

INSTRUCTIONS FOR FILING
PROPERTY TAX PETITIONS

IN HENNEPIN COUNTY, MINNESOTA

Revised July 1, 2009

<http://www.hennepinattorney.org/taxpetition.aspx>



Where to Get the Forms

Minnesota Tax Court Form 7 (Regular Division or Small Claims Division) along with instructions can be obtained from:

- www.taxcourt.state.mn.us Click on “Forms”, choose MN Tax Court Form 7 – Real Property Tax Appeal and Property Tax Appeal Fact Sheet
- Minnesota Tax Court (651) 296-2806
- Hennepin County Government Center, District Court, 2nd floor, Public Service Level, Civil Intake counter

Which Division to Use and Filing Fees

- a. Regular Division** - A decision by the MN Tax Court in a Property Tax Petition brought through Regular Division is appealable to the MN Supreme Court.

Filing fee for Regular Division = \$322.00

Make checks payable to “District Court Administrator.”

- b. Small Claims Division** – The Small Claims Division is a low cost way to appeal property tax issues. To file a Small Claims Division petition, you must meet one of these conditions:

- i. The issue is a denial of a current year application for the homestead classification for the taxpayer’s property;
- ii. only one parcel is included in the petition, the entire parcel is classified as residential homestead and, the parcel contains no more than one dwelling unit; or
- iii. 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.

Filing fee for Small Claims Division = \$162.00
Make checks payable to “District Court Administrator.”

When to File – Filing Deadline

Petitions may be filed after May 1st of the year before the tax is payable. Petitions must be filed on or before April 30th of the year in which the tax is payable. (If the deadline falls on a weekend, petitions will be accepted the following Monday.) If your value or classification is changed other than by an abatement or a court decision after February 28th of the year in which the tax is payable, you must file a petition on or before 60 days from the mailing of the notice of the change.

How to Prepare the Petition for Filing

Fill in the blanks on the front of one MN Tax Court Form 7, making sure that you have included the following:

- a. Petitioner’s name
- b. Municipality (location of property petitioned)
- c. Allegation of ownership interest (already part of the form)
- d. Signature of Petitioner or Petitioner’s attorney
- e. Complete address and daytime phone number of Petitioner or Petitioner’s attorney (printed or typed)
- f. Attorney’s state registration number, if applicable

Make **four** copies of the front side of the Petition (the back side is not necessary).

Next, make **five** copies of one of the following:

1. Valuation Notice;
2. Notice of Proposed Tax; or
3. Property Tax Statement (The whole statement need not be copied – be sure that the Property ID# and Estimated Market Value appear on the copy.)

Staple a copy of the above-mentioned Notice or Statement to the back of the original and to each of the four copies of the Petition.

How to File

The Petition is filed in person at the following offices, all of which are located in the Hennepin County Government Center, 300 So 6th St, Mpls, MN 55487

- a. **Hennepin County Attorney's Office** – *Go to the 20th Floor, Administration Tower, follow signs to the Civil Division - press button #4 on the phone in the lobby.* Service is admitted by the tax section (612-348-5521) A2000 Government Center, by stamping the original that one copy has been received.
- b. **Hennepin County Auditor/Treasurer** – *Go to the 6th Floor, Administration Tower, Current & Delinquent Tax Counter (Room A603).* Service of two copies is admitted by the Auditor/Treasurer at the Current & Delinquent Tax Counter, A603 Government Center, by stamping the original
- c. **Hennepin County District Court** – The last step is to file the original (plus the filing fee – see paragraph 2) with District Court Civil Filing (612-348-3164). They are located on the PSL – Public Service Level – 2nd floor, Civil Intake Counter and are also closed for business Wednesdays after 1:30.

If you are filing your petition after 1:30 on a Wednesday, please drop off your petition, with payment, at the Information Desk on the 2nd floor (Public Service Level).

Court file numbers (called MNCIS numbers) are assigned within about a week of filing. You may call District Court Civil Filing at 612-348-3164, leave a self-addressed envelope and a receipt with the MNCIS number will be sent to you, or look up the MNCIS number at www.MNCOURTS.gov/publicaccess - (click the 'I Accept' at the bottom of the page).

- d. The fourth copy is for the Petitioner to keep for his/her records and will **not** be stamped by the Auditor/Treasurer or Attorney's Office. (The original is stamped only to prove to District Court that copies have been served County Attorney and Auditor/Treasurer.)

A copy of the Attorney/Auditor/Treasurer stamped original may be made, at a cost of 10¢ per page, in the law library located on the 24th floor of the Courts Tower in the Government Center **before** filing with District Court. District Court will file-stamp your copy of the petition with the date & time filed at no cost.

If you decide to purchase a copy of the petition from District Court there is a document fee of \$5.00 for a plain copy of the petition, \$10.00 for a certified copy.

What Happens After the Petition Has Been Filed?

After the filing deadline, a listing of all petitions filed in Hennepin County is sent to the Tax Court in St Paul. They will then proceed to schedule these cases for trial. (Because approximately 1,000 petitions are filed each year, it may take a year or more for a case to be scheduled for trial.)

After a case has been set for trial, you should contact the Assessor to try to resolve the issue petitioned. If no agreement is reached, the case will then be tried before a Tax Court Judge.

Tax Payment Requirements

The tax may be paid in full or in the following manner:

Deadline to File Petition	First Half Tax Due (May 15 th)	Second ** Half Tax Due (October 15 th)
April 30 th	IN FULL	If the total 2 nd half ad valorem tax is \$2,000 or less , 50% of the 2 nd half tax plus the BALANCE of Special Assessments must be paid. If the total 2 nd half ad valorem tax is greater than \$2,000 , 80% of the 2 nd half tax plus the BALANCE of the Special Assessments must be paid.

(Special Assessments are shown as Principal and Interest on the Tax Statement)

** If the tax is not paid in full, even though the law permits a lesser amount as indicated above, future property tax records (including Tax Statements) will indicate that there are Delinquent Taxes. This may present problems in:

1. Selling the property
2. Filing for the Property Tax Credit from the State
3. Acquiring or renewing a Liquor License

If the decision of the Tax Court is in the Petitioner's favor and a refund is due, it will include any overpayment plus interest calculated to the date the check is issued. (If processed before the tax becomes due, a corrected Tax Statement will be mailed.) If the tax has not been paid in full and there is a balance due to the county, a statement will be mailed granting 20 days to pay that balance of the tax, plus interest on the amount calculated to the date the statement was mailed.

Note:

- Failure to pay the taxes in full (or the lesser amount permitted by law) in a timely fashion will result in the automatic dismissal of the Petition (MN Stat 287.03)
- Failure to provide income and expense figures information specified in MN Stat 278.08, Subd 6 **to the assessor** within 60 days of the filing deadline may result in dismissal of the petition. Notify the assessor if the property is not income producing – i.e. owner-occupied. If the property is located in:
 - Minneapolis
 - Bloomington
 - Brooklyn Park
 - Eden Prairie
 - Edina
 - Maple Grove
 - Minnetonka
 - Plymouth
 - St. Louis Park

please send the information directly to the assessor of these municipalities. If the property is located in any other municipality, the information should be sent to the Hennepin County Assessor. It is not necessary to send this information to the Hennepin County Attorney. Also, please notify the assessor if this property is not income producing - i.e. owner-occupied.

If you have any questions, please call Mary LaBore or Jeanne Moen at (612) 348-5521.