



**Minnesota Tax Court**  
 245 Minnesota Judicial Center  
 25 Rev. Dr. Martin Luther King Jr. Blvd.  
 St. Paul, MN 55155

Court Administrator  
**E-Mail:** info@taxcourt.state.mn.us  
**Web Site:** <http://mn.gov/tax-court/>  
**Phone:** (651) 539-3260  
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# Property Tax Petitions Information

The following information is intended to assist taxpayers in understanding their rights and responsibilities regarding property tax petitions made to the Minnesota Tax Court. It is intended to provide public information, not legal advice.

## When is the deadline for filing a property tax petition?

Property tax petitions must be filed 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**. There is an exception to the general deadline in Minn. Stat. § 278.01, subd. 4.

## How do I file a property tax petition?

- **Complete the Minnesota Tax Court's Form 7 "Real Property Tax Petition."**

This form may be obtained from the Minnesota Tax Court; the Tax Court web site, <http://mn.gov/tax-court/>; or the District Court Administrator's Office.

- **Serve copies of the petition upon county officials.**

Taxpayers must serve copies of the petition, including any attachments, on the appropriate county officials. Serve is a legal term that means to formally deliver copies of the petition and provide proof of service to the Court. A Proof of Service form is supplied on the back of the petition form; and you must complete the form on the original petition that is filed with the district court of the county where the property is located.

### Serve copies of the petition and attachments as follows:

- Three (3) copies to the County Assessor
- One (1) copy **each** to the County Auditor, County Treasurer, and the County Attorney.
- File the **original petition** with any attachments, proof of service, and the filing fee with the Court Administrator of the District Court in the county where your property is located before the deadline.

In counties where the Offices of County Treasurer and County Auditor are combined, the county may specify the number of copies and the county officials who must be served. Contact the District Court Administrator of the county where the property is located for instructions.

These offices typically can be found in the county courthouse or government center. Specific instructions for service and filing are available for Hennepin County and Ramsey County and may be obtained by contacting the County District Court Administrator's Office. Make sure to keep a copy of the Petition and attachment(s) for your own records.

## How much are the filing fees?

Regular Division is \$287.00 and Small Claims Division is \$150.00. **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.

## May I file my petition in Small Claims Division?

The Small Claims Division is a low cost way to appeal property tax issues. Minn Stat. § 271.21. To file a Small Claims Division petition you must meet one of these conditions:

- 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, and the parcel contains no more than one dwelling unit; or
- c) the assessor's estimated market value of the property included in the petition is less than \$300,000.

If one of these conditions is met, you may appeal in either Small Claims Division or Regular Division. If not, you may only file in Regular Division.

## What is the difference between Small Claims and Regular Divisions?

Besides the filing fee difference, there are other differences:

- **A decision in Small Claims Division is final.** A decision by the Minnesota 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.
- **Court Reporter Fees.** Court reporter fees are not incurred in Small Claims Division hearings because an official record of the hearing is not made. An official record is required for Regular Division hearings and you are required to pay for the court reporter's time at the hearing and to purchase the transcript of the trial.

## Do I need to do anything after I've filed and served the petition?

Yes, and failure to do some of these things could lead to dismissal of your petition. **Please carefully read the following:**

- 1) **Payment of Tax Pending the Appeal.**  
Even though you are contesting your real estate taxes, you must pay the tax when it is due. See Minn. Stat. § 278.03. **Failure to pay the tax on time will result in an automatic dismissal of your petition.** Any overpayment of tax will be refunded with interest.
- 2) **Income-Producing Property Requirements.**  
If the petition involves income-producing property, you must satisfy two additional requirements after serving and filing the petition:
  - a) You must provide the County Assessor with financial information regarding the property by August 1st after the filing deadline. You should provide information including: income and expense figures, verified net rentable areas, and anticipated income and expenses. **If you fail to provide this information, you risk having your petition dismissed.** See MN Stat §278.05, subd 6.
  - b) You must furnish the county with a copy of the property appraisal at least 5 working days before the hearing or as the court orders. Provide the appraisal you intend to present to the Court at trial.
- 3) **Try Resolving the Petition Without Trial.**  
Many cases are resolved without the need for trial.
  - a) **Settlements.** Although you may have already had contact with the county concerning your assessment, 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 the petition was filed 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 the handling of 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 appeal.

If you settle your case or if you decide to dismiss your case, please notify the Tax Court immediately at (651) 539-3260, or via email to [info@taxcourt.state.mn.us](mailto:info@taxcourt.state.mn.us).

## When will my case be set for trial?

After you have filed the property tax petition, you will receive an order from the Tax Court requiring you and the county to exchange certain information. The order will be sent to the address shown on the petition. If you move, it is your responsibility to inform the Tax Court of your new address. If the exchange of information with the county does not resolve the case, you and the county will 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. *Failure to notify the Tax Court that you will not attend the trial may result in you losing the case and being charged for court costs, such as fees for the court reporter.*

## Who has the Burden of Proof?

The petitioner must present proper evidence of the market value or use of the property as of the assessment date being challenged in order to prove his/her claim. Minn. Stat. § 271.06, subd. 6. The court has the authority to lower or raise the value or change the classification.

## How do I prepare my case for trial?

The Minnesota Tax Court has prepared a publication entitled "**Presenting Property Tax Appeals to the Minnesota Tax Court**" which is intended to assist taxpayers in presenting their cases and understanding Tax Court Policies and Procedures. You may obtain a copy of this publication by contacting the Minnesota Tax Court or by visiting the Tax Court's web site.

## When will I find out if I've won my case?

You will receive the Minnesota Tax Court's written decision by mail within 3 months of the final submission date. Tax Court decisions issued from 1992 to present are available on the Tax Court's Web Site.

## If I win, when will I get my refund?

Refunds are handled by the county and the county will send you a check. Similarly, if you owe money, it is up to you to arrange payment with the county.

## Additional Information Sources

Minnesota Statutes Chapters 271 and 278; Minnesota Rules of Civil Procedure; Minnesota Rules of Evidence; Minnesota Tax Court Rules of Procedure; reference materials available at public libraries; or consultation with an attorney. Links to these materials are available on the Tax Court's web site. Internet access is available at most public libraries.

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**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.