

Table of Contents
2014-15 Biennial Budget - Tax Courts

Agency Profile - Tax Court	1
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Mission:

The Tax Court’s mission is to provide timely and equitable disposition of appeals of orders issued by the Commissioner of the Department of Revenue, and petitions from local property tax valuation, classification, equalization and/or exemption issues.

Statewide Outcome(s):

Tax Court supports the following statewide outcome(s).

Efficient and accountable government services.

Context:

The Minnesota Tax Court is a specialized, executive branch court specifically established by the Minnesota Legislature to hear only tax related cases. M.S. 271 sets forth the authority and jurisdiction of the Tax Court. The Tax Court aims to:

- Process and resolve all tax disputes throughout the State of Minnesota; and
- Develop a consistent and uniform body of tax case law.

Trends that influence the Tax Court include local real estate market changes, and state and national economic changes, which can influence the volume of filings with the court.

Strategies:

The Tax Court docket, schedules and resolves all tax cases filed. The judges have expertise in the tax laws. Although the Tax Court is located in the Minnesota Judicial Center, the judges travel throughout Minnesota to conduct trials where taxpayers are located. The Court provides the following services during the process of resolving and adjudicating tax disputes:

- Accepts filings and notifies parties;
- Schedules and conducts hearings (including trials, motions, continuances, and other pre-trial and post-trial hearings);
- Tracks status of case movement; providing information as needed;
- Provides information and searchable court decisions on its web site.
- Produces procedural handbooks for self-represented (pro se) litigants, which are made available on the court’s website.
- Maintains correct and current records, as statutorily required;
- Coordinates with and educates district courts on managing tax petitions;
- Functions as a model for other states and other tax courts through presentations, speeches, and conferences.

Results:

The Tax Court continues to take proactive steps to improve the appeals and litigation process including:

- Resolution of complex procedural and substantive issues which provide parties with an efficient and impartial disposition of a case; and
- Ensuring that every litigant has a fair trial and their case is resolved in a timely manner.

Performance Measures	Previous	Current	Trend
Commissioner of Revenue cases filed	102	100	Stable
Property Tax Cases filed	3578	5160	Increasing

Performance Measures Notes:

Number of cases filed compares the average number of case filed from calendar years 2006 - 2010 (previous) and calendar year 2011 (current).