

SERVICE OF TAX PETITIONS

adopted March 27, 2020 (revised 3/15/2021)

Pursuant to Governor Walz's Emergency Executive Orders related to the COVID-19 pandemic, and the Ramsey County Board of Commissioners March 17, 2020 declaration of emergency, a new service plan has been adopted to protect the health of residents and staff and minimize person-to-person contact. The new service plan limits hours of operation of the County buildings and directs stakeholders to utilize email, telephone and drop-off boxes for most needs. This policy was originally designed to address those changes and is being continued until further notice.

Ramsey County has adopted the following procedures to facilitate service of Tax Petitions (petitions objecting to real property taxes under Minn. Stat. § 278.01). Any of these methods may be used to serve the County.

SINGLE SERVICE CONTACT: The County Assessor will now accept service of tax petitions for **all** Chapter 278 statutory service recipients (Attorney, Auditor/Treasurer, Assessor). Only a single copy of the tax petition will be required. There is no longer a need to serve the three offices or to provide multiple copies of the petition.

ALTERNATIVE SERVICE BY EMAIL(<u>PREFERRED</u>): Service can be made by emailing a completed tax petition (*ie.* Minn. Tax Court Form 7), and all required documentation, as a PDF to tax.petitions@ramseycounty.us. Send only one (1) petition (and its attachments) per email. Put the Petitioner Name and Tax Payable year in the Subject Line. You must maintain the original copy in your files.

- You will receive an automated reply that the email was received on your FIRST submission. This reply is *not* an admission of service but is meant to provide you some assurance that the email was received. Subsequent emails from the same email address will <u>not</u> receive the automated reply.
- County staff will email, within two business days to the email address on the petition, an Acknowledgement and Waiver of Personal Service. This acknowledgement will serve as "Proof of Service" as provided in Minn. Stat. § 278.01, subd. 1(c).

ALTERNATIVE SERVICE BY MAIL: Service may also be made by mailing a completed tax petition (*ie.* Minn. Tax Court Form 7) and all required documentation to:

County staff will email (if an email is provided) or mail, within five business days, an Acknowledgement and Waiver of Personal Service. This acknowledgement will serve as "Proof of Service" as provided in Minn. Stat. § 278.01, subd. 1(c).

WALK-UP/IN-PERSON SERVICE (Not Preferred): During the pandemic, to protect the health of all involved, please utilize the alternative service options. While the County has opened three service centers for limited walk-up service, and the Plato Blvd. service center can accept personal service of tax petitions, we ask that you utilize email or mail alternative service.

Questions, please contact Megan Kempe at 651-266-2150 or megan.kempe@ramseycounty.us

¹ View new service plans at https://www.ramseycounty.us/content/new-service-plan-begins-march-23-response-coronavirus-pandemic.