270C.924 FINDINGS OF FACT AND ORDER; APPEALS.

Subdivision 1. **Findings of fact.** For hearings held under section 270C.92, the commissioner shall determine the controversy upon the evidence produced at the hearing and shall make and file written findings of fact and an order determining the controversy. In the equalization and determination of net tax capacities, the findings and net tax capacities as given by the assessor of the local assessment district shall be considered as prima facie correct. Copies of the order and findings shall be mailed to all parties appearing at the hearing and to the auditor of the county in which the property is located.

Subd. 2. **Appeal by municipality.** Any municipality which has appeared in the proceedings, and which is aggrieved by the order of the commissioner reducing the net tax capacity of any of the property, or failing to increase the net tax capacity, may have the order of the commissioner reviewed by appeal to the court of appeals, on either of the following grounds: (1) that the determination of the commissioner was not in accordance with the property tax laws, or that the commissioner committed any other error of law; or (2) that the findings of fact and determination of net tax capacity were unwarranted by or were contrary to the weight of the evidence.

Subd. 3. **Appeal by property owner.** Any owner of property who has appeared in the proceedings and who is aggrieved by the order of the commissioner raising the net tax capacity of the property, or failing to reduce the net tax capacity, may have the order of the commissioner reviewed on appeal to the court of appeals in like manner and upon the same grounds as provided for review on the appeal of any municipality.

History: *2005 c 151 art 1 s 103*