

**MINNESOTA LUB TSEV HAIS PLAUB FEEM SAIB XYUAS NQI SE DAIM NTAWV FOOS 1**  
**DAIM NTAWV CEEB TOOM TXOG IB DAIM NTAWV TXIB NTAWM PAWG TSWJ XYUAS COV NYIAJ PAJ**  
**MINNESOTATXOJ CAI LIJ CHOJCH.271**  
**MINNESOTA TAX COURT FORM 1**  
**NOTICE OF APPEAL OF AN ORDER OF THE COMMISSIONER OF REVENUE**  
**MINN. STAT. CH. 271**

1. Cov Neeg Thov Kom Rov Qab Txiv Txim Dua [Tus Neeg Them Se] Lub Npe:/ Appellant(s) [Taxpayer] Name(s):	2. Qhia feem hauj lwm ntawm Tsev Hais Plaub uas yuav xa daim ntawv thov kom rov qab txiv dua mus rau:/ Indicate the division of Court being appealed to: <input type="checkbox"/> Feem Saib Xyuas Cov Nyiaj Pab Uas Ib Txwm Muaj/ Regular Division <input type="checkbox"/> Feem Saib Xyuas Cov Nyiaj Pab Tsawg (saib cov lus qhia hauv qab no):/ Small Claims Division (see instructions below): Thaum thov mus rau feem saib xyuas cov nyiaj pab tsawg, cov neeg thov kom rov qab txiv txim dua yuav tsum paub txog qhov tseeb tias txhua qhov txiv txim ntawm cov nyiaj pab tsawg no yuav thov kom rov txiv txim dua tsis tau lawm thiab pom zoo tias qhov txiv txim ntawm Lub Tsev Hais Plaub Feem Saib Xyuas Nqi Se ces yog qhov kawg lawm. In appealing to small claims division, appellant/s is/are aware of the fact that no appeal may be had from a small claims judgment and agrees that the decision of the Tax Court shall be conclusive.
3. Chaw Nyob Hauv Ib Cheeb Tsam Nroog Minnesota:/ Minnesota County of Residence:	4. Qhia seb yuav sib hais rau lub chaw twg:/ Indicate where hearing is to be held: <input type="checkbox"/> Ntawm tsev hais plaub hauv Chaw Nyob Hauv Ib Cheeb Tsam Nroog Minnesota/ At courthouse in Minnesota County of Residence <input type="checkbox"/> Rau ntawm ib chav sib hais hauv Tsev Hais Plaub hauv St. Paul, Minnesota / At Tax Court's hearing room in St. Paul, Minnesota
5. Hnub Sau Daim Ntawv Txib: (Hnub Ceeb Toom)/ Date of Order: (Notice Date)	6. Hom Nqi Se: (rau nqi se vaj tse, siv Minnesota Lub Tsev Hais Plaub Feem Saib Xyuas Nqi Se Daim Ntawv Foos 7)/ Type of Tax: (for property tax, use Minnesota Tax Court Form 7)
7. Nqi Se Xyoo los sis Raws Caij Nyoog:/ Tax Year(s) or Period(s) Involved:	
8. Yog tab tom ntsuam xyuas kev them nqi se uas muaj npe rau lwm tus neeg lawm, ces sau cov npe ntawm lwm cov neeg los sis cov muaj feem ntsig txog ntawd rau:/ If being assessed personally liable for a tax originally incurred in another name, list the name of the other person or business involved:	
9. Muab ib daim ntawv theej ntawm daim ntawv txib uas tab tom thov hais kom rov qab txiv txim dua tso nrog tua ke mus. Hais txog cov laj thawj rau koj daim ntawv thov hais kom rov qab txiv txim dua: (Yog xav sau ntxiv rau lwm daim ntawv ces thov sau rau lwm mam li muab tso nrog ua ke rau) Attach a copy of the order being appealed from. State reasons for your appeal: (attach additional pages if necessary)	<b>--TXHOB SAU DAB TSI RAU TSHOOJ NO--</b> (Rau Tsev Hais Plaub Feem Saib Xyuas Nqi Se Siv Nkaus Xwb) <b>--DO NOT WRITE IN THIS SECTION--</b> (For Tax Court Use Only)
10. Npe thiab Chaw Nyob ntawm Cov Neeg Thov Hais Kom Rov Qab Txiv Txim Dua los si Tus Kws Lij Choj:/ Name & Address of Appellant(s) or Attorney:  Nab npawb xov tooj:/ Telephone number: (_____)	11. YOG LI NTAWD, cov neeg thov kom rov qab txiv txim dua thiaj li taij thov kom Lub Tsev Hais Plaub no txiv txim rau cov neeg thov daim ntawv thov./ WHEREFORE, appellant(s) pray(s) this Honorable Court for a determination on appellant(s)' claim.  <hr/> Kos Npe ntawm Tus Neeg Thov (los sis Kws Lij Choj tam rau Tus Neeg Thov)/ Signature of Appellant (or Attorney for Appellant)
Nab npawb fej ntawv:/ Fax number: (_____)	<hr/> Kos Npe ntawm Lwm Tus Neeg Thov Ntxiv (los sis Kws Lij Choj)/ Signature of Additional Appellant (or Attorney)
Kws Lij Choj Tus Nab Npawb Tso Npe:/ Attorney Registration Number:	
Tus email/ Email address:	

**COV LUS QHIA**

**1. COV TXHEEJ TXHEEM SAU NTAWV SIB HAIS:**

- Sau rau tshooj ntawv ntawm daim ntawv foos no kom tiav thiab muab nws theej ua ob daim tso nrog ua ke mus; thiab
- Sau rau daim ntawv foos Muab Lus Ua Tim Khawv/Kev Tso Cai Nkag Rau Qhov Kev Pab Cuam uas tsim nyog nyob rau sab qab tom qab ntawm daim ntawv qauv foos no; thiab
- **THOV THEEJ IB DAIM NTAWV RAU TIM PAWG TSWJ XYUAS COV NYIAJ PAJ RAU NTAWM 600 NORTH ROBERT STREET, MAIL STATION 2220, ST. PAUL, MN 55146-2220 (SAIB SAB TOM QAB YOG XAV PAUB KOM NTXAWS NTXIV);** thiab
- Khaws ib daim cia tseg rau koj.

- SAU RAU DAIM NTAWV TOOS NROG RAU DAIM NTAWV THEM NQI RAU MINNESOTA LUB TSEV HAIS PLAUB FEEM SAIB XYUAS NQI SE, 245 MINNESOTA JUDICIAL CENTER, 25 REV. DR. MARTIN LUTHER KING JR. BLVD., ST. PAUL, MN 55155

2. Lub Tsev Hais Plaub Feem Saib Xyuas Nqi Se yuav tsum tau txais Daim Ntawv Ceeb Toom txog Kev Thov Hais Kom Rov Qab Txiaiv Txim Dua rau hauv lub sij hawm (60) hnuv "Hnuv Ceeb Toom" rau hauv Pawg Kws Tswj Xyuas Daim Ntawv Txib (ib daim ntawv uas yuav tsum lav them nqi se los sis tsis kam lees them tag nrho cov nyiaj rov qab los sis ib feem). Tsev Hais Plaub Feem Saib Xyuas Nqi Se, tej zaum yuav txib kom muab lub sij hawm rau thov hais kom rov qab txiaiv txim dua ntxiv peb caug hnuv (30) hnuv. Yuav tsum thov qhov ntxiv sij hawm no rau hauv lub sij hawm rau caum (60) hnuv suav txij "Hnuv Ceeb Toom" rau hauv Pawg Tswj Xyuas Daim Ntawv Txib mus. Koj tua yeem sau rau Daim Ntawv Ceeb Toom txog Kev Thov Kom Rov Qab Txiaiv Txim Dua mus rau Lub Tsev Hais Plaub Feem Saib Xyuas Nqi Se raws chaw xa ntaub ntawv Hauv Teb Chaws Meskas, Daim Ntawv Ceeb Toom txog Kev Thov Kom Rov Qab Txiaiv Txim Dua yuav tsum lo daim ntawv xa ntawv raws hauv Teb Chaws Meskas tsis pub dhau 60 hnuv suav txij hnuv Ceeb Toom mus (hauv 90 hnuv yog tau pom zoo ntxiv sij hawm tshaj lawm). Saib Minnesota Txoj Cai Lij Choj. § 271.06 yog xav paub tej ntaub ntawv ntau ntxiv.

**TUS NQI THOV:** Feem Saib Xyuas Cov Nyiaj Pab Uas Ib Txwm Muaj: \$310.00 –LOS SIS– Feem Saib Xyuas Cov NYiaj Pab Tsawg: \$150.00

Them ua nyiaj tshev "Tus Ntaub Ntawv Nyiaj Txiaiv ntawm Tsev Hais Plaub Feem Saib Xyuas Nqi Se." Hauv kis thov mus rau ntawm Feem Saib Xyuas Cov Nyiaj Pab Uas Ib Txwm Muaj, tus neeg thov se yuav tsum tau them cov nqi ntawm tus kws xov xwm hauv tsev hais plaub, saib Minnesota Txoj Cai Lij Choj. Tshooj 271.07.

Yog cov nyiaj uas tsis sib haum xeeb ntawd muaj tsawg dua \$15,000.00, tus neeg them nqi se muaj kev xaiv thov mus rau Feem Saib Xyus Cov Nyiaj Pab Uas Ib Txwm Muaj los sis Feem Saib Xyuas Cov Nyiaj Pab Tsawg ntawm Lub Tsev Hais Plaub Feem Saib Xyuas Nqi Se. Yog cov nyiaj uas tsis sib haum xeeb ntawd tshaj \$15,000.00, ces yuav tsum tau thov rau Feem Saib Xyuas Cov Nyiaj Pab Uas Ib Txwm Muaj ntawm Tsev Hais Plaub Feem Saib Xyuas Nqi Se xwb.

Rau lwm qhov kev xaiv thov ces mus saib hauv Minnesota Txoj Cai Lij Choj. Ch. 271.

**MINNESOTA LUB TSEV HAIS PLAUB FEEM SAIB XYUAS NQI SE**

**Web Site:** <http://mn.gov/tax-court/>

**Xov tooj:** (651) 539-3260

**E-Mail:** [info@taxcourt.state.mn.us](mailto:info@taxcourt.state.mn.us)

**KEV PIAV QHIA TXOG KEV MUAB LUS UA TIM KHAWV**

Ib Daim Ntawv Muab Lus Ua Tim Khawv qhia rau lub tsev hais plaub tias koj twb ceeb toom rau Pawg Tswj Xyuas Cov Nyiaj Paj uas koj tab tom thov kom rov qab txiav txim dua uas yog tau muab ib daim ntawv theej ntawm daim ntawv thov kom rov qab txiav txim dua xa rau nws lawm. Koj yuav tsum sau rau tshooj no ntawm daim ntawv foos kom tiav thiab muab nws xa rov qab mus rau Lub Tsev Hais Plaub.

Hauv qab no yog hom muab lus ua tim khawv. Tsuas siv **ib** ntawm cov tswv yim muab no xwb.

- 1) ***Kev Muab Lus Ua Tim Khawv xa Raws Chaw Xa Ntawv mus:*** Muab daim ntawv theej hais kom rov qab txiav txim dua xa mus rau Pawg Tswj Xyuas Cov Nyiaj Paj thiab kos npe rau daim ntawv tshaj tawm ua ntej rau tsoom fvv tus kws lij choj tias koj twb ua li no lawm.
- 2) ***Kev Pub Nkag Mus Xa:*** Muaj neeg xa ib daim ntawv theej mus rau Pawg Tswj Xyuas Cov Nyiaj Paj thiab hais kom tus neeg lis hauj lwm rau ntawm Pawg Tswj Xyuas Cov Nyiaj Paj lub tsev lis hauj lwm kos npe tias tau txais daimm ntawv thov kom rov qab txiav txim dua lawm.
- 3) ***Kev Muab Lus Ua Tim Khawv ntawm Tus Kheej:*** Kom ib tug neeg uas tsis yog tog thov hais kom rov qab txiav txim dua (xws li ib tug neeg pab lis hauj lwm) ua tus xa daim ntawv theej mus rau Pawg Tswj Xyuas Cov Nyiaj Paj, thiab hais kom tus neeg ntawd kos npe rau daim ntawv tshaj tawm tias twb tau xa tuaj rau lawm.

***Kev Muab Lus Ua Tim Khawv xa Raws Chaw Xa Ntawv/ Affidavit of Service By Mail***

XEEV MINNESOTA/ STATE OF MINNESOTA )  
)  
IB CHEEB TSAM NROOG NTAWM/ COUNTY OF \_\_\_\_\_)

\_\_\_\_\_, tau cog lus ua ntej tias txog thaum hnuv \_\_\_\_\_, 20\_\_\_\_\_, nws yeej tau xa Daim Ntawv Ceeb Toom txog Daim Ntawv Thov Kom Rov Qab Txiaiv Txim Dua mus rau Pawg Tswj Xyuas Cov Nyiaj Paj lawm uas yeej muaj daim ntawv theej tiag thiab raug ntim rau ib lub hnuv ntawv thiab sau qhov chaw nyob mus raws li nram qab no lawm: Commissioner of Revenue, 600 North Robert Street, Mail Station 2220, St. Paul, MN 55146-2220, thiab muab daim ntawv theej lo nrog daim ntawv them nqi xa ntawv raws hauv chaw xa ntawv hauv Teb Chaws Meskas.

\_\_\_\_\_, being first duly sworn, says that on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_, he/she served the attached Notice of Appeal on the Commissioner of Revenue by placing a true and correct copy in an envelope and addressing the same as follows: Commissioner of Revenue, 600 North Robert Street, Mail Station 2220, St. Paul, MN 55146-2220, and depositing it with postage prepaid in the United States mail.

Tau thov thiab tau cog lus rau ntawm kuv ua ntej hnuv no

\_\_\_\_\_, 20\_\_\_\_\_.

Subscribed and sworn to before me this \_\_\_\_\_ day of

\_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Tus Neeg Ua Haujlwm Saib Xyuas Tso Npe/ Notary Public

\_\_\_\_\_  
Tus Neeg Thov Kos Npe/ Signature of Affiant

***Kev Pub Nkag Mus Xa/ Admission of Service***

Ib daim ntawv theej ntawm Daim Ntawv Ceeb Toom txog Kev Thov Kom Rov LUB TSEV LIS HAUJ LWM NTAWM PAWG TSWJ XYUAS COV NYIAJ  
Qab Txiaiv Txim Dua raug xa nkag los rau thaum hnuv no lawm \_\_\_\_\_, PAJ/ OFFICE OF THE COMMISSIONER OF REVENUE  
20\_\_\_\_\_.

Service of one copy of the attached Notice of Appeal is hereby admitted this LOS NTAWM/ BY \_\_\_\_\_  
\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

***Kev Muab Lus Ua Tim Khawv ntawm Tus Kheej/ Affidavit of Personal Service***

XEEV MINNESOTA/ STATE OF MINNESOTA )  
)  
IB CHEEB TSAM NROOG NTAWM/ COUNTY OF \_\_\_\_\_)

\_\_\_\_\_, tau cog lus ua ntej tias txog thaum hnuv \_\_\_\_\_, 20\_\_\_\_\_, nws yeej  
tau xa daim ntawv theej tiag thiab raug ntawm Daim Ntawv Ceeb Toom txog Daim Ntawv Thov Kom Rov Qab Txiax Txim Dua mus rau Pawg Tswj Xyuas  
Cov Nyiaj Paj rau ntawm 600 North Robert Street, Mail Station 2220, St. Paul, MN 55146-2220.

\_\_\_\_\_, being first duly sworn, says that on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_,  
he/she delivered a true and correct copy of the Notice of Appeal to the office of the Commissioner of Revenue at 600 North Robert Street, Mail Station  
2220, St. Paul, MN 55146-2220.

Tau thov thiab tau cog lus rau ntawm kuv ua ntej hnuv no

\_\_\_\_\_, 20\_\_\_\_\_.

Subscribed and sworn to before me this \_\_\_\_\_ day of

\_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Tus Neeg Ua Haujlwm Saib Xyuas Tso Npe/ Notary Public

\_\_\_\_\_  
Tus Neeg Thov Kos Npe/ Signature of Affiant