

Minutes: Engaging Minnesota to Help Property Taxpayers

Meeting 4 – Making the System More Accountable

Date: 9/24/2026

Minutes prepared by: Minnesota Department of Revenue

Location: Hybrid – Stassen Building Room #2000/Microsoft Teams

Agenda

- Welcome
- Poll reminder
- Previous meetings recap
- Review
- Guest speakers reflecting on property tax system accountability
- Making our property tax system more accountable to taxpayers
 - Question 1: What information would help property owners clearly see how levies are set and how tax dollars are used?
 - Question 2: What resources would help people understand why their property taxes change each year?
- 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 fourth meeting in the series. He reiterated the purpose of the meeting is to focus on property taxpayers and how to make the system easier to understand, more accessible, more efficient, and more accountable. So far over 591 people have attended these meetings and Revenue has received over 160 responses and ideas. All responses are being catalogued.

Previous Meetings Recap

Commissioner Marquart reviewed the Goals for the Property Taxpayer chart to reiterate the purpose of this series: to identify ways that the state, local governments, and the property tax system can be made 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 prioritize beneficial impacts to the property taxpayer.

The previous meeting reviewed valuation notices, proposed taxes, and tax statements. Commissioner Marquart asked participants to think during the forms review if there is other information that should be on the forms, 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. The materials reviewed and meeting recording are available on the department's website.

Poll Reminder

Department of Revenue has launched a poll to ask for feedback about the property tax system. It includes questions such as "Agree or Disagree: I know how to find help when I need it." There have been over 170 online responses so far, paper responses still being counted. The poll is available on the department's website until October 15.

Guest Speakers Reflections on Property Tax System Accountability

Commissioner Marquart invited guest speakers to reflect on the current mechanisms for accountability within the property tax system. Speakers included Matt Hilgart, representing the Association of Minnesota Counties, Nathan Jesson, representing the Minnesota Inter-County Association, Beth Johnston, representing the League of Minnesota Cities, and Mark Haveman, from the Center for Fiscal Excellence.

County and City Budget Process Engagement

Guest speakers Matt Hilgart and Nathan Jesson reviewed examples of Minnesota counties engaging with residents on the budget process and levy calculation. This included dates and timelines highlighting that the budgeting process for local governments often spans multi-year planning efforts, beginning the process long before Truth in Taxation (TNT) hearings.

Materials presented included real-life examples of county fliers, budget calculation explainers, and handouts that highlight county spending on specific projects, programs, and services.

Beth Johnston reviewed the budgeting process for Minnesota cities, providing specific examples of where to find budget information for some example cities. Cities also seek resident engagement on programs, services, and budget needs at various events outside of just budget open houses and meetings (farmer's markets, festivals, etc.)

Key takeaways from these speakers included a reminder that each county and city in Minnesota has unique needs but face many similar budgeting challenges.

Accountability and the Property Tax System

Mark Haveman from the Center for Fiscal Excellence spoke about targeted ways property tax administrators at the state and local level can improve property tax system accountability by improving the types of information available to taxpayers. TNT hearings can be a great source of information, but most taxpayers come to those meetings with two primary questions in mind: Why is the property tax levy going up and why are my property taxes specifically rising?

State and local governments can help taxpayers understand what influences the levy rate and their property tax burden by providing more distilled metrics and synthesized information to reduce overwhelm for taxpayers. Haveman suggests providing population growth and inflation data to put the levy rate into the context of how fast a region is growing and changing. In addition, breaking down a region's tax base into what percentages make up the residential versus industrial/commercial taxpayers. These two metrics provide context around a levy rate by providing a sense of these trends.

Haveman also described a potential tool to help taxpayers understand their tax statement and how much of your tax changes are a result of levy increases or other shifts in your jurisdiction. This would enable taxpayers to know whether trends in population growth, levy increases, classification changes etc., are the primary sources for a change to their tax burden.

Finally, a levy reconciliation report was suggested to allow taxpayers to see how counties and cities are calculating their budgets and levy amounts. A report of this nature would detail the spending needs of a jurisdiction, the revenues that are available to be spent on those needs, any reserves held by the local government, and what remains to be funded by the property tax levy. This transparency would improve taxpayers' ability to understand where their property tax burden is coming from and what it is supporting in their communities.

Questions and Considerations

Questions and potential recommendations based on the guest speaker's presentations:

- Is it possible for local governments to provide a baseline, universal, budget breakdown template so that all taxpayers are guaranteed a certain amount of transparency?
- Office of the State Auditor guidelines may be helpful in creating a template of this nature.
- Overall, improved communication to taxpayers about impacts on property values and taxes would be useful for understanding source of property tax changes.

Making the Property Tax System More Accountable

Ideas that Revenue has already received include:

- Allow people to vote on mandates, having a voice
- Transparency on how tax funds are being used
- Transparency on reasons for increases
- Follow notification deadlines to allow for challenges to valuation
- Caps on debt levels at the county, local government, and school district levels

Question 1: What information would help property owners clearly see how levies are set and how tax dollars are used?

Comments included:

- Consider including inflation in budgeting calculations at local government level, potentially mirroring state inclusion.
- Breakdowns of spending, revenues, reserves, and what remains to be funded would help taxpayers understand why their levy may have increased, and their property taxes may be increasing.

Question 2: What resources would help people understand why their property taxes change each year?

Comments included:

- Informational videos on the various influences on the property tax system would be useful tools in distilling complex concepts into simpler overviews.

- Commissioner Marquart requested that, if attendees found any of the county or city examples used in the guest speaker's presentations particularly helpful, please submit a response letting us know which slides those were.

Other Materials Referenced

- [Engaging Minnesota to Help Property Taxpayers](#) – the main page for this meeting series on Revenue's website
- County and city materials reviewed can be found in the slides for this meeting.

Next Meeting

Date: 10/15/2026

Time: 1:00 pm – 2:30 pm

Location: Hybrid – Stassen Building Room/Microsoft Teams

Agenda items: Making the System Simpler and Less Costly