

Subd. 3. If an employer notifies the commissioner that he intends to contest the citation or the proposed assessment of penalty or the employee or the employee representative notifies the commissioner that he intends to contest the time fixed for abatement in the citation issued under section 182.66, the citation, the type of alleged violation, the proposed penalty, or notification issued under subdivisions 1 or 2, the commission shall conduct a hearing in accordance with the applicable provisions of chapter 15, for hearings in contested cases. The rules of procedure prescribed by the commission shall provide affected employees or representatives of affected employees an opportunity to participate as parties to hearings under this subdivision.

Approved June 4, 1975.

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**CHAPTER 376—H.F.No.669**

[Coded in Part]

*An act relating to taxation; assessment and collection of personal property taxes on mobile homes; amending Minnesota Statutes 1974, Section 273.13, Subdivision 3; and Chapter 274, by adding a section.*

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:**

Section 1. Minnesota Statutes 1974, Section 273.13, Subdivision 3, is amended to read:

**Subd. 3. TAXATION; MOBILE HOMES; PERSONAL PROPERTY; CLASS 2.** All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class 2 and shall be valued and assessed at 26 percent of the full and true value thereof.

**CLASS 2a.** All mobile homes, as defined in section 168.011, subdivision 8, shall constitute class 2a and shall be valued and assessed at 40 percent of the full and true market value thereof. The valuation of class 2a property shall be subject to review as are other property values. The county treasurer shall mail to the taxpayer a statement of the tax due, determined by applying the rate of levy of the preceding year, not later than August 1 in the year of assessment. All unpaid taxes on mobile homes shall be deemed delinquent on September 1 in the year of assessment, and thereupon a penalty of eight percent shall attach and be charged upon all such taxes. Failure to timely pay the tax hereunder shall be treated in all respects as a default in payment of the personal property tax and shall be subject to all procedures and penalties applicable thereto and the taxes payable thereon in the manner provided in this act.

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Sec. 2. Minnesota Statutes 1974, Chapter 274, is amended by adding a section to read:

**[274.19] ASSESSMENT OF CLASS 2a PROPERTY.** Subdivision 1. Each mobile home constituting class 2a property shall be valued each year by the assessor and be assessed with reference to its value on January 2 of that year. Notice of the value shall be mailed to the person to be assessed at least ten days before the meeting of the local board of review or equalization. The notice shall contain the amount of valuation in terms of market value, the assessor's office address, and the date, place, and time set for the meeting of the local board of review or equalization and the county board of equalization.

Subd. 2. On or before May 1, the assessor shall return to the county auditor his assessment books relating to the assessment of class 2a property. After receiving the assessment books, the county auditor shall determine the tax to be due by applying the rate of levy of the preceding year and shall transmit a list of the taxes to the county treasurer not later than May 30.

Subd. 3. Not later than July 15 in the year of assessment the county treasurer shall mail to the taxpayer a statement of tax due on class 2a property. The taxes shall be due on the last day of August. Taxes remaining unpaid after the due date shall be deemed delinquent, and a penalty of eight percent shall be assessed and collected as part of the unpaid taxes. On September 10 the county treasurer shall make a list of taxes remaining unpaid and shall certify the list immediately to the clerk of district court, who shall issue warrants to the sheriff for collection.

Subd. 4. Any person who claims that his class 2a property has been unfairly or unequally assessed, or that such property has been assessed at a valuation greater than its real or actual value, or that the tax levied against the same is illegal, in whole or in part, or has been paid, or that the property is exempt from the tax so levied, may have the validity of his claim, defense or objection determined by the district court of the county in which the tax is levied by filing a petition for such determination, in the office of the clerk of the district court on or before the first day of September of the year in which such tax becomes payable.

Subd. 5. Payment of the tax shall be a condition precedent to the filing of a petition for review by the district court unless the court permits the petition to be filed without payment pursuant to section 277.011, subdivision 3. The petitioner, upon ten days notice to the county attorney and to the county auditor, given at least ten days prior to the last day of August, may apply to the court for permission to file the petition without such payment.

Subd. 6. If the local board of review or equalization or the county board of equalization change the assessor's valuation of class 2a prop-

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erty, the change shall be transmitted to the county auditor, who shall immediately recompute the tax and advise the treasurer of the corrected tax. If the property is entitled to homestead classification and tax credit pursuant to section 273.13, subdivision 16, the auditor shall also take appropriate action to reflect the reduction in tax.

Subd. 7. The tax assessed on class 2a property shall be deemed to be a personal property tax and laws relating to assessment, review, and collection of personal property taxes shall be applicable to this tax, if not inconsistent with provisions in this act.

Sec. 3. This act is effective for taxes payable in 1976 and subsequent years.

Approved June 4, 1975.

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### CHAPTER 377—H.F.No.674

[Coded in Part]

*An act relating to taxation; providing for additional powers to commissioner of revenue for collection of unpaid tax; providing for third party liability for withholding tax; changing rates of penalty and interest; providing that contractors shall give bond for certain unpaid taxes; amending Minnesota Statutes 1974, Chapters 270; 291; 292; by adding sections; Sections 270.07, Subdivisions 1 and 5; 270.075, Subdivision 2; 270.076, Subdivision 2; 273.41; 290.087, Subdivisions 4 and 5; 290.45, Subdivision 2; 290.53, Subdivisions 1 and 2; 290.92, Subdivision 15, and by adding a subdivision; 290.93, Subdivision 10; 290.934, Subdivision 1; 290.988, Subdivisions 2 and 3; 291.11, Subdivision 5; 291.15; 291.18; 291.35; 291.46; 292.12, Subdivision 1; 294.03, Subdivisions 1 and 2; 296.15, Subdivisions 1 and 2; 297.07, Subdivision 4; 297.35, Subdivision 5; 297A.35, Subdivision 1; 297A.39, Subdivision 7; 298.09, Subdivision 4; 574.26; 574.261, Subdivision 1; repealing Minnesota Statutes 1974, Section 292.11.*

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1974, Section 270.07, Subdivision 1, is amended to read:

**270.07 TAXATION; COMMISSIONER OF REVENUE; POWERS AND DUTIES; PENALTIES AND INTEREST; POWER TO ABATE.** Subdivision 1. The commissioner of revenue shall prescribe the form of all blanks and books required under this chapter. He shall hear and determine all matters of grievance relating to taxation. Except as otherwise provided by law, he shall have power to grant such reduction or abatement of assessed valuations or taxes and of any costs, penalties or interest thereon as he may deem just and equitable, and to order the refundment, in whole or in part, of any taxes, costs, penalties or interest thereon which have been erroneously or unjustly paid. Application

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