



Office of the Chisago County Attorney
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SERVICE OF TAX PETITIONS DURING 2020 PANDEMIC EMERGENCY *effective through May 30, 2020*

In light of Governor Walz's Emergency Executive Orders related to the COVID-19 pandemic and the Chisago County Board of Commissioners March 18, 2020 resolution to authorize closure of County buildings to non-essential services, Chisago County is permitting alternative service of real estate tax petitions under Minn. Stat. § 278.01 for the objection to real property taxes ("tax petitions") due during the year 2020 **only**. The alternative service adopted below will replace service of the petitions as required by Minn. Stat § 278.01, subd. 1(b). **The Petitioner will still be solely responsible for filing the petition and sufficient proof of service with the Court.**

ALTERNATIVE SERVICE PROCESSES

SINGLE POINT OF SERVICE: The Chisago County Attorney's Office will now accept service of tax petitions (e-service, U.S. mail, or personal) for **all** Minnesota Statutes Chapter 278 statutory service recipients (Attorney, Auditor/Treasurer, Assessor) on behalf of Chisago County. Only a single copy of the tax petition will be required. The Chisago County Attorney will accept the following methods of service (in order of most preferential to least):

- 1) **EMAIL (MOST PREFERRED):** Email a completed tax petition and required documentation as a PDF to CAOTaxPetitions@Chisagocounty.us with a proposed Acknowledgment and Waiver of Personal Service for the County to execute. You will maintain the original in your possession.
 - You will receive an automated reply that the email was received. This reply is *not* an admission of service but is meant to simply inform you that the email was received.
 - County Attorney staff will issue by reply email, within five business days, an executed copy of the Acknowledgment and Waiver of Personal Service.

- 2) **FACSIMILE:** Fax a completed tax petition and required documentation to 651-213-8401 along with a proposed Acknowledgment and Waiver of Personal Service for the County to execute.
 - County Attorney Staff will reply via fax, or U.S. mail at address provided on the Petition, within five business days, an executed copy of the Acknowledgment and Waiver of Personal Service.

- 3) **U.S. POSTAL SERVICE MAIL:** Mail a completed tax petition and proposed Acknowledgment and Waiver of Personal Service for the County to execute to:
 - Chisago County Attorney Office
 - Chisago County Courthouse
 - 313 North Main Street, Suite 373
 - Center City, MN 55013
 - County Attorney Staff will mail to the address listed on the Petition, within five business days after receipt, an Acknowledgment and Waiver of Personal Service.

- 4) **PERSONAL SERVICE (LEAST PREFERRED):** Currently, Chisago County Attorney's Office, Auditor/Treasurer and Assessor front reception are only partially staffed during the business day. **Should you choose to attempt personal service of your petition, all county staff have been instructed not to sign admissions or acknowledgments of service. Thus, you will be responsible for preparing your own proof of service to be filed with the Court.**

YOU ARE ADVISED that tax petitions left at any county office front desk or placed in the drop box in front of the Chisago County Government Center will **not** be sufficient service of your petition.