
Office of the Legislative Auditor

Best Practices Reviews: Minnesota's System of Property Assessments

Survey of County Assessors

Thank you for answering this survey. Because we want to focus on a full year's worth of assessment activity, the questions pertain to the 1994 calendar year. Direct questions about the survey to Jody Hauer at 612/296-4708.

*Please return the completed survey in the enclosed postage-paid envelope by **October 16, 1995.***

1. Respondent's Name _____
2. Position _____
3. Jurisdiction _____
4. Phone number _____

ORGANIZATIONAL STRUCTURE AND WORKLOAD

This section of the survey deals with the organization of assessment services in your county.

5. Do you have a countywide assessment system whereby the county assessor and his deputies are responsible for assessing the value of all property in the county?

Number	Percent	
64	73.6%	No
23	26.4	Yes (If yes, go to question 10 on next page.)

Questions 6 through 9 apply only to counties without countywide assessment systems.

6. If you do not have a countywide assessment system, how many of the cities, townships, and unorganized territories in your county are assessed by the county assessor and staff and how many by local assessors?

Sum	Percent	
(N = 64) 968	44.2%	Number of cities, townships, and unorganized territories assessed by county assessor
1,221	55.8	Number of cities, townships, and unorganized territories assessed by local assessors
2,189		TOTAL number of cities and townships in county

7. Of the cities, townships, and unorganized territories your office assesses, how many have contracts with your office for assessment services?

Sum	Percent	
(N = 63) 588	60.9%	Number with contracts for service
377	39.1	Number receiving assessment services without contracts
--	--	Not applicable

8. Of the cities and townships assessed by local assessors, how many have at least one full-time assessor on staff or on contract?

Sum (N=62)	Percent	
120	9.8%	Number with at least one full-time assessor
--	--	Unknown

9. How many cities and townships with local assessors contract for their assessment work?

Sum (N=60)	Percent	
993	81.3%	Number of cities and townships with local assessors that contract
--	--	Unknown

10. How many total parcels of real property were there in your county (assessed by either the county or local assessor) in 1994?

Total Number of Parcels	Median Number of Parcels	
2,287,958	14,739	TOTAL number of parcels in county (n = 87)
1,316,619	10,228.5	Land and buildings (n = 64)
523,155	5,506	Land only (n = 64)

11. How many parcels of the following classifications of property was your office responsible for assessing in 1994 (excluding parcels assessed by local assessors)?

Total Number of Parcels	Median Number of Parcels	
824,726	4,655.5	Number of residential, 1 to 3 units (n = 82)
12,188	44	Number of apartments, 4 or more units (n = 82)
218,061	2,027.5	Number of agricultural (n = 82)
71,502	500	Number of commercial-industrial (n = 82)
120,579	102.5	Number of seasonal residential recreational (n = 82)
2,489	0	Number of lakeshore resorts (n = 82)
109,578	209	Number of all other property (n = 83)
1,454,926	9,641.5	TOTAL number of parcels for which the county assessor's office was responsible (n = 86)

12. We would like to know the distance in miles from your courthouse office to the farthest points where your office appraises property. What percent of the parcels your office appraised in 1994 do you estimate fall within the following distances?

		Share of Parcels									
		Up to 25% of parcels		26-50% of parcels		51-75% of parcels		76% or more of parcels		No Response	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
a.	1-24 miles	8	9.2%	14	16.1%	16	18.4%	38	43.7%	11	12.6%
b.	25-49 miles	29	33.3	18	20.7	5	5.7	4	4.6	31	35.6
c.	50-75 miles	14	16.1	2	2.3	--	--	--	--	71	81.6
d.	More than 75 miles	5	5.7	1	1.1	--	--	--	--	81	93.1
e.	Not applicable	1	1.1	--	--	--	--	--	--	86	98.9

13. How many parcels of property did you and your staff appraise in 1994?

Total Number of Parcels	Median Number of Parcels	Number of parcels appraised in 1994 (n = 83)
601,620	4,772	

14. Of the improved land and buildings your office viewed in your 1994 assessments, what percent do you estimate received interior observations? (Check one box.)

	0-20%		21-40%		41-60%		60-80%		80-100%	
	#	%	#	%	#	%	#	%	#	%
a. Percent receiving interior observations	10	11.5%	37	42.5%	14	16.1%	10	11.5%	11	12.6%
b. Not applicable	5	5.7%								

15. How frequently does your county adjust all parcels' value (not only parcels appraised in a year or in the quartile)?

Annually		Every Two Years		Every Three Years		Every Four Years		N/A	
Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
80	92.0%	3	3.4%	1	1.1%	2	2.3%	1	1.1%

16. How does your office adjust values of property not in the quartile? (Check the appropriate boxes for each property class.)

(n = 87)	Class of Parcels									
	Residential		Commercial-Industrial		Apartments		Agricultural		Seasonal Recreational	
	#	%	#	%	#	%	#	%	#	%
a. By applying a flat percentage or dollar change to all parcels	9	10.3%	5	5.7%	5	5.7%	11	12.6%	6	6.9%
b. By applying a flat percentage or dollar change to all parcels within a property classification	23	26.4	22	25.3	20	23.0	29	33.3	19	21.8
c. By applying a percentage or dollar amount that varies according to type of construction	11	12.6	7	8.0	7	8.0	7	8.0	8	9.2
d. By applying a percentage or dollar amount that varies according to neighborhood	40	46.0	20	23.0	15	17.2	20	23.0	27	31.0
e. By applying a percentage or dollar amount that varies according to value of the parcel	12	13.8	3	3.4	2	2.3	4	4.6	5	5.7
f. By applying a percentage or dollar amount that varies according to the year of last appraisal	3	3.4	3	3.4	2	2.3	2	2.3	3	3.4
g. By comparing current sales with those of prior year sales	20	23.0	14	16.1	14	16.1	15	17.2	12	13.8
h. By comparing current year sales with prior year assessments	66	75.9	57	65.5	48	55.2	62	71.3	51	58.6
i. By applying revised cost schedules	45	51.7	36	41.4	26	29.9	34	39.1	35	40.2
j. Other (Specify) _____	6	6.9	7	8.0	23	26.4	6	6.9	6	6.9
k. Not applicable	3	3.4	4	4.6	4	4.6	3	3.4	10	11.5

Note: We received responses from county assessors in all 87 counties.

APPEALS AND ABATEMENT PROCESSES

This section of the survey focuses on the system your county uses for appeals and abatements.

17. Do your county commissioners serve as the board of equalization or do they appoint a special board?

Number	Percent		
82	94.3%	a.	County commissioners serve as board of equalization <i>(Go to question 21.)</i>
5	5.7	b.	County commissioners appoint a special board

(n = 87)

*Questions 18 through 20 apply only to counties with **appointed** special boards of equalization.*

18. How many members are appointed to your county’s special board (excluding the county auditor)?

Five		Six		Seven		Eight		Nine		Ten		Other	
Among those with appointed boards:													
#	%	#	%	#	%	#	%	#	%	#	%	#	%
--	--	--	--	4	80.0%	--	--	--	--	1	20.0%	--	--

(Specify.) _____

19. Of those appointed in 1994, what share was either an appraiser, realtor, or other person familiar with property valuations in the county?

1 to 25%		26 to 50%		51 to 75%		76 to 100%	
Among those with appointed boards:							
Number	Percent	Number	Percent	Number	Percent	Number	Percent
--	--	--	--	2	40.0%	3	60.0%

20. What compensation do the appointed members receive?

Among those with appointed boards:

Number	Percent	
--	--	a. Members do not receive compensation
--	--	b. Travel expenses only
--	--	c. Travel and meal expenses
1	20.0%	d. Per diem
4	80.0	e. Expenses and per diem
--	--	f. Salary
--	--	g. Other <i>(Specify.)</i> _____

Questions 21 through 24 pertain to property owner questions on value or classification that your office received but that were not heard by the 1994 local board of review.

21. How many parcels representing owners dissatisfied with their value or classification did your office handle in 1994 prior to the meeting of the local board of review (or prior to the county board of equalization in counties without local boards)?

Total Number of Parcels	Median Number of Parcels	
19,894	130	Number of parcels (n = 48)
--	--	Unknown

Note: We received responses from county assessors in all 87 counties.

22. Of these parcels representing dissatisfied property owners, what percent do you estimate your office resolved prior to the 1994 local board of review?

0 to 25%		26 to 50%		51 to 75%		76 to 100%		Unknown		(n = 87)
<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	
8	9.2%	4	4.6%	13	14.9%	47	54.0%	15	17.2%	

23. How many staff-hours would you estimate your office spent in resolving value and classification questions prior to the local board of review in 1994 (not including appeals that actually went to the board)?

<u>Total Number of Staff Hours</u>	<u>Median Number of Staff Hours</u>	
29,498	100	a. Number of staff-hours (n = 49)
--	--	b. Unknown

24. How satisfied are you with the overall fairness and ease for your office of the process for handling property owners' questions prior to the local board of review?

Very Satisfied		Moderately Satisfied		A Little Satisfied		Moderately Dissatisfied		Very Dissatisfied		No Response		(n = 87)
<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	
44	50.6%	30	34.5%	3	3.4%	6	6.9%	3	3.4%	1	1.1%	

Comments:

Questions 25 through 32 pertain to local boards of review. If your county does not have local boards, go to question 33.

25. How many appeals did local boards of review in your county hear in 1994?

<u>Total Number of Appeals</u>	<u>Median Number of Appeals</u>	
15,458	102	a. Number of appeals (n = 85)
--	--	b. Unknown
--	--	c. Not applicable

26. We would like to know whether 1994 was a typical year in terms of the number of appeals heard by local boards of review. How does the number of appeals in 1994 compare to the average number heard by local boards in the previous four years (1990-1993)?

<u>Number</u>	<u>Percent</u>		(n = 85)
54	63.5%	a. Four-year average was approximately the same as appeals in 1994	
5	5.9	b. Four-year average was less than 25% higher than appeals in 1994	
7	8.2	c. Four-year average was between 25 and 75% higher than appeals in 1994	
2	2.4	d. Four-year average was more than 75% higher than appeals in 1994	
7	8.2	e. Four-year average was less than 25% lower than appeals in 1994	
9	10.6	f. Four-year average was between 25 and 75% lower than appeals in 1994	
--	--	g. Four-year average was more than 75% lower than appeals in 1994	
1	1.2	h. Unknown	
--	--	i. Not applicable	

Note: We received responses from county assessors in all 87 counties.

27. How many of the appeals before local boards of review in 1994 were for parcels of residential, apartment, commercial, seasonal recreational, or agricultural property?

Total Number of <u>Appeals</u>	Median Number of <u>Appeals</u>	
7,169	46	a. Number of residential appeals (n = 77)
67	0	b. Number of apartment appeals (n = 77)
557	4	c. Number of commercial-industrial appeals (n = 77)
2,206	2	d. Number of seasonal recreational residential appeals (n = 77)
2,218	22	e. Number of agricultural appeals (n = 77)
536	0	f. Number of other appeals (n = 76)
15,458	102	g. TOTAL number of appeals (n = 85)
--	--	h. Unknown
--	--	i. Not applicable

28. Of the total number of appeals heard by local boards of review, how many were approved in 1994?

Total Number of <u>Appeals</u>	Median Number of <u>Appeals</u>		
5,593	30	a. Number approved (Some reduction in value or classification change)	(n = 83)
9,542	70	b. Number denied (Value held or raised)	
--	--	c. Not applicable	

29. How many staff-hours would you estimate your office spent in preparation and consideration of appeals that actually went to local boards of review in 1994?

Total Number of <u>Staff Hours</u>	Median Number of <u>Staff Hours</u>	
20,858	100	a. Number of staff-hours (n = 48)
--	--	b. Unknown
--	--	c. Not applicable

30. What was the total percent change in market value resulting from appeals approved by local boards of review in 1994?

Average Percent <u>Change</u>	Median Percent <u>Change</u>	
0.135%	0.031%	a. Percent change in value (n = 52)
--	--	b. Unknown
--	--	c. Not applicable

31. How satisfied are you with the overall fairness and ease for your office of the local board of review process?

Very Satisfied		Moderately Satisfied		A Little Satisfied		Moderately Dissatisfied		Very Dissatisfied		Not Applicable		
Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	
21	25.6%	37	45.1%	9	11.0%	7	8.5%	8	9.8%	--	--	(n = 82)

Comments:

32. Of the total number of local review boards in your county, what share met in 1994 with a quorum of members?

None		1-25%		26-50%		51-75%		76-99%		All Cities and Towns		Not Applicable		Unknown		(n = 86)
#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	
--	--	1	1.2%	--	--	6	7.0%	33	38.4%	45	52.3%	--	--	1	1.2%	

Questions 33 through 42 pertain to county boards of equalization.

33. For what share of the cities, towns, or unorganized territories in your county does the county board of equalization perform the duties of the local board of review?

No Cities or Towns		1-25%		26-50%		51-75%		76-99%		All Cities, Towns, and Unorganized Territories		Not Applicable		Unknown		No Response	
#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
59	67.8%	10	11.5%	3	3.4%	--	--	1	1.1%	9	10.3%	3	3.4%	1	1.1%	1	1.1%

34. How many appeals did the board of equalization hear in 1994?

Total Number of Appeals	Median Number of Appeals	Number of appeals (n = 87)
1,356	5.0	

35. We would like to know whether 1994 was a typical year in terms of the number of appeals. How does the number of appeals before the board in 1994 compare to the average number of appeals over the prior four years (1990 through 1993)?

Number	Percent		
56	64.4%	a.	Four-year average was approximately the same as appeals in 1994
7	8.0	b.	Four-year average was less than 25% higher than appeals in 1994
9	10.3	c.	Four-year average was between 25 and 75% higher than appeals in 1994
2	2.3	d.	Four-year average was more than 75% higher than appeals in 1994
3	3.4	e.	Four-year average was less than 25% lower than appeals in 1994
7	8.0	f.	Four-year average was between 25 and 75% lower than appeals in 1994
2	2.3	g.	Four-year average was more than 75% lower than appeals in 1994
1	1.1	h.	Unknown
--	--	i.	Not applicable

(n = 87)

36. How many of the equalization board's appeals in 1994 were for parcels of residential, apartment, commercial, seasonal recreational, or agricultural property?

Total Number of Appeals	Median Number of Appeals	
529	3	a. Number of residential appeals (n = 76)
22	0	b. Number of apartments appeals (n = 76)
113	1	c. Number of commercial-industrial appeals (n = 76)
260	0	d. Number of seasonal recreational appeals (n = 76)
135	1	e. Number of agricultural appeals (n = 76)
46	0	f. Number of other appeals (n = 76)
1,356	5	g. TOTAL number of appeals (n = 87)

Note: We received responses from county assessors in all 87 counties.

37. Of the appeals heard by the 1994 board of equalization, how many were approved and how many were denied?

Total Number of <u>Appeals</u>	Median Number of <u>Appeals</u>	(n = 77)
560	2	a. Number approved (Some reduction in value or classification change)
777	4	b. Number denied (Value held or raised)

38. How many staff-hours would you estimate your office spent in preparation and consideration of appeals heard by the 1994 board of equalization?

Total Number of <u>Staff Hours</u>	Median Number of <u>Staff Hours</u>	(n = 63)
7,508	35	a. Number of staff-hours (n = 63)
--	--	b. Unknown

39. What was the total percent change in the county's estimated market value resulting from the appeals approved by the county board of equalization in 1994?

Average Percent <u>Change</u>	Median Percent <u>Change</u>	(n = 64)
0.098%	0%	a. Percent change in county's estimated market value (n = 64)
--	--	b. Unknown

40. How many days (or partial days) did the board of equalization meet in 1994?

One		Two		Three		Four		Five		Between 6 and 10	Other (Specify)	(n = 86)	
<u>#</u>	<u>%</u>	<u>#</u>	<u>%</u>	<u>#</u>	<u>%</u>	<u>#</u>	<u>%</u>	<u>#</u>	<u>%</u>	<u>#</u>	<u>%</u>		
51	59.3%	27	31.4%	2	2.3%	--	--	2	2.3%	2	2.3%	2	2.3%

41. Is this more or fewer days than the average number of days the board met in the previous four years (from 1990 to 1993)?

<u>Number</u>	<u>Percent</u>		(n = 87)
78	89.7%	a. Four-year average was the same number of days as in 1994	
3	3.4	b. Four-year average was one or two days higher than in 1994	
4	4.6	c. Four-year average was one or two days lower than in 1994	
--	--	d. Four-year average was three or more days higher than in 1994	
--	--	e. Four-year average was three or more days lower than in 1994	
2	2.3	f. Unknown	

42. How satisfied are you with the overall fairness and ease for your office of the board of equalization process?

Very Satisfied		Moderately Satisfied		A Little Satisfied		Moderately Dissatisfied		Very Dissatisfied		(n = 87)
<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	
41	47.1%	27	31.0%	9	10.3%	6	6.9%	4	4.6%	

Comments:

Questions 43 through 47 pertain to Minnesota Tax Court appeals.

43. How many staff-hours would you estimate your office spent on Tax Court appeals in 1994?

<u>Total</u> Number of <u>Staff Hours</u>	<u>Median</u> Number of <u>Staff Hours</u>	
29,787	40	a. Number of staff-hours (n = 75)
--	--	b. Unknown

44. How many Tax Court appeals did your office work on in 1994? (Include work you did on cases filed in 1994 as well as work done in 1994 on cases filed earlier.)

<u>Total</u> Number of <u>Appeals</u>	<u>Median</u> Number of <u>Appeals</u>	
5,022	2	a. Number of Tax Court appeals worked on (n = 83)
--	--	b. Unknown
--	--	c. Not applicable

45. How does the number of Tax Court appeals on which your office worked in 1994 compare to the average number of appeals worked on annually over the prior four years (1990 through 1993)?

<u>Number</u>	<u>Percent</u>		
46	54.8%	a. Four-year average was approximately the same as appeals in 1994	(n = 84)
4	4.8	b. Four-year average was less than 25% higher than appeals in 1994	
1	1.2	c. Four-year average was between 25 and 75% higher than appeals in 1994	
3	3.6	d. Four-year average was more than 75% higher than appeals in 1994	
7	8.3	e. Four-year average was less than 25% lower than appeals in 1994	
12	14.3	f. Four-year average was between 25 and 75% lower than appeals in 1994	
2	2.4	g. Four-year average was more than 75% lower than appeals in 1994	
2	2.4	h. Unknown	
7	8.3	i. Not applicable	

46. What was the total change in the county's estimated market value resulting from Tax Court appeals resolved in 1994?

<u>Average</u>	<u>Median</u>	
0.141	0%	a. Percent change in market value (n = 61)
--	--	b. Unknown

47. How satisfied are you with the overall fairness and ease for your office of appeals handled through the Tax Court?

Very Satisfied		Moderately Satisfied		A Little Satisfied		Moderately Dissatisfied		Very Dissatisfied		
<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	
6	8.5%	13	18.3%	15	21.1%	21	29.6%	16	22.5%	(n = 71)

Comments:

Questions 48 through 55 pertain to abatements in 1994.

48. How many abatement applications did your county receive in 1994?

Total Number of <u>Applications</u>	Median Number of <u>Applications</u>	
5,188	10	a. Number of abatements for homestead changes (n = 83)
2,189	5	b. Number of abatements for value changes (n = 83)
2,116	3	d. Number of other abatement applications (n = 82)
9,545	24	e. TOTAL number of abatement applications (n = 83)

49. Of the total number of abatement applications your office received in 1994, how many were approved (by the assessor, auditor, and county board)?

Total Number of <u>Abatements</u>	Median Number of <u>Applications</u>	(n = 82)
10,675	22.5	a. Number of abatements approved
296	1.0	b. Number of abatements denied

50. What change in property value did the abatements approved in 1994 represent?

Average Percent <u>Change</u>	Median Percent <u>Change</u>	
0.514%	0.002%	a. Percent of property value abated (n = 55)
--	--	b. Unknown

51. How many staff-hours would you estimate your office spent on considering and processing abatements in 1994?

Total Number of <u>Staff Hours</u>	Median Number of <u>Staff Hours</u>	
28,092	30	a. Number of staff-hours (n = 66)
--	--	b. Unknown

52. Does your county board have an explicit policy on considering and granting abatements?

<u>Number</u>	<u>Percent</u>		(n = 87)
19	21.8%	a. No	
55	63.2	b. Yes (<i>If yes, please attach a copy to the completed survey.</i>)	
13	14.9	c. County is currently considering a policy on abatements.	

53. County boards may consider abatements for the two years prior to the current year if the application is due to (a) clerical errors or (b) the taxpayer failing to file because of hardship, as determined by the board. Has your county board defined "hardship"?

<u>Number</u>	<u>Percent</u>		(n = 84)
71	84.5%	a. No	
10	11.9	b. Yes	
3	3.6	c. County board is in the process of defining hardship.	

54. Is it your county's policy to allow abatement requests for the two prior years due to hardship?

<u>Number</u>	<u>Percent</u>		(n = 76)
46	60.5%	a. No, the county does not consider abatement requests due to hardship	
30	39.5	b. Yes, the county considers abatement requests due to hardship	

55. How satisfied are you with the overall fairness and ease for your office of the abatement process?

Very Satisfied		Moderately Satisfied		A Little Satisfied		Moderately Dissatisfied		Very Dissatisfied		(n = 85)
<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	
30	35.3%	44	51.8%	2	2.4%	8	9.4%	1	1.2%	

Comments:

ASSESSMENT PRACTICES

This section deals with methods your county uses when assessing property.

56. Does your county use computer-assisted mass appraisal?

<u>Number</u>	<u>Percent</u>		(n = 87)
21	24.1%	a. No	
38	43.7	b. Yes	
28	32.2	c. The county is in the process of developing a computer-assisted mass appraisal system	

57. For which of the following tasks does your office use computers? (Check all that apply.)

<u>Number</u>	<u>Percent</u>		(n = 87)
60	69.0%	a. In the appraisal process	
86	98.9	b. To generate valuation notices	
86	98.9	c. To produce assessment rolls	
76	87.4	d. To record property sales	
77	88.5	e. To conduct sales ratio studies	
28	32.2	f. Other (<i>Specify.</i>) _____	
--	--	g. We do not use computers	

58. Does your county use a land information system (LIS) or geographic information system (GIS) to assist in your assessments?

<u>Number</u>	<u>Percent</u>		(n = 87)
55	63.2%	a. No	
12	13.8	b. Yes	
20	23.0	c. The county is in the process of developing a LIS or GIS system	

59. Does your county have a complete set of assessment maps showing the size, shape, and location of parcels?

<u>Number</u>	<u>Percent</u>		(n = 87)
10	11.5	a. No set of maps	
25	28.7	b. Incomplete set	
19	21.8	c. Nearly complete set	
33	37.9	d. Complete set	

Note: We received responses from county assessors in all 87 counties.

60. Does your county have adequate equipment and training to perform your assessment duties?

Number	Percent		
63	73.3%	a. Adequate equipment and adequate training	(n = 86)
1	1.2	b. Adequate equipment but inadequate training	
18	20.9	c. Inadequate equipment and adequate training	
4	4.7	d. Inadequate equipment and inadequate training	
--	--	e. Not applicable	

61. Does your office notify property owners in advance of visiting the parcels in your quartile?

Number	Percent		
62	72.9%	a. No advance notification	(n = 85)
3	3.5	b. Yes, with notices in local newspapers	
8	9.4	c. Yes, with notices mailed to property owners	
6	7.1	d. Yes, by other means (<i>Specify.</i>) _____	
6	7.1	e. More than one response	

62. Which of the following pieces of information does your office include on property valuation notices (in addition to that which is required by statute such as market value, limited market value, "this old house" value, etc.)? (Check all that apply.)

Number	Percent		
23	26.4%	a. Non-technical summary of the methods used to assess property	(n = 87)
72	82.8	b. Procedures for appealing property value with assessor	
82	94.3	c. Procedures for appealing value with local board of review	
83	95.4	d. Procedures for appealing value with county board of equalization	
81	93.1	e. Procedures for appealing value with tax court	
2	2.3	f. Sales ratio information	
15	17.2	g. Distinction between value notice and tax bill	
14	16.1	h. Explanation of how value is related to tax bill	
3	3.4	i. Description of how tax bills are calculated	
20	23.0	j. Definitions of uncommon terms	
67	77.0	k. Contact phone numbers for people with questions	
6	6.9	l. Other (<i>Specify.</i>) _____	

PERSONNEL AND RESOURCES

This section of the survey deals with your county's level of staffing and other resources.

63. How many assessors/appraisers in the following licensure categories were on your staff in 1994 (in full-time equivalents or FTEs)?

Total Number of Staff	Median Number of Staff		
255	2	a. Certified Minnesota Assessor	(n = 87)
26	0	b. Certified Minnesota Assessor Specialist	
38	0	c. Accredited Minnesota Assessor	
143.4	1	d. Senior Accredited Minnesota Assessor	
9.4	0	e. Other assessors	
472	4	f. TOTAL FTE assessors	

64. What number of other FTE staff did you employ in 1994 to perform the functions of administration, data processing, mapping and drafting, clerical, and other support services? (Do not double-count employees you reported in Question 63, even if they performed some of these functions.)

Total Number of <u>FTE Staff</u>	Median Number of <u>FTE Staff</u>	
254.6	1.8	Number of FTE staff (n = 85)

65. Of the total time spent by you and your staff in 1994 on assessment duties, what do you estimate is the percent of time spent on the following tasks?

Average Percent of Time	Median Percent of Time		
33.4	34.5%	a. Mass property appraisal of existing properties	
10.5	10.0	b. Appraisal of new construction and remodeling	
1.5	1.0	c. Rent and lease analysis	
7.8	5.0	d. Sales ratio analysis	(n = 86)
17.3	15.0	e. Administration	
10.2	10.0	f. Homestead classification	
0.4	0.0	g. Special assessments	
7.2	5.0	h. Examination of local assessors' work	
8.3	5.0	i. Reviewing assessments and defending appeals	
1.9	1.0	j. Considering and deciding abatements	
1.7	0	k. Other (<i>Specify.</i>) _____	
	100%	TOTAL	

66. What do you estimate your office spent in 1994 on assessment services? Include the expenses listed in items b. through j. below. (Check the box of any item(s) that your expenditure estimate does **not** include.)

<u>Total</u> \$25,880,417	<u>Median</u> \$187,500	a. Total expenditures	(n = 83)	
				Not Included In Estimate
				<u>Number</u> <u>Percent</u>
		b. Salaries and benefits		1 1.2%
		c. Supplies (e.g., office and car supplies, mapping, printing, mailing, data processing supplies)		1 1.2
		d. Contract services		15 18.0
		e. Travel		1 1.2
		f. Training		2 2.4
		g. Insurance		19 22.9
		h. Data entry and processing		17 20.4
		i. Office building use and maintenance (e.g., space rental, utilities)		59 71.0
		j. Other current expenditures (excluding capital expenses for furniture, office equipment, computers, cars, land, and other capital purchases).		13 15.7

Note: We received responses from county assessors in all 87 counties.

67. We would like to know whether 1994 was an atypical year in terms of your expenditures. Did any unusual circumstances substantially affect any of the expense items you included in your 1994 expenditure estimate?

Number	Percent		(n = 85)
77	90.6%	a. No	
8	9.4	b. Yes (<i>Specify.</i>) _____	

68. What information do you want or need in your jurisdiction regarding property assessment organization, appeals, or abatements in other Minnesota jurisdictions?

69. What innovations or effective methods do you employ, or would like to employ, to improve the organization of property assessment services, the appeals process, or the abatements process?

70. Do you have any additional comments?

Thank you for answering this survey!

The Office of Legislative Auditor will use the survey information to generate a report on best practices in the organizational structure, appeals process, and abatements of Minnesota's systems of property assessment.

Have you attached a copy of your policy on considering and granting abatements, if such a policy exists?

a. No b. Yes c. County does not have a policy on abatements

Send this completed form and attachments in the postage-paid envelope **by October 16 to:**

**Legislative Auditor's Office
658 Cedar Street
St. Paul, MN 55155**

OR fax to 612/296-4712.