

**CHAPTER 8600**  
**TAX COURT**  
**TAX COURT PROCEDURES**

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**8600.0200 RULE SUSPENSION.**

The court reserves the right to amend, relax, and dispense with these rules from time to time, as circumstances may require or render necessary or expedient.

**Statutory Authority:** *MS s 271.06 subd 7*

**8600.0300 PROCEDURE AND EVIDENCE.**

The Rules of Civil Procedure for the district courts and the Uniform Rules of Evidence for Minnesota state courts are hereby adopted as the rules of this court except as hereinafter modified or amended.

**Statutory Authority:** *MS s 271.06 subd 7*

**8600.0400 PRACTICE BEFORE TAX COURT.**

Unless otherwise herein provided, the practice and procedure before the court shall be substantially such as obtains in the district courts of this state. The court, however, reserves the right to vary such practice and procedure by the incidental suspension of the more rigid forms of pleadings, practice, and evidence, when in its opinion the best interests of the parties involved may be thereby served or the determination of the cause expedited.

**Statutory Authority:** *MS s 271.06 subd 7*

**8600.0500 REPRESENTATION.**

The court may for cause deny or suspend the right of any person to practice before it.

Any person may appear and act for himself or for a partnership of which he is a member.

Others who may practice before the court as hereinafter provided shall be:

A. attorneys at law duly licensed to practice law in the state of Minnesota; or

B. certified public accountants duly qualified under the laws of Minnesota; provided, however, that practice by certified public accountants shall be limited to the following: presentation of matters in which the facts are submitted by stipulation and in which the taking of evidence before the court is

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not required; arguments on questions of fact and problems of accountancy in all hearings before the court.

**Statutory Authority:** *MS s 271.06 subd 7*

## **8600.0600 NOTICE OF APPEAL OR PETITION.**

A notice of appeal may be signed by the appellant personally or by an attorney at law duly licensed to practice in the state of Minnesota. Each notice of appeal shall refer to the order appealed from, state specifically the points of law and fact which are questioned by the appellant, and state an address within the state at which service of notice and other papers in the matter may be made upon the appellant. The tax court may, upon a showing of proper cause, permit an amendment of the notice of appeal or petition.

**Statutory Authority:** *MS s 271.06 subd 7*

## **8600.0700 PROOF OF SERVICE.**

Proof of service shall be evidenced by an affidavit of service attached to, or by admission of service endorsed on, the original of the instrument served.

**Statutory Authority:** *MS s 271.06 subd 7*

## **8600.0800 STIPULATION OF FACTS.**

The parties may by stipulation in writing, filed with the court or presented at the hearing, agree upon any or all questions of fact involved in the appeal. An original and one copy of such stipulation shall be furnished to the court.

**Statutory Authority:** *MS s 271.06 subd 7*

## **8600.0900 DOCUMENTARY EVIDENCE.**

When books, documents, records, or other papers have been received in evidence, a copy thereof, or of so much thereof as may be material or relevant, may in the discretion of the court be substituted therefor.

Originals of books, documents, records, diagrams, or other exhibits introduced in evidence before the court may be withdrawn from the custody of the court in such manner and upon such terms as the court in its discretion may prescribe. Exhibits shall not be open to the inspection of the public.

Evidence as to the contents of books, documents, records, and other papers may in the discretion of the court be given by oral testimony.

Wherever possible an original and one copy of all exhibits shall be furnished to the court, as well as a copy for opposing counsel.

**Statutory Authority:** *MS s 271.06 subd 7*

## **8600.1000 BRIEFS.**

Briefs shall be filed with the court five days in advance of the hearing or at such other time as the court may determine in its pretrial order. Each party shall submit a proposed findings of fact and conclusions of law with the brief. An original and one copy of the same shall be furnished to the court as well as a copy for the opposing counsel.

Upon request made by any party at the time of hearing, the court may, in its discretion, grant said party additional time within which to file a supplemental brief. If such leave is granted, the court shall designate a period of time within which said party shall serve and file said brief and the time in which the other party shall serve and file a reply brief. In the event leave to file such a brief is granted, the matter shall be deemed to have been submitted to the court at such time as the court shall determine.

Any taxpayer interested in or affected by any matter pending before the court may petition the court for leave to file a brief amicus curiae and the court in its discretion may grant or deny such petition.

**Statutory Authority:** *MS s 271.06 subd 7*

**8600.1100 PRETRIAL CONFERENCES.**

Pursuant to rule 16 of the Minnesota Rules of Civil Procedure, from time to time one or more judges of the tax court shall hold pretrial conferences for the purpose of defining issues, issuing appropriate pretrial orders, and setting trial dates of pending cases. The tax court shall give reasonable written notice of a pretrial conference to all parties interested in any case which has been appealed.

It shall be mandatory for both parties or their counsel to appear at the pretrial conference unless excused by the court. A failure to so appear, unless excused, shall be grounds for dismissal of the appeal or summary judgment.

On or before the date of such pretrial conference each party shall file with the tax court an original and one copy, and shall also furnish one copy to the opposing party, of a pretrial statement setting forth the following:

- A. the names and addresses of all witnesses known to the party who may be called to testify at the hearing;
- B. a concise statement of the party's version of the facts of the case;
- C. a list of all exhibits that may be offered at the hearing;
- D. a concise statement of state and federal laws and regulations which the party claims to be applicable to the case;
- E. an estimate of the time required to hear the case;
- F. a list of dates for which the party claims to be unavailable for hearing, and the reasons therefor;
- G. any motions the party intends to make relative to jurisdiction, continuance, limitation of proof, or other matters relating to the conduct of the hearing; and
- H. a statement to the effect that the opposing party has been contacted in an attempt to narrow the issues, stipulate the facts, simplify the presentation of evidence, or otherwise facilitate preparation for trial or possible disposition of the case in whole or in part without trial.

**Statutory Authority:** *MS s 271.06 subd 7*

**8600.1200 CONTINUANCES.**

The court reserves the right to make continuances or postponements on its own motion.

**Statutory Authority:** *MS s 271.06 subd 7*

**8600.1300 SUBMISSION WITHOUT HEARING.**

If all parties to an appeal shall by written stipulation waive their right to a public hearing, the parties may submit such matter to the court on written stipulation of facts and briefs, but after such submission the court may in its discretion require appearance for the taking of further testimony or for oral argument. In the event such appearance is required, ten days' notice shall be given by mail to all parties to the proceeding.

**Statutory Authority:** *MS s 271.06 subd 7*

**8600.1400 HEARINGS.**

**Subpart 1. Holding.** One or more members of the court designated by the chief judge, or in his absence by the judge-administrator, may hold hearings and take testimony at any place within the state and such testimony so taken shall be reported for action by the court.

**Subp. 2. Open to public.** Hearings before the court shall be open to the public. All findings and decisions of the court, after they have been filed with the clerk of the court, shall be a matter of public record.

**Subp. 3. Additional hearings.** If, after the holding of any hearings in any matter, the court shall deem that the rights of the parties will be better served by the holding of a further hearing or hearings in said matter, the court may order

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such further hearing or hearings, and ten days' notice of such further hearing or hearings shall be given by mail to all parties to the proceeding.

**Statutory Authority:** *MS s 271.06 subd 7*

## **8600.1500 PARTIES IN INTERVENTION.**

In the event of an appeal to the court taken by a person or agency other than the taxpayer against whom the tax involved has been assessed, or against whose property the tax involved has been assessed, such taxpayer shall be deemed a party to the proceedings before the court and need not formally intervene in said action. In all other cases, any person or agency claiming a right to appear in or become a party to any matter pending before the court shall by petition to the court ask leave to intervene in said matter.

When an appeal is taken to the court by a person or agency other than the taxpayer against whom the tax involved has been assessed, the clerk of the court shall by registered mail send a copy of the notice of appeal to each of such taxpayers whose identity and address can reasonably be determined from the said notice of appeal. Provided, that the mailing of such copy of said notice of appeal to such taxpayer shall not be deemed to affect, or as intending to affect, any right or rights which said taxpayer or any other parties to said action may have under existing laws.

**Statutory Authority:** *MS s 271.06 subd 7*

## **8600.1600 FORM FOR APPEAL FROM ORDER OF COMMISSIONER.**

Each notice of appeal and all other papers filed with the court in the matter of appeals from orders of the commissioner of revenue shall contain a caption in the form in part 8600.9910.

In all such cases the appellee shall be the commissioner of revenue, who shall be designated by his official title without naming the individual holding the office, and if a change occurs in the individual holding the office while an appeal is pending the appeal shall not abate and no substitution of parties shall be necessary.

The appellant shall be the taxpayer or the person or agency authorized by Minnesota Statutes, chapter 271, to appeal from the orders of the commissioner.

If the appellant elects to file the appeal in the small claims division, it shall contain the following statement:

THE APPELLANT(S) IS (ARE) AWARE OF THE FACT THAT NO APPEAL MAY BE HAD FROM A SMALL CLAIMS DECISION AND AGREE(S) THAT THE DECISION OF THE TAX COURT SHALL BE CONCLUSIVE.

**Statutory Authority:** *MS s 271.06 subd 7*

## **8600.1700 FORM FOR APPEALS FROM ORDERS OF THE COMMISSIONER FILED IN TAXPAYER'S COUNTY OF RESIDENCE.**

Each notice of appeal and all other papers filed in the county of residence of the taxpayer in appeals from orders of the commissioner of revenue shall contain a caption in the form in part 8600.9920.

In all such cases the appellee shall be the commissioner of revenue, who shall be designated by his official title without naming the individual holding the office, and if a change occurs in the individual holding the office while an appeal is pending, the appeal shall not abate and no substitution of parties shall be necessary.

The appellant shall be the taxpayer or the person or agency authorized by Minnesota Statutes, chapter 271, to appeal from the order of the commissioner.

If the appellant elects to file the appeal in the small claims division, it shall contain the following statement:

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THE APPELLANT(S) IS (ARE) AWARE OF THE FACT THAT NO APPEAL MAY BE HAD FROM A SMALL CLAIMS DECISION AND AGREE(S) THAT THE DECISION OF THE TAX COURT SHALL BE CONCLUSIVE.

**Statutory Authority:** *MS s 271.06 subd 7*

## 8600.1800 FORM FOR PETITION FOR REDUCTION OF ASSESSED VALUATION.

Subpart 1. **Caption.** Each petition and all other papers in matters arising under Minnesota Statutes, chapter 278 on appeals directly to the tax court, shall contain a caption in the form in part 8600.9930.

Subp. 2. **Small claims petitions.** If the petition is a small claims petition it shall be in substantially the form in part 8600.9940.

Subp. 3. **Other petitions.** If the petition is not a small claims petition it shall be in substantially the form in part 8600.9950.

**Statutory Authority:** *MS s 271.06 subd 7*

## 8600.1900 FILING OF PAPERS AND COPIES.

All papers filed with the court, including the notice of appeal, the petition, the return and answer, all motions, affidavits, briefs, etc. shall be filed in duplicate, original and one copy, and a copy shall be furnished to the opposing party or if the party has retained counsel then to the opposing counsel.

**Statutory Authority:** *MS s 271.06 subd 7*

## 8600.2000 EXTENSION OF TIME TO APPEAL.

Parties requesting an extension of time to appeal under Minnesota Statutes, chapter 271 shall submit a verified petition showing cause for such extension, and shall state therein the date the mailing of the order of the commissioner was filed, and shall attach to said petition a proposed order providing for the extension, which order shall be entitled as provided in parts 8600.1600, 8600.1700, and 8600.1800, and shall read substantially as in part 8600.9960.

Such requests for extension of time to appeal must be made before the expiration of the original time to appeal provided for under Minnesota Statutes, chapter 271, and must be mailed to the main office of the tax court at St. Paul, Minnesota.

In the cases where the commissioner gives notice of the making and filing of the order of the commissioner and the request for an extension of time is received within 60 days of the making and filing of the order, the court may, for cause shown extend the time to appeal for an additional 30 days; if the request for extension is made more than 60 days after the making and filing of the order, the court may, for cause shown, extend the time for appeal to a date not more than 90 days from the date of the making and filing of the order of the commissioner.

In cases where the commissioner did not give notice of the making and filing of the order of the commissioner, and the request for an extension of time is received within 90 days of the making and filing of the order, the court may, for cause shown, extend the time to appeal for an additional 30 days; in such cases, if the request for an extension is made more than 90 days after the filing of the order, the court may, for cause shown, extend the time for appeal to a date not more than 120 days from the making and filing of the order of the commissioner.

**Statutory Authority:** *MS s 271.06 subd 7*

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8600.9910 CAPTION FOR APPEAL FROM ORDER OF COMMISSIONER.

STATE OF MINNESOTA

TAX COURT

\_\_\_\_\_,  
\_\_\_\_\_  
Appellant,

In The Matter of the Appeal from  
the Commissioner's Order dated  
\_\_\_\_\_ relating to  
\_\_\_\_\_ tax of  
\_\_\_\_\_ for the  
(Name of Taxpayer)

-vs-

The Commissioner of Revenue,  
Appellee.

\_\_\_\_\_ year ending

Statutory Authority: MS s 271.06 subd 7

8600.9920 CAPTION FOR APPEAL FILED IN COUNTY OF RESIDENCE.

STATE OF MINNESOTA

TAX COURT

COUNTY OF

JUDICIAL DISTRICT

APPELLANT

In the Matter of the Appeal from  
the Commissioner's Order dated  
\_\_\_\_\_ relating to

-VS-

\_\_\_\_\_ tax of  
\_\_\_\_\_ for the  
(Name of Taxpayer)

The Commissioner of Revenue,

\_\_\_\_\_ year ending

APPELLEE.

Statutory Authority: MS s 271.06 subd 7

8600.9930 CAPTION FOR PETITION FOR REDUCTION OF ASSESSED VALUATION.

STATE OF MINNESOTA

TAX COURT

COUNTY OF

JUDICIAL DISTRICT

(Name of petitioner(s))

Petitioner(s)

vs.

COUNTY OF

Respondent

Statutory Authority: MS s 271.06 subd 7

8600.9940 SMALL CLAIMS PETITION.

PETITION

Your Petitioner(s) represent(s) and show(s) to the Court:

1. That Petitioner(s) has (have) an interest as a fee owner(s) (contract purchaser(s)) (leasee(s)) of that tract of land situated in the County of \_\_\_\_\_ and State of Minnesota, described as follows, to-wit:

(here insert official description of tract)

2. That Petitioner(s) claim(s) that the above-described property has been unfairly and unequally assessed.

3. THE PETITIONER(S) IS (ARE) AWARE OF THE FACT THAT NO APPEAL MAY BE HAD FROM A SMALL CLAIMS JUDGMENT AND AGREE(S) THAT THE DECISION OF THE TAX COURT SHALL BE CONCLUSIVE.

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WHEREFORE, your Petitioner(s) pray(s) this Honorable Court for a determination of Petitioners' claim reducing said assessment.

Petitioner

Petitioner

Statutory Authority: MS s 271.06 subd 7

8600.9950 PETITIONS OTHER THAN SMALL CLAIMS.

PETITION

Your Petitioner(s) represent(s) and shows(s) to the Court:

1. That the Petitioner(s) has (have) an interest as a fee owner(s) (contract purchaser(s)) (leasee(s)) of that tract of land situated in the County of \_\_\_\_\_ and State of Minnesota, described as follows, to-wit:

(here insert official description of tract)

2. That the Petitioner(s) claim(s) that the above-described property has been unfairly and unequally assessed.

WHEREFORE, your Petitioner(s) pray(s) this Honorable Court for a determination of Petitioner's claim reducing said assessment.

Petitioner

Petitioner

Statutory Authority: MS s 271.06 subd 7

8600.9960 REQUEST FOR EXTENSION OF TIME TO APPEAL.

STATE OF MINNESOTA

TAX COURT

\_\_\_\_\_,  
Appellant,

-vs-

The Commissioner of Revenue,  
Appellee.

In the Matter of the Appeal  
from the Commissioner's  
Order dated \_\_\_\_\_  
relating to \_\_\_\_\_  
tax of \_\_\_\_\_  
(Name of Taxpayer)  
for the \_\_\_\_\_ year  
ending \_\_\_\_\_.

ORDER EXTENDING TIME WITHIN WHICH TO APPEAL

The Appellant in the above entitled matter having requested an extension of time within which to appeal and having shown cause for same.

IT IS ORDERED that the time within which to appeal the above entitled matter be and the same hereby is extended to and including the day of \_\_\_\_\_, 19\_\_\_\_.

Dated at St. Paul, Minnesota, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

MINNESOTA TAX COURT

By \_\_\_\_\_  
Judge-Clerk

Statutory Authority: MS s 271.06 subd 7