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April 2, 2025

Minnesota Judiciary Finance & Civil Law Committee
Attn. Committee Chair Scott & Committee Members

Re: Support for HF 2959

Committee Chair Scott and Members of the Committee,

I write in support of HF 2959. My name is Lane Thor. I grew up in St. Paul and now live in the north Metro. I have a Master's in Public Administration from Hamline University and a Master's in Real Estate from The University of St. Thomas. Currently, I serve as a Director for Ryan, a global tax services and software provider.

With nearly 19 years of experience in property tax valuation and administration, I have handled thousands of tax appeals. As both a former assessor and as a consultant, my goal has always been to ensure taxpayers pay their fair share.

As a Minnesotan supporting equity and fairness in property tax laws, I urge the committee to amend Minnesota Statute Section 278.05, subdivision 6, known as the "August 1st Rule." This change is necessary to treat all property tax appeals more fairly.

The tax court has labeled the August 1st Rule penalty as "Extraordinary"¹ and "Draconian"² and that it "leaves no doubt that the Legislature intends a harsh remedy for non-compliance and we have imposed that remedy when warranted."³

When drafting the August 1st Rule, I do not believe that this Legislature intended to create such a severe punishment for small and technical infractions of this law. For example, a property tax appeal can be dismissed if the Petitioner, by accident, submits income or rent roll information for the wrong year. However, infractions can be resolved in an expeditious manner by having

¹ CWI, Inc., and Camping World RV Sales, LLC vs. County of Anoka (2022). p.5.

² Shores Resort Company vs. County of Lake (2024). p.4.

³ *id at 2*

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petitioners supplement or correct their August 1st submissions. Doing so would not result in any prejudice to assessors.

In addition, from the cases I could find using Westlaw, I believe the Minnesota Tax Court has issued 23 decisions related to the August 1 Rule since 2020. Of these 23 cases, counties have prevailed 20 times, resulting in the petitioners' cases being dismissed. Note that these are just the cases that the Minnesota Tax Court has ruled on. It is highly likely that, when a petitioner is faced with a motion to dismiss based upon their August 1 disclosures, that they voluntarily dismiss their appeals given their dismal odds of success.

Finally, I understand that the initial purpose of the August 1 Rule was to increase the efficiency of information sharing between petitioners and assessors. With these proposed changes, the law accomplishes this exact goal.

Thank you for your time and consideration.

Respectfully,

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