

Sec. 14. Minnesota Statutes 1976, Section 214.01, Subdivision 3, is amended to read:

Subd. 3. "Non-health related licensing board" means the board of teaching established pursuant to section 125.183, the board of barber examiners established pursuant to section 154.22, the board of cosmetology examiners established pursuant to section 155.04, the board of assessors established pursuant to section 270.41, the board of architecture, engineering and land surveying established pursuant to section 326.04, the board of accountancy established pursuant to section 326.17, the board of electricity established pursuant to section 326.241, the private detective and protective agent licensing board established pursuant to section 326.541, the board of boxing established pursuant to section 326.33, the board of examiners in watchmaking established pursuant to section 326.541, the board of boxing established pursuant to section 341.02, ~~and the board of abstractors established pursuant to section 386.63, and the peace officer standards and training board established pursuant to section 626.841.~~

Sec. 15. **APPROPRIATION.** Subdivision 1. TRANSFER OF EXISTING APPROPRIATIONS. The unencumbered and unexpended balance of all funds appropriated to the Minnesota peace officer training board are transferred and reappropriated to the Minnesota board of peace officer standards and training.

Subd. 2. There is appropriated to the Minnesota board of peace officer standards and training for the purposes specified in this act the sum of \$90,000 for the biennium ending June 30, 1979. Any unencumbered balance remaining in the first year shall not cancel but is available for the second year of the biennium.

Subd. 3. There is appropriated to the bureau of criminal apprehension the sum of \$115,000 for the training purposes specified in this act for the biennium ending June 30, 1979. Any unencumbered balance remaining in the first year shall not cancel but is available for the second year of the biennium.

Sec. 16. Minnesota Statutes 1976, Sections 626.844 and 626.854 are repealed.

Sec. 17. The effective date of this act is July 1, 1977.

Sec. 18. **TRANSITION PROVISIONS.** The Minnesota board of peace officer standards and training, created pursuant to section 1, supersedes and replaces the Minnesota peace officer training board. The Minnesota peace officer training board shall cease to exist on and after June 30, 1977.

Approved June 2, 1977.

CHAPTER 434—S.F.No.649

[Coded in Part]

An act relating to taxation; permitting certain appeals of assessments to the
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commissioner of revenue; providing for appointment of local assessors or termination of their offices; refining terms of senior citizens property tax freeze; eliminating assessors' bonds; eliminating certification of local treasurers' bonds; providing for appeal of property classification; defining certain powers of boards of equalization; clarifying redemption period for tax-forfeited lands; amending Minnesota Statutes 1976, Sections 270.11, Subdivision 7; 270.50; 273.011, Subdivision 4; 273.012, Subdivision 2; 273.04; 273.05, Subdivisions 1 and 2; 273.06; 273.061, Subdivision 3; 274.01, Subdivision 1; 274.13, Subdivision 1; 276.12; and 281.17; and Chapter 270, by adding a section.

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

Section 1. Minnesota Statutes 1976, Section 270.11, Subdivision 7, is amended to read:

Subd. 7. **TAXATION; ASSESSMENT; APPEARANCES BEFORE THE COMMISSIONER.** A property owner, other than a public utility, mining company or the metropolitan airport commission for which the original assessments are determined by the commissioner of revenue, may not appear before the commissioner for the purposes provided in subdivisions 5 or 6 unless a timely appearance in person, by counsel, or by written communication has been made before the county board of equalization as provided in section 274.13, to appeal the assessment of the property, or that he can establish that he did not receive notice of his market value at least five days before the local board of review meeting.

Sec. 2. Minnesota Statutes 1976, Chapter 270, is amended by adding a section to read:

[270.494] CERTAIN TOWNSHIPS AND CITIES OPTION TO ELECT TO REINSTATE THE OFFICE OF ASSESSOR. Notwithstanding the provisions of sections 270.49, 270.493, and section 7 of this act, a city or township in which the office of assessor has been eliminated because of failure of the city or township to certify by resolution to the commissioner of revenue its intention to employ or continue to employ a certified assessor on or before April 1, 1972, pursuant to section 270.49, or failure to hire a certified assessor prior to June 15, 1975, pursuant to sections 270.493 and 270.50, or failure to fill a vacancy in the office within 90 days pursuant to section 7 of this act, may elect, with the approval of the commissioner, to have the office of assessor reinstated by hiring a certified or accredited assessor. This section shall not apply to Ramsey county or to cities and townships located in counties which have elected a county assessment system in accordance with section 273.055.

Sec. 3. Minnesota Statutes 1976, Section 270.50, is amended to read:

270.50 EMPLOYMENT OF LICENSED ASSESSORS. Commencing June 15, 1975, no assessor shall be employed who has not been licensed as qualified by the board, provided the time to comply may be extended after application to the board upon a showing that licensed assessors are not available for employment. The board may license that a county or local assessor who has not received the training, but possesses the necessary qualifications for performing the functions of his office by the passage of an

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approved examination or may waive the examination if such person has demonstrated competence in performing the functions of his office for a period of time the board deems reasonable. The county or local assessing district shall assume the cost of training of its assessors in courses approved by the board for the purpose of obtaining the assessor's license to the extent of course fees, mileage, meals and lodging, and recognized travel expenses not paid by the state. If the governing body of any township or city fails to employ an assessor as required by sections 270.41 to 270.53, the assessment shall be made by the county assessor.

A town shall pay its assessor \$20 for each day the assessor is attending approved courses or taking the examination. In addition, the town shall pay its assessor \$10 for each approved course successfully completed and \$20 upon his licensure. The maximum payable to an assessor for successful completion of courses and licensure shall not exceed \$50.

In the case of cities incorporated or townships organized after the effective date of this act April 11, 1974 except cities or towns located in counties enumerated Ramsey county in section 391.01 or which have elected a county assessor system in accordance with section 273.055, the board shall allow the city or town adequate time 90 days from the latter of the effective date of this act or the date of incorporation or organization to employ a licensed assessor.

Sec. 4. Minnesota Statutes 1976, Section 273.011, Subdivision 4, is amended to read:

Subd. 4. **BASE TAX.** (a) Except as provided in clauses (b) and (c), the term "base tax" means the ad valorem tax legally due with respect to "qualified property" in the year preceding the year in which the "qualified home owner" thereof attains such status prior to June 1, unless such "qualified home owner" qualified for such status at an earlier date by reason of subdivision 2, clause (a) (ii); provided that where such status is attained on or after June 1, except as provided in the preceding sentence, the "base tax," notwithstanding the provisions of subdivision 5, shall be the "ad valorem tax" legally due in such year.

(b) In the case of property purchased by a person 65 years of age or older for homestead purposes with title held as provided in this section, the "base tax" shall be the tax which would have been due in the year following the year in which the property was purchased, computed as if the property had been homesteaded on January 2 of the year purchased.

(c) In the case of property constructed for homestead purposes by a person 65 years of age or older with title held as provided in this section, the "base tax" shall be the tax which is due in the year following the year in which the property was substantially completed and homesteaded as of January 2.

Sec. 5. Minnesota Statutes 1976, Section 273.012, Subdivision 2, is amended to read:

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Subd. 2. Where the "current tax" on "qualified property" is in excess of the "base tax" as established by the present "qualified home owner" on such property, there shall be allowed to the "qualified home owner" thereof a credit equal to the excess of current tax over base tax times the percentage specified in subdivision 3 as hereinafter provided under chapter 290. In the event that a "qualified home owner" entitled to the credit provided herein dies prior to the receipt thereof, his surviving spouse shall be entitled to such credit. If there be no spouse surviving him, the right to such credit shall lapse.

Sec. 6. Minnesota Statutes 1976, Section 273.04, is amended to read:

273.04 ASSESSORS, COMPENSATION. In cities other than cities of the first class and cities having home rule charters authorizing compensation in excess of that permitted by this section which are situated in counties having not less than 450,000 inhabitants and an assessed valuation, including money and credits, of more than \$450,000,000, the assessor and each deputy assessor shall be entitled to a rate of compensation established by the governing body, of not less than \$7.50 and not more than \$12.50 for each days service necessarily rendered by him, not exceeding 120 days in any one year, and mileage at the rate of ~~7 1/2 cents per mile~~ for each mile necessarily traveled by him in going to and returning from the county seat of such county to attend any meeting of the assessors of such county which may be legally called by the commissioner of revenue and also for each mile necessarily traveled by him in making his return of assessment to the proper officer of such county. When the county auditor shall direct an assessor to perform work additional to the work performed within the 120-day period, the assessor shall be paid for such additional work at the rate of \$1.20 per hour, but not to exceed \$200 in addition to the compensation hereinbefore provided. When the county auditor shall instruct an assessor to perform work in addition to the 120-day period and where the assessor has exceeded an amount of \$200 in addition to the compensation provided for work performed outside of the 120-day period, such assessor shall be reimbursed at the rate of \$1.20 per hour by the county auditor from county funds.

The duties of the assessor in such cities shall be as now prescribed by law.

Sec. 7. Minnesota Statutes 1976, Section 273.05, Subdivision 1, is amended to read:

273.05 ASSESSORS; APPOINTMENT, TERM, BOND AND OATH. Subdivision 1. **APPOINTMENT OF TOWN AND CITY ASSESSORS.** Notwithstanding any other provision of law all town assessors shall be appointed by the town board, and notwithstanding any charter provisions to the contrary, all city assessors shall be appointed by the city council or other appointing authority as provided by law or charter. Such assessors shall be residents of the state but need not be a resident of the town or city for which they are appointed. They shall be selected and appointed because of their knowledge and training in the field of property taxation. The term of all town and statutory city assessors shall expire on December 31, 1968. Thereafter all town and statutory city assessors shall be appointed for indefinite terms. Vacancies in the office of town or city assessor shall be filled within 90 days by appointment of the respective appointing authority indicated above. If the vacancy is not filled within 90 days, the office shall be terminated. When a vacancy in the office of town or city assessor is not filled by

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appointment as provided in this section before the first day of December following its occurrence, and it is imperative that the office of assessor be filled, the county auditor shall appoint some resident of the county as assessor for such town or city. The county auditor may appoint the county assessor as assessor for such town or city, in which case the town or city shall pay to the county treasurer the amount determined by the county auditor to be due for the services performed and expenses incurred by the county assessor in acting as assessor for such town or city. The term of any town or statutory city assessor in a county electing in accordance with section 273.052 shall be terminated as provided in section 273.055.

Sec. 8. Minnesota Statutes 1976, Section 273.05, Subdivision 2, is amended to read:

Subd. 2. **BOND AND OATH OF ASSESSORS.** Every person elected or appointed to the office of assessor, at or before the time of receiving the assessment books, shall file with the county auditor his bond to the state, to be approved by the auditor, in the penal sum of \$500, conditioned for the take and subscribe an oath that he will be diligent, faithful, and impartial in performance of the duties enjoined on him by law. Failure to give bond or to take the oath within the time prescribed shall be deemed a refusal to serve.

Sec. 9. Minnesota Statutes 1976, Section 273.06, is amended to read:

273.06 **DEPUTY ASSESSORS.** Any assessor who deems it necessary to enable him to complete the listing and valuation of the property of his town or district within the time prescribed, with the approbation of the county auditor, may appoint a well-qualified citizen of his town or district to act as his assistant or deputy, and may assign to him such portion of his district as he thinks proper. Each assistant so appointed, after giving bond and taking the required oath, shall perform, under the direction of the assessor, all the duties imposed upon assessors by this chapter.

Sec. 10. Minnesota Statutes 1976, Section 273.061, Subdivision 3, is amended to read:

Subd. 3. **OATH.** Every county assessor, before entering upon his duties, shall take and subscribe the oath required of public officials; and shall give bond to the state in the form required by statute, in such sum as the board of county commissioners may determine.

Sec. 11. Minnesota Statutes 1976, Section 274.01, Subdivision 1, is amended to read:

274.01 **BOARD OF REVIEW.** Subdivision 1. (a) The town board of each town, the council or other governing body of each city, except in cities whose charters provide for a board of equalization, shall be a board of review. The county assessor shall fix a day and time when each of such boards and the board of equalization of any city whose charter provides for a board of equalization shall meet in the several assessment-districts of the county, and shall on or before April 1st of each year give written notice thereof to the clerk. Such meetings notwithstanding the provisions of any charter to the contrary shall

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be held between ~~May 1st~~ April 1st and June 30th in each year, and the clerk shall give published and posted notice of such meeting at least ten days prior to the date fixed. Such board shall meet at the office of the clerk to review the assessment and classification of property in such town or district, and immediately proceed to examine and see that all taxable property in the town or district has been properly placed upon the list, and duly valued by the assessor. In case any property, real or personal shall have been omitted, the board shall place it upon the list with its market value, and correct the assessment so that each tract or lot of real property, and each article, parcel, or class of personal property, shall be entered on the assessment list at its market value; but no assessment of the property of any person shall be raised until he has been duly notified of the intent of the board so to do. On application of any person feeling aggrieved, the board shall review the assessment or classification or both, and correct it as shall appear just. A majority of the members may act at such meeting, and adjourn from day to day until they finish the hearing of all cases presented. The assessor shall attend, with his assessment books and papers, and take part in the proceedings, but shall not vote. The county assessor, or an assistant, delegated by him shall attend such meetings. The board shall list separately, on a form appended to the assessment book, all omitted property added to the list by the board and all items of property increased or decreased, with the market value of each item of property, added or changed by the board, placed opposite such item. The county assessor shall enter all changes made by the board in the assessment book.

(b) If a person fails to appear in person, by counsel, or by written communication before the board after being duly notified of the board's intent to raise the assessment of his property, or if a person feeling aggrieved by an assessment or classification fails to apply for a review of the assessment or classification, he may not appear before the county board of equalization for a review of his assessment or classification, except when an assessment was made subsequent to the meeting of the board, as provided in section 273.01, or that he can establish that he did not receive notice of his market value at least five days before the local board of review meeting.

The board of review, and the board of equalization of any city, unless a longer period is approved by the commissioner of revenue, shall complete its work and adjourn within 20 days from the time of convening specified in the notice of the clerk and no action taken subsequent to such date shall be valid. All complaints in reference to any assessment or classification made after the meeting of such board, shall be heard and determined by the county board of equalization. Any non-resident may, at any time, before the meeting of the board of review file written objections to his assessment or classification with the county assessor and if any such objections are filed they shall be presented to the board of review at its meeting by the county assessor for its consideration.

Sec. 12. Minnesota Statutes 1976, Section 274.13, Subdivision 1, is amended to read:

274.13 COUNTY BOARD OF EQUALIZATION. Subdivision 1. (a) The county commissioners, or a majority of them, with the county auditor, or, if he cannot be present, the deputy county auditor, or, if there be no such deputy, the clerk of the district court, shall form a board for the equalization of the assessment of the property of the county,

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including the property of all cities whose charters provide for a board of equalization. The board shall meet annually, on July 1, at the office of the auditor and, each member having taken an oath fairly and impartially to perform his duties as such, shall examine and compare the returns of the assessment of property of the several towns or districts, and equalize the same so that each tract or lot of real property and each article or class of personal property shall be entered on the assessment list at its market value, subject to the following rules:

(1) The board shall raise the valuation of each tract or lot of real property which in its opinion is returned below its market value to such sum as is believed to be the market value thereof; first, giving notice of intention to do so to the person in whose name it is assessed, if a resident of the county, which notice shall fix a time and place when and where a hearing will be had;

(2) The board shall reduce the valuation of each tract or lot which in its opinion is returned above its market value to such sum as is believed to be the market value thereof;

(3) The board shall raise the valuation of each class of personal property which in its opinion is returned below its market value to such sum as is believed to be the market value thereof; and shall raise the aggregate value of the personal property of individuals, firms, or corporations, when it believes that such aggregate valuation, as returned, is less than the market value of the taxable personal property possessed by such individuals, firms, or corporations, to such sum as it believes to be the market value thereof; first giving notice to such persons of intention to do so, which notice shall fix a time and place when and where a hearing will be had;

(4) The board shall reduce the valuation of each class of personal property enumerated in section 273.49 which is returned above its market value to such sum as it believes to be the market value thereof; and, upon complaint of any party aggrieved, the board shall reduce the aggregate valuation of the personal property of such individual, or of any class of personal property for which he is assessed, which in its opinion has been assessed at too large a sum, to such sum as it believes was the market value of his personal property of such class;

(5) The board shall not reduce the aggregate value of all the real property, or the aggregate value of the personal property, of its county below the aggregate value thereof, as returned by the assessors submitted to the county board of equalization, with the additions made thereto by the auditor as in this chapter required, by more than one percent of the whole valuation thereof; but the board may raise the aggregate valuation of such real property, and of each class of personal property, of the county, or of any town or district thereof, when it believes the same is below the market value of the property, or class of property, to such aggregate amount as it believes to be the market value thereof;

(6) The board shall change the classification of any property which in its opinion is not properly classified.

(b) If a person, other than a public utility, mining company or the metropolitan airport commission for which the original assessments are determined by the

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commissioner of revenue, fails to appear in person, by counsel, or by written communication before the county board after being duly notified of the board's intent to raise the assessment of his property, or if a person fails to appeal a decision of the board of review as described in section 274.01 subsequent to his appearance before the local board, he may not appear before the commissioner of revenue as provided for in section 270.11, subdivisions 5 and 6, to contest the valuation.

Sec. 13. Minnesota Statutes 1976, Section 276.12, is amended to read:

276.12 AUDITOR TO KEEP ACCOUNTS. The county auditor shall keep accounts with the state, the county, and each of the funds of such county, and each town, city, and school district, and with the county treasurer, making daily entries of the charges and credits to the treasurer; and, immediately after each distribution of taxes, he shall credit the collections to the proper funds. He shall give a warrant on the county treasurer for the amount due any town, city, or school district, upon application of its treasurer, and upon the filing of a certificate of its clerk that the person applying is such treasurer, duly elected or appointed; ~~and has given bond according to law~~; and he shall charge such body with the amount of the warrant.

Sec. 14. Minnesota Statutes 1976, Section 281.17, is amended to read:

281.17 PERIOD FOR REDEMPTION. The stated period of redemption for all lands sold to an actual purchaser or bid in for the state at a tax judgment sale held after December 31, 1975, shall be three years from the date of sale if the land is within an incorporated area unless it is: (a) homesteaded land as defined in section 273.13, subdivision 7, (b) agricultural land as defined in section 273.13, subdivision 6, or (c) seasonal recreational land as defined in section 273.13, subdivision 4, in which event the stated period of redemption is five years from the date of sale.

The stated period of redemption for all other lands sold to an actual purchaser or bid in for the state at a tax judgment sale held after December 31, 1975, shall be five years from the date of sale.

Sec. 15. **EFFECTIVE DATE.** This act is effective the day following final enactment.

Approved June 2, 1977.

CHAPTER 435—S.F.No.655

[Not Coded]

An act relating to appropriations; providing funding for the continued operation of detached worker programs for assistance to young people.

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

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