

TAX COURT FORM 7 INSTRUCTIONS

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These instructions are designed to help you fill out a property tax petition using the Tax Court's Form 7. A completed property tax petition and proof of service (see below) must be filed with the Court Administrator's Office of the District Court in the county where the property is located on or before **April 30th** of the year in which the tax is **payable**.

Form 7 is used for filing a property tax petition in the Minnesota Tax Court. Minnesota Statutes section 278.01, subdivision 1(a), grants you the **option** to have your claim determined by the district court of the county in which the property is located. If you wish to consider that option, you should consult with an attorney. Note: Even if you elect to file in district court, the district court may transfer the case to the tax court at its discretion. Minn. Stat. § 278.01, subd. 1(c).

BOX 1 Petitioner Name(s). The petitioner(s) is the person or persons challenging a property tax assessment. The petitioner(s) must have an interest in the property (see Box 4a information below).

BOX 2. Court Division. A petitioner may file a property tax petition in either the Small Claims Division or Regular Division of the tax court. The Small Claims Division is a low-cost way to petition property tax claims. *See* Minn. Stat. § 271.21. There are three main differences between the Small Claims Division and Regular Division:

- 1) **Filing fee.** The filing fee is \$285 in Regular Division and \$150 in Small Claims Division. An additional county law library fee is required for both divisions. To determine the county law library fee, contact the Court Administrator's Office in the county where the property is located or visit the Tax Court's website for a current fee schedule.
- 2) **A decision in Small Claims Division is final.** A decision by the Tax Court in a property tax petition brought in Small Claims Division is final and may not be appealed by either party. A Regular Division decision of the Tax Court may be appealed to the Minnesota Supreme Court.
- 3) **Court reporter fees.** Court reporter fees are not incurred in Small Claims Division trials because an official record of the hearing is not made. An official record is required for Regular Division hearings, including trials, and you are required to pay for the court reporter's appearance and time at the hearing. You may recover your costs in some instances, for example, if you are successful and certain conditions are met.

To file a Small Claims Division petition, you must meet *one or more* of these jurisdictional requirements:

- a) the issue is a denial of a current year application for the homestead classification for the taxpayer's property;
- b) only one parcel is included in the petition, the entire parcel is classified as homestead 1a or 1b pursuant to Minn. Stat. § 273.13, subd. 22, and the parcel contains no more than one dwelling unit;
- c) the entire property is classified as agricultural homestead consisting of qualifying class 2a and class 2b land under Minn Stat. § 273.13, subd. 23; or
- d) the assessor's estimated market value of the property included in the petition is less than \$300,000.

If at least one of these requirements is met, you may petition in either Small Claims Division or Regular Division. If not, you may file only in Regular Division. If you invoke the jurisdiction of, and file your petition in, district court, you do not have the option to elect Small Claims Division. If your petition is later transferred to tax court, you may elect Small Claims Division at that time, provided that your case meets jurisdictional requirements.

BOX 3 Property Location. Include both the city/township and the county where the property is located.

BOX 4a Petitioner’s Interest in the Subject Property. A property tax petition may be filed by “[a]ny person having personal property, or any estate, right, title, or interest in or lien upon any parcel of land.” *See* Minn. Stat. § 278.01, subd. 1(a). Generally, the petitioner is the property owner. If you are not the property owner, you may want to consult with an attorney to be sure that you have a sufficient interest in the property to bring a petition.

BOX 4b Income-producing Property. Indicate whether the property is income-producing or non-income-producing. If you are not sure whether the property is income-producing, you may want to consult with an attorney.

BOX 5 Property Description. You must attach a property description to your petition and to any copy of your petition. Any of the following is sufficient:

- a) the contested notice of valuation;
- b) property tax statement; or
- c) a legal description of the property (including the Property I.D. Number).

Make sure that the property description matches the city/township and county listed in Box 3.

BOX 6 Assessment Date. Properties are assessed on January 2 of a given year for taxes payable **the following year**. For instance, an assessment date of January 2, 2020, is for taxes payable in 2021. The year listed in the first blank of this box should always be one year before the year listed in the second blank. The property tax form you received from the county may refer to “valuation” in place of “assessment.”

BOX 7 Basis of Claim. Minn. Stat. § 278.01, subd. 1(a) lists the claims for which a petitioner may challenge a property tax valuation. These are included in Box 7. If you assert an unequal assessment claim, the court will interpret your selection of that box to incorporate a challenge (as necessary) to the estimated market value of the property. This is to protect your rights under Minnesota law.

BOX 8 Attorney Signature. If you are represented by an attorney, fill out the information in Box 8; if you are self-represented, fill out the information in Box 8a.

SERVICE REQUIREMENTS. Service is a legal term that means the formal delivery of your petition to the party or parties specified by Minnesota law. Unless your county auditor waives service requirements, you must personally serve a copy of your petition, along with the attached description of the subject property (see Box 5) to the county auditor. *See* Minn. Stat. § 278.01, subd. 1(a).

PROOF OF SERVICE. You are required to file your petition along with proof of service. *See* Minn. Stat. § 278.01, subd. 1(c). The rules for service and proof of service are found in Rule 4 of the Minnesota Rules of Civil Procedure. However, your county auditor is free to waive these requirements and adopt county-specific methods of service. *See* Minn. Stat. § 278.01, subd. 1(a). It is your responsibility, as the petitioner, to ensure that you understand the service requirements, including any alternative procedures provided by your county. You may wish to consult an attorney if you have questions. Failure to provide appropriate proof of service will result in the dismissal of your petition.

The most common methods to effect and prove service are summarized below. Note that *your own signature or proof of mail or email is generally not sufficient to satisfy the proof of service requirement*; instead, the court looks for the signature of a sheriff or process server, the signature of the requisite county officials (or members of staff designated to accept service), or a signed or stamped waiver of service provided by the county.

County-Specific Instructions for Service. Counties commonly provide information concerning service of property tax petitions (sometimes called property tax appeals). Check your county’s website to see if your county provides instructions about how to serve the county for property tax petitions. Your county may allow you to mail or email your petition to a designated address in lieu of the formal service requirements under Rule 4 of the Minnesota Rules of Civil Procedure. For instance, Hennepin County and Ramsey County both allow petitioners to email their property tax petitions. The county will then return to you a stamped or signed copy of your petition, which states that the county auditor has received notice of your petition and acts as a waiver of any requirements of Rule 4. You must then file the stamped or signed petition with the district court administrator to prove service. *Submitting evidence of mail or email is not proof of service.*

Other methods of obtaining service if no specific instructions are designated by your county:

- 1) **Personal Service.** You may hire a process server or contact the sheriff’s office to serve your petition on the county auditor. The person delivering the copy of your petition must then fill out the “Affidavit of Personal Service” box on page 2 of Form 7. *Note: This method generally involves fees and is not a common method of accomplishing service.*
- 2) **Admission of Service.** You may serve the county auditor yourself by delivering the copy of your petition to the county auditor’s office. This office typically can be found in the county courthouse or government center. Upon acceptance of the documents, the county auditor (or a member of the county auditor’s office designated to receive service) must sign for the copy in the “Admission of Service” box on page 2 of Form 7. Do not complete the “Affidavit of Personal Service” section and do not complete the Admission of Service section yourself. The signature in the “Admission of Service” box acts as a waiver of the usual requirement in Rule 4.02 that service be accomplished by a person who is not a party to the case. This method allows for in-person service, but not for service by mail.
- 3) **Waiver of Service.** Even if your county auditor does not provide specific instructions about how to serve them, if the county auditor acknowledges receipt of your petition through an alternative service method, they have waived the personal service requirement. Minn. Stat. § 278.01, subd. 1(a). *The court cannot provide legal advice as to what*

constitutes an 'alternative service method,' but by law those methods include service by email or an electronic upload to a website designated by the county.

Your county auditor is not *required* to waive service. If the county does not return the signed acknowledgment and waiver-of-service form or otherwise acknowledge receipt of your petition through an alternative service method, *you must still serve the petition* by the means described in either paragraph (1) (by filling out the “Affidavit of Personal Service” box) or in paragraph (2) (by filling out the “Admission of Service” box). However, if the county auditor fails to return the waiver-of-service form within the thirty days provided in the Minnesota Rules of Civil Procedure and does not otherwise acknowledge receipt of your petition, they will be responsible for your costs incurred in making service, including reasonable attorney fees for any motion necessary to collect those costs. While Rule 4.05 is designed to reduce the costs of service, you must allow enough time for the county to return the waiver-of-service form before the April 30 deadline.

After you file your petition:

- 1) **Payment of tax pending the petition.** Although you are contesting your real estate taxes, you must pay a certain portion of the tax when it is due. *See* Minn. Stat. §278.03, subd. 1 (specifying the minimum percentage of tax). *Failure to pay the tax on time will result in an automatic dismissal of your petition.* A petition may be reinstated upon payment. Any overpayment of tax will be refunded with interest.
- 2) **Income-producing requirements.** If the petition involves income-producing property, you must satisfy additional requirements after serving and filing the petition. *See* Minn. Stat. § 278.05, subd. 6.
- 3) **Resolving the petition without trial.** Many cases are resolved without the need for trial.
 - a) **Settlements.** Although you may have had contact with the county concerning your assessment previously, you should again make contact after the petition is filed. In most counties you may contact the Assessor for your area to see if you can resolve your case prior to trial. Explain why you filed the petition and why you think the assessment should be changed. Some County Assessors do not have the authority to negotiate property tax settlements. If your Assessor is not familiar with property tax petitions, or if you are unable to contact the Assessor for your area, please contact the County Attorney’s office. If you reach an agreement to settle the case, the County Attorney’s Office usually prepares a settlement document for your signature.
 - b) **Dismissals.** You may decide that you do not wish to proceed with your petition. If you settle your case or you decide to dismiss your case, contact the Tax Court at (651) 539-3260 or info@taxcourt.state.mn.us immediately. *You must notify the Tax Court the day before any trial is scheduled or you may be liable for court reporter fees and/or a fine.*
- 4) **Scheduling.** After you have filed your property tax petition, you will receive an order from the Tax Court containing several deadlines. These include the deadline for the parties to ask each other for information and documents about their case (discovery), to hire expert witnesses (appraisers) and exchange copies of appraisals, to file certain documents with the court before trial, and a trial date. This is a court order and its deadlines are binding. The order will be sent to the address of the petitioner or petitioner’s attorney shown on the

petition. If you move, it is your responsibility to inform of the Tax Court of your new address. If that exchange of information does not resolve the case, the order will require you and the county to jointly provide information to the Tax Court to help schedule the trial. You will receive written notice of the date, time, and place of trial.

The information in these instructions is intended to be informative and practical for self-represented litigants and is not legal advice, nor is it meant to be a substitute for obtaining legal advice from an attorney. The court strongly encourages you to seek legal counsel when filing a case in the Minnesota Tax Court.