Minutes: Engaging Minnesota to Help Property Taxpayers Meeting 3 – Making the System More Accessible

Date: 09/01/2026
Minutes prepared by: Minnesota Department of Revenue
Location: Hybrid – Stassen Building Room #2000/Microsoft Teams

Agenda

- Welcome
- Previous meetings recap
- Poll launched
- Review
- Valuation Notice, Proposed Taxes, Property Tax Statements
- Making our property tax system easier to understand
    - Question 1: What actions or changes have made the property tax system more accessible to you?
    - Question 2: What barriers should be addressed to improve accessibility in the property tax system?
    - Question 3: If you could make one change today to make the property tax system more accessible for you, what would it be?
- Next meeting

Welcome

Commissioner of Revenue Paul Marquart welcomed the over 140 registered in-person and virtual guests for attending and providing comments for this third meeting in the series. He reiterated the purpose of the meeting is to focus on the property taxpayer and how to make it easier to understand; more accessible, more efficient, and more accessible. So far over 575 people have attended these meetings and Revenue has received 160 responses and ideas. All responses are being catalogued.

Previous Meetings Recap

Commissioner Marquart reviewed the goals of the session to prioritize the taxpayer while striving for a system that is easier to understand, simple to use, responsive to taxpayer needs, and simpler and less costly. The main focus of the series is to make recommendations using a chart (as seen on slide 12 of the slide deck) to determine how the state governments, local governments, and the property tax process can make the system easier to understand, more accessible, more accountable, and simpler and less costly. The objective is that these recommendations be low to no-cost, don't shift burden of property taxes from one group to another, and prioritizes beneficial impacts to the property taxpayer. The Commissioner also reviewed the Two-Year Property Tax Process and various county resources already shared with this group.

Poll Launched

Department of Revenue has launched a poll to ask for feedback about the property tax system. Revenue is located in the Education Building at the State Fair. There is both an electronic and paper copy at the fair. After the fair, the poll will be shared out via newsletter and social media. It includes questions such as "Agree or Disagree: I know how to find help when I need it." There have been 160 responses so far.

Review Valuation Notice, Proposed Taxes, Tax Statements

Commissioner Marquart asked participants to think during the forms review if there is other information that should be on the forms but are not, are there things that can be clearer, and are there other types of forms you'd like to get but aren't receiving? Approximately 11% of responses so far have dealt with wanting more information on the budget.

He also noted that many items on the form are required by statute but there are changes that Revenue can make. Revenue is looking for thoughts and ideas on how to improve the forms.

Jon Klockziem, Director of the Property Tax division, presented on the three forms. All forms are mandated by statute and that consistent format is essential. Revenue provides instructions, templates, and guidance.

Valuation Notice

The Valuation Notice comes out in March and April and must be mailed 10 days before the Board of Appeal and Equalization meeting. It is sent via mail unless you make an application in writing to the county to have it sent electronically. It is required to include the county name and its contact information along with the description of the lot, legal description if it fits, and the taxpayer information.

The upper right portion is dictated by Revenue. The bolded year refers to tax year. The shading indicates that it is the Valuation Notice step of the process and lays out future steps along with timeline. The notice also includes that the time to appeal or question your classification or valuation is now.

The valuation portion of the form includes two assessment years (previous and current) as well as two market values: Estimated Market Value and Taxable Market Value. The Estimated Market Value is the approximate selling price in an open market, and the Taxable Market Value is what determines your taxes. Also listed are applicable exclusions and deferrals that lower the taxable market value.

The section that informs the reader about appeals options includes meetings for either the Local Board of Appeal and Equalization or Open Book as well as the County Board of Appeal and Equalization. The first meeting is between April 1st – May 31st. The notice must be mailed to the property owner 10 calendar days before the local board or open book meeting.

The first step is to appeal to the local board then escalate to the county board. You cannot contest at the county board without first utilizing the local board option. In order for either board to take action on your appeal, you must allow the assessor to review the property. The board cannot make reductions that would reduce the aggregate assessment of ta jurisdiction to decrease more than one percent.

The valuation notice also includes definition for many of the terms on the back of the notice.

Proposed Taxes Notice (Truth in Taxation)

The proposed taxes notice is commonly called ”TNT” for Truth in Taxation. It contains the same information and in the same format as the Valuation Notice, but the header has changed and the shading has moved to Step 2. The actionable item is that it is the time to provide feedback on proposed levies. It shows the proposed tax for each taxing division the parcel is subject to for both the previous year and the proposal for the current year. Notices must go out between November 10th – November 24th.

For a population over 500 there must be a public meeting, and the information must be included in the Proposed Taxes Notice. At the public meeting, the taxing authorities must discuss the proposed budget and the proposed property tax levy and must include a reasonable amount of time for the public to provide comments and ask questions.

It is important to note that special assessments, voter-approved levies, costs for natural disasters, and Tax Court judgments after September 30th will not be included on the Proposed Taxes Notice due to timing constraints.

The back of the notice has levy information for the surrounding taxing authorities of actual, proposed, and percent change on levies.

There were comments on the other levies line and how it is a large percentage of the overall bill, especially in areas of fire and ambulance. A follow-up question about whether fire/ambulance are required to have TNT meetings and the answer was it depends on the statute they are organized under.

Another comment suggested organizing the proposed levy section from most common to least common taxing district.

Property Tax Statements

The Property Tax Statements are essentially the bill to pay as it shows you the actual taxes for the year. They must be published by March 31st of the payable year. The notice has updated information in Steps 1 and 2 and the Tax Detail section is a full breakdown of the taxes owed, which will include special assessments and voter-approved levies. The notice provides the number to use on the M1PR to file for the Property Tax Refund.

The Commissioner of Revenue requires that the form has the payment stubs if paying by check and the back of the notice has information on the Property Tax Refund, penalties for late payment, and Senior Citizens’ Property Tax Deferral process.

Two types of mail inserts can be included: One for information on upcoming budget deliberation meetings and another for current tax rate for state, county, city or town, and school districts.

There were no additional comments or questions on this section.

Reflections and Considerations

The notices and statements have a lot of information that answer the what, not the why. 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?

This leads to the question of how broader budget decisions can help make sense of property tax levy decisions.

Making the Property Tax System More Accessible

Ideas that Revenue has already received include:

- 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

Question 1: What actions or changes have made the property tax system more accessible to you?

Comments included:

- TNT was done to get more people informed

Question 2: What barriers should be addressed to improve accessibility in the property tax system?

Comments included:

- Commissioner Marquart mentioned that TNT meetings have been held at the same time and place
- Reduce jargon and providing definitions to help with general understanding
- Change the word ”payable” to ”due” as people understand that better
- Additional comment about adding language in the Property Tax Statement stating ”This is your official Property Tax Bill”
- Visual aids depicting how the process is connected
- More advanced notice of board meetings and consider email blast reminders
- More explanation when counties change properties from homestead to non-homestead

Question 3: If you could make one change today to make the property tax system more accessible for you, what would it be?

Comments included:

- Online tutorials on how to appeal your property tax valuation that walks you through the steps
- Have alternative dates/times and ways of attending meetings for people with non-traditional work schedules or who are homebound/have disabilities.
- TNT meetings not overlapping to allow for easier attendance

- Simplify the back of the back of the Property Tax Statement to focus on key information that applies to most taxpayers and use QR codes for additional information

Other Materials Referenced

- Engaging Minnesota to Help Property Taxpayers- the main page for this meeting series on Revenue's website

Next Meeting

Date: 09/15/2026
Time: 1:00 pm – 2:30 pm
Location: Hybrid – Stassen Building Room/Microsoft Teams
Agenda items: Making the System More Accountable