

STATE OF MINNESOTA
IN TAX COURT
ADM2021-001

GENERAL ORDER: PRACTICE EXPECTATIONS

This Order sets forth general expectations regarding practice and courtroom decorum in tax court proceedings, to ensure proceedings are conducted in a fair and orderly manner. They apply equally whether proceedings take place in the Minnesota Judicial Center, in a courtroom in a district court, or in a virtual or telephonic setting.

The court publishes up-to-date information on [our website](#). Please check the home page of the website for important notices before any scheduled hearing or trial.

BEST PRACTICES FOR DOCUMENTS AND COURT FILINGS

1. The court currently accepts all documents for electronic filing by email to submissions@taxcourt.state.mn.us *except* for documents that begin a court case, because the court does not accept electronic payments. This means you cannot file a notice of appeal from an order of the commissioner of revenue via email. It also means you cannot file a property tax petition directly in the tax court via email, although you may file it electronically in the district court in accordance with the applicable statute and rules of procedure.

2. All filings after a case has commenced should be made electronically (e.g., by email) unless a party is unable (either temporarily or at all) to file electronically. The court accepts filings by conventional mail if a party cannot file electronically. To avoid doubt about the filing date, however, the court strongly recommends sending in a way that establishes the mailing date, and planning accordingly to account for delivery times.

3. Documents should be filed electronically in Portable Document Format (PDF) or Microsoft Word. To the extent possible, pleadings, memoranda, affidavits, and expert reports (other than image files) should be filed in a searchable PDF format rather than as scanned image files. Please do not attempt to submit photographs of documents (for example, with a smartphone) rather than scanning them as PDF files.

4. The court's electronic submissions email has a size limit of 25 MB. Large files should be compressed or divided into smaller documents before submission. The total email size includes both attached documents as well as any accompanying text. When in doubt whether the court completely received a submission, please email the court to confirm.

5. In case of large volumes of documents, the court does accept electronic submissions on a flash drive or external drive by mail, courier service, or hand delivery to the court. Please plan accordingly to account for delivery times.

6. Please note that filings made after 4:00 pm Central time may not be docketed by the court until the following business day. If a filing is made by email to the submissions email address, the docket time will reflect the time and date on the email as received by the court.

7. Generally speaking, for security reasons, the court only accepts attached files, and not links to file sharing sites, document clouds, or other remote document storage systems. In most cases where the court has filed a remote trial order, the order will authorize parties to exchange trial exhibits (and provide them to the court at the time of trial) by file sharing sites or document cloud. Please do not submit proposed trial exhibits to the court absent an order directing you to do so.

8. Any exhibit intended for potential future use in court should be clearly marked with sequential numbers, letters, or combination of the two; each page should be numbered. Often an order of the court will instruct the parties how to mark exhibits (such as marking trial exhibits). Where it does not, mark the exhibit in any way that makes sense, is readily visible (preferably the lower right-hand corner), and does not obscure the document.

BEST PRACTICES FOR MOTION PRACTICE

9. The tax court values substance over form. Generally speaking, the court does not require self-represented parties to follow typical formalities when preparing motions or related documents, except where the rules of civil procedure require. Well-organized submissions are easier, however, to read and understand.

10. Please always remember to include counsel for every party, and/or every self-represented party, in emails to the court, even if including an affidavit of service. The exception is emails attaching only the form, “ADA Accommodation Request Form,” which need not be copied to other parties.

11. Hearing dates must be requested in advance for all matters, other than motions to continue or motions to consolidate. The proper procedure for requesting a hearing is to contact the court administrator at info@taxcourt.state.mn.us. Include the case name and the docket number(s), the type of hearing requested, and the desired timeframe for the hearing.

12. If requesting hearings in multiple cases that have not already been consolidated, please send a separate email for each case; do not include multiple requests for cases that have

not already been consolidated in a single email. If a hearing request pertains to consolidated cases, a single email is fine.

13. Once you have obtained a hearing date and time from the court administrator, provide the assigned hearing date and time in the notice of motion.

14. Hearings may take place in person or remotely by the Zoom platform (or alternatively by telephone). Most hearings not requiring live witness testimony are conducted remotely to reduce the expense and inconvenience of travel for parties. At the time of scheduling, the court usually will inform you whether the hearing is in person or remote, and will provide a Zoom invitation or phone number if it is remote.

Please review the court's General Order: Remote Trial Procedures to become familiar with best practices for Zoom proceedings, particularly where witnesses and exhibits will be involved.

BEST PRACTICES: COURTROOM DECORUM

15. Parties and counsel are expected to appear on time for scheduled hearings and trials.

16. It is the responsibility of the party (or counsel) to secure a witness's appearance for hearing or trial. Should you require a subpoena for trial, please read Minnesota Rule of Civil Procedure 45 and contact the Court Administrator at info@taxcourt.state.mn.us well in advance of trial to obtain a trial subpoena.

17. During court proceedings, only one party, counsel, witness, or the court, may speak at a time. Not only is this courteous to others, but it ensures the record of the proceeding is accurate.

18. Parties (and counsel) must address all comments to the court on the record, except during examination of witnesses or when invited by the court to address opposing parties or counsel directly.

19. During in-court proceedings, parties (and counsel) may remain seated at counsel table or may stand, and do not require the permission of the court to approach the bench or the witness for the identification of exhibits. Other than for exhibit identification, however, parties and counsel should not approach witnesses except with the court's permission.

20. During in-court proceedings, phones and laptop computers are permitted in the courtroom but may be used only as provided in this Order.

21. Phones (including smartphones) must have the audio ringer turned off at all times. During testimony, the witness's phone must be powered off and must remain off during the entirety of testimony, until the witness is excused.

22. Laptop computers are permitted for use by parties and counsel, and they may be connected to the Crestron NVX system in the tax court's courtroom. Public Wi-Fi is available in the Minnesota Judicial Center and in district court facilities.

23. The audio or video recording or transmission of a tax court proceeding is not permitted except by specific order of the court authorizing the transmission of remote proceedings by the court.

BY THE COURT:

Wendy S. Tien, Chief Judge
MINNESOTA TAX COURT

Filed: June 3, 2021