

# Appealing Estimated Property Values and Board of Appeal and Equalization Meeting

Your total property taxes that will be due and payable are determined by the following four factors: the amount of money budgeted to be spent by taxing jurisdictions; the impact of the market value exclusion credit; the taxable market value of your property as of January 2<sup>nd</sup> of each year as determined by the City Assessor; and your property tax classification.

The City Assessor establishes the taxable market value of Medina property as of January 2<sup>nd</sup> of each year. Notice of the City Assessor's conclusion as to the taxable market value of each property in Medina as of January 2<sup>nd</sup> of each year will soon be mailed to every Medina property owner.

If you believe the classification of your property or the taxable market value established for your property is in error, you may take steps to appeal the classification and/or the January 2<sup>nd</sup> valuation (for taxes payable the next year). Those steps are:

## ***Step 1 – Discuss your objections with the City Assessor as soon as possible***

If you believe that the estimated market value of your property is higher than comparable properties or is improperly classified, you should first contact the City Assessor. The City Assessor is Southwest Assessing, at 763-473-3978. Based on the information you present, the City Assessor may make an adjustment to the taxable market value of your property or assist you in re-classifying your property.

## ***Step 2 – Attend Board of Appeal and Equalization Meeting***

If, after your discussions with the City Assessor, you still wish to make an appeal, you should:

- (a) Submit the information you wish to present to the City's Board of Appeal and Equalization for its consideration before it meets on April 3, 2019. The application form to appeal is available on the City's website at: <https://medinamn.us/boa/>. It is also recommended that you submit supplemental information with any supporting documentation that you believe is relevant. The property owner is responsible for presenting evidence to the Board as to why the market value as determined by the City Assessor is not fair or the property classification is not appropriate. The information can be submitted to the City Administrator via email at [Scott.Johnson@medinamn.gov](mailto:Scott.Johnson@medinamn.gov), via regular mail or by delivering the information to the City.

- (b) Attend the meeting of the Board of Appeal and Equalization. The Medina Board of Appeal and Equalization meeting is annually held on the **first Wednesday in April at 6:30 p.m.** at Medina City Hall located at **2052 County Road 24, Medina MN 55340**. In 2018, the meeting will be held on **Wednesday, April 3<sup>rd</sup> at 6:30 p.m.** Property owners will be allowed ten minutes to present their appeal to the Board. The Board may decide to hold a reconvened meeting at a later date for the purpose of considering appeals presented at its meeting, but new appeals will not be heard at the reconvened meeting.

**Appeals at the Board of Appeal and Equalization will be considered in the following order:**

1. Property owners who have discussed the January 2<sup>nd</sup> valuation with the City Assessor and have advised the City that they wish to appeal the City Assessor's determination to the Board of Appeal and Equalization.
2. Property owners who have presented their cases in writing to the Board of Appeal and Equalization prior to the meeting but who have not discussed their appeal with the City Assessor.
3. Property owners who have come directly to the Board without providing advance notice or without contacting the City Assessor prior to the meeting.

Please note that the Board of Appeal and Equalization cannot address the taxes due the previous year because the market value on which taxes due and payable the previous year have been finalized and can only be addressed by the Minnesota Tax Court.

***Step 3 – Appeal to Hennepin County***

**Hennepin County Board of Equalization**

If desired, the market value can be further appealed to the Hennepin County Board of Equalization. The County Board convenes the last two weeks in June. The dates and phone number to appeal are listed on your market value notice. Additional information may be found at <http://www.hennepin.us/residents/property/property-value>.

***Step 4 – Appeal to Minnesota Tax Court***

**Minnesota Tax Court**

The final avenue of appeal is to petition the Minnesota Tax Court. All appeals for tax court must be filed on or before April 30 of the year the tax becomes payable. Additional information may be found at [www.taxcourt.state.mn.us](http://www.taxcourt.state.mn.us).