

**SENATE  
STATE OF MINNESOTA  
NINETY-FIRST SESSION**

**S.F. No. 2624**

(SENATE AUTHORS: LATZ)

DATE  
03/21/2019

D-PG  
1234 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; modifying provisions for service and filing of defense or  
1.3 objection to real and personal property taxes; amending Minnesota Statutes 2018,  
1.4 section 278.01, subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2018, section 278.01, subdivision 1, is amended to read:

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

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

2.10 ~~(e)~~ (b) For all counties, the petitioner must file the ~~copies~~ copy with proof of service, in  
2.11 the office of the court administrator of the district court on or before April 30 of the year  
2.12 in which the tax becomes payable. A petition for determination under this section may be  
2.13 transferred by the district court to the Tax Court. An appeal may also be taken to the Tax  
2.14 Court under chapter 271 at any time following receipt of the valuation notice that county  
2.15 assessors or city assessors having the powers of a county assessor are required by section  
2.16 273.121 to send to persons whose property is to be included on the assessment roll that year,  
2.17 but prior to May 1 of the year in which the taxes are payable.

2.18 **EFFECTIVE DATE.** This section is effective July 1, 2019.