



PROPERTY TAX SERVICES REPORT

February 27, 2026

Statewide Annual Report for 2025

Date: February 27, 2026
To: County Assessors, Auditors, and Treasurers
From: Jon Klockziem, Director
Subject: Property Tax Services Report

The Property Tax Division of the Minnesota Department of Revenue is pleased to provide the 2025 Property Tax Services Report.

Why was this report created?

We created the Property Tax Services Report based on feedback from county assessors, auditors, and treasurers. County officials told us about their work that depends on information and service from the department. In turn, much of our work depends on counties.

This interdependent relationship means we must all collaborate – as partners – to ensure we are serving taxpayers well and complying with state law.

What has changed in this year's report?

With each year's report, we have more state and county information to determine trends. You can see changes to state and county results in the Summary Report section.

Each year, we strive to improve this report and increase its relevance for our county partners. We hope you will continue to collaborate with us by providing feedback on what you would like to see in this report.

The Duplicate Homestead File is no longer required as of 2025. Revenue will still produce Duplicate Homestead reports for each county using the homestead data in the Homestead File.

Additionally, the results for Sales Verification have been updated to include Residential and Seasonal Residential Recreational properties as of 2025.

Who can I contact with questions?

Contact Samantha Erpelding at samantha.erpelding@state.mn.us or Whitney Somers at whitney.somers@state.mn.us.

We look forward to working with you to keep building on our collaboration and making progress towards our collective goals.

Sincerely,

Jon Klockziem, Director
Property Tax Division
Minnesota Department of Revenue

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Summary Report

County Items

Item	Target	Statewide 2021	Statewide 2022	Statewide 2023	Statewide 2024	Statewide 2025
Proposed Local Government Levies	Oct. 8	81/87	83/87	83/87	77/87	80/87
Certified Local Government Levies	Jan. 15	86/87	86/87	78/87	76/87	84/87
Property Tax Levy Report (Final Deadline)	Jan. 30	87/87	87/87	87/87	87/87	82/87
PRISM Submissions	4/4	2.9/4	2.7/4	3.0/4	2.8/4	3.2/4
Real-Personal Homestead Data File	Apr. 30	63/87	73/87	71/87	70/87	74/87
Manufactured Home Homestead Data File	July 31	85/87	80/87	85/87	87/87	86/87
County Board of Appeal and Equalization Submissions	5 days after meeting	79/87	71/87	73/87	80/87	84/87
Tax Calculation Certification	1 person/county	87/87	86/87	86/87	87/87	87/87
Quintile Reassessment	100.0%	95.9%	95.0%	95.9%	95.6%	96.1%
Assessor Staffing Levels (Taxable Parcels/Assessor)	N/A	4,190	4,119	3,841	4,107	3,994
Sales Verification	Compliance	77/87	81/87	78/87	71/87	63/87
Study Period Sales (eCRVs edited after Nov. 10)	0.0%	0.29%	0.27%	0.22%	0.51%	0.30%
eCRV Buyer Submission to County Acceptance	N/A	3.5 days	3.3 days	3.1 days	3.2 days	3.1 days
eCRV County Acceptance to County Finalization	N/A	38.3 days	45.9 days	38.3 days	35.3 days	32.9 days

✓ indicates that the county met the target

X indicates that the county did not meet the target

Department of Revenue Items

Item	Target	Statewide 2021	Statewide 2022	Statewide 2023	Statewide 2024	Statewide 2025
eCRV County Submission to PTCO Finalization	N/A	10.4 days	10.8 days	13.5 days	10.2 days	8.4 days
Study Period Sales (eCRVs edited after Dec. 2)	0.0%	0.17%	0.23%	0.02%	0.31%	0.20%
Information/Education Question Response Time	N/A	8.2 days	8.0 days	13.2 days	14.7 days	10.8 days
Property Tax Law Summary	July 15	✓	N/A	✓	✓	✓
Green Acres Valuation and Instructions	Jan. 2	✓	✓	✓	✓	✓
Sales Ratio Trend Appeal Determinations	Jan. 19	✓	✓	x	x	✓
Valuation Notice Instructions	Sept. 30	✓	✓	✓	✓	✓
Property Tax Compliance Officer (PTCO) Visits	4 visits	55/87	52/87	37/87	76/87	80/87
State Board of Equalization Orders	June 30	✓	✓	✓	✓	✓
State General Levy Tax Rate (Final Rate)	Jan. 1	✓	✓	✓	✓	✓
Final Adjusted Net Tax Capacities (ANTCs)	June 30	✓	✓	✓	✓	✓
Agricultural Homestead First Tier Valuation Limit	Jan. 2	✓	✓	✓	N/A	✓
Class 4d Property First Tier Valuation Limit	Nov. 1	✓	✓	N/A	N/A	N/A
County Aid, Local Aid, and Township Aid Certification	3/3	3/3	3/3	3/3	3/3	3/3
Sales Ratio Study Criteria	Oct. 1	✓	✓	✓	✓	✓

✓ indicates that the department met the target

X indicates that the department did not meet the target

County Items

Proposed Local Government Levies

What is this and why is this important?

Every year local governments set proposed levies that reflect how much money they believe they will need in the coming year. The county auditor reports the proposed levies to Revenue, which shares the information with House and Senate research staff, the governor’s office, media, and the public.

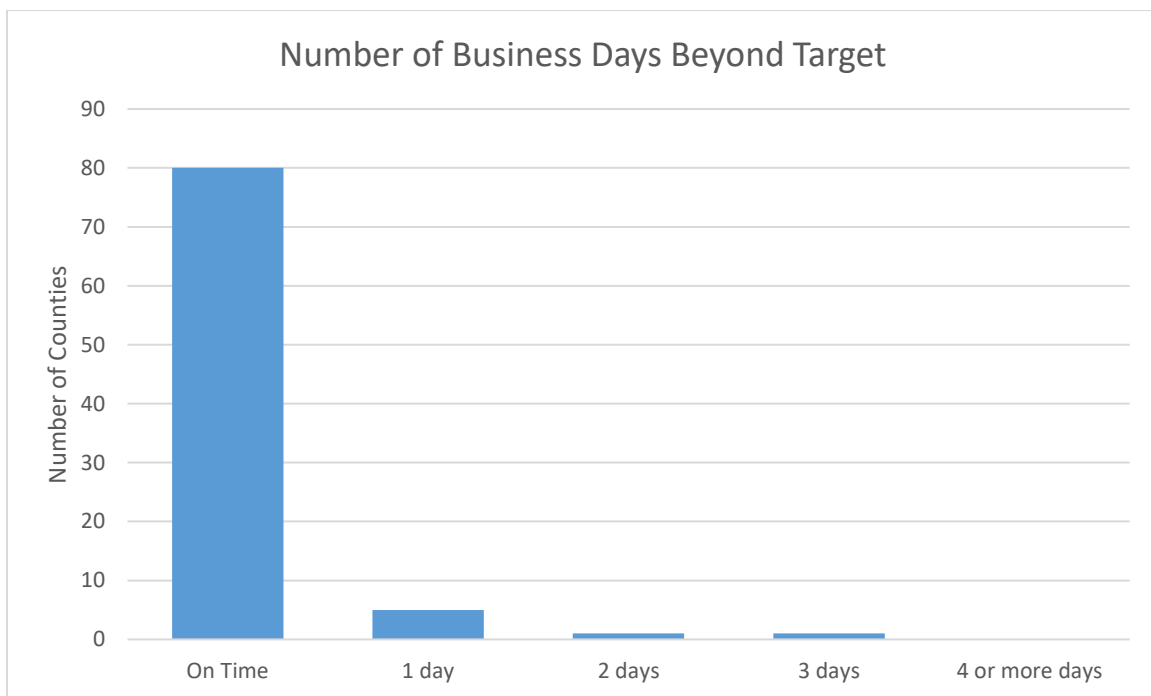
The proposed levy report provides the first look at property tax levies throughout the state. We review all proposed levies to confirm they comply with levy limits and other requirements in state law, and to ensure that certified levies do not exceed the original amounts proposed.

How are the results determined?

Proposed levies are due October 8 under Minnesota Statutes, section 275.07, subdivision 4(a). The statewide results indicate the number of counties that met the deadline.

Results

Statewide results: 80/87 counties on time



Certified Local Government Levies

What is this and why is this important?

After proposed levies are set, local governments may change their levy amounts. The county auditor reports the certified amounts to Revenue, which shares this information with House and Senate research staff, the governor’s office, media, and the public.

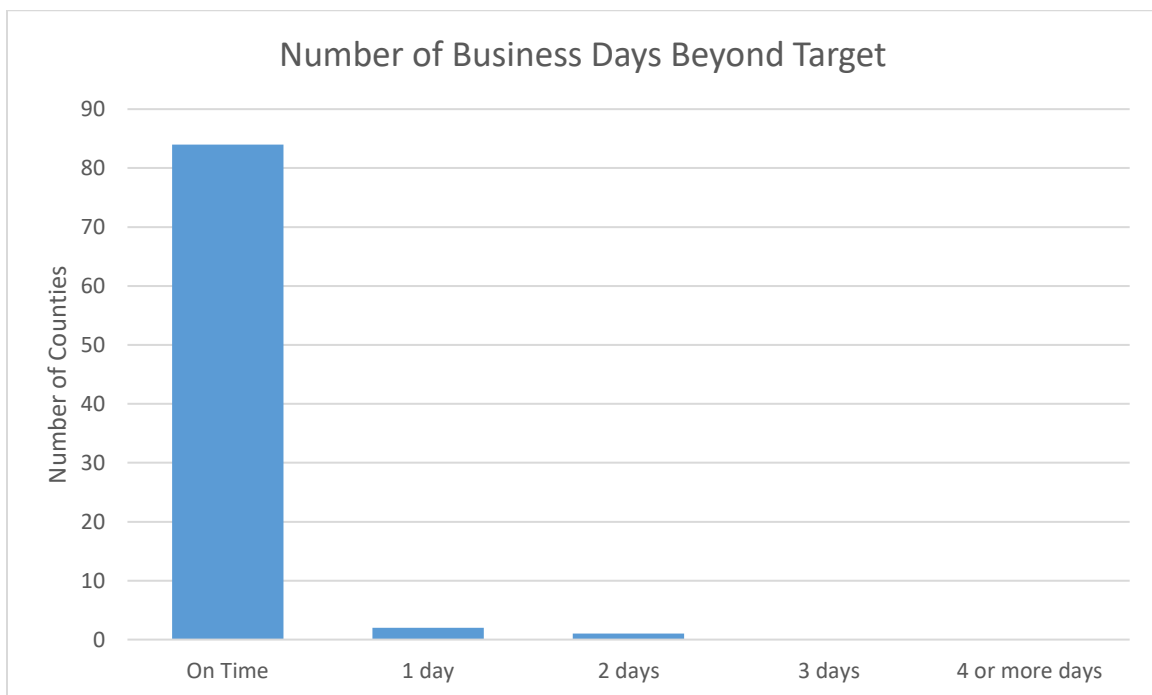
The certified levy report provides the final property tax levies throughout the state. We review certified levies to ensure that tax jurisdictions are within their taxing authority.

How are the results determined?

Certified levies are due January 15 under Minnesota Statutes, section 275.07, subdivision 4(b). The statewide results indicate the number of counties that met the deadline.

Results

Statewide results: 84/87 counties on time



Property Tax Levy Report

What is this and why is this important?

The county auditor is required to submit a detailed property tax levy report to Revenue. The report includes financial information used to determine levy amounts when limits are in effect. The initial deadline is December 30, and the final deadline is January 30. If a county submits the report after the final deadline, we may impose penalties.

The property tax levy report provides Revenue with the data needed to ensure compliance with levy limits and to model the effects of levy limits on local governments. If a county submits its report after January 30, state law requires a 5% reduction in certain aids.

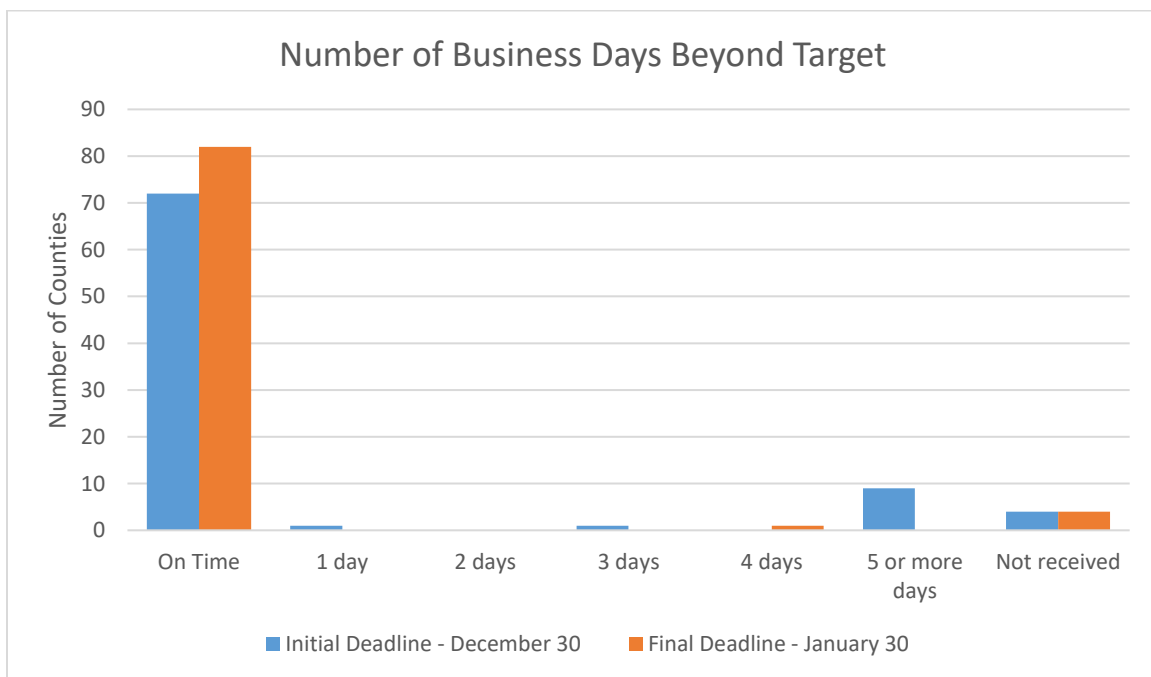
How are the results determined?

Property tax levy reports are due December 30 under Minnesota Statutes, section 275.62, subdivision 1. The due date of January 30 and penalty for late reporting are under Minnesota Statutes, section 275.62, subdivision 4. The statewide results indicate the number of counties that met the deadlines.

Results

Statewide results – December 30: 72/87 counties on time

Statewide results – January 30: 82/87 counties on time



Property Record Information System of Minnesota (PRISM) File Submissions

What is this and why is this important?

The Property Record Information System of Minnesota (PRISM) is a centralized database Revenue uses to collect, track, and analyze parcel level property tax data received from counties. Counties send PRISM data in four submissions.

PRISM data accounts for most of the property tax data Revenue receives. We use the data to issue final sales ratios for the State Board of Equalization, determine Adjusted Net Tax Capacities, calculate aid and credit payments and create comprehensive reports.

How are the results determined?

The statewide results indicate the average number of submissions, out of four, that counties certified and Revenue approved by the due date. The results also indicate how many counties had their PRISM submission certified and approved by the due date.

Results

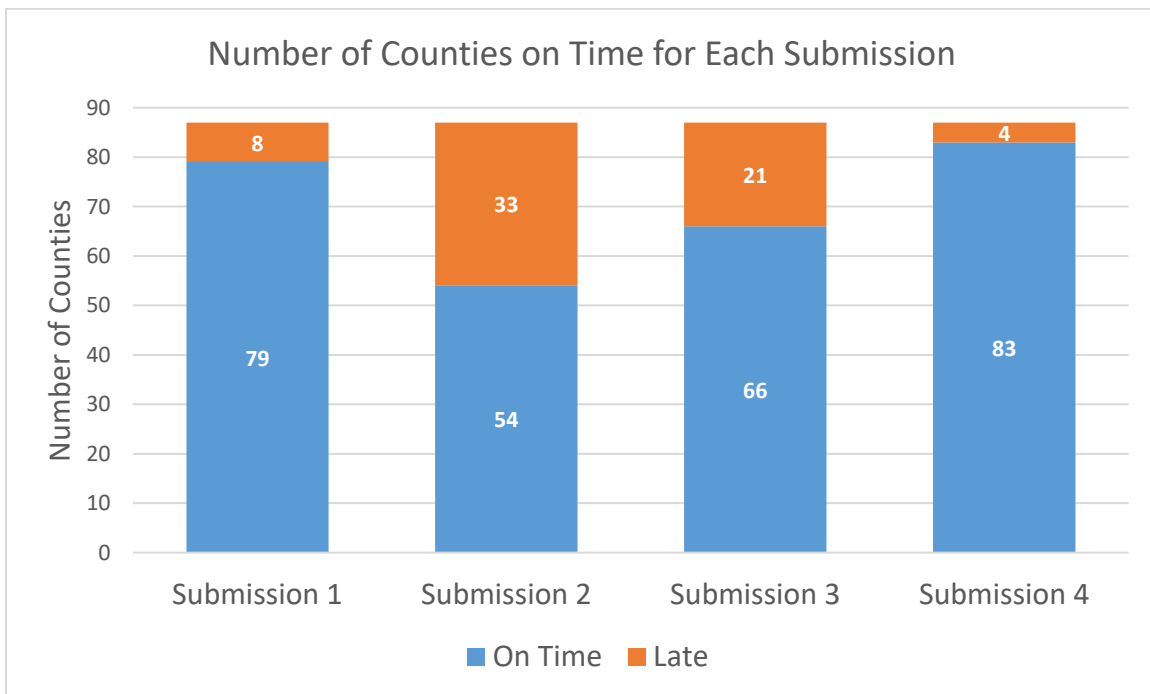
Statewide average number of submissions on time: 3.2/4

Statewide submission 1: 79/87 counties on time

Statewide submission 2: 54/87 counties on time

Statewide submission 3: 66/87 counties on time

Statewide submission 4: 83/87 counties on time



Homestead Data File Submissions

What is this and why is this important?

The Homestead Data File submissions report the homesteads in each county and are used to verify property tax refunds and identify improper homestead claims.

Revenue relies on timely submission of these files to verify eligibility for property tax refunds and to ensure taxpayers are not claiming homestead in multiple counties. Without these files, refunds may be delayed, or some taxpayers may receive more than their fair share of homestead benefits.

How are the results determined?

The Real-Personal Homestead Data File is due April 30 under Minnesota Statutes, section 273.124, subdivision 13(d). The Manufactured Home Homestead Data File is due July 31. Both files reflect homestead status as of January 2.

What is new in this report?

The Duplicate Homestead File is no longer required as of 2025. Revenue will still produce Duplicate Homestead reports for each county using the homestead data in the Homestead Data File.

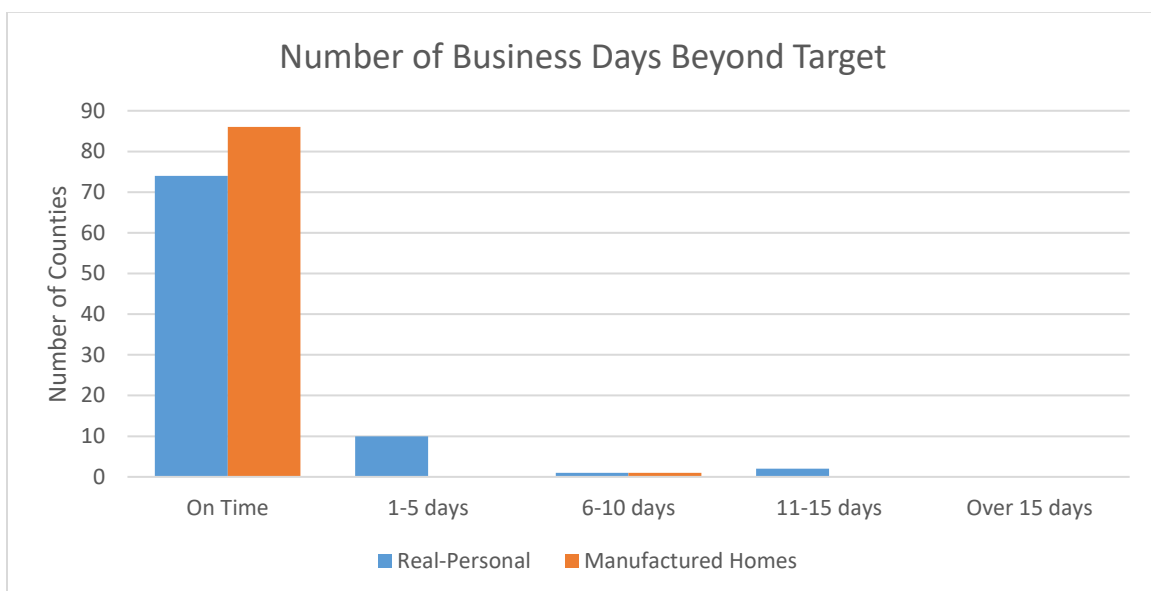
Results

Real-Personal Homestead Data File

Statewide results: 74/87 counties on time

Manufactured Home Homestead Data File

Statewide results: 86/87 counties on time



County Board of Appeal and Equalization Submissions

What is this and why is this important?

Local and County Boards of Appeal and Equalization provide a fair and objective forum for property owners to appeal their properties’ assessed values or classifications. Usually, property owners must first appeal to the Local Board of Appeal and Equalization (LBAE). If they are not satisfied with the LBAE’s decision, they can appeal to the County Board of Appeal and Equalization (CBAE).

County assessors must submit any changes made by the CBAE to Revenue within five business days after the CBAE’s final action. We review the changes to ensure they comply with state law.

CBAE decisions affect the values and classifications of individual properties. Changing the value of one property affects the taxes paid by all taxpayers in a jurisdiction, because tax rates are determined by the jurisdiction’s levy amount and total tax base. CBAE decisions are an important part of keeping property taxes fair and equitable for all taxpayers.

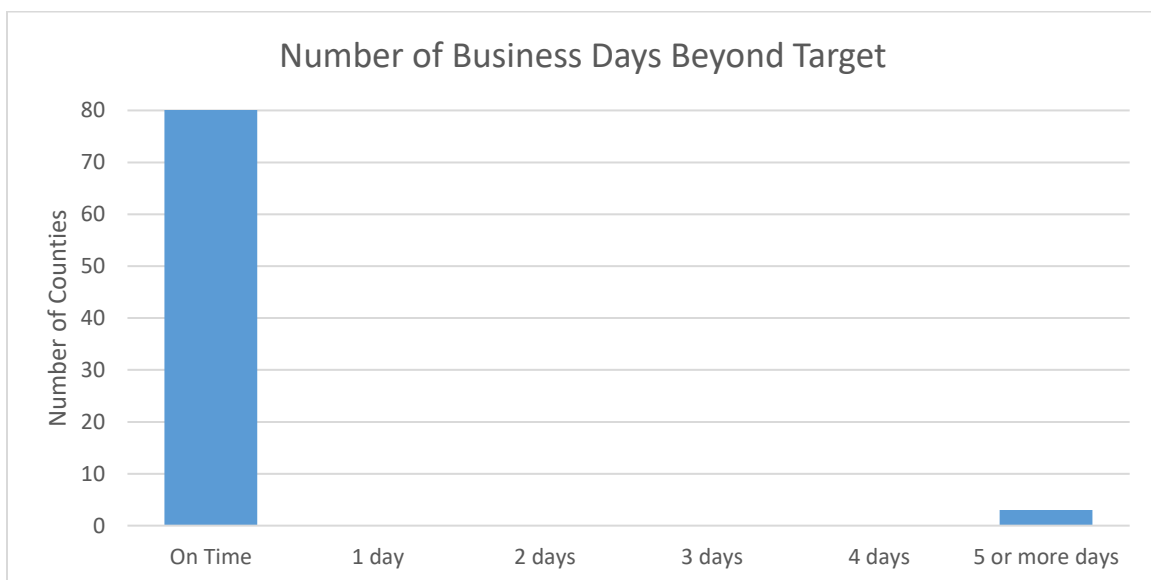
How are the results determined?

The due date for submitting changes is five business days after the CBAE’s final action under Minnesota Statutes, section 270C.89, subdivision 1, and section 274.14. CBAEs can meet through June 30.

The statewide results indicate the number of counties that met the final deadline of five business days after the CBAE’s final action.

Results

Statewide results: 84/87 counties on time



Tax Calculation Certification

What is this and why is this important?

Each county must have at least one officer or employee certified in property tax calculation under Minnesota Statutes, section 273.0755, subdivision (b)(ii). Individual certifications expire after four years. The department-run training and exam ensure taxpayers can consult with a county official who can explain how their property tax amounts are calculated.

How are the results determined?

This report reflects the number of counties that had at least one certified officer or employee as of December 31, 2025. The Department verifies whether a county has at least one person certified in property tax calculation and publishes a list of certified people on the department website.

Results

Statewide results: 87/87 counties have at least one certified officer/employee

Quintile Reassessment

What is this and why is this important?

State law requires counties to physically inspect each taxable parcel of property at least once every five years, and to appraise at least one-fifth of their parcels each year to meet this quintile requirement.

Accurate property data forms the basis of fair and equitable assessments. The quintile requirement ensures property characteristics are accurate and up to date. Revenue’s goal is to identify and help counties meet their statutory obligation to ensure fair and equitable assessments statewide.

How are the results determined?

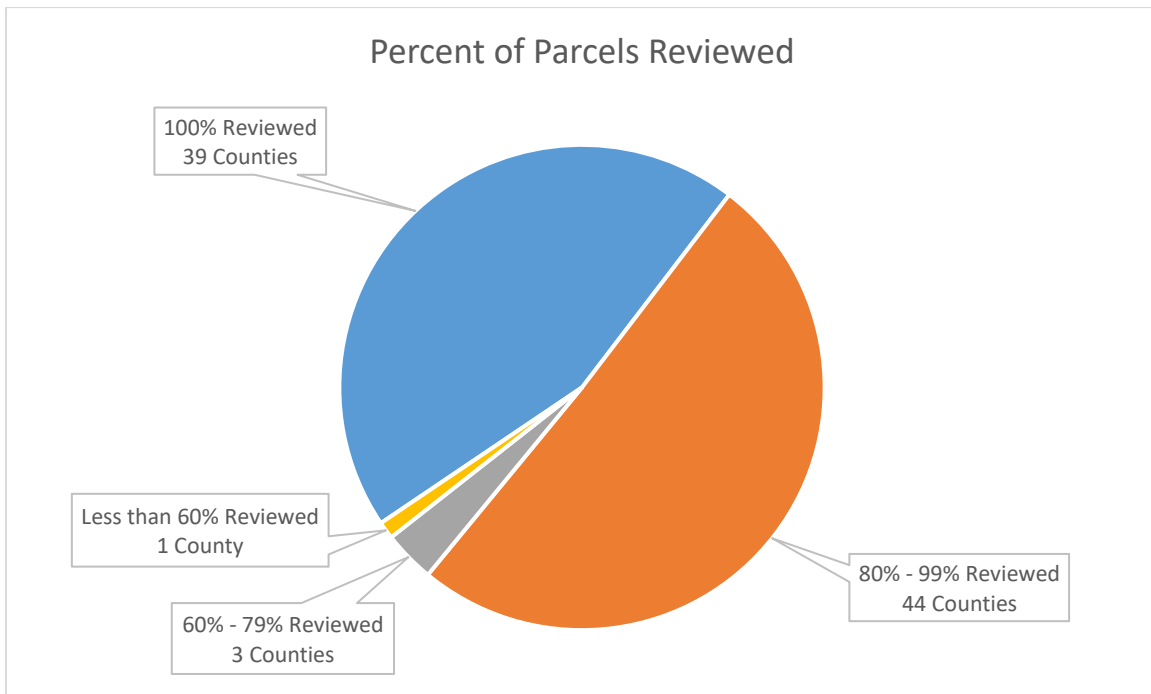
Counties must review all parcels in each five-year interval (quintile) under Minnesota Statutes, section 273.08, and must appraise at least one-fifth of their parcels each year to meet this requirement under Minnesota Statutes, section 273.01.

Revenue requested a report with the number of parcels reviewed within the quintile from each county. Property Tax Compliance Officers reviewed the quintile results for each county. The results indicate the percentage of all taxable parcels reviewed by each county in the previous quintile period (April 1, 2020 – April 1, 2025). The statewide results reflect the average and median of the individual county results.

Results

Statewide average: 96.1%

Statewide median: 99.9%



Assessor Staffing Levels

What is this and why is this important?

Each county has a different number of property parcels and licensed assessors. Revenue looked at the number of parcels in each county and compared that to the list of assessors provided by counties. We used this information to determine how many parcels a county has per licensed assessor. This information allows the counties to see how well they are staffed relative to other counties.

Revenue wants to partner with counties to seek adequate staffing and more efficient assessment practices, while ensuring assessment quality is maintained and statutory obligations are met. This information can help counties create a dialogue about appropriate staffing levels. It also helps us anticipate when counties may face challenges in meeting their obligations due to staffing.

How are the results determined?

Property Tax Compliance Officers collected the number of licensed assessors from counties. The number of parcels reported by counties was adjusted to account for parcels assessed by local assessors, county assessors, and deputy county assessors. The parcels considered in the county average reflects these adjustments.

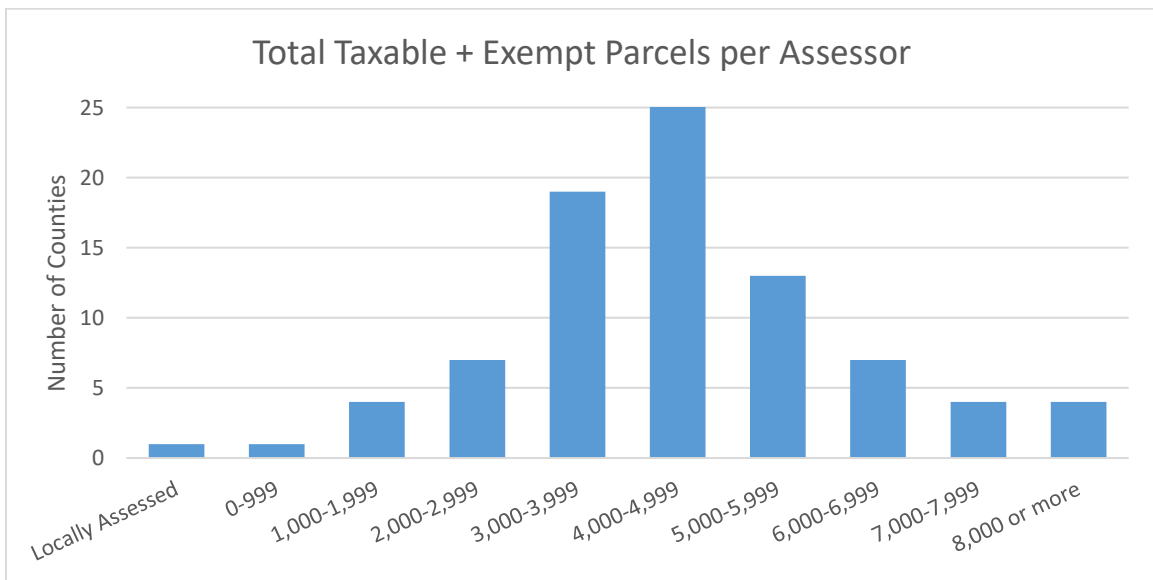
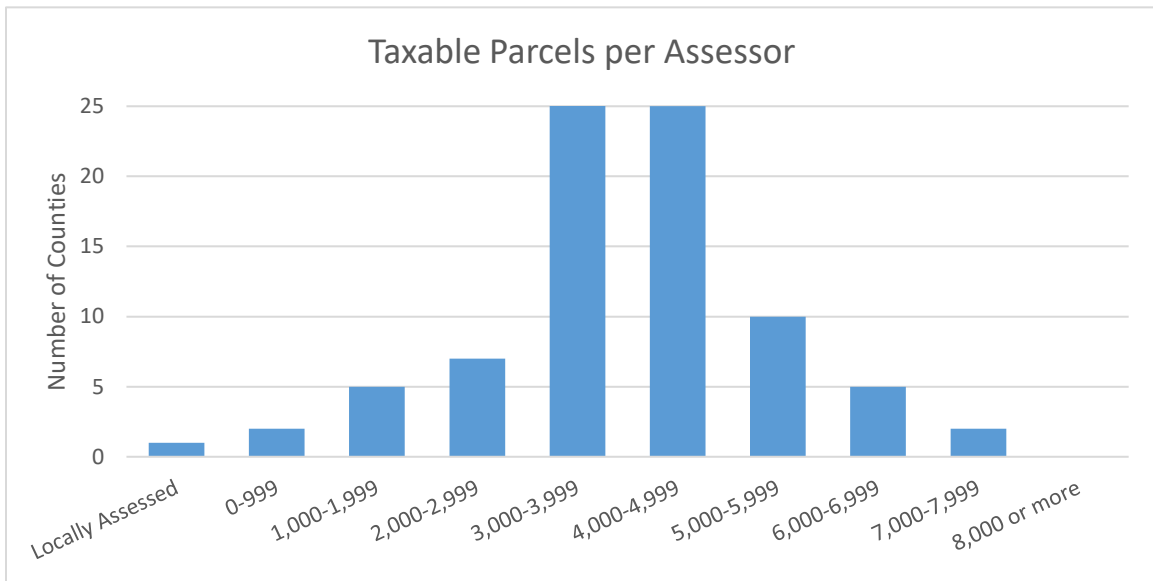
The assessor staff level is measured by dividing the adjusted number of parcels in the county's average by the number of assessors primarily dedicated to appraisal activities. The statewide result indicates the median value of all 87 counties.

What are the considerations with this data?

- The average does not include the parcels assessed by local assessors.
- The average does not include parcels assessed by county assessors and deputy assessors, unless the number of parcels they assessed exceeded the county's average parcels per assessor.
- The parcels considered in the county average equals the number of parcels in the county (excluding manufactured homes) minus the number of parcels assessed by local assessors and the number of parcels assessed by the county assessor or deputy assessor (if they assessed fewer parcels than the county's average).
- The average only includes assessors whose job duties are primarily related to appraisal activities.
- The average does not account for differences in parcel composition and complexity.

Results

Measure	Taxable Parcels Only	Taxable + Exempt Parcels
State median parcels per assessor	3,994	4,496
Lowest county average parcels per assessor	867	867
Highest county average parcels per assessor	7,413	18,244



Sales Verification

What is this and why is this important?

Revenue policy requires all sales of property be verified by counties if they fall under one of the following categories: residential/seasonal residential recreational, agricultural/rural vacant, apartments, or commercial/industrial.

Assessment decisions are based on market data. Proper appraisals require reliable market data and sufficient understanding of the circumstances surrounding sales data. A structured sale verification process provides more accurate appraisals and enables the assessor to correctly match the market.

How are the results determined?

Revenue's target is to have all sales verified for properties classified as residential/seasonal residential recreational, agricultural/rural vacant, apartments, and commercial/industrial. The target is based on the standards set by the International Association of Assessing Officers, which states that property sales data should be collected and verified because a verified sale is more reliable than an unverified sale.

The statewide results indicate the number of counties that complied with the verification standard we set.

What is new in this report?

The property types verified are different as of 2025. To better reflect the types of property sales assessors verify, the results now include Residential and Seasonal Residential Recreational.

Results

Statewide results: 63/87 counties verified all four categories

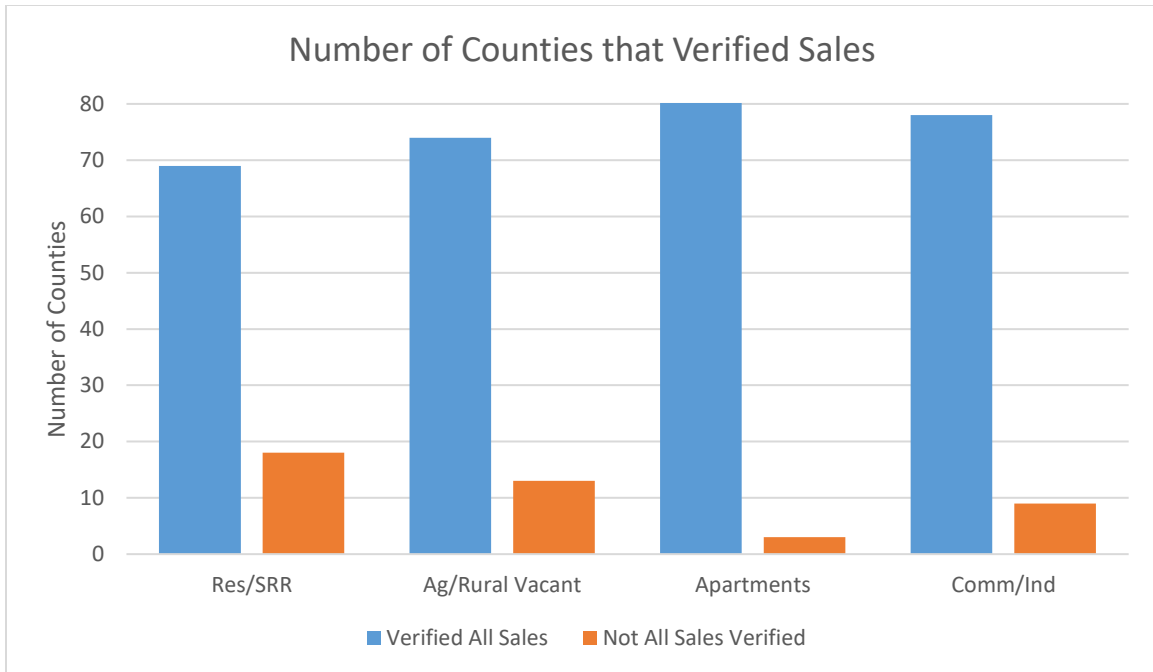
Statewide Verification Results

Residential/SRR: 69/87 counties

Agricultural/Rural Vacant: 74/87 counties

Apartments: 84/87 counties

Commercial/Industrial: 78/87 counties



Study Period Sales (eCRVs edited after November 10)

What is this and why is this important?

Property sales data is gathered through electronic Certificates of Real Estate Value (eCRVs). The counties should submit all eCRVs for sales that occur between October 1 and September 30 to Revenue by November 10. Between November 10 and December 2, we review and verify the eCRVs. Revenue uses this data for the Sales Ratio Study, which tracks market trends and analyzes the accuracy of county property appraisals.

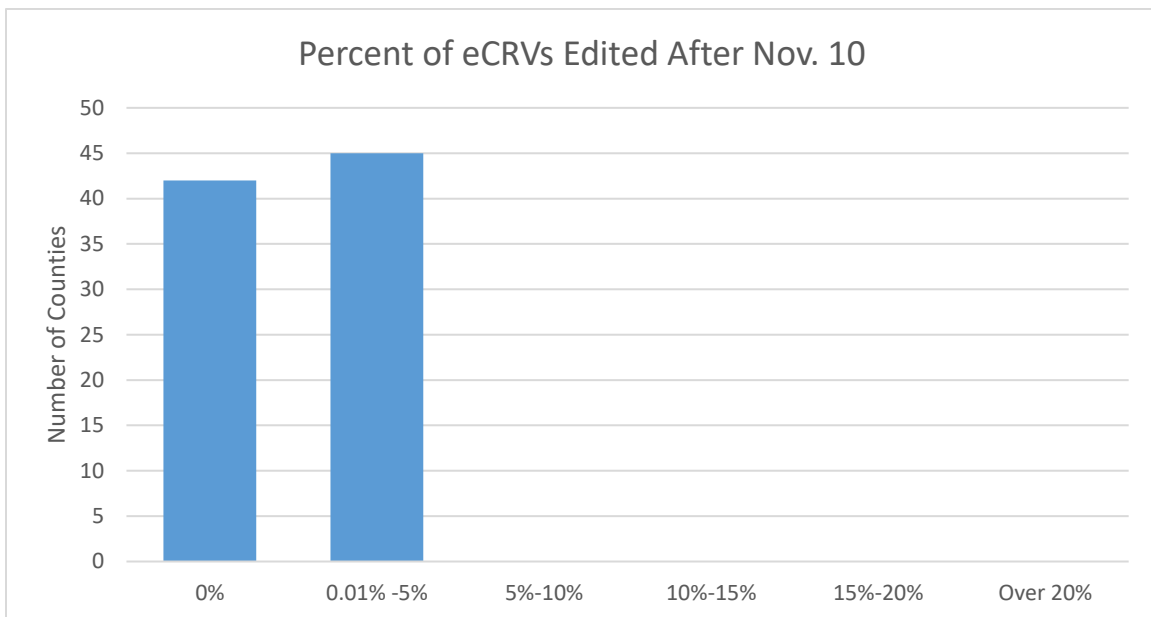
Late editing increases the chance of inaccurate information and delays the Sales Ratio Study, which could lead to less accurate trends and ratios.

How are the results determined?

The results and the chart show the percentage of eCRVs included in the sales ratio study that were edited after November 10.

Results

State percentage: 0.30%



eCRV Buyer Submission to County Acceptance

What is this and why is this important?

Electronic certificates of real estate value (eCRVs) are documents used by counties and Revenue to record the sale of a property. There are three steps from when an eCRV is submitted to when it is finalized. This item tracks the first step: when the buyer or seller submits an eCRV to when the county accepts it.



Each year, we analyze all qualified real estate sales to determine sales ratios and Green Acres property values. Due to the volume of sales, it is crucial that counties and Revenue process sales data efficiently and consistently.

How are the results determined?

The statewide results indicate the median and average number of business days it takes the county to accept eCRVs after submission. The number of business days does not consider any lag between when an eCRV is submitted and when the county receives the eCRV. Only eCRVs included in the Sales Ratio Study are analyzed. The sales period is October 1 through September 30.

State results are calculated as follows:

- State median = median of the county medians
- State average = median of the county averages

Results

State median: 1.0 days

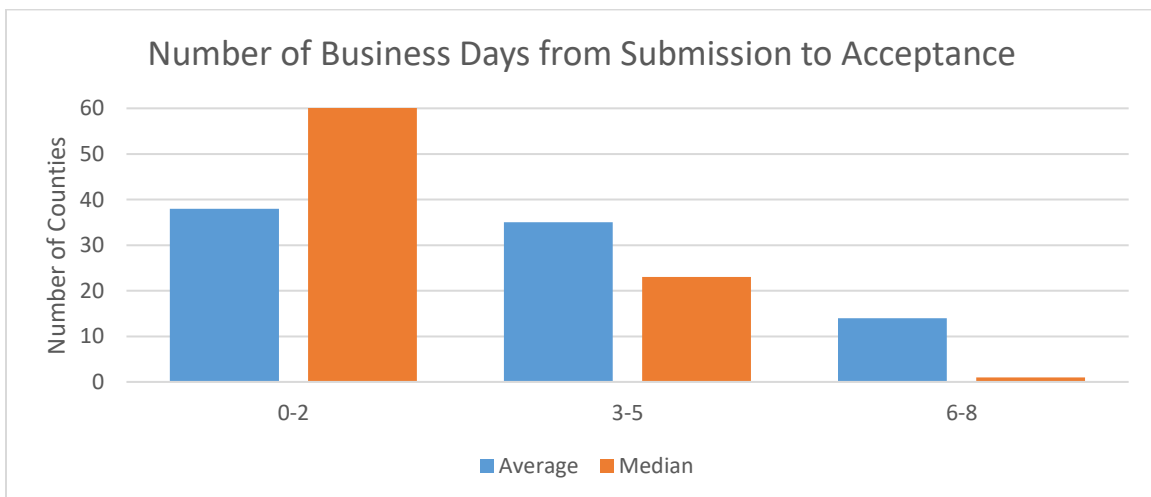
State average: 3.1 days

Highest county median: 6.0 days

Lowest county median: 0.0 days

Highest county average: 8.3 days

Lowest county average: 0.5 days



eCRV County Acceptance to County Finalization

What is this and why is this important?

Electronic certificates of real estate value (eCRVs) are documents reviewed by counties and Revenue to record the sale of a property. There are three steps from when an eCRV is submitted to when it is finalized. This item tracks the second step: when the county accepts it to when the county finalizes it and submits the certificate to us.



Each year, Revenue analyzes all qualified real estate sales to determine sales ratios and Green Acres property values. Due to the volume of sales, it is crucial that counties and the department process sales data efficiently and consistently.

How are the results determined?

The statewide results indicate the median and average number of business days it takes to finalize eCRVs after acceptance. The number of business days does not consider any lag between when an eCRV is submitted and when the county receives the eCRV. Only eCRVs included in the Sales Ratio Study are analyzed. The sales period is October 1 to September 30.

State results are calculated as follows:

- State median = median of the county medians
- State average = median of the county averages

Results

State median: 23.0 days

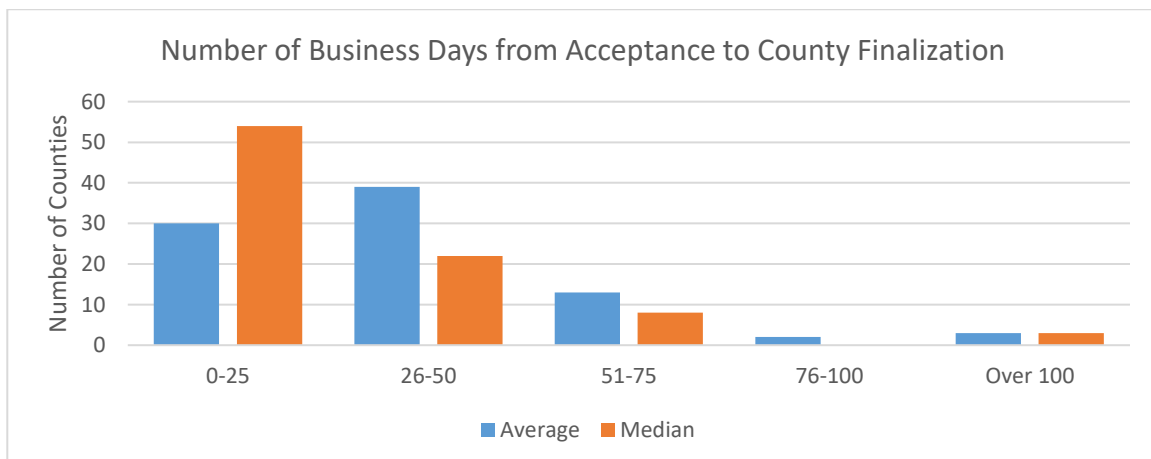
State average: 32.9 days

Highest county median: 123.0 days

Lowest county median: 0.0 days

Highest county average: 126.8 days

Lowest county average: 3.6 days



Department of Revenue Items

eCRV County Submission to PTCO Finalization

What is this and why is this important?

Electronic certificates of real estate value (eCRVs) are documents used by counties and Revenue to record the sale of a property. There are three steps from when an eCRV is submitted to when it is finalized. This item tracks the third step: when the county submits the certificate to the department to when the department finalizes it.



Each year, we analyze all qualified real estate sales to determine sales ratios and Green Acres property values. Due to the volume of sales, it is crucial that counties and Revenue process sales data efficiently and consistently.

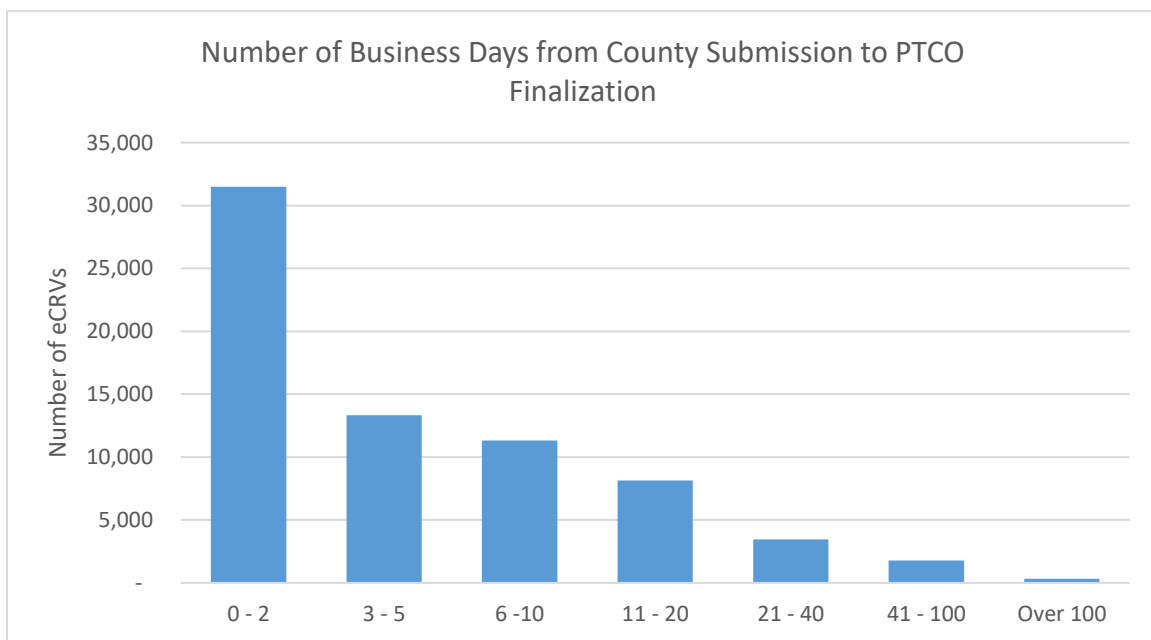
How are the results determined?

The statewide results indicate the median and average number of business days it takes to finalize eCRVs after county submission. Only eCRVs included in the Sales Ratio Study are analyzed. The sales period is October 1 through September 30.

Results

State median: 3.0 days

State average: 8.4 days



Study Period Sales (eCRVs edited after December 2)

What is this and why is this important?

Property sales data is gathered through electronic Certificates of Real Estate Value (eCRVs). The counties should submit all eCRVs for sales that occur between October 1 and September 30 to Revenue by November 10. Between November 10 and December 2, we review and verify the eCRVs. Revenue uses this data for the Sales Ratio Study, which tracks market trends and analyzes the accuracy of county property appraisals.

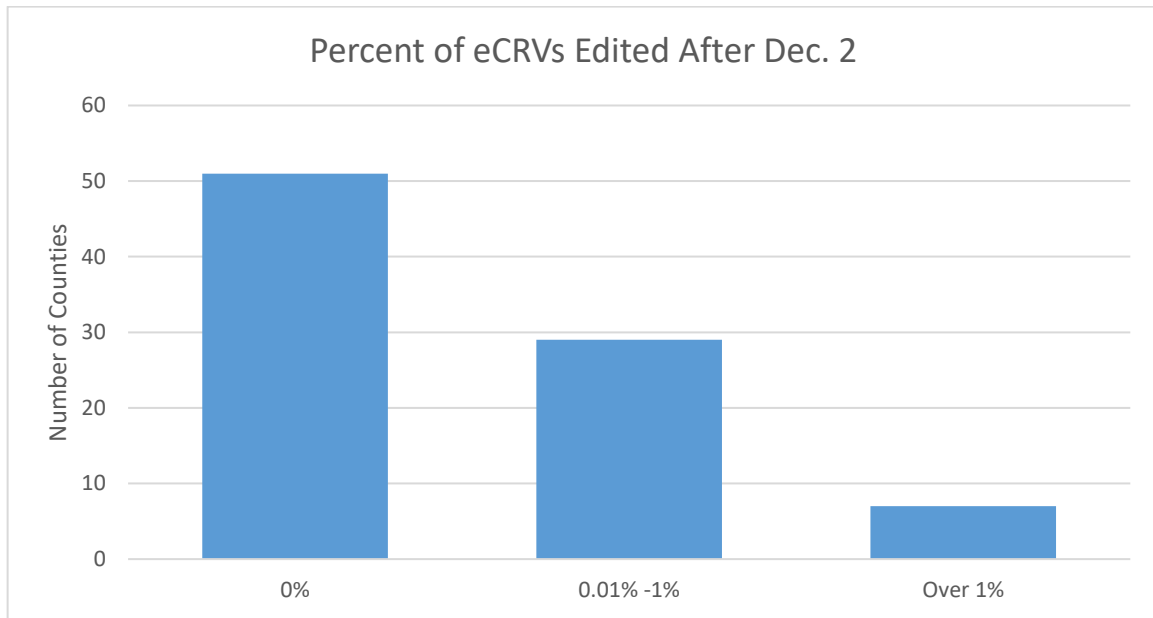
Reviewing and verifying eCRVs for the study period by December 2 is an important step in completing the Sales Ratio Study. Late editing increases the chance of inaccurate information and delays the Sales Ratio Study, which could lead to less accurate trends and ratios.

How are the results determined?

Revenue must review all submitted eCRVs by December 2 in order to accurately calculate market condition trends and preliminary ratios. The results show the percentage of eCRVs included in the sales ratio study that we edited after December 2.

Results

State percentage: 0.20%



Property Tax Information and Education Question Response Times

What is this and why is this important?

The Property Tax Information and Education (Info/Ed) section receives questions on various topics from county staff, property owners, and attorneys. It is vital that the Department provides guidance to stakeholders to support the integrity and uniformity of the property tax system.

The Department will research and consult with legal staff to provide guidance for county assessment professionals. Many questions can be answered by phone or email, while some require a formal written response.

How are the results determined?

The results show how many business days it takes the department to issue a written response after questions are assigned to a member of Info/Ed through the section’s tracking system. The results are for formal written responses only.

Results

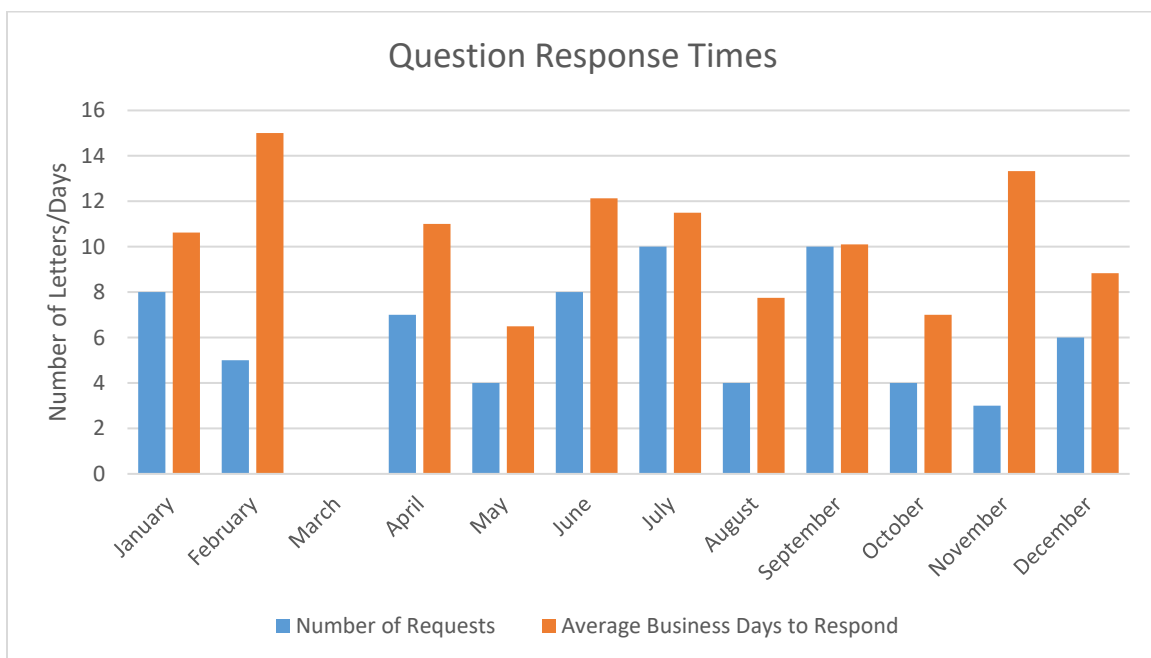
Department Target: Not applicable

Number of Questions: 69

State Average: 10.8 days

State Median: 9.0 days

Top Question Topics: Homestead, Classification, Exemption, Exclusion for Veterans with a Disability, and Special Agricultural Homestead



Property Tax Law Summary

What is this and why is this important?

Revenue compiles annual summaries of property tax law changes to inform and educate property tax administrators and other stakeholders. The Property Tax Law Summary provides tax administrators and service organizations with an organized and condensed source of information about each year’s property tax law changes. The summary helps tax administrators implement law changes efficiently and uniformly.

How are the results determined?

The target dates for publishing a Property Tax Law Summary are July 15 for the regular legislative session and six weeks after a special session. We set these dates to give property tax administrators and other stakeholders sufficient time to learn about law changes and prepare their property tax systems.

The results show if the law summary was completed by the deadline of July 15 (regular session) or six weeks after passage (special session). In years without a tax bill, the results are “not applicable.”

Results

Department Regular Session Target: July 15

Results: Not applicable

Department Special Session Target: 6 weeks after passage

Results: On time; sent July 21, 2025

Green Acres Valuation and Instructions

What is this and why is this important?

The Green Acres program lowers the taxable market value subject to property taxes for farmers whose estimated market values for agricultural land are influenced by non-agricultural pressures, such as nearby development or recreational land uses. Revenue sends each county tillable and non-tillable per-acre values, which they use to administer the Green Acres program.

The Green Acres program reduces the tax impacts from the competitive pressures for land uses that farms face from residential and commercial markets. We must communicate the tillable and non-tillable values to the counties in a timely way so they can efficiently administer the program, contributing to the mission of encouraging and preserving farms in Minnesota.

How are the results determined?

Based on county feedback, Revenue set a target of issuing Green Acres values to counties by the first working day in January. The result shows if we sent Green Acres values to counties by the deadline.

Results

Department Target: January 2

Results: On time; sent December 6, 2024

Sales Ratio Trend Appeal Determinations

What is this and why is this important?

Once a year, Revenue analyzes and publishes market trend data for select property types in certain areas. Counties have the right to appeal these trends. After hearing appeals, we communicate our decisions to the counties.

For counties to set their estimated market value for the year, they need to know what trends Revenue will use to calculate their sales ratios.

How are the results determined?

The target for sending the appeal results is mid-January. This ensures counties have enough time to set their values. Revenue tracks which counties submitted appeals and when the department sent appeal determinations to those counties. The results indicate if we met the January 16 deadline.

Results

Department Target: January 16

Statewide Appeals: 19

Statewide Results: On time; sent January 16, 2025

Valuation Notice Instructions

What is this and why is this important?

Each year, the county assessor notifies all property owners of the estimated market value and classification of their properties. Revenue sends valuation notice instructions to counties to ensure that notices are uniform statewide. The notice must contain specific information about the assessor's office, appeal meetings, and the property itself.

The deadline for sending instructions is September 30. The deadline ensures enough time for assessors to ensure their valuation notices meet state requirements before sending the notice to property owners.

How are the results determined?

County assessors must mail valuation notices at least 10 calendar days before the Local Board of Appeal and Equalization or open book appeal meeting. LBAE or open book appeal meetings must occur between April 1 and May 31. The results show if we sent valuation notice instructions by the September 30 deadline.

Results

Department Target: September 30

Results: On time; sent September 19, 2025

Property Tax Compliance Officer County Visits

What is this and why is this important?

Property Tax Compliance Officers (PTCOs) are each assigned counties across the state. Part of the PTCO role is to visit counties to provide guidance and oversight of the administration of the property tax system. PTCOs play a critical role as the primary liaison between Revenue and local property tax administrators.

How are the results determined?

The target is set at four visits per year. The results show the statewide average and median number of visits per county between July 2024 and June 2025.

Results

Department Target: 4 visits a year

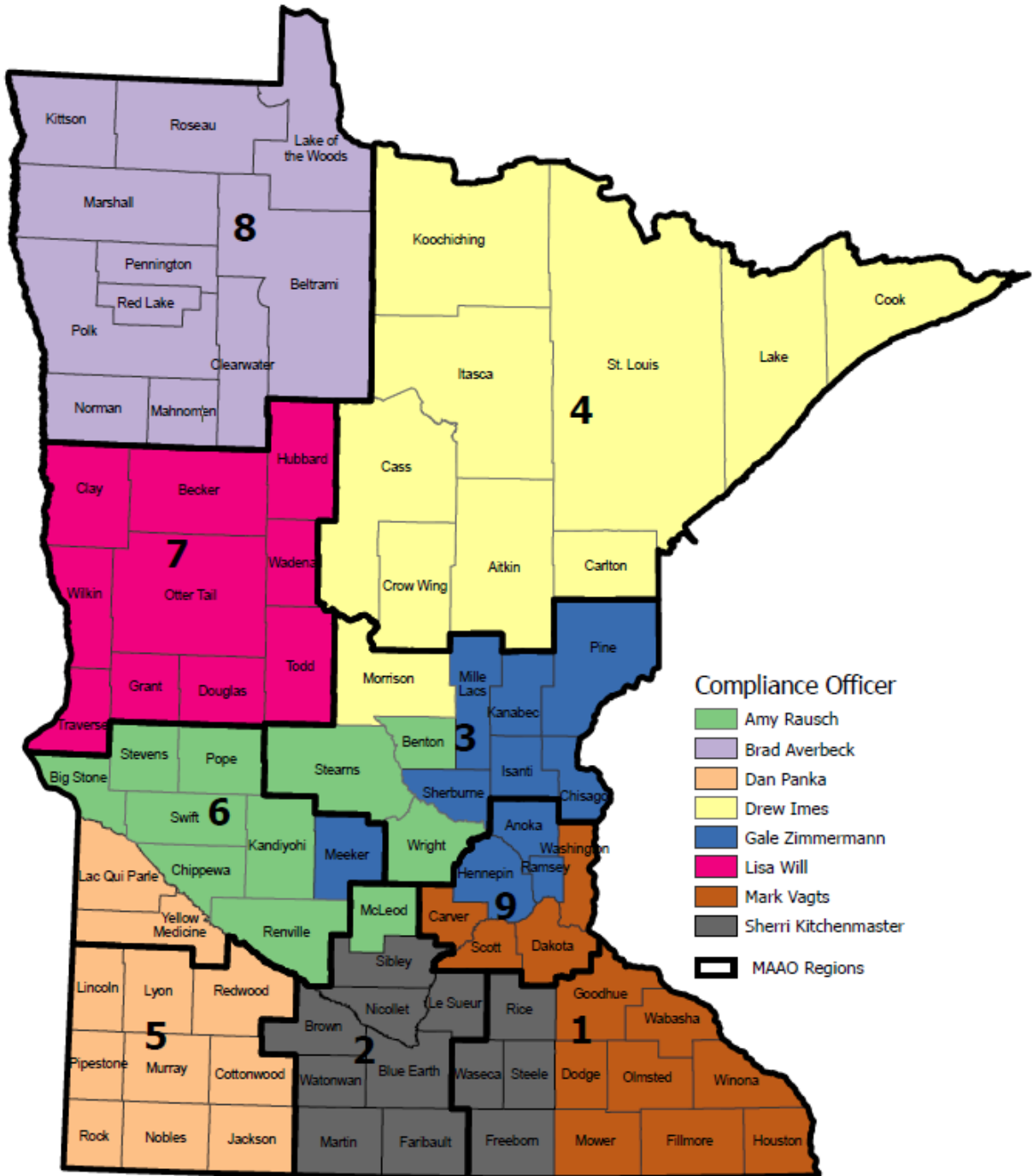
Average Visits per County: 4.1

Median Number of Visits: 4.0

Most Visits to a County: 6

Least Number of Visits: 3

Number of Counties Visited at Least 4 Times: 80/87 counties



State Board of Equalization Orders

What is this and why is this important?

The State Board of Equalization issues corrective orders for market values when the median sales ratio for a property type is outside the acceptable range. Revenue is required to notify counties of any corrective orders issued by the State Board of Equalization.

Uniform assessment levels are essential to ensure even distribution of tax burdens between property types and taxing jurisdictions. When Revenue, acting as the State Board of Equalization, changes assessments for a jurisdiction, it must notify counties in a timely way so they can calculate property taxes and rates.

How are the results determined?

We must communicate State Board of Equalization Orders to counties by June 30 of each year under Minnesota Statutes, section 270.12, subdivision 3. The results show if Revenue communicated State Board of Equalization decisions to counties by the June 30 deadline.

Results

Department Target: June 30

Results: On time; sent by June 11, 2025

State General Levy Tax Rate

What is this and why is this important?

The State General Levy is a property tax applied to certain properties, including commercial/industrial and seasonal residential recreational (cabins). Revenue from the tax goes to the state general fund. Each year, the department must certify preliminary state general tax rates by October 1 and final rates by January 1.

County auditors prepare notices of proposed property taxes for the following year. Certifying the preliminary state general tax rate by October 1 allows county auditors to complete the notices in a timely way. Similarly, certifying the final state general tax rate by January 1 allows county auditors to accurately calculate property taxes.

How are the results determined?

We must certify preliminary state general tax rates by October 1 and final rates by January 1 under Minnesota Statutes, section 275.025, subdivision 4. The results are for levies certified for the payable year of this report.

Results

Department Target – Preliminary Rates: October 1

Results: On time; sent September 30, 2024

Department Target – Final Rates: January 1

Results: On time; sent December 23, 2024

Final Adjusted Net Tax Capacities

What is this and why is this important?

Final Adjusted Net Tax Capacities (ANTCs) are used to measure discrepancies among county property valuations and to calculate school and local government aids. ANTCs normalize net tax capacities using sales ratio trends. Revenue calculates ANTCs using data reported by counties through the Property Record Information System of Minnesota (PRISM).

We use ANTCs to calculate local government aid amounts and for a variety of other aid calculations. Other state agencies also use ANTCs to calculate aids. Reporting the final ANTCs in a timely way allows us to calculate and pay these aids by their respective deadlines.

How are the results determined?

Revenue must file its final report on ANTCs by June 30 under Minnesota Statutes, section 273.1325, subdivision 1. The results show if we filed our final ANTCs report by the June 30 deadline.

Results

Department Target: June 30

Results: On time; sent June 27, 2025

Agricultural Homestead First-Tier Valuation Limit

What is this and why is this important?

Each property classification has a corresponding class rate used to calculate a property's net tax capacity. Some property types have different class rates if a property's total value exceeds a certain amount (the "valuation limit"). For agricultural homesteads (class 2a or 2b), the first tier of value – up to the valuation limit – receives a lower class rate. Revenue must certify the first-tier limit for agricultural homestead property by January 2 each year.

Certifying the first-tier valuation limit for agricultural homestead property in a timely manner helps counties complete their assessments on time. The first tier has a lower classification rate than the second tier, so the valuation limit affects the net tax capacity of a property. This in turn affects how taxes are spread among properties throughout a jurisdiction.

How are the results determined?

Revenue must set the agricultural homestead first-tier valuation limit by January 2 under Minnesota Statutes, section 273.11, subdivision 23. The results show if we certified the agricultural homestead first-tier limit by January 2.

What is new in this report?

The results are "not applicable" for 2024 because of a legislative change. The 2023 Minnesota Legislature set the first-tier valuation limit in statute for assessment year 2024.

Results

Department Target: January 2

Results: On time; sent December 31, 2024

County Aid, Local Aid, and Township Aid Certification

What is this and why is this important?

County Program Aid, Local Government Aid, and Township Aid are paid by the state to local governments. State law requires Revenue to certify the following year's aid amounts before August 1 each year. The timing ensures local governments have the information they need to make budget and levy decisions in August and September.

How are the results determined?

Revenue must notify taxing authorities of their aid amounts before August 1 under Minnesota Statutes, section 477A.014, subdivision 1. The results show if we certified county, local, and township aid amounts before August 1.

Results

County Program Aid Certification

Department Target: July 31

Results: On time; sent July 29, 2025

Local Program Aid Certification

Department Target: July 31

Results: On time; sent July 29, 2025

Township Program Aid Certification

Department Target: July 31

Results: On time; sent July 29, 2025

Sales Ratio Study Criteria

What is this and why is this important?

The Sales Ratio Study Criteria outline the conditions and procedures Revenue will use to conduct the year's Sales Ratio Study. Sales Ratio Study Criteria is published on or before the study begins in October. The Sales Ratio Study informs counties about trends in property values that can affect valuations.

How are the results determined?

Revenue deadline for publishing the criteria for the current study year is October 1. The result shows if we sent out the Sales Ratio Criteria by the deadline.

Results

Department Target: October 1

Results: On time; sent September 29, 2025

Glossary

Agricultural Homestead First-Tier Valuation Limit

For agricultural homesteads (class 2a or 2b), the first tier of value – up to the valuation limit – receives a lower class rate. Revenue must certify the first-tier limit for agricultural homestead property by January 2 each year.

Assessor Staffing Levels

County assessing staff levels are measured by dividing the number of parcels assessed by the county by the number of assessors who work in the county. Higher numbers indicate more parcels per assessor. The statewide result is the median value for all 87 counties.

Certified Local Government Levies

After proposed levies are set, local governments may change their levy amounts. The county auditor must report the certified amounts to Revenue by January 15 each year.

Class 4d Property First-Tier Valuation Limit

For low-income rental properties (class 4d), prior to assessment 2024, the first tier of value – up to the valuation limit – received a higher class rate. We previously had to certify the first-tier limit for low-income rental property by November 1 each year. Due to legislative changes, 2022 is the final report in which this item was tracked.

County Aid, Local Aid, and Township Aid Certification

County Program Aid, Local Government Aid, and Township Aid are aid programs paid by the state to local governments. Revenue must notify taxing authorities of their aid amounts before August 1 of the year preceding the aid distribution year. The result indicates how many of the three aid program deadlines were met.

County Board of Appeal and Equalization Submissions

County assessors must submit any changes made by the County Board of Appeal and Equalization (CBAE) to us within five business days after final action of the county board.

eCRV Buyer Submission to County Acceptance

Electronic certificates of real estate value (eCRVs) are documents used by counties and Revenue to record the sale of a property. The statewide result indicates the median number of days between when an eCRV is submitted to the county and when the county accepts the eCRV for all 87 counties.

eCRV County Acceptance to County Finalization

The county reviews the eCRV submission before finalization. The statewide result indicates the median number of days between when an eCRV is accepted by the county and when the county sends the eCRV to the state for all 87 counties.

eCRV County Submission to PTCO Finalization

The state reviews eCRV submissions from counties before finalization. The state result is the median number of days between an eCRV being sent to the state and PTCO finalization for all eCRVs.

Final Adjusted Net Tax Capacities (ANTCs)

We use ANTCs to calculate local government aid amounts and for a variety of other aid calculations. Other state agencies also use ANTCs to calculate aids. ANTCs normalize net tax capacities using sales ratio trends. Revenue must publish ANTCs by June 30.

Green Acres Valuation and Instructions

The Green Acres program lowers the taxable market value subject to property taxes for farmers whose estimated market values for agricultural land are influenced by non-agricultural pressures. We must issue Green Acres values for each county by the first working day in January.

Homestead Data File Submissions

Counties are required to submit the homestead data file to us each year. The file requires counties to submit two separate files: the real-personal homestead data file and the manufactured home homestead data file. The files are used to verify property tax refunds and identify improper homestead claims. Each county must submit the real and personal file to Revenue by April 30, and the manufactured home file by July 31 of each year.

Property Record Information System of Minnesota (PRISM)

PRISM, the Property Record Information System of Minnesota, is a centralized database Revenue uses to collect, track, and analyze property tax data received from counties. Counties send PRISM data in four submissions, twice a year.

Property Tax Compliance Officer (PTCO) County

Property Tax Compliance Officers (PTCOs) are each assigned counties across the state. Part of the PTCO role is to visit counties to provide guidance and oversight of the administration of the property tax system. Our goal is at least four visits by a PTCO to each county every year. The statewide results reflect the average number of visits each county received.

Property Tax Information and Education Question Response Times

The Property Tax Information and Education (Info/Ed) section receives questions on various topics from county staff, property owners, and attorneys. The section then researches and responds to the questions. The results indicate the median number of business days taken to respond after the question is recorded in the section's tracking system.

Property Tax Law Summary

Revenue compiles annual summaries of property tax law changes to inform and educate property tax administrators and other stakeholders. The target for publishing the law summary is July 15 for regular session and six weeks after a special session.

Property Tax Levy Report

The county auditor is required to submit a detailed property tax levy report to us. The report includes financial information used to determine levy limit amounts when limits are in effect. The initial deadline is December 30, and the final deadline is January 30. The results indicate submissions made by each deadline.

Proposed Local Government Levies

Every year local governments set proposed levies that reflect how much money they believe they will need in the coming year. The county auditor must report the proposed levies to Revenue by October 8 of each year.

Quintile Reassessment

State law requires counties to physically inspect each taxable parcel of property at least once every five years, and to appraise at least one-fifth of their parcels each year to meet this quintile requirement. The statewide result indicates the median percentage of parcels reviewed by each county.

Study Period Sales (eCRVs edited after November 10)

Property sales data is gathered through electronic Certificates of Real Estate Value (eCRVs). The counties should submit all eCRVs for sales that occur between October 1 and September 30 to Revenue by November 10. Between November 10 and December 2, we review and verify the eCRVs.

Revenue uses this data for the Sales Ratio Study, which tracks market trends and analyzes the accuracy of county property appraisals. The statewide result is the percentage of all counties' edits and submissions after November 10.

Study Period Sales (eCRVs edited after December 2)

Property sales data is gathered through electronic Certificates of Real Estate Value (eCRVs). The counties should submit all eCRVs for sales that occur between October 1 and September 30 to us by November 10. Between November 10 and December 2, we review and verify the eCRVs.

Revenue uses this data for the Sales Ratio Study, which tracks market trends and analyzes the accuracy of county property appraisals. The statewide result is the percentage of eCRVs we edited after December 2.

Sales Ratio Study Criteria

The Sales Ratio Study Criteria outline the conditions and procedures we will use to conduct the year's Sales Ratio Study. Revenue's deadline for publishing the criteria for the current study year is October 1.

Sales Ratio Trend Appeal Determinations

Once a year, Revenue issues property trends for select property types in certain areas. Counties have the right to appeal these trends. After hearing appeals, we must communicate our decisions to the counties by January 16.

Sales Verification

A method for substantiating the information about a property, including the conditions and motivations under which it was sold. Department policy requires all sales of property be verified by counties if they fall under one of the following categories: residential/seasonal residential recreational, agricultural/rural vacant, apartments, or commercial/industrial.

State Board of Equalization Orders

Once a year, Revenue analyzes and publishes market trend data for select property types in certain areas. Counties have the right to appeal these trends. After the appeals, we are required to notify counties of any corrective orders issued by the State Board of Equalization by June 30.

State General Tax Levy Rate

The State General Levy is a property tax applied to certain properties, including commercial/industrial and seasonal residential recreational (cabins). Revenue goes to the state general fund. Each year, the department must certify preliminary state general tax rates by October 1 and final rates by January 1.

Tax Calculation Certification

Each county must have an officer or employee who is certified by Revenue in tax calculations. Individual certifications expire after four years.

Valuation Notice Instructions

Each year, the county assessor notifies all property owners of the estimated market values and classification of their properties. Revenue has a deadline of September 30 to distribute valuation notice instructions to counties.