273.37 COMPANIES SUPPLYING ELECTRIC POWER.

Subdivision 1. **Listing and assessment where situated.** Personal property of electric light and power companies, and other individuals and partnerships supplying electric light and power, having a fixed situs outside of the corporate limits of cities shall be listed and assessed in the district where situated, except as otherwise provided.

Subd. 2. **Listing and assessment by commissioner.** Transmission lines of less than 69 kv, transmission lines of 69 kv and above located in an unorganized township, and distribution lines, and equipment attached thereto, having a fixed situs outside the corporate limits of cities except distribution lines taxed as provided in sections 273.40 and 273.41, shall be listed with and assessed by the commissioner of revenue in the county where situated and the values provided to the city or county assessor by order. The commissioner shall assess such property at the percentage of market value fixed by law; and, on or before August 1, shall certify to the auditor of each county in which such property is located the amount of the assessment made against each company and person owning such property. If the commissioner determines that the amount of the assessment certified on or before August 1 is in error, the commissioner may issue a corrected certification on or before October 1. The commissioner may correct errors that are merely clerical in nature until December 31.

Subd. 3. MS 2004 [Repealed, 2005 c 151 art 5 s 46]

History: *(2012-1) 1925 c 306 s 1; 1939 c 321 s 1; 1949 c 554 s 1; 1971 c 427 s 19; 1973 c 123 art 5 s 7; 1973 c 582 s 3; 1980 c 607 art 10 s 2; 1987 c 268 art 6 s 33; art 7 s 36; 1988 c 719 art 5 s 28; 1Sp1989 c 1 art 9 s 27; 1995 c 264 art 3 s 12; 2000 c 490 art 5 s 15; 2008 c 154 art 13 s 32; 2009 c 88 art 10 s 10; 2011 c 112 art 3 s 6; 2014 c 308 art 10 s 7*