

**8610.0150 REQUEST FOR COSTS AND DISBURSEMENTS.**

No later than 90 days after the date of a final order of the tax court, a party may file and serve a motion that costs and disbursements be granted to the prevailing party in the case of a commissioner of revenue matter under Minnesota Statutes, chapter 271, or be included in the judgment in the case of a real estate tax appeal under Minnesota Statutes, chapter 278. The motion must be supported by an affidavit outlining the basis for granting costs and itemizing the amounts requested. The moving party shall serve a copy of the affidavit on the other party to the action and file proof of service with the tax court. Within ten days of being served, the non-moving party must file and serve any objection to the request for costs and disbursements. The tax court may order a hearing within 20 days of receiving an objection to determine whether costs and disbursements will be awarded. The hearing may be conducted by telephone or remote technology at the court's discretion. Failure to respond within the ten-day period waives the non-moving party's right to contest awarding costs.

**Statutory Authority:** *MS s 271.06*

**History:** *21 SR 805; 48 SR 411*

**Published Electronically:** *November 1, 2023*