

CHAPTER 278

REAL OR PERSONAL PROPERTY
TAX; OBJECTION, DEFENSE278.01 Defense or objection to real and personal
property taxes; service and filing.

278.05 Trial of issues.

278.01 DEFENSE OR OBJECTION TO REAL AND PERSONAL PROPERTY TAXES; SERVICE AND FILING.*[For text of subds 1 and 3, see M.S.2002]*

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: 2003 c 127 art 2 s 18**278.05 TRIAL OF ISSUES.***[For text of subds 1 to 5, see M.S.2002]*

Subd. 6. **Dismissal of petition; exclusion of certain evidence.** (a) Information, including income and expense figures, verified net rentable areas, and anticipated income and expenses, for income-producing property must be provided to the county assessor no later than 60 days after the applicable filing deadline contained in section 278.01, subdivision 1 or 4. Failure to provide the information required in this paragraph shall result in the dismissal of the petition, unless (1) the failure to provide it was due to the unavailability of the evidence 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.

(b) 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: 2003 c 127 art 2 s 19