



Lynn S. Linné

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Services

Property Tax Appeals

Tax Disputes & Litigation

Litigation

Energy & Natural Resources

Renewable Energy

Condemnation & Eminent
Domain

Sports & Entertainment

Lynn has a broad state and local tax practice in which she both represents clients in all types of state controversy matters and advises them on complex SALT issues (with a focus on renewable energy).

Her practice also extends to issues involving real estate valuation, including property tax appeals and condemnation matters. Lynn's common practice areas are highlighted below:

Property Tax Appeals

Lynn assists clients with all of their property tax related needs, including the following:

- **Valuation Appeals:** Lynn assists clients in lowering their property tax assessed values. She represents clients with numerous types of properties, including corporate headquarters, big-box retail, retail shopping centers, office buildings, banks, airports and industrial/warehouse properties.
- **Utility Property Tax Appeals:** Lynn assists public utilities and other companies subject to central assessment in contesting property tax assessments in administrative appeals to the Minnesota Department of Revenue and in litigation before the Minnesota Tax Court and the Minnesota Supreme Court. She has experience working with a variety of centrally assessed properties, including pipelines, electric transmission lines and electric generating companies.
- **Exemption Applications & Appeals:** Lynn assists hospitals, non-profits, and other tax-exempt entities in applying for and obtaining property tax exemption status. Lynn has successfully represented clients before both the Minnesota Tax Court and the Minnesota Supreme Court on property tax exemption matters.

Tax Disputes & Litigation

Lynn represents clients in all stages of controversy, including audits, administrative appeals and litigation relating to all state and local tax types, including the following:

- **Sales & Use Taxes:** Lynn represents clients in an assortment of sales and use tax matters, including exemptions, refunds, bad debts, substantiation of documents and other point of sale system records, indirect audit methods,

penalty abatements, fraud charges and sourcing issues.

- **Corporate Income & Franchise Taxes:** Lynn represents clients in corporate income and franchise tax matters, including issues pertaining to nexus determinations, unitary groups and apportionment.
- **MinnesotaCare Provider Taxes:** Lynn represents clients in audits, administrative appeals and litigation before the Minnesota Tax Court related to MinnCare Provider taxes.
- **Residency Audits & Appeals:** Lynn represents individuals regarding changes in residency audits and administrative appeals before the Minnesota Department of Revenue. She also represents residency clients on appeals to the Minnesota Tax Court and Minnesota Supreme Court. Lynn has successfully defended clients who are changing their domicile from Minnesota.

Residency Consultations

- Lynn provides guidance to individuals who are preparing to move or have recently moved from Minnesota and are attempting to establish residency in another state or country. She regularly provides consultations, memoranda and a personalized “to-do” list to clients who are moving from Minnesota.

Condemnation & Eminent Domain

- Lynn represents landowners in proceedings involving the validity and scope of takings and the valuation process to arrive at just compensation.

Conservation Easements

- Lynn advises and represents clients in procedural, reporting and substantive valuation issues related to conservation easements.

Renewable Energy Taxes

- Lynn helps companies understand the various state and local tax implications resulting from their renewable energy projects (wind, solar, transmission, storage, etc.). She regularly provides clients with state and local tax memoranda and property tax models showing the total property tax and payment in lieu of taxes (PILOT) over the life of a project. She also assists clients in navigating conversations with local governments and communities regarding the tax benefits of a project.

Before joining Fredrikson, Lynn was a judicial law clerk with the Minnesota Tax Court, where she gained significant knowledge in both substantive and procedural matters involving all types of state and local tax disputes.

Lynn is licensed in both Minnesota and Wisconsin, and has successfully represented clients before local administrative agencies, the Minnesota Tax Court, the Minnesota Supreme Court, and Wisconsin Circuit Courts. She is also a council member and the past-chair of the Minnesota State Bar Tax Section.

Experience

Renewable Energy

- Advised large renewable energy company on state and local tax implications for renewable projects (wind, solar, storage, transmission, etc.) in Minnesota, Wisconsin, Iowa, Michigan, North Dakota and South Dakota.
- Performed complex tax modeling for renewable energy projects (solar, wind, storage and transmission lines), including production taxes, increases in property taxes resulting from a change in land classification, and allocations of tax revenues to school districts, townships, counties and other local taxing jurisdictions.
- Represented transmission line company in property tax appeals. Successfully helped the local county assessor understand the framework for property taxation of transmission line property associated with a renewable energy project, resulting in a significant tax savings to the client.

Property Tax Exemptions

- **Hospitals & Medical Clinics:** Successfully obtained a tax exemption for three clinic properties owned and operated by a hospital district, resulting in a significant tax savings to the client.
- **Mental Health Clinics:** Successfully assisted non-profit mental health organization in obtaining tax exempt status for medical clinic.
- **Group Home:** Assisted client in obtaining tax exempt status for group homes owned and operated by a 501(c)(3) organization.

Property Tax Valuation

- **Major Retail Center:** Successfully negotiated a multi-year settlement for a major retail center that reduced the assessed value by more than \$19.5 million and resulted in a tax savings in excess of \$700,000.
- **Office Property:** Successfully negotiated a multi-year settlement for an older, unique office property that resulted in an overall reduction in assessed value of more than \$6.5 million and a tax savings of approximately \$235,000.
- **Golf Course Classification:** Successfully appealed the classification of a Golf Course from a commercial classification to a golf course classification, saving the client over \$90,000 in taxes.

- **Continuing Care Retirement Community:** Successfully appealed the assessed value of a CCRC, resulting in tax savings to the client of nearly \$1 million.
- **Central Assessed Property:** Appealed assessment of centrally assessed property to Tax Court and negotiated a multi-million-dollar reduction in value.
- **Group Home:** Negotiated the exemption status of property owned by a group home on the basis that the group home was an institution of purely public charity and the property was used in furtherance of the group home's charitable purpose.

Sales & Use Tax

- **Personal Liability Order:** Successfully appealed an Order of the Commissioner assessing personal liability of a former company in excess of \$120,000, resulting in the Department withdrawing the personal liability order in its entirety.
- **Local Restaurant:** Analyzed the Department's audit file to develop a theory of the case that was the basis for a negotiated reduction of 74% in tax, penalty and interest and eliminating the fraud penalty.
- **Local Restaurant:** Successfully performed an administrative appeal from the Department's Order assessing additional tax, penalty, and interest on the basis that the restaurant "deleted" sales transactions from the point-of-sale system records.
- **Catering Company:** Represented client in an administrative appeal to the Department of Revenue in which the Department reversed its Order and agreed that food catering sales to a nursing home were exempt from sales tax.

Residency

- Successfully litigated before the Minnesota Tax Court the Commissioner's determination that our client did not move to Florida and, instead, remained a Minnesota resident.

Credentials

Education

- William Mitchell College of Law, J.D., 2013, *magna cum laude*
- Gustavus Adolphus College, B.A., 2010, *magna cum laude*

Admissions

- Minnesota, 2013
- Wisconsin, 2017

Clerkships

- Judicial Law Clerk, Minnesota Tax Court, 2013-2015
- Extern, IRS Chief Counsel's Office, Small Business/Self-Employed Division, 2013

Recognition

- *Best Lawyers: Ones to Watch*, Tax Law, 2022-2024
- North Star Lawyer, Minnesota State Bar Association, 2018, 2020

Civic & Professional

Professional Activities

- Minnesota State Bar Association, Tax Law Section, Vice-Chair, 2017-2018; Chair, 2018-2019; Council Member, 2019-present
- Institute for Professionals in Taxation, Member
- Annual Tax Institute, Minnesota CLE, Course Chair, 2018; Planning Committee, 2019-present
- Property Tax Seminar, Minnesota CLE, Course Chair, 2020-2023

News

Firm News | 08.17.2023

Fredrikson Attorneys Recognized in The Best Lawyers in America© 2024

Article | 08.18.2022

Fredrikson & Byron Attorneys Recognized in The Best Lawyers in America© 2023

Firm News | 09.02.2020

Fredrikson & Byron Announces New Shareholders

Firm News | 06.18.2019

Attorneys Ken Levinson and Lynn Linné Honored by Minnesota State Bar Association

Speaking Engagements

Event | 05.17.2023

Let's Talk About Tax--An Annual Sampler

Event | 05.25.2022

Let's Talk About Tax--An Annual Sampler

Event | 11.12.2020

Leaving Town? Top 10 Minnesota Residency Myths Debunked

Legal Updates

Legal Update | 04.20.2020

Property Tax Payment Deadlines in Minnesota Amid COVID-19

Legal Update | 04.02.2020

Navigating Minnesota Property Tax Appeals in a COVID-19 World

Publications & Presentations

Co-Presenter with Jennifer Pusch, *Discussion of State Tax Cases, Issues and Policy Matters to Watch*, Council on State Taxation Mid-West Regional State Tax Seminar, Richfield MN, September 22, 2022

Panelist, *Let's Get Real...No, Let's Get Personal: The Crossover Between Sales Tax and Property Tax*, Institute for Professionals in Taxation Annual Conference, June 26-29, 2022

Speaker, *Minnesota Tax Exemptions for Religious Institutions*, Minnesota CLE, August 2021

Co-Presenter, *Conservation Easement Donations: Great for the Environment, Thorny for Taxpayers*, 22nd Annual Real Estate Trends Seminar, North Star Chapter of the Appraisal Institute, August 4, 2021

Co-Presenter, *Leaving Town? Top 10 Minnesota Residency Myths Debunked*, Fredrikson & Byron Webinar, November 12, 2020

Co-Presenter, *Navigating Property Taxes in a COVID-19 Market*, The State Tax Webinar Series, hosted by Fredrikson & Byron and Minnesota Society of CPAs, April 23, 2020

Co-Presenter, *Dark Store Theory in Commercial Real Estate Valuation*, Institute for Professionals in Taxation, January 31, 2018

Co-Author, "The Dark Store Theory and Other Lies the Government Told," *Bloomberg BNA Daily Tax Report: State*, August 9, 2017

Co-Author, "Dark Store Theory—How to Stop It from Coming to a State Near You," *Property Tax Dispute Resolution Insights*, Summer 2016

Co-Presenter, *Tax Policy Lecture*, William Mitchell College of Law, October 2015

Co-Presenter, *Minnesota Tax Court Update*, MCAA 37th Annual Meeting, December 2014

Blog Posts

Let's Talk About Tax | 10.28.2021

Saying Farewell to Minnesota? What's Your Story?

Let's Talk About Tax | 09.23.2021

Are 501(c)(3) Organizations Exempt from Minnesota Property Tax?

Let's Talk About Tax | 07.20.2021

Responding to Assessor "Annual Review" Requests

Let's Talk About Tax | 06.16.2021

Property Tax Appeals: "August 1 Rule" Traps for the Unwary