

Thank You for Joining Us

We will begin soon.



Engaging Minnesota to Help Property Taxpayers

September 1, 2026

Recording Notice

This meeting will be recorded and transcribed to document the “Engaging Minnesota to Help Property Taxpayers” engagement sessions.

By attending or participating in this meeting, you consent to its recording and transcription.

Tennesen Warning Notice

The Minnesota Department of Revenue is recording this meeting, which may include your image and voice. Revenue will store the recording and its transcription to make it viewable later by the public.

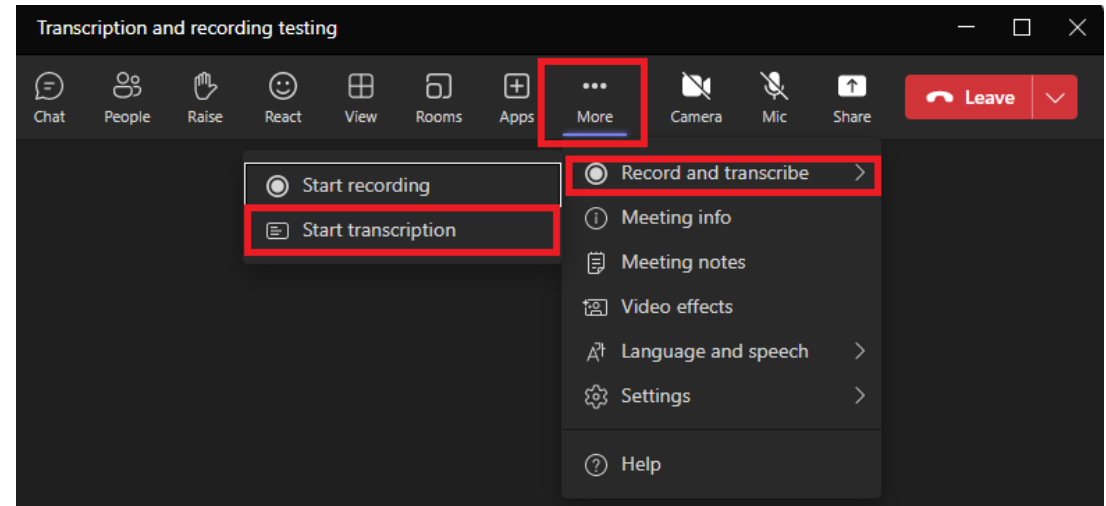
Photographic, video, or audio recordings of you made in an area or during an event that is open to the public are considered public data. These recordings will be posted on Revenue's website at www.revenue.state.mn.us/engaging-MN-help-property-taxpayers.

You may refuse to give your information, such as your image and voice, by not attending and not participating. If you choose not to participate, you will have to wait for the recording to be posted on our website.

If you attend virtually, you may refuse to provide your image by attending the meeting with your camera off and removing your profile picture. You may also refuse to provide your voice by not speaking or submitting questions through chat.

Turning Transcriptions On and Off

- Select **More icon (...)** in your meeting controls.
- Hover over **Record and transcribe**.
- Select **Show transcription** or **hide transcription**.





Welcome to Engaging Minnesota to Help Property Taxpayers

Paul Marquart | Commissioner

Agenda

- Welcome
- Previous Meetings Recap
- Poll launched
- Review Valuation Notice, Proposed Taxes, Property Tax Statements
- Making Our Property Tax System More Accessible
- Next Meeting
- Closing

Questions We Will Explore

- What actions or changes have made the property tax system more accessible to you?
- What barriers should be addressed to improve accessibility in the property tax system?
- If you could make one change today to make the property tax system more accessible for you, what would it be?



Previous Meetings Recap

Refocusing on the Property Taxpayer

How can the state and local government, and the property tax system benefit property taxpayers?

- Most efforts look at **administrative and government perspectives**.
- This series of engagement looks from the **taxpayer's perspective**.

Goals of these Sessions

Revenue wants ideas and recommendations to improve the property tax system. We strive for a system that is:

- Easy to understand
- Simple to use
- Responsive to taxpayer needs
- Simpler and less costly

Structure of Meetings

Recommendations should:

- Be low to no-cost to implement
- Not shift property taxes from one group of taxpayers to another
- Prioritize beneficial impacts to the property taxpayer above all else

Goals for the Property Taxpayer				
	Easier to Understand	More Accessible	More Accountable	Simpler and Less Costly
State				
Local Governments				
Property Tax Process				



The Two-Year Property Tax Process

Assessment Year

- Set the property value
- Notify owner of value
- Appeal process
- Values become final

Payable Year

- Property Tax billing
- First half due
- Refund process
- Second half due

Recap: Examples of Making it Easier to Understand

- Anoka County: [Pie, With a Side of Property Taxes](#) (Video)
- Hennepin County: [Property taxes overview](#) (Website)
- St. Louis County: [Assessment Process](#) (Website)
- Wilkin County: [What's with the green paper?](#) (Flyer)

Recap: Meeting Resources

Visit [Engaging Minnesota to Help Property Taxpayers](#) or go to revenue.state.mn.us and enter **Engaging Minnesota** into the Search box to access:

- Agendas
- Slides
- Minutes
- Recordings

Poll is Available!

- Visit us in the Education Building at the State Fair!
- Revenue newsletter and social media
- Agree or disagree: “I know how to find help when I need it.”





Reviewing the Valuation Notice, Proposed Taxes, Tax Statements

Valuation Notice, Proposed Taxes, Tax Statements

- The law requires and standardizes three important property tax documents:
 - Valuation Notices
 - Proposed Property Tax Notices (Truth in Taxation)
 - Property Tax Statements
- Revenue provides instructions, templates, and guidance

Valuation Notices



Spruce County
Jane Stevens, Assessor
345 12th Street East, Box 77
Spruceville, MN 55555-5555
(555) 345-6780
www.co.spruce.mn.us

Property ID Number: 01.234.56.7890.R1

Property Description:

Lot 5, Block 13 of the Spruceville Estates Addition to the City of Spruceville.

TAXPAYER(S):

John and Mary Johnson
123 Pine Road South
Spruceville, MN 55555-5555

VALUATION NOTICE

2027

2026 Values for Taxes Payable In

Property tax notices are delivered on the following schedule:

Step 1 Valuation and Classification Notice		
Class:	Residential Homestead	See Details Below.
Estimated Market Value:	\$195,000	
Homestead Exclusion:	\$29,000	
Taxable Market Value:	\$166,000	

Step 2 Proposed Taxes Notice		
2027 Proposed Tax:	Coming November 2026	

Step 3 Property Tax Statement		
1st Half Taxes:	Coming March 2027	
2nd Half Taxes:		
Total Taxes Due in 2027:		

**The time to appeal or question your
CLASSIFICATION or VALUATION is
NOW!**

It will be too late when proposed taxes are sent.

Your Property's Classification(s) and Values

**Taxes Payable in 2026
(2025 Assessment)**

**Taxes Payable in 2027
(2026 Assessment)**

The assessor has determined your property's classification(s) to be:
Residential Homestead 1a

Residential Homestead 1a

How to Respond

If you believe your valuation and property class are correct, it is not necessary to contact your assessor or

Section 1: Assessor and Taxpayer Addresses and Property Information Section



Spruce County

Jane Stevens, Assessor
345 12th Street East, Box 77
Spruceville, MN 55555-5555
(555) 345-6780
www.co.spruce.mn.us

Property ID Number: 01.234.56.7890.R1

Property Description:

Lot 5, Block 13 of the Spruceville Estates Addition to the
City of Spruceville.

TAXPAYER(S):

John and Mary Johnson
123 Pine Road South
Spruceville, MN 55555-5555

Section 2: Title Section

VALUATION NOTICE		2027
2026 Values for Taxes Payable in		
Property tax notices are delivered on the following schedule:		
Step 1	Valuation and Classification Notice Class: Residential Homestead Estimated Market Value: \$195,000 Homestead Exclusion: \$29,000 Taxable Market Value: \$166,000	See Details Below.
Step 2	Proposed Taxes Notice 2027 Proposed Tax:	Coming November 2026
Step 3	Property Tax Statement 1st Half Taxes: 2nd Half Taxes: Total Taxes Due in 2027:	Coming March 2027
The time to appeal or question your CLASSIFICATION or VALUATION is NOW!		
It will be too late when proposed taxes are sent.		



Section 3: Property Classification and Valuation Section

Your Property's Classification(s) and Values

Taxes Payable in 2026
(2025 Assessment)

Taxes Payable in 2027
(2026 Assessment)

The assessor has determined your property's classification(s) to be:

Residential Homestead 1a

Residential Homestead 1a

☐

If this box is checked, your classification has changed from last year's assessment.

Section 4: Property Classification and Valuation Section

The assessor has estimated your property's market value to be:

Estimated Market Value (EMV)	\$200,000	\$195,000
-------------------------------------	------------------	------------------

Several factors can reduce the amount that is subject to tax:

Green Acres Value Deferral
Rural Preserve Value Deferral
Open Space Deferral
Platted Vacant Land Deferral
Exclusion for Veterans With Disabilities
Mold Damage Exclusion
Homestead Market Value Exclusion

\$28,550	\$29,000
----------	----------

Taxable Market Value (TMV)	\$171,450	\$166,000
-----------------------------------	------------------	------------------

The following values (if any) are reflected in your estimated and taxable market values:

New Improvement Value	\$0
-----------------------	------------

The classification(s) of your property affect the rate at which your value is taxed.



Section 4: Boards of Appeal and Equalization/Open Book Meetings

The following meetings are available to discuss or appeal your value and classification:

Local Board of Appeal and Equalization/Open Book County Board of Appeal and Equalization Meeting

Local Board Meeting	Open Book Meetings	5 p.m. June 16, 2026
10 a.m. April 22, 2026	April 6, 2026 - April 24, 2026	Spruce County Courthouse
Spruceville Town Hall	Spruce County Building	345 12th Street East, Spruceville
123 Main Street, Spruceville	987 Main Street, Spruceville	

Proposed Taxes Notices (Truth in Taxation)



Spruce County
Jane Smith, Auditor-Treasurer
345 12th Street East, Box 78
Spruceville, MN 55555-5555
(555) 345-6789
www.co.spruce.mn.us

TAXPAYER(S):

John and Mary Johnson
123 Pine Rd S
Spruceville, MN 55555-5555

Property Information

PIN Number: 01.234.56.789.R1 Property Address: 789 Pine Rd S
Spruceville, MN 55555

Property Description:
Lot 1, Block 1, Spruce Acres Subdivision

PROPOSED TAXES 2027

THIS IS NOT A BILL. DO NOT PAY.

Step 1	VALUES AND CLASSIFICATION		
	Taxes Payable Year	2026	2027
	Estimated Market Value	\$125,000	\$150,000
	Homestead Exclusion	\$	\$33,050
	Taxable Market Value	\$125,000	\$116,950
	Class	Res NHmstd	Res Hmstd
Step 2	PROPOSED TAX		
	Property taxes before credits	\$1,479.52	
	School building bond credit	\$ 12.00	
	Agricultural market value credit		
	Other credits		
	Property taxes after credits	\$1,467.52	
Step 3	PROPERTY TAX STATEMENT		
	Coming in 2027		
The time to provide feedback on PROPOSED LEVIES is NOW			
It is too late to appeal your value without going to Tax Court.			

Proposed Taxes Information: Call to Action

Proposed Property Taxes and Meetings by Jurisdiction for Your Property			
Contact Information	Meeting Information	Actual 2026	Proposed 2027
State General Property Tax	No public meeting	\$0	\$0
County of Spruce Spruce County Courthouse 123 Spruce St Spruceville, MN 55555 www.co.spruce.mn.us (555) 123-4567	December 4, 7:00 PM	\$438.06	\$484.18
City of Spruceville Mayor's Office 456 Spruce St Spruceville, MN 55555 www.ci.spruceville.mn.us (555) 123-7654	December 2, 6:30 PM Spruceville City Hall	\$273.79	\$312.06
Spruceville School District 999 150 1st St N Spruceville, MN 55555 www.spruceville.k12.mn.us (555) 123-6789	December 9, 7:00 PM Spruceville High School Cafeteria		
Voter Approved Levies		\$289.35	\$296.68
Other Levies		\$340.11	\$374.60



Action Required at Public Meeting

Taxing authorities must discuss:

- Proposed budget
- Proposed property tax levy

The public must be given a reasonable amount of time to:

- Comment on those items
- Ask questions

Property Tax Information: Supplemental Information

Supplemental Budget Information - Proposed 2027 Taxes

How Can You Learn More?

The time to provide feedback on proposed levies is now.

You are invited to attend budget meetings to express your opinion.

Levy Information

Taxing Authority	2026 Actual	2027 Proposed	Percent Change
Spruce County	\$338,743,612	\$354,123,588	4.5%
City of Daffodil	\$11,481,450	\$12,615,350	9.9%
City of Dahlia	\$5,820,296	\$6,553,071	12.6%
City of Daisy	\$25,308,114	\$26,927,389	6.4%

Property Tax Statements



Spruce County
Jane Smith, Auditor-Treasurer
345 12th Street East, Box 78
Spruceville, MN 55555-5555
(555) 345-6789
www.co.spruce.mn.us

TAXPAYER(S):

John and Mary Johnson
123 Pine Road South
Spruceville, MN 55555-5555

Property ID Number: 01.234.56.7890.R1

Property Description:

Lot 5, Block 13 of the Spruceville Estates Addition to
the City of Spruceville.

Tax Statement			2026
2025 Values for Taxes Payable in			
Step 1	Values and Classification		
	Taxes Payable Year:	2025	2026
	Estimated Market Value:	\$141,100	\$143,000
	Homestead Exclusion:	\$33,851	\$33,680
	Taxable Market Value:	\$107,249	\$109,320
	New Improvements:	\$0	\$0
	Property Classification:	RES HMSTD	RES HMSTD
Sent in March 2025			
Step 2	Proposed Tax		
	Proposed Tax:		\$1,570
Sent in November 2025			
Step 3	Property Tax Statement		
	First-half Taxes:		\$777.13
	Second-half Taxes:		\$777.13
	Total Taxes Due in 2025:		\$1,554.26

\$\$\$

REFUNDS?

You may be eligible for one or even two
refunds to reduce your property tax.

Read the back of this statement to
find out how to apply.

Property Tax Statements: Calls To Action

Tax Statement		2026	
2025 Values for Taxes Payable in			
Step 1	Values and Classification		
	Taxes Payable Year:	2025	2026
	Estimated Market Value:	\$141,100	\$143,000
	Homestead Exclusion:	\$33,851	\$33,680
	Taxable Market Value:	\$107,249	\$109,320
	New Improvements:	\$0	\$0
	Property Classification:	RES HMSTD	RES HMSTD
Sent in March 2025			
Step 2	Proposed Tax		
	Proposed Tax:		\$1,570
Sent in November 2025			
Step 3	Property Tax Statement		
	First-half Taxes:		\$777.13
	Second-half Taxes:		\$777.13
	Total Taxes Due in 2025:		\$1,554.26

\$\$\$
REFUNDS?

You may be eligible for one or even two
refunds to reduce your property tax.

Read the back of this statement to
find out how to apply.

Property Tax Statement: Tax Breakdown

Tax Detail for Your Property:

Taxes Payable Year:	2025	2026
1. Use this amount on Form M1PR to see if you are eligible for a homestead credit refund. File by August 17. If this box is checked, you owe delinquent taxes and are not eligible.	☐	\$1,524.26
2. Use these amounts on Form M1PR to see if you are eligible for a special refund.	\$1,422.08	
Property Tax and Credits		
3. Property taxes before credits	\$1,422.08	\$1,524.26
4. Credits that reduce property taxes		
A. Agricultural and rural land credits	\$0.00	\$0.00
B. Taconite tax relief	\$0.00	\$0.00
C. Other credits	\$0.00	\$0.00
5. Property taxes after credits	\$1,422.08	\$1,524.26
Property Tax by Jurisdiction		
6. County	\$438.06	\$474.18
Regional Rail Authority	\$5.96	\$6.18
7. City or Town	\$273.79	\$302.06
8. State General Tax	\$0.00	\$0.00
9. School district		
A. Voter approved levies	\$289.35	\$296.68
B. Other local levies	\$340.11	\$364.60

Taxes Payable Year:	2025	2026
10. Special Taxing Districts		
A. Metropolitan special taxing districts	\$64.66	\$69.34
B. Other special taxing districts	\$10.15	\$11.22
C. Tax increment financing	\$0.00	\$0.00
D. Fiscal disparity	\$0.00	\$0.00
11. Non-school voter-approved referenda levies	\$0.00	\$0.00
12. Total property tax before special assessments	\$1,422.08	\$1,524.26
Special Assessments		
13. Special assessments		
A. Curb and street improvements	\$30.00	\$30.00
B.		
C.		
14. TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS	\$1,452.08	\$1,554.26



Property Tax Statement: Commissioner of Revenue Requirements

- Payment stubs
- Information on reverse
 - Property tax refund
 - Penalties for late payment
 - Senior Citizens' Property Tax Deferral Program



Property Tax Statement: Mailed Inserts

Two types of inserts can be included:

- Information for upcoming budget deliberation meetings
- The current tax rate for the:
 - State
 - County
 - City or town
 - School district

Reflections and Considerations

- These notices and statements have a lot of information.
- They **do not answer**:
 - What are the strategic goals around the local government's budget?
 - How were the local government's budget decisions made?
 - What are my local government's other revenue sources?
- How can broader budget decisions help make sense of property tax levy decisions?



Making the Property Tax System More Accessible



Goals Defined: More Accessible

Local and state government levy and budget processes:

- Are transparent
- Make showing up and interacting simple, meaningful, and easy to do

Examples: Local government budget meetings, materials available in multiple languages, citizen budget boards, decision-making process transparency

Ideas you have already shared

- Rebrand "Property Tax Statements" as "Property Tax Bills"
- Translated documents
- K-12 curriculum on the property tax process
- Balance information taxpayers need with how much government provides
- Send email with reminders and notices
- Truth In Taxation notices and meetings timing with elections and holidays

What actions or changes have made the property tax system more accessible to you?

What barriers should be addressed to improve accessibility in the property tax system?

If you could make one change today to make the property tax system more accessible for you, what would it be?

Next Meeting

Making the Property Tax System More Accountable for Property Taxpayers

Date: Tuesday, September 15

Time: 1 p.m. to 2:30 p.m.

In person: Room 2000, Stassen Building, 600 N. Robert St., St. Paul, MN 55101

Virtually: Link provided when you register

Questions: Email public.engagement.mdor@state.mn.us

For meeting and registration information, visit [Engaging Minnesota to Help Property Taxpayers](#) or go to revenue.state.mn.us and enter **Engaging Minnesota** into the Search box.



Thank you!
Commissioner Paul Marquart