Minnesota Tax Court – Real Property Tax Petition
INFORMATION AND INSTRUCTIONS

These instructions will help you file a property tax petition in the Minnesota Tax Court. They are intended to be informative and practical, especially for self-represented litigants. This is not legal advice, nor is it meant to be a substitute for obtaining legal advice. The court strongly encourages you to seek legal counsel when filing a case.*

BEFORE YOU APPEAL TO THE TAX COURT

Between March and June of the *assessment* (or valuation) year, you may be able to challenge your property assessment locally, without going to Tax Court; *see* Minn. Stat. § 274.01.

- **Call your County Assessor's office:** Property tax issues can sometimes be resolved, without the expense of filing a Tax Court petition, by directly contacting your County Assessor's office.
- **Local Board of Appeal and Equalization**: You may appeal to your Local Board of Appeal and Equalization, either in person or by letter. Board meetings (usually the same people as your city council or town board) are scheduled each year between April 1 and May 31 of the valuation year. *Check your valuation notice for details*.
- **County Board of Appeal and Equalization**: If you have *already* appealed to the Local Board of Appeal and Equalization and are not satisfied with their decision, or if your city or town has transferred its powers to the county, you may appeal to the County Board of Appeal and Equalization (usually the same people as your county board of commissioners or their appointees). These meetings are scheduled in June of each valuation year. *Check your valuation notice for details*.

APPEALING TO THE TAX COURT

By **April 30** of the year in which taxes are payable, you may appeal to the Minnesota Tax Court, whether or not you have previously appealed to your Local and County Boards of Appeal and Equalization.

- Tax Court petitions must be filed in the civil division of the **district court** in the county where the property is located. District courts then forward property tax cases to the Tax Court. (You may request to have your property tax claim determined by the district court instead of the Tax Court, but the district court may transfer the case to the Tax Court at its discretion, despite your request. *See* Minn. Stat. § 278.01, subd. 1(c). You might wish to consult with an attorney about this option.)
- A complete Tax Court petition has four pieces: **petition, property identification, proof of service, and filing fee**. Detailed information and instructions follow.

HOW TO COMPLETE YOUR PETITION – Pages 1 and 2 of form

These instructions correspond to the boxes on *Minnesota Tax Court – Real Property Tax Petition*. Please read them carefully and contact the Tax Court at info@taxcourt.state.mn.us or 651-539-3260 with questions.

Box 1: Petitioner(s)

The petitioner is the person, persons, or entity/ies challenging a property tax assessment. The petitioner is usually the property owner or has some other qualifying interest in the property. List all petitioners.

* Minn. Stat. § Ch. 278. Form updated April 2026.

Box 2: Property location(s)

Include the city/township and the county where the property is located. Several parcels of land may be included in the same petition, but only if they are in the same city or town. (Exception: *contiguous* property that overlaps city or town boundaries may be included in one petition.) Minn. Stat. § 278.02.

Box 3: Tax Court division being appealed to: Regular or Small Claims

Any petitioner may file in the Regular Division of the Tax Court. Some petitioners may opt to file in the Small Claims Division, which is a lower-cost way to petition property tax claims. *See* Minn. Stat. § 271.21. To file in Small Claims Division, your case must meet *at least one* of these jurisdictional requirements:

- the issue is a denial of a current year application for the homestead classification; or
- only one parcel is included in the petition, the entire parcel is classified as homestead 1a or 1b under Minn. Stat. § 273.13, and the parcel contains no more than one dwelling unit; or
- the entire property is classified as agricultural homestead class 2a or 1b under Minn. Stat. § 273.13; **or**
- the assessor's estimated market value of the property included in the petition is less than $300,000.

There are three main differences between the Small Claims Division and Regular Division:

- **Filing fee.** The state-mandated civil court filing fee is $310 in Regular Division and $150 in Small Claims Division. An additional county law library fee of $10-15 is required for both divisions. *Contact the Court Administrator's Office in the county where the property is located for fee information*.
- **A decision in Small Claims Division is final.** A decision of the Tax Court in a Regular Division case may be appealed to the Minnesota Supreme Court, but the Tax Court judge's decision in a Small Claims case may not be appealed by either party.
- **Court reporter fees.** Court reporter fees are not incurred in Small Claims Division because there are no court reporters for Small Claims proceedings (they are not transcribed). An official record—including transcripts—is required for Regular Division trials and other hearings, and the petitioner is required to pay the court reporter's appearances and transcription fees at all hearings. (You may be able to recover your court costs if your appeal is successful and certain conditions are met.)

Box 4: Petitioner's interest in the subject property; income-producing property

A property tax petition may be filed by any person having "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 qualifying interest in the property*.

- Indicate whether or not the property is income producing. Generally, "income producing" means the property generates rental income to the owner. *If you are not sure whether the property is income producing, you may want to consult with an attorney*.

Box 5: Property identification (attachment required)

You must attach a property description to your petition, and to all copies of your petition. Do not attach an appraisal report at this time. Any of the following is sufficient for property identification:

- the notice of valuation that you wish to challenge; or
- a property tax statement from the county; or
- a legal description of the property that includes the Property I.D. Number.

Box 6: Assessment date (valuation date)

Properties are assessed on January 2 of each year for taxes payable the following year. See Minn. Stat. § 273.01. For instance, an assessment date of January 2, 2026 is for taxes payable in 2027.

- The year listed in the first blank of Box 6 should always be one year before the year listed in the second blank.
- Tax Court petitions must be filed by April 30th of the year in which taxes are payable (the second blank).

Box 7: Claim, defense, or objection being petitioned to the Tax Court

Minn. Stat. § 278.01, subd. 1(a) lists the claims for which a petitioner may challenge a property tax valuation. These are listed in Box 7. Choose as many claims from the list as apply.

Box 8a or 8b: Signature and contact information

- If you are represented by an attorney, the attorney must fill out all contact information in Box **8a**. **OR**
- If you are representing yourself, sign and fill out all contact information in Box **8b**. If your contact information changes, it is your responsibility to inform the Tax Court.

SERVICE AND PROOF OF SERVICE – Page 3 of form

Service refers to the delivery of documents to the other party in the case. In property tax cases, Minnesota law requires that a property tax petition and any attachments must be *personally served* on (hand-delivered to) the County Auditor. Unless your County Auditor *waives* personal service (gives up the right to be personally served) and offers an alternative way to serve, you—or a person serving documents on your behalf—must hand-deliver a copy of your petition to the auditor, along with the attached description of the subject property. *See* Minn. Stat. § 278.01, subd. 1(a).

Proof of Service is a document verifying for the court that you have completed service on the County Auditor. After you (or the person serving on your behalf) serve the auditor, you must file proof of service in district court, along with your petition, property identification attachment, and filing fee. *See* Minn. Stat. § 278.01, subd. 1(c). Page 2 of the *MN Tax Court Real Property Tax Petition* provides two different ways to offer proof of service. **Use only one method to prove service:**

- **Method 1: Admission of Service:** You can obtain an Admission of Service by having the County Auditor (or their designee) sign or stamp your petition upon delivery, either personally or via alternative means.

  NOTE: Your County Auditor *may* waive personal service requirements and provide you with an **Acknowledgement and Waiver of Personal Service** document that you must then attach to your petition when filing in the district court. *Check locally to see if your County Auditor provides alternative service methods for property tax petitions, such as by mail or email*.

- **Method 2: Affidavit of Personal Service:** You (or the person serving documents on your behalf) can complete the Affidavit of Personal Service section on page 3, swearing that you personally delivered the petition to the auditor.

It is your responsibility, as the petitioner, to ensure that you understand the service requirements, including any alternative procedures provided by your county. Failure to accomplish personal service, or to provide the court with appropriate proof of service, may result in the dismissal of your petition.

FILING YOUR PETITION IN DISTRICT COURT BY APRIL 30

After you have completed your petition, have served a copy on the County Auditor, and have obtained or filled out a proof of service document, you are ready to file your **petition, property identification attachment, proof of service, and filing fee** in your local district court (not Tax Court) on or before April 30th of the taxes-payable year.

Use only one method to file your petition:

- File in person at the district court of the county where the property is located (find district courts on the mncourts.gov website); or
- File online via the district court website, mncourts.gov/file-a-case; or
- File by mail to the appropriate district court (*not the Tax Court*). **Note: If you file by mail, your petition will not be considered "filed" until the date it is received by the district court administrator's office. Thus, if you choose to file by mail, do so well in advance of the filing deadline. You bear the risk of delayed delivery.**

AFTER FILING

- **Scheduling Order:** The Tax Court will send both parties (or their attorneys) a Scheduling Order containing a trial date and several deadlines for the completion of pretrial activities. These include deadlines for the parties to ask each other for information and documents about their case (discovery); to hire expert witnesses (appraisers); to exchange copies of appraisal reports; and to file certain pretrial documents with the court. A Scheduling Order is an official court order, and its deadlines are binding. If the pretrial 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 then receive a written Notice of Hearing stating the time and place of trial.
- **Payment of tax:** Even while you are contesting your real estate taxes, you must pay a portion of the tax when it is due. See Minn. Stat. § 278.03, subd. 1, which specifies the minimum payment. *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.
- **Income-producing requirements:** If the petition involves income-producing property, you must satisfy additional statutory requirements after filing the petition, on or before August 1 of the taxes-payable year. See Minn. Stat. § 278.05, subd. 6. Failure to satisfy these requirements can result in the dismissal of a petition.
- **Resolving the petition without trial:** Most Tax Court cases are settled or dismissed by parties without the need for trial. If you settle your case with the county, or if you decide to dismiss your case, contact the Tax Court immediately. Failure to notify the court at least 24 hours before a scheduled hearing may result in court reporter fees.
    - **Settlements.** Contact the County Assessor after filing your petition; explain why you think the assessment should be changed. Some County Assessors do not have the authority to negotiate property tax settlements. If this is the case, or if you are unable to contact the Assessor, 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.
    - **Dismissals.** As the petitioner, you may decide at any time that you do not wish to proceed with your petition. In this event, you must provide a written notice of voluntary dismissal to the Tax Court.