

STATE OF MINNESOTA  
IN TAX COURT  
ADM2022-001

**GENERAL PROCEDURES ORDER: E-FILE AND E-SERVICE IN THE  
MINNESOTA TAX COURT**

This Order sets forth procedures for the use of the Minnesota Tax Court’s web-based e-filing system, for cases that have already been filed in the tax court. Please read this Order carefully before attempting to use the E-Filing System. The procedures set forth in this Order do not replace any procedures for commencing a property tax petition or filing a notice of appeal from an order of the commissioner of revenue.

**INTRODUCTION TO E-FILE AND E-SERVICE**

1. The tax court maintains e-file and e-service via an internet-based program (the “E-Filing System”). E-file and e-service allow registered users to file documents with the tax court in a particular case, and to serve them on other registered users in that case. The tax court’s E-Filing System is separate from those maintained by the district court or the appellate courts. Users must register separately for the tax court’s E-Filing System, even if already registered for the district court or appellate court services.

Presently, the tax court’s E-Filing System cannot be used to commence a case because the system does not accept electronic payments. At this time, the tax court’s E-Filing System can be used only to file documents in cases already docketed in the tax court, such as motions, exhibit lists, or pretrial briefs.

This means you cannot file a notice of appeal from an order of the commissioner of revenue using the tax court’s E-Filing System at this time, although in the future this may change. Notices

of appeal must be filed by mail or in person, including the filing fee (or a request for a waiver of the fee).

Property tax petitions, including Tax Court Form 7, may be filed using district court e-file (eFS), or by mail or in person in the district court. *Nothing in this Order affects the way property tax petitions are filed in or with the district court or supersedes statutory provisions governing filing and service of petitions under chapter 278.*

2. The E-Filing System may not be used to serve discovery requests or responses to discovery requests, nor may it be used to serve other documents that are not being filed at that time with the court (such as expert witness reports and proposed exhibits). Again, it may only be used only to file documents with the court and to serve such filings on other registered users in a case.

3. Use of the E-Filing System is limited to persons who are parties to a case currently pending before the tax court, or who have another stake in the case and have received permission of the court to file in the case (such as intervenors). The tax court anticipates that eventually the use of e-filing will become mandatory for some persons (such as attorneys), although it will remain voluntary for others. This Order does not mandate registration for, or use of, e-filing at this time.

4. To use e-filing, you will register with the tax court through the E-Filing System and become a Registered User. You can do this at any time once the case is docketed in the tax court, or you will be prompted to register when you try to file a document, such as a motion, in a case for the first time. The court recommends advance registration for all users to avoid problems and to limit the potential for deadline-related panic. This Order provides information about the court's registration process (see "Registration," below).

5. Use of the E-Filing System is free. If a party or another person who must be served is not a Registered User, however, you must serve them by conventional means as required by the Minnesota Rules of Civil Procedure or any requirements of the court's scheduling order.

## DEFINITIONS

This Order uses a number of definitions. This section contains those definitions.

(1) “Confidential document” means a document that will not be accessible to the public, but will be accessible to court staff and, where applicable, to certain governmental entities as authorized by law, court rule, or court order. By way of example, a document filed under seal pursuant to a protective order is a confidential document.

(2) “Conventional” or “conventionally” means, when referring to the filing or serving of documents or other materials, the use of any means other than through the E-Filing System as described in this Order.

(3) “Designated email address” means the email address provided during the registration process.

(4) “E-Filing System” means the Internet-accessible electronic filing and service system provided by the Minnesota Tax Court for use by the public. As used in this Order, it does not include such systems in use by other courts, such as courts in the Judicial Branch, unless otherwise specified.

(5) “Electronic means” means transmission using computers or similar modes of transmitting documents electronically, including facsimile transmission.

(6) “Registered User” means a person registered and authorized to file and serve documents electronically through the E-Filing System.

(7) “Sealed document” means a document that will not be accessible to the public, but will be accessible to court staff.

(8) “Self-represented litigant” means an individual, other than a licensed attorney, who represents himself or herself in any case or proceeding before the court.

## REGISTRATION

Before filing and serving documents using the E-Filing System, a person must become a Registered User.

6. **Becoming a Registered User.** Only a Registered User may electronically file or serve documents through the E-Filing System. To become a Registered User, an attorney, a self-represented litigant, or a non-party participant (such as an intervenor) must complete the registration process, as established by the tax court administrator, and designate an email address for receipt of electronic service and court notices.

7. Registration requires creation of an account on the E-Filing System, successful completion of a test about the E-Filing System, and acceptance of the E-Filing Terms and Conditions. Successful test completion means an 80% or higher score. The test may be taken as many times as necessary to pass. All the answers to the test are set forth in this General Order and on the E-Filing FAQs page.

8. **Responsibilities of Registered Users.**

A Registered User is subject to the following responsibilities, which also are set forth in the E-Filing Terms and Conditions. Please be acquainted with them; violations may result in suspension of e-filing privileges.

(1) A Registered User is responsible for all documents filed or served under their own username and password.

(2) If a Registered User knows their login information has been misappropriated, misused, or compromised in any way, they must promptly notify the court and change their login password.

(3) Any access to the E-Filing System under a Registered User's login username and password, whether to file, serve, download a document, or any other use, is deemed to have been made with their express authorization. Any contrary use must be established by affirmative evidence.

(4) A Registered User must maintain a designated email address for receiving electronic service and court notices for the duration of any case in which they have electronically transmitted a document for filing as a party or participant, and until all applicable appeal periods have expired.

(5) A Registered User must ensure their designated email address and account is current, monitored regularly, has not exceeded its size limitation, and that all notices and document links transmitted to the designated email account are timely opened and reviewed.

(6) In the case of a Registered User who is an attorney, the designated email address may not be for any person or party who is not the Registered User's client, law firm staff, or co-counsel. The court may impose a sanction against any Registered User who violates this rule.

(7) If the court becomes aware of any misuse of the E-Filing System by a non-party participant or deems it appropriate in the exercise of discretion, considering the need for the just, speedy, and inexpensive determination of every action, the court may, without prior notice, revoke the non-party participant's right to use the E-Filing System in the case and require the individual to file and serve all documents conventionally.

## **E-FILING**

Use of the E-Filing System is straightforward and subject to the following terms. All Registered Users must be familiar with these terms.

9. **Document Requirements and Format.** Unless otherwise authorized by court order, all documents filed electronically must be filed in Portable Document Format ("PDF") or Microsoft Word (or if necessary, WordPerfect or Rich Text Format). Documents containing images must be filed as scanned PDF images, not as .jpg or .tif files, or in any other file format. Each document has a size limit of 25MB, although you can upload multiple documents without any total size limit. Where a single document exceeds 25MB in size and cannot be compressed to less than 25MB, it must be divided into multiple documents each under 25MB for electronic filing purposes.

Where it is not feasible for a Registered User to convert a document to an authorized electronic form by scanning, imaging, or other means, or where a document cannot reasonably be transmitted through the E-Filing System in conformance with the technical and size requirements

specified above, the court may allow the Registered User to file the document conventionally. Leave to file a non-conforming document conventionally must be requested by motion, and such a motion must be filed through the E-Filing System. If the court grants the Registered User's motion to file a non-conforming document, the Registered User must file and serve the non-conforming document conventionally.

10. **Signatures.** Every document filed or served through the E-Filing System that requires the signature of the Registered User filing or serving the document (such as a motion) will be deemed to have been signed by the Registered User and must bear the typographical or facsimile signature of such person, along with the typed name, address, telephone number, designated email address, and, if applicable, attorney registration number of a signing attorney.

In addition, any document filed or served through the E-Filing System that requires the signature of a person who is not the Registered User (such as an affidavit or proof of service) must bear the typed name, along with the typographical or facsimile signature, of such person. It also must conform with any other requirements for such documents, including, without limitation, the requirements in paragraphs 11 and 12.

Typographical or facsimile signatures will be considered the functional equivalent of an original, handwritten signature produced on paper. A typographical signature must be in the form: */s/ Pat L. Smith.*

11. **Notary Signature, Stamp.** Unless specifically required by court rule or specific order, documents, including affidavits, filed, or served through the E-Filing System are not required to be notarized. Such documents must comply with paragraph 12.

A document filed or served through the E-Filing System that, by court order or rule, specifically requires a signature of a notary public will be deemed signed by the notary public if,

before filing or service, the notary public has signed a printed or electronic form of the document and the electronically filed or served document bears a typographical or facsimile notary signature and stamp.

12. **Perjury Penalty Acknowledgment.** A document filed or served through the E-Filing System that requires a signature under penalty of perjury may, with the same force and effect and in lieu of an oath, be supported by an unsworn declaration, as long as the typographical or facsimile signature of the declarant is affixed immediately below a declaration using substantially the following language: “I declare under penalty of perjury that everything I have stated in this document is true and correct.” In addition to the signature, the date of signing and the county and state where the document was signed must be noted on the document.

13. **Certification; Retention.** By filing or serving a document through the E-Filing System, the Registered User is certifying compliance with the signature requirements of this Order and applicable rules of procedure for all signatures on the document, and the signatures on the document will be considered the functional equivalent of original, handwritten signatures produced on paper.

14. **Availability of E-Filing System.** Registered Users may electronically transmit documents for filing or service through the E-Filing System 24 hours a day, 7 days a week, except when the system is unavailable due to breakdown or scheduled maintenance.

15. **Filed Upon Transmittal; Acceptance.** When first transmitted, documents will appear in “submitted” status. They are not yet filed with the court. Documents must be accepted by the court to be considered filed.

Once a document has been electronically transmitted, court staff will review the document to ensure it meets requirements for acceptance. Acceptance of electronic filings is governed solely



by applicable portions of Rule 5.04(c) of the Minnesota Rules of Civil Procedure (the “Rules”). Documents are not reviewed for compliance with other rules for purposes of E-Filing acceptance. This means the court administrator (or her delegate) will not review documents to ensure they comply with rules governing timeliness, substantive compliance with the rules governing specific motion practice, or for legal sufficiency, when determining whether to accept or reject an e-filing submission.

If the document is accepted by the court administrator (or her delegate), it is deemed to have been filed on the date and time of its transmittal to the court through the E-Filing System. The Registered User will receive notice of acceptance and the filing will be date stamped and docketed with this date and time. If the document is not accepted by the court administrator, no date stamp will be applied, and the E-Filing System will notify the filer that the document was not accepted as well as the reason for rejection.

A document that was not accepted may be re-filed. To avoid subsequent rejection, however, any deficiencies under Rule 5.04(c) must be corrected. A re-filed document that is accepted will be considered filed at the time it was re-filed. Accordingly, to the extent a document filing is subject to deadlines, the filer is responsible for confirming its acceptance in a timely fashion.

Without confirmation of receipt, you must not assume the document either was successfully transmitted to the court or accepted. The Registered User is solely responsible for verifying that the court received all electronically transmitted documents.

16. **Effective Time of Filing.** Any document electronically transmitted to the court through the E-Filing System for filing by 11:59 p.m. local Minnesota time will be deemed filed on that date, so long as the document is not subsequently rejected for filing by the court administrator

for a reason authorized by Rule 5.04(c). In other words, if a document is accepted for filing, it will be deemed filed on the date it was transmitted.

17. **Records: Official; Appeal; Certified Copies.** Documents electronically filed and paper documents conventionally filed but converted into electronic form by the court are official court records for all purposes. Certified copies may be issued in the conventional manner or in any manner authorized by law, provided that no certified copies may be made of any proposed orders. Unless otherwise provided in these rules or by court order, a conventionally filed paper document need not be maintained or retained by the court after the court digitizes, records, scans, or otherwise reproduces the document into an electronic record, document, or image.

#### **E-SERVICE**

18. **Service by Registered Users.** Unless conventional service is required by an order of the court, a Registered User must serve all documents required or permitted to be served upon another party or person in the following manner:

(1) **Service on Registered Users.** Service must be accomplished by using the electronic service function of the E-Filing System on a Registered User who has (a) previously electronically filed a document in the case, or (b) designated an email address for receiving electronic service in the E-Filing System for the case and the court has already accepted a filing in the case.

Electronic or E-Filing service occurs when:

- The party or case participant being served is a registered e-filer;
- The party or participant being served displays in the “E-Filing Service Recipients” section on the e-filing Service Information screen; and
- The e-filer selects “E-Filing Service” for that party or participant.

If a party is served electronically, no further action is required by the e-filer, and no proof of service is required. A party or participant who has created an E-Filing account has consented to be served electronically, and no additional consent or agreement is required.

**(2) Service on Other Parties or Participants.** Where the party or participant to be served is not a Registered User, or has not either designated an email address for receiving electronic service in the E-Filing System for the case or electronically filed a document in the case, another method of service authorized under applicable rules or law must be used.

- If the party has agreed to service by electronic means outside the E-Filing System (such as by email or facsimile), service may be made in the agreed upon manner.
- The presiding judge or judicial officer may order that service on the non-Registered User be made by conventional means.
- Where service by E-Filing is not permitted, another method of service authorized under applicable rules or law must be used.

Service by email requires the filer to file either an affidavit or certificate of service with the court administrator.

Once a party or participant is attached to the case by the court administrator, if the party or participant is not registered with the E-Filing System, they will appear in the list of “Conventional Service Recipients” on the Service Information screen. To serve a party or participant by email, the filer must select “Email” from the service option drop-down menu on the Service Information screen.

19. **Effective Date of Service.** Service is complete upon completion of the electronic transmission of the document to the E-Filing System, whether or not the document is subsequently rejected for filing by the court administrator. Service by email or facsimile transmission is complete upon the completion of the transmission.

20. **Proof of Service.** When a document is both e-Filed and e-Served together using the E-Filing System, the records of the E-Filing System indicating transmittal to the Registered

User recipient is sufficient proof of service on the recipient for purposes of Minn. Rule 8610.0070.

No separate certificate of service is required and none needs to be filed with the court.

## FILING CONFIDENTIAL DOCUMENTS

If your filing includes confidential documents *that are not redacted*, please be sure to follow these instructions. The public record will not include your document, but it must include a record that you filed a confidential document. Documents from which confidential information has been redacted are not filed as confidential documents and are included in the public record.

*This Order does not address the procedure for determining that a document is confidential, whether that means subject to an existing protective order, the mechanism for obtaining a protective order or filing a motion to file under seal (such as applicable state or federal law, or the existence of another court order), or any other reasons.* This Order addresses only the procedure for filing confidential documents through the E-Filing System.

21. **Submission of Non-Public Information—E-Filing System.** When a Registered User intends to file a document that is confidential, the filing includes two steps. The Registered User must also include a form, “Cover Sheet for Non-Public Documents,” to reflect that a confidential document is being filed, in addition to filing the document itself. The Cover Sheet is available on the court’s website. The Cover Sheet is a public document, but the confidential document is not. The Registered User must separate all confidential documents from public documents when filing, and file those separately from the Cover Sheet and from all public documents to be filed.

22. By electronically filing a document that is not accessible to the public in whole or in part under any applicable statute, court rules, or court order, a Registered User is responsible for designating that document as confidential or sealed in the E-Filing System before transmitting it to the court. This designation is made in the E-Filing System by checking a box “Request

Confidential” and completing the field “Confidential Reason” by providing the basis for non-public status.

23. A Registered User must seek advance approval from the court by motion to transmit a document for filing designated as confidential or sealed if that document is not already inaccessible to the public under any applicable law (such as statutes governing applications to proceed in forma pauperis, or federal or state laws designating certain financial information as confidential, private, or protected from disclosure), court rules, or court order (such as a protective order).

24. **Correction of Designation by the Court.** Upon review, the court may modify the designation of any document incorrectly designated as confidential or sealed and will provide prompt notice of any such change to the Registered User and other parties who filed the document.

25. **Filing Confidential or Sealed Document in Paper Form When Not Seeking In Camera Review.** A document to be filed as confidential or under seal may be filed in paper form if required or permitted by the court. A motion to file a document in paper form as confidential or under seal must be filed and served electronically.

#### **WHAT IF SOMETHING GOES WRONG?**

26. **Technical Errors; Relief for Sending Party.** Upon motion and a showing that electronic filing or electronic service of a document was not completed because of: (1) an error in the transmission of the document to the E-Filing System; (2) a failure of the E-Filing System to process the document when received; or (3) other technical problems experienced by the sending party or E-Filing System, the court may enter an order permitting the document to be deemed filed or served on the date and time it was first attempted to be transmitted electronically. If appropriate, the court may adjust the schedule for responding to these documents or the hearing date.

27. **Technical Errors; Relief for Other Parties.** Upon motion and a showing that an electronically served document was unavailable to or not received by a party served, the court may enter an order extending the time for responding to that document or the hearing date.

28. Questions about e-filing and e-service may be directed to the E-Filing Specialist at [efile.MnTaxCt@state.mn.us](mailto:efile.MnTaxCt@state.mn.us) or by phone on 651.539.3273, between the hours of 8:00 am and 4:30 pm Monday through Friday.

BY THE COURT:

Wendy S. Tien, Chief Judge  
MINNESOTA TAX COURT

Filed: March 16, 2022