

# The Appeal Process

Every year in late March, early April, the Assessor's office mails the Notices of Valuation and Classification to all property owners in order to notify the property owners of their property's market value and classification. The Notice of Valuation and Classification will show the Estimated Market Value and Taxable Market Value (if a property owner is receiving an exemption or tax deferral) for the current and prior year. The property classification for the current and prior year will also be included.

Property owners are encouraged to carefully examine the notice for any errors. If an error is found or if there are questions concerning the market value, classification or the assessment process, the property owner should contact the Land Services Office as soon as possible. The telephone number is 320-632-0170 or toll free at 866-401-1111, ext. 170, or the property owner may visit the Land Services office to speak to an appraiser, in the Morrison County Government Center located at 213 S.E. 1st Ave, Little Falls, MN.

A property owner, who wishes to go over their valuation or classification, should first contact the Land Services office to discuss any questions or concerns with an appraiser. Every effort will be made by the appraiser to make an appointment with the property owner to inspect the property and discuss the estimated valuation and classification. The appraiser can also share prior sales that influenced the appraiser's Estimated Market Value. Often issues and owner's concerns can be resolved at this level.

If a property owner and the appraiser are unable to agree on the valuation or classification the property owner may decide to take their appeal to the next level. There are two options for a property owner when making an appeal: The Three Step Option (going to the Local/County Board of Appeal and Equalization) or the One Step Option (going directly to Minnesota Tax Court).

## Three Step Option

- **Step 1:** If a property owner and the appraiser are unable to agree on the valuation or classification the property owner may decide to make an appeal to the Local Board of Appeal and Equalization. The Local Boards of Appeal and Equalization consist of members that are on the city or township council and are held in April and May. The dates of the Local Boards of Appeal and Equalization are printed on every Notice of Valuation and Classification letter and also published in the local paper. To make an appointment for a Local Board of Appeal and Equalization, call the Land Services office at 320-632-0170, or toll free at 866-401-1111, ext. 170.

A property owner may appeal in person or have a representative appear for them or write a letter explaining their appeal and questions. Any letters must be received by the Land Services office BEFORE the board takes place. Once the Local Board of Appeal and Equalization has adjourned, letters will be mailed to any property owner who has made an appeal, with the Board's decision.

- **Step 2:** If the property owner is not satisfied with the Local Board of Appeal and Equalization's decision, they may decide to appeal to the County Board of Appeal and Equalization. The members of the County Board of Appeal and Equalization are the County Commissioners and the County Auditor. To make an appointment for the County Boards,

call the Land Services office at 320- 632-0170, or toll free at 866-401-1111, ext.170. A property owner must appeal to the Local Boards before they can appeal to the County Board.

A property owner may appeal in person, by letter, or have a representative appear for them. Any letters must be received by the Land Services office before the County Board of Appeal and Equalization meeting takes place. Once the County Board of Appeal and Equalization has adjourned, letters with the Board's decision will be mailed to the property owners who have made an appeal.

- **Step 3:** If the property owner is still not satisfied with the results from the County Board of Appeal and Equalization, they may appeal to the Minnesota Tax Court. A property owner must file in tax court on or before April 30 of the year in which the tax is payable.

The Tax Court has two divisions:

Small Claims division: only hears appeals involving one of the following situations:

- The assessor's estimated market value of the property is less than \$300,000.
- The entire parcel is classified as residential homestead and the parcel contains no more than one dwelling unit.
- The entire property is classified as an agricultural homestead.
- Appeals involving the denial of a current year application for homestead classification of the property.

The proceedings of the small claims division are less formal and many property owners choose to represent themselves. Decisions made by the small claims division are final and cannot be appealed further.

Regular division: will hear all appeals-including those within the jurisdiction of the small claims division. Most property owners will hire an attorney to represent them in the regular division tax court because the hearing is conducted according to the Minnesota rules of civil procedures. Decisions made at the regular division can be appealed to a higher court.

#### One Step Option

A property owner may take their appeal directly to the Minnesota Tax Court. The property owner must file in tax court on or before April 30 of the year in which the tax is payable. There are the same two divisions of tax court as described in the Three Step Method above.

The Tax Court has statewide jurisdiction. Except for an appeal to the Supreme Court, the Tax Court is the sole, exclusive and final authority for the hearing and determination of all questions of law and fact arising under the tax laws of the state.