

## **CLASSIFICATION LAW**

All real and personal property subject to a general property tax and not subject to any gross earnings or other lieu tax is hereby classified for purposes of taxation as provided by this section. (M.S. 273.13, Subd. 1.) All improved property in Minnesota is classified according to its USE on the assessment date of January 2<sup>nd</sup> of each year.

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[http://www.taxes.state.mn.us/taxes/property\\_tax\\_administrators/other\\_supporting\\_content/administrators\\_manual.pdf](http://www.taxes.state.mn.us/taxes/property_tax_administrators/other_supporting_content/administrators_manual.pdf)