House Research

- Bill Summary -

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Assessor data excluded from evidence in tax court **Subject:**

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HF 2335 requires the tax court to exclude evidence that includes or references private assessor data, if introduced by the commissioner or a political subdivision in a tax court proceeding.

Section 13.51 describes the assessor's data that are private or nonpublic: certain sales sheets provided by a multiple listing service, income and expense figures, average vacancy factors, verified net rentable areas or net usable areas, anticipated income and expenses, projected vacancy factors, lease information, and income information on individuals related to class 4d qualification.