



STATE OF MINNESOTA
COUNTY OF HENNEPIN

TAX COURT
REGULAR DIVISION

BelarusianAmericans.Org Inc.
Petitioner,

**ORDER GRANTING RESPONDENT’S
MOTION TO DISMISS**

vs.

File No. 27-CV-25-9769

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 BelarusianAmericans.Org Inc. is self-represented by Pavel Sakurets.

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

BelarusianAmericans.Org Inc. (“Belarusian Americans”) challenges the estimated market value of the subject property as of January 2, 2024, for taxes payable in 2025. Hennepin County brings this motion seeking dismissal for Belarusian Americans’ alleged failure to timely file its petition. We grant the County’s motion.

ORDER FOR JUDGMENT

The County’s motion to dismiss is granted.

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



BY THE COURT:

Jane N.
Bowman

Digitally signed by
Jane N. Bowman
Date: 2026.05.01
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Jane N. Bowman, Chief Judge
MINNESOTA TAX COURT

Dated: May 1, 2026

MEMORANDUM

I. FACTS AND PROCEDURAL HISTORY

On May 22, 2025, Pavel Sakurets filed a property tax petition on behalf of Belarusian Americans in Hennepin County District Court, alleging that the estimated market value of the subject property (located at 2853 Park Ave Minneapolis, MN) exceeded its actual market value as of the assessment date.¹ Petitioner asserts he could not appeal the tax value sooner because he purchased the building April 25, 2024, and was on a humanitarian mission, unable to physically file the petition.² Additionally, Petitioner asserts that he was waiting to hear from the assessors on his request to remove or lower property taxes for the January 2, 2025 assessment.³ The petition, as transferred from the district court to this court, bears a May 22, 2025 file stamp and a stamp demonstrating service on the County dated May 28, 2025.⁴

¹ Pet. 1 (filed May 22, 2025).

² Pet. 3.

³ See Pet. 3-5.

⁴ Pet. 1; Resp't's Not. Mot. & Mot. Dismiss, Ex. 1, at 1 (filed Jan. 15, 2026).

On January 15, 2026, Hennepin County moved to dismiss the petition for lack of subject matter jurisdiction.⁵ The County asserts Belarusian Americans failed to timely file the petition pursuant to Minnesota Statutes section 278.01, subdivision 1(c) (2024).⁶ Belarusian Americans did not file a response to the motion but appeared at the hearing. Following the hearing, the court allowed Belarusian Americans to file responsive documents and arguments. Subsequently, the court received documents demonstrating:

- Mr. Sakurets filed a property tax exemption application in February 2025 claiming Belarusian Americans should be exempt from property taxes as an institution of purely public charity.
- Dan Ayer, a commercial assessor at the Minneapolis Assessor’s Office, emailed Mr. Sakurets with a value change of the subject property for January 2, 2025, taxes payable in 2026, from \$687,000 to \$400,000. This email was sent on April 4, 2025, at 9:46 a.m.
- Mr. Sakurets replied to Mr. Ayer’s email at 11:53 a.m. accepting the change in value offered.
- David Kasperson, an assessor for the Minneapolis Assessor’s Office, emailed Mr. Sakurets on April 11, 2025, at 11:41 a.m., acknowledging that he “did receive it” and that he would finalize the exemption application the following week for “the 2025 assessment, taxes payable in 2026.” Although the email thread does not explain the documents Mr. Kasperson received, Belarusian Americans’ petition states that Mr. Sakurets requested to “remove and lower property taxes” and that the resolution was “supposed to be reached on or before” April 17, 2025, allowing him enough time to file before the April 30 deadline.⁷
- On May 19, 2025, at 11:34 a.m., Mr. Sakurets emailed Mr. Ayer indicating his awareness of the April 30 deadline to appeal in tax court for taxes payable in 2025, but questioned if a resolution could be reached without “going to the tax court.”
- Mr. Ayer responded to Mr. Sakurets’ May 19 email explaining: “The Minneapolis Assessment office does not determine the taxes, while valuation does impact taxes, all taxes for 2025 have been allocated and even

⁵ Resp’t’s Not. Mot. & Mot. Dismiss; Resp’t’s Mem. Law Supp. Mot. Dismiss (filed Jan. 15, 2026).

⁶ Resp’t’s Mem. 1-2.

⁷ Pet. 3.

if I could change the 2024 (payable 2025) valuation, it would require tax court to make those changes that occur outside our office.”

- Mr. Sakurets replied on May 21, 2025, at 11:46 a.m., that he intentionally waited for a response from Mr. Ayer and had hoped to reach a resolution before the April 30 deadline.
- Mr. Ayer responded at 12:13 p.m., explaining that Mr. Sakurets’ appeal was “only ever able to cover the 2025 valuation payable in 2026 while the 2024 valuation payable in 2025 required a tax court filing.”
- Mr. Kasperson emailed Mr. Sakurets on May 21, 2025, at 1:53 p.m., to inform him that exemption applications were currently being reviewed for taxes payable in 2026.
- After not receiving a response regarding the status of Belarusian Americans’ exemption application, Linda Thompson, an attorney of GDO Law, emailed Mr. Kasperson on behalf of Mr. Sakurets on January 15, 2026, at 1:23 p.m. Her email outlined the application date as February 2025 and that Mr. Sakurets was initially told the application would “take only a couple of weeks to review and approve.”
- Mr. Kasperson replied to Ms. Thompson’s January 15 email on January 16, 2026, at 8:44 a.m., stating the application had been approved and that he thought a decision email was previously sent out. The email included a link with the revised taxable amount for the 2025 assessment year (Pay 2026). It also explained that exemption applications are required to be reapplied for every three years, resulting in the next reapplication date being February 1, 2028.

II. GOVERNING LAW

Minnesota Statutes section 278.01, subdivision 1, authorizes the filing of a petition to determine the validity of an assessment in district court. The petitioner must file the petition, with proof of service on the county auditor, “on or before April 30 of the year in which the tax becomes payable.” Minn. Stat. § 278.01, subd. 1(c).⁸ Statutory time limits to appeal to the tax court are strictly construed and are jurisdictional. *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

⁸ Resp’t’s Mem. 1-2.

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). Although doubts about jurisdiction should be resolved in favor of retention of jurisdiction, the nonmoving party nevertheless has the burden of proof to make a prima facie showing that jurisdiction exists. *See Fennell v. Cnty. of Washington*, No. 82-CV-21-2025, 2023 WL 8854874, at *2 (Minn. T.C. Dec. 21, 2023).

III. ANALYSIS

Hennepin County asserts the court lacks subject matter jurisdiction over the petition because it was filed 22 days after the deadline set forth in Minnesota Statutes section 278.01, subdivision 1(c). Although the petition potentially has appealed two assessment dates (January 2, 2024, or January 2, 2025),⁹ we find the overwhelming weight of the submissions demonstrate Mr. Sakurets intended for this petition to challenge the January 2, 2024 (for taxes payable in 2025) taxes. Mr. Sakurets both conceded his petition was late and that the parties had already reached a resolution for the January 2, 2025 (for taxes payable in 2026) assessment (implying that this action was to challenge the earlier year).¹⁰

This construction is also confirmed by the “Application for Filing” attached to Belarusian Americans’ petition.¹¹ Although this is not a tax court created form, it offers clues as to which assessment is being petitioned. Tax year “2025” is pre-typed as an answer for the “Assessment Year Being Appealed,” which would result in a petition for taxes payable in 2026. However, Mr.

⁹ Property tax petitions may only have one assessment date. *See* Minn. Stat. § 278.02 (2024); Minn. R. 8610.0050, subp. 2 (2026).

¹⁰ Pet. 3.

¹¹ Pet. 6-7.

Sakurets hand wrote “687,000” in the space regarding the assessor’s market value, which is instead the estimated market value for taxes payable in 2025.¹² Minnesota courts have commonly held that when printed and subsequent handwritten language conflict, the handwritten words control. *See, e.g., Danelski v. King*, 314 N.W.2d 818, 820-21 (Minn. 1981); *Osgood v. Medical, Inc.*, 415 N.W.2d 896, 901 (Minn. App. 1987). Thus, Belarusian Americans’ petition pertains to assessment year 2024 (Pay 2025).

Belarusian Americans’ challenge to the January 2, 2024 assessment was filed on May 22, 2025,¹³ 22 days after the April 30, 2025 statutory filing deadline. We agree with the County that it is not timely and thus this court lacks subject matter jurisdiction concerning the claims in the petition. *Kmart*, 711 N.W.2d at 488-90; *Benigni*, 585 N.W.2d at 54, 54 n.9. The lack of subject matter jurisdiction deprives the court of authority to consider the merits of this case. While we commend the work done by Mr. Sakurets and his nonprofit, the court lacks subject matter jurisdiction regarding his claim and thus must dismiss this matter.

J.N.B.H.

¹² Pet. 8.

¹³ Pet. 1.