

**CITY OF PLYMOUTH
BOARD OF EQUALIZATION
AGENDA
APRIL 10, 2012, 6:00 p.m.
COUNCIL CHAMBERS**

1. Call to Order.
2. City Assessor's Report.
3. Public Comments.
4. Adjourn.



2012 Annual Assessment Report

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Summary

The 2012 property assessment has been submitted to Hennepin County and property owners have received a Notice of Estimated Market Value. The 2012 property assessment applies to property taxes payable in 2013 and reflects market conditions from October 1, 2010 through September 30, 2011.

The 2012 assessment affects all property owners in the City of Plymouth. As required by state law, the city assessor is required to reassess all properties each year.

State statute requires *All real property subject to taxation shall be listed and assessed every year with reference to its value on January 2, preceding the assessment.* This has been done and the owners of property in Plymouth were notified of any 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 he adopt as a criterion of value that price for which such property would sell, or in the aggregate with all the property in the town or district but he shall value each article or description of property by itself, and at such sum or price as he believes that same to be fairly worth in money.

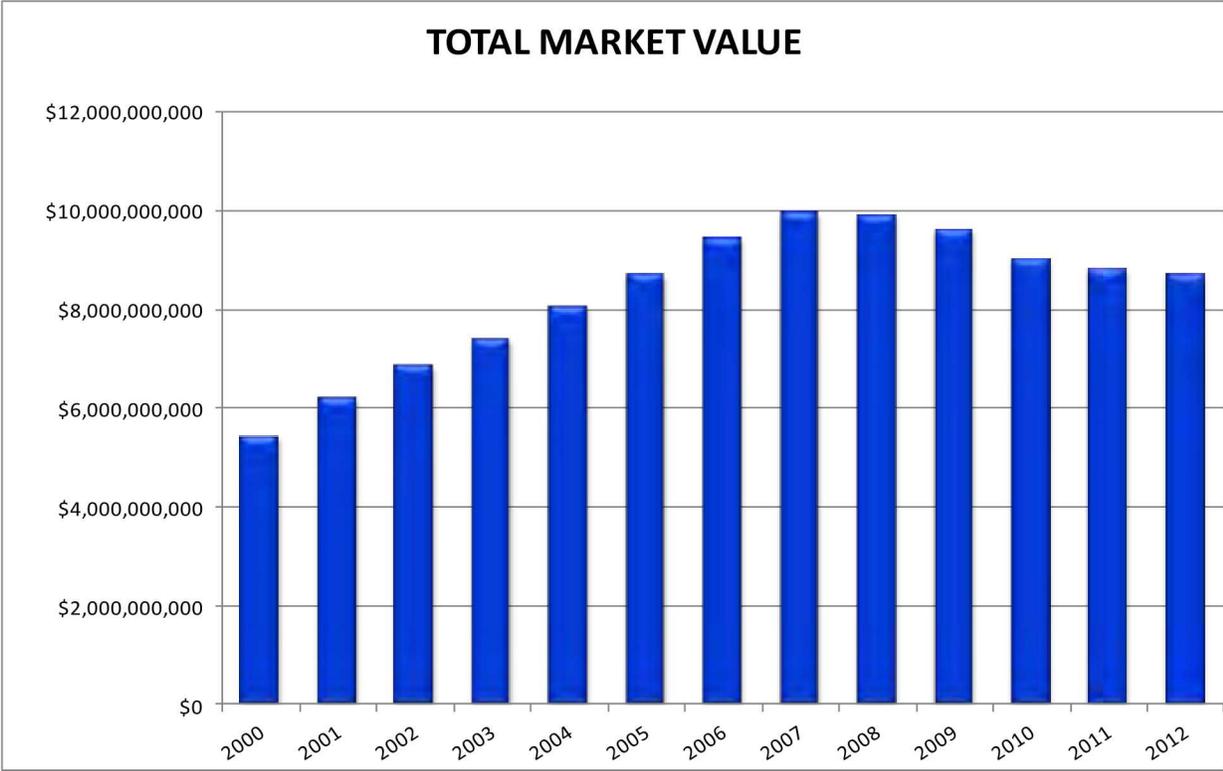
The law provides that all property **must** be valued at market value, not that it **may** be valued at market value. This means that no factors (such as economics, personalities or politics) other than market, shall affect the assessor's value and the subsequent action by the Local Board of Appeal & Equalization.

Market value is simply defined as the highest price estimated in terms of cash which a property will bring if exposed for sale on the open market by a seller who is willing but not obligated to sell, allowing a reasonable time to find a purchaser who is willing but not obligated to buy, both with knowledge of all the uses to which it is adapted and for which it is capable of being used.

The real estate tax is an *ad valorem* (at value) tax, a tax based on the value of property, not on the ability of the property owner to pay.

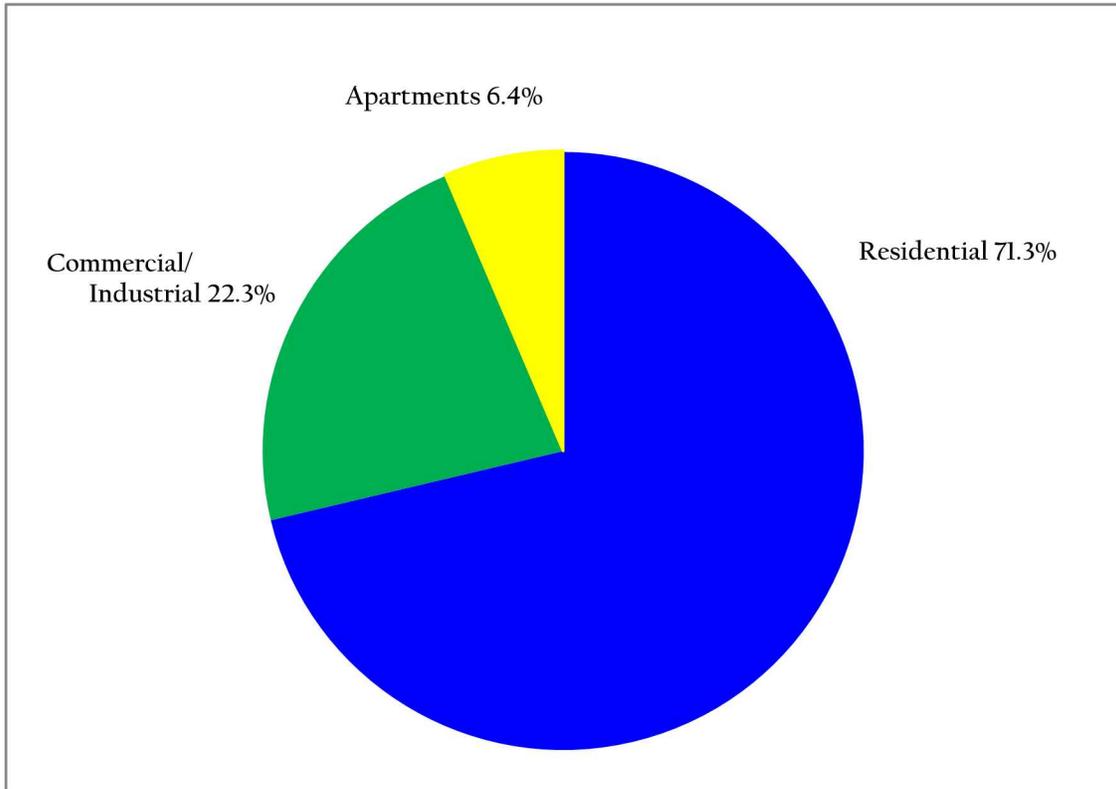
The 2012 assessment which includes new construction, quintile adjustments, and/or market adjustments, reflects a 1.0% overall valuation decrease from the 2011 assessment. The amount of new construction between January 2011 and January 2012 was \$84,528,200. The market change, exclusive of new construction was -1.9%.

2011 Total City Value	\$8,802,943,800
2012 Total City Value (Preliminary)	<u>\$8,716,720,300</u>
	(86,223,500)
Percentage Change	-1.0%
Value of New Construction	\$84,528,200
Percentage New Construction	1.0%
Value Change to Existing Property	-1.9%



This graph illustrates the change in total market value from 2000 to 2012. Plymouth experienced consistent growth from 2000 through 2007. The increase occurred as a result of new construction, property improvements, and inflation. The total market value in Plymouth peaked in 2007 with a high of \$9.9 billion and has decreased to \$8.7 billion for 2012.

Distribution of 2012 Estimated Market Value by Property Type



2012 Estimated Market Value

Residential	\$ 6,214,816,800
Commercial/Industrial	1,941,853,400
Apartments	<u>560,050,100</u>
Total	\$ 8,716,720,300

This chart shows the total estimated market value by property type. Residential properties account for 71.3% of the estimated market value in Plymouth. Commercial and Industrial properties make up 22.3% and Apartments constitute the remaining balance of 6.4% of the estimated market value in Plymouth.

Establishing Market Values

The intent of the annual assessment process is to make an accurate estimate of the market value for each parcel of property. Doing so requires updated information about the properties and the local real estate market. The Plymouth assessing division maintains a permanent record of every property in the city. The records consist of size, location, physical characteristics, condition, and a photo of the exterior. Records are updated as new information becomes available. State Statute require properties to be reinspected every five years. Information is updated during the scheduled quintile review, when improvements are made to a property, or when a physical review is requested by the property owner. The information is electronic, allowing statistical comparisons of properties.

In the City of Plymouth, 94% of the 26,014 assessed parcels are residential. The assessing staff uses city-wide comparisons of similar styles, quality, and classes of homes to make the annual property assessment. This comparison results in the same market value adjustment being made to like properties throughout the city. The city is divided into over 600 homogenous neighborhoods that allow adjustments to be made based on locational influences.

It is important to know that assessors use a Mass Appraisal System for valuing residential and real property. This is different from appraisals used by banks, mortgage companies and others. Private appraisals focus on one property at a time. The CAMA (computer assisted mass appraisal) system involves the comparison of thousands of properties with the actual residential market sales from the same district, and market sales of the same quality and type of property throughout the city. New houses, additions and remodeling are valued based on their individual characteristics and the current replacement cost of construction as well as contributory value.

Sales Data

To have the local assessment operate efficiently requires a significant knowledge of the real estate market. The assessing division makes a record of all sale transactions using the Certificate of Real Estate Value (CRV) filed at Hennepin County at the time of sale. This sale information is combined with sale information obtained from the Multiple Listing Service (MLS) and other sources.

The staff also examines multiple sales—properties that have sold more than once over a period of years. After taking into account any physical changes that may have taken place, the assessor is able to determine what is happening in the real estate market during that time period. In all circumstances, sale information obtained by the assessing office is carefully scrutinized. Evidence suggesting a forced sale, foreclosure, a sale to a relative, or anything besides an “arms-length” transaction requires the sale to be removed from all of the statistical studies.

The value placed on properties is accomplished only after a thorough marketplace study is conducted. Replacement costs are verified with local builders, as well as cost manuals which are created by experts in the field of building and appraising. Sales of property are constantly analyzed to see what is happening in the marketplace. The assessors/appraisers do **not** create value; they only measure its movement.

Equitably assessing property values is part science, part judgment, part communication skills, and largely a mystery to many property owners. The task becomes more difficult because property construction, financing and ownership are more complex today than ever before. Training cannot tell us how to find the perfect value of a property, but it can consistently produce the same estimate of value for identical property by different assessors. That is the working definition of equalization.

The following pages contain helpful information that will make your job as a member of the Board of Appeal & Equalization more productive.

The assessing division contacted other western suburban communities to get a comparison of overall market adjustments they have made to their existing residential properties. These amounts do not include increases in value due to new construction. As illustrated, Plymouth has market value adjustments for 2012 consistent with surrounding municipalities.

Residential Single Family Market Adjustments by Jurisdiction (excluding new construction/including class shift)										
Jurisdiction	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Bloomington	9.00%	8.50%	7.90%	7.10%	1.90%	-2.90%	-5.50%	-5.60%	-3.70%	-6.30%
Eden Prairie	10.30%	7.50%	7.50%	6.20%	3.20%	-0.90%	-4.70%	-6.10%	-3.30%	-4.50%
Edina	8.50%	8.90%	7.60%	10.90%	3.00%	-1.10%	-1.90%	-4.80%	-2.70%	-3.50%
Maple Grove	9.50%	9.60%	8.40%	8.60%	2.80%	-2.90%	-5.00%	-5.40%	-3.50%	-6.20%
Minnetonka	10.50%	8.50%	6.60%	7.80%	2.20%	-1.80%	-4.30%	-6.40%	-2.30%	-3.60%
Plymouth	9.00%	9.00%	6.30%	7.60%	2.20%	-2.60%	-4.80%	-5.70%	-2.40%	-3.80%
Average	9.50%	8.70%	7.40%	8.00%	2.60%	-2.00%	-4.40%	-5.70%	-3.00%	-5.50%

Local Board of Appeal & Equalization

Authority

Minnesota Statutes, Section 274.01, states that the council of each city shall be or shall appoint a Board of Appeal & Equalization. The Plymouth City Charter requires the city council to act as the Local Board of Appeal & Equalization. The 2004 legislation enacted a law that requires members of the Local Boards to attend a training session that outlines their duties and responsibilities. The current council is compliant.

Property assessments ensure fair valuations, which impacts the relative share of the cost of local government services. 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 accordingly.

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 a percentage all of the assessments in the district of a given class of property. The County Board of Equalization can make changes in the aggregate assessments by class.

Although the local board 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. If the total does lower the aggregate assessment by more than one percent, none of the adjustments will be allowed. This limitation does not apply, however, to the correction of a clerical error or to the removal of a duplicate assessment.

Overview

The residential market continues to be sluggish. Listings are up and sales are down. The average time on the market for a sale is an average of 100 days at an approximate 89% of list price. The majority of residential properties in Plymouth saw a decrease to their 2011 estimated market value.

The average percentage changes in valuation are as follows:

Property Type	Value Percent Change 2008-2009	Value Percent Change 2009 to 2010	Value Percent Change 2010 to 2011	Value Percent Change 2011 to 2012
Residential	-4.80%	-5.70%	-2.10%	-4.40%
Residential Lakeshore	-3.90%	-8.10%	-5.20%	-1.50%
Condominiums	-6.00%	-9.70%	-5.50%	-10.40%
Townhomes	-6.00%	-6.10%	-3.20%	-5.80%
Apartments	-6.40%	-8.50%	-0.10%	11.10%
Commercial/Industrial	-5.10%	-4.30%	-3.70%	3.80%

In reviewing the individual assessments, the board **may** find instances of under valuation. 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 assessment is to be increased must be notified of the intent of the board to make the increase. The Local Board of Appeal & Equalization assures the property owner an opportunity to contest the valuation that was placed on the property or to contest or protest any other matter relating to the taxability of the property except the tax. The board is required to review the matter and make any corrections that it deems just.

Exceptions to the above market value changes include new construction, quintile areas, reappraisals, and/or other market adjustments.

The stages of development for Northwest Plymouth laid out in the comprehensive plan have changed the method for valuing rural property. There are now 5 different development stages with adjustments being factored in for distance from utilities, terrain, usability etc. Stage A, A.1 and B are being valued at \$160,000 an acre, Stage C is at \$120,000 an acre with Stage D at \$100,000 an acre. The Department of Revenue has also defined a method for assessing wetlands which is consistent throughout Hennepin County. Development in Plymouth has gone from stagnant to seven new subdivisions that are currently under construction.

The 2012 assessment represents many hours of staff research and time. We feel confident the 2012 assessment is fair and well equalized throughout the City of Plymouth.

On March 16, 2012, a total of **26,014** value notices were mailed to Plymouth property owners.

Respectfully submitted,

Assessing Department Staff

2012 Assessment

Sales Ratio Study

The sales ratio study is a tool assessors use to help determine values for properties. The study helps plan the upcoming assessment and evaluate the current assessment. If results of the study are not within acceptable guidelines of between 90% and 105%, the assessor is required by law to either decrease or increase values so that they more closely reflect the market.

The sales ratio study period includes sales that have occurred in a twelve month period. For the January 2, 2012 assessment, the assessor reviews sales that occur between October 1, 2010 and September 30, 2011. By design, there is a lag between the sale and when it is used to help estimate value so it can be verified and reviewed for accuracy.

The average single family residential (off the lake) decrease for the January 2, 2012, assessment was 4.4%. This was determined by comparing the January 2, 2012, estimated market values to the same sales, thus establishing the 2012 estimated market values at a median sales ratio of .951 and a mean ratio of .951 with a 4.7 coefficient of dispersion. The price related differential is currently at 100.6. This indicates the ability to treat high as well as low valued homes fairly. 100 is considered to be perfect. In accordance with the results of this sales study, certain areas of the city, certain styles, and certain sizes of houses were adjusted in value, either lower or higher than the prior year value, to more properly reflect actual market values.

The 2011 median sale price of existing residential housing stock (off the lake) was \$296,500; this price does not include townhouses or condos. This is extracted from the Hennepin County Ratio Study of all arms-length transactions involving detached single family homes.

Lakeshore property was adjusted according to the sale activity on each lake. The median lakeshore property decrease was approximately 1.5%. The median sale price of existing lakeshore property in 2011 was \$600,000.

Townhomes and condominiums also decreased in market value. The median sale price of condominiums was \$139,000, a median decrease of 10.4%. The median town home sale price was \$195,000, down 5.8% from 2010.

STYLE	# OF SALES	MEDIAN SALE PRICE	MEDIAN RATIO
Ramblers	56	\$ 244,000	.957
Splits	75	\$ 255,000	.955
Two Stories	110	\$ 387,500	.940
Rambler-Cluster Homes	8	\$ 265,250	.931
Splits-Cluster Homes	1	\$ 246,152	.921
2 Stories-Cluster Homes	3	\$ 260,000	.922
Condominiums	35	\$ 139,000	.952
Townhomes	62	\$ 195,000	.951
Zero Lot Line	2	\$ 371,250	.955
TOTAL	360		

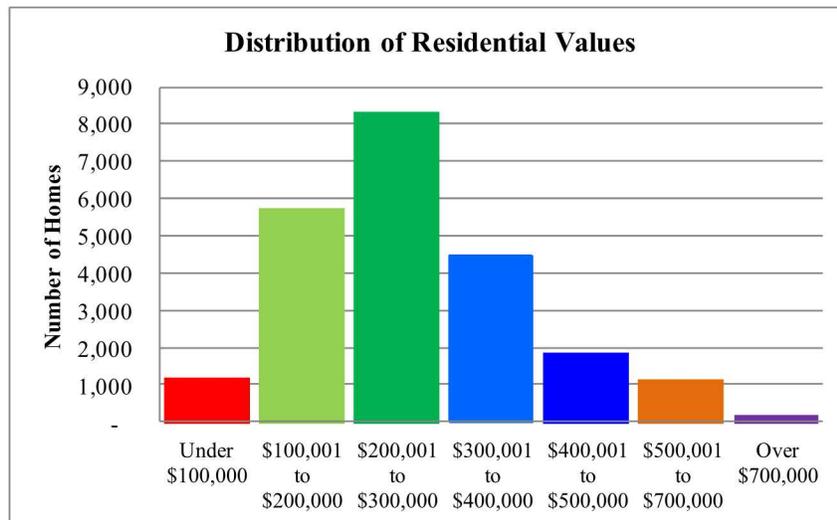
It is important to remember that a sales ratio of slightly less than 100 percent is desirable in order to avoid having numerous properties valued at more than their actual market value. With the median sale ratio at 100%, one half of the properties would be assessed at less than market value and one half assessed higher, putting too many over the actual market value. With a sales ratio of 95 percent it means that half of the properties are below 95 % of actual market value, half are higher, and a relatively low number are valued by the assessor at more than actual market value. The acceptable range from the Commissioner of Revenue is 90 to 105 percent. Hennepin County sets the target ratio at 95 percent. Annual standards of measurement mandated by the Department of Revenue and enforced by Hennepin County tightly constrain the flexibility staff has to make adjustments to property values.

2012 Assessment Statistics

Total City Parcel Count (01-02-11)	25,757
Total City Parcel Count (01-02-12)	26,014
# of Parcels Each Appraiser is Responsible For	5,203
Assessor's Industry Standard per Appraiser	4,249
2010 Total Estimated Market Value	\$8,802,943,800
2011 Total Estimated Market Value (Preliminary)	\$8,716,720,300
2009 to 2010 Total City Valuation Growth	-2.10%
2010 to 2011 Total City Valuation Growth	-1.00%
2010 Total Building Permits	3,273
2011 Total Building Permits	2,611
(Does not include townhouses or condos)	
2009 Plymouth's Median Home Sale Price	\$329,000
2009 Plymouth's Average Home Sale Price	\$359,000
2010 Plymouth's Median Home Sale Price	\$320,000
2010 Plymouth's Average Home Sale Price	\$338,900
2011 Plymouth's Median Home Sale Price	\$296,500
2011 Plymouth's Average Home Sale Price	\$324,270
2011 "Median" Sales Ratio (Assessment Level)	95.20%
2012 "Median" Sales Ratio (Assessment Level)	95.10%
2011 Coefficient of Dispersion (Assessment Accuracy)	5.20%
2012 Coefficient of Dispersion (Assessment Accuracy)	4.70%
2011 Approximate Number of Sales (including new construction)	963
2012 Approximate Number of Sales (including new construction)	960

Plymouth 2012 Residential Property Information

Value Range	# of Homes	% of Homes
Under \$100,000	1,209	5.30%
\$100,001 to \$200,000	5,738	25.10%
\$200,001 to \$300,000	8,329	36.40%
\$300,001 to \$400,000	4,454	19.40%
\$400,001 to \$500,000	1,847	8.10%
\$500,001 to \$700,000	1,126	4.90%
Over \$700,000	203	0.90%
Total	22,906	100.00%



Living Unit Breakdown

Type of Dwelling	2011 Asmnt # of Units	2012 Asmnt # of Units
Apartments	7,190	7,190
Single Family Homes	15,963	15,980
Duplex	62	62
Condominium	2,866	2,866
Townhomes	3,568	3,610
Permalease	26	26
Mobile Homes	59	59
Farm Houses	10	9
Seasonal Recreation	5	5
Co-Op Units	212	212
Total Living Units	29,961	30,019

An increase of 58 living units over the 2011 assessment. The total number of homesteads as of January 2, 2012 was 20,713.

Plymouth 2012 Non-Residential Property Information

Apartment Market

The apartment market has seen a big upswing in 2011. The Minneapolis market saw sales activity double to nearly \$380 million in transactions. Vacancies are near an all-time low in the 2-3% range and rents are beginning to climb. There is a lot of competition to purchase apartment complexes with numerous offers being made by numerous bidders. Plymouth had one apartment sale in 2011. This was a 1985 Class B, 500 unit apartment complex which sold for over \$100,000 per unit. As for new construction, developers are moving fast to keep up with demand. Plymouth currently has one apartment project being constructed. This is a 90 unit building on the north side of the city.

Office Market

The office market has seen some stabilization in vacancy rates. There are very few new developments meaning that some absorption is taking place. From 2011 to 2012, the office market in Plymouth has remained relatively flat with no real change in rents, vacancy and cap rates. Like many other sectors of real estate, job growth will determine how well the office market fares.

Retail Market

The retail market has seen a better year in 2011. Vacancy is dropping while rents are holding flat. Grocery anchored retail has been the strongest investment option not only nationally, but locally as well. In Plymouth, the Cub Foods anchored Rockridge Center located northwest of the intersection of Highway 169 and Rockford Road, sold for over \$20 million.

Industrial Market

The industrial market has also seen positive absorption. This has also been one of the more depressed markets in Minneapolis and manufacturing jobs will be the key to its recovery. As for the Plymouth market, there have been some positive signs, most notably in the distribution/warehouse property type. The demand for high clear height buildings is noted in more than one sale in the \$50+/ft range in Plymouth.

Value Exclusions

This Old House

Since 1993, state law has provided for a deferral of a portion of the market value added to older homes through renovations commonly known as “This Old House”. The law went through many revisions since it’s conception. The law was phased out beginning with the 2003 assessment, and no additional properties can be enrolled in the program. The last revision allowed deferrals for:

- 50% of the first \$50,000 of improvements to homes 45 years old.
- 100% of the first \$50,000 of improvements to homes over 70 years old.
- Total market value of the property must have been less than \$400,000 at the time the permit was issued.

For the 2012 assessment, 41 properties still have qualifying improvement amounts totaling \$516,700 that will be deferred. Properties that qualified will remain in the program until their 10 year exemption period is complete.

The 2012 assessment is the ninth year for phasing in the excluded values on properties that were eligible for the program. For properties with exclusions over \$10,000, the excluded value is phased in over a five-year period, at 20 % per year. For improvements less than or equal to \$10,000, the excluded value is phased back in over two years, at 50 % each year. By 2013, all of the properties with deferred values will have started to be phased back in, and in 2015, all of the excluded value will be restored.

Veterans Exclusion

The 2008 State legislative session amended the homestead law that provides a market value exclusion for all or a portion of property used as a homestead by a military veteran with a service connected disability of 70% or more. To qualify, a veteran must have been honorably discharged from the United States armed forces and must be certified by the United States Veterans Administration as having a service connected disability.

A veteran who has a disability rating of 70 % or more qualifies for a \$150,000 market value exclusion. To qualify for this valuation exclusion, a property owner must apply to the assessor by July 1 of each assessment year.

A veteran who has a total (100 %) and permanent disability qualifies for a \$300,000 market value exclusion. This exclusion is a one-time application and the property continues to qualify until there is a change of ownership. If a disabled veteran qualifying for an exemption predeceases the veteran’s spouse, and if upon death of the veteran the spouse holds the legal or beneficial title to the homestead and permanently resides there, the exclusion will carry over to the benefit of the veteran’s spouse for one additional year or until such a time as the spouse transfers, sells, or otherwise deposes of the property, whichever comes first.

For the 2012 assessment, there are 64 Plymouth properties that have made application for this exclusion, with a total of \$12,315,200 of market value excluded from taxation.

Homestead Market Value Exclusion

In 2011 the Legislature repealed the Homestead Market Value Credit and replaced it with a Homestead Market Value Exclusion. The homesteaded property no longer receives a credit that reduces property taxes paid. Instead, a portion of the homestead's property will be excluded from taxation.

All homesteaded property less than \$413,800 in value will receive a Homestead Market Value Exclusion. This Exclusion is identified on the valuation notices that were mailed.

The Homestead Market Value Exclusion excludes from taxation 40% of the value of the first \$76,000 of a property's value. The amount excluded is reduced as the value rises above \$76,000 at a rate equal to 9% of the value above \$76,000. Properties valued in excess of \$413,800 do not receive an exclusion.

The chart below illustrates the exclusion amounts of various values.

Market Value	Homestead Market Value Exclusion	Taxable Market Value (After Homestead Exclusion)
\$76,000	\$30,400	\$45,600
\$100,000	\$28,240	\$71,760
\$150,000	\$23,740	\$126,260
\$250,000	\$14,740	\$235,260
\$300,000	\$10,240	\$289,760
\$350,000	\$5,740	\$344,260
\$400,000	\$1,240	\$398,760
\$450,000	\$0	\$450,000

The Homestead Market Value Exclusion for the 2012 assessment was \$273,435,095.

Foreclosure Data

The City of Plymouth tracks foreclosures for a number of reasons, however the properties are not used to determine overall assessment valuations. The Department of Revenue requires lender-mediated sales, such as foreclosures and short sales, to be rejected from the sales ratio criteria in determining property valuation.

Foreclosure is a legal process that allows a lender/bank to take possession of and sell a property due to non-payment of a loan that is secured by that property owner. After the completion of the foreclosure process, the lender/bank has title to the property. The foreclosure process begins when a borrower/owner defaults on loan payments, and the lender files a Notice of Default. In Minnesota, the Notice of Default is referred to as *Lis Pendens*. *Lis Pendens* is a publicly recorded notice of a pending lawsuit against a property that may affect the ownership of the property.

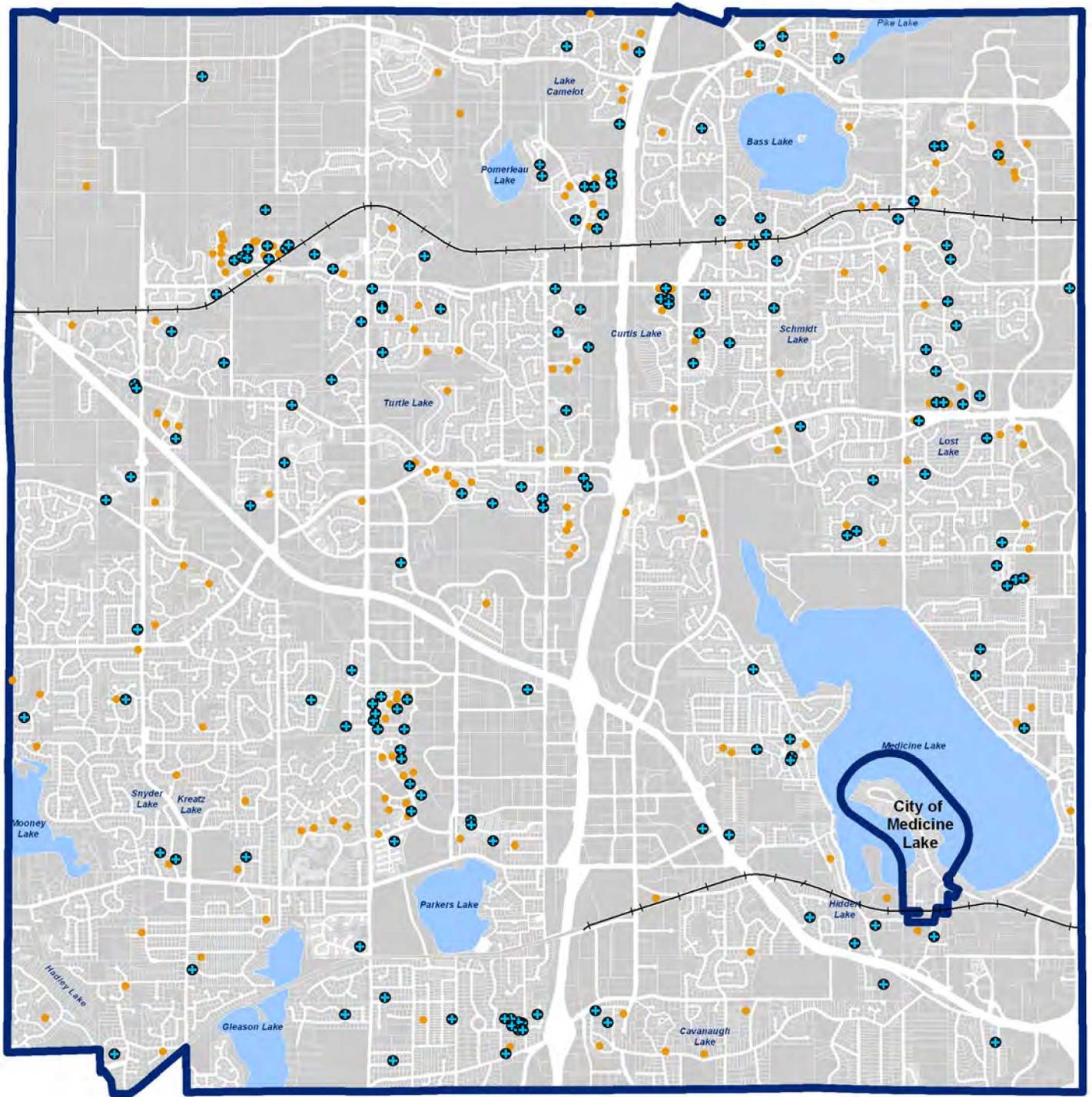
The Sheriff's Sale is the event where the property is sold to the highest bidder. The notice of a pending sale is published six weeks prior to the event, and the sheriff or designee will serve notice to the occupant one month prior to the sale. Typically the lender will open bidding with the exact amount due at the time of the sale. Following the opening bid, other bidders are given an opportunity to bid at higher amounts. The successful bidder will receive a Sheriff's Certificate of Sale.

After the Sheriff's Sale, the borrower has the right to buy back or redeem the property by paying the successful bidder the amount of the successful final bid plus interest and applicable fees. This is referred to as the redemption period. During the redemption period, which typically lasts six months, the original owner may continue to live on the property and the successful bidder may not enter the property without permission of the original owner.

If, after six months, the property is not redeemed, the highest bidder at the Sheriff's Sale is the undisputed owner of the property. At this time, if the lender/bank is the owner of the property, the property is typically listed for sale. The sale that transpires is the sale that is rejected from the sales study used in analysis' to calculate market value adjustments.

Another type of sale that is considered but excluded from the ratio analysis is a short sale. Short sales are special arrangements where the financial institution and the in-fault homeowner attempt to sell the property before the foreclosure process begins, generally for an amount less than the current mortgage obligation. These sales are more difficult to track because there is no recording of this type of sale; it must be monitored searching sales through the Multiple Listing Service and sales verification.

According to Hennepin County, in 2011 there were 154 properties that went into foreclosure including 136 residential properties, 9 residential land parcels, and 7 commercial parcels. The 136 residential parcels represent 0.6% of the housing stock in the city. Only 14% were homestead properties while the remainder were mostly rental properties, vacant land or commercial properties. It is also important to note that 20 of the foreclosures were listed within two condominium complexes. Except for the aforementioned complexes, the foreclosures were evenly dispersed throughout the city. In 2011, there were 205 foreclosure properties that sold compared to 165 in 2010 and 174 in 2009. Of the 154 properties that went into foreclosure 33 of them sold. The number of Properties going into foreclosure has decreased from 2010 to 2011 with the majority of properties being marketed and sold within one year.



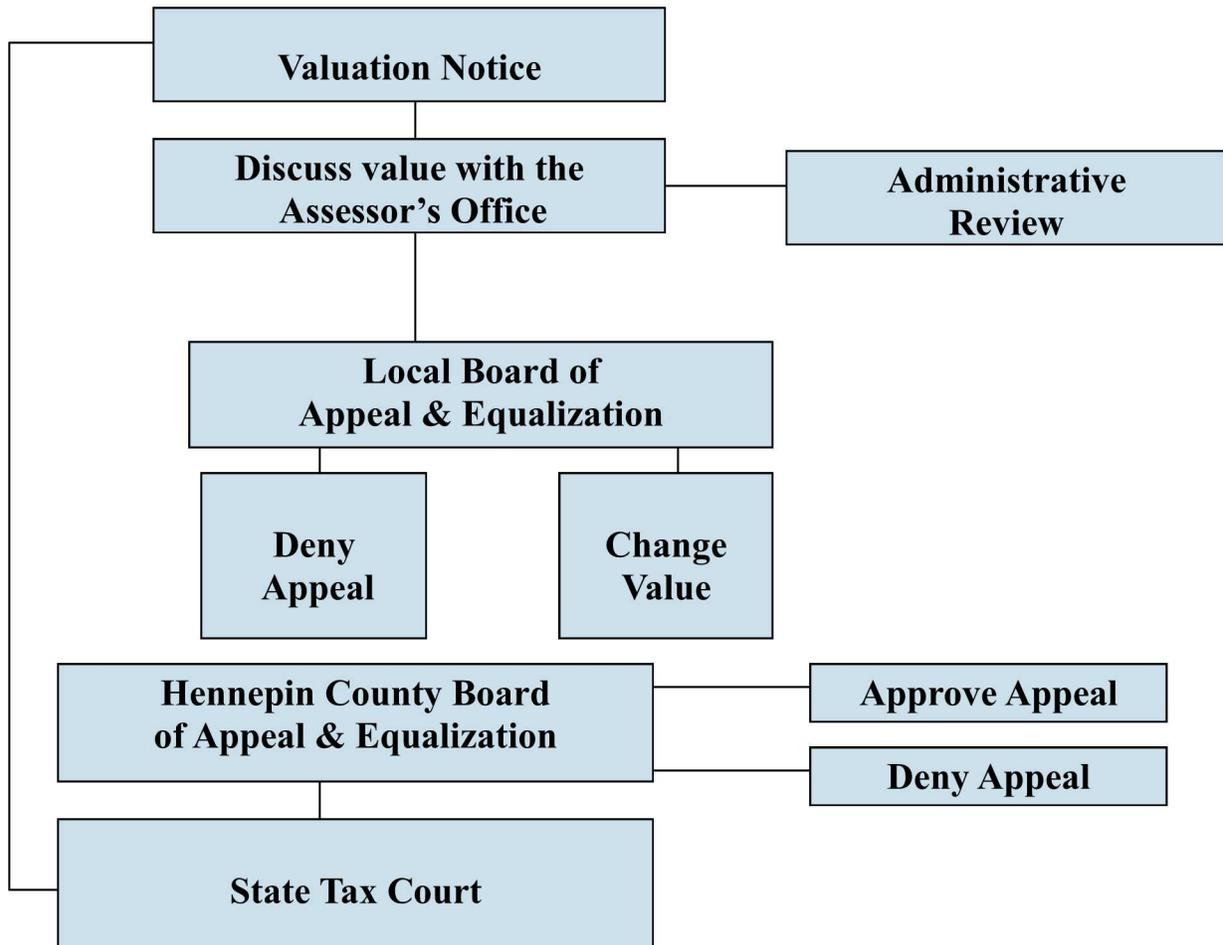
Foreclosure Properties



- + Current Foreclosure Properties
- Sold Foreclosure Properties (2011)

THIS REPRESENTS A COMPILATION OF INFORMATION AND DATA FROM CITY, COUNTY, STATE AND OTHER SOURCES THAT HAS NOT BEEN FIELD VERIFIED. INFORMATION SHOULD BE FIELD VERIFIED AND COMPARED WITH ORIGINAL SOURCE DOCUMENTS.

Appeal Process



Appeal Process

Following the mailing of the assessment valuation notices the appeal process is a key aspect to the annual property assessment. Residents having questions about their 2012 valuation or classification are urged to contact the local assessing department. This allows staff to discuss property characteristics and where needed, conduct an on-site review. No changes will be made to a valuation without an on-site inspection. Because some properties receive statistical-based adjustments to market value, the review allows the assessing staff the opportunity to individually examine certain properties.

By appealing to the Local Board of Appeal & Equalization the petitioner is granted the opportunity to appeal to a higher authority if unsatisfied with the decision. Where there is evidence a property has been overvalued or valued inequitably, its market value can be readjusted to an appropriate amount. An appeal can result in values staying the same, being reduced or, in some cases, being increased.