

City of East Bethel
Board of Appeals & Equalization
Special Meeting – 6:30 p.m.
Date: April 20, 2011



	Item	
6:30 PM	1.0	Call to Order
6:31 PM	2.0	Adopt Agenda
6:31 PM	3.0	Assessor's Report
6:40 PM	4.0	Board of Equalization
7:15 PM	5.0	Adjourn



City of East Bethel City Council Agenda Information

Date:

April 20, 2011

Agenda Item Number:

Item 3.0

Agenda Item:

Assessor's Report

Requested Action:

Informational Only

Background Information:

Kenneth A. Tolzmann, City Assessor, will present the 2011 Assessment Report. This meeting is held for the purpose of reviewing and correcting assessments. Property owners who disagree with their 2011 assessment for taxes payable in 2012 may appear at the meeting requesting an adjustment to their valuation. Residents would be required to show cause for making and assessment correction.

Attachments:

- 1. 2011 Assessment Report – Ken Tolzmann

Fiscal Impact:

None.

Recommendation(s):

Receive comments from property owners regarding their property assessments.

City Council Action

Motion by: _____

Second by: _____

Vote Yes: _____

Vote No: _____

No Action Required: _____

Kenneth A. Tolzmann

Sr. Accredited Minnesota Assessor
East Bethel City Assessor

TO: City of East Bethel
Attn: Mr. Jack Davis, Administrator

FROM: Kenneth A. Tolzmann, SAMA #1939
East Bethel City Assessor

DATE: April 20, 2011

RE: 2011 Pay 2012 Assessment Report

Introduction

I have prepared this 2011 Assessment Report for use by the City Council and Residents. The Assessment Report includes general information about both the appeals and assessment process, as well as specific information regarding the 2011 assessment.

Minnesota Statutes establish specific requirements for the assessment of property. The law requires that all real property be valued at market value, which is defined as the usual or most likely selling price as of January 2, 2011.

The estimated market values established through the 2010 assessment are based upon actual real estate market trends of City of East Bethel properties taking place from October 1, 2009 through September 30, 2010. From these trends our mass appraisal system is used to determine individual property values. Property owners who have questions or concerns regarding the market value set for their property are asked to contact me prior to this meeting. This allows me the opportunity to answer any questions they might have. I have found that a large number of property owner concerns can be resolved by discussion.

If I am unable to resolve a property owner's concerns regarding their market value, the appeal can be brought to this local Board of Appeal and Equalization.

The 2011 Assessment Summary

As previously mentioned, State Statutes require all real property within the City of East Bethel to be valued at market value as of the January 2nd assessment date. The 2011 assessment has met all assessment standards set by the State of Minnesota. Statistically, based upon the 52 qualified sales within the City during this sales period, and after value adjustments made accordingly by zone, the final result was an assessment that qualifies as "excellent" in the eyes of the Minnesota Dept. of Revenue with a median of 96.1 and a coefficient of dispersion of 6.4, and a Price Related Differential of 101.

Changes made to this 2011 assessment from the 2010 assessment were as follows:

Commercial/Industrial land was adjusted by – 10%

All residential buildings were adjusted on a countywide basis

Adjustments to land zones were as follows:

Zone 1 (Ag land) - 5 % market. Green Acres Tillable +10% (per Revenue Dept)

Zone 2 (Res 10 ac +) no change

Zone 3 (Res 5 – 9 ac) no change

Zone 4 (Res 2 – 4 ac Avg Quality) no change

Zone 5 (Res 2 – 4 ac Good Quality) -10 %

Zone 6 (Res 1 – 2 ac) no change

Zone 7 (Coon Lake Beach) - 25 %

Zone 8 (Lakeshore) no change

In Summary

We saw the overall estimated market value of the City drop by 3.5% for this 2011 Pay 2012 assessment, considerably less than the -11% last year. Presently there are 14 qualified sales of record for next years assessment, with a median sales price of 97.4%. If this present trend continues, the need for modifications to market values in the City will again be minimal.

Closing

As your City Assessor, it is my priority to represent your community with utmost dignity and respect, and to make every property owner feel as though they are being heard. Obviously, I'm not able to tell everyone just what they want to hear, but it is my hope that through explanation, and discussion, there can be a better understanding.

If there are any questions from members of the City Council or City Staff, or City Residents, please do not hesitate to call me. I am available to City residents always during normal business hours and by appointment on evenings and weekends.

In closing, I would like to take this opportunity to thank the City of East Bethel for allowing me the privilege of serving as your City Assessor. I can assure you that I take the responsibilities of those duties most seriously.

If you or anyone has questions relating to property tax assessment, I would be most pleased to discuss these issues with you. You can reach me at my office at (651) 464-4862 or my cell at (612) 865-2149.

Sincerely,

Kenneth A. Tolzmann, SAMA#1939
East Bethel City Assessor

Board of Equalization Meeting

East Bethel, Minnesota
April 20, 2011



Kenneth A. Tolzmann, SAMA
East Bethel City Assessor

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APPENDIX.....2010 Residential Real Estate Activity Report

2011 Commercial Real Estate Activity Report

City of East Bethel

2011 Assessment Calendar

January 2	2010 Market Values for Property Established
February 1	Final Day to Deliver Assessment Records to County
February 1	Final Day to File for an Exemption from Taxation
March 1	Final day to file for 1b with Commissioner of Revenue
March 16	2010 Valuation Notices Mailed
April 13	Local Board of Appeal and Equalization
April 30	Final Day to File a Tax Court Petition for 2008 Assessment
May 15	First Half Payable 2010 Taxes Due
May 29	Final Date for Manufactured homes assessed as personal property to establish homestead
May 31	State Board of Equalization
June 14	County Board of Appeal and Equalization (6:00 PM)
July 1	2010 Assessment Finalized
July 1	Date by which taxable property becomes exempt
August 15	Final Day to File for 2009 Property Tax Refund
August 31	Final Day to Pay the First Half Manufactured Home Taxes
September 1	2010 Abstract to the Department of Revenue
October 15	Second Half Pay 2010 Taxes Due
November 15	Anticipated Day to Mail 2011 Proposed Tax Notices
December 1	Last Day to Establish Homestead for 2011
December 15	Final Day to File Homestead Application for 2011

City of East Bethel

The 2011 Assessment

The 2011 assessment should be a reflection of the 2010 market conditions. Sales of property are constantly analyzed to chart the activity of the market place. The Assessing staff does not create value; they only measure its movement.

Assessing property values equitably is part science, part judgment and part communication skill. Training as an assessor cannot tell us how to find the "perfect" value of a property, but it does help us consistently produce the same estimate of value for identical properties. That after all, is the working definition of equalization.

As of January 2, 2011, there were 5,724 parcel/accounts in the City. That is essentially the same as from 2009. This total includes:

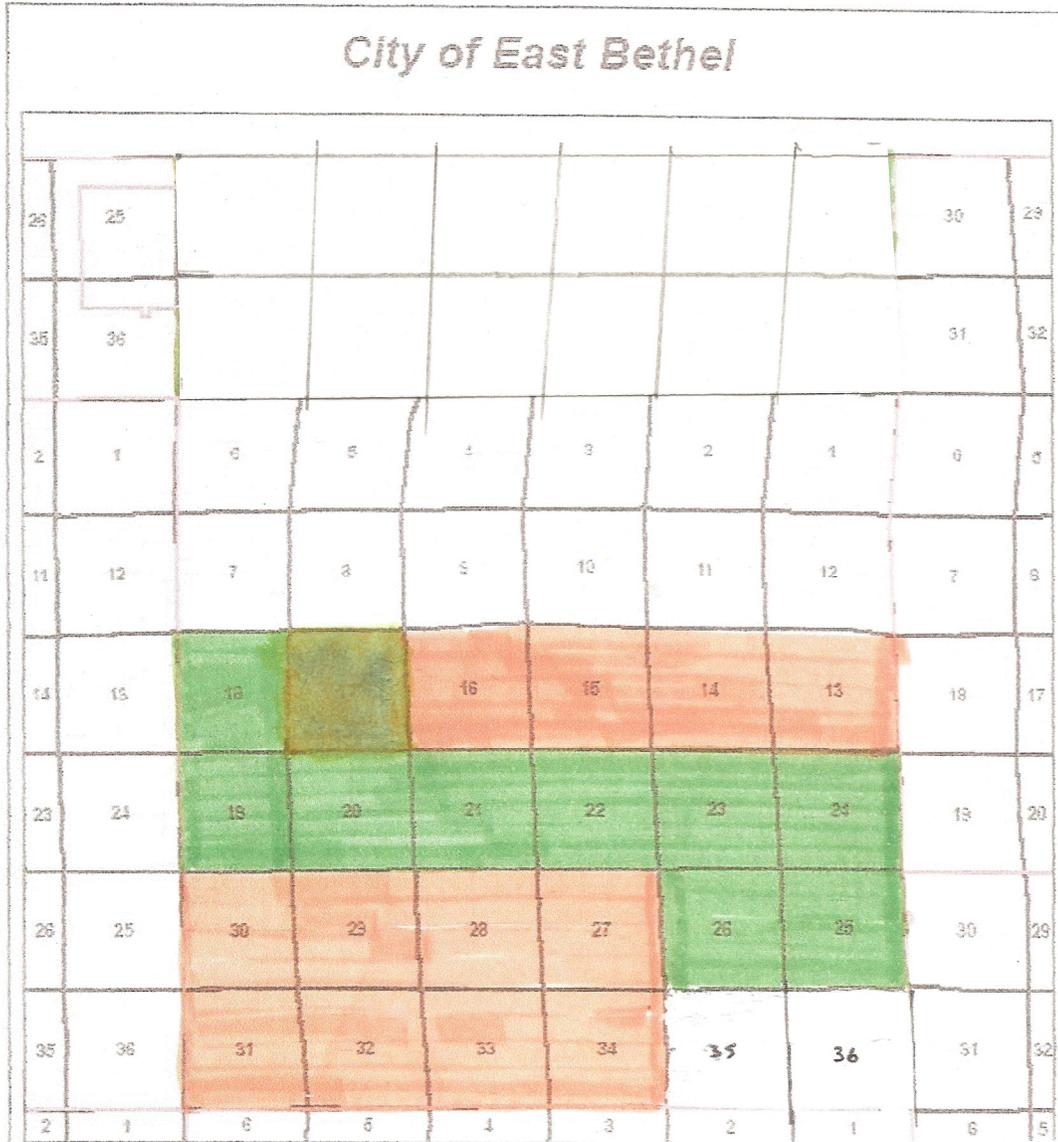
- 4,619 residential parcels
- 368 non-taxable parcels
- 249 commercial and industrial parcels
- 1 apartment/nursing home/man. housing parcels
- 272 manufactured home accounts
- 12 personal property accounts
- 1 railroad parcels
- 201 agricultural parcels
- 1 utility parcel

Current state law mandates that all property must be re-assessed each year and physically reviewed once every five years. We also inspect all properties with new construction each year. During 2010 I viewed/revalued 1,172 parcels in the City.

A map illustrating the areas we recently reviewed is presented on the following page. The area revalued for this 2011 assessment were sections 17 thru 25.

City of East Bethel

QUINTILE MAP



Area Reassessed for 2010 Assessment



Area of Reassessment for 2011 Assessment

Reassessment

State Statute reads: *"All real property subject to taxation shall be listed and reassessed every year with reference to its value on January 2nd preceding the assessment."* This has been done, and the owners of property in East Bethel have been notified of any value change. Minnesota Statute 273.11 reads: *"All property shall be valued at its market value."* It further states that *"In estimating and determining such value, the Assessor shall not adopt a lower or different standard of value because the same is to serve as a basis for taxation, nor shall the assessor adopt as a criterion of value the price for which such property would sell at auction or at a forced sale, or in the aggregate with all the property in the town or district; but the assessor shall value each article or description of property by itself, and at such sum or price as the assessor believes the same to be fairly worth in money."* The Statute says all property shall be valued at market value, not may be valued at market value. This means that no factors other than market factors should affect the Assessor's value and the subsequent action by the Board of Equalization.

Market Value

Market value has been defined many different ways. One way used by many appraisers is the following:

The most probable price that a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by any undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- (1) buyer and seller are typically motivated;
- (2) both parties are well informed or well advised, and acting in what they consider their own best interests;
- (3) a reasonable time is allowed for exposure in the open market;
- (4) payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto;
- (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

City of East Bethel

Authority of the Local Board of Equalization

Assessments of property are made to provide the means for the measuring of the relative share of each taxpayer in the meeting of the costs of local government. It is the duty of the Assessor to assess all real and personal property except that which is exempt or taxable under some special method of taxation. If the burden of local government is to be fairly and justly shared among the owners of all property of value, it is necessary that all taxable property be listed on the tax rolls and that all assessments be made accurately.

Whenever any property that should be assessed is omitted from the tax rolls, an unfair burden falls upon the owners of all property that has been assessed. If any property is undervalued in relation to the other property on the assessment record, the owners of the other property are called upon automatically to assume part of the tax burden that should be borne by the undervalued property. Fairness and justice in property taxation demands both completeness and equality in assessment.

Minnesota Statutes Section 274.01 provides that the council of each city shall be or appoint a Board of Appeal and Equalization. The charter of certain cities provides for the establishment of a Board of Equalization. The provisions of Section 274.01 and this regulation apply to all Boards of Appeal or Boards of Equalization.

The 2003 Legislature enacted State Statute 274.014 which requires that there be at least one member at each meeting of a Local Board of Appeal and Equalization (beginning with the 2006 local boards) who has attended an appeals and equalization course developed or approved by the Commissioner of Revenue within the last four years.

Section 274.01 states the county assessor shall fix a date for each Board of Appeal and Equalization to meet for the purpose of reviewing the assessment of property in its respective town or city. The county assessor is required to serve written notice to the clerk of each of such bodies on or before February 15th of each year.

These meetings are required to be held between April 1st and May 31st; and the clerk of the Board of Appeal and Equalization is required to give published and posted notice at least ten days before the date set for the first meeting.

The Board of Appeal and Equalization of any city, unless a longer period is approved by the Commissioner of Revenue, must complete its work and adjourn within twenty days (20) from the time of convening specified in the notice of the clerk. No action taken subsequent to such date shall be valid.

A request for additional time in order to complete the work of the Board of Appeal and Equalization must be addressed to the Commissioner of Revenue in writing. The Commissioner's approval is necessary to legalize any procedure subsequent to the expiration of the twenty-day period. The Commissioner of Revenue will not, however, extend the time for local Boards of Appeal and Equalization to meet beyond the time when the County Board of Equalization meets, which is the final two weeks of June.

City of East Bethel

The authority of the local Board extends over the individual assessments of real and personal property. The Board does not have the power to increase or decrease by percentage all of the assessments in the district of a given class of property. Changes in aggregate assessments by classes are made by the County Board of Equalization.

Although the Local Board of Appeal and Equalization has the authority to increase or reduce individual assessments, the total of such adjustments must not reduce the aggregate assessment made by the Assessor by more than one percent of said aggregate assessment. If the total of such adjustments does lower the aggregate assessment made by the Assessor by more than one percent, none of the adjustments will be allowed. This limitation does not apply, however, to the correction of clerical errors or to the removal of duplicate assessments.

The Local Board of Appeal and Equalization does not have the authority in any year to reopen former assessments on which taxes are due and payable. The Board considers only the assessments that are in process in the current year. Adjustment can be made only by the process of abatement or by legal action.

In reviewing the individual assessments, the Board may find instances of undervaluation. Before the Board can raise the market value of property it must notify the owner. The law does not prescribe any particular form of notice except that the person whose property is to be increased in value must be notified of the intent of the Board to make the increase. The Local Board of Appeal and Equalization meetings assure a property owner an opportunity to contest any other matter relating to the taxability of their property. The Board is required to review the matter and make any corrections that it deems just.

When a Local Board of Appeal and Equalization convenes, it is necessary that a majority of the members be in attendance in order that any valid action may be taken. The local assessor is required by law to be present with his/her assessment books and papers. He/she is required also to take part in the proceedings but has no vote. In addition to the local assessor, the county assessor or one of his/her assistants is required to attend. The Board should proceed immediately to review the assessments of property. The Board should ask the local assessor and county assessor to present any tables that have been prepared, making comparisons of the current assessments in the district. The county assessor is required to have maps and tables relating particularly to land values for the guidance of Boards of Appeal and Equalization. Comparisons should be presented of assessments of types of property with previous years and with other assessment districts in the same county.

It is the primary duty of each Board of Appeal and Equalization to examine the assessment record to see that all taxable property in the assessment district has been properly placed upon the list and valued by the assessor. In case any property, either real or personal, has been omitted; the Board has the duty of making the assessment.

The complaints and objections of persons who feel aggrieved with any assessments for the current year should be considered very carefully by the Board. Such assessments must be reviewed in detail and the Board has the authority to make corrections it deems to be just. The Board may recess from

City of East Bethel

day to day until all cases have been heard. If complaints are received after the adjournment of the Board of Appeal and Equalization they must be handled on the staff level; as a property owner cannot appear before a higher board unless he or she has first appeared at the lower board levels.

Pursuant to Minnesota Statute 274.01: The Board may not make an individual market value adjustment or classification change that would benefit the property in cases where the owner or other person having control over the property will not permit the assessor to inspect the property and the interior of any buildings or structures.

A non-resident may file written objections to his/her assessment with the county assessor prior to the meeting of the Board of Appeal and Equalization. Such objections must be presented to the Board for consideration while it is in session.

Before adjourning, the Board of Appeal and Equalization should cause the record of the official proceedings to be prepared. The law requires that the proceedings be listed on a separate form which is appended to the assessment book. The assessments of omitted property must be listed in detail and all assessments that have been increased or decreased should be shown as prescribed in the form. After the proceedings have been completed, the record should be signed and dated by the members of the Board of Appeal and Equalization. It is the duty of the county assessor to enter changes by Boards of Appeal and Equalization in the assessment book of each district.

The Local Board of Appeal and Equalization has the opportunity of making a great contribution to the equality of all assessments of property in a district. No other agency in the assessment process has the knowledge of the property within a district that is possessed jointly by the individual members of a Board of Appeal and Equalization. The County or State Board of Equalization cannot give the detailed attention to individual assessments that is possible in the session of the Local Board. The faithful performance of duty by the Local Board of Appeal and Equalization will make a direct contribution to the attainment of equality in meeting the costs of providing the essential services of local government.

The 2010 assessment should be a reflection of the 2010 market conditions. Sales of property are constantly analyzed to chart the activity of the market place.

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Market Values

After thorough studies of the sales in the market place are conducted, we establish the assessed value of all real property. During the 2010 study period, we recorded 153 sales, of which we considered 52 to be "arms-length" sales upon which the 2011 Pay 2012 market values have been based. There were also 76 foreclosure/bank sales which was considerably less than the 110 such sales last year.

In accordance with the results of these sales studies, downward adjustments were made to all areas of the city with certain styles and grades of homes having larger decreases than others. This will more properly reflect current market trends.

According to the Minneapolis Area Association of Realtors, the average home sales price in East Bethel fell only 1.6% in 2010 down considerably from the -13.5% between 2008 and 2009. This decrease is due in large part to the reduced influence of lender owned properties in the market place. However, Until the saturation of bank owned properties in the marketplace recedes to a stable balance, the negative effect on market values will continue.

The 2011 assessment that is up for your review has a total unaudited assessed value of \$903,639,400 for all property. This reflects an approximate valuation decrease of 3.5% in contrast to the -11% reflected in last years 2010 assessment with a total market value of \$935,945,600.

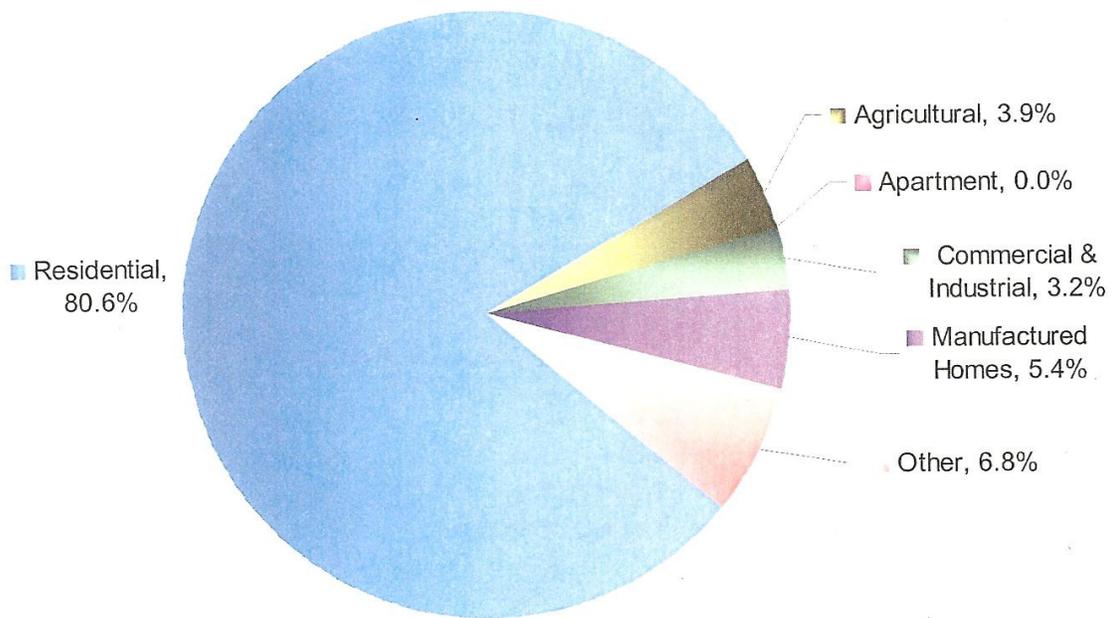
The pattern of decline (including new construction) in the City's total value can be seen in the following list of assessment years (subject to minor change).

Historical Chage in Taxable Market Value 2004-2010

(Total does not include utility, exempt or forfeit)

Year	Agricultural	Residential	Commercial & Industrial	Total	% Chg
2010	\$39,441,200	\$802,465,100	\$51,706,300	\$908,430,100	-11.1%
2009	\$48,246,400	\$817,282,600	\$57,422,100	\$1,022,136,000	-7.6%
2008	\$51,856,900	\$990,313,600	\$63,988,400	\$1,106,158,900	-2.8%
2007	\$58,832,100	\$1,019,372,700	\$60,350,500	\$1,138,555,300	9.3%
2006	\$52,859,200	\$941,048,000	\$47,704,700	\$1,041,611,900	10.5%
2005	\$47,251,500	\$855,973,500	\$39,259,000	\$942,484,000	15.1%
2004	\$46,125,400	\$738,981,000	\$32,411,200	\$816,517,600	14.1%

Parcel Distribution by Property Type



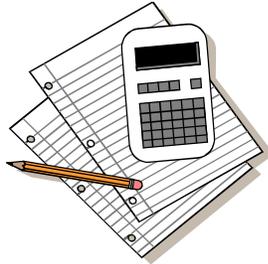
City of East Bethel

Residential Appraisal System

Per State Statute, each property must be physically inspected and individually appraised once every five years. For this individual appraisal, or in the event of an assessed value appeal, we use two standard appraisal methods to determine and verify the estimated market value of our residential properties:

1. First, an appraiser inspects each property to verify data. If we are unable to view the interior of a home on the first visit, a notice is left requesting a return telephone call from the owner to schedule this inspection. Interior inspections are necessary to confirm our data on the plans and specifications of new homes and to determine depreciation factors in older homes.

2. To calculate the estimated market value from the property data we use a Computer Assisted Mass Appraisal (CAMA) system based on a reconstruction less depreciation method of appraisal. The cost variables and land schedules are developed through an analysis of stratified sales within the city. This method uses the "Principle of Substitution" and calculates what a buyer would have to pay to replace each home today less age dependent depreciation.



3. A comparative market analysis is used to verify these estimates. The properties used for these studies are those that most recently have sold and by computer analysis, are most comparable to the subject property taking into consideration construction quality, location, size, style, etc. The main point in doing a market analysis is to make sure that you are comparing "apples with apples". This will make the comparable properties "equivalent to" the subject property and establish a probable sale price of the subject.

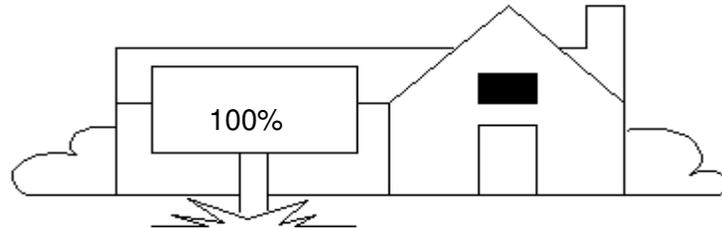
These three steps give us the information to verify our assessed value or to adjust it if necessary.

Sales Studies

According to State Law, it is the assessor's job to appraise all real property at *market value* for property tax purposes. As a method of checks and balances, the Department of Revenue uses statistics and ratios relating to assessed market value and current sale prices to confirm that the law is upheld. Assessors use similar statistics and sales ratios to identify market trends in developing market values.

City of East Bethel

A sales ratio is obtained by comparing the assessor's market value to the adjusted sales price of each property sold in an arms-length transaction within a fixed period. An "arms-length" transaction is one that is generated after a property has had sufficient time on the open market, between both an informed buyer and seller with no undue pressure on either party. The median or mid-point ratios are calculated and stratified by property classification.



The only *perfect assessment* would have a 100% ratio for every sale. This is of course, is impossible. Because we are not able to predict major events that may cause significant shifts in the market, the state allows a 15% margin of error.

The Department of Revenue adjusts the median ratio by the percentage of growth from the previous year's abstract value of the same class of property within the same jurisdiction. This adjusted median ratio must fall between 90% and 105%. Any deviation will warrant a state mandated jurisdiction-wide adjustment of at least 5%. To avoid this increase, the Anoka County Assessor requests a median sales ratio of 94.5%.

Countywide, we have the ability to stratify the ratios by style, age, quality of construction, size, land zone and value. This assists us in appraising all of our properties closer to our goal ratio.

Sales Statistics Defined

In addition to the median ratio, we have the ability to develop other statistics to test the accuracy of the assessment. Some of these are used at the state and county level also. The primary statistics used are:

Aggregate Ratio: This is the total market value of all sale properties divided by the total sale prices. It, along with the mean ratio, gives an idea of our assessment level. Within the city, we constantly try to achieve an aggregate and mean ratio of 94% to 95% to give us a margin to account for a fluctuating market and still maintain ratios within state mandated guidelines.

Mean Ratio: The mean is the average ratio. We use this ratio not only to watch our assessment level, but also to analyze property values by development, type of dwelling and value range. These studies enable us to track market trends in neighborhoods, popular housing types and classes of property.

Coefficient of Dispersion (COD): The COD measures the accuracy of the assessment. It is possible to have a median ratio of 93% with 300 sales, two ratios at 93%, 149 at 80% and 149 at 103%. Although this is an excellent median ratio, there is obviously a great inequality in the assessment. The COD indicates the spread of the ratios from the mean or median ratio.

City of East Bethel

The goal of a good assessment is a COD of 10 to 20. A COD under 10 is considered excellent and anything over 20 will mean an assessment review by the Department of Revenue.

Price Related Differential (PRD): This statistic measures the equality between the assessment of high and low valued property. A PRD over 100 indicates a regressive assessment, or the lower valued properties are assessed at a greater degree than the higher. A PRD of less than 100 indicates a progressive assessment or the opposite. A perfect PRD of 100 means that both higher and lower valued properties are assessed exactly equal.

Current Sales Study Statistics

The following statistics are based upon ratios calculated using 2010 pay 2011 market values and October 2009 - September 2010 sales. These are the ratios that our office uses for citywide equalization, checking assessment accuracy, and predicting trends in the market.

Statistic	2011
Median Ratio:	96.8
Aggregate Ratio:	96.7
Mean Ratio:	95.8
COD:	6.9
PRD:	101

2011 Anoka County Ratio Study

<u>Municipality</u>	<u>Sales</u>	<u>Median Ratio</u>	<u>Coefficient</u>
County of Anoka	1735	94.9	6.7
East Bethel	52	96.1	6.4
Columbus	16	95.9	9.6
Oak Grove	33	94.5	9.2
St. Francis	34	95.2	6.3
Lino Lakes	109	95.2	6.7
Nowthen (Burns)	19	94.4	10.5
Fridley	117	95.0	7.4
Ham Lake	72	94.4	8.8
Linwood	23	97.2	9.3
Bethel	3	98.8	5.6

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Residential Tax Changes Examined

Although the Assessor's Office is considered by many to be the primary reason for any property tax changes, there are actually several elements that can contribute to this change, including, but not limited to:

- Changes in the approved levies of individual taxing jurisdictions.
- Bond referendum approvals.
- Tax rate changes approved by the State Legislature.
- Changes to the homestead credit, educational credits, agricultural aid, special programs, approved by the State Legislature.
- Changes in assessed market value.
- Changes in the classification (use) of the property.

A combination of any of these factors can bring about a change in the annual property tax bill.

2011 East Bethel Residential Ratio by Zone

<u>Zone/Code</u>	<u>Neighborhood Desc.</u>	<u>#Sales</u>	<u>Median</u>	<u>Coefficient</u>
EB01-1	AGRICULTURAL	0	na	
EB01-2	Res 10+ ac	3	89.2	11.5
EB01-3	Res 5 to 9 ac	4	91.2	3.2
EB01-4	Res 2 to 4 ac (Avg Quality)	16	95.3	6.9
EB01-5	Res 2 to 4 ac (Good Quality)	6	93.8	5.4
EB01-6	Res 1 to 2 ac	18	96.7	5.6
EB01-9	NA		na	
EBCL-7	Coon Lake Beach	3	96.9	12.5
EBLK-8	Lakeshore	2	98.4	1.1
ALL ZONES		52	93.7	7.4

76 BANK SALES/FORCED SALES DURING SALES PERIOD

2011 Real Estate Tax Information

The 2011 real estate tax bills were sent out around the end of March. A brief review of the tax procedure is provided.

Discussion

The real estate tax is an ad valorem tax; that is, a tax levied based on the value of the property. The calculation of the tax requires two variables, a tax capacity value and the district tax capacity rate applicable to each individual property.

Tax Capacity

Tax capacity value is a percentage of the taxable market value of a property. State law sets the percent. Determination of tax capacity values have historically changed over the years although the payable 2009 are mostly unchanged from 2009. For the taxes payable in 2009 the rates are as follows:

Tax capacity value for residential homestead property is determined as follows:

Res. Homestead (1A)	Taxable Market Value	First \$500,000 @ 1.00%
	Taxable Market Value	Over \$500,000 @ 1.25%

Tax capacity value for rental residential property is determined as follows:

One unit (4BB1)	Taxable Market Value	First \$500,000 @ 1.00%
	Taxable Market Value	Over \$500,000 @ 1.25%
Two to three unit s (4B1)	Taxable Market Value	All @ 1.25%
Apts 4+ units (4A)	Estimated Market Value	All @ 1.25%
Low Inc. Rental Housing	Estimated Market Value	All @ .75%

Tax capacity value for commercial/industrial property is determined as follows:

Commercial/Industrial (3A)	Estimated Market Value	First \$150,000 @ 1.50%
		Over \$150,000 @ 2.00%

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Appeals Procedure

Each spring Anoka County sends out a property tax bill. Three factors that affect the tax bill are:

1. The amount your local governments (town, city, county, etc.) spend to provide services to your community,
2. the taxable market value of your property, and
3. the classification of your property (how it is used).

The assessor determines the final two factors. You may appeal the value or classification of your property.

Informal Appeal

- Property owners are encouraged to call the appraiser or assessor whenever they have questions or concerns about their market value, classification of the property, or the assessment process.
- Almost all questions can be answered during this informal appeal process.
- When taxpayers call questioning their market value, every effort is made to make an appointment to inspect properties that were not previously inspected.
- If the data on the property is correct, the appraiser is able to show the property owner other sales in the market that support the estimated market value.
- If errors are found during the inspection, or other factors indicate a value reduction is warranted, the appraiser can easily make the changes at this time.

Local Board of Equalization

- The Local Board of Equalization includes the mayor and city council members.
- The Board meets during April and early May.
- Taxpayers can make their appeal in person or by letter.
- The assessor is present to answer any questions and present evidence supporting their value.

County Board of Appeal and Equalization

In order to appeal to the County Board of Appeal and Equalization, a property owner must first appeal to the Local Board of Appeal and Equalization.

- The County Board of Appeal and Equalization follows the Local Board of Appeal and Equalization in the assessment appeals process.
- Their role is to ensure equalization among individual assessment districts and classes of property.

City of East Bethel

- The board meets during the Final ten working days in June. In 2011 it will commence on June 13th at 6:00 pm.
- A taxpayer must first appeal to the local board before appealing to the county board.

Decisions of the County Board of Appeal and Equalization can be appealed to tax court.

Minnesota Tax Court

The Tax Court has statewide jurisdiction. Except for an appeal to the Supreme Court, the Tax Court shall be the sole, exclusive and final authority for the hearing and determination of all questions of law and fact arising under the tax laws of the state. There are two divisions of tax court: the small claims division and the regular division.

The Small Claims Division of the Tax Court only hears appeals involving one of the following situations:

- The assessor's estimated market value of the property is <\$300,000
- The entire parcel is classified as a residential homestead and the parcel contains no more than one dwelling unit.
- The entire property is classified as an agricultural homestead.
- Appeals involving the denial of a current year application for homestead classification of the property.

The proceedings of the small claims division are less formal and property owners often represent themselves. There is no official record of the proceedings. *Decisions made by the small claims division are final and cannot be appealed further. Small claims decisions do not set precedent.*

The Regular Division of the Tax Court will hear all appeals, including those within the jurisdiction of the small claims division. *Decisions made here can be appealed to a higher court.*

The principal office for the Tax Court is located in St. Paul. However, the Tax Court is a circuit court and can hold hearings at any other place within the state so that taxpayers may appear with as little inconvenience and expense to the taxpayer as possible. Appeals of property located in Anoka County are heard at the Anoka County Courthouse, with trials scheduled to begin on Thursdays. Three judges make up the Tax Court. Each may hear and decide cases independently. However, a case may be tried before the entire court under certain circumstances.

The petitioner must file in tax court on or before April 30 of the year in which the tax is payable.

Presently there are two open tax court cases in the city:

Sims & Central 17 33 23 21 0001

Village Bank 32 33 23 21 0008

City of East Bethel

Sample Notice

Notice of Valuation and Classification - County of Anoka - This is not a bill -

071000

Property Records and Taxation
Michael R. Sutherland
Anoka County Assessor
2100 3rd Avenue
Anoka, MN 55303-2281
(763)323-5475
www.co.anoka.mn.us

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.

FIELDS ERIC & BRIDGETTE
19035 FILLMORE ST NE
EAST BETHEL MN 55011-9283

If you believe your valuation and property class are correct, it is not necessary to contact your assessor 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 assessor first to discuss any questions or concerns.** Often your issues can be resolved at this level.

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.

Property information is available for viewing Monday - Friday, 8:00 a.m. - 4:30 p.m. at the Anoka County Government Center, Room 165 Public Research Area, 2100 3rd Ave., Anoka, or online at www.co.anoka.mn.us.

Property Information (legal description and/or property address)

THE N 165 FT OF E 183 FT OF NE1/4 OF NW1/4 OF SEC 19 TWP 31 RGE 23 (AS MEAS ALG E & N LINES THEREOF) EX RD, SUBJ TO EASE OF REC
384 109TH AVE NE
BLAINE MN 55434-0000



Property I.D.: 19-31-23-21-0002

Property Classification

Assessment Year 2010
(For Taxes Payable in 2011)
Comm/Ind

Assessment Year 2011
(For Taxes Payable in 2012)
Comm/Ind

Property Valuation

	Assessment Year 2010 (For Taxes Payable in 2011)	Assessment Year 2011 (For Taxes Payable in 2012)
Estimated Market Value	\$169,700	\$163,400
Taxable Market Value	\$169,700	\$163,400

Local Board of Appeal and Equalization

April 18, 2011 7:00 PM
Blaine City Hall
10801 Town Square Dr
Blaine MN 55449

To appear please call your Local Assessor at 763-323-5496 or 763-323-5491

County Board of Appeal and Equalization

June 13, 2011 6:00 PM
Anoka County Government Center
County Boardroom - Room 705
2100 3rd Ave
Anoka MN 55303

An appointment must be made in advance to appear before the board. To schedule an appointment please call the County Assessor's Office at 763-323-5475.

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

City of East Bethel



Anoka County
 Larry W. Dalien, Division Manager
 Property Records and Taxation
 2100 3rd Avenue
 Anoka, MN 55303-2281
 (763) 323-5400
 www.co.anoka.mn.us

2011 PROPERTY TAX STATEMENT

Taxpayer(s):

071000

FIELDS ERIC & BRIDGETTE
 19035 FILLMORE ST NE
 EAST BETHEL MN 55011-9283



PROPERTY TAX VALUES & CLASSIFICATION		
Taxes Payable Year:	2010	2011
Estimated Market Value:	169,500	169,700
New Improvements/ Expired Exclusions:		
Taxable Market Value:	169,500	169,700
Property Classification:	Comm/Ind	Comm/Ind

Property I.D.: 19-31-23-21-0002 REAL

Property Description: THE N 165 FT OF E 183 FT OF NE1/4 OF NW1/4 OF SEC 19 TWP 31 RGE 23 (AS MEAS ALG E & N LINES THEREOF) EX RD, SUBJ TO EASE OF REC

384 109TH AVE NE BLAINE, MN 55434-0000
 TCA: 67011A ACRES: 0.55

Owners(s): FIELDS ERIC & BRIDGETTE



You may be eligible for one or even two refunds to reduce your property tax.

REFUNDS?

Read the back of this statement to find out how to apply.

Taxes Payable Year:	2010	2011
1. Use this amount on Form MIPR to see if you are eligible for a property tax refund. File by August 15. If this box is checked, you owe delinquent taxes and are not eligible. <input type="checkbox"/>		\$0.00
2. Use these amounts on Form MIPR to see if you are eligible for a special refund.	\$0.00	
Property Tax and Credits		
3. Property taxes before credits	\$4,375.25	\$4,776.62
4. Credits that reduce property taxes		
A. Homestead and agricultural market value credits	\$0.00	\$0.00
B. Agricultural preserve credit	\$0.00	\$0.00
5. Property taxes after credits	\$4,375.25	\$4,776.62
Property Tax by Jurisdiction		
6. County		
A. General county levy	\$575.00	\$599.67
B. Regional rail authority	\$20.93	\$20.00
7. County/municipal public safety radio system	\$6.29	\$6.36
8. City or town	\$482.19	\$492.30
9. State general tax	\$1,211.26	\$1,296.70
10. School district #11:		
A. Voter approved levies	\$536.17	\$523.94
B. Other local levies	\$232.91	\$265.89
11. Special taxing districts		
A. Metropolitan special taxing districts	\$44.15	\$43.28
B. Other special taxing districts	\$33.51	\$39.53
C. Tax increment	\$0.00	\$0.00
D. Fiscal disparity	\$1,224.62	\$1,478.21
12. Non-school voter approved referenda levies	\$8.22	\$10.74
13. Total property tax before special assessments	\$4,375.25	\$4,776.62
Special Assessments		
14. Special assessments		
A. Solid waste management charge	\$79.97	\$79.97
B. All other special assessments	\$0.00	\$0.00
C. Contamination tax	\$0.00	\$0.00
15. TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS	\$4,455.22	\$4,856.59
Pay this amount no later than May 15, 2011		\$2,428.29
Pay this amount no later than October 15, 2011		\$2,428.30

City of East Bethel

\$\$\$ REFUNDS

Even if you did not qualify in previous years, you may qualify for one or even two refunds from the State of Minnesota based on your 2011 Property Taxes.

If you owned and occupied this property on January 2, 2011 as your homestead, you may qualify for one or both of the following refunds:

1. You may be eligible for a refund if your taxes exceeded certain income-based thresholds, and your total household income is less than \$99,240.
2. If you also owned and occupied this property on January 2, 2010 as your homestead, you may be eligible for a refund if your property taxes increased by more than 12 percent and at least \$100 over last year.

If you need Form M1PR and instructions:



www.taxes.state.mn.us



(651) 296-4444



Minnesota Tax Forms
Mail Station 1421
St. Paul, MN 55146-1421

Make sure to provide your Property ID Number on your M1PR to ensure prompt processing.

Senior Citizens Property Tax Deferral

The Senior Citizen Deferral Program was established to help senior citizens having difficulty paying property taxes. This deferral program allows senior citizens to leverage the equity in their home, providing two primary advantages.

1. It limits the annual out-of-pocket payment for property taxes to 3 percent of total household income, and
 2. It provides predictability. The amount you pay will not change for as long as you participate in this program.
- To be eligible, you must be 1) at least 65 years old, 2) with a household income of \$60,000 or less, and 3) have lived in your home for at least 15 years. While in this program, you will only have to pay taxes equal to 3 percent of your net income, with the remaining tax paid by a low interest loan by the State of Minnesota. This is not a tax forgiveness program – the unpaid tax along with accumulated interest will become a lien on the property for future satisfaction, such as upon a sale or disposition of the estate. To receive a fact sheet and application, please call: (651) 556-4803.

Penalty for Late Payment of Property Tax

If you pay your first half and second half property tax after the due dates, a penalty will be added to your tax. The later you pay, the greater the penalty you must pay. The table below shows the penalty you will pay if your property taxes are not paid before the date shown.

Agricultural Homesteads: If the due date for your second half property tax payment is November 15 and your property is classified as agricultural homestead property, the penalty rates for late payments are: 6% if you pay from November 16 through November 30; 8% if you pay from December 1 through January 1; and 10% if you pay on January 2, 2012 or later.

Agricultural Non-homesteads: If the due date for your second half property tax payment is November 15 and your property is classified as agricultural non-homestead property, the penalty rates for late payments are: 8% if you pay from November 16 through November 30, 12% if you pay from December 1 through January 1; and 14% if you pay on January 2, 2012 or later.

Note: The taxes for personal property located on leased government-owned land may be paid in two installments which are due at the same time as real property taxes, and which are subject to the same penalty schedule and penalty rates as real property taxes. All other personal property taxes are due in full on or before May 16, 2011.

Property Type:	2011										2012	
	May 17	June 1	July 1	Aug 1	Sep 1	Oct 1	Oct 18	Nov 1	Nov 16	Dec 1	Jan 2	
Homestead and Cabins												
1 st half	2%	4%	5%	6%	7%	8%	8%	8%	8%	8%	10%	
2 nd half							2%	6%	6%	8%	10%	
Both Unpaid							5%	7%	7%	8%	10%	
Non-Homestead												
1 st half	4%	8%	9%	10%	11%	12%	12%	12%	12%	12%	14%	
2 nd half							4%	8%	8%	12%	14%	
Both Unpaid							8%	10%	10%	12%	14%	
Personal Property	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	
Manufactured Homes												
1 st half					8%	8%	8%	8%	8%	8%	8%	
2 nd half												

Note to manufactured home owners: The title to your manufactured home cannot be transferred unless all current and delinquent personal property taxes due at the time of the transfer are paid.

Anoka County Now Offers Direct Payments and Internet Payments for Property Taxes

- Your property tax payments can now be made automatically from your checking or savings account. For more information on direct payments call (763) 323-5400. From the main menu press "2" for general information, then press "0" (not available for escrow accounts).
- You can pay your taxes from your bank account or with your Visa or Mastercard on line at www.anokacounty.us
- Call (763) 323-5400 for our Interactive Voice Response (IVR) system to access property tax information.

IMPORTANT INFORMATION ABOUT YOUR PROPERTY TAX STATEMENT

- Only one tax statement per parcel is mailed per year. Statements are mailed in mid to late March, with the exception of manufactured homes, which are mailed in mid to late June. A change in the ownership recorded after January 1 of the current year, will not initiate the mailing of a new tax statement. The statement will be sent to the previous owner/or taxpayer. Mortgage refinance and/or satisfaction and sale are common reasons for a change in the current year taxpayer and require a request for a duplicate tax statement.
- If you have paid off or refinanced your mortgage and were escrowing your tax payment, you are responsible for paying the taxes due. Failure to timely pay your taxes due to not receiving or having a tax statement will not forgive the imposition of penalty and interest.
- If you have not received your tax statement(s) by April 1st of any year (July 1st for manufactured homes), please call (763) 323-5400 and request a duplicate.
- **HOMESTEAD:** Property currently classified as homestead will not be mailed a homestead verification card and will continue to be classified as homestead as long as the property is occupied by the owner or qualifying relative as their principal place of residence. **Any change in the occupancy status of homestead property requires notification to the County Assessor.**
- **IMPORTANT TELEPHONE NUMBERS:** (651) 296-3781 Property tax refund questions – State of Minnesota
(763) 323-5737 Solid waste management charge (Line 14A) questions and information – Anoka County
(763) 323-5400 All property related questions – Anoka County

City of East Bethel



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A N O K A C O U N T Y FINAL PAY 2011 TAX RATES

Municipality	T.C.A.	County	County Reg Rail	County / City Radio	City / Town	SD Voter Apprvd	SD Other	AVTI 916	Total School District	Total Met Agency	Water-Shed	City/County HRA	Hosp Dist	Total Spec Dist w/o RRA	Total Tax Cap Based Rate	S D RMV Voter	S D RMV Other	City / Town RMV	Total RMV Based Rate
ANDOVER																			
	51011L	39.952%	1.332%	0.424%	38.748%	8.55%	15.449%		23.999%	1.362%				0.923%	105.817%	0.23312%	0.02003%	0.00569%	0.25884%
	52011A	39.952%	1.332%	0.424%	38.409%	8.55%	15.449%		23.999%	1.362%	0.923%			0.923%	106.401%	0.23312%	0.02003%	0.00569%	0.25884%
	53015L	39.952%	1.332%	0.424%	38.748%	16.248%	12.545%		28.793%	1.362%				0.923%	110.611%	0.07121%	0.03172%	0.00569%	0.10862%
	75011A	39.952%	1.332%	0.424%	38.409%	8.55%	15.449%		23.999%	1.362%	0.923%			0.923%	106.401%	0.23312%	0.02003%	0.00569%	0.25884%
		Fis. Disp. Ratio: 0.43019																	
ANOKA																			
	01011-	39.952%	1.332%	0.424%	43.02%	8.55%	15.449%		23.999%	2.883%		1.455%		1.455%	113.065%	0.23312%	0.02003%		0.25315%
		Fis. Disp. Ratio: 0.430344																	
BETHEL																			
	27015-	39.952%	1.332%	0.424%	61.544%	16.248%	12.545%		28.793%	1.362%		1.784%		1.784%	135.191%	0.07121%	0.03172%		0.10293%
		Fis. Disp. Ratio: 0.432329																	
BLAINE																			
	02011F	39.952%	1.332%	0.424%	32.798%	8.55%	15.449%		23.999%	2.883%			1.711%	1.711%	103.099%	0.23312%	0.02003%	0.00633%	0.25948%
	02011H	39.952%	1.332%	0.424%	32.798%	8.55%	15.449%		23.999%	2.883%			1.711%	1.711%	103.099%	0.23312%	0.02003%	0.00633%	0.25948%
	03011A	39.952%	1.332%	0.424%	32.798%	8.55%	15.449%		23.999%	2.883%	0.923%		1.711%	2.634%	104.022%	0.23312%	0.02003%	0.00633%	0.25948%
	04011B	39.952%	1.332%	0.424%	32.798%	8.55%	15.449%		23.999%	2.883%	1.639%		1.711%	3.35%	104.738%	0.13312%	0.02003%	0.00633%	0.25948%
	06012B	39.952%	1.332%	0.424%	32.798%	29.926%	13.769%		43.695%	2.883%	1.639%		1.711%	3.35%	124.434%	0.13312%	0.02003%	0.00633%	0.16948%
	07012A	39.952%	1.332%	0.424%	32.798%	29.926%	13.769%		43.695%	2.883%	0.923%		1.711%	2.634%	123.718%	0.13312%	0.02003%	0.00633%	0.16948%
	09016F	39.952%	1.332%	0.424%	32.798%	21.728%	12.3%		34.028%	2.883%			1.711%	1.711%	113.128%	0.1275%	0.02609%	0.00633%	0.15992%
	09016H	39.952%	1.332%	0.424%	32.798%	21.728%	12.3%		34.028%	2.883%			1.711%	1.711%	113.128%	0.1275%	0.02609%	0.00633%	0.15992%
	10016A	39.952%	1.332%	0.424%	32.798%	21.728%	12.3%		34.028%	2.883%	0.923%		1.711%	2.634%	114.051%	0.1275%	0.02609%	0.00633%	0.15992%
	11016B	39.952%	1.332%	0.424%	32.798%	21.728%	12.3%		34.028%	2.883%	1.639%		1.711%	3.35%	114.767%	0.1275%	0.02609%	0.00633%	0.15992%
	12016H	39.952%	1.332%	0.424%	32.798%	24.09%	12.3%		36.39%	2.883%			1.711%	1.711%	115.49%	0.1275%	0.02609%	0.00633%	0.15992%
	67011A	39.952%	1.332%	0.424%	32.798%	8.55%	15.449%		23.999%	2.883%	0.923%		1.711%	2.634%	104.022%	0.23312%	0.02003%	0.00633%	0.25948%
	68011A	39.952%	1.332%	0.424%	32.798%	8.55%	15.449%		23.999%	2.883%	0.923%		1.711%	2.634%	104.022%	0.23312%	0.02003%	0.00633%	0.25948%
	69011A	39.952%	1.332%	0.424%	32.798%	8.55%	15.449%		23.999%	2.883%	0.923%		1.711%	2.634%	104.022%	0.23312%	0.02003%	0.00633%	0.25948%
	70011A	39.952%	1.332%	0.424%	32.798%	8.55%	15.449%		23.999%	2.883%	0.923%		1.711%	2.634%	104.022%	0.23312%	0.02003%	0.00633%	0.25948%
	71011A	39.952%	1.332%	0.424%	32.798%	8.55%	15.449%		23.999%	2.883%	0.923%		1.711%	2.634%	104.022%	0.23312%	0.02003%	0.00633%	0.25948%
		Fis. Disp. Ratio: 0.418663																	
CENTERVILLE																			
	28012B	39.952%	1.332%	0.424%	58.654%	29.926%	13.769%		43.695%	2.883%	1.639%	1.784%		3.423%	150.363%	0.13351%	0.02964%		0.16315%
CIRCLE PINES																			
	29012B	39.952%	1.332%	0.424%	51.505%	29.926%	13.769%		43.695%	2.883%	1.639%			1.639%	141.43%	0.13351%	0.02964%		0.16315%
COLUMBIA HEIGHTS																			
	14013I	37.235%	1.332%	0.424%	61.804%	10.975%	7.701%		18.676%	2.883%		3.327%		3.327%	125.681%	0.15023%	0.01601%		0.16624%
	15013B	37.235%	1.332%	0.424%	61.804%	10.975%	7.701%		18.676%	2.883%	1.639%	3.327%		4.966%	127.32%	0.15023%	0.01601%		0.16624%

City of East Bethel

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A N O K A C O U N T Y FINAL PAY 2011 TAX RATES

Municipality	T.C.A.	County	County Reg Rail	County City Radio	City / Town	SD Voter Apprvd	SD Other	AVTI 916	Total School District	Total Met Agency	Water-Shed	City/County HRA	Hosp Dist	Total Spec Dist w/o RRA	Total Tax Cap Based Rate	S D RMV Voter	S D RMV Other	City / Town RMV	Total RMV Based Rate
COLUMBUS																			
COON RAPIDS																			
EAST BETHEL																			
FRIDLEY																			
HAM LAKE																			

Database: [STAR10G]

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City of East Bethel

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A N O K A C O U N T Y

FINAL PAY 2011 TAX RATES

Municipality	T.C.A.	County	County Reg Rail	County City Radio	City / Town	SD Voter Apprvd	SD Other	AVTI 916	Total School District	Total Met Agency	Water-Shed	City/County HRA	Hosp Dist	Spec Dist w/o RRA	Total Tax Cap Based Rate	SD RMV Voter	SD RMV Other	City / Town RMV	Total RMV Based Rate
		39.952%	1.332%	0.424%	25.797%	7.389%	8.313%	15.702%	1.362%	0.923%	1.784%	1.784%	1.784%	1.784%	86.353%	0.13044%	0.02343%		0.15387%
	57831-	39.952%	1.332%	0.424%	25.797%	7.389%	8.313%	15.702%	1.362%	0.923%	1.784%	1.784%	1.784%	1.784%	87.276%	0.13044%	0.02343%		0.15387%
	58831A	39.952%	1.332%	0.424%	25.797%	8.55%	15.449%	23.999%	1.362%	0.923%	1.784%	1.784%	1.784%	2.707%	95.573%	0.23312%	0.02003%		0.25315%
	76011A	39.952%	1.332%	0.424%	25.797%	8.55%	15.449%	23.999%	1.362%	0.923%	1.784%	1.784%	1.784%	2.707%	95.573%	0.23312%	0.02003%		0.25315%
	77011A	39.952%	1.332%	0.424%	25.797%	8.55%	15.449%	23.999%	1.362%	0.923%	1.784%	1.784%	1.784%	2.707%	95.573%	0.23312%	0.02003%		0.25315%
	78011A	39.952%	1.332%	0.424%	25.797%	8.55%	15.449%	23.999%	1.362%	0.923%	1.784%	1.784%	1.784%	2.707%	95.573%	0.23312%	0.02003%		0.25315%
	79011A	39.952%	1.332%	0.424%	25.797%	8.55%	15.449%	23.999%	1.362%	0.923%	1.784%	1.784%	1.784%	2.707%	95.573%	0.23312%	0.02003%		0.25315%
	80011A	39.952%	1.332%	0.424%	25.797%	8.55%	15.449%	23.999%	1.362%	0.923%	1.784%	1.784%	1.784%	2.707%	95.573%	0.23312%	0.02003%		0.25315%
	81831A	39.952%	1.332%	0.424%	25.797%	7.389%	8.313%	15.702%	1.362%	0.923%	1.784%	1.784%	1.784%	2.707%	87.276%	0.13044%	0.02343%		0.15387%
		Fis. Disp. Ratio: 0.372554																	
HILLTOP	33013I	39.901%	1.332%	0.424%	98.531%	10.975%	7.636%	18.611%	2.883%			1.784%	1.711%	3.495%	165.177%	0.15023%	0.01601%		0.16624%
LEXINGTON	34012B	39.952%	1.332%	0.424%	56.161%	29.926%	13.769%	43.695%	2.883%	1.639%	1.784%	1.784%		3.423%	147.87%	0.13351%	0.02964%		0.16315%
		Fis. Disp. Ratio: 0.46833																	
LINO LAKES	35012K	39.952%	1.332%	0.424%	42.041%	29.926%	13.769%	43.695%	2.883%	1.639%				1.639%	130.327%	0.13351%	0.02964%		0.16315%
	36012B	39.952%	1.332%	0.424%	42.041%	29.926%	13.769%	43.695%	2.883%						131.966%	0.13351%	0.02964%		0.16315%
	37624K	39.952%	1.332%	0.424%	42.041%	8.679%	13.845%	22.524%	2.883%						109.156%	0.23248%	0.00804%		0.24052%
	38624B	39.952%	1.332%	0.424%	42.041%	8.679%	13.845%	22.524%	2.883%	1.639%	1.639%				110.795%	0.23248%	0.00804%		0.24052%
	40831B	39.952%	1.332%	0.424%	42.041%	7.389%	8.313%	15.702%	2.883%	1.639%	1.639%				103.973%	0.13044%	0.02343%		0.15387%
		Fis. Disp. Ratio: 0.369754																	
LINWOOD	59015J	39.952%	1.332%	0.424%	30.149%	16.248%	12.545%	28.793%	1.362%			1.784%		1.784%	103.796%	0.07121%	0.03172%		0.10293%
	60831J	39.952%	1.332%	0.424%	30.149%	7.389%	8.313%	15.702%	1.362%			1.784%		1.784%	90.705%	0.13044%	0.02343%		0.15387%
		Fis. Disp. Ratio: 0.399377																	
NOWTHEN	45011-	39.952%	1.332%	0.424%	22.172%	8.55%	15.449%	23.999%	1.362%			1.784%		1.784%	91.025%	0.23312%	0.02003%		0.25315%
	46015-	39.952%	1.332%	0.424%	22.172%	16.248%	12.545%	28.793%	1.362%			1.784%		1.784%	95.819%	0.07121%	0.03172%		0.10293%
	47728-	39.952%	1.332%	0.424%	22.172%	28.934%	14.555%	43.489%	1.362%			1.784%		1.784%	110.515%	0.15417%	0.02106%		0.17523%
		Fis. Disp. Ratio: 0.408746																	
OAK GROVE	61011-	39.952%	1.332%	0.424%	36.328%	8.55%	15.449%	23.999%	1.362%			1.784%		1.784%	105.181%	0.23312%	0.02003%		0.25315%
	62015-	39.952%	1.332%	0.424%	36.328%	16.248%	12.545%	28.793%	1.362%			1.784%		1.784%	109.975%	0.07121%	0.03172%		0.10293%
		Fis. Disp. Ratio: 0.421737																	
RAMSEY	630110	39.952%	1.332%	0.424%	39.801%	8.55%	15.449%	23.999%	1.362%			3.543%		3.543%	110.413%	0.23312%	0.02003%		0.25315%
	630111	39.952%	1.332%	0.424%	39.801%	8.55%	15.449%	23.999%	1.362%			3.543%		3.543%	110.413%	0.23312%	0.02003%		0.25315%
	63011N	39.952%	1.332%	0.424%	39.801%	8.55%	15.449%	23.999%	1.362%			3.543%		3.543%	110.413%	0.23312%	0.02003%		0.25315%
	647280	39.952%	1.332%	0.424%	39.801%	28.934%	14.555%	43.489%	1.362%			3.543%		3.543%	129.903%	0.15417%	0.02106%		0.17523%
	647281	39.952%	1.332%	0.424%	39.801%	28.934%	14.555%	43.489%	1.362%			3.543%		3.543%	129.903%	0.15417%	0.02106%		0.17523%

Database: [STAR10G]

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City of East Bethel



RUN: Thursday, Feb 10 2011 11:06 AM

A N O K A C O U N T Y

FINAL PAY 2011 TAX RATES

Municipality	T.C.A.	County	County Reg Rail	County City Radio	City / Town	SD Voter Apprvd	SD Other	AVTI 916	Total School District	Total Met Agency	Water-Shed	City/County HRA	Hosp Dist	Total Spec Dist w/o RRA	Total Tax Cap Based Rate	S D RMV Voter	S D RMV Other	City / Town RMV	Total RMV Based Rate
SPRING LAKE PARK																			
			Fis. Disp. Ratio: 0.435986																
41016F		39.952%	1.332%	0.424%	54.49%	21.728%	12.3%		34.028%	2.883%		1.784%	1.711%	3.495%	136.604%	0.1275%	0.02609%		0.15359%
41016G		39.952%	1.332%	0.424%	54.49%	21.728%	12.3%		34.028%	2.883%		1.784%	1.711%	3.495%	136.604%	0.1275%	0.02609%		0.15359%
42016B		39.952%	1.332%	0.424%	54.49%	21.728%	12.3%		34.028%	2.883%	1.639%	1.784%	1.711%	5.134%	138.243%	0.1275%	0.02609%		0.15359%
ST FRANCIS																			
43015-		39.952%	1.332%	0.424%	47.139%	16.248%	12.545%		28.793%	1.362%		1.784%		1.784%	120.786%	0.07121%	0.03172%		0.10293%
44728-		39.952%	1.332%	0.424%	47.139%	28.934%	14.555%		43.489%	1.362%		1.784%		1.784%	135.482%	0.15417%	0.02106%		0.17523%

Pay 2011 Areawide Tax Rate 129.327 %

Pay 2011 State General Tax Rate - C/I 49.043 %

Pay 2011 State General Tax Rate - Seas 19.145 %

Average tax capacity rate 112.717 %

Lowest tax capacity rate 86.353 %

HAM LAKE 57831-

Highest tax capacity rate 165.177 %

HILLTOP 33013I



City of East Bethel City Council Agenda Information

Date:

April 20, 2011

Agenda Item Number:

Item 4.0

Agenda Item:

Board of Equalization

Requested Action:

Consider Board of Appeal and Equalization hearing

Background Information:

Annually, the City Council, sitting as the Board of Appeal and Equalization, is required to hear resident concerns regarding assessed valuations for properties in the City. The meeting has been set for April 20, 2011 beginning at 6:30 PM.

Following the hearing, the Council must make a decision to adjust or not adjust valuations based on materials presented by residents and the City Assessor.

Fiscal Impact:

None at this time

Recommendation(s):

Staff recommends Council, acting as the Board of Appeal and Equalization, conduct the hearing as required by statute.

City Council Action

Motion by:_____

Second by:_____

Vote Yes:_____

Vote No:_____

No Action Required:_____