274.175 VALUES FINALIZED.

The assessments recorded by the county assessor and the county auditor under sections 273.124, subdivision 9; 274.16; 274.17; or other law for real and personal property are final on July 1 of the assessment year, except for property added to the assessment rolls under section 272.02, subdivision 38, and assessments certified to the auditor under sections 270.87; 273.33, subdivision 2; 273.37, subdivision 2; and 273.3711 or deleted because of tax forfeiture pursuant to chapter 281. No changes in value may be made after July 1 of the assessment year, except for corrections permitted in sections 273.01 and 274.01, or assessments certified to the auditor under sections 270.87; 273.33, subdivision 2; 273.37, subdivision 2; and 273.3711.

History: *1Sp1989 c 1 art 9 s 30; 1990 c 480 art 7 s 16; 2009 c 88 art 10 s 14; 2011 c 112 art 3 s 8*