



LEGAL UPDATES

Minnesota Appeals Court Rules on Property Disclaimers – An Unheralded But Key Estate Planning Tool

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On April 28, 2025, the Minnesota Court of Appeals issued its opinion in *In re Estate of Bogren*. The court addressed a matter of first impression in Minnesota – whether a disclaimer of property must clearly state the value of the interest being disclaimed if it is to be valid and enforceable. After carefully reviewing the history behind Minnesota’s disclaimer laws, the court of appeals reversed the district court’s decision and concluded that under Minnesota Statute § 524.2-1107(c), no such requirement is imposed on a disclaimant. *In re Estate of Bogren* represents an important guidepost for the use of a little discussed but vitally important estate planning tool.

The Opinion

The case involved a disclaimer made by Thomas Bogren Sr. at the request of his son Thomas F. Bogren Jr. In April 2022, Thomas Sr. had inherited a promissory note with a value of \$293,899. Some months later, Thomas Jr. asked Thomas Sr. to disclaim his interest in the promissory note and presented him with a pre-prepared disclaimer document that provided a general description of the promissory note but failed to mention the note’s value. Nonetheless, Thomas Sr. signed the disclaimer. In February 2023, Thomas Sr. brought a petition to set aside the disclaimer, arguing that he hadn’t fully understood what his son had asked him to sign or the value of the property he was disclaiming. The district court agreed and entered an order invalidating the promissory note.

In reviewing the district court’s order, the court of appeals focused on whether a disclaimer was invalid under Minnesota law if it failed to state the value of the interest disclaimed. The relevant state statute provides that a disclaimer must be “in writing, declare the writing as a disclaimer, *describe the interest or power disclaimed*, and be signed by the person or fiduciary making the disclaimer” (Minn. Stat. § 524.2-1107(c) [emphasis added]). According to Thomas Sr. and the district court, this requirement to describe the asset to be disclaimed could be met only if the value of the property was included in the description.

The court of appeals disagreed. Looking to the plain language of the statute itself, the court found no ambiguity in the meaning of the word “describe,” declaring that “it provides a flexible framework for a disclaimer to convey sufficient

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information to impart an idea or impression of an interest's qualities, peculiarities, or distinctive traits." Given that a description of property might need to cover any number of characteristics, the court expressly declined to adopt a position that the description must include specific information about the value of the interest at issue. Instead, a description such as that prepared by Thomas Jr. – which conveyed "enough information to impart an idea or impression of the interest's qualities, peculiarities, or distinctive traits" – was sufficient for a valid disclaimer, even if no value was stated.

Key Takeaways

The court of appeals' decision in *Estate of Bogren* provides an important – and binding – guidepost regarding a rarely discussed but vitally important estate planning tool. When carefully considered and properly structured, disclaimers can help families move wealth to where it is most needed, mitigate potential tax issues, and create protections from the reach of creditors. However, the laws relating to disclaimers – particularly at the federal level – can be confusing and filled with traps for the unwary.

This being the case, the court's decision to eschew technical hurdles to disclaiming an asset in favor of a more flexible framework is a welcome development. Still, practitioners and families alike should take note of the importance of clearly disclosing to all parties the effect and finality of a disclaimer – both to avoid legal defects that could unravel the disclaimer and to avoid damaging family harmony.

Finally, *Estate of Bogren* is notable for what the court of appeals did *not* address – whether Thomas Jr. fraudulently induced his father to sign the disclaimer in the first place. Instead, the court chose to remand that issue to the district court for further consideration. Full disclosure regarding the disclaimer might have helped avoid that claim, as well.

The full text of the court's opinion may be found [here](#), or on Westlaw at 2025 WL 1213720. If you have questions about disclaiming assets or the impact of *In re Estate of Bogren* on your current estate plan, please contact [Jim Thomson](#), [Amy Crea](#), or your regular Lathrop GPM attorney.