



March 4, 2026
Senate File 3804

Dear Chair Latz, Vice Chair Oumou Verbeten, Ranking Member Limmer and Members,

We write to encourage you to support Senate File 3804. The bill fixes statutory language to reflect the legislative purpose and intent of classifying private data as nonpublic in court proceedings. Our organizations represent tens of thousands of residents, employers and property taxpayers across the state of Minnesota. Communities large and small rely on the taxes we pay to fund our schools, roads, and transit systems.

This bipartisan legislation will strengthen Minnesota's property tax system by clarifying how income-producing property assessment data (IPA data) are handled in tax proceedings. Recent litigation exposed a loophole allowing nonpublic, proprietary business information—such as rents, tenant improvement allowances, income and expense figures and lease terms—to be made public simply because it is introduced at trial, with no notice to the taxpayer. Every moment this language goes unchecked, sensitive data can be disclosed and used against taxpayers, creating a competitive disadvantage akin to giving away the secret 11 herbs and spices of KFC.

Senate File 3804 responds directly to the Minnesota Supreme Court's invitation in *G&I IX OIC LLC v. County of Hennepin* for the Legislature to "strike a different balance" between accurate assessments, due process and data privacy. The bill updates the Government Data Practices Act to clearly define which IPA data remain private or nonpublic and requires courts to protect that data through discovery and protective orders. Assessors and the Tax Court will still have access to the information needed to determine accurate property values, but parties must obtain a protective order before sensitive business information can be admitted, and the data cannot be used for any purpose unrelated to the case. This ensures transparency and fair litigation while preserving the confidentiality of all parties' proprietary information.

The bill also strengthens due process protections for taxpayers by ensuring that petitions are not dismissed without notice and an opportunity to cure minor deficiencies. When a property owner fails to supply requested documents, the assessor must provide written notice and allow 30 days to correct the deficiency before the case can be dismissed. In addition, counties must reciprocate by sharing their appraisal reports at least five days before the hearing—otherwise their appraisal is inadmissible. These provisions level the

playing field and prevent government “ambush” tactics, giving taxpayers a fair chance to contest their assessments.

Finally, Senate File 3804 closes a loophole that currently allows assessors to “cherry-pick” confidential data from one taxpayer to justify higher assessments for another. By clarifying that confidential IPA data may only be used under court-supervised protective orders and cannot be disclosed beyond the specific case, the bill ensures that comparable market data are available to both sides under equal conditions and restores trust in the fairness and accuracy of the property tax appeals process. This legislation is a bipartisan, good-government reform that balances transparency with privacy, supports due process, and responds to the Supreme Court’s directive. We respectfully urge you to advance Senate File 3804 to protect taxpayers’ confidential information and make Minnesota’s property tax system fairer and more transparent.

Sincerely,

Sarah Anderson, President, CEO BOMA Greater Minneapolis

Tina Gassman, President, CEO BOMA Greater Saint Paul

BOMA Duluth

Roz Peterson, Public Policy Director, NAIOP Minnesota

Brian Cook, Director, Tax, Fiscal and Elections Policy, Minnesota Chamber of Commerce