



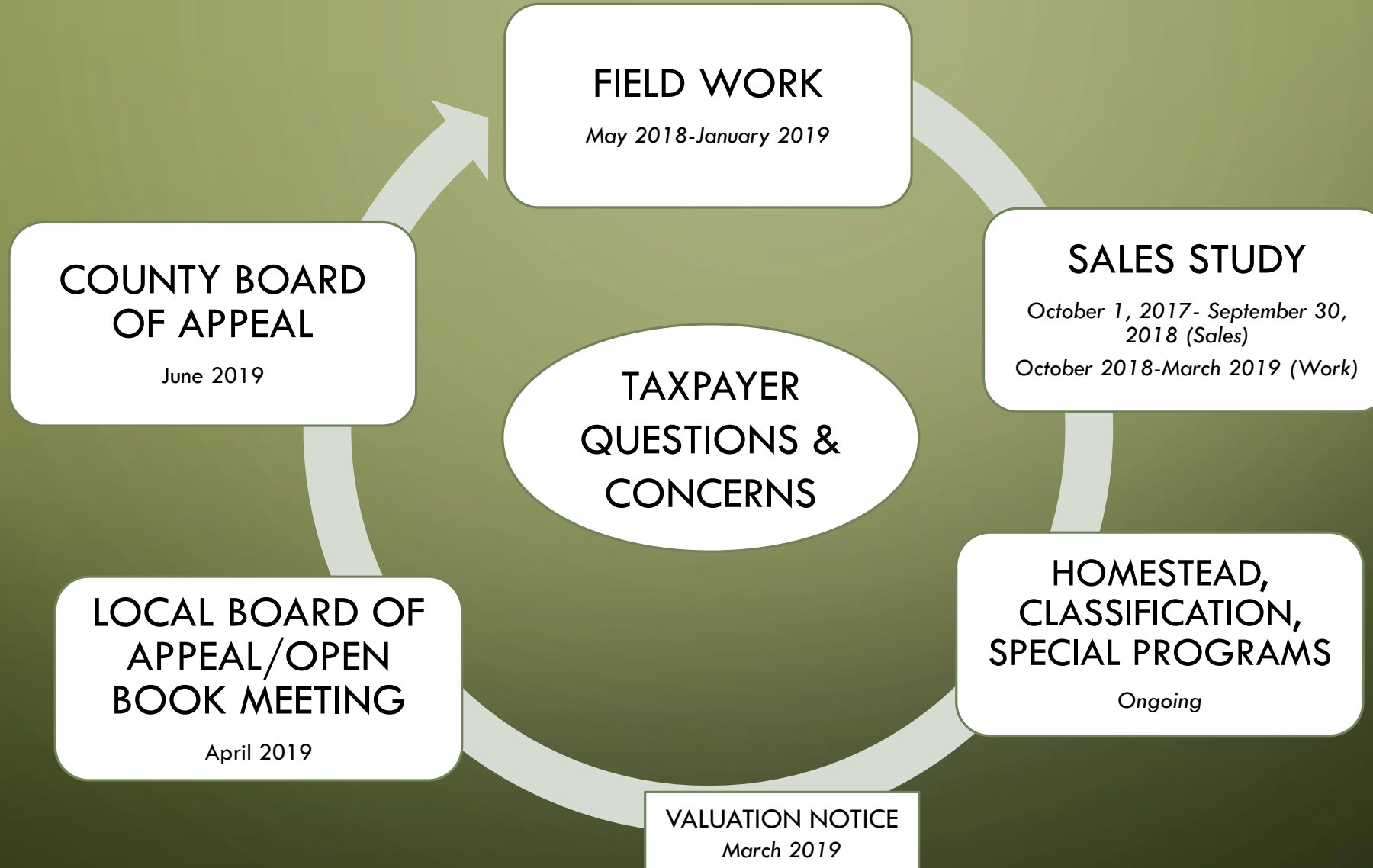
# PINE COUNTY PROPERTY TAX ASSESSMENT

NOVEMBER 26, 2019

SPECIAL MEETING OF THE COUNTY BOARD

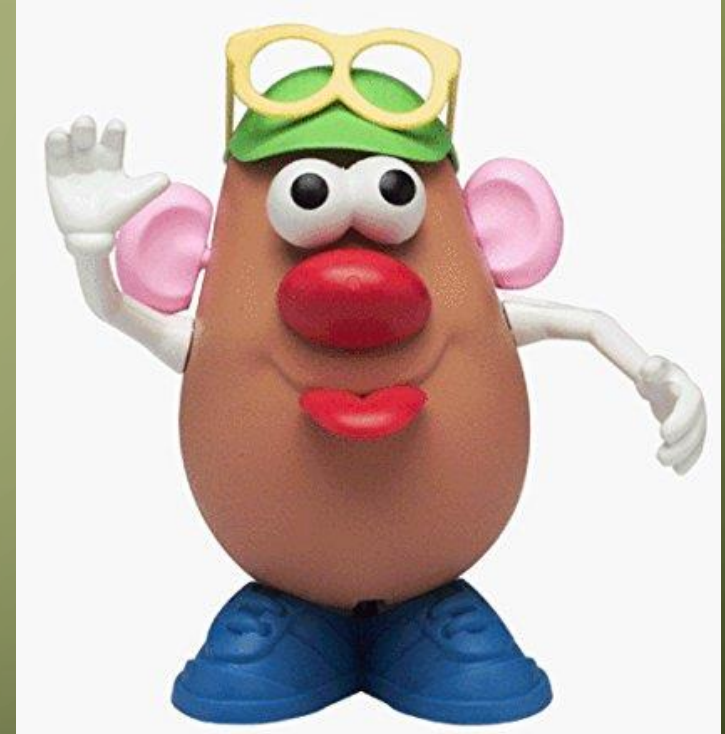
NORTH PINE GOVERNMENT CENTER

# TAX ASSESSMENT PROCESS



# FIELD WORK

- PHYSICALLY REVIEW PROPERTY
  - 1 / 5 (20%) ANNUALLY
- REQUEST/COMPLETE INTERIOR REVIEW
- UPDATE EXTERIOR PHOTOGRAPHS
- MEASURE ALL BUILDINGS
- IF NOT HOME, LEAVE NOTICE
- VALUE ACCORDING TO ESTABLISHED PROCEDURES
- PHYSICALLY REVIEW CLASSIFICATION/HOMESTEAD



# SALES STUDY

- eCRVs FILED WITH EVERY SALE OVER \$1,000
- SALES VERIFICATIONS
  - CATCHES IF SOMETHING WAS MISSING/INCORRECT ON PROPERTY
- SALES BROKEN DOWN BY PROPERTY TYPE & TOWNSHIP

$$\frac{\text{ASSESSOR VALUE}}{\text{SALE PRICE}} = \text{SALES RATIO}$$

- SALES BROKEN DOWN BY PROPERTY CHARACTERISTICS
- VALUES ADJUSTED



# HOMESTEAD, CLASSIFICATION, SPECIAL PROGRAMS

- 3 TYPES OF HOMESTEADS
  - REGULAR, RELATIVE, SPECIAL AG
- 59 CLASSIFICATIONS
- NUMEROUS SPECIAL PROGRAMS
  - GREEN ACRES, RURAL PRESERVE, DISABILITY, VETERANS EXCLUSION, 2C MANAGED FOREST, SUSTAINABLE FOREST INCENTIVE ACT
- EXEMPTIONS
  - TYPES 3, 4, 5 WETLANDS

# BOARDS OF APPEAL - OVERSIGHT

- LOCAL BOARD RESPONSIBILITIES (M.S. 274.01)
  - DETERMINE WHETHER TAXABLE PROPERTY HAS BEEN PROPERLY PLACED ON THE LIST AND PROPERLY VALUED BY THE ASSESSOR
  - PLACE OMITTED PROPERTY ON THE LIST
- OPEN BOOK
  - MEETS WITH ASSESSOR DIRECTLY, NO LOCAL BOARD REVIEW
- COUNTY BOARD RESPONSIBILITIES (M.S. 274.13)
  - EXAMINE AND COMPARE RETURNS OF ASSESSMENT OF PROPERTY OF TOWNS OR DISTRICT AND EQUALIZE THEM

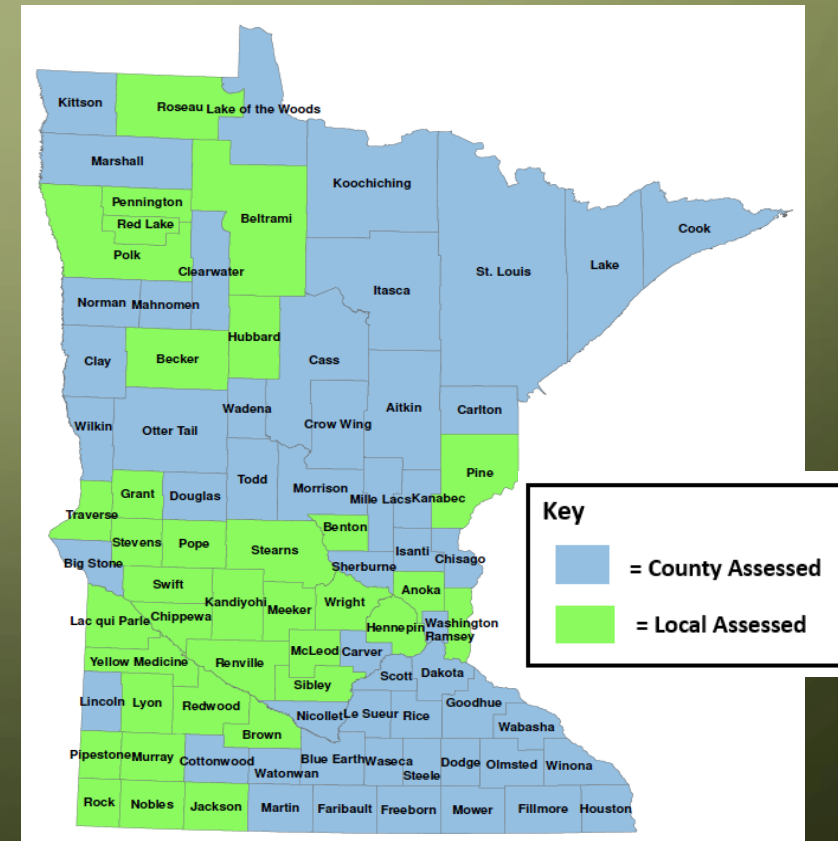
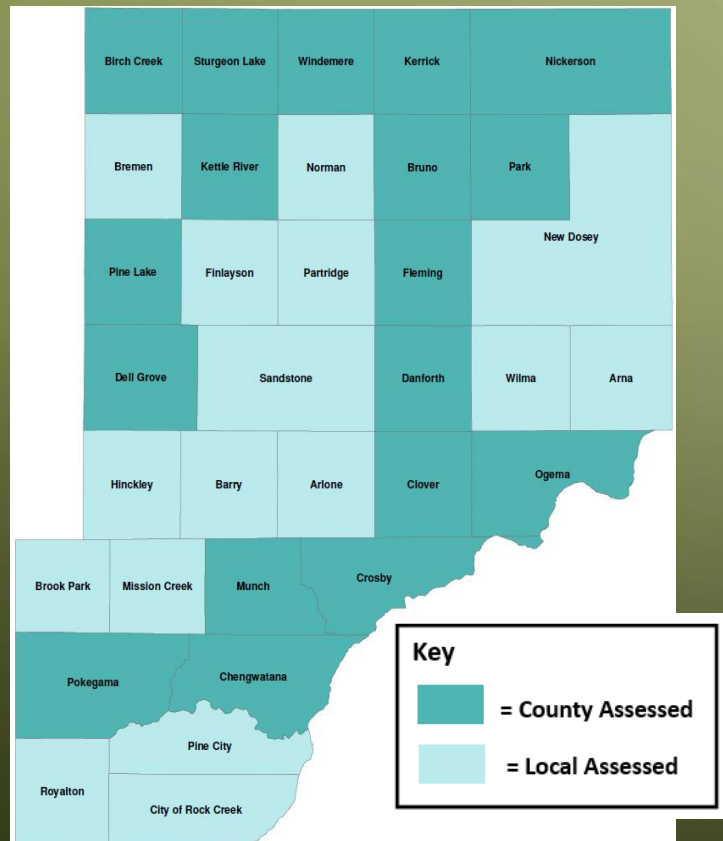
# TAXPAYER QUESTIONS/CONCERNS

- 1<sup>ST</sup> CALL IS TO THE COUNTY
- COUNTY ATTEMPTS TO RESOLVE QUESTIONS/CONCERNS
- MAY REFER TO LOCAL ASSESSOR/COUNTY APPRAISER
  - ANSWER CALLS, RESPOND IN TIMELY FASHION
- FIELD VISITS



# SYSTEM OPTIONS

- LOCAL ASSESSOR SYSTEM (CURRENT)
- COUNTY ASSESSOR SYSTEM
  - M.S. 273.055 ALLOWS FOR ELECTION BY COUNTY BOARD RESOLUTION





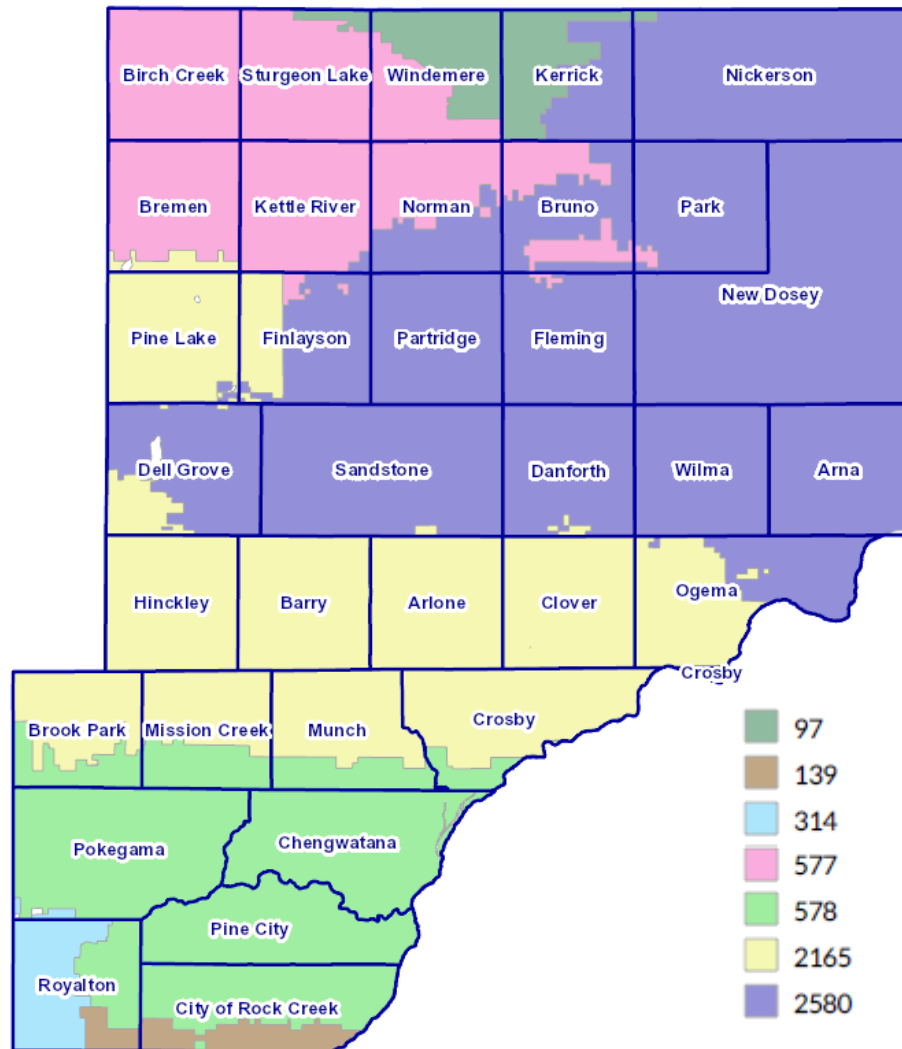
# WHY DISCUSS?

- ASSESSOR LICENSING CHANGES, JULY 1, 2022

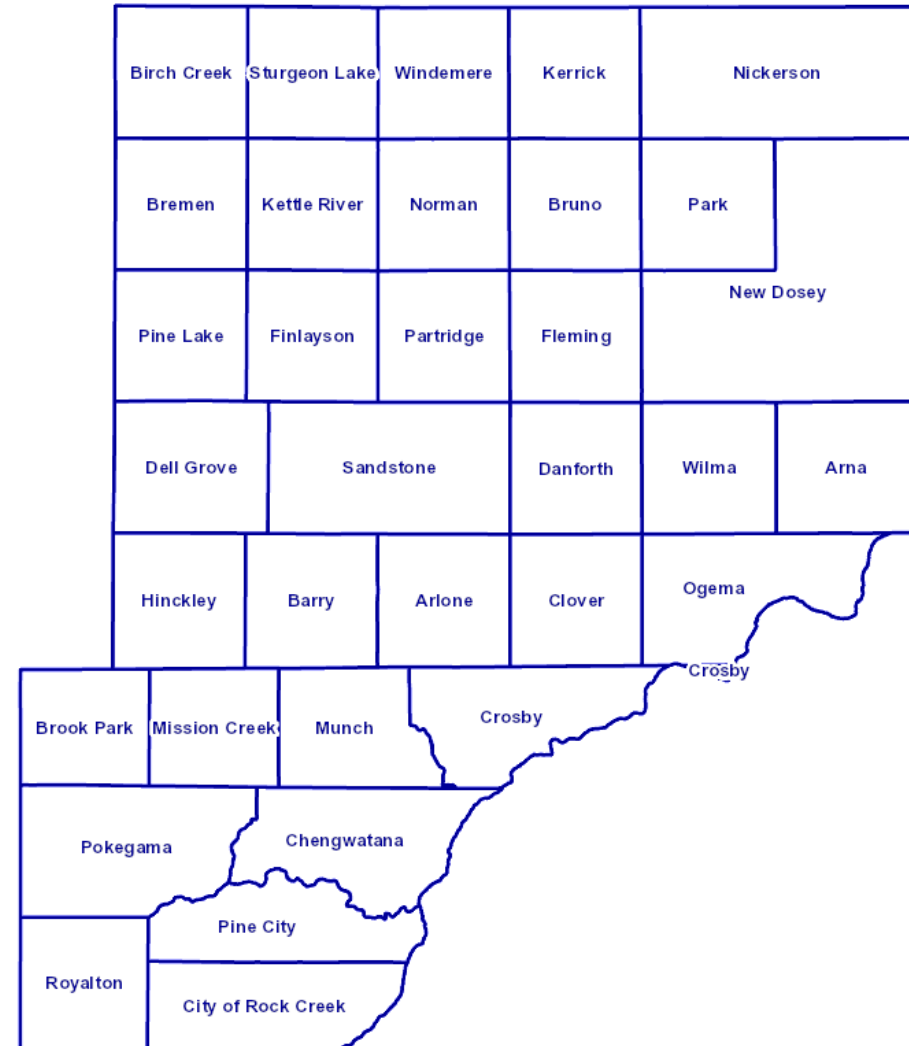


# LEVY DISPERSION

## SCHOOL DISTRICTS


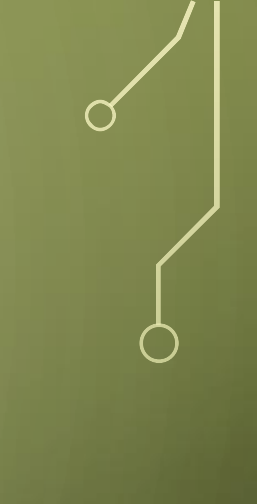
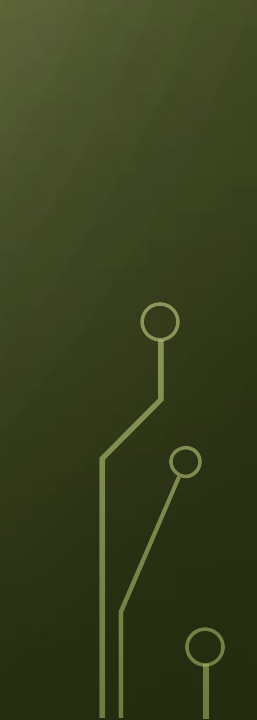


## COUNTY





## EQUITABLE CONCERNS:

- NOT A FULL-TIME JOB
  - NO SUPERVISION
  - NO PEERS TO DISCUSS WITH
  - COUNTIES MAY USE THE SAME COMPUTER SYSTEM, BUT SYSTEM SETUP AND PROCESSES ARE DIFFERENT
- 
- 
- 

# EXAMPLES



# TUCK-UNDER GARAGE



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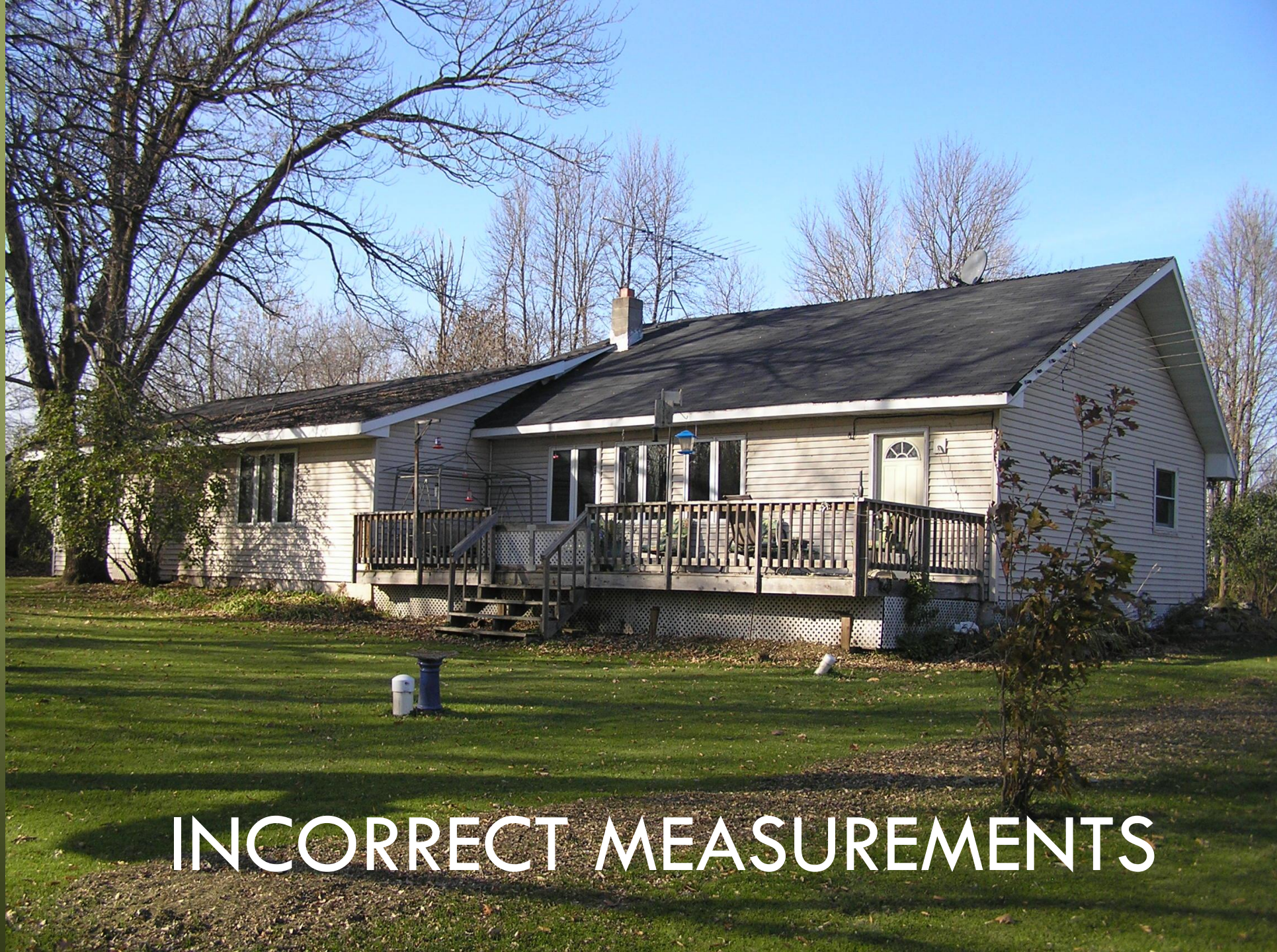


# \$1,100 HOME



10/28/2019 10:19





INCORRECT MEASUREMENTS



# QUALITY







QUALITY

10/17/2016



# OPTIONS TO ENSURE EQUITABILITY

- ADDITIONAL COUNTY SUPPORT FOR LOCAL ASSESSORS
- TRUE COUNTY ASSESSING



# ADDITIONAL LOCAL ASSESSOR SUPPORT

- HIRE COUNTY STAFF DEDICATED TO THIS SUPPORT
  - QUESTIONS
  - REVIEW WORK
- APPROXIMATE COST = \$67,500 (with benefits)
  - \$6.19/PARCEL, CURRENTLY CHARGE \$1.50/PARCEL

# TRUE COUNTY ASSESSING

- FULL-TIME JOB
- WORK SUPERVISED DAY-TO-DAY
- PEERS TO DISCUSS
- INITIAL COST TO TOWNSHIPS/CITIES LESS THAN CURRENT COST
- COST CAN BE COMPLETELY TRANSFERRED TO COUNTY OVER A NUMBER OF YEARS

# TRUE COUNTY IMPLEMENTATION

- RESOLUTION BY JANUARY 1, 2020 - EFFECTIVE OCTOBER 4, 2020
  - 2020 WORK PLAN FROM LOCALS NO LATER THAN MAY 1, 2020
  - PAYMENTS FOR WORK IN 2020 WILL BE DETERMINED BY WHO COMPLETES THE WORK

The background is a dark olive green with a subtle radial gradient. In the corners, there are white, stylized circuit board traces. These traces consist of straight lines of varying lengths and angles, some ending in small open circles, resembling a network or data flow diagram.

QUESTIONS?