

**PROPERTY TAX
Tax Court Evidentiary Standards**

April 13, 2026

Department of Revenue

Analysis of H.F. 3971 (Huot) / S.F. 4191 (Seeberger) as introduced

	Yes	No
DOR Administrative Costs/Savings		X

Fund Impact

	<u>F.Y. 2026</u>	<u>F.Y. 2027</u>	<u>F.Y. 2028</u>	<u>F.Y. 2029</u>
	(000's)			
General Fund	\$0	\$0	\$0	\$0

Effective for petitions and appeals filed on or after January 1, 2027.

EXPLANATION OF THE BILL

Under current law, for Tax Court proceedings dealing with property valuations:

- the assessed value is presumed to be correct until the petitioner presents evidence that the valuation is incorrect; and
- evidence of comparable sales is admitted at trial, within the discretion of the court.

Under the proposal, for Tax Court proceedings dealing with property valuations:

- the appropriate unit of government would have the burden of establishing the validity of the assessed valuation; and
- in addition to comparable sales, the assessed valuations of other comparable property would be admitted at trial, within the discretion of the court.

REVENUE ANALYSIS DETAIL

- It is unknown how many Tax Court decisions dealing with property valuations would be different under the proposal.
- It is assumed that there would be no impact on the state general fund.

PROPERTY TAX BENCHMARKS (Minn. Stat. § 270C.991)

<i>Transparency, Understandability, Simplicity & Accountability</i>	Neutral
<i>Efficiency & Compliance</i>	Neutral
<i>Equity (Vertical & Horizontal)</i>	Neutral
<i>Stability & Predictability</i>	Neutral
<i>Competitiveness for Businesses</i>	Neutral
<i>Responsiveness to Economic Conditions</i>	Neutral

The bill is scored on a three-point scale (decrease, neutral, increase) for each principle in comparison to current law.

Source: Minnesota Department of Revenue
Property Tax Division – Research Unit
<https://www.revenue.state.mn.us/revenue-analyses>

hf3971(sf4191) Tax Court Evidentiary Standards_pt_1/jtb