

273.1245 CLASSIFICATION OF DATA.

Subdivision 1. **Private or nonpublic data.** The following data are private or nonpublic data as defined in section 13.02, subdivisions 9 and 12, when they are submitted to a county or local assessor under section 273.124, 273.13, or another section, to support a claim for the property tax homestead classification under section 273.13, or other property tax classification or benefit:

- (1) Social Security numbers;
- (2) individual taxpayer identification numbers;
- (3) copies of state or federal income tax returns; and
- (4) state or federal income tax return information, including the federal income tax schedule F.

Subd. 2. **Disclosure.** The assessor shall disclose the data described in subdivision 1 to the commissioner of revenue as provided by law. The assessor shall also disclose all or portions of the data described in subdivision 1 to:

- (1) the county treasurer solely for the purpose of proceeding under the Revenue Recapture Act to recover personal property taxes owing; and
- (2) the county veterans service officer for the purpose of determining a person's eligibility for the veteran with a disability homestead market value exclusion under section 273.13, subdivision 34.

History: 2013 c 82 s 21; 1Sp2019 c 6 art 4 s 14; 1Sp2019 c 10 art 6 s 6; 2023 c 64 art 3 s 14