

**SENATE  
STATE OF MINNESOTA  
NINETIETH SESSION**

**S.F. No. 3274**

(SENATE AUTHORS: CHAMBERLAIN)

DATE  
03/14/2018

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; Tax Court; excluding from evidence certain classified assessor's  
1.3 data; amending Minnesota Statutes 2016, section 271.06, subdivision 6.

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

1.5 Section 1. Minnesota Statutes 2016, section 271.06, subdivision 6, is amended to read:

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

1.19 (b) The Tax Court must exclude from evidence any document introduced by the  
1.20 commissioner or a political subdivision that includes or references any assessor's data  
1.21 classified as private or nonpublic data under section 13.51.

2.1 **EFFECTIVE DATE.** This section is effective August 1, 2017, and applies to real  
2.2 property tax petitions and appeals from orders pending or filed with the Tax Court on or  
2.3 after that date.