

MINNESOTA TAX COURT FORM 7      REAL PROPERTY TAX PETITION      MINN. STAT. CHAPTER 278			
<p><b>1. Petitioner Name(s):</b></p>	<p><b>2. Indicate The Tax Court Division Being Appealed To:</b></p> <p><input type="checkbox"/> Regular Division  <input type="checkbox"/> Small Claims Division.</p> <p>Upon this selection (Small Claims Division), Petitioner/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.</p>		
<p><b>3. Property Location:</b></p> <p>City/Township of _____  County of _____</p>	<p><b>4. a. Petitioner(s) Interest In The Subject Property:</b></p> <p><input type="checkbox"/> Owner or Part Owner  <input type="checkbox"/> Other (please specify): _____</p> <p><b>b. Is this property income-producing?</b></p> <p><input type="checkbox"/> Yes  <input type="checkbox"/> No</p>		
<p><b>5. Property Description:</b> You must identify the property involved. You can do this by ATTACHING to this petition and to each copy of this petition ONE OF THE FOLLOWING: (a) the contested notice of valuation, (b) the notice of proposed tax (Truth-in-Taxation), (c) the property tax statement, or (d) a legal description of the property (including the Property I.D. Number).</p>			
<p><b>6. Assessment Date:</b> January 2, _____ for taxes payable in the year _____.</p>			
<p><b>7. Petitioner alleges the following error(s) in the assessment (check any applicable boxes) and requests from the Tax Court a judgment correcting the errors:</b></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top; padding: 5px;"> <input type="checkbox"/> Estimated market value is greater than property's actual market value.   <input type="checkbox"/> The subject property is unequally assessed when compared with other property. </td> <td style="width: 50%; vertical-align: top; padding: 5px;"> <input type="checkbox"/> Classification is incorrect.  <input type="checkbox"/> The subject property is exempt from taxation.  <input type="checkbox"/> Other (please specify): _____  _____ </td> </tr> </table>		<input type="checkbox"/> Estimated market value is greater than property's actual market value.  <input type="checkbox"/> The subject property is unequally assessed when compared with other property.	<input type="checkbox"/> Classification is incorrect. <input type="checkbox"/> The subject property is exempt from taxation. <input type="checkbox"/> Other (please specify): _____ _____
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<p><b>8. Attorney Signature:</b></p> <p>_____  Signature of Attorney for Petitioner(s)</p> <p>_____  Please Print Attorney's Name</p> <p>Attorney Registration No. _____</p> <p>Attorney Address: _____</p> <p>Telephone No. (    ) _____  Fax No. (    ) _____  Email address: _____</p>	<p><b>8a. Petitioner(s) Signature: (if not using an attorney)</b></p> <p>_____  Signature of Petitioner(s)</p> <p>_____  Please Print Petitioner(s) Name</p> <p>Petitioner(s) Address: _____</p> <p>Telephone Nos.:  Work: (    ) _____  Home: (    ) _____  Email address: _____</p>		

**INSTRUCTIONS:** You must file the original petition with any attachments, proof of service (see reverse side of this form) and filing fee with the Court Administrator's Office of the District Court in the county where your property is located **on or before April 30th** of the year the tax becomes payable. The **Property Tax Appeals Fact Sheet** includes instructions for filing this form and other important information regarding real property tax appeals and is available by contacting the Court Administrator's Office, or by contacting the Minnesota Tax Court.

**MINNESOTA TAX COURT      Web Site:** <http://mn.gov/tax-court>      **Telephone:** (651) 539-3260      **E-Mail:** [info@taxcourt.state.mn.us](mailto:info@taxcourt.state.mn.us)

**Deaf/Hard of Hearing/Speech Impaired Only:** TDD users may call the Minnesota Tax Court through the Minnesota Relay Service: Greater Minnesota 1 (800) 627-3529. Ask for (651) 539-3260.

**EXPLANATION OF PROOF OF SERVICE**

Proof of service tells the court that you have served the appropriate county officials with the required copies of the petition. Completion of this part of the form is required only on the original petition form, which you will file with the District Court Administrator's Office of the County where the property is located. Types of proof of service are provided below. Use only one of these methods of service:

- 1) **Admission of Service:** As you deliver the required copies to the county officials, have the official (or deputy of that office) sign for the copy(ies) as you deliver them.
- 2) **Affidavit of Personal Service:** If you have someone else (who is not a party to the appeal, such as a process server) deliver the required copies of the petition to the appropriate county officials, that person must sign a notarized statement that they made the delivery.

**ADMISSIONS OF SERVICE**

Service of \_\_\_\_ copy(ies) of Petition is hereby admitted this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Assessor of \_\_\_\_\_ County.

By: \_\_\_\_\_

Service of \_\_\_\_ copy(ies) of Petition is hereby admitted this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Auditor of \_\_\_\_\_ County.

By: \_\_\_\_\_

Service of \_\_\_\_ copy(ies) of Petition is hereby admitted this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Treasurer of \_\_\_\_\_ County.

By: \_\_\_\_\_

Service of \_\_\_\_ copy(ies) of Petition is hereby admitted this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

County Attorney of \_\_\_\_\_ County.

By: \_\_\_\_\_

**AFFIDAVIT OF PERSONAL SERVICE**

STATE OF MINNESOTA )  
 ) ss.  
COUNTY OF \_\_\_\_\_ )

\_\_\_\_\_, being first duly sworn, says that in connection with the filing of this property tax petition in \_\_\_\_\_ County, Minnesota, he/she has served the appropriate county official as follows:

Delivery of \_\_\_\_ true and correct copies of the petition to the County Assessor's Office on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Delivery of \_\_\_\_ true and correct copies of the petition to the County Auditor's Office on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Delivery of \_\_\_\_ true and correct copies of the petition to the County Treasurer's Office on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Delivery of \_\_\_\_ true and correct copies of the petition to the County Attorney's Office on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Petitioner's Agent

Subscribed and sworn to before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public