



STATE OF MINNESOTA
COUNTY OF RAMSEY

TAX COURT
REGULAR DIVISION

Vannoeun Grave,
Petitioner,

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

vs.

File No.: 62-CV-25-2725

County of Ramsey,
Respondent.

This matter came before the Honorable Bradford S. Delapena, Judge of the Minnesota Tax Court, on Ramsey County’s motion to dismiss.

Petitioner Vannoeun Grave is self-represented.

Jada Lewis and Rachel I. Aburime, Assistant County Attorneys, represent Respondent Ramsey County.

Petitioner Vannoeun Grave filed a Chapter 278 property tax petition challenging the assessment of the subject property as of January 2, 2024, for taxes payable in 2025. Ramsey County subsequently filed a motion to dismiss for Grave’s alleged failure to provide mandatory disclosures as required by Minnesota Statutes section 278.05, subdivision 6(a) (2024). Grave neither filed a written response to the County’s motion, nor appeared at the March 10, 2026 motion hearing. Because Grave is contesting the value of an income-producing property, his failure to timely provide mandatory disclosures requires dismissal. *Id.*, subd. 6(b).

Based on the files, records, and proceedings herein, the Court now makes the following:

ORDER FOR JUDGMENT

Respondent Ramsey County’s motion to dismiss is granted.

IT IS SO ORDERED. THIS IS A FINAL ORDER. LET JUDGMENT BE ENTERED ACCORDINGLY.



BY THE COURT:

**Bradford S.
Delapena**

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Bradford S. Delapena, Judge
MINNESOTA TAX COURT

Dated: June 9, 2026

MEMORANDUM

I. BACKGROUND

On April 11, 2025, Mr. Grave filed a Chapter 278 property tax petition alleging that the estimated market value of the subject property was excessive and that the property was unequally assessed as of January 2, 2024, for taxes payable in 2025.¹ The petition indicates that the subject property, located in Maplewood, Minnesota, is income producing.² As of February 6, 2026, the County had not received from Grave statutorily required income and expense disclosures,³ and thus filed a motion to dismiss. *See* Minn. Stat. § 278.05, subd. 6 (“Mandatory Disclosure Rule”).⁴

¹ Pet. (filed Apr. 11, 2025).

² Pet.

³ Decl. Rachel Aburime (signed Feb. 6, 2026) ¶ 6.

⁴ Resp’t’s Not. Mot. & Mem. Supp. Mot. Dismiss (filed Feb. 11, 2026).

II. GOVERNING LAW

Under the Mandatory Disclosure Rule, when a petitioner files a Chapter 278 property tax petition challenging

the valuation of income-producing property, the following information must be provided to the county assessor no later than August 1 of the taxes payable year:

- (1) a year-end financial statement for the year prior to the assessment date;
- (2) a year-end financial statement for the year of the assessment date;
- (3) a rent roll on or near the assessment date listing the tenant name, lease start and end dates, base rent, square footage leased and vacant space;
- (4) identification of all lease agreements not disclosed on a rent roll in the response to clause (3), listing the tenant name, lease start and end dates, base rent, and square footage leased;
- (5) net rentable square footage of the building or buildings; and
- (6) anticipated income and expenses in the form of a proposed budget for the year subsequent to the year of the assessment date.

Minn. Stat. § 278.05, subd. 6(a)(1)-(6). Failure to timely furnish the specified information requires dismissal of the petition “unless (1) the failure to provide it was due to the unavailability of the information at the time that the information was due, or (2) the petitioner was not aware of or informed of the requirement to provide the information.” *Id.*, subd. 6(b). Under the second exception, a “petitioner has an additional 30 days to provide the information from the time the petitioner became aware of or was informed of the requirement to provide the information.” *Id.*

The purpose of the Rule “is to provide [a county with] information that would be useful to the determination of value.” *Kmart Corp. v. Cnty. of Becker*, 639 N.W.2d 856, 859 (Minn. 2002). A petitioner’s duty to disclose information covered by the Rule is strictly enforced. *See Wal-Mart Real Est. Bus. Tr. v. Cnty. of Anoka*, 931 N.W.2d 382, 388 (Minn. 2019) (noting that the supreme court has “never wavered from strict adherence to the rule”). Failure to disclose under the Rule requires dismissal, *Kmart (Becker)*, 639 N.W.2d at 861, even if that failure causes no prejudice to the county, *BFW Co. v. Cnty. of Ramsey*, 566 N.W.2d 702, 706 n.6 (Minn. 1997).

III. ANALYSIS

Grave's petition for taxes payable in 2025 indicates that the subject property is income producing.⁵ Income and expense disclosures were therefore due no later than August 1, 2025. The County submitted evidence that as of February 6, 2026, it had not received any disclosures from Grave.⁶ In addition, because Grave filed no opposition to the County's motion, Grave has not alleged that either safe harbor applies. Even if Grave had claimed that he was initially unaware of the disclosure requirements, moreover, the County gave him notice of the Rule on September 25, 2025,⁷ thereby requiring full compliance no later than October 25, 2025.⁸ For the foregoing reasons, we grant Ramsey County's motion to dismiss for Grave's failure to make mandatory disclosures.

B.S.D.

⁵ Pet.

⁶ Aburime Decl. ¶ 6.

⁷ Aburime Decl. ¶ 5.

⁸ Resp't's Not. Mot. & Mem. Supp. Mot. Dismiss 3.