

Flow Chart of the Appeal Process

What do I do if I think my property is valued or classified incorrectly?

After you receive your value notice (generally mailed in Feb. – March)

Examine your notice; if you have a question OR if you think your property assessment for this year is incorrect, follow these steps:

Step 1:

TALK TO YOUR ASSESSOR

- **Call the number listed on the notice.**
- Discuss your concerns with the assessor/appraiser.
- Review sales information

OR

(OR Apply directly to Minnesota Tax Court)

Step 2:

Attend the “Board of Appeal and Equalization” or “Open Book” Meeting

- The Board of Appeal and Equalization meets at the city or township level.
- Meets in April or May.
- Appeal in person, by letter or by designated representative.
- Call your assessor – an appointment may be necessary.
- ** “Open Book” meeting: If your notice refers to the “Open Book” meeting, this is held in lieu of the Board of Appeal and Equalization. “Open Book” refers to the informal assessment review process between the property owners and the assessor/appraiser. This is an informal opportunity to resolve assessment questions prior to the County Board of Appeal and Equalization.

Step 3:

Attend County Board of Appeal and Equalization

- You must first appeal to the Board of Appeal and Equalization (local level see Step 2).
- If your city has an “Open Book” meeting, you may appeal directly to the County Board of Appeal and Equalization. Although it is strongly recommended, you are not required to appear at the “Open Book” meeting.
- Meets in June
- Appeal in person, by letter or by designated representative
- Call the number listed on your valuation notice to make appointment

Appeal to the Minnesota Tax Court

Appeals must be filed by April 30 of the year following the assessment
www.taxcourt.state.mn.us

Regular Division

Non-homestead property valued over \$300,000
 Appeal can be used for all property
 Attorney is recommended
 Decisions can be appealed to Supreme Court

Small Claims Division

Estimated Market Value of property is less than \$300,000, or
 If Res. (1a) or Disabled (1b) homestead, then there must be only one dwelling unit per parcel per petition.
 If Ag Hmstd (2a), hmstd must apply to entire property, or
 Denial of current year application for Homestead.
 Attorney is not necessary. Decisions are final.