

A bill for an act
relating to taxation; requiring exchange of information in certain property tax
petitions; imposing sanctions; amending Minnesota Statutes 2006, section
278.05, subdivision 6.

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

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

Subd. 6. ~~Dismissal of petition~~ **Sanctions; exclusion of certain evidence.**

~~(a) Information, including income and expense figures, verified net rentable areas,~~
~~and anticipated income and expenses, for~~ If petitioner contests the valuation of
income-producing property must be provided, the petitioner must produce the following
information to the county assessor no later than 60 days after the applicable filing deadline
contained in section 278.01, subdivision 1 or 4:

- (1) year-end financial statement for the fiscal year prior to the assessment date;
- (2) year-end financial statement for the fiscal year ending in the assessment year;
- (3) proposed budget for the fiscal year after the assessment year;
- (4) net rentable square footage of the building or buildings; and
- (5) rent roll as of the assessment date.

Failure to provide the information required in this paragraph shall result in ~~the~~
~~dismissal of the petition, unless (1) the failure to provide it was due to the unavailability of~~
~~the evidence at the time that the information was due, or (2)~~ sanctions under Rule 37 of
the Minnesota Rules of Civil Procedure. It shall be a defense to a motion for sanctions
under this subdivision if the petitioner demonstrates that the required information was
not available at the time of the required production under this subdivision, or that the

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petitioner was not aware of or informed by the county assessor of the requirement to provide the information.

~~If the petitioner proves that the requirements under clause (2) are met, the petitioner has an additional 30 days to provide the information from the time the petitioner became aware of or was informed of the requirement to provide the information, otherwise the petition shall be dismissed.~~

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

EFFECTIVE DATE. This section is effective for petitions filed for taxes payable in 2009 and thereafter.