STATE OF MINNESOTA

IN TAX COURT

ADM2025-002

GENERAL PROCEDURES ORDER: SCHEDULING ORDERS IN PROPERTY TAX MATTERS

This order sets forth procedures for complying with a Tax Court Scheduling Order governing a property tax appeal and has the same effect as a case-specific Scheduling Order.

EXPERTS

1. A party is not required to retain an expert witness (including an appraiser). If a party does retain an expert who is expected to testify during the party's case-in-chief, the party must within 10 days, but, in any event, not later than 45 days before the close of discovery, notify all other parties (but not the court) in writing of: the identity of the expert retained, the subject(s) on which the expert will opine, and the date on which the expert was retained. **Failure to comply with this requirement may result in exclusion of the expert report and the expert's testimony at trial.**

a. A party retaining an expert must serve written expert reports including appraisals, and the reports of any other witness who is retained or specially employed to provide expert testimony in the case or one whose duties as the party's employee regularly involve giving expert testimony, in final form no later than **the date provided in the case-specific Scheduling Order.** A party represented by counsel must serve digital versions of their expert reports.

b. At trial, each written expert report will serve as the direct testimony of the expert who authored the report. This means, unless a party obtains advance leave of court as provided in subparagraph c, a party may not conduct a direct examination of an expert witness at trial, although the party may conduct redirect examination. Each expert will be subject to cross-

examination by the opposing party and to redirect examination by the offering party. Consequently, in accordance with Minn. R. Civ. P. 26.0l(b)(2), and to facilitate cross-examination as provided in Minn. R. Evid. 705, the written expert report must include: (1) a complete statement of all opinions the witness will express and the basis and reasons for them; (2) the facts or data considered by the witness in forming the opinions; (3) any exhibits that will be used to summarize or support the witness's opinions; and (4) the witness's qualifications. In the case of an expert witness who provides an appraisal of property or a review of another expert's appraisal, the party must also separately serve the appraiser's workfile.

c. A party may file a written motion for leave to conduct limited direct examination of an expert, stating the amount of time requested for direct examination and providing a brief justification for the request. Any motion for limited direct examination must be filed and served no later than the date for serving expert reports; in other words, no later than **four months before the trial date provided in the case-specific Scheduling Order.**

d. A party who retains an expert witness who does not provide a written report but who is expected to testify at trial must comply, no later than **four months prior to the trial date provided in the case-specific Scheduling Order**, with the requirements of Minn. R. Civ. P. 26.0l(b)(3), (4), and (5) concerning disclosure of the subject matter, facts, and opinions of expert witnesses who do not provide a written report.

e. Any party wishing to introduce a review appraisal at trial must schedule a chambers conference to discuss disclosure deadlines no later than **two months prior to the trial date provided in the case-specific Scheduling Order.**

TRIAL EXHIBITS

2. On the exhibit list exchange date (generally two weeks before trial), a party must affirmatively identify any authenticity objections to the opposing party. Exhibits must be marked

before trial, and each must be paginated. Stipulated exhibits must be numbered with the prefix "J" (e.g., Jl, J2, etc.). Petitioner's separate exhibits must be numbered starting with "1." Respondent's separate exhibits must be designated by letter, starting with "A."

3. Proposed trial exhibits submitted to the court in digital form will be used as official exhibits at trial. Nonetheless, parties must appear for trial with their proposed trial exhibits in digital form (on a laptop computer; on removable media; or by access to a remote cloud service) for use during trial. If parties would like to present their witness(es) with paper copies of exhibits, including any appraisal report, each party is responsible for bringing paper copies. The Court may ask that parties submit certain exhibits as paper copies (for example, an appraisal), prior to the start of trial.

4. At trial, each party is responsible for ensuring access to their own copies of all previously served and received exhibits (including joint exhibits, their own exhibits, and opposing exhibits) for reference. The official record of trial exhibits will be maintained by the court reporter.

5. The Tax Court Courtroom's Crestron computer system allows parties to project exhibits onto computer monitors. With prior notice to the court, the system also allows for annotating exhibits by a witness to be made part of the record. Upon request, the court will provide further information on the Crestron System, including allowing parties early access to the courtroom to test the technology.

PROCEDURAL

6. If any deadline in this Order or the case-specific Scheduling Order falls on a weekend or legal holiday, the deadline is continued to the following business day.

7. Either party may contact the tax court administrator to schedule a final pretrial conference call with the court.

8. **Representation.** Parties must consult Minn. R. 8610.0010 (2025) for the

circumstances under which a party must be represented by counsel. Once a lawyer has appeared for a party, withdrawal will be effective only if written notice of withdrawal or substitution of counsel is served on all parties who have appeared (or on their lawyers, if represented by counsel) and filed with the tax court administrator. A notice of withdrawal must include the address and telephone number where the party can be served or notified of matters relating to the action. Withdrawal or substitution of counsel does not create any right to continuance of any deadline imposed by this scheduling order or of the hearing or trial in a matter.

IT IS SO ORDERED.

Jane N. Bowman, Chief Judge
MINNESOTA TAX COURT

DATED: March 20, 2025