered determining the right of the parties and for the costs and disbursements as taxed and allowed.

History: *(2126-7) 1935 c 300 s 7; 1986 c 473 s 7; 1997 c 231 art 16 s 8*