



Property Tax Petitions

A 7-step guide to filing a property tax appeal

If you are planning to appeal your taxes through the court process, your petition must be filed on or before **April 30** of the year the tax becomes payable.

Step 1: Get the form

Obtain the Minnesota Tax Court Form 7 from one of these locations:

CIVIL FILINGS DIVISION
Office of District Court
600 Courthouse
15 Kellogg Blvd. West
Saint Paul, MN 55102
(651) 266-8243

OR

MINNESOTA TAX COURT
Minnesota Judicial Center
25 Rev. Dr. Martin Luther King Jr. Blvd.
Saint Paul, MN 55155
(651) 539-3260
<http://mn.gov/tax-court/>

Step 2: Complete & copy **ALL PAGES SUBMITTED TO THE COURT MUST BE ON 8½ x 11 PAPER.**

1. Complete the form and make two (2) copies.
2. You will also need two (2) copies of your tax statement.
3. One (1) copy of the tax statement must be attached to each petition copy.

Step 3: Serving papers

Email one (1) copy to:

Tax.Petitions@RamseyCounty.us
Put the petition name and payable tax year in the subject.



**Email one PDF copy
OR
mail one copy.**

Or mail one PDF (1) copy to:

Property Tax Petitions
PO Box 64097
Saint Paul, MN 55164-0097



**Alternative email or mail service
is encouraged.
If you wish to serve the County in person,
please call 651-266-2131.**

Retain a copy for your records.

You will be sent an Acknowledgment and Waiver of Service that you will use as proof of service on Ramsey County.

Step 4: File and trial

You will need to file the petition and proof of service with the District Court Civil Division. During the COVID-19 emergency, paper copies must be mailed to Ramsey County District Courts, 15 W. Kellogg Blvd., Room 170, St. Paul, MN 55102 or you can efile at mncourts.gov/efile. Call the District Court at 651-266-8266 with questions. District Court will assign a court file number and notify you of your file number.

NOTE: Within approximately one (1) year, the Tax Court will schedule a first scheduling order, including actions that the parties must perform. The court will notify you of the deadlines.

Step 5: Appraisal

An appraiser from the assessor's office will contact you to view the property and make a new determination of value.

If you are filing on an income-producing property, be sure to read the statutory requirements for providing income and expense data. (See information below regarding income producing property).

After an appraiser from Ramsey County has reviewed your value, they will contact you to discuss the results.

Step 6: Settlement

If a settlement is reached, you will need to send the assessor a letter stating the figures agreed upon and the years involved. Once the settlement letter is received, 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.

For more details, please read the Tax Court Instructions.

Income producing property

If your property is income producing, you must provide financial information about the property to the county assessor (address below) no later than August 1 of the tax year under appeal.

- Year-end financial statements for the year appeal assessment date **and** the prior year
- Rent roll on or near assessment date
- Identification of ALL lease agreements
- Net rentable square footage of buildings
- Proposed budget for year after appeal (income and expenses)

AND

At least five (5) days before the trial, you must provide the county attorney with a copy of the appraisal of the property you intend to use.

See Minn. Stat. 278.05, Subd. 6.

Failure to comply with either of the above requirements will cause your petition to be dismissed.

Ramsey County Assessor's Office

Department of Information and Public Records

90 Plato Blvd. W, #400

P.O. Box 64097

Saint Paul, MN 55164-0097

www.ramseycounty.us

Important things to remember

- A petition filing is for one (1) year only.
- Failure to pay the property tax in a timely manner will result in an automatic dismissal of your appeal.
- 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. In some cases, the process can take over a year.

Questions?

Please call the Ramsey County Assessor's Office if you have any additional questions regarding this process.

(651) 266-2131

Following this 7-Step Guide will help you understand the appeal process.