



Dakota County Assessing Services

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Presentation to City of Burnsville
Council Work Session May 19th 2020

Agenda



- Overview
- Assessing Services Main Functions
- Dakota County statistics
- How is Market Value Determined?
- Value Notices and Appeal Process
- How to Find Property Information
- Questions

Department Overview



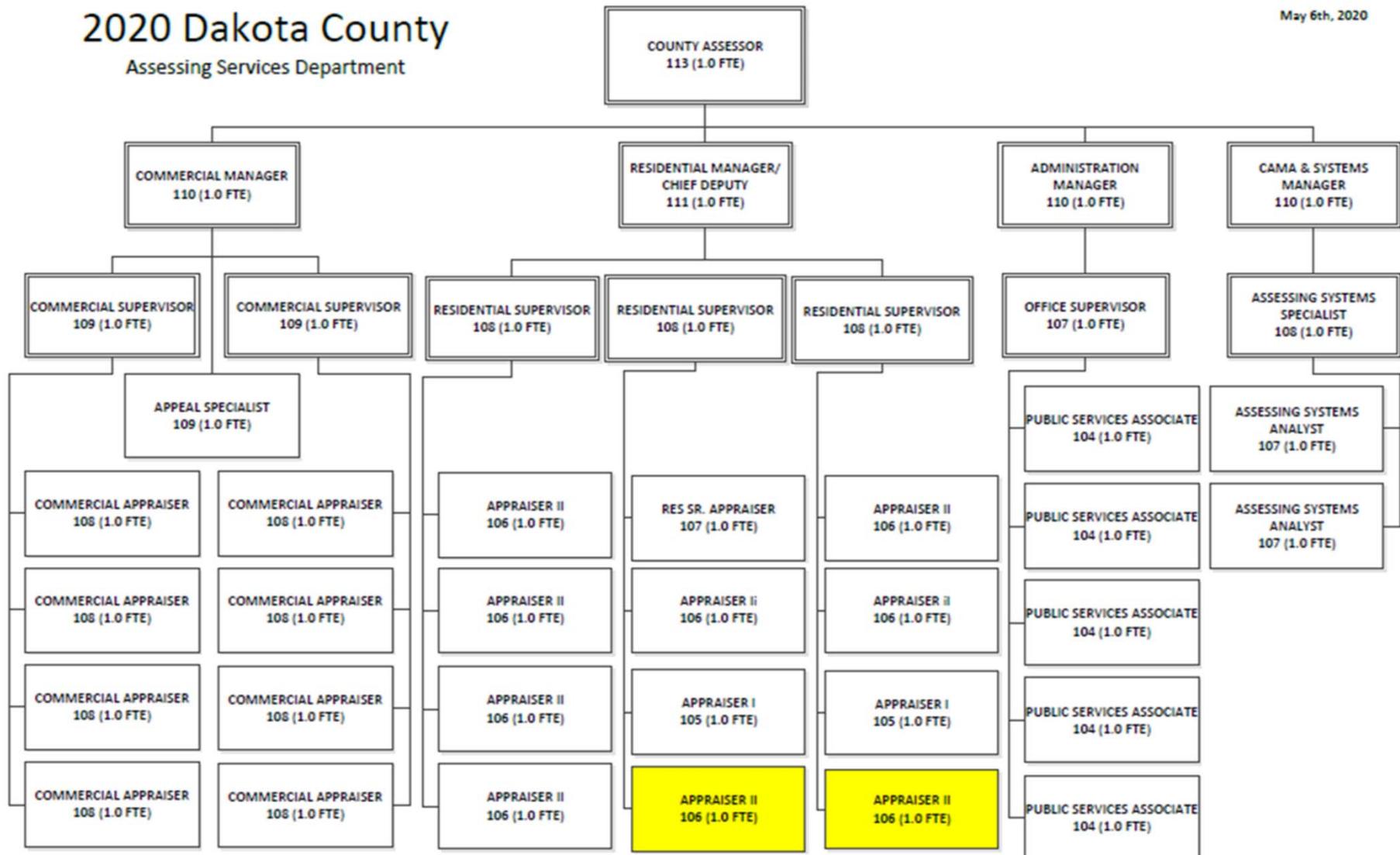
- Public Services and Revenue Division
- Countywide Assessment System
- 34 taxing districts covering 580 sq. miles
- Over 162,000 parcels with 2020 market value of \$56.54 billion

Department Overview



2020 Dakota County Assessing Services Department

May 6th, 2020



Assessing Resources (Laws, Policies & Procedures)



DOR Property Tax Administrators Manual (Download full manual 602 pages)

<https://www.revenue.state.mn.us/property-tax-administrators-manual>

DOR Sale Ratio Studies (Download full criteria 57 pages for 2020 study)

<https://www.revenue.state.mn.us/sales-ratio-studies>

State Assessor Board (Assessors license, Code of Conduct and Ethics)

<https://www.revenue.state.mn.us/minnesota-state-board-assessors>

IAAO (Standards, Policies and Procedures)

<https://www.iaao.org/>

MAAO (Minnesota Professional Group)

<https://www.mnmaao.org/>

Appraisal Institute (Mass Appraisal Standards)

<https://www.appraisalinstitute.org/>

Minnesota Tax Court (Search Decisions)

<https://mn.gov/tax-court/>

Two Main Functions



Valuation

- Assessment date is January 2nd
- State Law requires 100% of market value
- Market Value – the price that would prevail under competitive open market conditions
- Physically revalue 20% of the County each year
- Consider all factors affecting market value

Two Main Functions



Valuation (DOR Sale Ratio Study)

- Use Sales from 10/1/2018 to 9/30/2019 for the 2020 Assessment
- Department of Revenue requires Median Sales Ratio of between 90 and 105%
- Our medians for 2020 assessment fall between 94.8% and 96.6% for all property types
- We do not raise taxes/revenue, we spread the tax burden of local governments

Two Main Functions



Valuation (DOR Sale Ratio Study)

County Sale Counts and Medians

- Residential 6,839 sales – Median 95.0%
- Apartments 19 Sales – Median 96.6%
- Commercial 49 Sales – Median 96.0%
- Industrial 22 Sales – Median 94.8%

Burnsville Sale Counts and Medians

- Residential 954 sales – Median 94.9%
- Apartments 3 Sales – Median 100.3%
- Commercial 12 Sales – Median 94.3%
- Industrial 7 Sales – Median 96.4%

Classification

- Determine annually
- Based on primary (actual) use
- Could be multiple (split) classifications
- Completely independent of zoning or comprehensive land use
 - Example: Homestead, Residential, Commercial, Industrial, Apartment, Agricultural etc.

Dakota County - 2020 Market Value Summary



2020 value notices were mailed March 9th (2020 Market value is basis for 2021 taxes) along with 2020 Tax Statements

Total Estimated Market Value

2019: \$53.52 billion

2020: \$56.54 billion (+5.6%)

2020 Burnsville: \$7.625 Billion (+4.8%)

Total Taxable Market Value

2019: \$51.65 billion

2020: \$54.78 billion (+6.1%)

2020 Burnsville: \$7.398 Billion (+5.17%)

Dakota County - 2020 Market Value Summary



County wide added just over \$643.3 million in market value from new construction

➤ Burnsville added \$51,435,400 in new construction value

County wide 2020 median value changes:

	County	Burnsville
➤ Residential:	3.1%	2.99%
➤ Townhouse:	5.4%	6.64%
➤ Condo:	6.02%	8.29%
➤ Apartment:	7.9%	7.46%
➤ Commercial:	4.5%	4.44%
➤ Industrial:	10.1%	9.44%

How is market value determined?



- View Property
- Gather Information
- Analyze Sales
- Compute Value

View Property



- Required to view property once every 5 years
- Inspect New Construction annually
- For property revaluation, County is divided into quintiles
- Use various inspection methods for efficiency and accuracy
- A door tag may be left if no one is home
 - If no response, estimations may be made to complete the revaluation

Gather information



Lot characteristics

- Size
- Features
- Zoning
- Comprehensive Land Use Guide

Gather information



Building characteristics

- Size
- Style
- Age & Effective Age
- Quality of Construction
- Basement Finish
- Interior Features
- Out Building & Yard Items
- Bedrooms
- Bathrooms
- Exterior Finish
- Interior Finish
- Flooring
- Electrical/HVAC Systems

Analyze Sales



Sales Ratio Study

- Use Sales from 10/1/2018 to 9/30/2019 for the 2020 Assessment (as of 1/2/20)

Used as a guide to determine current market values of all properties in County

Department of Revenue requires our median sales ratio to fall within 90 to 105%

- DOR oversees all Assessing Offices in the state for compliance with all relevant statutes

Compute Value



- Most properties are valued using our CAMA system (Computer Aided Mass Appraisal) Tyler Technologies
- Necessary to appraise 162,000 parcels annually
- Each property's characteristics are entered/stored in the CAMA system
- Sales information is updated to reflect market trends
- Analyze individual features and neighborhoods
- Statistically provides a very reliable assessment

Value Notices & Appeal Process



- Value notices are mailed to all property owners in early March
- Signals the start of the Appeal Process for the current year's assessment for taxes payable in the following year
- Review period ends with the meeting of the Special Board of Appeal & Equalization (first Monday in June)

Appeal Process



- Visit Property Information Online
www.dakotacounty.us/HomeProperty
- Contact Assessing Services 651-438-4200
assessing.services@co.dakota.mn.us
- Attend Open Book Meetings
- Local Boards of Appeal & Equalization
 - (only Vermillion Township)
- County Board of Appeal & Equalization
 - (June 1st 2020)
- MN Tax Court (By April 30 of payable year)

Access to Property Information



Via:

- Internet website www.dakotacounty.us
- TAX FACTS Online Property Records
- Central Information 651-438-4576
- Assessing Services 651-438-4200
- Visit in person Mon-Fri, 8-4:30
- Brochures available at County

Dakota County's Website



The screenshot shows the Dakota County website navigation menu. At the top left is the Dakota County logo. To the right are links for Maps & Directions, Departments, About Us, Contact Us, and Text Options (with a gear icon). Below this is a horizontal menu with seven tabs: Government, Home & Property (highlighted in grey), Permits & Licenses, Law & Justice, Health & Family, Environment, and Transportation. Under the Home & Property tab, there are several sub-links: Pay Property Taxes, Property Tax Statements, Property Tax 101, Property Tax Programs, Homesteads & Credits, Important Dates for Property Owners, Assessing Property, Recording Property Documents, Foreclosed Property, Tax-Forfeited Property, Evictions, Online Property Maps, Online Property Records, Homebuyer & Homeowner Programs, and Aggregate Tax. To the right of these are links for Plats & Surveys, Taxing Districts & Tax Increment Financing, Selling Property, and Maps & Mapping Services. A 'Scroll' button is visible at the bottom of the screenshot.

Home & Property Tab is your source for data

Dakota County (Interactive GIS Map)



A screenshot of a web browser displaying the Dakota County GIS map. The browser tabs include "DCWorks - Home Page", "Online Property Maps | Dakota ...", and "Dakota County - GIS". The browser's address bar shows "Dakota County - GIS". The page has a menu bar with "File", "Edit", "View", "Favorites", "Tools", and "Help". Below the menu bar is a toolbar with icons for "Convert", "Select", "Official Mopar Site", "Sign In...", "Best of the Web", "DCWorks - Home Page", "Microsoft", "Product News", "Suggested Sites", "Today's Links", and "Web Slice Gallery". The main interface features a "Map Layers" panel on the left with a list of layers: Buildings, County Leases, Foreclosure Risk, Historic Farm Buildings (Eureka Twp. Only), Neighborhoods, Parcel Types, Parcels - Assessor Use, Parcels - Est Market Value Pct Change (highlighted), Parcels - Market Value, Parcels - Market Land Value, Parcels - Recent Improved Sales, Parcels - Recent Vacant Sales, Parcels - Pending New, and Parcels - Pending Old. The map area shows an aerial view of a building complex with a red boundary overlay. The map includes a search bar, "Identify", "Street View", "GlobeSpotter", "Pictometry", "Nearmap", "Map Layers", and "Print" buttons. The map shows "130TH ST E" and "CIVIC CENTER PKWY".

Note: layer for Market Value % Change (heat map)

Dakota County (Interactive GIS Map)



The screenshot displays the Dakota County GIS web application. The left sidebar contains a list of links: [Property Card](#), [Property Sketch](#), [Comparable Sales](#), [Tax Facts](#), [Tax Statement](#), [Tax Stub](#), and [Valuation Notice](#). The [Property Sketch](#) and [Tax Statement](#) links are circled in red. Below the links is a table of property details:

Parcel Data Is	6/12/2019
Current As Of:	
Site Picture	View
Parcel ID	341830106070
Status	ACTIVE
Owner	ROSE M TSTE PELIKAN
Joint Owner	
Owner Address	14058 DARTMOUTH PATH
Owner Address2	
City/State/Zip	ROSEMOUNT MN 55068-5033
Common Name	
Site Address	14058 DARTMOUTH PATH
Municipality	ROSEMOUNT
Primary Use	RESIDENTIAL
Use 2	
Use 3	

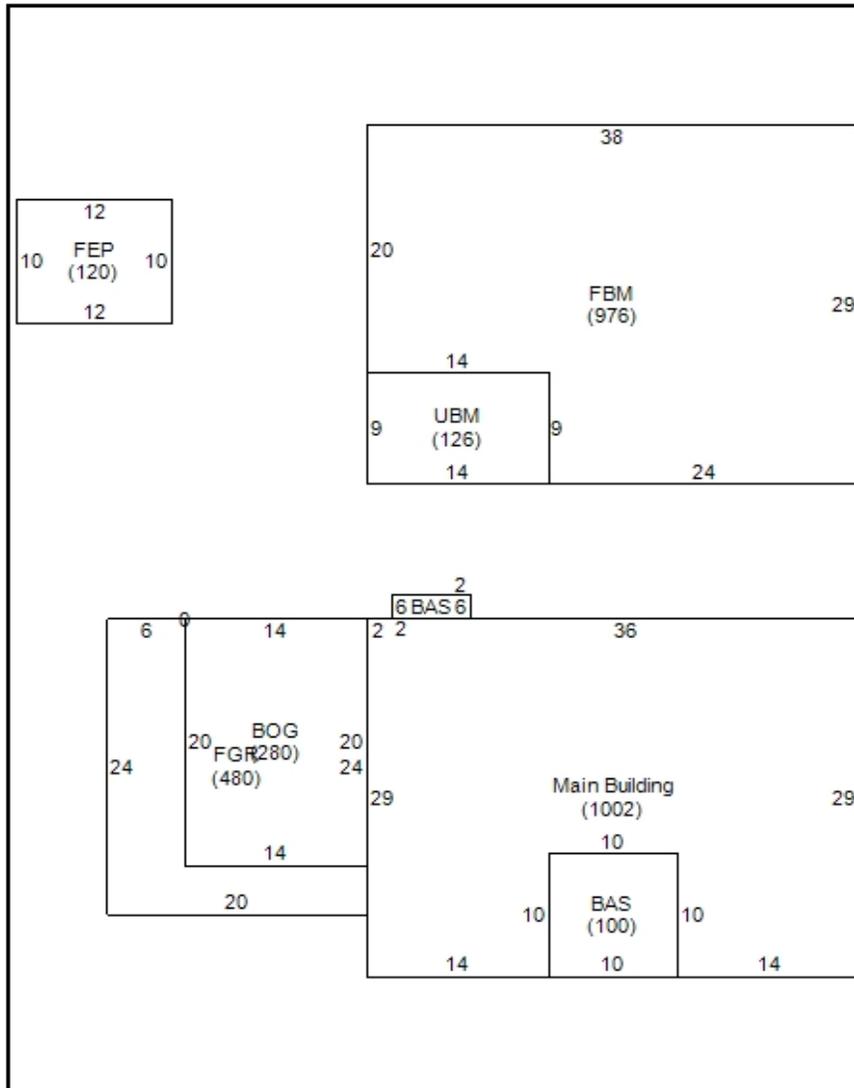
The main map area shows an aerial view of a residential neighborhood with a street labeled 'DARTMOUTH PATH'. A specific property is highlighted with an orange rectangular border.

New for 2019: Added Sketches and Tax Statements

Dakota County's Website



Parcel ID: 34-18301-06-070



Card 1

Code	Description	Area	Living Area
MAIN	2 STORY (BFS)	1,002	2,004
FGR	FIN GARAGE	480	0
FBM	FIN BSMT	976	976
UBM	UNF BASMT	126	0
BOG	2ND STORY OVER GARAGE	280	280
BAS	1 STORY	12	12
BAS	1 STORY	100	100
FEP	ENC PRCH	120	0

Disclaimer: This information is believed to be accurate, but accuracy is not guaranteed. This is not a legal document and should not be substituted for a title search, appraisal, survey or for zoning verification.

Tax Estimates

Home & Property / Property Taxes 101 / Tax Estimator

- Gives an estimate of taxes per year based on Value & Classification

Please enter the Estimated Market Value – not the Taxable Market value after exclusions/exemptions. Parcel specific Estimated Market Value is found at <http://gis2.co.dakota.mn.us/maps/property.htm>

Taxes Payable In:	<input type="text"/>	▼
City/Township:	<input type="text"/>	▼
School District:	<input type="text"/>	▼
Property Type:	<input type="text"/>	▼
Market Value:	<input type="text" value="0"/>	
	<input type="button" value="Calculate"/>	<input type="button" value="Clear"/>

Any Questions?