

8610.0150 REQUEST FOR COSTS AND DISBURSEMENTS.

No later than 90 days after the date of a final order of the tax court, a party may file a motion that costs and disbursements be granted to the prevailing party in the case of a commissioner of revenue matter under Minnesota Statutes, chapter 271, or be included in the judgment in the case of a real estate tax appeal under Minnesota Statutes, chapter 278. The moving party must file an affidavit with the tax court outlining the basis for granting costs and itemizing the items and amounts to be granted. The moving party shall serve a copy of the affidavit on the other party to the action and file proof of service with the tax court. Within ten days of being served, the other party must notify the moving party and the tax court of any objection to the request for costs and disbursements and the basis of the objection. The objection to an award must clearly state the basis of the objection and copies of the objection must be served on the moving party and proof of service filed with the tax court. The tax court may order a hearing within 20 days of receiving an objection to determine whether costs and disbursements will be awarded. The hearing may be conducted by telephone. Failure to respond within the ten-day period waives the other party's right to contest awarding costs.

Statutory Authority: *MS s 271.06*

History: *21 SR 805*

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