



OFFICE OF THE RAMSEY COUNTY ATTORNEY  
JOHN J. CHOI, COUNTY ATTORNEY

**SERVICE OF TAX PETITIONS DURING 2020 PANDEMIC EMERGENCY**  
*adopted March 27, 2020 (revised 3/31/2020)*

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.<sup>1</sup> The new service plan limits hours of operation of the Plato Building and directs stakeholders to utilize email, telephone and drop-off boxes for most needs. Email [james.mogen@co.ramsey.mn.us](mailto:james.mogen@co.ramsey.mn.us) with questions.

In accordance with this new service plan, the Ramsey County has adopted the following procedures to facilitate alternative service of petitions for the objection to real property taxes under Minn. Stat. § 278.01 ("Tax Petitions"). The alternative service will replace personal service of the petitions.

**ALTERNATIVE SERVICE PROCEDURES**

**ASSESSOR NOW TO ACCEPT SERVICE:** 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.<sup>2</sup>

**EMAIL ALTERNATIVE SERVICE (PREFERRED):** Email a completed tax petition (*ie.* Minn. Tax Court Form 7) and required documentation as a PDF to [tax.petitions@co.ramsey.mn.us](mailto:tax.petitions@co.ramsey.mn.us). Send only one (1) petition (and its attachments) per email. Put the Petitioner Name and Tax Payable year in the Subject Line. You will maintain the original in your office.

- You will receive an automated reply that the email was received. This reply is *not* an admission of service but is meant to provide you some assurance that the email was received.
- County staff will email, within one business day to the email address on the petition, an Acknowledgement and Waiver of Personal Service. This form will replace the admission of service procedure currently used.<sup>3</sup>

**MAIL ALTERNATIVE SERVICE:** Mail a completed tax petition (*ie.* Minn. Tax Court Form 7) and required documentation to:

PROPERTY TAX PETITIONS PO Box 64097 Saint Paul, MN 55164-0097	(for non-US Mail) PROPERTY TAX PETITIONS 90 Plato Blvd W. St Paul, MN 55107-2004
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- County staff will email (if an email is provided) or mail, within five business days, an Acknowledgement and Waiver of Personal Service. This form will replace the admission of service procedure currently used.

**WALK-UP/IN-PERSON SERVICE/DROP-OFF BOX (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.

**The Drop-off Box at Plato Building IS NOT acceptable alternative service.**

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

<sup>2</sup> As provided by Minn. Stat. § 278.01, subd. 1(b).

<sup>3</sup> "Proof of Service" as provided in Minn. Stat. § 278.01, subd. 1(c).