

**PROPERTY TAX  
Tax Court Evidentiary Standards**

April 13, 2026

	<b>Yes</b>	<b>No</b>
<b>DOR Administrative Costs/Savings</b>		<b>X</b>

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

**Fund Impact**

	<b>F.Y. 2026</b>	<b>F.Y. 2027</b>	<b>F.Y. 2028</b>	<b>F.Y. 2029</b>
	(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 &amp; Accountability</i>	Neutral
<i>Efficiency &amp; Compliance</i>	Neutral
<i>Equity (Vertical &amp; Horizontal)</i>	Neutral
<i>Stability &amp; 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