

SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION

S.F. No. 580

(SENATE AUTHORS: LIMMER and Latz)

DATE
01/23/2023

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
 1.2 relating to taxation; property; modifying requirements for service of a petition;
 1.3 amending Minnesota Statutes 2022, section 278.01, subdivision 1.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. Minnesota Statutes 2022, section 278.01, subdivision 1, is amended to read:

1.6 Subdivision 1. **Determination of validity.** (a) Any person having personal property, or
 1.7 any estate, right, title, or interest in or lien upon any parcel of land, who claims that such
 1.8 property has been partially, unfairly, or unequally assessed in comparison with other property
 1.9 in the (1) city, or (2) county, or (3) in the case of a county containing a city of the first class,
 1.10 the portion of the county excluding the first class city, or that the parcel has been assessed
 1.11 at a valuation greater than its real or actual value, or that the tax levied against the same is
 1.12 illegal, in whole or in part, or has been paid, or that the property is exempt from the tax so
 1.13 levied, may have the validity of the claim, defense, or objection determined by the district
 1.14 court of the county in which the tax is levied or by the Tax Court by personally serving one
 1.15 copy of a petition for such determination upon the county auditor, ~~one copy on the county~~
 1.16 ~~attorney, one copy on the county treasurer, and three copies on the county assessor. The~~
 1.17 ~~county assessor shall immediately forward one copy of the petition to the appropriate~~
 1.18 ~~governmental authority in a home rule charter or statutory city or town in which the property~~
 1.19 ~~is located if that city or town employs its own certified assessor. A copy of the petition shall~~
 1.20 ~~also be forwarded by the assessor to the school board of the school district in which the~~
 1.21 ~~property is located. The county auditor may waive personal service of a petition by: (i)~~
 1.22 agreeing to accept service through an alternative service method; (ii) designating an
 1.23 alternative service method on its website; or (iii) acknowledging receipt of a petition served

2.1 through an alternative service method. An alternative service method includes but is not
2.2 limited to service by email or by an electronic upload to a website designated by the county.
2.3 Service may be made by any person, including a party to the action.

2.4 ~~(b) In counties where the office of county treasurer has been combined with the office~~
2.5 ~~of county auditor, the county may elect to require the petitioner to serve the number of~~
2.6 ~~copies as determined by the county. Within 30 days after a petition is served and filed, the~~
2.7 ~~county auditor must provide a copy of the petition, if a copy has not already been provided,~~
2.8 ~~to the county assessor, county treasurer, and the county attorney. The county assessor shall~~
2.9 ~~immediately forward one copy of the petition to the appropriate governmental authority in~~
2.10 ~~a home rule charter or statutory city or town in which the property is located if that city or~~
2.11 ~~town employs its own certified assessor. On or before the first day of July, the county auditor~~
2.12 ~~must send a list of petitioned properties, including to the school board of the school district~~
2.13 ~~in which the property is located. The list must include the name of the petitioner, the~~
2.14 ~~identification number of the property, and the estimated market value, shall be sent on or~~
2.15 ~~before the first day of July by the county auditor/treasurer to the school board of the school~~
2.16 ~~district in which the property is located of the property.~~

2.17 (c) For all counties, the petitioner must file ~~the copies with~~ a copy of the petition and
2.18 proof of service, of the petition in the office of the court administrator of the district court
2.19 on or before April 30 of the year in which the tax becomes payable. A petition for
2.20 determination under this section may be transferred by the district court to the Tax Court.
2.21 An appeal may also be taken to the Tax Court under chapter 271 at any time following
2.22 receipt of the valuation notice that county assessors or city assessors having the powers of
2.23 a county assessor are required by section 273.121 to send to persons whose property is to
2.24 be included on the assessment roll that year, but prior to May 1 of the year in which the
2.25 taxes are payable.