Bond Case Briefs

Municipal Finance Law Since 1971

TAX - MINNESOTA

County of Hennepin v. Hollydale Land LLC

Supreme Court of Minnesota - February 26, 2025 - N.W.3d - 2025 WL 610641

Landowner brought petition challenging county's assessment of seven years of deferred property taxes resulting from landowner's sale of golf course previously taxed under Minnesota Open Space Property Tax Law, which allowed for reduced taxes on qualifying recreational land.

The Tax Court denied county's motion to dismiss for failure to timely file tax appeal. County then petitioned for writ of certiorari.

The Supreme Court held that:

- Tax Court's interlocutory order denying county's motion to dismiss did not constitute "final order" conferring Supreme Court with jurisdiction to grant certiorari review of Tax Court's order, and
- Exercise of its discretionary authority was not warranted to review Tax Court's denial of county's motion to dismiss.

Tax Court's interlocutory order denying county's motion to dismiss, for failure to timely file tax appeal, a landowner's petition challenging county's assessment of seven years of deferred property taxes, due to landowner's sale of golf course previously taxed under Minnesota Open Space Property Tax Law, did not constitute "final order" conferring Supreme Court with jurisdiction to grant certiorari review of Tax Court's order.

Exercise of Supreme Court's discretionary authority was not warranted to review Tax Court's denial of county's motion to dismiss, for failure to timely file tax appeal, landowner's petition challenging county's assessment of seven years of deferred property taxes, due to landowner's sale of golf course previously taxed under Minnesota Open Space Property Tax Law; interests of judicial economy favored allowing the Tax Court to resolve merits of petition to avoid piecemeal litigation, and allowing Tax Court proceedings to continue would not impair any party's legal rights.

Copyright © 2026 Bond Case Briefs | bondcasebriefs.com