

**13.4965 PROPERTY TAX DATA CODED ELSEWHERE.**

Subdivision 1. **Scope.** The sections referred to in subdivisions 2 to 4 are codified outside this chapter. Those sections classify tax data as other than public, place restrictions on access to government data, or involve data sharing.

Subd. 2. **Certificate of value.** Data in a real estate certificate of value filed with the county auditor are classified under section 272.115, subdivision 1.

Subd. 2a. **Uniform assessment data.** Data on property shared to promote uniform assessment is governed by section 273.061, subdivision 8a.

Subd. 3. **Homestead and other applications.** The classification and disclosure of certain information collected to determine eligibility of property for a homestead or other classification or benefit are governed by sections 273.124, subdivisions 13, 13a, 13b, 13c, and 13d; 273.1245; and 273.1315.

Subd. 4. **Assessor's records.** Disclosure of assessor's real estate tax records for litigation purposes is governed under section 278.05.

**History:** 1991 c 106 s 6; 1992 c 511 art 7 s 1; 1992 c 569 s 4; 1993 c 13 art 1 s 12; 1993 c 65 s 1; 1993 c 177 s 1; 1993 c 240 s 1; 1993 c 326 art 2 s 1; 1993 c 345 art 3 s 18; 1993 c 351 s 20-22; 1994 c 483 s 1; 1994 c 589 s 1; 1994 c 616 s 1; 1994 c 618 art 1 s 17; art 2 s 9-64; 1994 c 632 art 2 s 10; art 3 s 17; 1994 c 636 art 4 s 4; 1995 c 142 s 1; 1995 c 155 s 1,2; 1995 c 186 s 8; 1995 c 212 art 3 s 59; 1995 c 229 art 4 s 3; 1995 c 234 art 5 s 1; 1995 c 259 art 1 s 27; art 4 s 4; art 5 s 1-51; 1996 c 305 art 1 s 3-5; 1996 c 334 s 1; 1996 c 408 art 9 s 1; 1996 c 415 s 1; 1996 c 440 art 1 s 18; art 2 s 1-14; 1996 c 471 art 7 s 1; 1997 c 7 art 1 s 3; 1997 c 22 art 2 s 1,8; 1997 c 66 s 79; 1997 c 129 art 2 s 15; 1997 c 193 s 1; 1997 c 199 s 14; 1997 c 202 art 2 s 63; 1997 c 203 art 6 s 2; 1997 c 215 s 1; 1997 c 218 s 1; 1997 c 239 art 8 s 1; 1Sp1997 c 3 s 8-18; 1998 c 273 s 1; 1998 c 361 s 1; 1998 c 367 art 11 s 2; 1998 c 371 s 6,7; 1998 c 373 s 1; 1998 c 382 art 2 s 1; 1998 c 397 art 11 s 3; 1998 c 407 art 2 s 1; 1999 c 99 s 23; 1999 c 139 art 4 s 2; 1999 c 205 art 1 s 70; 1999 c 227 s 22; 1999 c 245 art 9 s 1,2; 2004 c 228 art 1 s 8; 2013 c 82 s 6