

STATE OF MINNESOTA

IN SUPREME COURT

C1-98-2035

In Re Minnesota Property Tax Litigation
Involving The Application of Minn.
Stat. § 273.13, subd. 24 to Class 3 (a)
Commercial, Industrial or Utility Property.

O R D E R

WHEREAS, Hennepin, Ramsey, Carver, Anoka, Dakota, Wright and Olmsted Counties have moved pursuant to Minn. Stat. § 2.724, subd. 2, for an order transferring to the Minnesota Tax Court for determination all cases that involve the property tax controversy whether particular parcels of property are entitled to receive the "low or preferred rate" of Class 3 (a) property or the "general rate" of Class 3 (a) property;

WHEREAS, it appears that there are currently 16 such cases pending, arising in ten different counties, and of the 16 cases, ten have been transferred to Tax Court by district court judges, three have motions for transfer to Tax Court pending, and one is ready for submission to the district court on stipulated facts;

WHEREAS, plaintiffs in these cases oppose the counties' motions and have petitioned for an order assigning or reassigning said cases instead to a single Minnesota district court judge;

WHEREAS, plaintiffs contend that there are thousands of potential similar claims outstanding and that when and if those claims are brought into court they should be assigned to the same single district court judge for purposes of judicial economy;

WHEREAS, the parties appear to agree that there are common issues of law in these cases, but it is unclear from their submissions whether there are common issues of fact as well;

WHEREAS, the authority of the Chief Justice to either reassign cases pending in Tax Court to a district court judge or to order the transfer of district court cases to the Tax Court, while it may exist in other circumstances, appears doubtful in the procedural posture of this matter; and

WHEREAS, it is within the authority of the Chief Justice to order the assignment of the four cases that remain in district court and any similar cases filed in the future to a single district court judge, but the parties have not at this time made a sufficient showing based on either the volume of pending cases, their complexity, or the ultimate benefits in judicial economy to warrant such an order.

Based upon all the files, records, and proceedings herein,

IT IS HEREBY ORDERED that:

(1) The motions in the above-entitled matter of Hennepin, Ramsey, Carver, Anoka, Dakota, Wright and Olmsted Counties to transfer to the Minnesota Tax Court for determination all cases that involve the property tax controversy whether particular parcels of property are entitled to receive the "low or preferred rate" of Class 3 (a) property or the "general rate" of Class 3 (a) property be, and the same are, hereby denied;

(2) the petition in the above-entitled matter of plaintiffs in the above-described property tax cases for an order assigning or reassigning said cases to a single Minnesota district court judge be, and the same is, hereby denied; and

(3) the parties to this matter and parties to similar property tax cases that may be filed in the future are not precluded by this order from filing a motion for assignment of the

cases to a single district court judge if the volume of cases and other circumstances warrant such an assignment in the future.

Dated: December 1, 1998

BY THE COURT:



Chief Justice

OFFICE OF
APPELLATE COURTS

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FILED