
Survey Methodology and Results

APPENDIX B

We surveyed three separate populations for this review of property assessments: (1) assessors, (2) members of boards of review or equalization, and (3) taxpayers who appealed their property assessments. We conducted mail surveys of assessors and board members in October and November 1995 and a combination of mail surveys and telephone interviews of taxpayers in January and February 1996. Because we wanted data on an entire year's worth of assessment activities and expenditures but 1995 had not yet concluded at the time of our first surveys, we asked our respondents to provide answers for the 1994 calendar year.

SURVEYING ASSESSORS AND BOARD MEMBERS

We mailed surveys to county assessors in each of Minnesota's 87 counties, and to 118 larger cities (those with populations of at least 5,000), 100 smaller cities, and 100 townships. All county assessors responded to our survey. Because of the 100 percent response rate, sampling error does not exist for the county assessor survey. We stratified smaller cities and townships by geographic region, corresponding to the 13 economic development regions in the state, to ensure that our randomly drawn sample was representative of cities and townships around the state. We received a total of 273 surveys from local assessors for an 86 percent response rate. Results from the survey of local assessors has a margin of error of plus or minus 4 percentage points due to sampling error. In addition, the practical difficulties of conducting any opinion survey may introduce other sources of error into the results. This is true for all of the surveys we conducted.

We used the same set of counties, cities, and townships to conduct our survey of boards of review and

equalization members. For each of the local governments in our sample, we surveyed the chair or one other member of that jurisdiction's board of review or equalization. From members of county boards of equalization we received 73 responses for an 84 percent response rate. Our sample of board of equalization members has a margin of error of plus or minus 7 percentage points. The response rate from local boards of review was 80 percent. The sample of board of review members has a margin of error of plus or minus 5 percentage points.

SURVEYING PROPERTY OWNERS WHO APPEALED ASSESSMENTS

To gather opinions of property owners who had appealed their property assessments, we surveyed by mail two groups of people: those who appealed to their board of review in 1994, and those who went on to appeal before their county board of equalization that year. We began with the same 87 counties, 218 cities, and 100 townships we used in our earlier surveys.

Because of the difficulty collecting appellants' names, we used a stratified cluster sample of counties and of cities and townships to narrow the areas from which we would draw our sample. Local governments were stratified first by geographic region and then by number of appeals. We divided the state into four geographic regions — north, central, south, and metropolitan — as illustrated on the map in Appendix K. We grouped communities by number of appeals to reflect high, medium, and low appeal caseloads. This stratification ensured that our sample represented the state geographically as well as by number of appeals heard. From each of the stratum we randomly selected clusters of counties and clusters of cities and townships.

We then randomly selected individual property owners from among the names included in the minutes recorded at boards of review and equalization meetings held in our sample of local governments in 1994. Of the 328 surveys we mailed to people who appealed to county boards of equalization, 243 were returned in time for analysis, of which 239 were usable; this produced a 74 percent response rate. Of the 385 surveys mailed to people who appealed to local boards of review, 295 were returned in time for analysis, of which 275 were usable; this represents a 71 percent response rate. Both samples of appellants have margins of error of plus or minus 6 percentage points due to sampling.

In addition to the mailed survey, we interviewed property owners who filed petitions in Minnesota Tax Court. We randomly selected 12 petitions from approximately 84 that went to trial in 1994. We successfully completed 11 telephone interviews with these appellants. Our sample included cases from around the state and represented a mix of property types. Although these interviews of tax court appellants were not representative of all persons who filed court petitions, they gave us a richer understanding of why property owners go to Tax Court and the process for filing petitions. In addition to the appellants, we interviewed three attorneys with extensive tax court experience.

The remaining pages of this appendix include results from our surveys of assessors. Readers interested in survey results of either board of review and equalization members or appellants may contact the Legislative Auditor's Office at 658 Cedar Street, St. Paul, MN 55155 or call the office at 612/296-4708.