

# Minnesota Tax Court


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OVERVIEW



# Who we are:

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- ❖ Independent executive-branch court
  - ❖ Established by the Legislature specifically to hear tax-related disputes
  - ❖ 3 judges, each with expertise in tax law and substantial trial experience
  - ❖ 3 staff members (administrator, paralegal, and administrative assistant)
  - ❖ 3 judicial law clerks (staff attorneys)
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# Caseload: Approximately 3,000 matters per year

	2020	2019	2018	2017	2016	2015	2014	2013	2012
Property tax appeals	2,953	3,269	2,977	2,821	2,933	2,987	3,366	4,001	4,794
Commissioner appeals	82	106	121	139	93	111	117	145	125
Totals	3,035	3,375	3,098	2,960	3,026	3,098	3,483	4,146	4,830

# What we do: taxpayer appeals from property tax assessments

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- ❖ At about 2,950 cases per year, approximately 98% of the court's caseload
- ❖ All cases are taxpayer initiated
- ❖ Properties range from individual homes to raw land to large industrial and commercial properties
- ❖ Issues include assessed values, property classification for tax purposes, and exemptions from taxation
- ❖ Cases are filed in all 87 counties
- ❖ Trials occur in the taxpayer's county of residence, or in Saint Paul

# What we do: taxpayer appeals from orders issued by the Commissioner of Revenue

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- ❖ At 90-140 cases per year, approximately 2% of the court's caseload
- ❖ These cases can be among the highest dollar-value litigation involving the State
- ❖ Consequently, they consume far more than 2% of the court's time; perhaps 30%
- ❖ Issues range from the simple to the complex:
  - Residency challenges
  - Calculation of state sales and use taxes
  - Individual liability for state sales and use taxes
  - Taxation of multi-state businesses

# Work product

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We prepare written findings of fact, conclusions of law, and a supporting memoranda in each decided matter

Number of decisions and substantive orders filed:

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Published decisions	28	29	34	36	11	16	25	11	19	15
Published orders	38	34	34	26	35	43	65	62	39	29

Decisions in small claims cases are unpublished, as are routine procedural orders

The court files a scheduling order in every case

# Fiscal 2021 initiatives

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- ❖ Provide public, web-based access to the court's docket
- ❖ Implement e-filing for all pleadings and court documents
- ❖ Amend pertinent procedural statutes and rules, including our administrative rules, to conform to those of the district courts and thus to allow for e-filing