

The Appeals Process

In Minnesota, property tax laws provide the legal parameters that govern the work of assessors. These statutes lay down a cycle of assessment activities that are conducted on an annual basis. Each year, assessors are required to work on a number of tasks that include: listing, valuing, and classifying all taxable properties; processing both real and personal property transfers; analyzing market data; monitoring assessment levels for several different classes of property; and arranging and conducting an appeals process.

The latter of these activities is a key part of the assessment cycle that provides property owners with an opportunity to review and challenge, if necessary, their estimate of market value and/or classification that will be used for taxation purposes in the following year.

The appeals process begins in March and extends through June. When property owners receive their tax statements and assessment notices during the months of March, April, and May, they should read them carefully for instructions about deadlines, filing procedures, and meeting dates and times. If they are not clear, they should call the assessor's office for clarification and additional information because a missed deadline, an incorrect filing, or the failure to attend a scheduled meeting can cause an appeal to be dismissed.

Before property owners make a formal appeal they are encouraged to contact their assessor anytime to discuss their property assessment. An informal meeting can be scheduled to review the property, examine market data, answer questions, and

clarify the valuation and classification practices used. This discussion can also be handled by telephone, mail, or e-mail during regular business hours (8:00 - 4:30 Monday thru Friday). If you have any questions and before you make a formal appeal, please contact us.

Rice County Assessor's Office
320 3rd St NW
Faribault, MN 55021
(507) 332-6102

Or email the Assessor: RCAssessors@co.rice.mn.us

There are two avenues of appeal that property owners may take to challenge their assessments. The first route is referred to as the three-step appeal process and the second route is known as the one-step appeal process.

The three-step appeal:

1. Begins with an initial appearance (in person, through a designated representative, or by sending a written request) before the local board of review conducted by a township board, a city council, or a special appointed board held during April or May. In those jurisdictions where there is not a local board of review, an appearance at an open book meeting is highly encouraged.
2. If property owners are not satisfied with the action taken at the local board of review or open book meeting, they may appear (in person, through a designated representative, or by sending a written request) before a second board, called the county board of equalization. This board is made up of elected county commissioners, the county auditor/treasurer, and/or appointed officials in June. Property owners who contest their assessments at this level must have first

appeared before the local board of review if they choose to have their grievances acted upon by this board.

3. If property owners still feel aggrieved as a result of the action taken by this board, they may take the third and final appeal step by filing a petition in Minnesota Tax Court (i.e. small claims or regular division depending upon property type and estimated market value). All appeals must be filed on or before April 30th of the year the tax becomes payable.

The one-step appeal process bypasses both the local board of review and the county board of equalization. It involves making an appeal directly to the regular division of Minnesota Tax Court. The same filing requirements and deadlines apply to all property owners who choose this route.

Property Valuation and Classification Appeal Process

When you receive your Notice of Valuation and Classification in March or April, please examine your notice carefully. If you have any questions or think your notice is incorrect, follow the steps below:

