



Providing nonpartisan legal, research, and fiscal analysis services to the Minnesota Senate

S.F. No. 2795 – Income property assessment data; assessor’s records

Author: Senator Ron Latz

Prepared by: Priyanka Premo, Senate Counsel (651/296-3914)

Date: April 18, 2024

S.F. 2795 makes several changes related to the treatment and disclosure of certain property assessment data that are classified as private, nonpublic, or confidential under current law, including requiring the property owner’s consent, a protective order, and notification to the property owner.

Section 1 [§13.51, subd. 2; Income property assessment data] provides that private or nonpublic income property assessment data specified in paragraph (a) of this section is only admissible in a state court tax proceeding with the advanced express written consent of the owner of the property that is the subject of the data.

Section 2 [§13.51, subd. 4; Request for legal discovery of income property assessment data] provides that before the responsible authority discloses private or nonpublic income property assessment data, they must notify the owner of the property. The tax court must issue a protective order for any private or nonpublic income property assessment data that is proposed for use or is used in a state court tax proceeding.

Section 3 [§273.061, subd. 8a; Additional powers and duties of the commissioner of revenue, county assessors, and local assessors] requires the commissioner of revenue, county assessor, or local assessor requesting exchange of any nonpublic or private data on property under section 273.061 to provide written notice of the requested exchange to the owner of the property within 15 days of the request.

Section 4 [§ 278.05, subd. 3; Assessor’s records; evidence] provides that the assessor’s records are not data classified as private or nonpublic income property assessment data under section 13.51, subdivision 2. The tax court must issue a protective order for any private or confidential data from the assessor’s records that are produced in discovery or admitted into evidence.