

8610.0050 FORM FOR PETITION RELATING TO PROPERTY TAXES.

Subpart 1. **Caption.** A petition and all other papers in matters arising under Minnesota property tax laws must contain a caption in the following form:

STATE OF MINNESOTA COURT
(DISTRICT OR TAX)

COUNTY OF _____ JUDICIAL DISTRICT
_____ DIVISION
(REGULAR or SMALL CLAIMS)

_____,
Petitioner(s),

vs.

County of _____,
Respondent.

Court File No. _____

Subp. 2. **Petition relating to real property tax.** A petition under this part must be in substantially the following form:

1. Petitioner(s) has/have an interest pursuant to Minnesota Statutes, section 278.01, in that tract of land situated in the city/township of _____, county of _____, State of Minnesota, described as follows:

[insert here official description of land]

2. The assessment date at issue is January 2, ..., for taxes payable in year

3. Petitioner(s) claim(s) that

[insert here claim and relief requested]

[Examples of claims include the estimated market value is greater than the property's actual market value as of the assessment date at issue; the subject property is unequally assessed when compared with other property; the classification of the property is incorrect; the subject property is exempt from taxation; and other claims over which the court has jurisdiction.]

WHEREFORE, petitioner(s) pray(s) for a determination of the claim before the tax court.

Subp. 3. **Small claims.** If the petitioner elects to file the petition in the small claims division, it must contain the following statement:

THE PETITIONER(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.

Statutory Authority: *MS s 271.06*

History: *21 SR 805*

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