

VALUATION NOTICE

2023

2022 Values for Taxes Payable in

Property tax notices are delivered on the following schedule:



- Step 1** **Valuation and Classification Notice**
 Primary Class How the property is used : Residential, Commercial, Agricultural, etc.
 Estimated Market Value Estimated Value of property set by the Assessor
 Homestead Exclusion Amount excluded from your value due to the Homestead
 Taxable Market Value Value of property used to calculate your property taxes
- Step 2** **Proposed Taxes Notice**
 Notice of Proposed Taxes Coming November 2022
- Step 3** **Property Tax Statement**
 Property Tax Statement for Taxes Payable in 2023
 Coming March 2023



Taxpayer(s) Names:
Address Line 1
Address Line 2
City, State, Zip

Property ID Number: 9 digit Property Identification Number

Property Description: Legal Description of property Lot/Block & Subdivision or Sec/Twp/Range

Property Address: Property Address (if applicable)



The time to appeal or question your CLASSIFICATION or VALUATION is NOW!

It will be too late when proposed taxes are sent.

You must have appealed to the Local Board of Appeal meeting first in order to appear before the County Board of Appeal. To appear at the County Board of Appeal you must call the Assessor to get on the agenda.

Your Property's Classification(s) and Values

Taxes Payable in 2022 (2021 Assessment)	Taxes Payable in 2023 (2022 Assessment)
CLASSIFICATION(S) OF THE PROPERTY IN THE PRIOR YEAR	CLASSIFICATION(S) OF THE PROPERTY IN THE CURRENT YEAR

The assessor has determined your property's classification(s) to be:

If this box is checked, your classification has changed from last year's assessment.

The classification(s) of your property affect the rate at which your value is taxed.

The assessor has estimated your property's market value to be:

Estimated Market Value:

SEE PAGE 2 FOR EXPLANATIONS

Several factors can reduce the amount that is subject to tax:

- Green Acres Value Deferral
- Rural Preserve Value Deferral
- Open Space Value Deferral
- Platted Vacant Land Deferral
- JOBZ Value Exempted
- Exclusion for Veterans with Disabilities
- Mold Damage Exclusion
- Homestead Market Value Exclusion

Taxable Market Value:

VALUE USED TO DETERMINE YOUR PROPERTY TAXES

The following values (if any) are reflected in your estimated and taxable market values:

New improvement value VALUE ATTRIBUTABLE TO ANY NEW CONSTRUCTION OR IMPROVEMENT

The values listed on this notice include only Locally Assessed Property and exclude State Assessed Property.

If questions contact: ASSESSOR'S NAME AND PHONE NUMBER FOR YOUR AREA

Property information is available 8:00 AM to 4:30 PM Monday through Friday in the Property and Taxations Services Department or anytime at www.scottcountymn.gov.

How to Respond

If you believe your valuation and property class are correct, it is not necessary to contact your assessor or attend any listed meetings. **If you have concerns about the information on this notice, please contact your assessor.** If your questions or concerns are not resolved, more formal appeal options are available. Please read the back of this notice for important information about the formal appeal process.

The following meetings are available to discuss or appeal your value and classification:

Local Board of Appeal/Open Book Meeting -

County Board of Appeal and Equalization - By Appointment Only

This is the date and time of your City/Township's Open Book or Local Board of Appeal Meeting. You can object to the value or classification by attending the Open Book or Local Board of Appeal. You may also appeal by having a representative of the meeting or appeal by letter. You must attend the Local Board if your City/Township has one in order to attend the County Board of Appeal.

If the Local Board of Appeal or Open Book did not resolve your concern, you can bring your case to the County Board of Appeal. You must submit an application in advance to get on the agenda. For more information, call 952-496-8973

Please read the back of this notice for important appeal information.



Appealing the Value or Classification of Your Property

Informal appeal options - Contact your assessor

If you have questions or concerns, the assessor can help explain the details of your property's valuation and classification. Contact information for your assessor's office is on the other side of this notice.

Some jurisdictions choose to hold open book meetings to allow property owners to discuss their concerns with the assessor. If this is an option available to you, the meeting time(s) and location(s) will be indicated on the other side of this notice.

Formal Appeal Options

If your questions or concerns are not resolved after meeting with your assessor, you have two formal appeal options:

Option 1 - The Boards of Appeal and Equalization

You may appear before the Boards of Appeal and Equalization in person, through a letter, or through a representative authorized by you. The meeting times and locations are on the other side of this notice. **You must have presented your case to the Local Board of Appeal and Equalization BEFORE appealing to the County Board of Appeal and Equalization.**

Step 1 - Local Board of Appeal and Equalization

If you believe your value or classification is incorrect, you may bring your case to the Local Board of Appeal and Equalization. Please contact your assessor's office for more information. If your city or township no longer has a Local Board of Appeal and Equalization (as indicated on the other side of this notice) you may appeal directly to the County Board of Appeal and Equalization.

Step 2 - County Board of Appeal and Equalization

If the Local Board of Appeal and Equalization did not resolve your concerns, you may bring your case to the County Board of Appeal and Equalization. Please contact the county assessor's office to get on the agenda or for more information.

You must call to receive an application and submit it along with all of the requested documentation to the assessor's office 30 days prior to the County Board of Appeal and Equalization meeting in order to get on the agenda.

Option 2 - Minnesota Tax Court

Depending on the type of appeal, you may take your case to either the Small Claims Division or the Regular Division of Tax Court. You have until April 30 (October 1 for manufactured homes assessed as personal property) of the year in which taxes are payable to file an appeal with the Small Claims Division or the Regular Division of Tax Court for your valuation and classification.

For more information, contact the Minnesota Tax Court:
Phone: 651-539-3260
or for MN Relay Call 1-800-627-3529

On the web: www.mn.gov/tax-court

Definitions

Exclusion for Veterans with Disabilities -

Veterans with qualifying disabilities may be eligible for a valuation exclusion on their homestead property.

Estimated Market Value - This value is what the assessor estimates your property would likely sell for on the open market.

Green Acres - Applies to class 2a agricultural property that is facing increasing values due to pressures not related to the agricultural value of the land. This value is determined by looking at what comparable agricultural land is selling for in areas where there is no development pressure. The taxes on the higher value are deferred until the property is sold, transferred, withdrawn, or no longer qualifies for the program.

Homestead Market Value Exclusion - Applies to residential homesteads and to the house, garage, and one acre of land on agricultural homesteads. The exclusion is a maximum of \$30,400 at \$76,000 of market value, and then decreases by nine percent for value over \$76,000. The exclusion phases out for properties valued at \$413,800 or more.

New Improvements - This is the assessor's estimate of the value of new or previously unassessed improvements you have made to your property.

Plat Deferral - For land that has been recently platted (divided into individual lots) but not yet improved with a structure, the increased market value due to platting is phased in over time. If construction begins, or if the lot is sold before expiration of phase-in period, the lot will be assessed at full market value in the next assessment.

Rural Preserve - Applies to class 2b rural vacant land that is part of a farm homestead or that had previously been enrolled in Green Acres, if it is contiguous to agricultural land enrolled in Green Acres. This value may not exceed the Green Acres value for tilled lands. The taxes on the higher value are deferred so long as the property qualifies.

Taxable Market Value - This is the value that your property taxes are actually based on, after all reductions.