



INSTRUCTIONS FOR FILING PROPERTY TAX PETITIONS

IN HENNEPIN COUNTY, MINNESOTA

Revised March 24, 2020

<http://www.hennepinattorney.org/get-help/property-tax-petition/property-tax-petitions>

**THIS DOCUMENT IS INTENDED TO PROVIDE PUBLIC
INFORMATION, NOT LEGAL ADVICE**

Where to Get the Petition Form

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

- Online at <http://mn.gov/tax-court/>. Click on "Forms", choose MN Tax Court Form 7 – Real Property Tax Appeal and Property Tax Appeal Fact Sheet
- By calling the Minnesota Tax Court (651) 539-3260
- By visiting the Hennepin County Government Center, District Court, 3rd floor of the Court Tower, Civil Filing Counter

When to File – Filing Deadline

Petitions may be filed after May 1 of the year before the tax is payable. Petitions must be filed on or before April 30 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 28 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.

Which Division to Use and Filing Fees

Regular Division – The advantage of the Regular Division is that a decision by the Minnesota Tax Court in a Property Tax Petition brought through that division is appealable to the Minnesota Supreme Court. The Regular Division filing fee is \$297. Checks may be made payable to "District Court Administrator."

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:

- The issue is a denial of a current year application for the homestead classification for the taxpayer's property;
- 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
- 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. The Small Claims Division filing fee is \$162. Checks may be made payable to "District Court Administrator."

How to Prepare the Petition for Filing

Fill in the blanks on the front of one Minnesota Tax Court Form 7, making sure that you have included all information required by the form. Staple a copy of the notice of valuation you are contesting, the property tax statement, or a legal description of the property with a property identification number to each copy of the Petition.

How to Serve and File

The Petition must be properly served upon Hennepin County by personally delivering a copy to the office of the Hennepin County Auditor-Treasurer. Bring two copies to the public service counter on the 6th floor of the Administration Tower of the Hennepin County Government Center, 300 South Sixth Street, Minneapolis, MN 55487. A clerk will stamp both copies to indicate service of the Petition has been accepted by Hennepin County. The clerk will keep one copy, and return the second to you.

The second stamped copy must be filed in the Hennepin County District Court. The Civil Filing Counter (612-348-3164) is located on the 3rd floor

of the Court Tower of the Hennepin County Government Center, 300 South Sixth Street, Minneapolis and is open for business Monday through Friday, 8:00 am – 4:30 pm.

ATTORNEYS REPRESENTING PETITIONERS: You are required to e-file your petitions through the Minnesota state court E-Filing System and add yourself as a service contact so that you can receive electronic service of subsequently-filed documents. See Minn. R. Gen. Prac. 14.

You may look up your case filing by name online at www.MNCOURTS.gov/publicaccess or by contacting the Fourth District Civil Court at 612-348-3164.

After receipt of your petition, the Tax Court will issue a scheduling order with further instruction. It typically takes more than a year before a case is scheduled for trial. However petitioners often settle cases with assessors while a case is pending. Each case will be assigned an assessor, and we encourage you to work with that assessor directly to discuss your petition.

For Income-Producing Properties

If a property is income-producing, you must provide certain information to the assessor by August 1 following the filing deadline. Failure to provide income and expense information specified in Minn. Stat. § 278.05, subd. 6 to the assessor by the deadline may result in dismissal of the petition. Please send this information directly to the Hennepin County Assessor's Office. It is not necessary to send this information to the Hennepin County Attorney's Office. If the property is not income-producing, please indicate so to the assessor.

Tax Payment Requirements

You must continue to pay property taxes. 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 pursuant to Minn. Stat. § 278.03. The tax may be paid in full or in the following manner:

APRIL 30: deadline to file petition



MAY 15: first half tax payment due in full



OCTOBER 15: second half tax payment due as follows:

- If the total 2nd half ad valorem tax is **\$2,000 or less**, 50% of the 2nd half tax plus the BALANCE of Special Assessments must be paid.
- If the total 2nd half ad valorem tax is **greater than \$2,000**, 80% of the 2nd half tax plus the BALANCE of the Special Assessments must be paid.

Please also note that special assessments are shown as principal and interest on the Tax Statement. Even if the law permits a lesser amount of taxes to be paid on October 15, failure to pay the full amount of tax will cause property tax records and statements to indicate there are delinquent taxes. This may present problems in:

1. Selling the property
2. Filing for the Minnesota Homestead Credit Refund and Renter's Property Tax Refund
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 a new property value is processed before the tax becomes payable, a corrected Tax Statement will be mailed. If there is a tax balance due to the County, a statement will be mailed to the taxpayer, with 20 days to make payment.