383D.73 ASSESSMENT REVIEW.

The governing body or town board of any home rule charter or statutory city or town in Dakota County may transfer the duties of the city or town board of review or board of equalization under chapter 274, to the county board of equalization. A transfer of duties as permitted by this section is permanent and must be communicated to the county assessor before December 1 of any year to be effective for the next year. The county board of equalization shall meet during April, May, and June at the places determined by the county board of commissioners. The county assessor shall attend each meeting of the county board of equalization at which public testimony is to be taken.

History: *1991 c 338 s 2*