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**CHAPTER 362—H.F.No.2668**

*An act relating to taxation, providing for hearings before the commissioner in certain property tax reductions, amending Minnesota Statutes 1971, Section 270.19.*

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

Section 1. Minnesota Statutes 1971, Section 270.19, is amended to read:

**270.19 TAXATION; PROPERTY TAX; REDUCTION HEARINGS; MUNICIPALITIES TO BE PARTY TO TAX HEARINGS.** Any city, town, ~~village, borough,~~ school district, or county (all of which governmental subdivisions shall be embraced in the word "municipality" as used hereinafter) may appear at and become a party to any proceedings before the commissioner of ~~taxation-revenue~~ held for the purpose of equalizing or assessing any real or personal property in such municipality, or reducing the assessed valuation of any such property. For that purpose any such municipality may employ counsel and disburse money for other expenses in connection with such proceedings, on duly itemized, verified claims, which shall be audited and allowed as now provided by law for the allowance of claims against a municipality. It shall be the duty of the commissioner of ~~taxation-revenue~~, at the time of such hearing, to grant the municipality, at its request, such further reasonable time as may be necessary for such municipality to prepare for further hearing. Before granting any reduction in assessed valuation exceeding ~~\$30,000~~ \$50,000, it shall be the duty of the commissioner of ~~taxation-revenue~~, when any taxpayer or property owner has applied for a reduction of the assessed valuation of any real or personal property in an amount exceeding ~~\$30,000~~ \$50,000, to give written notice to the officials of the municipality wherein such property is located and to permit such municipality to have reasonable opportunity to be heard at any proceedings concerning such reduction.

Approved April 5, 1974.

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**CHAPTER 363—H.F.No.2670**

*An act relating to taxation; providing for notice of valuation of real property; amending Minnesota Statutes 1971, Section 273.121.*

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

Section 1. Minnesota Statutes 1971, Section 273.121, is amended to read:

Changes or additions indicated by underline deletions by ~~strikeout~~

**273.121 TAXATION; PROPERTY TAX; VALUATION OF REAL PROPERTY, NOTICE.** ~~If the Any~~ county assessor ; ~~or village~~ or city assessor having the powers of a county assessor, ~~values any valuing~~ taxable real property at an amount greater than the amount of its valuation for the previous year; he shall in each assessment year notify the person to be assessed if the person's address is known to the assessor, otherwise the occupant of the property. The notice shall be in writing and shall be sent by ordinary mail at least ten days before the meeting of the local board of review or equalization. It shall contain the amount of the ~~increase-valuation~~ in terms of market value, the assessor's office address, and the dates, places, and times set for the meetings of the local board of review or equalization and the county board of equalization. If such valuation is limited by section 273.11, the notice shall also contain the valuation as limited therein. If the assessment roll is not complete, the notice shall be sent by ordinary mail at least ten days prior to the date on which the board of review has adjourned. The assessor shall attach to the assessment roll a statement that the notices required by this section have been mailed. Any such assessor who is not provided sufficient funds from his governing body to provide such notices, may make application to the commissioner of ~~taxation-revenue~~ to finance such notices. The commissioner of ~~taxation-revenue~~ shall conduct an investigation and if he is satisfied that ~~such increases should be made and~~ the assessor does not have the necessary funds, issue his certification to the state auditor of the amount necessary to provide such notices. The state auditor shall issue a warrant for such amount and shall deduct such amount from any state payment to such county or municipality. The necessary funds to make such payments are hereby appropriated. Failure to receive the notice shall in no way affect the validity of the assessment, the resulting tax, the procedures of any board of review or equalization, or the enforcement of delinquent taxes by statutory means.

Sec. 2. This act is effective the day following its final enactment.

Approved April 5, 1974.

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#### CHAPTER 364—H.F.No.2728

*An act relating to state government; revising the civil service law; amending Minnesota Statutes 1971, Sections 15A.071; 43.05, Subdivision 2, as amended; 43.09, Subdivision 2, as amended; 43.12, Subdivisions 1 and 3, as amended; 43.121, Subdivisions 1, 2, as amended, and 3; 43.126, Subdivisions 2, 3, and 4; 43.14, Subdivision 2; 43.19, Subdivision 2, as amended; 43.20; 43.222; 43.25; 43.26, Subdivisions 1 and 2; 43.30; 43.31; and Laws 1973, Chapter 720, Section 78; repealing Minnesota Statutes 1971, Sections 15A.20, Subdivisions 4 and 5; 43.01, Subdivisions 3 and 4; and 43.22, Subdivision 8; and Laws 1973, Chapter 765, Section 23.*

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

Changes or additions indicated by underline deletions by ~~strikeout~~