

Property Tax 101: Administration

July 2022

Who does what

Counties are responsible for property tax administration; the Department of Revenue provides assistance and oversight. The list below shows each county office's responsibilities for property tax administration. In some counties these offices are merged and one or two offices may perform the functions.

- **Assessor:** Values property; determines proper classification; and sends valuation notices to taxpayers
- **Auditor:** Determines each taxing jurisdiction's total tax capacity (i.e., its tax base); calculates proposed and final tax rates; and prepares truth-in-taxation notices (based on proposed levies)
- **Treasurer:** Prepares and mails out property tax statements; collects property tax payments; and distributes property tax receipts to each taxing jurisdiction

Property tax timeline

The process of calculating, imposing, and collecting Minnesota property taxes for a year actually spans two calendar years. As shown on the next page, the two-year cycle begins with the January 2 statutory assessment date and extends all the way through the next calendar year until the property taxes have been paid. For example, for taxes payable in 2023, the cycle begins on January 2, 2022, and doesn't end until the final payments are made in October/November 2023.

Appeal process

If a property owner disagrees with the assessor's valuation (shown on the valuation notice), the taxpayer can seek relief directly from the assessor. This may resolve the matter, so that no further action is necessary. If it does not, there are two separate avenues of appeal:

- 1) A three-step appeal process, consisting of an appeal to:
 - the local board of review; if not satisfied, appeal to,
 - the county board of equalization; if not satisfied, appeal to,
 - the Minnesota tax court.
- 2) A single-step appeal to the Minnesota tax court. There are two divisions:
 - The regular division, which can be used for any property. Proceedings are formal (an attorney is recommended), and the decision may be appealed to the Minnesota Supreme Court; or
 - The small claims division, which can be used only for homesteads (regardless of value) and other property where the market value is under \$300,000. Proceedings are less formal, and decisions are final.

Property Tax System Timeline			
	Month	Assessment Year 2022 Taxes Payable 2023	Assessment Year 2023 Taxes Payable 2024
2022	January	Assessment date (2nd)	-
	March	Valuation notices mailed	-
	April	Local boards of appeal and equalization	-
	June	County board of appeal and equalization; state board of equalization	-
	July	Certification of state aid amounts	-
	September	Truth-in-taxation levy certifications (15th, 30th)	-
	November	Truth-in-taxation notices mailed	-
	December	Final budget hearings; final levy certifications (27th)	-
2023	January	County auditors compute tax rates	Assessment date (2nd)
	March	Property tax statements mailed	Valuation notices mailed
	April	-	Local boards of appeal and equalization
	May	1st half tax payments due (15th)	-
	June	-	County board of appeal and equalization; state board of equalization
	July	1st half state aid payments made (20th)	Certification of state aid amounts
	September	-	Truth-in-taxation levy certifications (15th, 30th)
	October	2nd half tax payments due – except on agricultural property (15th)	-
	November	2nd half tax payments due – on agricultural property (15th)	Truth-in-taxation notices mailed
	December	2nd half state aid payments made (26th)	Final budget hearings; final levy certifications (27th)
2024	January	-	County auditors compute tax rates
	March	-	Property tax statements mailed
	May	-	1st half tax payments due (15th)
	July	-	1st half state aid payments made (20th)
	October	-	2nd half tax payments due – except on agricultural property (15th)
	November	-	2nd half tax payments due – on agricultural property (15th)
	December	-	2nd half state aid payments made (26th)



**MN HOUSE
RESEARCH**

Minnesota House Research Department provides nonpartisan legislative, legal, and information services to the Minnesota House of Representatives. This document can be made available in alternative formats.