CHAPTER 278

REAL OR PERSONAL PROPERTY TAX; OBJECTION, DEFENSE

278.01 DEFENSE OR OBJECTION TO REAL AND PERSONAL PROPERTY TAXES; SERVICE AND FILING.
278.02 PETITION MAY INCLUDE SEVERAL ITEMS OR PARCELS.
278.03 PAYMENT OF TAX.
278.04 TREASURER MUST STAMP TAX LISTS.
278.05 TRIAL OF ISSUES.
278.06 OTHER STATUTES TO APPLY.
278.07 JUDGMENT; AMOUNT; COSTS.
278.08 INTEREST.
278.09 CERTIFIED COPIES TO AUDITOR AND TREASURER.
278.10 TO BE ENTERED IN JUDGMENT BOOK.
278.11 MAY PAY FULL TAX.
278.12 REFUNDS OF OVERPAYMENT.
278.13 JUDGMENT TO BE FINAL.
278.14 REFUNDS OF MISTAKENLY BILLED TAXES.

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 personally serving one copy of a petition for such determination upon the county auditor. The county auditor may waive personal service of a petition by: (i) agreeing to accept service through an alternative service method; (ii) designating an alternative service method on the county website; or (iii) acknowledging receipt of a petition served through an alternative service method. An alternative service method includes but is not limited to service by email or by an electronic upload to a website designated by the county. Service may be made by any person, including a party to the action.

(b) Within 30 days after a petition is served and filed, the county auditor must provide a copy of the petition, if a copy has not already been provided, to the county assessor, county treasurer, and the county attorney. 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. On or before the first day of July, the county auditor must send a list of petitioned properties to the school board of the school district in which the property is located. The list must include the name of the petitioner, the identification number of the property, and the estimated market value of the property.

(c) For all counties, the petitioner must file a copy of the petition and proof of service of the petition 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 that county assessors or city assessors having the powers of a county assessor are required by section 273.121 to send to persons whose property is to be included on the assessment roll that year, but prior to May 1 of the year in which the taxes are payable.

Subd. 2. MS 1990 [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; 1Sp2017 c 1 art 15 s 29; 2023 c 64 art 15 s 7*

278.02 PETITION MAY INCLUDE SEVERAL ITEMS OR PARCELS.

Such petition need not be in any particular form, but shall clearly identify the items of personal property, or the land involved, the assessment date, and shall set forth in concise language the claim, defense, or objection asserted. No petition shall include more than one assessment date. Several items of personal property and several parcels of land in or upon which the petitioner has an estate, right, title, interest, or lien may be included in the same petition, but only if they are in the same city or town, except that contiguous property overlapping city or town boundaries may be included in one petition.

History: *(2126-2) 1935 c 300 s 2; 1989 c 324 s 24; 1992 c 511 art 4 s 15; 1993 c 375 art 3 s 33*

278.03 PAYMENT OF TAX.

Subdivision 1. **Real property.** In the case of real property, if the proceedings instituted by the filing of the petition have not been completed before the 16th day of May next following the filing, the petitioner shall pay to the county treasurer 50 percent of the tax levied for such year against the property involved, unless permission to continue prosecution of the petition without such payment is obtained as herein provided. If the proceedings instituted by the filing of the petition have not been completed by the next October 16, or, in the case of class 1b agricultural homestead, class 2a agricultural homestead, and class 2b(2) agricultural nonhomestead property, November 16, the petitioner shall pay to the county treasurer 50 percent of the unpaid balance of the taxes levied for the year against the property involved if the unpaid balance is $2,000 or less and 80 percent of the unpaid balance if the unpaid balance is over $2,000, unless permission to continue prosecution of the petition without payment is obtained as herein provided. The petitioner, upon ten days' notice to the county attorney and to the county auditor, given at least ten days prior to the 16th day of May or the 16th day of October, or, in the case of class 1b agricultural homestead, class 2a agricultural homestead, and class 2b(2) agricultural nonhomestead property, the 16th day of November, may apply to the court for permission to continue prosecution of the petition without payment; and, if it is made to appear

(1) that the proposed review is to be taken in good faith;

(2) that there is probable cause to believe that the property may be held exempt from the tax levied or that the tax may be determined to be less than 50 percent of the amount levied; and

(3) that it would work a hardship upon petitioner to pay the taxes due,

the court may permit the petitioner to continue prosecution of the petition without payment, or may fix a lesser amount to be paid as a condition of continuing the prosecution of the petition.

Failure to make payment of the amount required when due shall operate automatically to dismiss the petition and all proceedings thereunder unless the payment is waived by an order of the court permitting the petitioner to continue prosecution of the petition without payment. The petition shall be automatically reinstated upon payment of the entire tax plus interest and penalty if the payment is made within one year of the dismissal. The county treasurer shall, upon request of the petitioner, issue duplicate receipts for the tax payment, one of which shall be filed by the petitioner in the proceeding.

Subd. 2. **Personal property.** In the case of personal property, if the proceedings instituted by the filing of the petition have not been completed before May 16 next following the filing of the petition, the petitioner shall pay to the county treasurer 50 percent of the tax levied for the year against the property involved, unless permission to file the petition without payment is obtained as provided in this subdivision. The petitioner, upon ten days' notice to the county attorney and to the county auditor, given at least ten days before May 16, may apply to the court for permission to file the petition without such payment; and, if it is made to appear:

(1) that the proposed review is to be taken in good faith;

(2) that there is probable cause to believe that the property may be held exempt from the tax levied or that the tax may be determined to be less than 50 percent of the amount levied; and

(3) that it would work a hardship upon petitioner to pay 50 percent of the tax.

The court may permit the petitioner to continue to prosecute the petition without payment, or may fix a lesser amount to be paid as a condition to the right to continue to prosecute the same. Payment of the amount so fixed shall be endorsed on the order by the county treasurer.

History: *(2126-3) 1935 c 300 s 3; 1937 c 483 s 1; 1978 c 672 s 10; 3Sp1981 c 2 art 1 s 34; 1983 c 342 art 7 s 11; 1Sp1986 c 1 art 4 s 32,51; 1989 c 277 art 2 s 40; 1989 c 324 s 25; 1993 c 375 art 3 s 34*

278.04 TREASURER MUST STAMP TAX LISTS.

Upon the filing of such petition, the county treasurer shall write or stamp opposite the description of such items of personal property or parcel on the tax list the notation, "Petition for review filed," and such parcel or item of personal property shall not be included in the delinquent tax list for such year.

History: *(2126-4) 1935 c 300 s 4; 1993 c 375 art 3 s 35; 1994 c 416 art 1 s 32*

278.05 TRIAL OF ISSUES.

Subdivision 1. **Trial.** The petition, without any answer, return, or other pleading thereto, shall be tried at the next term of court. The Tax Court or district court shall without delay summarily hear and determine the claims, objections or defenses made by the petition and shall direct judgment to sustain, reduce or increase the amount of taxes due, and the trial shall disregard technicalities and matters of form not affecting the merits.

Subd. 2. **Responsible attorney; school district representatives.** If the property on which the taxes have been levied is located in a home rule charter or statutory city or town which employs its own certified assessor, the attorney for that governmental unit may, within 20 days after receipt by the governmental unit of the copy of the petition forwarded by the county auditor, give notice to the county attorney and to the petitioner or the petitioner's attorney that the home rule charter or statutory city or town is taking charge of

and prosecuting the proceeding. If the attorney for the home rule charter or statutory city or town does not give notice, the attorney of the county in which these taxes are levied shall take charge of and prosecute the proceedings, but the county board may employ any other attorney to assist the county attorney. If the school board has responded within 30 days of receipt to a notice provided pursuant to section 278.01, indicating that it desires to be notified of further proceedings in the case, a representative of the school district in which the property is located shall be notified of all proceedings and all offers to reduce valuations and shall be given an opportunity to appear and testify on any trial of the issues raised.

Subd. 3. **Assessor's records; evidence.** Assessor's records, including certificates of real estate value, assessor's field cards and property appraisal cards shall be made available to the petitioner for inspection and copying and may be offered at the trial subject to the applicable rules of evidence and rules governing pretrial discovery and shall not be excluded from discovery or admissible evidence on the grounds that the documents and the information recorded thereon are confidential or classified as private data on individuals. Evidence of comparable sales of other property shall, within the discretion of the court, be admitted at the trial.

Subd. 4. **Sales ratio studies as evidence.** The sales ratio studies published by the Department of Revenue, or any part of the studies, or any copy of the studies or records accumulated to prepare the studies which is prepared by the commissioner of revenue for use in determining education aids shall be admissible in evidence as a public record without the laying of a foundation if the sales prices used in the study are adjusted for the terms of the sale to reflect market value and are adjusted to reflect the difference in the date of sale compared to the assessment date. The Department of Revenue sales ratio study shall be prima facie evidence of the level of assessment. Additional evidence relevant to the sales ratio study is also admissible. No sales ratio study received into evidence shall be conclusive or binding on the court and evidence of its reliability or unreliability may be introduced by any party including, but not limited to, evidence of inadequate adjustment of sale prices for terms of financing, inadequate adjustment of sales prices to reflect the difference in the date of sale compared to the assessment date, and inadequate sample size.

No reduction in value on the grounds of discrimination shall be granted on the basis of a sales ratio study unless

(a) the sales prices are adjusted for the terms of the sale to reflect market value,

(b) the sales prices are adjusted to reflect the difference in the date of sale compared to the assessment date,

(c) there is an adequate sample size, and

(d) the median ratio of the same classification of property in the same county, city, or town as the subject property is lower than 90 percent, except that in the case of a county containing a city of the first class, the median ratio for the county shall be the ratio determined excluding sales from the first class city within the county.

If a reduction in value on the grounds of discrimination is granted based on the above criteria, the reduction shall equal the difference between 95 percent and the median ratio determined by the court.

Subd. 5. **Offer to reduce valuation.** Any time after the filing of the petition and before the trial of the issues raised thereby, when the defense or claim presented is that the property has been partially, unfairly, or unequally assessed, or that the property has been assessed at a valuation greater than its real or actual value, or that a parcel which is classified as homestead under the provisions of section 273.13, subdivision 22 or 23, has been assessed at a valuation which exceeds by ten percent or more the valuation which the

parcel would have if it were valued at the average assessment/sales ratio for real property in the same class in that portion of the county in which the parcel is located, for which the commissioner is able to establish and publish a sales ratio study, the attorney representing the state, county, city or town in the proceedings may serve on the petitioner, or the petitioner's attorney, and file with the court administrator of the district court, an offer to reduce the valuation of the property or a portion of the property to a valuation set forth in the offer. If, within ten days thereafter, the petitioner, or the attorney, gives notice in writing to the county attorney, or the attorney for the city or town, that the offer is accepted, the official notified may file the offer with proof of notice, and the court administrator shall enter judgment accordingly. Otherwise, the offer shall be deemed withdrawn and evidence thereof shall not be given; and, unless a lower valuation than specified in the offer is found by the court, no costs or disbursements shall be allowed to the petitioner, but the costs and disbursements of the state, county, city or town, including interest at six percent on the tax based on the amount of the offer from and after the 16th day of October, or, in the case of class 1b agricultural homestead, class 2a agricultural homestead, class 2b(2) agricultural nonhomestead property, and manufactured homes treated as personal property, the 16th day of November, of the year the taxes are payable, shall be taxed in its favor and included in the judgment and when collected shall be credited to the county revenue fund, unless the taxes were paid in full before the 16th day of October, or, in the case of class 1b agricultural homestead, class 2a agricultural homestead, and class 2b(2) agricultural nonhomestead property, and manufactured homes treated as personal property, the 16th day of November, of the year in which the taxes were payable, in which event interest shall not be taxable.

Subd. 6. **Dismissal of petition; exclusion of certain evidence.** (a) In cases where the petitioner contests the valuation of income-producing property, the following information must be provided to the county assessor no later than August 1 of the taxes payable year:

(1) a year-end financial statement for the year prior to the assessment date;

(2) a year-end financial statement for the year of the assessment date;

(3) a rent roll on or near the assessment date listing the tenant name, lease start and end dates, base rent, square footage leased and vacant space;

(4) identification of all lease agreements not disclosed on a rent roll in the response to clause (3), listing the tenant name, lease start and end dates, base rent, and square footage leased;

(5) net rentable square footage of the building or buildings; and

(6) anticipated income and expenses in the form of a proposed budget for the year subsequent to the year of the assessment date.

(b) The information required to be provided to the county assessor under paragraph (a) does not include leases. Failure to provide the information required in paragraph (a) shall result in the dismissal of the petition, unless (1) the failure to provide it was due to the unavailability of the information at the time that the information was due, or (2) the petitioner was not aware of or informed of the requirement to provide the information.

If the petitioner proves that the requirements under clause (2) are met, the petitioner has an additional 30 days to provide the information from the time the petitioner became aware of or was informed of the requirement to provide the information, otherwise the petition shall be dismissed.

(c) If, after the August 1 deadline set in paragraph (a), a county assessor determines that the actual leases in effect on the assessment date are necessary to properly evaluate the income-producing property, then a county assessor may require that the petitioner submit the leases. The petitioner must provide the requested

information to the county assessor within 60 days of a county assessor's request. The Tax Court shall hear and decide any issues relating to subsequent information requests by a county assessor. Failure to provide the information required in this paragraph shall be addressed under Rules of Civil Procedure, rule 37.

(d) Provided that the information as contained in paragraph (a) is timely submitted to the county assessor, the county assessor shall furnish the petitioner at least five days before the hearing under this chapter with the property's appraisal, if any, which will be presented to the court at the hearing. The petitioner shall furnish to the county assessor at least five days before the hearing under this chapter with the property's appraisal, if any, which will be presented to the court at the hearing. An appraisal of the petitioner's property done by or for the county shall not be admissible as evidence if the county assessor does not comply with the provisions in this paragraph. The petition shall be dismissed if the petitioner does not comply with the provisions in this paragraph.

History: *(2126-5) 1935 c 300 s 5; 1937 c 483 s 2; 1977 c 118 s 4; 1977 c 423 art 4 s 9; 1980 c 443 s 3; 1982 c 523 art 17 s 2; art 23 s 3; 1983 c 342 art 2 s 23; art 7 s 12; 1984 c 502 art 11 s 5; 1Sp1985 c 14 art 4 s 81; 1986 c 444; 1986 c 473 s 5,6; 1Sp1986 c 1 art 4 s 33,51; 1Sp1986 c 3 art 1 s 82; 1987 c 268 art 7 s 47; 1989 c 277 art 2 s 41,42; 1990 c 604 art 3 s 35; 1991 c 291 art 1 s 31; art 12 s 14; 1992 c 511 art 2 s 24; 1994 c 416 art 1 s 33; 1994 c 587 art 5 s 15; 2003 c 127 art 2 s 19; 2008 c 154 art 2 s 20; 2011 c 112 art 11 s 9*

278.06 OTHER STATUTES TO APPLY.

Sections 279.18, 279.19, 279.21, 279.23, and 279.25 shall apply in so far as they are applicable thereto, except as herein otherwise provided. References in those sections to "answers" shall be understood as referring to petitions, and references to the "delinquent list" or "list" as referring to the tax list filed with the county treasurer.

History: *(2126-6) 1935 c 300 s 6; 1987 c 384 art 2 s 70*

278.07 JUDGMENT; AMOUNT; COSTS.

Judgment shall be for the amount of the taxes for the year as the court shall determine the same, less the amount paid thereon, if any. If the tax is sustained in the full amount levied or increased, costs and disbursements may, in the discretion of the court, be taxed and allowed as in delinquent tax proceedings and shall be included in the judgment. If the tax so determined is decreased from the amount originally levied, the court may, in its discretion, award disbursements to the petitioner, which shall be taxed and allowed and be deducted from the amount of the taxes as determined unless there has been a previous offer of reduced taxes that was rejected by the petitioner, in which case the award of costs and disbursements is governed by Minnesota Rules of Civil Procedure, rule 68. If there be no judgment for taxes, a judgment may be entered determining the right of the parties and for the costs and disbursements as taxed and allowed.

History: *(2126-7) 1935 c 300 s 7; 1986 c 473 s 7; 1997 c 231 art 16 s 8*

278.08 INTEREST.

Subdivision 1. **Interest; penalty.** In the case of real or personal property, the judgment must include the following interest:

(1) if the tax is sustained in full, interest on the unpaid part of the tax computed under section 279.03, subdivision 1, at the rate provided in section 549.09;

(2) if the tax is increased, interest on the unpaid part of the tax as originally assessed computed under section 279.03, subdivision 1, at the rate provided in section 549.09;

(3) if the tax is reduced, interest on the difference between the tax as recomputed and the amount previously paid computed under section 279.03, subdivision 1, at the rate provided in section 549.09.

If the tax is sustained or increased, penalty on the unpaid part of the tax as originally assessed computed under section 279.01 must be included in the judgment.

Subd. 2. **Refund.** In the case of real or personal property, if the petitioner has overpaid the tax determined or stipulated to be due, the county auditor shall compute interest on the overpayment from the date of the filing of the petition for review or from the date of payment of the tax, whichever is later, until the date of issuance of the refund warrant. Interest shall be calculated on the overpayment under section 279.03, subdivision 1, at the rate provided in section 549.09 for the year the tax became or remained overpaid. For the purposes of computing interest due under this subdivision, an overpayment occurs on the date when the cumulative total of the payments made by the taxpayer for the payable year exceed the final total tax amount determined for that payable year. In determining whether an overpayment has occurred, taxpayer payments are allocated first to any penalty imposed due to late payment of installments, then to the tax due.

History: *(2126-8) 1935 c 300 s 8; 1980 c 443 s 4; 1982 c 523 art 39 s 1; 1986 c 473 s 8; 1989 c 324 s 26; 1993 c 375 art 3 s 36; 1994 c 416 art 1 s 34; 1996 c 471 art 3 s 25*

278.09 CERTIFIED COPIES TO AUDITOR AND TREASURER.

Upon entry of judgment a certified copy thereof shall be delivered to the county auditor and to the county treasurer if the tax list be still in the treasurer's possession, who shall correct the tax list and assessment rolls in accordance with the judgment, writing or stamping opposite such parcel or item of personal property in the tax list a notation "judgment entered" and the date thereof.

History: *(2126-9) 1935 c 300 s 9; 1993 c 375 art 3 s 37*

278.10 TO BE ENTERED IN JUDGMENT BOOK.

Upon entry of the judgment referred to in section 278.07, the county auditor shall bill the taxpayer for the unpaid portion of the judgment, if any, plus the allowable costs, interest, and penalties that have accrued to the date of entry, as provided in section 278.08. If the judgment referred to in section 278.07 is not paid within 30 days of the billing, the county auditor shall enter the same in the certified copy of the real estate tax judgment book received by the auditor pursuant to section 279.23 for the year for which such taxes were levied, with the same effect as if judgment had been entered under chapter 279, except that interest shall not accrue during, nor apply to, the 30-day payment period. In the event the judgment under section 278.07 shall be entered subsequent to the real estate tax judgment sale under section 280.01 for the taxes on the applicable delinquent list, and if such judgment shall remain unpaid for 30 days after billing, then interest shall again begin to accrue, and the parcel of land, against which such judgment was entered, shall be immediately bid-in for the state, and all subsequent events, deadlines, and periods related to the enforcement of the judgment against the affected real estate shall be measured from the bid-in date under this section.

History: *(2126-10) 1935 c 300 s 10; 1947 c 163 s 1; 1986 c 444; 1998 c 300 art 3 s 5*

278.11 MAY PAY FULL TAX.

Where a petition has been filed, as provided in this chapter, the taxes levied, or any balance thereof, may be paid without such payment waiving any of the claims, defenses, or objections set forth in such petition, and such proceeding shall continue as if such payment had not been made.

History: *(2126-11) 1935 c 300 s 11*

278.12 REFUNDS OF OVERPAYMENT.

If upon final determination the petitioner has paid more than the amount so determined to be due, judgment shall be entered in favor of the petitioner for such excess, and upon filing a copy thereof with the county auditor the auditor shall forthwith draw a warrant upon the county treasurer for the payment thereof; provided that, with the consent of the petitioner, the county auditor may, in lieu of drawing such warrant, issue to the petitioner a certificate stating the amount of such judgment, which amount may be used to apply upon any taxes due or to become due for the taxing district or districts whose taxes or assessments are reduced, or their successors in the event of a reorganization or reincorporation of any such taxing district. In the event the auditor shall issue a warrant for refund or certificates, the amount thereof shall be charged to the state and other taxing districts in proportion to the amount of their respective taxes included in the levy and deduct the same in the subsequent distribution of any tax proceeds to the state or such taxing districts, and upon receiving any such certificate in payment of other taxes, the amount thereof shall be distributed to the state and other taxing districts in proportion to the amount of their respective taxes included in the levy; provided that if in the judgment the levy of one or more of the districts be found to be illegal, to the extent that the tax so levied is reduced on account of the illegal levies, the amount to be charged back shall be charged to the districts and the amount thereof deducted from any distributions thereafter made to them.

History: *(2126-12) 1935 c 300 s 12; 1986 c 444*

278.13 JUDGMENT TO BE FINAL.

The judgment entered in such proceedings, except for the right of review on appeal, shall be final and conclusive as to the taxes involved therein. No defense or objection which might have been interposed by proceedings hereunder shall be interposed in delinquent tax proceedings except the defense that the taxes levied have been paid or that the property is exempt from the taxes so levied.

History: *(2126-13) 1935 c 300 s 13*

278.14 REFUNDS OF MISTAKENLY BILLED TAXES.

Subdivision 1. **Applicability.** A county must pay a refund of a mistakenly billed tax as provided in this section. As used in this section, "mistakenly billed tax" means an amount of property tax that was billed, to the extent the amount billed exceeds the accurate tax amount due to a misclassification of the owner's property under section 273.13 or a mathematical error in the calculation of the tax on the owner's property, together with any penalty or interest paid on that amount. This section applies only to taxes payable in the current year and the two prior years. As used in this section, "mathematical error" is limited to an error in:

(1) converting the market value of a property to tax capacity or to a referendum market value;

(2) application of the tax rate as computed by the auditor under sections 275.08, subdivisions 1b, 1c, and 1d; 276A.06, subdivisions 4 and 5; and 473F.07, subdivisions 4 and 5, to the property's tax capacity or referendum market value; or

(3) calculation of or eligibility for a credit.

The remedy provided under this section does not apply to a misclassification under section 273.13 that is due to the failure of the property owner to apply for the correct classification as required by law.

Subd. 2. **Procedure.** A refund of mistakenly billed tax must be paid upon verification of a claim made in a written application by the owner of the property or upon discovery of the mistakenly billed tax by the county. Refunds of overpayments will be made as provided in section 278.12.

Subd. 3. **Appeals.** If the county rejects a claim by a property owner under subdivision 2, it must notify the property owner of that decision within 90 days of receipt of the claim. The property owner may appeal that decision to the Tax Court within 60 days after receipt of a notice from the county of the decision. Relief granted by the Tax Court is limited to current year taxes, and taxes in the two prior years.

History: *2000 c 490 art 5 s 19*