

MINNESOTA CODE OF AGENCY RULES

RULES OF THE TAX COURT

1982 Reprint



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TAX COURT

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MINNESOTA TAX COURT

RULES

§ 2.001 Rules of civil procedure and uniform rules of evidence adopted by reference. The rules of civil procedure of the Minnesota District Courts and the Uniform Rules of Evidence for Minnesota State Courts are hereby adopted as the rules of this Court except as hereinafter modified or amended.

§ 2.002 Appearance and practice before the court. Any person may appear and act for himself or for a partnership of which he is a member.

Others who may practice before the Court as hereinafter provided shall be:

A. Attorneys at law duly licensed to practice law in the State of Minnesota.

B. Certified Public Accountants duly qualified under the Laws of Minnesota, provided, however, that practice by Certified Public Accountants shall be limited to the following:

1. Presentation of matters in which the facts are submitted by stipulation and in which the taking of evidence before the court is not required.

2. Arguments on questions of fact and problems of accountancy in all hearings before the Court.

The Court may for cause deny or suspend the right of any person to practice before it.

§ 2.003 Pre-trial conferences and continuances. Pursuant to Rule 16 of the Minnesota Rules of Civil Procedure, from time to time one or more Judges of the Tax Court shall hold pre-trial conferences for the purpose of defining issues, issuing appropriate pre-trial orders, and setting trial dates of pending cases. The Tax Court shall give reasonable written notice of a pre-trial conference to all parties interested in any case which has been appealed.

A. On or before the date of such pre-trial conference each party shall file with the Tax Court an original and one copy, and shall also furnish one copy to the opposing party, of a pre-trial statement setting forth the following:

1. The names and addresses of all witnesses known to the party who may be called to testify at the hearing.

2. A concise statement of the party's version of the facts of the case.

3. A list of all exhibits that may be offered at the hearing.

4. A concise statement of State and Federal laws and regulations which the party claims to be applicable to the case.

5. An estimate of the time required to hear the case.

6. A list of dates for which the party claims to be unavailable for hearing, and the reasons therefor.

7. Any motions the party intends to make relative to jurisdiction, continuance, limitation of proof or other matters relating to the conduct of the hearing.

8. A statement to the effect that the opposing party has been contacted in an attempt to narrow the issues, stipulate the facts, simplify the presentation of evidence, or otherwise facilitate preparation for trial or possible disposition of the case in whole or in part without trial.

It shall be mandatory for both parties or their counsel to appear at the pre-trial conference unless excused by the Court.

A failure to so appear, unless excused, shall be grounds for dismissal of the appeal or summary judgment.

B. The court reserves the right to make continuances or postponements on its own motion.

§ 2.004 Hearings. One or more members of the Court designated by the Chief Judge, or in his absence by the Judge-Administrator, may hold hearings and take testimony at any place within the State and such testimony so taken shall be reported for action by the Court.

Hearings before the Court shall be open to the public. All findings and decisions of the Court, after they have been filed with the clerk of the Court, shall be a matter of public record.

§ 2.005 Title of cause.

A. APPEALS FROM ORDERS OF THE COMMISSIONER OF REVENUE.

1. Each notice of appeal and all other papers, in the matter of appeals from Orders of the Commissioner of Revenue, filed with the Court shall contain a caption in the following form:

STATE OF MINNESOTA
TAX COURT

,	In the Matter of the Appeal from the Commissioner's Order dated
Appellant,	relating to tax of for the

-vs-

(Name of Taxpayer)
year ending

The Commissioner of Revenue,
Appellee.

2. In all such cases the Appellee shall be The Commissioner of Revenue, who shall be designated by his official title without naming the individual holding the office, and if a change occurs in the individual holding the office while an appeal is pending, the appeal shall not abate and no substitution of parties shall be necessary.

3. The Appellant shall be the Taxpayer or the person or agency authorized by Minn. Stat., Ch. 271, to appeal from the orders of the Commissioner.

4. If the Appellant(s) elect(s) to file the appeal in the small claims division, it shall contain the following statement:

THE APPELLANT(S) IS (ARE) AWARE OF THE FACT THAT NO APPEAL MAY BE HAD FROM A SMALL CLAIMS DECISION AND AGREE(S) THAT THE DECISION OF THE TAX COURT SHALL BE CONCLUSIVE.

B. APPEALS FROM ORDERS OF THE COMMISSIONER OF REVENUE FILED IN THE COUNTY OF RESIDENCE OF THE TAXPAYER.

1. Each notice of appeal and all other papers, in appeals from orders of the Commissioner of Revenue filed in the county of residence of the taxpayer, shall contain a caption in the following form:

STATE OF MINNESOTA	TAX COURT
COUNTY OF	JUDICIAL DISTRICT
APPELLANT	In the Matter of the Appeal from the Commissioner's Order dated
-VS-	relating to tax of for the
The Commissioner of Revenue,	(Name of Taxpayer)
APPELLEE.	year ending

2. In all such cases the Appellee shall be the Commissioner of Revenue, who shall be designated by his official title without naming the individual holding the office, and if a change occurs in the individual holding the office while an appeal is pending, the appeal shall not abate and no substitution of parties shall be necessary.

3. The Appellant shall be the taxpayer or the person or agency authorized by Minnesota Statutes, Chapter 271, to appeal from the order of the Commissioner.

4. If the Appellant(s) elect(s) to file the appeal in the small claims division, it shall contain the following statement:

THE APPELLANT(S) IS (ARE) AWARE OF THE FACT THAT NO AP-

PEAL MAY BE HAD FROM A SMALL CLAIMS DECISION AND AGREE(S)
THAT THE DECISION OF THE TAX COURT SHALL BE CONCLUSIVE.

C. PETITIONS FOR REDUCTION OF ASSESSED VALUATION PUR-
SUANT TO MINNESOTA STATUTES CHAPTER 278.

1. Each petition and all other papers in matters arising under Minnesota
Statutes Chapter 278, on appeals directly to the Tax Court, shall contain a
caption in the following form:

STATE OF MINNESOTA	TAX COURT
COUNTY OF	JUDICIAL DISTRICT
(Name of petitioner(s))	Petitioner(s).
vs.	
COUNTY OF	Respondent.

2. If the petition is a small claims petition it shall be in substantially
the following form:

PETITION

Your Petitioner(s) represent(s) and show(s) to the Court:

1. That Petitioner(s) has (have) an interest as a fee owner(s) (contract
purchaser(s)) (leasee(s)) of that tract of land situated in the County of
and State of Minnesota, described as follows, to-wit:

(here insert official description of tract)

2. That Petitioner(s) claim(s) that the above-described property has
been unfairly and unequally assessed.

3. THE PETITIONER(S) IS (ARE) AWARE OF THE FACT THAT NO
APPEAL MAY BE HAD FROM A SMALL CLAIMS JUDGMENT AND
AGREE(S) THAT THE DECISION OF THE TAX COURT SHALL BE CON-
CLUSIVE.

WHEREFORE, your Petitioner(s) pray(s) this Honorable Court for a deter-
mination of Petitioners' claim reducing said assessment.

Petitioner

Petitioner

3. If the petition is not a small claims petition it shall be in substan-
tially the following form:

PETITION

Your Petitioner(s) represent(s) and show(s) to the Court:

1. That the Petitioner(s) has (have) an interest as a fee owner(s) (contract purchaser(s)) (leasee(s)) of that tract of land situated in the County of _____ and State of Minnesota, described as follows, to-wit:

(here insert official description of tract)

2. That the Petitioner(s) claim(s) that the above-described property has been unfairly and unequally assessed.

WHEREFORE, your Petitioner(s) pray(s) this Honorable Court for a determination of Petitioner's claim reducing said assessment.

Petitioner

Petitioner

§ 2.006 Filing of papers. All papers filed with the Court (including the notice of appeal the petition, the return and answer, all motions, affidavits, briefs, etc.) shall be filed in duplicate (original and one copy) and a copy shall be furnished to the opposing party or if the party has retained counsel then to the opposing counsel.

§ 2.007 Notice of appeal or petition. A notice of appeal may be signed by the appellant personally or by an attorney at law duly licensed to practice in the State of Minnesota. Each notice of appeal shall refer to the order appealed from, state specifically the points of law and fact which are questioned by the appellant, and state an address within the state at which service of notice and other papers in the matter may be made upon the appellant(s). The Tax Court may, upon a showing of proper cause, permit an amendment of the notice of appeal or petition.

§ 2.008 Proof of service. Proof of service shall be evidenced by an affidavit of service attached to, or by admission of service endorsed on the original of the instrument served.

§ 2.009 Agreed statements of facts. The parties may by stipulation in writing, filed with the Court, or presented at the hearing, agree upon any or all questions of fact involved in the appeal. An original and one copy of such stipulation shall be furnished to the Court.

§ 2.010 Documentary evidence.

A. When books, documents, records or other papers have been received in evidence; a copy thereof, or of so much thereof as may be material or relevant, may, in the discretion of the Court, be substituted thereof.

B. Originals of books, documents, records, diagrams or other exhibits introduced in evidence before the Court may be withdrawn from the custody of the Court in such manner and upon such terms as the Court in its discretion may prescribe. Exhibits shall not be open to the inspection of the public.

C. Evidence as to the contents of books, documents, records and other papers may, in the discretion of the Court, be given by oral testimony.

D. Wherever possible an original and one copy of all exhibits shall be furnished to the Court, as well as a copy for opposing counsel.

§ 2.011 Briefs.

A. Briefs shall be filed with the Court five days in advance of the hearing or at such other time as the Court may determine in its pre-trial order. Each party shall submit a proposed findings of fact and conclusions of law with the brief. An original and one copy of the same shall be furnished to the Court as well as a copy for the opposing counsel.

B. Upon request made by any party at the time of hearing, the Court may, in its discretion, grant said party additional time within which to file a supplemental brief. If such leave is granted, the Court shall designate a period of time within which said party shall serve and file said brief and the time in which the other party shall serve and file a reply brief. In the event leave to file such a brief is granted, the matter shall be deemed to have been submitted to the Court at such time as the Court shall determine.

C. Any taxpayer interested in or affected by any matter pending before the Court may petition the Court for leave to file a brief amicus curiae and the Court in its discretion may grant or deny such petition.

§ 2.012 Submission without hearing. If all parties to an appeal shall by written stipulation waive their right to a public hearing, the parties may submit such matter to the Court on written stipulation of facts and briefs, but after such submission the Court may, in its discretion, require appearance for the taking of further testimony or for oral argument. In the event such appearance is required, ten days notice shall be given by mail to all parties to the proceeding.

§ 2.013 Parties in intervention.

A. In the event of an appeal to the court taken by a person or agency other than the Taxpayer against whom the tax involved has been assessed, or against whose property the tax involved has been assessed, such Taxpayer shall be deemed a party to the proceedings before the Court and need not formally intervene in said action. In all other cases, any person or agency claiming a right to appear in or become a party to any matter pending before the Court, shall by petition to the Court ask leave to intervene in said matter.

§ 2.014 Practice and procedure. Unless otherwise herein provided, the practice and procedure before the Court shall be substantially such as obtains in the District Courts of this State. The Court, however, reserves the right to vary such practice and procedure by the incidental suspension of the more rigid forms of pleadings, practice and evidence, when in its opinion the best interests of the parties involved may be thereby served or the determination of the cause expedited.

STATE OF MINNESOTA

,
 Appellant,
 In the Matter of the Appeal
 from the Commissioner's
 Order dated
 relating to
 tax of
 (Name of Taxpayer)
 enue, for the year
 Appellee. ending

Such requests for extension of time to appeal must be made before the expiration of the original time to appeal provided for under Minn. Stat. ch. 271, and must be mailed to the main office of the Tax Court at St. Paul, Minnesota.

In the cases where the Commissioner gives notice of the making and filing of the order of the Commissioner and the request for an extension of time is received within sixty days of the making and filing of the order, the Court may, for cause shown extend the time to appeal for an additional thirty days: if the request for extension is made more than sixty days after the making and filing of the order, the Court may, for cause shown, extend the time for appeal to a date not more than ninety days from the date of the making and filing of the order of the Commissioner.

In cases where the Commissioner did not give notice of the making and filing of the order of the Commissioner, and the request for an extension of time is received within ninety days of the making and filing of the order, the Court may, for cause shown, extend the time to appeal for an additional thirty days; in such cases, if the request for an extension is made more than ninety days after the filing of the order, the Court may, for cause shown, for cause shown, extend the time for appeal to a date not more than one hundred and twenty days from the making and filing of the order of the Commissioner.

§ 2.016 Additional hearings. If, after the holding of any hearings in any matter, the Court shall deem that the rights of the parties will be better served by the holding of a further hearing or hearings in said matter, the Court may order such further hearing or hearings, and ten days notice of such further hearing or hearings shall be given by mail to all parties to the proceeding.

§ 2.017 Reservations. The court reserves the right to amend, relax and dispense with these rules and regulations from time to time as circumstances may require, or render necessary or expedient.