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Tax Court

Agency Profile 1

<https://mn.gov/tax-court>

AT A GLANCE

- Ten full-time staff: three judges, four administrative staff, two law clerks, and one staff attorney
- Approximately 4,000+ cases are filed with the tax court annually
- FY 2026 base budget of \$2,353,000
- The Court files written findings of fact, conclusions of law, and an explanatory memorandum in each case within three months of submission; final orders are appealable to the Minnesota Supreme Court
- The Tax Court Administrator leads the administrative side of the agency; the Court Administrator reviews all court procedures to ensure compliance with best practices
- The Tax Court recently purchased a new case management system that provides enhanced functionality and closely supports the court's operational processes and long-term strategic objectives

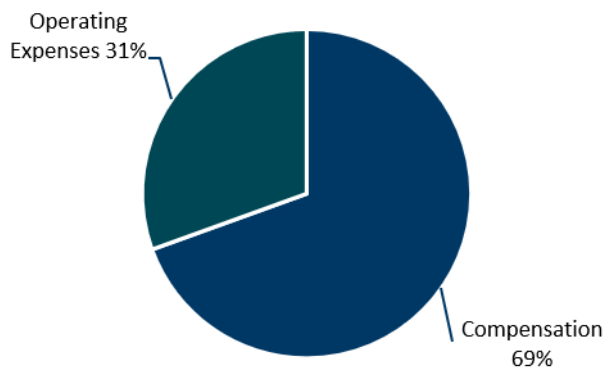
PURPOSE

The Minnesota Tax Court is a specialized trial court in the executive branch with statewide jurisdiction. By statute, it is “the sole, exclusive, and final authority for the hearing and determination of all questions of law and fact arising under the tax laws of the state.” Minnesota Statutes section 271.01, subdivision 5.

The Tax Court resolves disputes between property owners and counties concerning the correct value and classification of real property and adjudicates taxpayer appeals from orders of the Minnesota Commissioner of Revenue. The Court’s three judges strive to ensure that the Court is managed according to best practices by working closely with the Department of Administration’s Small Agency Resource Team (SmART) and with MN.IT.

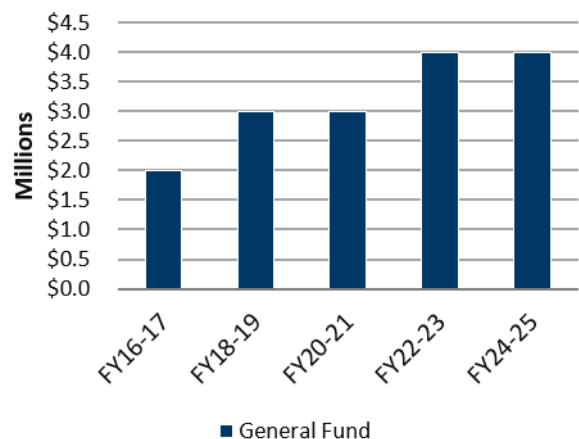
BUDGET

**Spending by Category
FY 2025 Actual**



Source: Budget Planning & Analysis System (BPAS)

Historical Spending



Source: Consolidated Fund Statement

The Minnesota Tax Court generates approximately \$1,200,000 annually in non-dedicated revenue from filing fees, which are deposited into the general fund. All funding for Tax Court operations, in turn, comes from a general fund appropriation. Recent budget increases are attributable primarily to technology expenses.

STRATEGIES

The Tax Court is a specialized trial court. Tax Court actions are governed by the Minnesota Rules of Civil Procedure and of Evidence and proceed in largely the same manner as civil actions filed in the Minnesota District Courts. Like other trial courts, the Tax Court resolves discovery and trial-management disputes, decides dispositive and non-dispositive motions, and conducts bench trials (jury trials are not available in Tax Court). The Tax Court files written findings of fact, conclusions of law, and an explanatory memorandum in each case submitted for decision. If dissatisfied with a Tax Court decision, a litigant may appeal directly to the Minnesota Supreme Court.

Efficient Court Administration: The Tax Court employs a Court Administrator with extensive Judicial Branch experience to oversee operations. Over the past three years, the Court Administrator has reviewed and revamped many court procedures to conform with best practices. This effort has yielded strong internal controls, streamlined procedures, cost-savings, optimized cross-training of staff, high employee morale and productivity, transparency and access to justice for litigants, and timely case resolution driven by meaningful stakeholder engagement and responsive court operations.

Harness Available Resources: To ensure the Court is managed according to best practices, we work closely with the Department of Administration's Small Agency Resource Team (SmART) and with MN.IT. SmART assists the Court with human resources and budgeting. The Court's budget includes line-items for statutorily mandated services such as judicial travel to conduct hearings, the purchase of transcripts for indigent taxpayers, and translators for court proceedings. MN.IT assists the Court in maintaining its case management and E-File electronic infrastructure (which accounts for the bulk of the Court's increased operating expense since FY 2015) and in helping to guarantee that the Court's technology will meet its future needs.

Active Case Management: Filings in the Tax Court increased from approximately 1,200 in calendar year 2000 to almost 6,000 in 2010. Filings for the last four years (2022 through 2026) have averaged approximately 3,800+ cases per year, with 4,500 filings in 2025. To facilitate settlements in Commissioner of Revenue cases and particularly in property tax cases (in which counties would otherwise have to request special funds to pay for an outside mediator), the judges of the Court are certified in civil mediation. This enables parties to mediate appropriate cases (at no cost to the parties) in hopes of resolving them short of trial. Finally, the court has implemented streamlined procedures that reduce the time (and cost to the parties) of trying cases that cannot otherwise be resolved.

Technology Modernization: The Tax Court has purchased a new enterprise-grade, cost-effective case management system (CMS) that leverages current technology, provides enhanced functionality, and more closely supports the court's operational processes and long-term strategic objectives. The CMS and E-Filing purchase and implementation will be funded through a state technology modernization grant and Tax Court budget rollover from FY25 and FY26 into FY27.

RESULTS

Part A: Performance Data

Measure	Measure type	Measure data source	Historical trend	Most recent data
Supreme Court Affirmances	Quality	Supreme Court Opinions (https://www.mncourts.gov/SupremeCourt/RecentOpinions.aspx)	Of the six Tax Court cases reviewed by the MNSC in FY 2025, six were affirmed.	Of the four Tax Court cases reviewed by the MNSC in FY 2026, four were affirmed.
Open/Pending Cases ¹	Quantity	The Court's internal case management system (C-Track, a Thomson Reuters product)	2016 — 4,003 2018 — 3,080 2020 — 3,804 2022 — 3,417 2024 — 4,458	2025 — 2,925 ²

¹ As used here, "Open and Pending Cases" refers to matters that have been initiated in the Tax Court's electronic case-management system but have not yet been resolved.

² The Minnesota Tax Court has seen a dramatic increase in petitions filed since 2024; this follows a national trend. Even with an increase in petitions filed, the Tax Court has seen a remarkable drop in pending cases attributed to the implementation of court efficiencies, stakeholder collaboration, and responsive operations, which support timely case resolution.

Part B: Evidence of Effectiveness

The Minnesota Tax Court is not an agency that currently utilizes evidence-based practices or services.

The Minnesota Tax Court is authorized by Minnesota Statutes Chapter 271 (<https://www.revisor.mn.gov/statutes/cite/271>).