Bond Case Briefs

Municipal Finance Law Since 1971

TAX - MINNESOTA

Vasko v. County of McLeod

Supreme Court of Minnesota - August 21, 2024 - N.W.3d - 2024 WL 3882574

Taxpayer brought action against county, challenging its decision to revoke homestead classification for property for tax year at issue, as well as property's assessed value.

The Tax Court entered judgment after bench trial for county. Taxpayer filed petition for writ of certiorari, which was issued by Supreme Court.

The Supreme Court held that:

- Tax court properly placed on taxpayer the ultimate burden of proving that county's revocation of homestead classification was unlawful, and that the assessed value of the property was incorrect;
- Tax court's finding of fact that taxpayer and her son did not occupy and use property as primary residence during tax year was not clearly erroneous; and
- Tax court's findings of fact as to market value of property were not clearly erroneous.

Tax court properly placed on taxpayer the ultimate burden of proving that county's revocation of a homestead classification was unlawful, and that the assessed value of the property was incorrect; although taxpayer overcame prima facie validity of county's non-homestead classification, and court then considered evidence presented by both parties as if presumption did not exist, taxpayer continued to bear burden of proof by preponderance of evidence.

Sufficient evidence supported Tax Court's finding of fact, when determining county properly revoked homestead classification for taxpayer's property for tax year at issue, that taxpayer and her son did not occupy and use property as primary residence during tax year; county produced water bills that showed no measurable water use at property during six-year period that included tax year at issue, letters sent by taxpayer's attorneys to county and city were entitled to no weight because they originated from her attorneys and simply reiterated her litigation position, and pieces of mail, mostly addressed to property, did not establish occupancy or use of property because taxpayer admitted the property did not have mailbox, and that mail with property's address was actually routed to her post office box.

Taxpayer did not overcome the presumption that county's assessed market value of property was accurate; even assuming tax-assessed value of properties submitted by taxpayer when challenging assessed value of her property could be used as proxy for their market value, taxpayer did not show properties were comparable to her property at issue, and she never explained how only property for which she provided a sale price was in any way comparable to property at issue.

Copyright © 2026 Bond Case Briefs | bondcasebriefs.com