



March 2, 2026

Ron Latz
Chair, Judiciary and Public Safety Committee
Minnesota Senate
3105 Minnesota Senate Building
St. Paul, MN 55155

RE: Ryan Law Firm, PLLC Support for SF 3804

Dear Mr. Chairman, Senator Ron Latz, and Members of the Committee:

Ryan Law Firm, PLLC appreciates the opportunity to submit written testimony in support of SF 3804. Our firm represents commercial property owners and lessees in ad valorem tax matters. We assist taxpayers and their representatives throughout the property tax appeal process, including helping them comply with the extensive administrative and procedural requirements necessary to secure their constitutional right to a fair and uniform assessment.

1. Proposed Amended Language to Minn. Stat. § 13.51

The proposed amendments to Minn. Stat. § 13.51 provide a necessary and meaningful update to the treatment of income property assessment data in litigation. Under the amended language, a responsible authority may no longer deny a lawful discovery request merely because the requested information is classified as private or nonpublic. This change ensures that essential valuation data cannot be withheld behind a data-classification shield, no longer allowing tax appeals to be decided on an incomplete and less accurate evidentiary record.

Equally important, the bill adds explicit safeguards preventing all parties from using or disseminating this sensitive information outside the legal proceeding. These provisions protect taxpayers from the risk of exposing proprietary business information simply because they seek judicial review of an assessment.

Ryan Law Firm, PLLC supports this amended language because it creates a balanced framework: assessors and taxpayers have full access to the information necessary to determine market value, while robust confidentiality protections remain firmly in place. The result is a more clear, balanced and efficient discovery process.

2. Proposed Amended Language to Minn. Stat. § 271.06

The amendments to Minn. Stat. § 271.06 enhance fairness and predictability in Tax Court proceedings by requiring the Tax Court to issue protective orders whenever private or nonpublic income property assessment data is provided for purposes of resolving the appeal. This removes prior uncertainty, where protective orders were discretionary and applied unpredictably across cases, leaving taxpayers unsure whether sensitive information would remain confidential.

The new mandate ensures uniform treatment: confidential income data must be shielded from public disclosure, unauthorized use, or dissemination. The authorization for the Tax Court's

in-camera review is strongly supported since it further ensures that only those directly involved in the litigation have access to the data.

Taxpayers, and their legal counsel, strongly support this statutory clarity. The amendments eliminate the historical tension between defending an assessment appeal and risking the exposure of confidential business information. With consistent protections in place, property owners can challenge improper assessments without compromising competitively sensitive information. This consistency strengthens trust in the Tax Court system and ensures valuation disputes are resolved on their merits.

3. Proposed Amended Language to Minn. Stat. § 278.05

The amendments to Minn. Stat. § 278.05 make important improvements to the property tax appeal process, especially regarding assessor records, confidentiality, and taxpayer disclosure requirements.

First, the expanded definition of “assessor’s records” ensures all income property assessment data—regardless of how it was stored or categorized—can be accessed during an appeal, subject to protective orders. This prevents narrow interpretations of what constitutes discoverable records and allows valuation disputes to be resolved using the full, relevant set of data necessary to determine true market value.

Second, consistent with amendments to § 271.06, the statute now requires the Tax Court to issue protective orders whenever private or nonpublic income data is involved. This provides uniform, predictable confidentiality protections throughout the entire appeal process.

Most significantly, the amendments to subdivision 6 bring fairness to the taxpayer disclosure process. Under current law, counties routinely seek dismissal of appeals based on minor or technical errors in a taxpayer’s income and expense submissions—preventing taxpayers from receiving a judicial determination of their property’s value. The new language introduces a fair and reasonable safeguard: before seeking dismissal, the assessor must notify the taxpayer in writing of any deficiency and allows for 30 days to correct any genuine deficiency. This ensures the right to appeal is not lost due to clerical mistakes or immaterial omissions.

Ryan Law Firm, PLLC strongly supports these amendments because they restore balance and proportionality to the appeal process. They preserve the assessor’s ability to obtain necessary information while ensuring dismissal is reserved only for genuine noncompliance—not inadvertent or trivial errors. These changes promote fairness, increase access to judicial review, and ensure appeals are resolved based on accurate market value evidence rather than procedural technicalities.

While SF 3804 takes an essential step toward improving Minn. Stat. § 278.05, Ryan Law Firm, PLLC also encourages the Legislature to further clarify the meaning of “unavailability of the information” within subdivision 6. A more precise definition would provide an additional safeguard for taxpayers and reduce unnecessary disputes over what constitutes unavailable information.

Thank you for taking the time to hear testimony regarding this important legislation, and thank you to Senators Rest and Limmer for sponsoring this bill.

Very Truly Yours,

Thomas R. Wilhelmy

Reginald Snell

A handwritten signature in black ink, appearing to be 'JM' or similar initials, written in a cursive style.

Thomas R. Wilhelmy, Partner, Property Tax Group Leader - Minnesota
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