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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 3971

03/05/2026 Authored by Huot, Davids, Joy, Witte, Swedzinski and others
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; modifying evidentiary standards applying to Tax Court
1.3 proceedings regarding property valuations; amending Minnesota Statutes 2024,
1.4 sections 271.06, subdivision 6; 278.05, subdivision 3.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2024, section 271.06, subdivision 6, is amended to read:

1.7 Subd. 6. Hearings; determination of issues; default. (a) The Tax Court shall hear,
1.8 consider, and determine without a jury every appeal de novo. A Tax Court judge may
1.9 empanel an advisory jury upon the judge's motion. The Tax Court shall hold a public hearing
1.10 in every case. All such parties shall have an opportunity to offer evidence and arguments
1.11 at the hearing; provided, that the order of the commissioner or the appropriate unit of
1.12 government in every case shall be prima facie valid, except that in any case dealing with
1.13 property valuation for property tax purposes, the appropriate unit of government shall have
1.14 the burden of establishing the validity of the valuation. When an appeal to the Tax Court
1.15 has been taken from an order or determination of the commissioner or from the appropriate
1.16 unit of government, the proceeding shall be an original proceeding in the nature of a suit to
1.17 set aside or modify the order or determination. In case no appellant shall appear the Tax
1.18 Court shall enter its order affirming the order of the commissioner of revenue or the
1.19 appropriate unit of government from which the appeal was taken. If the Department of
1.20 Revenue's sales ratio study is introduced in Tax Court as evidence, the sales ratio data from
1.21 the study shall be admissible as evidence only as provided in section 278.05, subdivision
1.22 4.

2.1 (b) The commissioner, the taxpayer, and any other party to an appeal to the Tax Court
2.2 may file all necessary notices, documents, and other necessary information with the Tax
2.3 Court in a manner approved by the Tax Court.

2.4 **EFFECTIVE DATE.** This section is effective for petitions and appeals filed on or after
2.5 January 1, 2027.

2.6 Sec. 2. Minnesota Statutes 2024, section 278.05, subdivision 3, is amended to read:

2.7 Subd. 3. **Assessor's records; evidence.** Assessor's records, including certificates of real
2.8 estate value, assessor's field cards and property appraisal cards shall be made available to
2.9 the petitioner for inspection and copying and may be offered at the trial subject to the
2.10 applicable rules of evidence and rules governing pretrial discovery and shall not be excluded
2.11 from discovery or admissible evidence on the grounds that the documents and the information
2.12 recorded thereon are confidential or classified as private data on individuals. Evidence of
2.13 ~~comparable~~ sales and assessed valuations of other comparable property shall, within the
2.14 discretion of the court, be admitted at the trial.