



OFFICE OF THE RAMSEY COUNTY ATTORNEY
JOHN J. CHOI, COUNTY ATTORNEY

TO: Attorneys and Parties with a 2022 tax appeal petition
FROM: James A Mogen, Assistant County Attorney – james.mogen@co.ramsey.mn.us
DATE: June 23, 2022
RE: Serving Mandatory Income Disclosure on Ramsey County in 2022

Ramsey County will accept service of August 1st Mandatory Disclosure data by email.

Minnesota law requires that, “[i]n cases where the petitioner contests the valuation of income-producing property, the following information must be provided 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, 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 in the response to clause (3), listing the tenant name, lease start and end dates, base rent, and square footage leased;
- (5) net rentable square footage of the building or buildings; and
- (6) anticipated income and expenses in the form of a proposed budget for the year subsequent to the year of the assessment date.”

Failure to comply with Minnesota Statutes Section 278.05, Subdivision 6(a) shall result in dismissal of the petition.

In an effort to make the disclosure easier, Ramsey County requests that all August 1st disclosures occur by email. Ramsey County will accept the disclosure documents if the following conditions are met:

1. All documents must be sent in PDF or a Microsoft Word or Excel format. It is strongly requested that the format be searchable.
2. Each email must be for a single petition. Send a separate email for each petitioned property, however, disclosure for a petition that includes multiple parcels should be included in one email.
3. Each email must have a subject line that identifies the subject matter, petitioner name from the tax appeal petition, the court file and the Payable Year (e.g. “Aug. 1 Mandatory Disclosure – ABC Realty, Inc. – 62-CV-20-1234 – Pay 2020”)
4. Please send to tax.petitions@co.ramsey.mn.us
5. If you supplement an earlier disclosure, please label the subject line as described in Number 3 and reference the date of the first emailed disclosure in your supplemental email.

Your cooperation is greatly appreciated. If you have any questions, please let me know. Thank you.

CIVIL DIVISION