270C.922 MUNICIPALITY MAY REQUEST TAX HEARING.

Any municipality may, at any time within ten days after the final adjournment of the county board of equalization of the county in which the municipality is located or within ten days after the filing with the auditor of such county of any order of the commissioner reducing the net tax capacity of any property in the municipality, file a written request with the commissioner for a hearing under section 270C.92 upon the equalization or assessment of any property within the municipality, specifying the property and the name and address of the owner thereof, as they appear from the assessment books. The commissioner shall then order a hearing and mail a notice stating the time and place of the hearing to the municipality and to the owner of the property. It shall be the duty of the commissioner, at the time of a hearing, to grant the municipality, at its request, such further reasonable time as may be necessary for the municipality to prepare for further hearing.

History: *2005 c 151 art 1 s 101*