

Minnesota State Bar Association
HF675/SF580: *Property Tax Petition Simplification*

Problem:

- ❖ Under current law, petitions to challenge property tax assessments have complicated and burdensome service requirements. A total of six copies of the petition must be served on four different county officers.
- ❖ Many counties have determined that they don't need so many copies and have directed taxpayers to serve fewer copies. Other counties will not accept service at all of the offices required by statute. In addition, the Covid pandemic led many counties to prefer to receive electronic rather than paper copies.
- ❖ Currently, both self-represented taxpayers and property tax professionals are experiencing confusion and inconsistency related to service requirements. There is significant risk, too, because failure to comply with statutory service requirements—even at the county's direction—is grounds for dismissal of a case.
- ❖ Counties and taxpayers alike would benefit from a simplification of the statutory service requirements.

Solution:

- ❖ This bill would require service only on the county auditor (as is standard in other legal actions against counties) but would also allow county auditors to designate alternative forms of service including email and electronic uploads to a county website. Auditors would then be required to distribute copies to other relevant county offices within 30 days.
- ❖ This proposal will ensure that both counties and taxpayers have a clear and simple understanding of the service requirements for property tax petitions. It will also prevent taxpayers from having their cases dismissed solely due to failure to comply with unnecessarily complicated requirements.