

ASSESSOR

What is the main function of the Assessor's office?

The Assessor's main function is to appraise and place a value upon all property within the County. Equalization of value is the most important aspect of the assessment function.

What does the County Assessor do?

The law specifically requires that assessors view each parcel of real estate to appraise its market value. Property values change continuously with changing market conditions. In addition to market changes, numerous physical changes affect the value of land and buildings. Such changes may include draining and clearing the land, improving the adjacent public streets and installing utilities, and adding to or remodeling buildings. All factors are considered in estimating the value of property. This requires physical inspection of all property subject to assessment.

The Assessor also determines the classification, or use, of each parcel. For instance, property may be residential homestead (*owner-occupied*), residential non-homestead, agricultural, commercial, etc. Each classification is taxed at a different percentage of market value.

How often are properties appraised by the Assessor's office?

Under State law, properties are to be appraised at least once every five years. Values can be changed on an annual basis (based upon changing market conditions), however, an inspection and appraisal review should be conducted every fifth year.

Won't I be penalized for keeping my property condition up and for improving it?

The Minnesota Property Tax system is based upon the Ad Valorem system. Ad Valorem utilizes the premise that taxation should be based upon value. Well maintained property will be commanding more value from buyers, and hence will be paying a higher level of tax than properties that are not maintained.

Should I be expecting to receive and sign a Homestead Application every year?

Annual Homestead Applications are no longer required. The 1993 Homestead Application serves as our base homestead application year, and changes in ownership and changes in occupancy would require a new Homestead Application

Can manufactured homes receive homestead classification?

Yes. The owner/occupant must also apply, and meet the requirements.