



Jeffery J. McNaught

Jeffery McNaught primarily helps clients with real estate taxation, property condemnation and real estate transactions. His experience encompasses all aspects of property tax and valuation matters. He also provides consultation and advice in the tax and condemnation areas, as well as in matters involving leasing, purchase transactions, property classifications, special-assessment law, and environmental law.

In addition, Jeff advises businesses and individuals on sales tax matters, representing clients before the Department of Revenue and the Minnesota courts, and counsels clients on business planning and related objectives. He also works with emerging organizations to structure business arrangements and agreements related to consulting, licensing, product subscriptions, financing, and business formation.

Clients appreciate Jeff's calm temperament and evenhanded manner of dealing with all parties—especially assessment administrators—involved in legal issues. They also value his close counsel and attentiveness to their bottom lines. Because property tax is one of the major expenses for a property owner, Jeff conducts annual property evaluations for many of his clients, helping ensure that their real estate is accurately classified and fairly valued. In addition, he aims to avoid expensive litigation—for instance, by discussing tax issues with assessors before the assessment date arrives.

Jeff serves as national editor in chief of the American Bar Association's Property Tax Deskbook and is the primary author of the book's Minnesota chapter. His relationships with the authors of the book's other 50 chapters give him a nationwide network of real estate attorneys he can tap immediately when it's beneficial for clients.

He also writes the Minnesota chapter of the ABA's Sales Tax Deskbook, and frequently writes and presents on the ever-changing local, state and national tax laws and real estate markets.

Outside work, Jeff is a member of several citizens' organizations involved in planning the maintenance and restoration of Minneapolis' park and lake systems.

Education: University of Minnesota Law School (J.D., 1984)
University of Montana (B.A., Economics, 1980)

Admissions: Minnesota

Memberships: American Bar Association
Minnesota State Bar Association
Institute for Professionals in Taxation

Community: City of Minneapolis Citizens Advisory Committee on Lake of the Isles Restoration, chair

University of Montana Alumni Association, Minnesota Chapter, president

House of Delegates, University of Montana Alumni Association, member

Publications: American Bar Association Property Tax Deskbook, editor in chief, 2006 to present

American Bar Association Sales and Use Tax Deskbook, “Minnesota Sales & Use Taxes” chapter, author

Annual American Bar Association Property Tax Deskbook, “Minnesota Property Taxes” chapter, author

Conference proceedings for the Institute for Professionals in Taxation: annual articles on recent developments in Minnesota tax law

Presentations: “Recent Developments—Minnesota,” ABA/IPT Advanced Property Tax Seminar, New Orleans, March 2008

“Thinking Outside the Box—Creative Applications of Sales and Use Tax Exemptions,” Hartman State and Local Tax Forum, October 2007

“Current Developments in Property Taxation: Cases and Legislation in the Midwest” ABA/IPT Advanced Property Tax Seminar, New Orleans, Louisiana, March 2004

“Are Property Taxes in Your Future?” Minnesota Health & Housing Alliance Annual Meeting, Sept. 2003