



**Application to Appeal 2018 Valuation or Classification (for Taxes Payable in 2019)**

To appear before the Medina Local Board of Appeal and Equalization, an application is preferable. Please complete the information below and return to the City **prior** to the start of the Board of Appeal and Equalization Meeting on April 4, 2018 at 6:30 p.m. at Medina City Hall, 2052 County Road 24, Medina, MN 55340. You may appear in person, by letter, or be represented by an authorized agent. The City will accept email applications at [scott.johnson@medinamn.gov](mailto:scott.johnson@medinamn.gov) until 4:30 p.m. on April 4, 2018. \*You may also attach your 2018 *Notice of Valuation and Classification – County of Hennepin* to avoid completing the information with an \* (asterisk) noted below.

**Property Owner Name(s)\*:** \_\_\_\_\_

**Name of Authorized Agent (if applicable):** \_\_\_\_\_

**Property Location (address)\*:** \_\_\_\_\_

**Property Identification Number(s)\*:** \_\_\_\_\_

1. Please mark an “X” below if you have contacted the City Assessor at (763) 473-3978 as requested.  
Yes \_\_\_\_ No \_\_\_\_

2. Assessment Year 2017 (as stated on your *Notice of Valuation*)\*: \_\_\_\_\_

3. Assessment Year 2018 (as stated on your *Notice of Valuation*)\*: \_\_\_\_\_

4. Your proposed valuation and/or classification for 2018: \_\_\_\_\_

Please provide below or attach supporting evidence to convince the board that the current year valuation or classification is incorrect. See additional information on the backside of this page on how to provide supporting evidence.

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\_\_\_\_\_  
Signature of Owner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone # (Daytime)

## **Appeals Must Be Substantiated by Facts**

Appeals must be based on facts. The property owner must present supporting evidence to convince the board that the current year valuation or classification is incorrect. The supporting evidence can be presented either in person, through a letter or through an authorized representative.

The property owner should describe the property, how the property is used, as well as its current condition. Photos can be very helpful in illustrating the condition of the property. The property owner should review the assessor's data on the property to make sure that it is correct. The property owner should also review recent property sales in the area. At the assessor's office, the property owner can review Certificates of Real Estate Value (CRVs) for properties in the area. Other evidence such as a recent appraisal may also be helpful information to present.

The property owner should keep in mind that taxes are not the issue. The board should not consider arguments based on the ability of the taxpayer to pay, services received for taxes paid or tax equalization. Given the broad spectrum of tax capacity rates, tax classifications and state credit programs that apply to various properties throughout the jurisdiction, tax comparisons are misleading. To strengthen their appeal, property owners should present evidence about the property's value or classification, not how much they are paying in taxes.

Property in Minnesota is classified according to its actual use, such as commercial, agricultural, or residential homestead, not zoning. Property owners disputing the classification need to present information that proves how they use the property. For example, a property is classified as residential. The property owner believes that his/her property is eligible for the agricultural classification and appeals to the local board. In order for the board to change the classification to agricultural, the owner must prove that the property is used agriculturally and meet the statutory requirements of the agricultural class.

*Source: Minnesota Department of Revenue Local Board of Appeal and Equalization Handbook, July 2009*