

**278.01 DEFENSE OR OBJECTION TO REAL AND PERSONAL PROPERTY TAXES; SERVICE AND FILING.**

Subdivision 1. **Determination of validity.** (a) Any person having personal property, or any estate, right, title, or interest in or lien upon any parcel of land, who claims that such property has been partially, unfairly, or unequally assessed in comparison with other property in the (1) city, or (2) county, or (3) in the case of a county containing a city of the first class, the portion of the county excluding the first class city, or that the parcel has been assessed at a valuation greater than its real or actual value, or that the tax levied against the same is illegal, in whole or in part, or has been paid, or that the property is exempt from the tax so levied, may have the validity of the claim, defense, or objection determined by the district court of the county in which the tax is levied or by the Tax Court by serving one copy of a petition for such determination upon the county auditor, one copy on the county attorney, one copy on the county treasurer, and three copies on the county assessor. The county assessor shall immediately forward one copy of the petition to the appropriate governmental authority in a home rule charter or statutory city or town in which the property is located if that city or town employs its own certified assessor. A copy of the petition shall also be forwarded by the assessor to the school board of the school district in which the property is located.

(b) In counties where the office of county treasurer has been combined with the office of county auditor, the county may elect to require the petitioner to serve the number of copies as determined by the county. The county assessor shall immediately forward one copy of the petition to the appropriate governmental authority in a home rule charter or statutory city or town in which the property is located if that city or town employs its own certified assessor. A list of petitioned properties, including the name of the petitioner, the identification number of the property, and the estimated market value, shall be sent on or before the first day of July by the county auditor/treasurer to the school board of the school district in which the property is located.

(c) For all counties, the petitioner must file the copies with proof of service, in the office of the court administrator of the district court on or before April 30 of the year in which the tax becomes payable. A petition for determination under this section may be transferred by the district court to the Tax Court. An appeal may also be taken to the Tax Court under chapter 271 at any time following receipt of the valuation notice required by section 273.121 but prior to May 1 of the year in which the taxes are payable.

Subd. 2. [Repealed, 1992 c 511 art 4 s 28]

Subd. 3. **Exception.** The procedures established by this section are not available to contest the validity or amount of any special assessment made pursuant to chapters 429, 430, any special law or city charter.

Subd. 4. **Filing of appeal deadline; exception.** Notwithstanding the April 30 date in subdivision 1, whenever the exempt status, valuation, or classification of real or personal property is changed other than by an abatement or a court decision, and the owner responsible for payment of the tax is not given notice of the change until after February 28 of the year the tax is payable or after July 1 in the case of property subject to section 273.125, subdivision 4, an eligible petitioner, as defined and limited in subdivision 1, has 60 days from the date of mailing of the notice to initiate an appeal of the property's exempt status, classification, or valuation change under this chapter.

**History:** (2126-1) 1935 c 300 s 1; 1977 c 118 s 3; 1977 c 423 art 4 s 8; 1978 c 672 s 9; 1978 c 749 s 1; 1980 c 443 s 2; 1982 c 523 art 17 s 1; 1983 c 342 art 7 s 9,10; 1984 c 502 art 11 s 4; 1Sp1985 c 14 art 4 s 80; art 20 s 6; 1986 c 444; 1986 c 473 s 4; 1Sp1986 c 3 art 1 s 82; 1989 c 277 art 2 s 39; 1989 c 324 s 23; 1991 c 291 art 12 s 13; 1992 c 511 art 4 s 14; 1993 c 375 art 3 s 32; 1994 c 587 art 5 s 14; 1996 c 471 art 3 s 24; 2002 c 377 art 9 s 4; 2003 c 127 art 2 s 18