

# NOTICE OF VALUATION AND CLASSIFICATION— COUNTY OF DAKOTA

— This is NOT a bill —

THIS FORM IS TO NOTIFY YOU OF THE MARKET VALUE AND CLASSIFICATION OF YOUR PROPERTY FOR ASSESSMENT YEAR

2011

THE PROPERTY TAXES YOU WILL PAY IN 2012 WILL BE BASED ON THIS VALUATION AND CLASSIFICATION.

Property Owners

Parcel ID

Property Address

Legal Description

## Property Classification

Assessment Year 2010 for taxes payable in 2011  
RESIDENTIAL HOMESTEAD

Assessment Year 2011 for taxes payable in 2012  
RESIDENTIAL HOMESTEAD

Property Valuation: Assessment year 2010  
for taxes payable in 2011

Assessment year 2011  
for taxes payable in 2012

Estimated Market Value 232,800

220,900

Value of New Improvements

This Old House Exclusion

Plat Deferment

Dis Vets Market Value Exclusion

**Taxable Market Value**

232,800

220,900

If you believe your valuation and property class are correct, it is not necessary to contact the county or attend any listed meeting. If the property information is NOT correct, you disagree with the values, or you have other questions about this notice, please contact your county assessor first to discuss any questions or concerns. Often your questions can be addressed informally at this level. If your questions or concerns aren't resolved, more formal appeal options are available. Please read the back of this notice for important information about this formal appeal process.

Visit our website for value, tax and sales information: <http://www.dakotacounty.us/homeproperty>

### Open Book or Alternative Meeting(s)

APRIL 18 & 19, 2011  
9:00 AM to 7:30 PM

OR

APRIL 20 & 21, 2011  
9:00 AM to 7:30 PM

OR

APRIL 26, 27 & 28, 2011  
9:00 AM to 7:30 PM

COUNTY ADMINISTRATION CENTER  
1590 HIGHWAY 55  
HASTINGS MN 55033

NORTHERN SERVICE CENTER  
1 MENDOTA ROAD  
WEST SAINT PAUL MN 55118

WESTERN SERVICE CENTER  
14955 GALAXIE AVENUE  
APPLE VALLEY MN 55124

OR contact the Assessor at 651-438-4200

**Local Board of Appeal and Equalization Meeting**

**County Board of Appeal and Equalization** Call assessor for info. by May 1.

### CONTACT INFORMATION

None

Call by MAY 9, 2011 for appointment  
JUNE 6, 2011  
WESTERN SERVICE CENTER  
14955 GALAXIE AVENUE  
APPLE VALLEY MN 55124

**Dakota County Assessor • ADM Center**  
1590 Highway 55 • Hastings, MN  
55033-2372  
651-438-4200 or 1-800-247-1056 (MN only)  
[www.dakotacounty.us](http://www.dakotacounty.us)  
email: [assessing.services@co.dakota.mn.us](mailto:assessing.services@co.dakota.mn.us)

## Appealing the value or classification of your property

If you disagree with the classification or estimated market value of your property, please contact your assessor's office first to discuss your concerns. Often your questions can be addressed informally at this level. Contact information for your assessor's office is on the other side of this notice.

### Alternative Review or Open Book Meetings

While not required to do so by law, some jurisdictions choose to hold informal alternative review or 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.

If your questions or concerns aren't resolved after meeting with your assessor, you have two formal appeal options:

### Option 1 – The Board of Appeal and Equalization

You may appear before the Board 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 if their meeting is listed BEFORE going 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 community 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. You must call in advance to get on the Agenda. Please contact the county assessor's office by May 1 to get on the agenda or for more information.

### Option 2 – Minnesota Tax Court

#### Small Claims Division

You may take your case directly to the Small Claims Division of Tax Court if:

- The assessor's estimated market value of your property is less than \$300,000; or
- The entire parcel is classified as a residential homestead (1a or 1b) and the parcel contains no more than one dwelling unit; or
- The entire property is classified as an agricultural homestead (2a or 2b); or
- You are appealing the denial of a current year application for homestead classification of your property.

#### Regular Division

Regardless of your property type or the nature of your claim, you always have the option to file directly with the Regular Division of Tax Court. You have until April 30 in the year which taxes are payable to file an appeal with the Small Claims Division or the Regular Division of Tax Court for this year's valuation notice.

For more information, contact the Minnesota Tax Court:  
Rev. Dr. Martin Luther King, Jr. Blvd., Room 245  
St. Paul, MN 55155  
Phone: 651-296-2806  
[www.taxcourt.state.mn.us](http://www.taxcourt.state.mn.us)  
e-mail: [info@taxcourt.state.mn.us](mailto:info@taxcourt.state.mn.us)

## Definitions

**Property Classification** – The statutory classification that has been assigned to your property based upon your use of the property. A change in classification of your property can have a significant impact on the real estate tax payable. Please compare the classifications listed on the other side of this statement.

**Estimated Market Value** – This value is what the assessor estimates your property would likely sell for on the open market. State law requires assessors to value property at 100 percent of market value. If the parcel is governed by a Special Tax Program for Golf Courses or Agricultural Green Acres, a second Estimated Market Value will be shown.

**Market Values for the 2011 Assessment (taxes payable in 2012) are based on open market sales (not including bank or foreclosures) between Oct. 1, 2009 and Sept. 30, 2010.**

**Value of New Improvements** – This is the assessor's estimate of the value of new or omitted improvements you have made to your property.

**Green Acres** – Only applies to certain agricultural property that is facing increasing values due to development pressures not related to the agricultural value of the land. The taxes on the higher value are deferred until the property is sold or no longer qualifies for the program. Contact the County Assessor for information.

**Plat Deferment** – 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 added over a phase-in period. If construction begins before the expiration of the phase-in period, the lot will be assessed at full market value in the next assessment.

**This Old House Exclusion** – This program expired with the 2003 assessment. However, property may still be receiving the value exclusion under this program. After 10 years, the deferred value is phased in.

**Disabled Veteran Market Value Exclusion** — Qualified disabled veterans may be eligible for a value exclusion on their homestead.

**Taxable Market Value** – This is the value that your property taxes are actually based on, after all reductions, limitations, exemptions and deferrals. Your value, along with the class rate and the budgets of your local government, will determine how much you will pay in taxes.

**Visit our website for value, tax, sales and special program information:** <http://www.dakotacounty.us/homeproperty>