

PACKET 2 – The Reassessment ODQR the Reassessment

Planning the Reassessment

Other parties involved in the disaster response will likely be planning their own assessment work. This group will likely include the emergency management team and may also include voluntary organizations, insurance adjusters, and other public employees (public works, etc.). You may wish to offer to be involved in these planning meetings as you may be able to conduct your reassessment work in concert with these efforts. The purpose of their assessment will be slightly different than your reassessment work, but the process will be similar.

In planning your reassessment activities, you should first identify the reassessment team leaders. Depending on available resources and the extent of the damage, this may just be yourself, or it may include many others. Consider the division's representative, your deputy appraisers, and others who work with or in your offices (or in the county or city) when selecting your leadership team. This team should be balanced in terms of the experience and expertise they bring. Ideally, you will want individuals knowledgeable of the affected area, skilled with computers/CAMA/mapping, and experienced with appraisals. With a broad leadership team, you can assign specific tasks in areas in which they are knowledgeable.

You should form this team as soon as possible and meet to create a plan for the reassessment activities. Again, depending on the circumstances, this team and the plan may be simple or it could be detailed and comprehensive.

Components of the Reassessment Planning

Consider including the following components when building your reassessment plan:

- Extent of the reassessment work. Consult situation reports or other information available to get an understanding of the number of affected properties, how dispersed the affected areas are, and a general understanding of the magnitude of the disaster.
- Timing and phases for the reassessment work. When can you start? When will you work? How will the work be completed – in phases or in one continuous process?
- Reassessment team membership. Who can help you complete the reassessment? Do you have enough staff? Do you need volunteers or are other employees available? What initial training will be provided?
- General reassessment policies. What guidelines/forms/procedures (see other parts included in this packet) will you follow? Will your reassessment team members go out in pairs? Will they provide certain information to taxpayers? What forms will they use?
- Reassessment tools. What equipment will each team need? Paper? Pencils? Cameras? Transportation? Proper clothing requirements? Are tetanus shots needed?
- Reassessment work review and evaluation. Will there be any formal review of the reassessment work (by office staff, especially if volunteers are utilized)? Anyone traveling around to teams in the field for questions/check in?

Formalizing the Reassessment Plan

With these components in mind, you should be able to formalize a reassessment plan. Remember it can be as simple or as detailed as the situation demands, and certain components may be assigned to others to help you formalize. With this plan, you should be able to efficiently and effectively begin the reassessment.

PACKET 2 – The Reassessment

Purpose of the Reassessment

Purpose of the Reassessment

As previously mentioned, the purpose of the reassessment is to gather the information necessary to begin administering any property tax relief. The most important information collected will describe the extent of the damage so that standardized reductions can be made to the market value of the properties. This includes value information and simple counts of damaged property (by type).

The value loss associated with the damage is needed for several reasons. For example, the Executive Council, when approving an application for a disaster/emergency area, must have documentation that:

1. The average damage for the buildings that were damaged is at least \$5,000; and
2. At least 25 taxable buildings are destroyed, or the total dollar amount to all taxable buildings is over 1 percent of the total taxable market value of buildings.

This information will be collected via the reassessment.

Possible information you should consider sharing with the taxpayers may include:

- Fact sheets regarding the abatements and credits that may be available
- Information about other resources available in the county (counseling through social services, food/goods through voluntary organizations, etc.) that you may be aware of
- Answering questions from taxpayers

Other parts of this packet provide you with templates or resources for this information.

How to Determine the Reassessed Value

Other parts of this packet will provide more detail to help you in establishing general rules of thumb to use in determining reassessed values. The primary goals to keep in mind reflect the purpose of the reassessment: it is your responsibility to estimate a new (reduced) valuation for the property that takes into account the impact of the damage. In order to do this quickly and effectively, it will likely not utilize the full appraisal process. You will likely make assumptions and generalizations to complete the task as quickly as possible while being fair to all impacted taxpayers.

PACKET 2 – The Reassessment Resources and Staffing for the Reassessment

Reassessment Resources

Your reassessment planning process should help you identify what resources are available to assist in the reassessment. In order to help you actually start the reassessment activities, you may also try to utilize some of these other resources:

- **Federal and State Emergency Management Officials.** Oftentimes, these groups will be conducting their own disaster assessments or reviews. They often do these immediately following the disaster, followed up by more in-depth reviews later. They may have general information about locations and areas that were impacted that you will need to reassess. They may also have other suggestions for how to conduct the reassessment activities. Realize that their assessment purposes are different than your reassessment work, so be sure that you conduct your reassessment to collect all needed information.
- **Red Cross and other Voluntary Organizations.** These groups may also conduct their own disaster assessments or reviews. They may have general information about locations and areas that were impacted that you will need to reassess.
- **Public Outreach.** Consider notifying the public about your reassessment activities via your organization's public information officer or other official. This may also include media contacts. The goal is to inform taxpayers that you are doing reassessment work to identify damaged properties so that property tax relief may be applied. Any public outreach should include easy ways for the taxpayer to contact you to request a reassessment (phone number, email, website, in person, etc.)

Reassessment Supplies

Review your reassessment plan to be sure you have adequate supplies for the reassessment work (including forms, pencils, handouts, fact sheets, etc.). If utilizing volunteers be sure they know what supplies to bring and what supplies will be provided.

Reassessment Team Staffing

Now that you have identified your reassessment needs and the number of individuals needed to complete the reassessment work, you can bring your team together and begin the reassessment. Remember, you should not start the reassessment until you are given clearance by your jurisdiction's emergency management team leadership.

When forming teams for the actual reassessment, consider these ideas:

- The reassessment activities should be done in pairs if possible. This should help expedite the process and ensure more consistent and uniform reassessments.
- Balance experience levels of appraisers – in terms of years appraising and knowledge of the areas they will be reassessing.
- Be sure you have answered any questions the appraisers have before they begin their work and provide them with ways to contact you or others for any follow up questions.

PACKET 2 – The Reassessment Volunteers and the Reassessment

Recruiting/Requesting Volunteers

After completing your reassessment plan, you may realize that you need volunteer assessors to assist you in completing the work. This is expected in many disasters. In fact, many assessors have likely already offered their assistance to you individually. Allow the division to coordinate any recruitment of volunteers.

Volunteer Time Logs

To keep record of the volunteers assisting with your reassessment, utilize the “Volunteer Log” spreadsheet provided in the “Reassessment Templates and Forms” folder of this packet. It will provide information you may need if your jurisdiction is able to offer reimbursement for any expenses. This same log can be used for all days, or you can start a new log each day. The top of the form is to be completed by your reassessment volunteer leader (likely you). All expenses listed should be clearly explained so you can address them after the reassessment work is complete.

Volunteer Liability

Consult with your jurisdiction’s legal counsel to review any liability issues you may have when utilizing volunteers for the reassessment work. As an introduction, however, there are some general considerations to keep in mind. Minnesota Statutes, Section 12.331 is a “default” mutual aid agreement between political subdivisions for disasters. It sets general rules and also explains reimbursement requirements. This is mostly for actual “employees” being sent from one jurisdiction to another. Minnesota Statutes, section 12.22, subdivision 2a addresses “volunteers.” Volunteers are considered employees if they are registered as volunteers and are working under the direction and control of the jurisdiction receiving the assistance. These statutes address injuries and who is responsible for them.

It is important for you to know how your volunteers are being treated in terms of their status. You should consult with local emergency management leadership and other officials to know how your use of volunteers should be handled.

Ensure the safety of your volunteers at all times. This includes keeping them up-to-date on emergency reports, informed on areas they cannot enter, and making sure they have medical and other professional resources available to them. Additionally, ensure all appropriate vaccinations, including tetanus shots, are current for all volunteers, if required.

Other Volunteer Resources

Remember that other volunteer organizations may be available to provide administrative or other assistance with your reassessment activities (or auxiliary services like food and water for volunteers). Frequently, the American Red Cross responds to disasters, as does the Salvation Army. Coordinate any services from these groups through your local emergency management leadership or the agency itself.

PACKET 2 – The Reassessment Reassessment Procedures

Security and Identification

Once the area has been declared to be safe and you have received permission from local law enforcement and emergency management officials, you may begin the reassessment process. Only necessary assessment personnel should be allowed to enter the disaster area for both safety and liability purposes.

All assessment personnel should be easily identifiable to both local government officials and taxpayers alike. Assessors should be provided with large, colorful identification tags and should also carry photo identification. They will not likely be allowed into the secure disaster area without proper identification which identifies them as a local government official. If assessors from other counties have volunteered to participate in the reassessment, they must also have proper identification. It may also be helpful to provide business cards with contact information for the assessor's office to anyone participating in the reassessment process so that they can provide them to taxpayers in case they have questions for you at a later date.

Plan Ahead

Assemble as much property information as possible ahead of time, before the reassessment begins. Use the time during which the disaster area is being secured to assemble the necessary information such as maps, property record cards, reassessment sheets, fact sheets, business cards, applications for disaster aid, etc. Finally, the county assessor should make assignments which allow assessors to work in pairs for the assessment process to assure that disaster area is reassessed quickly and efficiently. This should all be part of your reassessment planning process.

Data Collection

A disaster reassessment is very different from a quintile reassessment. Assessors are not taking measurements to measure a property's size or level of completion. Rather, they are simply attempting to use a broad brush approach to estimate the overall damage to a property's structure. Sometimes, if an entire neighborhood is destroyed by a tornado, the reassessment is easily accomplished. However, many times, the damage is not total destruction and assessors must go door-to-door and estimate the overall damage on a per-property basis. Damage estimates are handled very differently depending on the disaster (e.g. flood, tornado, fire, etc.). More specific information on the data collected is provided in other parts of this packet.

Part of your reassessment plan should indicate who will be assigned to what neighborhoods and how you expect the reassessment to be completed. Be sure you answer any questions the appraisers may have before they begin and provide them with a way to contact you when they are out in the field and may have any questions.

In addition, assessors may be asked to assist in providing information for the FEMA assessment, but you do not do the actual assessment for them – they use different procedures and their data is used for different purposes. The FEMA data will be used for the potential federal disaster declaration and federal aid, among other uses.

The assessment data will be used to provide property tax relief for Minnesota taxpayers in this specific jurisdiction. The division is available to help you plan the specifics of your disaster reassessment, if needed.

PACKET 2 – The Reassessment Reassessment Forms

This packet includes forms and templates that will be helpful to you in completing the reassessment. They all are located in a separate folder within Packet 2's folder. The folder is named: "**Reassessment Templates and Forms**". Use these to help you complete the reassessment in a uniform and consistent manner. You are able to edit many of the forms if you need to make changes to tailor them to your specific circumstances. We have also provided all of them in the PDF format in case your computers do not support the other file types.

Reassessment Templates

The templates included are:

- **Reassessment Plan.** This will help you work through the reassessment planning process and will hopefully help you cover all the essential details.
- **Reassessment Team IDs.** This is a template to create identification cards for any volunteers you may bring in to assist with the reassessment. The IDs can simply be printed out and cut (with names added later) or edited prior to printing. See the instructions included in that template.
- **Taxpayer Fact Sheet.** While this is not a full template, you are able to add your assessor office contact information at the bottom. This fact sheet may be shared with taxpayers during the reassessment process or whenever general information about disaster-related property tax relief is needed.
- **Disaster Form Letter.** This form letter is an avenue to communicate your reassessment findings with property owners that you may use at your discretion. It can be tailored to your needs.

Reassessment Forms

The forms included are:

- **Volunteer Log.** Use this form to record the volunteers (if any) who assist in the reassessment, including their dates and times of service. There is also a spot to list any expenses incurred for future reimbursement. Provide explanations of expenses so that information is available in the future when determinations are being made.
- **Reassessment Forms (Flood and Tornado)**
Use the form that is appropriate to your disaster. These forms can be completed manually in the field (on paper) if you are doing large-scale reassessments. They also have calculations built in so you could use them electronically if you only have a few properties to reassess. Not all information is required to be completed in the field; some may be entered later when the appraiser is back in the office.

The top portions of both forms are the same and collect general information about the property and the appraiser(s). Homestead or non-homestead designation is important due to the various types of property tax relief available. Any values or percents provided may be changed to reflect local markets, but these changes should be made for all similar properties in that jurisdiction.

These forms should work for all property types, if you have concerns with them, we can assist you in determining how to best handle the reassessment using other methods.

PACKET 2 – The Reassessment

Reassessment Handouts

Purpose of Handouts

Taxpayers experiencing significant losses to property and upheaval in their lives at this time likely have not experienced a disaster in the past. They likely do not know what property tax benefits are available to them (or may not be even considering their property taxes at the moment). Any handouts you provide to them should simply share information to help them better understand this part of the disaster response and recovery. They may not be able to review it immediately, but at least they will have a resource for later.

Property Tax Specific Handouts

The division has prepared a general fact sheet describing the property tax relief available to property owners in affected areas. The fact sheet, **Taxpayer Fact Sheet**, is located in the “**Reassessment Templates and Forms**” folder in this packet. It is very straightforward and quickly summarizes the property tax relief available. We would recommend you provide copies to your reassessment teams so they may distribute them. You should also have them available in central locations and any disaster recovery centers that are set up.

Please update the assessor’s office contact information section on the fact sheet before printing or copying them so taxpayers have that information available. You can either edit the Word document or you could generate labels with the appropriate information and just apply them to that section of the document.

Other Handouts

Other disaster response groups, state government agencies, or federal government agencies may have handouts or information that may be of value to taxpayers that you will be encountering during the reassessment. For example, the Red Cross may have information about disaster assistance or FEMA may have information about insurance claims or clean up procedures that may be helpful for your taxpayers.

You should speak with your local emergency management leadership or other officials, or your jurisdiction’s public information officers to see what information is available and if you can assist in distributing it. The reassessment process allows for an efficient avenue for getting information out to every damaged property.

General Considerations

Be sure any handouts or materials you make available for taxpayers are easy to read and understand. Finally be certain any information you provide that is directly related to property taxes or your office has contact information provided. This should include phone number(s), email, website, physical address, etc.

The division is available to help you prepare any handouts or information you may be considering providing to your taxpayers.

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Reassessment Follow Up and Recordkeeping

Reassessment Follow Up

As the reassessment occurs, someone familiar with the disaster and the jurisdiction should maintain a presence in the central office to answer any questions that may arise. This will ensure as much uniformity as possible and allow that person to serve as a coordinator for the reassessment process.

In terms of actual follow up to reassessment activities, be ready to respond to questions or concerns from taxpayers. They will likely be visited by many individuals doing an “assessment” of some sort in a relatively short period of time and may be confused by this. They may also request additional inspections if they feel the original reassessment didn’t accurately capture the damage to their property.

As an additional follow-up mechanism, you may wish to complete and mail out a summary letter regarding your reassessment determinations to taxpayers to ensure you did not miss important damage that needs to be considered. The **Disaster Form Letter** in the **“Reassessment Templates and Forms”** folder is an example you could use. It could be set up as a merge document to include relevant information.

After the reassessment activities are complete, you should begin compiling the information into summary reports. This is described in more detail in Packet 3: Disaster Relief and Follow Up. You should also begin sharing preliminary information with your local emergency management leadership and other officials such as state and federal agencies as appropriate.

Reassessment Recordkeeping

You will likely accumulate a lot of paper records related to the reassessment efforts. You should maintain these records as they will be necessary for the disaster declaration and application process and for reimbursement for some of the property tax relief. This is described in more detail in Packet 3: Disaster Relief and Follow Up.

When dealing with a disaster, you should err on the side of keeping more information and records than trying to minimize your files. Clean up of your records can occur long after the cleanup of the damage and destruction and after you have successfully completed the final stage of getting credit reimbursement and reporting your damage values to the state and any other agencies.

PACKET 2 – The Reassessment

What to Do: Now and How

What to Do: Now and How

Use this checklist to help you organize what you need to get done now so that you can effectively and efficiently respond to the disaster.

| Priority (A,B, or C) | Task | Details | Comments or Notes | Assigned to or Assistance from |
|----------------------------|--|---|----------------------|---|
| | Review your jurisdiction's disaster response plan | Be familiar with your role in the overall response | | |
| | Identify disaster response leadership | Notify leadership of your position and what you will need to do and receive any initial instruction | | |
| | Review disaster packet information provided by the division | Review all parts PACKET 1 (if not done) and PACKET 2 for now, to identify resources available | | |
| | Speak with division's representative to initially plan reassessment work | Ask for any assistance from the division's representative so you can start the planning process | | |
| | Determine your reassessment team's leaders and members | Start considering who can help lead the reassessment process | | |
| | Prepare a reassessment plan, including policies and procedures | Use the resources in PACKET 2 (and other resources) to draft a reassessment plan | | |
| | Determine if volunteers will be needed for the reassessment | Coordinate the recruitment of volunteers through the Property Tax Division and its representative | | |
| | Begin gathering needed supplies and tools for the reassessment | Locate and compile needed items: reassessment forms, pencils, IDs, etc. | | |
| | Conduct any follow up and maintain records regarding the reassessment | Answer questions from taxpayers and begin the work of preparing for the disaster application | | |
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