

## Ramsey County 2010 Proposed Budget Meetings – October 30 and November 30, 2009 Options to Appeal Your Estimated Market Value

---

### Appeal Options for 2009 Assessment for Taxes Payable 2010

If you have questions or disagree with the classification or estimated market value for your property for January 2, 2009, your only option at this time is Minnesota Tax Court – unless you meet the limited and strict requirement for an abatement.

#### Minnesota Tax Court

You have until April 30, 2010, to file an appeal with the Minnesota Tax Court for the 2009 Payable 2010 Valuation. An appeal of the 2010 Payable 2011 Valuation must be filed prior to May 1, 2011.

**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 and the parcel contains no more than one dwelling unit; or
- You are appealing the denial of the homestead classification

**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. For more information contact:

#### Minnesota Tax Court

25 Rev. Dr. Martin Luther King Jr. Blvd, Room 245  
St. Paul, MN 55115

MN Tax Court Phone: 651-296-2806

[www.taxcourt.state.mn.us](http://www.taxcourt.state.mn.us)

**Abatement – In some very limited circumstances, an abatement may be possible.**

After the State Board has met, MN Statutes allow only the County Board to reduce the value of a property through an abatement process. Under County Policy, value abatements can only be considered if a clerical error has occurred, or if there has been a recent arms-length sale of the property where the property sold for at least 10% less than the value determined by the County Assessor. Abatements can be filed up until December 31<sup>st</sup> of the year the taxes are payable.

### Future Appeal Options Available 2010 Payable 2011 Assessment, March 2010 until June 2010

#### Option 1: Attend an Open Book Meeting

Attend an open book meeting to discuss your concerns. Often your questions can be addressed informally at this level. These meetings will be held April 5 to April 8, 2010.

At these meetings you can meet with our appraisers. We ask that you bring any documentation supporting your claim of overvaluation or erroneous classification with you to the Open Book Meeting. An interior review of your property will be required prior to any value adjustment. Based on the documentation you bring and our personal review of your property, we may be able to adjust the valuation or classification of your property without further appeals.

#### Option 2: Call the Assessor's Office

If you prefer to contact us by phone or are unable to attend the scheduled Open Book Meetings, call or email us prior to March 31, 2010. You can schedule a phone appointment with an appraiser to discuss your concerns. Our appraisers are required to inspect any property prior to making an adjustment to the assessment.

If we cannot resolve your questions or concerns administratively, you have two additional appeal options:

#### Option 3: County Board of Appeal and Equalization

**Step 1** – You may request a formal review by the County Assessor by completing a County Board of Appeal and Equalization form, which can be obtained from our office. Appeal forms must be postmarked by May 7, 2010. Your appeal will be reviewed and you will be notified by mail of the result.

**Step 2** – If you are still not satisfied with the Assessor's response to your appeal, you may appear before the County Board of Appeal and Equalization. You must call 651-266-2131, in advance, to appear on the Board agenda. All appearances will be by appointment only. The Board will convene June 14, 2010 and conclude on or before June 25, 2010. The meeting times will be from 9:00 a.m. to 7:00 p.m.