

# 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 (mailed February – April)

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

Step 2

Attend the Local Board of Appeal and Equalization or Open Book Meeting\*\*

- The local board of appeal and equalization meets at the city level
- Meets in April or May
- Appeal in person, by letter or by designated representative
- Call your assessor – an appointment may be requested

\*\* "Open Book" meeting: If your notice refers to an open book meeting, this is held in lieu of the local board of appeal and equalization. It's an informal review between the property owners and the assessor/appraiser 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 local board of appeal and equalization if your city holds this meeting.
- 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

Appeal to the Minnesota Tax Court

Appeals must be filed by April 30 of the year following the assessment. There are two divisions in which you may file an appeal as described below:  
<http://mn.gov/tax-court/>

### Regular Division

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

### Small Claims Division

Estimated market value of the property is less than \$300,000, or  
If residential (1a) or disabled (1b) homestead, then there must be only one dwelling unit per parcel per petition.  
If ag homestead (2a), homestead must apply to entire property, or  
Denial of current year application for homestead.  
Attorney is not necessary; decisions are final.