



Property Tax Petitions – 7-Step Guide to Filing in Minnesota Tax Court

Petition Filing Deadline – On or before April 30th

Step 1 – Get the Form from one of the following locations:

Civil Filings Division Office of District Court 600 Courthouse 15 West Kellogg Boulevard St Paul, MN 55102 651-266-8243 Internet: http://www.mncourts.gov/	Minnesota Tax Court Minnesota Judicial Center 25 Rev. Dr. Martin Luther King Jr. Blvd St. Paul, MN 55155 651-296-2806 Internet: http://www.taxcourt.state.mn.us/
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Step 2 – Complete Form and Make Copies

- Complete the form and make four (4) copies
- You will also need five (5) copies of your tax statement
 - One (1) copy of the tax statement must be attached to each petition form

Step 3 – Serve the Papers

- Deliver two (2) copies to:
Department of Property Records & Revenue
Assessor's Office
90 W. Plato Blvd., St. Paul, MN 55107
 - Have your original petition date-stamped at that office to show proof of service
- Deliver one (1) copy to:
County Attorney's Office
121 Seventh Place East, Suite 4500
St. Paul, MN 55101
 - Have your original petition date-stamped by the County Attorney's Office
- File the original petition with: (Note – there will be a filing fee)
District Court - Civil Filings Division
600 Courthouse
15 W. Kellogg Blvd., St. Paul, MN 55102



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Step 4 – File and Trial

The District Court will assign a court file number and will notify you of your file number. Within approximately one (1) year, the Tax Court will schedule a trial and will notify you of that date. No action will be taken in the Assessor's Office until a trial date has been set.

Step 5 – Property Appraisal

After the trial date has been set, an appraiser from the Assessor's Office will contact you to view the property and make a new determination of value.

After the County's appraiser has determined value, you will be contacted to discuss the results.

Step 6 – Settlement

If a settlement is reached, you will need to send us a letter stating the figures agreed upon and the years involved. Once we receive the settlement letter, the County will prepare a stipulation which must be signed by you, the County Attorney and the Courts. No refund is issued until the stipulation is finalized.

Step 7 – No Agreement

If you cannot reach an agreement with our office, you may appear in court on your scheduled trial date and present your case. Please read the Tax Court instructions for more details.

Contesting the Value of Income-Producing Property

If you are contesting the valuation of income-producing property, you must provide the following information to the county assessor no later than August 1 of the taxes payable year:

1. A year-end financial statement for the year prior to the assessment date
2. A year-end financial statement for the year of the assessment date
3. A rent roll on or near the assessment date listing the tenant name(s), lease start and end dates, base rent, square footage leased, and vacant space
4. Identification of all lease agreements not disclosed on a rent roll, listing the tenant name(s), lease start and end dates, base rent, square footage leased, and vacant space
5. Net rentable square footage of the building or buildings
6. Anticipated income and expenses in the form of a proposed budget for the year subsequent to the year of the assessment date
 - The above information required to be provided to the county assessor does not include leases. However, if the county assessor determines after the August 1 deadline that leases in effect on the assessment date are necessary to properly evaluate the income-producing property, then the assessor may require that you



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submit leases. You then have an additional 60 days from this supplemental request to comply.

If you fail to submit any of the information listed in numbers 1-6 above by August 1 of the taxes payable year, or fail to submit their leases in 60 or fewer days after the assessor's request, the petition may be dismissed.

You must also provide the appraisal of the property you intend to use at the trial to the **County Attorney**, at least **five (5) days before the trial**. If you fail to comply with either of these requirements, your petition will be dismissed.

Dismissal of Petition

Even though you are contesting your real estate taxes, you must still pay the tax when it's due. Your petition will be dismissed if you fail to pay your property taxes on-time.

In addition, your petition **may** be dismissed if you fail to timely submit all the necessary information listed above, unless:

- The failure to provide the necessary information was due to its unavailability at the time it was due, or
- You were unaware or not informed of the requirement to provide the information.

If you can prove that either of the above situations applies to you, then you can get an additional 30 days (from the time you became aware of the requirement) to provide the information.

Things to Remember

- A petition filing is for one (1) year only.
- Carefully review your instruction sheet from the Tax Court. It will help you understand the basic requirements for filing an appeal and explain the procedures.
- The petition process covers a lengthy time frame. Your patience is required.

Questions?

If you have any additional questions regarding this process, please call the Ramsey County Assessor's Office at 651-266-2147.