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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH
SESSION

HOUSE FILE NO. **1947**

March 12, 2007

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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; property; modifying the 60-day rule for providing necessary
1.3 information for petitions; amending Minnesota Statutes 2006, section 278.05,
1.4 subdivision 6.

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

1.6 Section 1. Minnesota Statutes 2006, section 278.05, subdivision 6, is amended to read:

1.7 Subd. 6. ~~Dismissal of petition~~ Sanctions; exclusion of certain evidence. (a)
1.8 In cases where the petitioner contests the valuation of income-producing property,
1.9 information, including income and expense figures, verified statements for the most
1.10 recently completed fiscal year, a statement of the net rentable areas, and anticipated income
1.11 and expenses for the current year, for income-producing property must be provided to
1.12 the county assessor no later than 60 days after the applicable filing deadline contained
1.13 in section 278.01, subdivision 1 or 4. Failure to provide the information required in this
1.14 paragraph ~~shall result in the dismissal of the petition, unless (1) the failure to provide it~~
1.15 ~~was due to the unavailability of the evidence at the time that~~ may result in sanctions
1.16 under Rule 37 of the Minnesota Rules of Civil Procedure if: (i) the information was
1.17 available to the petitioner at the time it was requested, and (ii) the county assessor, within
1.18 30 days after the date the information was due, or (2) the petitioner was not aware of or
1.19 ~~informed of the requirement to provide the information. If the petitioner proves that the~~
1.20 ~~requirements under clause (2) are met, the petitioner has an additional 30 days to provide~~
1.21 ~~the information from the time the petitioner became aware of or was informed of the~~
1.22 ~~requirement to provide the information, otherwise the petition shall be dismissed~~ notifies
1.23 the petitioner in writing of specific additional information required by this subdivision

2.1 necessary for the assessor to value the property and the petitioner fails to produce the
2.2 specific information or documentation requested within 30 days after such notification.

2.3 (b) Provided that the information as contained in paragraph (a) is timely submitted to
2.4 the county assessor, the county assessor shall furnish the petitioner at least five days before
2.5 the hearing under this chapter with the property's appraisal, if any, which will be presented
2.6 to the court at the hearing. The petitioner shall furnish to the county assessor at least five
2.7 days before the hearing under this chapter with the property's appraisal, if any, which will
2.8 be presented to the court at the hearing. An appraisal of the petitioner's property done by
2.9 ~~or for the county~~ either party shall not be admissible as evidence if ~~the county assessor~~
2.10 that party does not comply with the provisions in this paragraph. ~~The petition shall be~~
2.11 ~~dismissed if the petitioner does not comply with the provisions in this paragraph.~~

2.12 **EFFECTIVE DATE.** This section is effective for petitions filed beginning July
2.13 1, 2007.