



STATE OF MINNESOTA
COUNTY OF HENNEPIN

TAX COURT
REGULAR DIVISION

Omid N. Akale,
Petitioner,

**ORDER ON THE COUNTY’S MOTION
TO DISMISS**

vs.

File No.: 27-CV-25-8424

County of Hennepin,
Respondent.

This matter came before the Honorable Jane N. Bowman, Chief Judge of the Minnesota Tax Court, on Hennepin County’s motion to dismiss.

Petitioner Omid N. Akale is self-represented.

Jessica Horstman, Certified Student Attorney, and Matthew Messerli, Assistant Hennepin County Attorney, represent Respondent County of Hennepin.

Mr. Akale challenges the estimated market value of his residential real estate as of the January 2, 2024 assessment (for taxes payable in 2025). Hennepin County brings this motion seeking dismissal for failing to timely file his petition. Mr. Akale argued he did file his petition by the April 30 deadline. Since we find Mr. Akale’s petition was filed in district court on May 1, 2025, this court lacks subject matter jurisdiction to hear the matter. The County’s motion to dismiss is granted.

ORDER

The County’s motion to dismiss is granted.

IT IS SO ORDERED.



BY THE COURT:

Jane N.
Bowman

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Jane N. Bowman
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Jane N. Bowman, Chief Judge
MINNESOTA TAX COURT

Dated: April 2, 2026

MEMORANDUM

I. FACTS AND PROCEDURAL HISTORY

Omid N. Akale challenges the estimated market value of his property as of the 2024 assessment date, for taxes payable in 2025.¹ There is no dispute that his petition, as forwarded from Hennepin County District Court, bears a May 1, 2025 file stamp and a stamp acknowledging service on the County dated May 1, 2025.²

Based on this evidence, Hennepin County moves to dismiss the petition for lack of subject matter jurisdiction.³ The County asserts Mr. Akale failed to timely file the petition pursuant to Minnesota Statutes section 278.01, subdivision 1(c) (2024) (establishing April 30, 2025, as the deadline to file).⁴ Mr. Akale did not file a response but appeared at the motion hearing, where he argued his petition was timely served and filed. The court allowed him to file responsive proof of timely service and filing after the hearing. Mr. Akale took the opportunity to file a series of computer screen shots, which demonstrated:

¹ Pet. 1 (filed May 1, 2025).

² Pet. 1.

³ Resp't's Mem. Law Supp. Mot. Dismiss (filed Oct. 30, 2025).

⁴ Resp't's Mem. 1-2.

- Mr. Akale sent an email to Hennepin County’s designated service email address on April 30, 2025, at 3:42 p.m., attaching his property tax petition and noting that he was “[s]erving via email.”
- Mr. Akale’s April 30, 2025 3:42 p.m. email copied the Minnesota Tax Court (at the Tax Court’s submissions email address).
- The Tax Court Administrator responded on April 30, 2025, at 9:29 p.m.: “Petitions must be filed in the District Court in the county where your property is located. Have you filed this petition at Hennepin County District Court?”
- On April 30, 2025, at 10:49 p.m., Mr. Akale responded to the Tax Court Administrator via email that he had “followed the instructions and filed online,” and that he needed the “proof of filing to complete my submission and make the payment.”
- On May 1, 2025, at 7:43 a.m., the County responded to the Tax Court Administrator’s email (copying Mr. Akale) that there was “no attachment to your email.” The County did not respond directly to Mr. Akale’s April 30 3:42 p.m. email that included his petition as an attachment.
- On May 1, 2025, at 7:46 a.m., Mr. Akale responded to the County, asking for a “variance due to technical issues” to be able to file on May 1, 2025.
- On May 1, 2025, at 7:51 a.m., the County responded that the email address was for “proof of service only.”
- On May 1, 2025, at 7:56 a.m., Mr. Akale again provided the County with his petition via its service email.
- On May 1, 2025, at 8:21 a.m., the County provided Mr. Akale with proof of service of his petition on the County.
- On May 1, 2025, at 8:44 a.m., Mr. Akale asked again for “an extension approved” to file that day.
- On May 1, 2025, at 10:30 a.m., the County again responded that the service email was “for proof of service only.”

After Mr. Akale submitted his post-hearing response with the screen shots described above, Hennepin County replied that “Respondent relies on its prior arguments relating to the incurable jurisdictional defect caused by the untimely filing of the petition in this action.” We now consider the County’s motion to dismiss.

II. GOVERNING LAW

Minnesota Statutes chapter 278 governs challenges to property tax assessments. Relevant here, a property tax petition must be filed and served on the county “on or before April 30 of the year in which the tax becomes payable.” Minn. Stat. § 278.01, subd. 1(c); *see also Odunlade v. City of Minneapolis*, 823 N.W.2d 638, 646 (Minn. 2012) (noting “[c]hapter 278 petitions have a strict time limit”). Failing to file within the statutory deadline deprives the court of subject matter jurisdiction and the statutory time limits to appeal are strictly construed. *Kmart Corp. v. Cnty. of Clay*, 711 N.W.2d 485, 488-90 (Minn. 2006) (holding tax court lacks subject matter jurisdiction over an untimely filed chapter 278 petition); *Benigni v. Cnty. of St. Louis*, 585 N.W.2d 51, 54, 54 n.9 (Minn. 1998) (affirming dismissal of untimely petition pursuant to section 278.01 for lack of subject matter jurisdiction). Subject matter jurisdiction refers to a court’s authority “to hear and determine a particular class of actions and the particular questions presented to the court for its decision.” *Zweber v. Credit River Twp.*, 882 N.W.2d 605, 608 (Minn. 2016) (quotation omitted).

III. ANALYSIS

Hennepin County asserts this court lacks subject matter jurisdiction over the petition because it was filed with the Hennepin County Court Administrator one day after the deadline set forth in Minnesota Statutes section 278.01, subdivision 1(c). We agree the petition was filed on May 1, 2025, for taxes payable in 2025.⁵ As a result, the court does not have jurisdiction to hear the challenge. *See Kmart*, 711 N.W.2d at 488-90; *Benigni*, 585 N.W.2d at 54, 54 n.9. Although a harsh remedy, we must grant the County’s motion to dismiss Mr. Akale’s untimely filing. Minn. R. Civ. P. 12.08(c) (requiring the court to dismiss when it lacks subject matter jurisdiction).

J.N.B.H.

⁵ Pet. 1.