



# Anoka County

PROPERTY RECORDS & TAXATION DIVISION

Respectful, Innovative, Fiscally Responsible



## Anoka County Property Records and Taxation Annual Report 2024



Property Assessment • Property Taxation • Land Records & Vital Records • Examiner of Titles • Elections & Voter Registration

March 2025

# Table of Contents

	<u>Page</u>		<u>Page</u>
Mission Statement .....	3		
Introduction by Chief Officer.....	4		
	<u>Page</u>		<u>Page</u>
<b><u>Divisional and Administrative.....</u></b>	<b>5</b>		
Organizational Chart .....	6	Fiscal Disparities: Taxes With and Without .....	42
Divisional Workflow and Business Processes .....	7	Property Tax Adjustments .....	43
Divisional Budget Summary .....	8	Courtesy Letters .....	43
Department Budget Summary .....	9	Tax Payments Received.....	44
Employee Relations, Recognition and Employee Training.....	11	Property Taxation and Research Cycle.....	46
Continuous Improvement Initiative.....	13		
Customer Service Phone Center .....	15	<b><u>Land Records &amp; Vital Records .....</u></b>	<b>47</b>
Delinquency and Forfeiture .....	16	General Duties.....	48
Tax Forfeit Parcel Administration.....	17	Recorded Documents.....	49
Delinquency and Forfeiture Cycle.....	18	Electronically Recorded Documents .....	50
		Recorded Document Counts .....	51
<b><u>Property Assessment .....</u></b>	<b>19</b>	Subscription Self Service.....	52
General Duties .....	20	Birth/Death Transactions .....	53
Parcel Counts.....	21	Birth/Death Statistics .....	54
Market Value .....	24	Marriage: Applications, Certificates, and Popular Months .....	55
Estimated Market Value .....	25	Notary Public Registrations .....	56
New Construction Value.....	26	Land Records and Vital Records Cycle.....	57
EMV and NCV Value Distribution .....	27		
State Assessment Uniformity - Sales Ratio .....	28	<b><u>Elections &amp; Voter Registration.....</u></b>	<b>59</b>
Tax Court Petitions.....	29	General Duties.....	60
Certificates of Real Estate Value and Disaster Abatements.....	30	Budget Summary.....	60
Building Permits and Parcels Enrolled in Special Use Programs.....	31	Statistics .....	61
Property Assessment Cycle .....	32	Elections & Voter Registration Cycle.....	62
<b><u>Property Taxation.....</u></b>	<b>33</b>	<b><u>Examiner of Titles.....</u></b>	<b>63</b>
General Duties .....	34	General Duties.....	64
Five-Year Valuation History .....	35	Training.....	64
Property Tax Levy History.....	36	Torrens Case Filings .....	64
Values by Classification for Tax Year 2024 .....	37	Torrens Case Activities.....	65
Values by Classification for Tax Purposes.....	38	Possessory Title Registration (CPT) .....	65
Values and Tax Rates by Jurisdiction .....	39	Examiner's Directives .....	66
Largest Taxpayers .....	41	Document Approval .....	67

# **Mission Statement**

*Our mission is to embrace innovation to provide exceptional property tax, land records, vital records, and election services.*



## Introduction by Chief Officer

The Division of Property Records and Taxation (PRT) provides a wide variety of mandated and core services within Anoka County. We work to carry out the statutory responsibilities of the Assessor, Auditor/Treasurer, Recorder/Registrar of Titles, and Local Registrar, exclusive of investments and licensing. This report catalogs the division's accomplishments and serves as a historical reference document.

Over the past few years, we have faced many changes and challenges. These include significant law changes in tax-forfeit land administration due to the Supreme Court case, *Tyler v. Hennepin County*, which also resulted in a class action settlement. An unprecedented increase in tax court petition filings from 157 in 2023 to 366 in 2024. However, most notable were the challenges to election integrity that election administrators continue to face along with the significant election law changes that went into effect for the 2024 Presidential Election.

Operating in a "One Stop" environment and working together as an integrated division has allowed us to balance workloads, manage priorities, and embrace these challenges.

I would like to thank the Anoka County Board of Commissioners for the opportunity to lead this amazing team in providing *Respectful, Innovative, and Fiscally Responsible* services to our customers and the citizens of Anoka County.

Sincerely,

*Pamela J. LeBlanc*

Chief Officer, Property Records and Taxation

# Divisional and Administrative

The Division of Property Records and Taxation operates in a 'One Stop' service delivery environment for those functions related to property assessment, taxation, records information access, and service needs. To assist customers and support this concept, we provide a Public Service Counter, Customer Service Phone Center and Public Research Area. Information is also made available via our public web site and web-based Subscription Service.

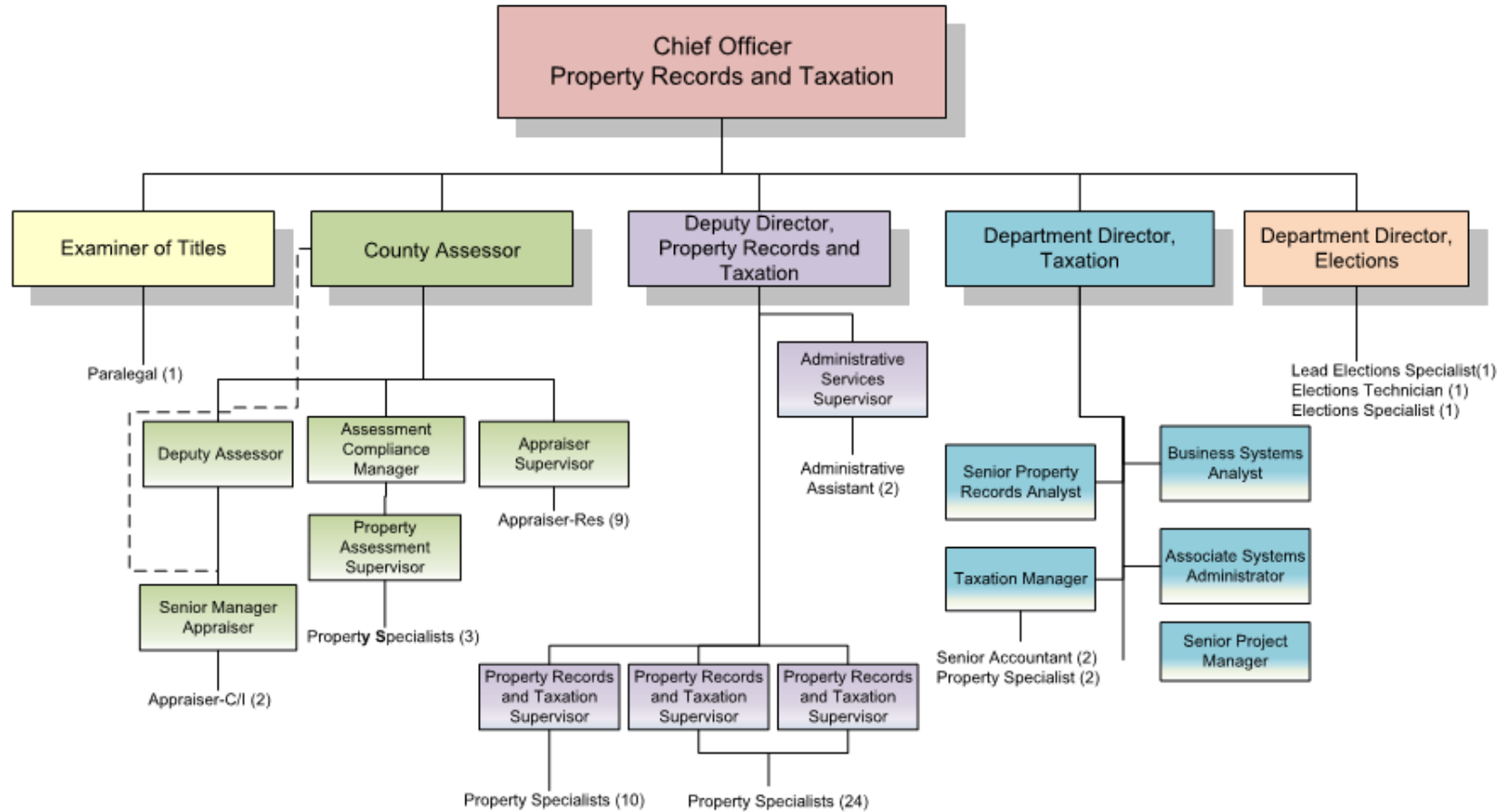
The administrative functions within the division are centralized and include contract maintenance, purchasing functions, work orders, the management of budgets, accounts receivable and payable, department policies, and human resource functions and compliance. Other major duties in the administration area include managing projects and information technology resources and coordinating Continuous Improvement Initiatives.

The area is also responsible for the real property delinquent tax process which includes delinquency initiation, publication of delinquent tax parcels, filing judgment on delinquent parcels and the Expiration of Redemption (forfeiture). It also includes keeping an inventory of forfeit properties, maintenance of these properties, and administering sales to governmental subdivisions and auctions to the public.



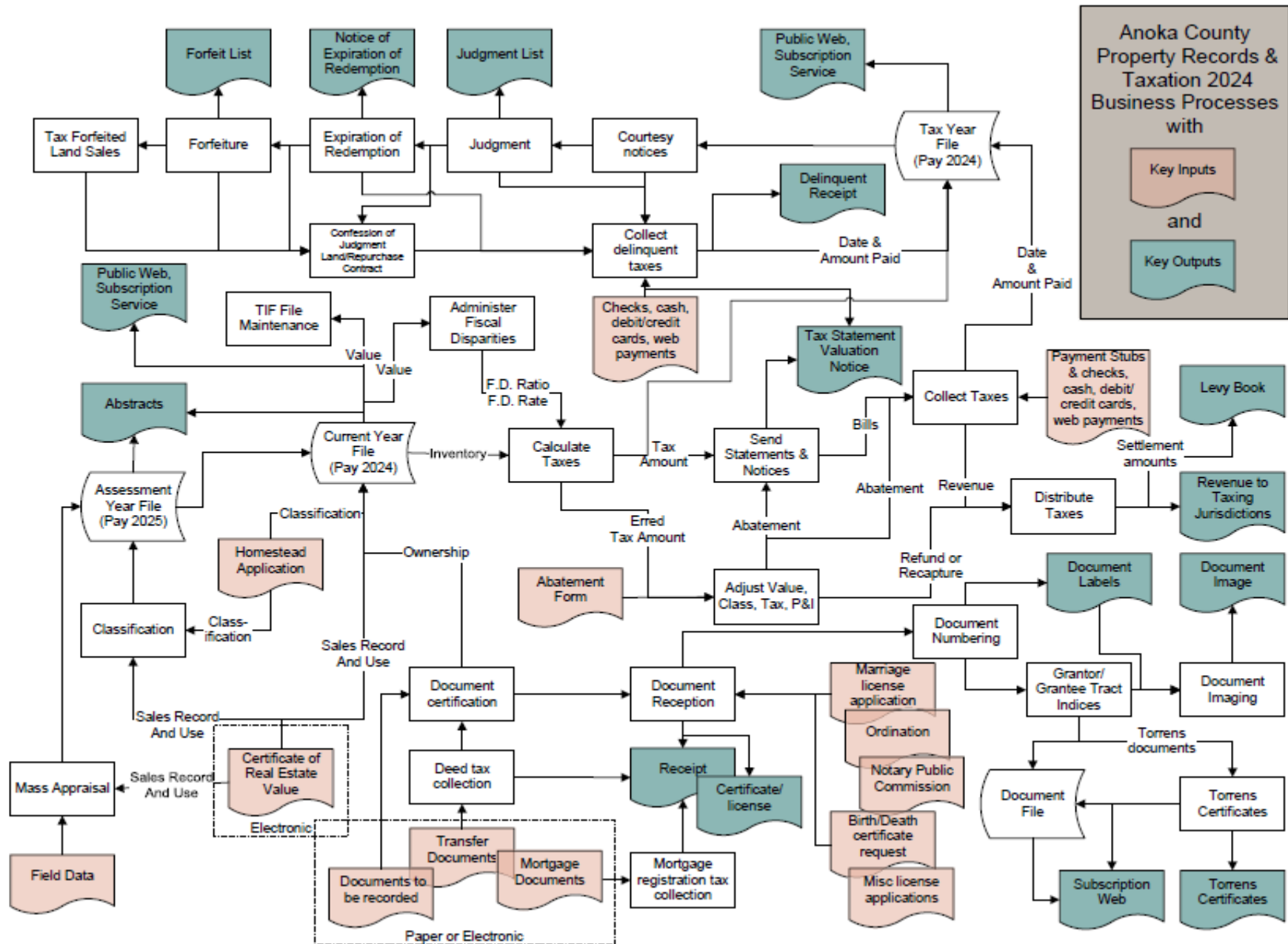
# ORGANIZATIONAL CHART

## DIVISION OF PROPERTY RECORDS AND TAXATION



County Workers, December 1923

# Divisional Workflow and Business Processes



## Property Records & Taxation: Divisional Budget Summary

	2022 actual	2023 actual	2024 actual
<b>Revenues</b>			
Taxes	\$663,143	\$419,180	\$459,087
Licenses	\$3,055	\$7,833	\$9,832
Charges for Service	\$3,547,156	\$2,921,827	\$3,402,374
Intergovernmental	\$103,428	\$67,239	\$347,975
Miscellaneous	\$460,498	\$500,305	\$358,455
Other Financial Sources	\$172,324	\$121,091	\$1,936,130
<b>Total Revenues</b>	<b>\$4,949,604</b>	<b>\$4,037,475</b>	<b>\$6,513,852</b>
<b>Expenditures</b>			
Salary & Benefits	\$6,426,181	\$7,137,970	\$7,537,009
Departmental Expenses	\$1,754,910	\$1,298,917	\$1,062,000
Operating Expenses	\$830,964	\$861,929	\$1,009,740
Contracts & Fees	\$41,365	\$38,780	\$31,018
Capital Outlay	\$0	\$121,091	\$1,583,449
Other Financing Uses	\$211,168	\$39,923	\$459,756
<b>Total Expenditures</b>	<b>\$9,264,587</b>	<b>\$9,498,611</b>	<b>\$11,682,971</b>
<b>Number of Full-Time Equivalent Employees:</b>	<b>77.5</b>	<b>77.5</b>	<b>77.5</b>

# Property Assessment Department Budget Summary



	2022 actual	2023 actual	2024 actual
<b>Revenues</b>			
Taxes	\$0	\$0	\$0
Licenses	\$0	\$0	\$0
Charges for Service	\$890,601	\$905,846	\$922,073
Intergovernmental	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Other Financial Sources	\$3,539	\$0	\$395,862
<b>Total Revenues</b>	<b>\$894,140</b>	<b>\$905,846</b>	<b>\$1,317,935</b>
<b>Expenditures</b>			
Salary & Benefits	\$1,762,855	\$2,117,731	\$2,129,425
Departmental Expenses	\$309,340	\$315,080	\$96,420
Operating Expenses	\$186,428	\$179,371	\$197,560
Contracts & Fees	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$395,862
Other Financing Uses	\$1,680	\$1,483	\$122,292
<b>Total Expenditures</b>	<b>\$2,260,304</b>	<b>\$2,613,665</b>	<b>\$2,941,559</b>
Number of Full-Time Equivalent Employees:	19.00	19.00	19.00

# Property Taxation, Land Records & Vital Records Department Budget Summary



	2022 actual	2023 actual	2024* actual
<b>Revenues</b>			
Taxes	\$663,143	\$419,180	\$459,087
Licenses	\$3,055	\$7,833	\$9,832
Charges for Service	\$2,020,755	\$1,567,137	\$2,446,613
Intergovernmental	\$0	\$0	\$0
Miscellaneous	\$332,897	\$220,225	\$258,827
Other Financial Sources	\$144,977	\$0	\$1,540,268
<b>Total Revenues</b>	<b>\$3,164,826</b>	<b>\$2,214,375</b>	<b>\$4,714,627</b>
<b>Expenditures</b>			
Salary & Benefits	\$3,927,588	\$4,311,016	\$4,561,293
Departmental Expenses	\$746,497	\$725,794	\$555,974
Operating Expenses	\$563,022	\$630,989	\$694,893
Contracts & Fees	\$193	\$455	-\$2,670
Capital Outlay	\$0	\$0	\$1,187,586
Other Financing Uses	-\$292,337	-\$552,166	\$198,085
<b>Total Expenditures</b>	<b>\$4,944,962</b>	<b>\$5,116,088</b>	<b>\$7,195,162</b>
Number of Full-Time Equivalent Employees:	52.50	52.50	52.50

NOTE: 2024 includes the budget for Recorder Compliance and Technology.

## Examiner of Titles

### Department Budget Summary



	2022 actual	2023 actual	2024 actual
<b>Revenues</b>			
Taxes	\$0	\$0	\$0
Licenses	0	0	0
Charges for Service	\$43,272	\$36,225	\$33,688
Intergovernmental	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Other Financial Sources	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$43,272</b>	<b>\$36,225</b>	<b>\$33,688</b>
<b>Expenditures</b>			
Salary & Benefits	\$274,648	\$282,095	\$292,521
Departmental Expenses	\$1,450	\$1,085	\$1,108
Operating Expenses	\$3,660	\$4,477	\$4,293
Contracts & Fees	\$41,172	\$38,325	\$33,688
Capital Outlay	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$320,930</b>	<b>\$325,982</b>	<b>\$331,609</b>
Number of Full-Time Equivalent Employees:	2.00	2.00	2.00

## Elections

### Department Budget Summary



	2022 actual	2023 actual	2024 actual
<b>Revenues</b>			
Taxes	\$0	\$0	\$0
Licenses	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0
Intergovernmental	\$103,428	\$67,239	\$347,975
Miscellaneous	\$127,601	\$258,079	\$99,628
Other Financial Sources	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$231,030</b>	<b>\$325,319</b>	<b>\$447,603</b>
<b>Expenditures</b>			
Salary & Benefits	\$461,090	\$427,129	\$553,769
Departmental Expenses	\$583,112	\$245,988	\$408,497
Operating Expenses	\$77,853	\$47,092	\$112,995
Contracts & Fees	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Other Financing Uses	\$0	\$137,562	\$139,379
<b>Total Expenditures</b>	<b>\$1,122,055</b>	<b>\$857,771</b>	<b>\$1,214,640</b>
Number of Full-Time Equivalent Employees:	4.00	4.00	4.00

NOTE: Revenues are a combination of: 1) revenue received for administration of local government unit (LGU) elections by contract; 2) reimbursements for expenditures made pursuant to those contracts; 3) fees paid to the county by LGUs under the voting equipment JPA C0008996; 4) funds received from the State of Minnesota through the "VOTER" Account.

# Employee Relations, Recognition, and Employee Training

## 2024 Years of Service Awards

Congratulations to those Property Records and Taxation employees that received their 2024 Years of Service Award.

5 Years	25 Years	30 Years	40 Years
Brandon Hodge	Jolene Castellanos	Jodie Raymond	Pam LeBlanc
Jake Stenzel	Kristie Olson		
Karen Basara	Laura Pater		
Liz Anderson	Susan Anderson		
Tom Hunt	Timi Bailey		

Property Records & Taxation has 77.5 FTEs with 793.59 combined years of service which is an average of 10.24 years of service per FTE.

## Property Specialist Development Plan Update

We have several staff members working towards developing their skills and training in different areas of the division regarding the Property Specialist Development Plan.

Our Property Specialist Development Plan includes 39 Property Specialists: In 2024, Tracy Meyer, Gail Iverson, and Lana Kranick promoted to property specialists.

Property Records & Taxation has:

- 21 Associate Property Specialists
- 11 Property Specialists
- 7 Senior Property Specialists

Since the program started in 2007, we have had:

- 19 Property Specialists move from Associate Property Specialist to Property Specialist
- 9 Property Specialists move from Property Specialist to Senior Property Specialist

Several of our Property Specialists have completed the Minnesota Department of Revenue Assessment Laws and Procedures course. Those that took the course in 2024: Tracy Zinken, Austin McGrath, Karen Sutton, Sarah Smith, Lisa Khambata, Rocio Stier, and Kimberlee Ziembo.

At least one employee at each county must complete and pass the Property Tax Calculation Exam to attain certification and compliance under Minnesota Statutes, section 273.0755. Staff members currently certified are Paul Bryngelson, Christin Carrera, Marcia Earnest, Serena Henjum, Elly Robins, Annette Schmitt, Amy Smith, and Rocio Stier.

## 2024 Personnel Passages

Comings
Amanda Valberg
Jennelle Eisinger
Lianne Scheunemann
Dana Koch
Kenneth Bougie
Janna Haeg
Goings
Summer Mostafa (3 ½ yrs)
Angie Zajac (3 years)
Wolid Ahmed (4 years)
Jim Ryan (2 years)
John Fena (3 years)

# Employee Relations, Recognition, and Employee Training

## Training Update

We continue to focus our efforts on in-house training to enhance customer service and leadership skills. This year all staff were able to participate in the 2024 Mental Health Awareness Training.

We have also committed to continuous improvements to current processes/procedures in order to reduce waste and inefficiencies in our day-to-day work.

## Assessor Licensure Updates

An appraiser must obtain a Certified Minnesota Assessor (CMA) license within two years of being hired. While they are working towards their CMA license, they may work only under the supervision of a licensed assessor. When they obtain their CMA license, they may classify any type of property however, they can only appraise non-commercial property, i.e., agricultural, residential, seasonal recreational (cabins) and vacant land.

There is an additional designation relating to the CMA license which is a Certified Minnesota Assessor-Income Qualified (CMA-IQ) license. Those who obtain this level of licensure may perform all of the duties a CMA can perform as well as income-producing property (commercial property).

Due to recent legislative changes, the State Board of Assessors requires appraisal staff to be an Accredited Minnesota Assessor (AMA) by year 2022 or five years from the date they were first licensed as a CMA. An AMA designation allows appraisal staff to perform all duties required in the classification and appraisal of real and personal property for property tax purposes.

A Senior Accredited Minnesota Assessor (SAMA) license is needed if you hold a contract with a city or township that requires a SAMA license. At this time, Anoka County does not have any jurisdictions that require a SAMA level of licensure. A SAMA designation allows appraisers to perform all duties required in the classification and appraisal of real and personal property for property tax purposes.

Those staff that have attained a CMA license or higher in 2024:

CMA – Kong Yang, Kinnette Downing, and Shane Gurek



# Continuous Improvement Initiative

All Property Records and Taxation services are mandated by the State of Minnesota except for answering telephones and sending courtesy notices. Operating in a 'One Stop' environment and working together as an integrated division has allowed us to balance workloads and manage priorities.

We continuously strive to improve services to our taxpayers and customers. The following are those projects that helped us in accomplishing this goal:

## **Highlights & Accomplishments 2024:**

### **Elections**

2024 was one of the busiest years for Anoka County Elections on record. Five elections took place within the county, culminating in a November election with an almost 89% turnout and the highest amount of absentee voting ever, in a non-Covid year, with over 40% of Anoka County residents casting an absentee ballot.

The elections office successfully performed a recount for the Anoka County Commissioner, District 5 contest. This recount, once again, demonstrated the accuracy of the voting machines.

2024 was another very busy year at the state capital for election law changes. As a result of these changes, many documents and procedures were updated, and many new requirements were implemented.

### **Online Payment Processor Replacement**

Our customers began using an improved way to pay their taxes online. The user interface that was created by our new payment vendor allows for customers to create accounts where they can pay multiple types of payments at once such as property tax and a park pass.

### **SmartFile**

SmartFile is an enhancement to our property records and taxation system that allows customers to file for Homestead electronically. This has been a popular option and we continue to work on aligning with other Minnesota counties that use the same system, Enterprise Assessment & Tax.

### **Tax Statement Payment Stub Enhancement**

To enhance the accuracy of tax payments being processed by mail and at our customer service counter, we worked with our tax statement vendor to add a bar code on the payment stubs on our tax statements. This allowed us to scan the barcode and populate the tax system with the payment information electronically. This increased accuracy and lowered processing time.

# Continuous Improvement Initiative - Continued

## **Cyclomedia Conversion**

We partnered this year with a new vendor to supply Anoka County with street level imagery throughout the county. This imagery will be used by the Assessor's Office to remotely view the exterior of properties satisfying our statutory requirement to view parcels which will maximize efficiency, and limit interruptions for property owners. Other county departments will also have access to view/use the data, such as Sheriffs, 911 Center, and County Highway.

## **Field Mobile**

To improve productivity in the field with our Appraisers, we implemented a module to our CAMA system referred to as Field Mobile. It allows for viewing a select group of parcels during our yearly quintile process and updating within those parcels. It saves time as the changes are then updated in mass to our system upon returning to the office. This eliminates the handwritten information and duplicate data entry.

## **Property Alert**

Property Alert is a new free service that sends alerts when a document is recorded against a property. Once enrolled, Property Alert sends an automated email that notifies the property owner of the recorded document based on specific parcel number(s). You can then decide if the recording is legitimate or fraudulent and if needed, take the necessary actions.

## **Revised Abatement Policy**

On December 1, 2023, the Anoka County Board of Commissioners passed resolution #2023-144 approving the abatement policy and delegation of abatement powers to the Anoka County Property Records and Taxation Chief Officer. Included in the revised policy is a one-time penalty waiver for any property type. Although this policy went into effect as of December 1, 2023, it was primarily used in 2024 and thereafter.

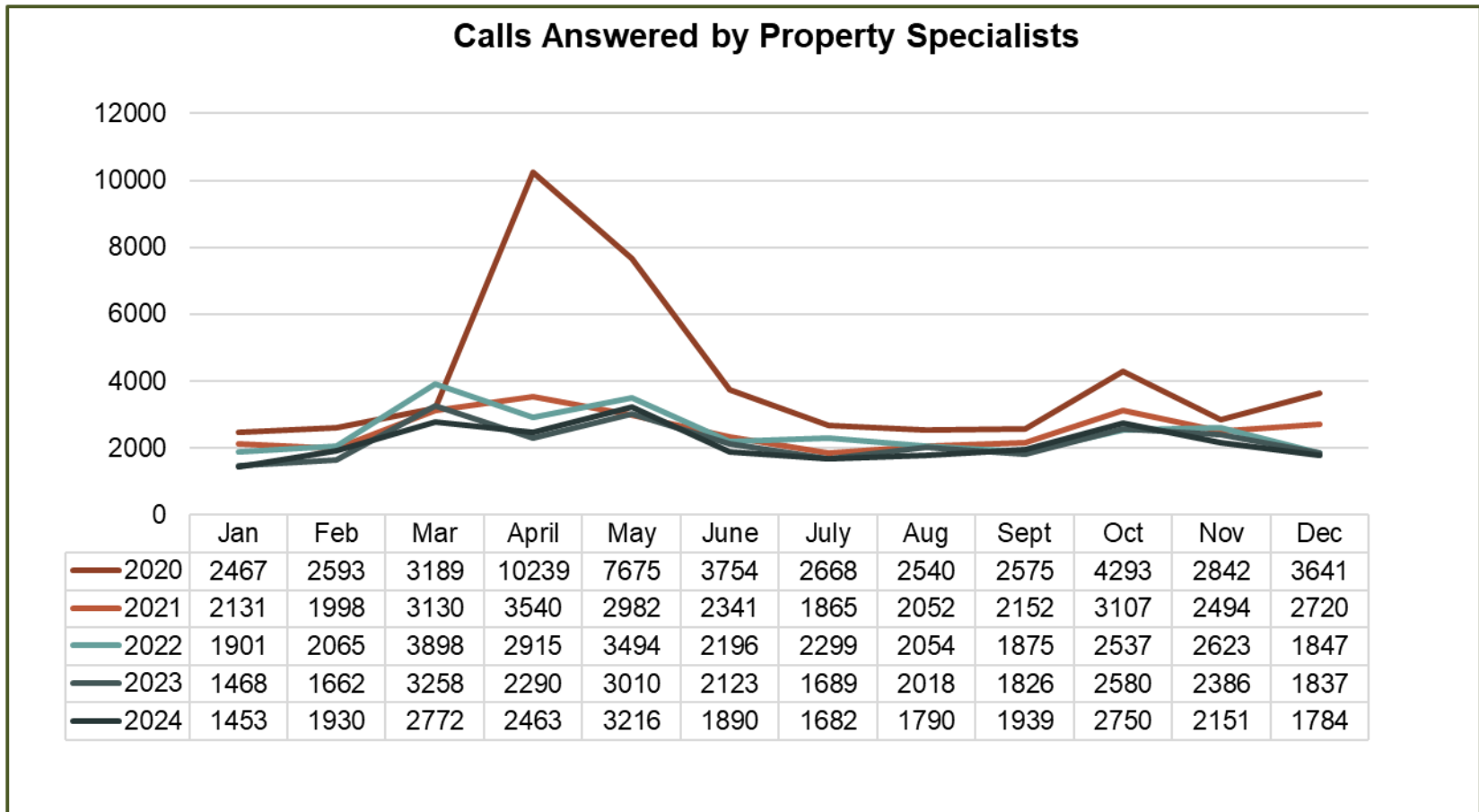
## **Continuation of Projects Begun in 2023:**

### **Activity Center Review**

The Activity Center is used to route important documents electronically to staff within our division. We have begun a process improvement review to ensure this process is working the most effectively across the different departments. This improves staff productivity and reduces paper waste. Our goal is to be completed in 2025.

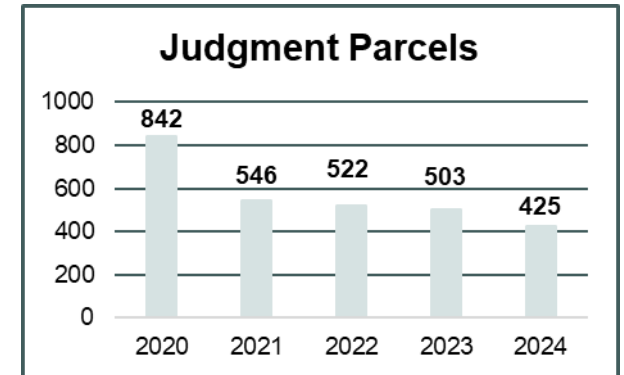
# Customer Service Phone Center

The Customer Service Phone Center call volume remained at normal levels for 2024. April 2020 shows a significant increase in call volume due to the delayed mailing of tax statements, the government center closure (due to COVID), and the delayed posting of payments. *March, April, May and October remain the peak months for call volume due to the mailing of tax statements and tax payment due dates.*

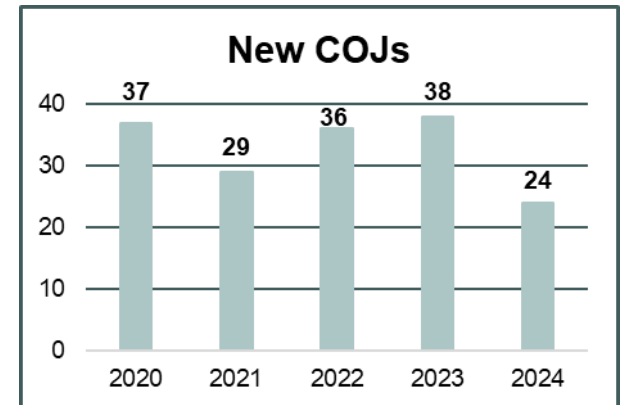


# Delinquency and Forfeiture

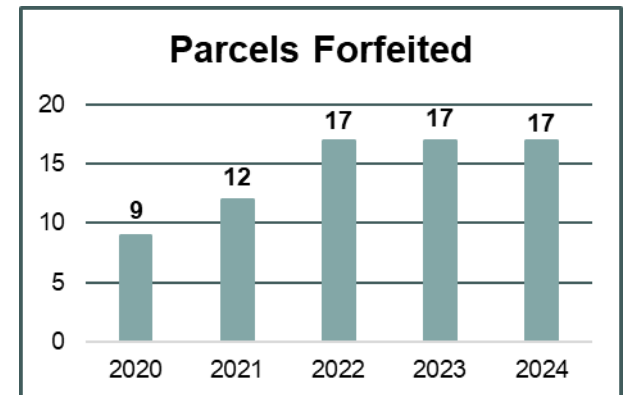
**Judgment Parcels:** A tax judgment is entered by the administrator of the district court 20 days after the second publication of the notice of delinquent taxes. Each year on the second Monday in May, each parcel of real property against which a tax judgment has been entered and remains unsatisfied for unpaid taxes of the preceding year is “bid in for the state”. This means the state obtains a future vested interest in each parcel of property subject only to the rights of redemption.



**Confession of Judgment (COJ):** A Confession of Judgment may be offered as an alternative method of paying off the total delinquent amount on an eligible parcel of real property. The property owner and/or taxpayer accepts the validity of the total delinquent tax amount due on the parcel and agrees to pay the single total sum under either a five-year or ten-year installment plan plus interest. They also agree to pay each year’s current tax on the parcel of real property before it becomes delinquent. There are approximately 135 COJ contracts being administered. New contracts can be initiated throughout the year, but the majority are opened in the first and second quarters. The last quarter of the year is focused on collection efforts for past due contract payments.



**Parcels Forfeited:** Failure to pay the delinquent tax amount on a parcel of real property before the period of redemption expires (3 years) results in the property automatically forfeiting to the state in trust for the local taxing districts. Unpaid property taxes for 2023 became delinquent January 1, 2024 and were subject to tax judgment the second Monday in May 2024. These delinquent parcels are subject to forfeiture in 2027. Anoka County currently manages approximately 322 tax-forfeit parcels. The majority of these parcels are small, unbuildable, or under water and of little interest to potential buyers.



# Tax-Forfeit Parcel Administration

## Tax-Forfeiture Law Changes

During the 2024 State legislative session, amendments were made to the existing forfeiture law in response to the findings of Tyler V. Hennepin County. The new policy language applies to parcels that forfeit in 2024 and future. The most notable changes include a requirement for counties to sell properties within six months, the discontinuation of purchasing or repurchasing through contract installments and a new process for eligible parties to claim any excess sale proceeds.

In addition to the policy amendments, a settlement bill was adopted to appropriate funds to pay claims for previously forfeited parcels between 2016-2023. A third-party administered all claims and payments for the State. Counties are required to sell any remaining properties from this settlement era and remit to the state a portion of the proceeds.

## Tax-Forfeit Land Sales

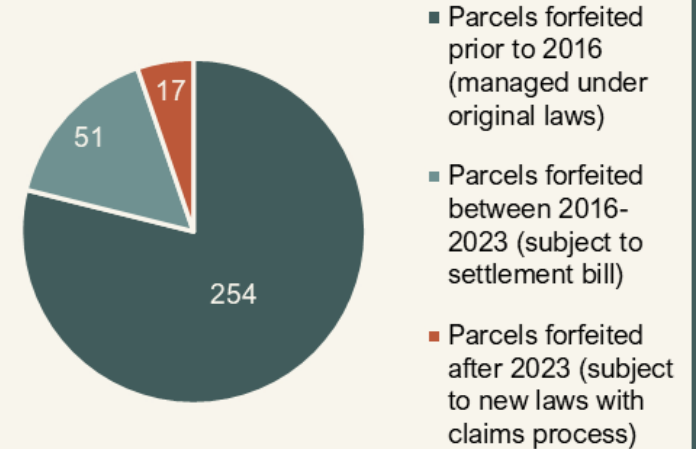
Anoka County offers tax-forfeited land sales periodically via a variety of different sale types and sale methods including online and sealed bid auction.

**Public Land Sales:** There were no public sales in 2024. The last sale was conducted via sealed bid and held on November 4, 2019.

**Private Land Sale Statistics:** Qualifying parcels may be sold to adjacent owners only. One sale was conducted via sealed bid and held on November 10, 2024. Eleven parcels were included in the sale and 8 parcels sold.

**Counter Sales:** Only qualifying parcels may be purchased over-the-counter. No parcels were sold over-the-counter in 2024.

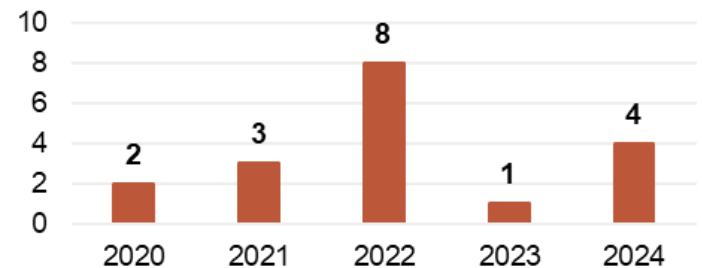
## Current Forfeit Inventory Parcels



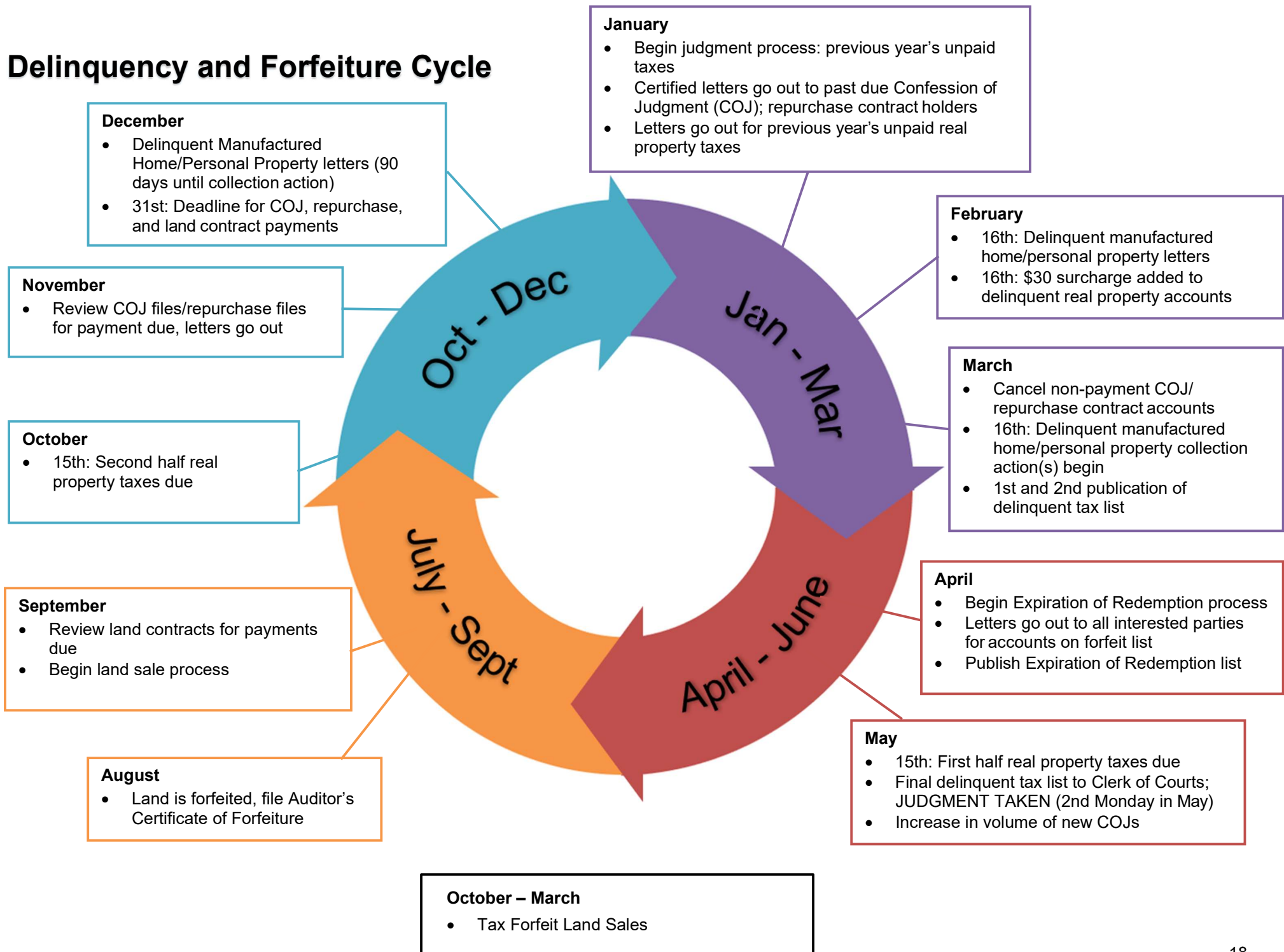
## Repurchase from Tax-Forfeiture

Eligible parties can repurchase a property from forfeiture prior to the required sale. Repurchases initiated after May 24, 2024 are required to pay the total tax debt in full. Previously, parties could pay the repurchase price through a contract installment plan. In 2024, there were approximately 12 active contract installment plans.

## Parcels Repurchased



# Delinquency and Forfeiture Cycle



# Property Assessment



# General Duties

The Assessor's Department consists of two sections: Appraisal and Administrative Support. These two sections collect, analyze and record all data necessary to produce the annual property assessment, as well as administer the local and state-wide programs for homestead, special use programs (such as Green Acres and Open Space) and veterans exclusion, etc.

The information compiled by the department is an indispensable resource for government and community use. The department is responsible for producing and maintaining the appraisal data, valuation and classification record for each individual parcel of land in Anoka County. Each year the department produces the assessment which includes an estimate of market value and the classification for each parcel as of January 2nd. This annual assessment serves as the basis for property tax calculation in the following year.

As part of the general duties, the department physically viewed, inspected, and appraised over 13,219 parcels in the 11 jurisdictions currently under contract with the Anoka County Assessor's Department. Including City and Contracted Local Assessors, over 31,522 parcels were reviewed in 2024.

As part of this department's ongoing efforts to improve assessment quality, the department tracks and analyzes all real estate transactions that occur within the county. This analysis is the cornerstone for the annual mass appraisal process and involved the review of 5,825 sales consisting of 5,630 residential sales, 195 commercial and industrial sales, and 26 apartment sales. The analysis and subsequent changes to the assessment is what the Minnesota Department of Revenue uses to determine whether state statute requirements have been met.

2024 we focused on process improvements within our Computerized Mass Appraisal System (CAMA) to allow for transparency throughout the assessor's department. Our CAMA system, Enterprise Assessment & Tax, has given the Assessor's Office the ability to streamline work processes while increasing the accuracy of our data which will ultimately lead to higher quality assessments. Anoka County was also awarded the East Bethel Assessment Services contract in June with an effective date of January 1st, 2025.

Assessment Field Cards, Front and Back, 1928

Full and True Value					
Year	Land	Buildings	Machinery	Total	Assessed Value
1928	\$	\$	\$	\$	\$
1930					
1932					
1934					

The classification of land shown on opposite side of this card may be outlined on this diagram.

REMARKS

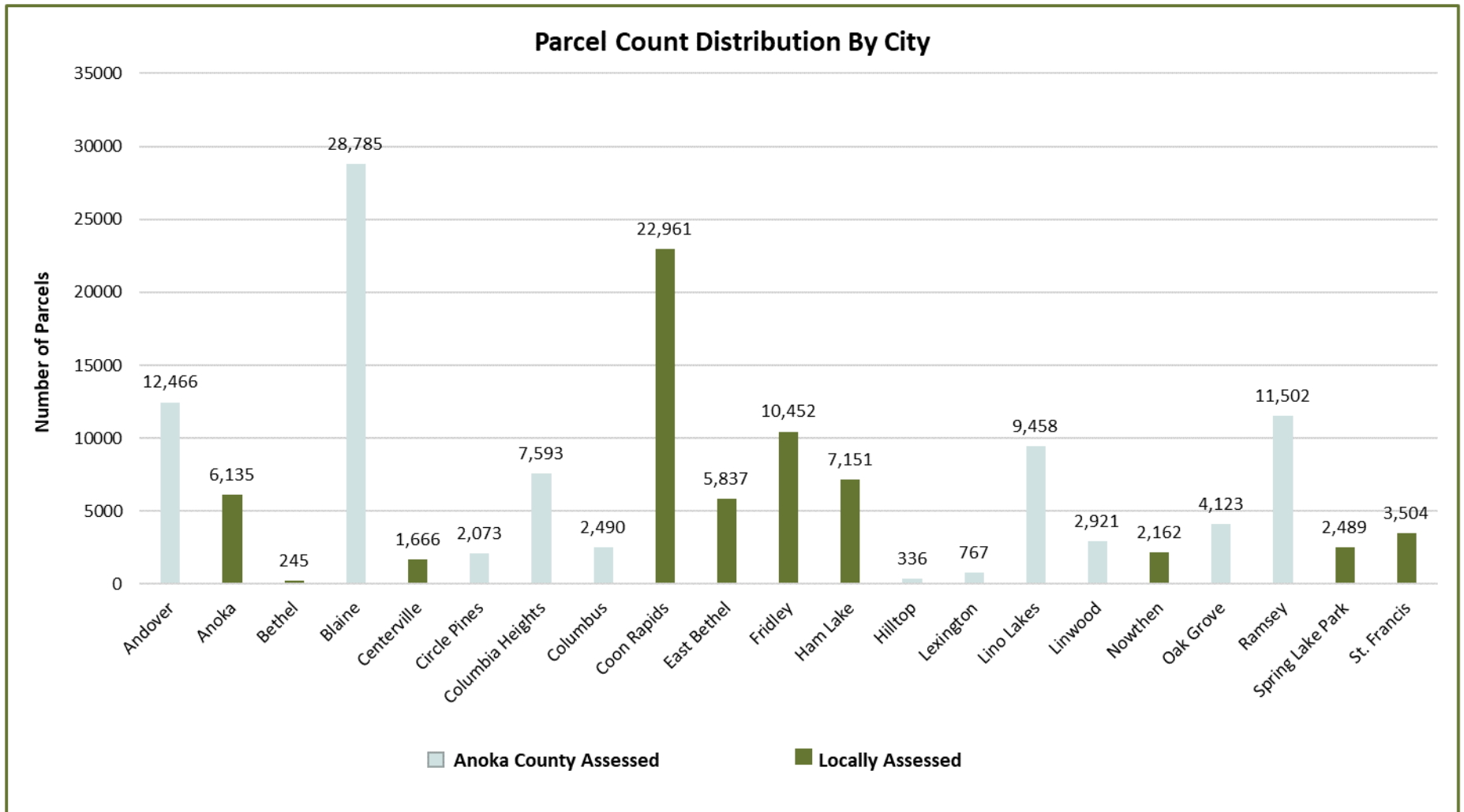
Full and True Value		Assessed Value	
Land	Buildings	Machinery	Total
\$	\$	\$	\$

CHARACTER OF LAND: Clay Loam Sandy Stony Level Rolling Hilly  
 CULTURED: Meadows Acres at \$ Per Acre. Value \$  
 Pasture Acres at \$ Per Acre. Value \$  
 Swamp Acres at \$ Per Acre. Value \$  
 Timber Acres at \$ Per Acre. Value \$  
 Cutover Acres at \$ Per Acre. Value \$  
 Waste Acres at \$ Per Acre. Value \$  
 True and Full Value Land \$

STRUCTURES: CONSTRUCTION: Frame, Brick, Stone, Stucco. BASEMENT: Full, Half, None.  
 WELLING: ROOF: Wood Shingles, Asphalt. Composition HEAT: Hot Air, Hot Water, Stoves  
 Number of Rooms \_\_\_\_\_ Stories \_\_\_\_\_ Value \$  
 CONDITION: Good, Fair, Poor \_\_\_\_\_ Value \$  
 Barn: CONDITION: Good, Fair, Poor \_\_\_\_\_ Value \$  
 Granary: CONDITION: Good, Fair, Poor \_\_\_\_\_ Value \$  
 Garage: CONDITION: Good, Fair, Poor \_\_\_\_\_ Value \$  
 Machine Shed: CONDITION: Good, Fair, Poor \_\_\_\_\_ Value \$  
 Log House: CONDITION: Good, Fair, Poor \_\_\_\_\_ Value \$  
 Mill: CONDITION: Good, Fair, Poor \_\_\_\_\_ Value \$  
 Windmill: CONDITION: Good, Fair, Poor \_\_\_\_\_ Value \$  
 Other Structures: \_\_\_\_\_ Value \$  
 Machinery permanently attached to real estate \_\_\_\_\_ Value \$  
 True and Full Value Land \_\_\_\_\_ \$  
 True and Full Value Structures, including attached machinery \_\_\_\_\_ \$  
 True and Full Value Land and Structures, including attached machinery \_\_\_\_\_ \$

# Parcel Counts - Assessment Year 2024

Anoka County is comprised of 20 cities and 1 township. As of December 31, 2024 there were 145,116 parcels in Anoka County. The County Assessor is responsible for oversight of the entire county assessment. Anoka County is under contract to perform annual assessments for 11 of the 21 jurisdictions and the other 10 jurisdictions are assessed by local assessors. The graph below shows the total parcel count by city and on the following page are the parcel counts for county assessed vs. locally assessed properties, broken down by city and property type.

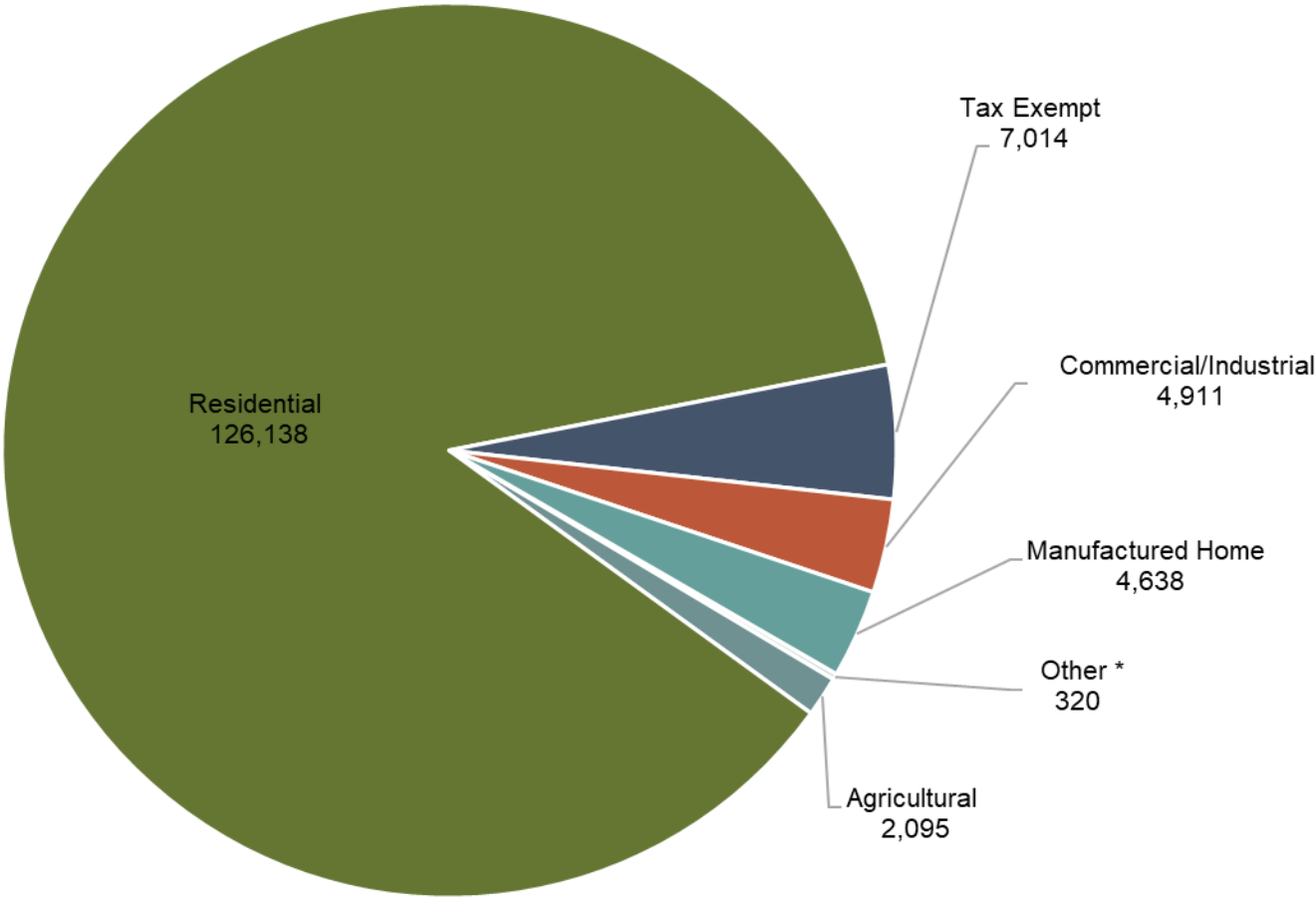


# Parcel Counts - Assessment Year 2024 - Continued

County Assessed Parcel Counts														
City	Agricultural Improved	Agricultural Vacant	Residential Improved	Residential Vacant	Manufactured Home	Apartment Improved	Apartment Vacant	Commercial Industrial Improved	Commercial Industrial Vacant	Tax Exempt	Personal Property	Railroad	Utility	Total Parcel Count by City
Andover	51	104	11,065	557	0	21	3	110	21	498	4	4	28	12,466
Blaine	10	11	23,146	1,178	2,294	52	4	761	155	830	306	0	38	28,785
Circle Pines	0	0	1,873	50	0	4	0	16	3	118	2	0	7	2,073
Columbia Heights	0	0	6,864	63	0	128	4	202	25	297	3	2	5	7,593
Columbus	52	124	1,696	119	0	0	0	64	31	388	1	0	15	2,490
Hilltop	0	0	30	0	264	6	1	13	7	13	1	0	1	336
Lexington	0	0	538	11	109	15	1	41	8	40	1	0	3	767
Lino Lakes	60	101	7,472	795	96	7	1	143	61	691	6	0	25	9,458
Linwood	42	131	2,076	364	92	0	0	8	0	199	2	0	7	2,921
Oak Grove	53	145	3,285	296	0	0	0	32	22	285	0	1	4	4,123
Ramsey	23	44	9,626	765	71	22	3	237	92	589	10	2	18	11,502
<b>Totals</b>	291	660	67,671	4,198	2,926	255	17	1,627	425	3,948	336	9	151	82,514
Locally Assessed Parcel Counts														
City	Agricultural Improved	Agricultural Vacant	Residential Improved	Residential Vacant	Manufactured Home	Apartment Improved	Apartment Vacant	Commercial Industrial Improved	Commercial Industrial Vacant	Tax Exempt	Personal Property	Railroad	Utility	Total Parcel Count by City
Anoka	0	0	4,805	122	0	256	8	309	76	540	12	1	6	6,135
Bethel	2	0	189	7	0	1	0	15	9	19	0	1	2	245
Centerville	2	1	1,407	69	0	4	1	47	22	110	1	0	2	1,666
Coon Rapids	3	8	20,495	379	242	227	5	491	137	915	16	6	37	22,961
East Bethel	64	202	4,224	449	334	3	0	116	81	351	2	1	10	5,837
Fridley	0	0	8,551	165	401	187	10	402	98	587	7	17	27	10,452
Ham Lake	49	178	5,603	468	272	9	0	218	83	242	2	0	27	7,151
Nowthen	155	279	1,477	130	0	0	0	35	13	61	1	0	11	2,162
Spring Lake Park	0	0	1,993	24	104	35	2	182	50	88	5	0	6	2,489
St. Francis	43	158	2,544	135	359	12	1	60	30	153	3	1	5	3,504
<b>Totals</b>	318	826	51,288	1,948	1,712	734	27	1,875	599	3,066	49	27	133	62,602
Total Parcel Counts														
County	Agricultural Improved	Agricultural Vacant	Residential Improved	Residential Vacant	Manufactured Home	Apartment Improved	Apartment Vacant	Commercial Industrial Improved	Commercial Industrial Vacant	Tax Exempt	Personal Property	Railroad	Utility	Total Parcel Count
<b>Grand Totals</b>	609	1,486	118,959	6,146	4,638	989	44	3,502	1,024	7,014	385	36	284	145,116

# Parcel Counts - Assessment Year 2024 - Continued

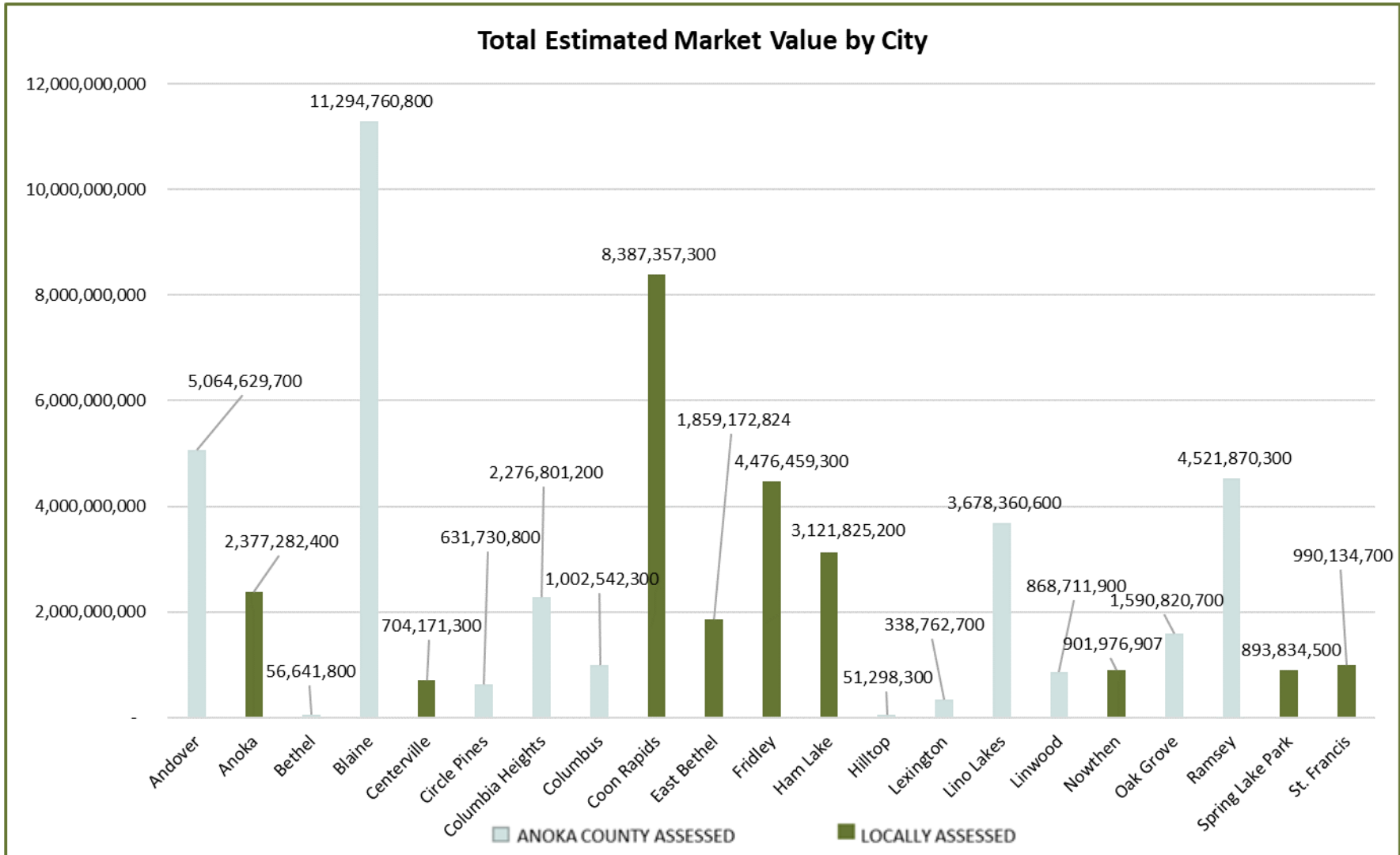
## Parcel Count Distribution by Property Type



\*Other includes Railroad and Utility property

# Market Value

Work on Anoka County's 2024 assessment was conducted during 2023 and the assessment was finalized in March of 2024. The overall assessment increased by approximately 1.71%. The graph below shows the total estimated market value by city including any new construction value added during 2023. The tables on the following pages breakdown Estimated Market Values (EMV) by city and property type along with New Construction Values (NCV) by city and property type.



# Estimated Market Value - Assessment Year 2024

County Assessed Estimated Market Value (EMV)								
City	Agricultural	Residential	Non-Commercial Seas Rec Res	Apartment	Manufactured Home Parks	Commercial	Industrial	Total EMV by City*
Andover	\$61,173,600	\$4,692,184,000	\$0	\$97,747,100	\$0	\$182,261,700	\$31,263,300	\$5,064,629,700
Blaine	\$12,021,000	\$8,820,040,200	\$0	\$527,650,600	\$107,941,200	\$933,649,800	\$893,458,000	\$11,294,760,800
Circle Pines	\$0	\$579,644,500	\$0	\$32,219,800	\$0	\$16,672,200	\$3,194,300	\$631,730,800
Columbus	\$62,090,900	\$769,054,400	\$3,206,600	\$0	\$0	\$95,877,600	\$72,312,800	\$1,002,542,300
Columbia Heights	\$0	\$1,797,148,600	\$0	\$311,468,700	\$0	\$142,107,500	\$26,076,400	\$2,276,801,200
Hilltop	\$0	\$5,420,100	\$0	\$8,366,800	\$11,180,500	\$26,330,900	\$0	\$51,298,300
Lexington	\$0	\$157,537,900	\$0	\$150,478,000	\$5,412,500	\$24,191,600	\$1,142,700	\$338,762,700
Lino Lakes	\$65,459,500	\$3,200,866,300	\$160,700	\$81,866,000	\$4,896,600	\$139,514,400	\$185,597,100	\$3,678,360,600
Linwood	\$34,390,800	\$808,885,100	\$17,705,600	\$0	\$4,163,500	\$3,566,900	\$0	\$868,711,900
Oak Grove	\$54,398,100	\$1,486,001,100	\$4,843,700	\$0	\$0	\$24,750,400	\$20,827,400	\$1,590,820,700
Ramsey	\$48,145,700	\$3,603,768,300	\$0	\$205,457,300	\$2,365,900	\$225,237,300	\$436,895,800	\$4,521,870,300
<b>Totals</b>	<b>\$337,679,600</b>	<b>\$25,920,550,500</b>	<b>\$25,916,600</b>	<b>\$1,415,254,300</b>	<b>\$135,960,200</b>	<b>\$1,814,160,300</b>	<b>\$1,670,767,800</b>	<b>\$31,320,289,300</b>
Locally Assessed Estimated Market Value (EMV)								
City	Agricultural	Residential	Non-Commercial Seas Rec Res	Apartment	Manufactured Home Parks	Commercial	Industrial	Total EMV by City*
Anoka	\$0	\$1,495,414,400	\$0	\$406,168,700	\$0	\$182,998,200	\$292,286,000	\$2,376,867,300
Bethel	\$682,700	\$47,351,000	\$0	\$451,300	\$0	\$2,785,900	\$5,370,900	\$56,641,800
Centerville	\$1,588,300	\$590,741,100	\$0	\$9,492,500	\$0	\$24,622,600	\$77,726,800	\$704,171,300
Coon Rapids	\$3,734,300	\$6,264,826,700	\$792,800	\$771,497,800	\$11,962,100	\$934,624,600	\$399,919,000	\$8,387,357,300
East Bethel	\$68,213,212	\$1,604,638,112	\$9,064,900	\$36,634,400	\$12,579,200	\$104,436,000	\$22,550,800	\$1,858,116,624
Fridley	\$0	\$2,363,173,700	\$0	\$610,641,500	\$24,299,100	\$419,052,300	\$1,059,292,700	\$4,476,459,300
Ham Lake	\$62,167,800	\$2,734,034,700	\$2,878,500	\$14,370,100	\$14,019,200	\$130,762,400	\$162,374,100	\$3,120,606,800
Nowthen	\$145,334,604	\$709,953,203	\$492,600	\$0	\$0	\$18,753,000	\$27,443,500	\$901,976,907
Spring Lake Park	\$0	\$585,368,600	\$0	\$129,217,900	\$4,969,000	\$103,081,000	\$71,198,000	\$893,834,500
St. Francis	\$57,781,400	\$832,051,400	\$0	\$23,698,000	\$17,457,100	\$38,496,400	\$20,650,400	\$990,134,700
<b>Totals</b>	<b>\$339,502,316</b>	<b>\$17,227,552,915</b>	<b>\$13,228,800</b>	<b>\$2,002,172,200</b>	<b>\$85,285,700</b>	<b>\$1,959,612,400</b>	<b>\$2,138,812,200</b>	<b>\$23,766,166,531</b>
Total Anoka County Estimated Market Value (EMV)								
County	Agricultural	Residential	Non-Commercial Seas Rec Res	Apartments	Manufactured Home Parks	Commercial	Industrial	Total EMV*
<b>Grand Totals</b>	<b>\$677,181,916</b>	<b>\$43,148,103,415</b>	<b>\$39,145,400</b>	<b>\$3,417,426,500</b>	<b>\$221,245,900</b>	<b>\$3,773,772,700</b>	<b>\$3,809,580,000</b>	<b>\$55,086,455,831</b>

\*TOTAL VALUE NUMBERS DO NOT INCLUDE STATE ASSESSED PARCEL VALUE, BED & BREAKFAST VALUES, OR COMMERCIAL SEASONAL REC VALUES

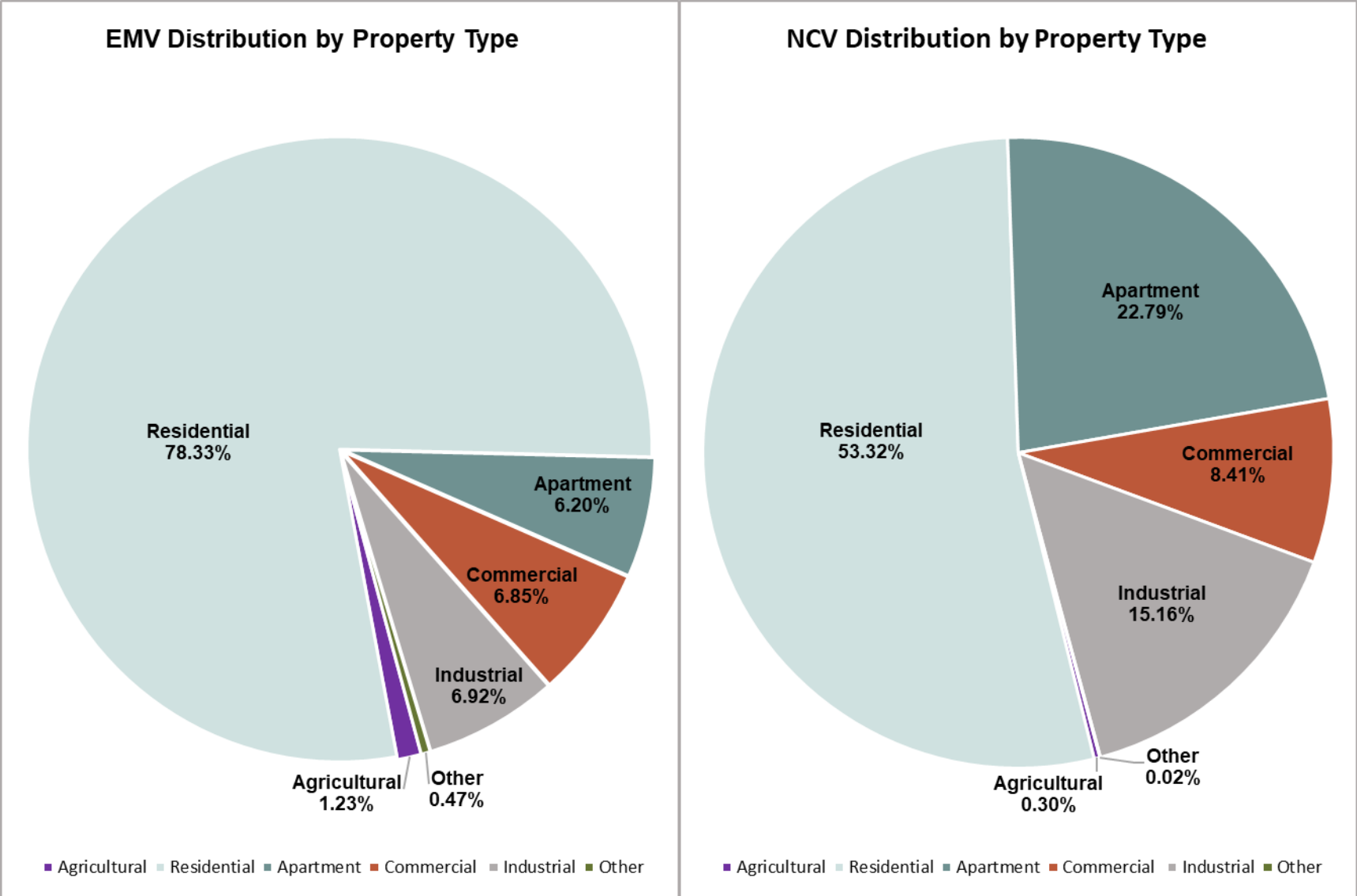
# New Construction Value - Assessment Year 2024

County Assessed New Construction Value (NCV)								
City	Agricultural	Residential	Non-Commercial Seas Rec Res	Apartment	Manufactured Home Parks	Commercial	Industrial	Total NCV by City*
Andover	\$37,600	\$34,780,900	\$0	\$31,864,300	\$0	\$2,669,800	\$0	\$69,352,600
Blaine	\$0	\$148,381,100	\$0	\$72,697,000	\$0	\$7,538,700	\$37,501,700	\$266,118,500
Circle Pines	\$0	\$863,700	\$0	\$0	\$0	\$0	\$0	\$863,700
Columbus	\$206,000	\$6,204,900	\$0	\$0	\$0	\$318,400	\$4,786,800	\$11,516,100
Columbia Heights	\$0	\$2,402,500	\$0	\$4,966,100	\$0	\$2,972,500	\$0	\$10,341,100
Hilltop	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lexington	\$0	\$455,800	\$0	\$10,215,000	\$0	\$49,700	\$0	\$10,720,500
Lino Lakes	\$46,800	\$54,369,900	\$0	\$18,867,100	\$0	\$7,690,500	\$0	\$80,974,300
Linwood	\$461,500	\$5,706,000	\$102,600	\$0	\$0	\$0	\$0	\$6,270,100
Oak Grove	\$0	\$18,995,100	\$0	\$0	\$0	\$0	\$893,900	\$19,889,000
Ramsey	\$0	\$53,739,200	\$0	\$0	\$0	\$10,545,500	\$19,184,200	\$83,468,900
<b>Totals</b>	<b>\$751,900</b>	<b>\$325,899,100</b>	<b>\$102,600</b>	<b>\$138,609,500</b>	<b>\$0</b>	<b>\$31,785,100</b>	<b>\$62,366,600</b>	<b>\$559,514,800</b>
Locally Assessed New Construction Value (NCV)								
City	Agricultural	Residential	Non-Commercial Seas Rec Res	Apartment	Manufactured Home Parks	Commercial	Industrial	Total NCV by City*
Anoka	\$0	\$7,264,700	\$0	\$17,068,000	\$0	\$1,008,600	\$7,439,800	\$32,781,100
Bethel	\$0	\$954,700	\$0	\$0	\$0	\$0	\$0	\$954,700
Centerville	\$0	\$2,455,600	\$0	\$0	\$0	\$50,000	\$23,710,500	\$26,216,100
Coon Rapids	\$11,100	\$24,459,800	\$0	\$20,647,500	\$0	\$17,866,400	\$20,280,800	\$83,265,600
East Bethel	\$1,209,700	\$6,688,500	\$0	\$0	\$58,400	\$8,395,200	\$0	\$16,351,800
Fridley	\$0	\$3,676,400	\$0	\$1,961,000	\$0	\$130,400	\$1,544,200	\$7,312,000
Ham Lake	\$148,000	\$31,652,600	\$10,000	\$75,000	\$0	\$4,378,600	\$2,141,400	\$38,405,600
Nowthen	\$95,700	\$5,178,000	\$0	\$0	\$0	\$90,800	\$917,300	\$6,281,800
Spring Lake Park	\$0	\$1,232,500	\$0	\$0	\$0	\$862,100	\$86,100	\$2,180,700
St. Francis	\$144,000	\$7,913,700	\$0	\$0	\$0	\$1,230,200	\$183,900	\$9,471,800
<b>Totals</b>	<b>\$1,608,500</b>	<b>\$91,476,500</b>	<b>\$10,000</b>	<b>\$39,751,500</b>	<b>\$58,400</b>	<b>\$34,012,300</b>	<b>\$56,304,000</b>	<b>\$223,221,200</b>
Total Anoka County New Construction Value (NCV)								
County	Agricultural	Residential	Non-Commercial Seas Rec Res	Apartments	Manufactured Home Parks	Commercial	Industrial	Total NCV*
<b>Grand Totals</b>	<b>\$2,360,400</b>	<b>\$417,375,600</b>	<b>\$112,600</b>	<b>\$178,361,000</b>	<b>\$58,400</b>	<b>\$65,797,400</b>	<b>\$118,670,600</b>	<b>\$782,736,000</b>

\*TOTAL VALUE NUMBERS DO NOT INCLUDE STATE ASSESSED PARCEL VALUE, BED & BREAKFAST VALUES, OR COMMERCIAL SEASONAL REC VALUES

# EMV and NCV Value Distribution - Assessment Year 2024

The graphs below show the value distribution by property type for both Estimated Market Value (EMV) and New Construction Values (NCV).



# State Assessment Uniformity - Sales Ratio

The quality and uniformity of an assessment is measured using three different statistical measures. The sales ratio analysis is the primary measure of assessment quality. State statute requires that the median assessment ratio be between 90% and 105%. The sales ratio is calculated by dividing the assessed value by the sales price and multiplying by 100 for each qualified sale. The median sales ratio is determined by arraying all of the qualified sales ratios and determining the middle or midpoint value. The second measure is the coefficient of dispersion (COD) and it measures the average variance above or below the median sales ratio. The third and final measure of assessment quality is the price related differential (PRD). The PRD indicates whether the assessment is progressive or regressive in nature and is required to be between 98 and 103. The table below illustrates a five-year history of the sales ratio statistics for residential properties in Anoka County.

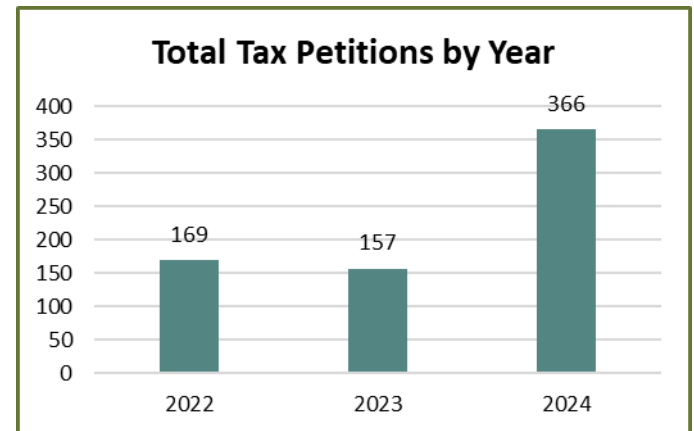
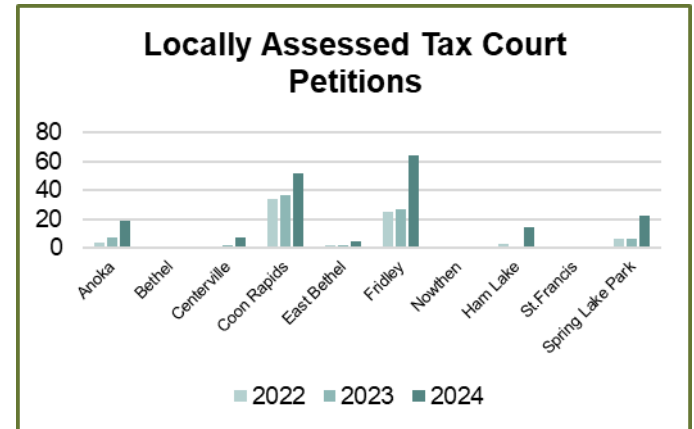
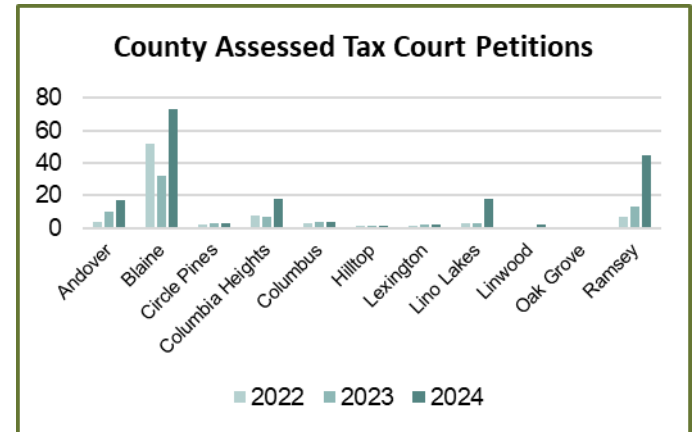
Residential Single Family Sales Ratio History															
2020-2024															
Assessment Year	2020			2021			2022			2023			2024		
Municipality	# Sales	Median	COD	# Sales	Median	COD	# Sales	Median	COD	# Sales	Median	COD	# Sales	Median	COD
Andover	450	94.32%	5.63	553	94.05%	8.39	414	94.46%	8.39	296	94.29%	6.41	276	94.57%	5.73
Anoka	229	94.35%	5.71	263	93.99%	6.27	211	94.65%	6.27	145	94.87%	5.78	115	95.41%	6.22
Bethel	7	90.89%		11	94.06%		11	94.24%		4	90.25%		2	93.30%	
Blaine	1005	94.42%	5.36	1130	94.10%	5.91	1040	94.62%	5.91	723	94.41%	7.41	697	94.61%	5.80
Centerville	64	94.29%	5.99	64	94.86%	5.21	53	94.36%	5.21	32	93.98%	4.92	48	95.20%	4.83
Circle Pines	77	93.85%	7.01	101	93.30%	6.94	92	94.05%	6.94	66	93.38%	7.05	59	94.08%	6.13
Columbia Heights	236	93.27%	8.02	401	94.34%	6.77	325	94.19%	6.77	233	93.40%	10.15	228	93.96%	8.03
Columbus	62	92.51%	9.19	36	94.57%	7.87	37	94.51%	7.87	23	93.80%		27	94.47%	
Coon Rapids	925	94.31%	4.80	928	94.53%	5.23	803	94.72%	5.23	582	94.50%	5.52	579	94.70%	4.75
East Bethel	128	94.45%	7.23	158	94.49%	8.49	145	94.35%	8.49	85	94.35%	7.88	103	93.83%	6.80
Fridley	291	94.51%	5.89	374	94.46%	6.43	363	94.49%	6.43	271	94.48%	6.26	236	94.54%	5.69
Ham Lake	165	94.79%	5.66	161	94.40%	10.89	162	94.25%	10.89	113	94.09%	6.51	129	94.38%	7.42
Hilltop	3	93.30%		1	93.91%		0			0			1	93.11%	
Lexington	22	94.20%		18	97.42%		14	95.20%		9	94.33%		17	94.08%	
Lino Lakes	243	93.64%	6.69	228	94.09%	6.43	260	94.60%	6.43	199	95.03%	4.91	184	94.46%	5.27
Linwood	58	94.32%	6.93	78	94.36%	12.81	56	93.90%	12.81	45	94.07%	9.33	37	92.97%	6.93
Nowthen	34	93.13%	6.35	47	95.15%	8.12	31	95.06%	8.12	33	94.66%	6.06	16	94.88%	
Oak Grove	102	92.65%	7.86	130	94.34%	8.31	74	94.84%	8.31	77	95.63%	8.68	62	94.93%	6.96
Ramsey	414	94.38%	6.74	543	94.34%	8.31	437	94.56%	8.31	266	94.38%	7.00	304	95.32%	6.49
Spring Lake Park	57	94.54%	5.69	89	94.55%	6.28	105	94.33%	6.28	68	94.44%	5.92	71	94.51%	5.70
St. Francis	112	94.48%	5.54	151	94.78%	5.64	127	94.40%	5.64	73	94.61%	5.78	68	95.14%	4.44
County Total	4684	94.30%	5.90	5465	94.35%	6.97	4760	94.54%	7.67	3343	94.44%	6.75	3259	94.57%	5.90
Price Related Differential	101			101			101			100			101		

# Tax Court Petitions

County Assessed Tax Court Petitions				
City	2022	2023	2024	3 Year Total By City
Andover	4	10	17	31
Blaine	52	32	73	157
Circle Pines	2	3	3	8
Columbia Heights	8	7	18	33
Columbus	3	4	4	11
Hilltop	1	1	1	3
Lexington	1	2	2	5
Lino Lakes	3	3	18	24
Linwood	0	0	2	2
Oak Grove	0	0	0	0
Ramsey	7	13	45	65
<b>Totals</b>	<b>81</b>	<b>75</b>	<b>183</b>	<b>339</b>
Locally Assessed Tax Court Petitions				
City	2022	2023	2024	3 Year Total By City
Anoka	4	7	19	30
Bethel	0	0	0	0
Centerville	1	2	7	10
Coon Rapids	34	37	52	123
East Bethel	2	2	5	9
Fridley	25	27	64	116
Nowthen	0	0	0	0
Ham Lake	3	1	14	18
Spring Lake Park	6	6	22	34
St. Francis	0	0	0	0
<b>Totals</b>	<b>75</b>	<b>82</b>	<b>183</b>	<b>340</b>
Total Anoka County Tax Court Petitions				
County	2022	2023	2024	3 Year County Total
<b>Totals</b>	<b>169</b>	<b>157</b>	<b>366</b>	<b>692</b>

Property owners can bring their case to court if they disagree with the assessed value or classification. They can represent themselves as ProSe or hire an attorney to represent them. All of the Tax Court petitions filed in Anoka County are processed through the County Assessor's Department. Anoka County is only responsible for the petitions filed in cities/towns that are currently under contract with Anoka County. Anoka County does lend assistance to the local jurisdictions when needed or asked. In 2024, there were a total of 366 Tax Court petitions filed on properties in Anoka County of which Anoka County is directly responsible for 183.

Often times a property owner will file petitions on the same property for multiple assessment years. Anoka County is currently working on petitions for payable years 2022, 2023, and 2024. Of the 692 filed over the last 3 years only 123 remain active with the rest having been settled or dismissed.

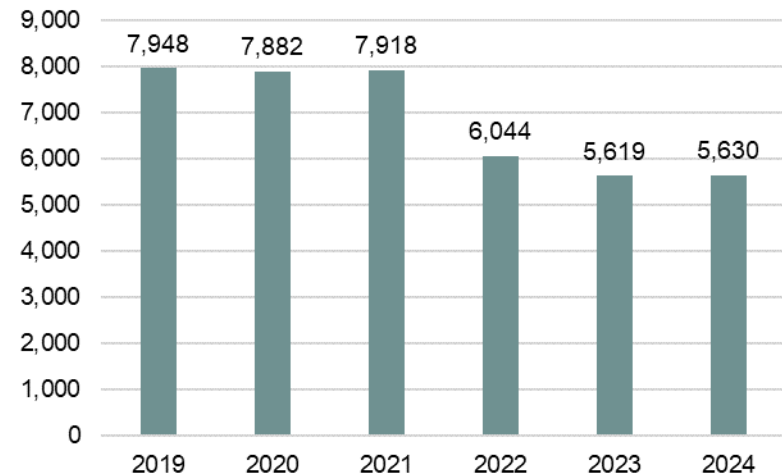


# Certificates of Real Estate Value and Disaster Abatements

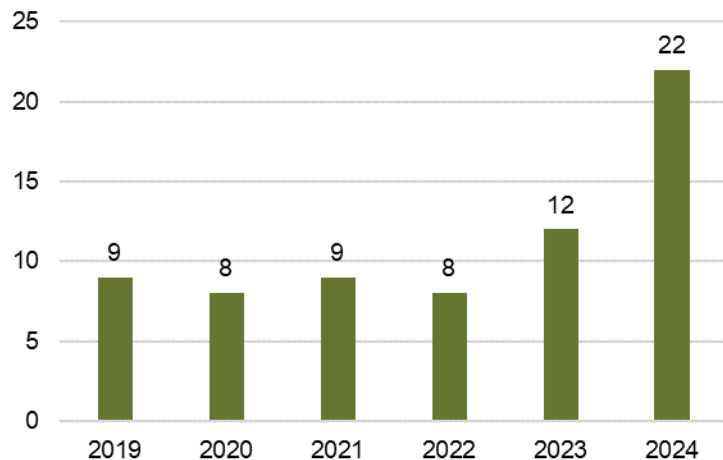
The Assessor's Department deals with many types of documents each year. The four most common are Certificates of Real Estate Value (CRV's), Disaster Abatements, Building Permits, and Special Use Program applications.

A CRV must be filed whenever any real estate is sold for a consideration in excess of \$3,000. This is a form that states the sale price as well as the conditions of the sale, such as down payment, financing, and personal property included in the sale price, just to name a few.

## Certificates of Real Estate Value



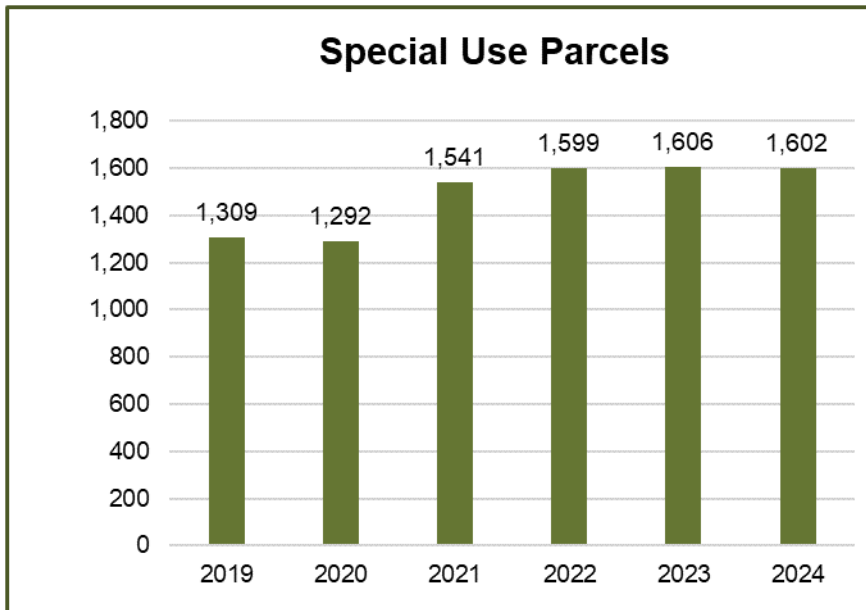
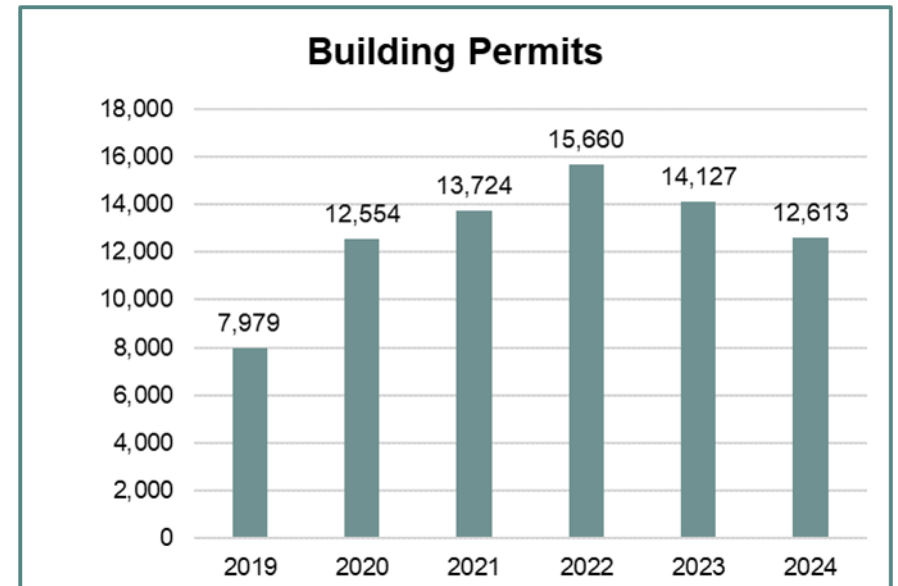
## Disaster Abatements



Disaster abatements are processed when there has been unintentional or accidental destruction of a property or destruction by arson or vandalism by someone other than the owner. The owner must apply for the abatement in writing and the structure must have been destroyed 50% or more. The abatement allows for a tax refund, prorated for the months that the structure is uninhabitable.

# Building Permits and Parcels Enrolled in Special Use Programs

Building Permits list the type and value of new improvements made to a property and trigger a review and/or inspection by the Assessor. Permit data for locally assessed jurisdictions is not included.



There are four different types of Special Use Programs; Green Acres, Agricultural Preserve, Rural Preserve and Open Space. While each of these programs is slightly different, the main goal of each is to provide tax relief to properties experiencing non-agricultural pressures that increase the estimated market value. As a result, parcels enrolled in these programs receive an estimated market value based on the property's highest and best use and a use value that is used to calculate the taxes.

# Property Assessment Cycle

**Truth in Taxation (TNT) Statements**

- Mailed mid-November; generate inquiries/requests for reviews that sometime result in abatements

**Assessment Cycle Continues**

- 20% review finalized
- Review new construction in all areas of their jurisdictions (October through early December)
- Final inspection of new construction happens close to January 1st

**Tax Court Negotiations**

- Active time for tax court negotiations

**Reports due to MN DOR**

- July 31st: Duplicate homestead file due
- September 1st: PRISM Submission #2

**Assessment Cycle Continues**

- Physical inspection of 20% of the existing properties (including new construction within the 20% area: new houses, additions, and alterations)
- Review classifications, analyze sales and process seg/merges

**April - November**

- Clerical error abatements reviewed and considered on current plus two years (through November)
- Abatement requests increase due to valuation/TNT notices received and first/second tax due dates missed

**Assessment Cycle Ends in February**

- Official assessment date: January 2
- All parcels identified, valued, and classified
- All 20% review and new construction data entered
- All values adjusted and set based on sales ratio and market cost analysis
- Property values equalized (measured for fairness and uniformity) according to DOR standard of median ratios between 90% and 105% and Coefficient of Dispersion's (COD) should be less than 10 or 20 depending on property type
- Linking of properties updated
- February 1st: Assessment complete
- Mid-March: Valuation notices printed and mailed to property with annual tax statement

**Informal Appeal Process**

- Informal Appeal - Call your Assessor
- LBAE Meeting (April-May) or Open Book meeting depending on where the property is located
- CBAE - Takes place in June and is the final step before Tax Court

**Tax Court**

- Filing deadline: April 30 of the year the tax is due
- Information exchanged between both parties (in most cases an agreement is negotiated and stipulated before going to trial)
- A trial ready date is scheduled by courts (if necessary)
- Appraisal exchange date scheduled 60 days (generally) prior to trial ready date
- Parties present evidence to support claims, including appraisal
- The court issues its ruling (entire court process may take up to a year or more)

**Key Dates:**

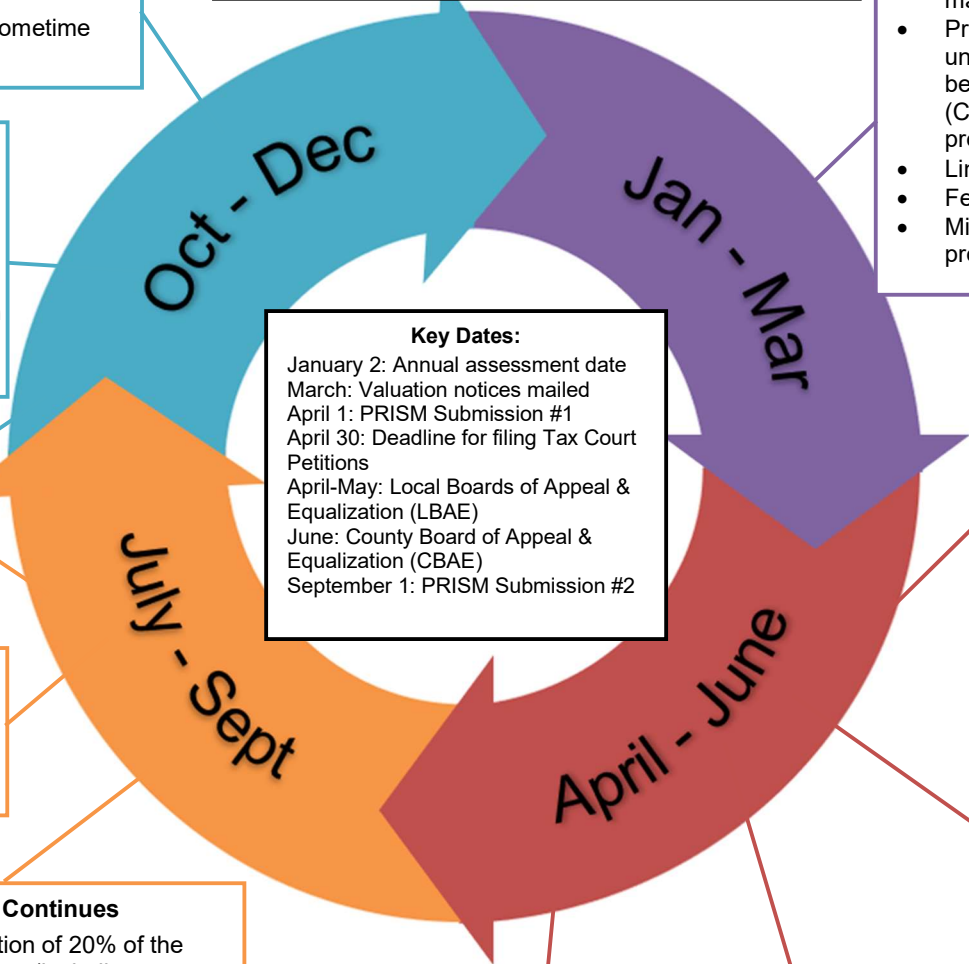
January 2: Annual assessment date  
 March: Valuation notices mailed  
 April 1: PRISM Submission #1  
 April 30: Deadline for filing Tax Court Petitions  
 April-May: Local Boards of Appeal & Equalization (LBAE)  
 June: County Board of Appeal & Equalization (CBAE)  
 September 1: PRISM Submission #2

**New Assessment Cycle Begins**

- New year created in tax system
- 20% quintile areas defined
- Quintile review (April through September)
- Ongoing review of sales and market information
- April 1st: PRISM Submission #1

**Green Acres**

- Applications received and reviewed for eligibility



# Property Taxation

# General Duties

The Property Taxation area is responsible for the administration of the property taxation process for Anoka County.

The area calculates the taxable value for each parcel of property, determines the tax base for each taxing district (twenty cities and one township, nine school districts and fifteen special taxing districts) and maintains special assessment records for the taxing districts. Tax rates are calculated by using the levy requests submitted by the taxing districts and the tax base for each district, adjusted for tax increment financing and fiscal disparities. Taxes and credits are calculated for each parcel and the proposed “truth in taxation” notices and final tax statements are mailed. After taxes have been collected, funds are distributed to the various taxing districts within the county. The area also updates the tax records for changes due to abatements, tax court stipulations and adjustments along with the accounting and reconciliation of property tax and recording revenues.

The Property Taxation area serves as the source of taxation information to other counties, municipalities, local government officials, auditors, financial advisors and the general public. The area provides audit reports, bonding certificates and numerous other reports for state agencies such as PRISM (Property Record Information System of Minnesota), levy reports, state tax reports, bonded debt report and school tax reports.



Processed Tax Payment, November 1935

TREASURER'S OFFICE  
ANOKA COUNTY, ANOKA, MINNESOTA

PAID

1958 TAX

013194 OCT 31 1959

Name Walter D. Bowers  
Address 600 Monroe St.  
Anoka, Minnesota

PAYABLE IN 1959

2nd 1/2

Township - Village - City		School Dist.				FULL OR 1/2		
Sec. of Lot	Twp. or Blk.	Reg.	Valuation	General Taxes	State Tax	Special Assessments Number	Amount	Total Tax
SW 1/4 of SE 1/4	20 32 25		333	57.09	2.17			59.26
NW 1/4 of NE 1/4 (Ex. rt. of way) (Subj. to ease.)	29 32 25		328	56.23	2.14			58.37
NE 1/4 of NW 1/4 (Ex. rt. of way) (Subj. to ease.)	29 32 25		260	44.57	1.70			46.27
SE 1/4 of NW 1/4 (Ex. pt. to Cox and Wilson)	29 32 25		312	53.49	2.03			55.52
								219.42

Compare this Statement with your deed or abstract and see that it covers your property.  
Treasurer not responsible for missing parcels of land.  
This Statement VOID if payment by check or draft is protested.

See your City or Village Officials for information regarding Special Assessments

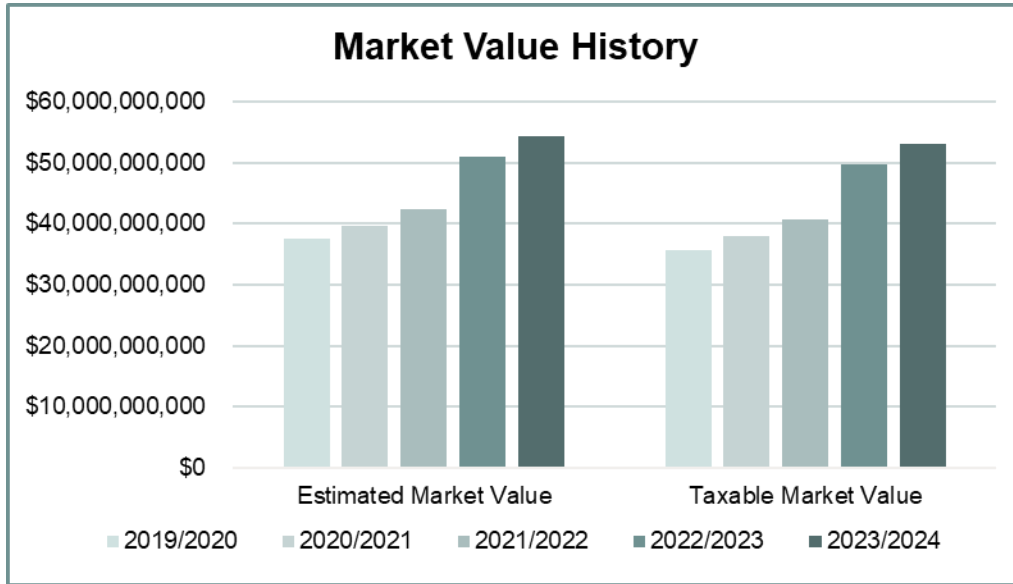
SYMBOLS  
AS Asphalt  
CB Curb & Gutter  
RP Repair  
SE Sewer  
ST Street  
SW Sewer & Water  
SWS Sideroad  
WM Water Main  
WW Whitewash

**Walter D. Bowers**  
TREASURER ANOKA COUNTY  
By: *[Signature]*

Tax Payment Receipt, October 1959

# Five-Year Valuation History

<u>Levy Year/Payable Year</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>
<b>Estimated Market Value</b>	\$37,426,767,600	\$39,642,862,000	\$42,335,415,900	\$51,035,013,500	\$54,401,164,000
<b>Taxable Market Value</b>	\$35,645,485,649	\$37,901,478,797	\$40,684,489,650	\$49,749,430,365	\$53,078,253,519



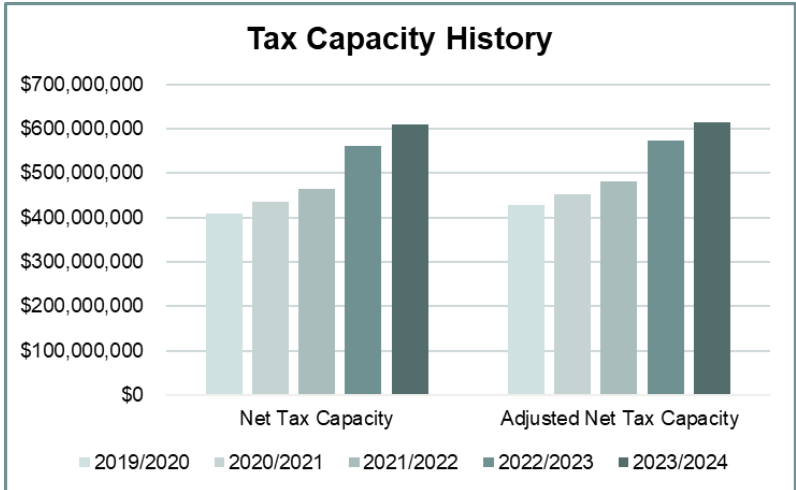
**ESTIMATED MARKET VALUE:** The valuation of property starts with appraisers estimating the market value, which means the most probable selling price obtained in an arm's length transaction.

**TAXABLE MARKET VALUE:** The estimated market value adjusted for exemptions, exclusions and value deferrals. The value that becomes the basis for determining tax bases.

<u>Levy Year/Payable Year</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>
<b>Net Tax Capacity</b>	\$407,838,242	\$435,406,606	\$464,194,710	\$562,031,074	\$610,736,227
<b>Adjusted Net Tax Capacity</b>	\$427,537,899	\$453,476,407	\$481,945,798	\$574,148,457	\$615,308,723

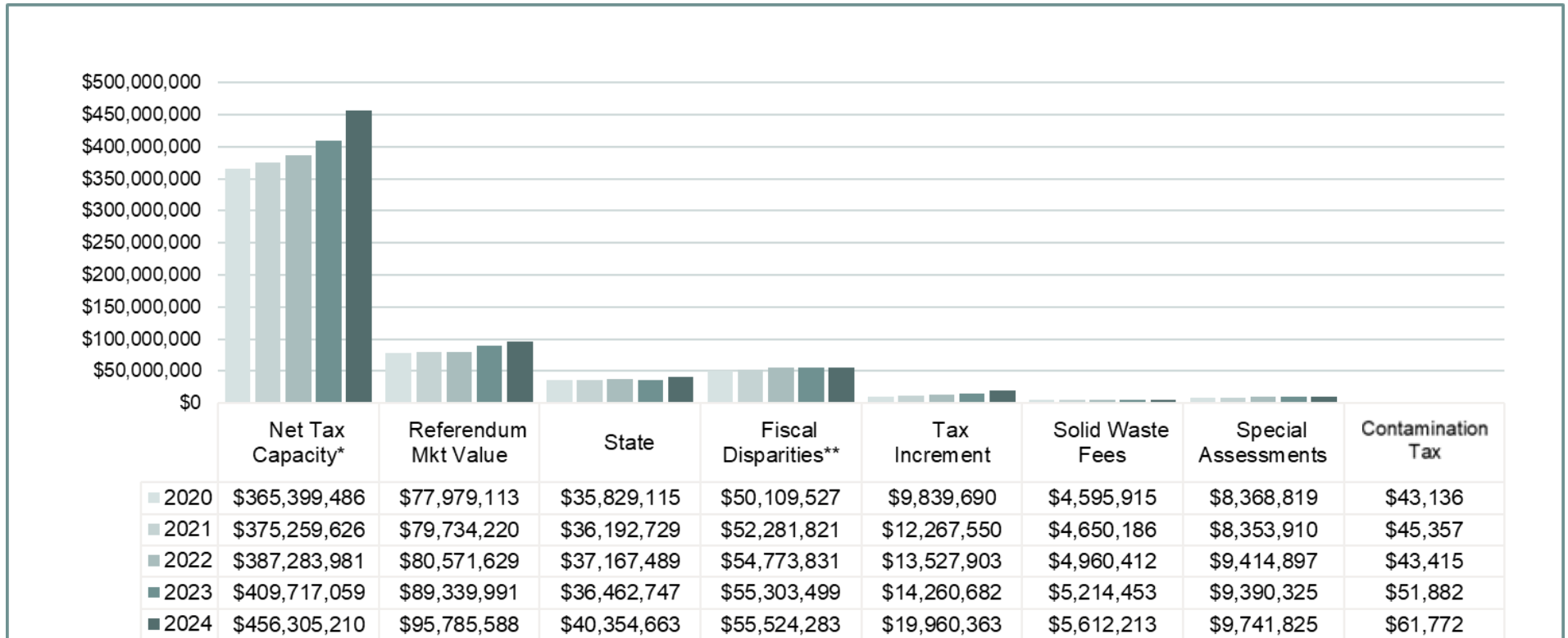
**NET TAX CAPACITY:** The result of multiplying the taxable market value of a property by its class rate.

**ADJUSTED NET TAX CAPACITY:** The result of the net tax capacity less deductions for tax increment captured value and an adjustment for the net result of fiscal disparities contribution and distribution value.



# Property Tax Levy History

Property Tax Levied	2020	2021	2022	2023	2024
Net Tax Capacity*	\$ 365,399,486	\$ 375,259,626	\$ 387,283,981	\$ 409,717,059	\$ 456,305,210
Referendum Mkt Value	\$ 77,979,113	\$ 79,734,220	\$ 80,571,629	\$ 89,339,991	\$ 95,785,588
State	\$ 35,829,115	\$ 36,192,729	\$ 37,167,489	\$ 36,462,747	\$ 40,354,663
Fiscal Disparities**	\$ 50,109,527	\$ 52,281,821	\$ 54,773,831	\$ 55,303,499	\$ 55,524,283
Tax Increment	\$ 9,839,690	\$ 12,267,550	\$ 13,527,903	\$ 14,260,682	\$ 19,960,363
Solid Waste Fees	\$ 4,595,915	\$ 4,650,186	\$ 4,960,412	\$ 5,214,453	\$ 5,612,213
Special Assessments	\$ 8,368,819	\$ 8,353,910	\$ 9,414,897	\$ 9,390,325	\$ 9,741,825
Contamination Tax	\$ 43,136	\$ 45,357	\$ 43,415	\$ 51,882	\$ 61,772
<b>Total</b>	<b>\$ 552,164,801</b>	<b>\$ 568,785,399</b>	<b>\$ 587,743,557</b>	<b>\$ 619,740,637</b>	<b>\$ 683,345,916</b>



\*Net Tax Capacity includes County, City, Schools and Special Taxing Districts

\*\*Fiscal Disparities for Anoka County's portion only

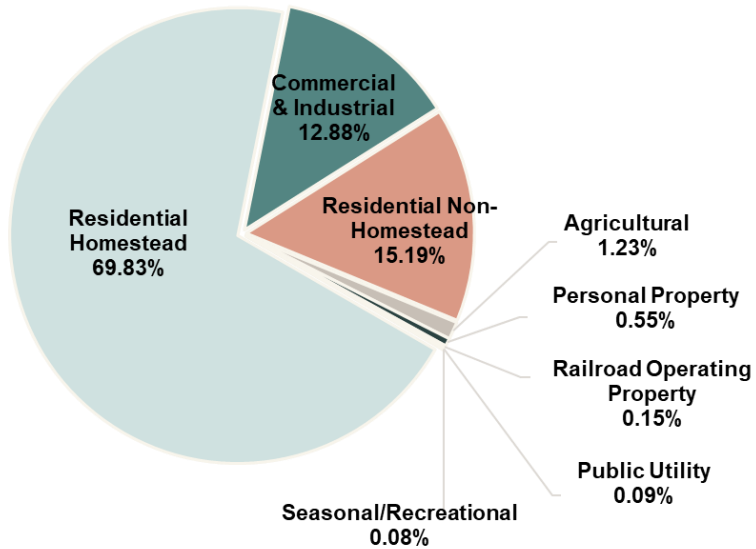
## Values by Classification for Tax Year 2024

Classification	Estimated Market Value	Taxable Market Value	Net Tax Capacity	% of Tax Base
Residential Homestead	37,986,577,100	36,961,998,114	373,297,825	61.12%
Agricultural	668,752,700	512,890,655	4,558,051	0.75%
Commercial & Industrial:				
Commercial & Industrial	7,007,537,400	6,997,560,800	137,445,115	22.50%
Public Utility	48,709,600	48,709,600	973,553	0.16%
Railroad Operating Property	81,018,500	81,018,500	1,619,212	0.27%
Residential Non-Homestead	8,263,661,500	8,131,168,650	86,646,228	14.19%
Seasonal/Recreational	44,814,800	44,814,800	450,579	0.07%
<b>Total Real Estate</b>	<b>54,101,071,600</b>	<b>52,778,161,119</b>	<b>604,990,563</b>	
<b>Total Personal Property</b>	<b>300,092,400</b>	<b>300,092,400</b>	<b>5,745,664</b>	<b>0.94%</b>
<b>Total Real &amp; Personal Property</b>	<b>54,401,164,000</b>	<b>53,078,253,519</b>	<b>610,736,227</b>	<b>100.00%</b>
Total Market-based Referendum Value		53,099,118,527		
Manufactured Homes		141,017,544	1,407,775	

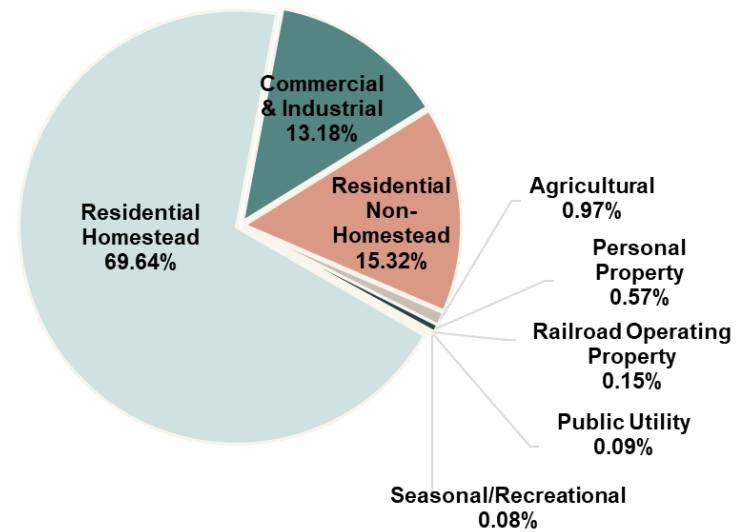
Adjustments to Tax Base:		
<b>Subtract:</b>	Captured Tax Capacity of Tax Increment District	21,453,587
	Fiscal Disparity Contribution Value	45,132,162
	<b>Subtotal: Local Tax Rate Determination Value</b>	<b>544,150,478</b>
<b>Add:</b>	Fiscal Disparity Distribution Value	71,158,245
	<b>Total Adjusted Taxable Net Tax Capacity</b>	<b>615,308,723</b>

# Values by Classification for Tax Purposes

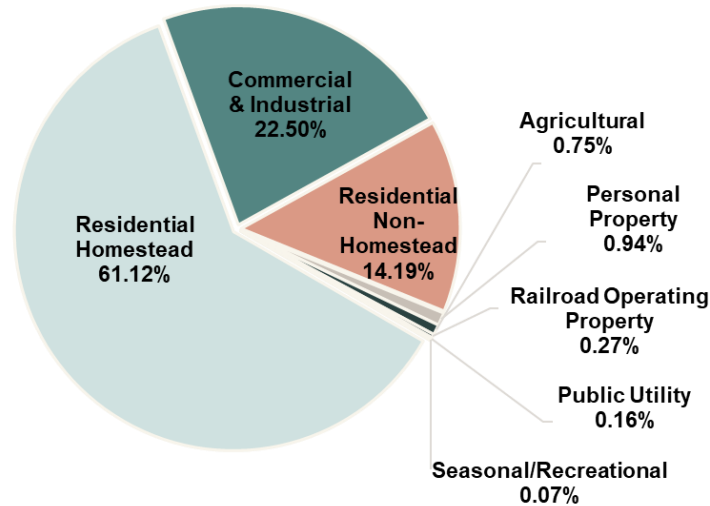
2024 Estimated Market Value



2024 Taxable Market Value



2024 Net Tax Capacity



# Values and Tax Rates by Jurisdiction

Payable 2024	Estimated Market Value	Taxable Market Value	Referendum Market Value	Total Tax Capacity	Local Taxable Value	Tax Capacity Rate	Market Value Rate
<b>ANOKA COUNTY</b>	54,401,164,000	53,078,253,519	53,099,118,527	610,736,227	544,150,478	25.629%	
<b>CITIES</b>							
<b>Andover</b>	5,029,795,200	4,926,472,404	4,935,044,988	52,292,926	50,632,842	32.181%	
Andover Lower Rum River WS		1,769,115,813	1,767,192,686	18,548,608	18,206,971	0.197%	
<b>Anoka</b>	2,413,710,400	2,357,241,048	2,378,628,417	29,095,053	24,357,767	36.586%	
<b>Bethel</b>	56,684,300	53,853,292	55,269,687	623,915	564,405	41.102%	
<b>Blaine</b>	11,089,033,000	10,851,033,911	10,925,793,860	127,762,831	115,360,897	33.319%	
<b>Centerville</b>	658,196,600	644,576,423	650,348,538	7,279,765	6,891,969	40.116%	
<b>Circle Pines</b>	639,885,300	620,009,765	633,611,762	6,459,974	6,105,300	42.805%	
<b>Columbia Heights</b>	2,313,390,800	2,239,976,209	2,234,695,139	24,050,197	21,169,345	66.639%	
<b>Columbus</b>	987,480,300	960,255,118	928,778,847	11,342,842	10,249,151	38.891%	
Columbus Sunrise WS		296,807,803	291,636,500	3,063,578	3,056,514	0.584%	
<b>Coon Rapids</b>	8,267,183,100	8,020,411,361	8,120,995,249	93,919,906	83,742,807	36.770%	
<b>East Bethel</b>	1,821,798,800	1,769,240,763	1,748,051,877	18,910,013	17,665,007	31.409%	
<b>Fridley</b>	4,378,541,100	4,284,085,399	4,330,270,212	57,545,661	41,022,778	42.541%	0.01243%
<b>Ham Lake</b>	3,035,831,300	2,982,498,481	2,962,434,078	33,207,596	31,525,268	19.037%	
<b>Hilltop</b>	49,636,100	49,271,535	49,608,565	774,022	637,782	99.255%	
<b>Lexington</b>	337,789,400	332,631,211	311,988,043	3,598,900	3,241,230	38.832%	
<b>Lino Lakes</b>	3,613,469,300	3,539,171,941	3,524,450,903	38,846,166	35,626,177	36.098%	
<b>Nowthen</b>	894,628,100	858,889,318	803,924,273	9,099,270	8,705,252	20.809%	
<b>Oak Grove</b>	1,573,938,300	1,536,771,841	1,512,892,578	16,122,736	15,755,655	22.274%	
<b>Ramsey</b>	4,498,605,200	4,397,787,918	4,397,779,301	51,107,789	43,877,424	41.430%	
<b>St. Francis</b>	975,880,800	937,111,562	920,128,391	9,862,410	9,475,298	50.065%	
<b>Spring Lake Park</b>	896,347,100	872,012,964	859,890,280	10,194,900	8,983,760	37.811%	
<b>TOWNSHIPS</b>							
<b>Linwood</b>	869,339,500	844,951,055	814,533,539	8,639,355	8,560,364	20.535%	
Linwood Sunrise WS		844,951,055	814,533,539	8,639,355	8,560,364	0.242%	

## Values and Tax Rates by Jurisdiction - Continued

Payable 2024	Estimated Market Value	Taxable Market Value	Referendum Market Value	Total Tax Capacity	Local Taxable Value	Tax Capacity Rate	Market Value Rate
<b>SCHOOLS</b>							
11 Anoka-Hennepin	28,496,520,400	27,797,873,828	27,974,274,142	316,073,932	287,154,069	13.592%	0.20707%
12 Centennial	5,539,825,400	5,449,282,433	5,437,928,943	62,703,693	56,104,875	23.564%	0.21595%
13 Columbia Heights	3,365,264,100	3,265,209,394	3,278,626,427	39,221,077	28,899,226	21.390%	0.17808%
14 Fridley	2,237,791,300	2,188,862,182	2,203,062,205	26,528,075	24,623,292	37.135%	0.15518%
15 St. Francis	4,778,285,400	4,636,749,902	4,560,088,272	49,048,543	46,868,600	16.193%	0.08908%
16 Spring Lake Park	5,746,952,600	5,637,915,777	5,667,913,155	72,003,579	61,978,758	26.128%	0.10987%
624 White Bear Lake	484,954,100	470,127,958	462,528,549	5,261,802	4,992,691	34.006%	0.16377%
728 Elk River	784,224,700	752,887,309	720,382,874	8,095,801	7,720,976	23.924%	0.25758%
831 Forest Lake	2,967,346,000	2,879,344,736	2,794,313,960	31,799,725	29,509,047	23.215%	0.12232%
<b>SPECIAL TAXING DISTRICTS</b>							
Metropolitan Council	54,401,164,000	53,078,253,519	53,099,118,527	610,736,227	544,150,478	0.643%	
Metropolitan Mosquito	54,401,164,000	53,078,253,519	53,099,118,527	610,736,227	544,150,478	0.326%	
Metropolitan Transit District	40,143,267,700	39,168,464,803	39,346,839,116	461,978,006	401,266,387	0.938%	
Anoka City HRA	2,413,710,400	2,357,241,048	2,378,628,417	29,095,053	24,357,767	1.483%	
Blaine HRA	11,089,033,000	10,851,033,911	10,925,793,860	127,762,831	115,360,897	0.761%	
Columbia Heights HRA	2,313,390,800	2,239,976,209	2,234,695,139	24,050,197	21,169,345	1.178%	
Columbus EDA	987,480,300	960,255,118	928,778,847	11,342,842	10,249,151	1.108%	
Coon Rapids HRA	8,267,183,100	8,020,411,361	8,120,995,249	93,919,906	83,742,807	0.743%	
East Bethel EDA	1,821,798,800	1,769,240,763	1,748,051,877	18,910,013	17,665,007	0.687%	
East Bethel HRA	1,821,798,800	1,769,240,763	1,748,051,877	18,910,013	17,665,007	0.389%	
Fridley HRA	4,378,541,100	4,284,085,399	4,330,270,212	57,545,661	41,022,778	1.629%	
Mississippi WMO	3,586,192,600	3,487,256,892	3,487,021,211	43,363,401	30,267,043	1.264%	
Coon Creek Watershed	24,467,908,900	23,833,119,011	24,013,965,070	273,936,747	250,537,808	1.830%	
Rice Creek Watershed	10,911,547,400	10,676,973,218	10,655,605,875	125,588,413	110,418,245	1.505%	
Anoka County RR Authority	54,401,164,000	53,078,253,519	53,099,118,527	610,736,227	544,150,478	0.000%	
Anoka County HRA	17,147,747,800	16,710,586,927	16,502,271,259	185,903,697	169,636,903	1.574%	

Note: The "Local Taxable Value" is the value used in the determination of the local tax rate (adjusted for tax increment and fiscal disparities contribution)

WS = Watershed

HRA = Housing & Redevelopment Authority

RR = Regional Railroad

EDA = Economic Development Authority

## Largest Taxpayers

The following is a list of Anoka County's property taxpayers that paid the largest tax amounts for taxes payable 2024:

	<b>Estimated Market Value</b>	<b>Net Tax Capacity</b>	<b>% of County</b>	<b>Property Classification</b>
MINNEGASCO INC	170,217,200	3,403,594	0.56%	Utility
MEDTRONIC INC	145,873,800	2,914,476	0.48%	Manufacturing
NADG/SG RIVERDALE VILLAGE LP	92,284,600	1,844,942	0.30%	Commercial
BURLINGTON NORTHERN INC	79,803,200	1,594,398	0.26%	Railroad
TARGET CORPORATION	62,440,700	1,245,064	0.20%	Retail
NORTHERN STATES POWER CO	52,944,400	1,057,029	0.17%	Utility
NICOLA MSP I LTD PARTNERSHIP	51,988,000	1,038,260	0.17%	Industrial
ALLINA MEDICAL CLINIC	50,955,200	1,015,329	0.17%	Commercial
DAYTON-HUDSON CORP	46,204,200	922,584	0.15%	Retail
AX BLAINE35 LP	45,019,700	899,644	0.15%	Industrial
CUMMINS POWER GENERATION	45,506,600	896,270	0.15%	Industrial
WAL-MART REAL ESTATE BUSINESS TRUST	41,011,400	817,978	0.13%	Retail
INDUSTRIAL EQUITIES RIVER ROAD LLC	40,691,300	813,076	0.13%	Industrial
PC CIELO LLC	64,005,300	800,067	0.13%	Apartment
RIVERDALE 2005 LLC	39,938,200	798,014	0.13%	Retail
BLAINE SHOPPING CENTER LLC	39,863,900	796,528	0.13%	Retail
MENARD INC	39,603,000	787,560	0.13%	Retail
ROERS FRIDLEY APARTMENTS OWNER II LLC	62,688,300	783,604	0.13%	Apartment
RESIDENCE AT THE COR APARTMENTS LLC	58,989,500	776,789	0.13%	Apartment
OIVF III CLEARWATER LLC	38,046,500	760,180	0.12%	Commercial
BPOZ COLUMBIA HEIGHTS LLC	58,362,300	741,047	0.12%	Apartment
STERLING GEORGETOWN LLC	57,175,600	714,695	0.12%	Apartment
SHAMROCK INVESTMENTS	35,192,200	702,344	0.11%	Industrial
BLAINE PARTNERS LLC	53,823,100	672,789	0.11%	Apartment
GREAT RIVER ENERGY	32,827,300	650,628	0.11%	Utility

Note: "% of County" is percentage of total county tax capacity of 610,736,227

# Fiscal Disparities: Taxes With and Without

Impact of Fiscal Disparities on a \$300,000\* residential homestead property for taxes payable 2024:

District:	Taxes With Fiscal Disparities					Taxes Without Fiscal Disparities					Difference / Impact of FD
	**Tax Capacity		Market		Total TC & MB Tax	*Tax Capacity		Market Based		Total TC & MB Tax	
	(TC) Based Rate	TC Tax	Based (MB) Rate	MB Tax		(TC) Based Rate	TC Tax	(MB) Rate	MB Tax		
<b>County</b>	25.629%	\$768.87		\$0.00	\$768.87	26.649%	\$799.47		\$0.00	\$799.47	(\$30.60)
<b>City/Township:</b>											
Andover	32.181%	\$965.43		\$0.00	\$965.43	34.670%	\$1,040.10		\$0.00	\$1,040.10	(\$74.67)
Anoka	36.586%	\$1,097.58		\$0.00	\$1,097.58	36.962%	\$1,108.86		\$0.00	\$1,108.86	(\$11.28)
Bethel	41.102%	\$1,233.06		\$0.00	\$1,233.06	43.768%	\$1,313.04		\$0.00	\$1,313.04	(\$79.98)
Blaine	33.319%	\$999.57		\$0.00	\$999.57	33.798%	\$1,013.94		\$0.00	\$1,013.94	(\$14.37)
Centerville	40.116%	\$1,203.48		\$0.00	\$1,203.48	41.656%	\$1,249.68		\$0.00	\$1,249.68	(\$46.20)
Circle Pines	42.805%	\$1,284.15		\$0.00	\$1,284.15	48.966%	\$1,468.98		\$0.00	\$1,468.98	(\$184.83)
Columbia Heights	66.639%	\$1,999.17		\$0.00	\$1,999.17	78.515%	\$2,355.45		\$0.00	\$2,355.45	(\$356.28)
Columbus	38.891%	\$1,166.73		\$0.00	\$1,166.73	37.905%	\$1,137.15		\$0.00	\$1,137.15	\$29.58
Coon Rapids	36.770%	\$1,103.10		\$0.00	\$1,103.10	38.474%	\$1,154.22		\$0.00	\$1,154.22	(\$51.12)
East Bethel	31.409%	\$942.27		\$0.00	\$942.27	33.899%	\$1,016.97		\$0.00	\$1,016.97	(\$74.70)
Fridley	42.541%	\$1,276.23	0.01243%	\$37.29	\$1,313.52	40.358%	\$1,210.74	0.01243%	\$37.29	\$1,248.03	\$65.49
Ham Lake	19.037%	\$571.11		\$0.00	\$571.11	19.521%	\$585.63		\$0.00	\$585.63	(\$14.52)
Hilltop	99.255%	\$2,977.65		\$0.00	\$2,977.65	159.362%	\$4,780.86		\$0.00	\$4,780.86	(\$1,803.21)
Lexington	38.832%	\$1,164.96		\$0.00	\$1,164.96	45.123%	\$1,353.69		\$0.00	\$1,353.69	(\$188.73)
Lino Lakes	36.098%	\$1,082.94		\$0.00	\$1,082.94	37.710%	\$1,131.30		\$0.00	\$1,131.30	(\$48.36)
Linwood	20.535%	\$616.05		\$0.00	\$616.05	22.312%	\$669.36		\$0.00	\$669.36	(\$53.31)
Nowthen	20.809%	\$624.27		\$0.00	\$624.27	21.280%	\$638.40		\$0.00	\$638.40	(\$14.13)
Oak Grove	22.274%	\$668.22		\$0.00	\$668.22	23.444%	\$703.32		\$0.00	\$703.32	(\$35.10)
Ramsey	41.430%	\$1,242.90		\$0.00	\$1,242.90	42.713%	\$1,281.39		\$0.00	\$1,281.39	(\$38.49)
St. Francis	50.065%	\$1,501.95		\$0.00	\$1,501.95	56.684%	\$1,700.52		\$0.00	\$1,700.52	(\$198.57)
Spring Lake Park	37.811%	\$1,134.33		\$0.00	\$1,134.33	40.328%	\$1,209.84		\$0.00	\$1,209.84	(\$75.51)
<b>School District:</b>											
11	13.592%	\$407.76	0.20707%	\$621.21	\$1,028.97	15.447%	\$463.41	0.23606%	\$708.18	\$1,171.59	(\$142.62)
12	23.564%	\$706.92	0.21595%	\$647.85	\$1,354.77	26.313%	\$789.39	0.24041%	\$721.23	\$1,510.62	(\$155.85)
13	21.390%	\$641.70	0.17808%	\$534.24	\$1,175.94	25.921%	\$777.63	0.20224%	\$606.72	\$1,384.35	(\$208.41)
14	37.135%	\$1,114.05	0.15518%	\$465.54	\$1,579.59	43.267%	\$1,298.01	0.18390%	\$551.70	\$1,849.71	(\$270.12)
15	16.193%	\$485.79	0.08908%	\$267.24	\$753.03	17.987%	\$539.61	0.09743%	\$292.29	\$831.90	(\$78.87)
16	26.128%	\$783.84	0.10987%	\$329.61	\$1,113.45	29.223%	\$876.69	0.12359%	\$370.77	\$1,247.46	(\$134.01)
624	34.006%	\$1,020.18	0.16377%	\$491.31	\$1,511.49	33.675%	\$1,010.25	0.17967%	\$539.01	\$1,549.26	(\$37.77)
728	23.924%	\$717.72	0.25758%	\$772.74	\$1,490.46	23.171%	\$695.13	0.26235%	\$787.05	\$1,482.18	\$8.28
831	23.215%	\$696.45	0.12232%	\$366.96	\$1,063.41	23.702%	\$711.06	0.13150%	\$394.50	\$1,105.56	(\$42.15)

\* Does not adjust for Homestead Market Value Exclusion

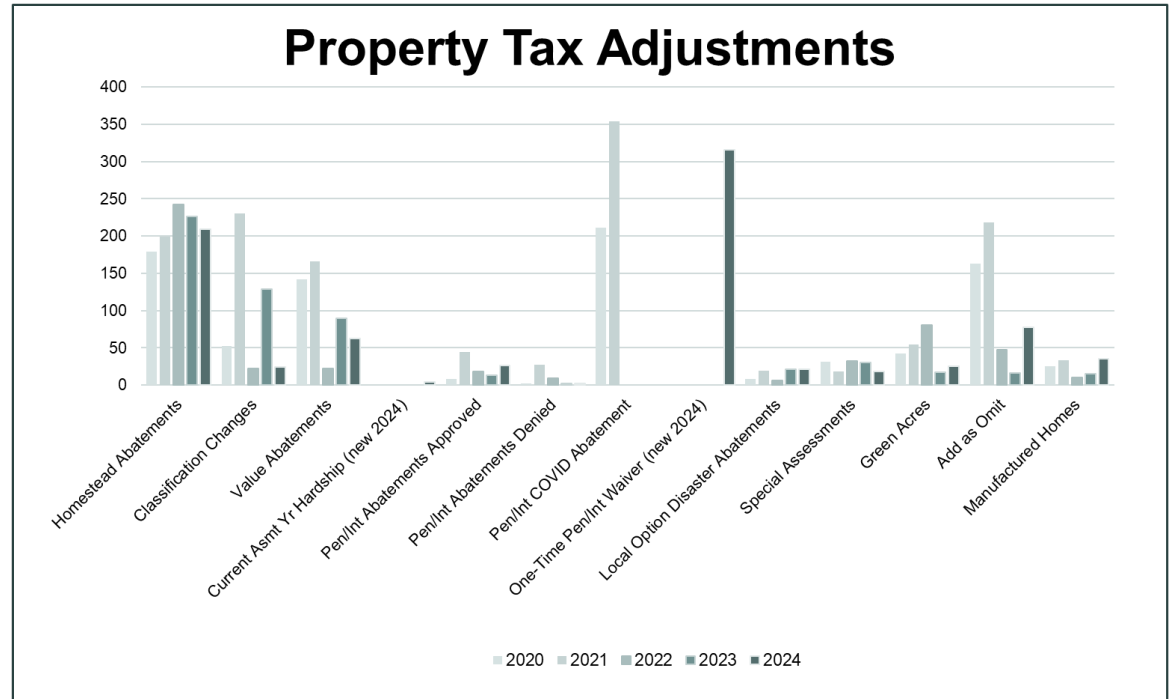
\*\*Rates are without city watersheds

TC = Tax Capacity  
MB = Market Based

Does not include special taxing districts (HRA, Regional Rail, Hospital Districts, Watersheds, and Metropolitan Agencies)

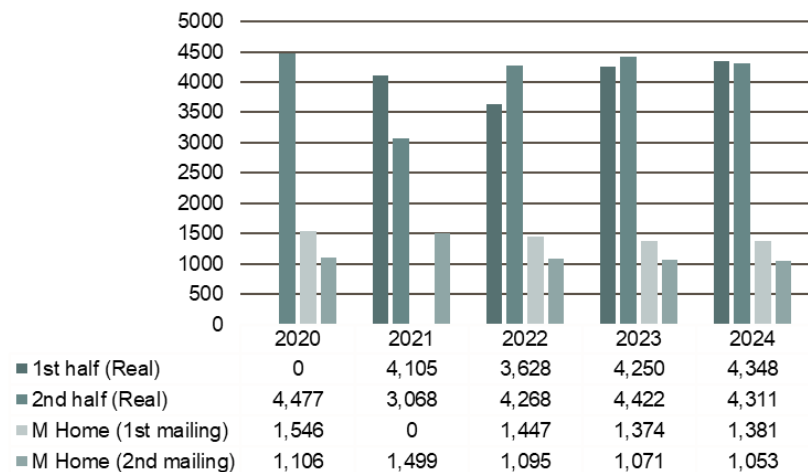
# Property Tax Adjustments

A wide variety of property tax adjustments are processed annually. This includes abatements for homestead, local option disasters, penalty and interest, value and classification. Adjustments also include the payback of deferred tax, payback of deferred special assessments, and property previously omitted from tax. Homestead abatements account for 26% of all tax adjustments. The Penalty/Interest COVID Abatement option was introduced in 2020 and extended into 2021 as a board-approved response to the hardship caused by the pandemic.



# Courtesy Letters

Courtesy Letters Mailed For Missed Payments



Adjustments Processed

Adjustment Type	2020	2021	2022	2023	2024
Homestead Abatements	179	199	242	226	209
Classification Changes	52	230	22	129	24
Value Abatements	142	166	22	90	62
Current Asmt Yr Hardship (new 2024)	N/A	N/A	N/A	N/A	4
Pen/Int Abatements Approved	8	44	18	13	26
Pen/Int Abatements Denied	2	27	9	2	2
Pen/Int COVID Abatement	211	354	N/A	N/A	N/A
One-Time Pen/Int Waiver (new 2024)	N/A	N/A	N/A	N/A	316
Local Option Disaster Abatements	8	19	6	21	22
Special Assessments	31	18	32	30	17
Green Acres	42	54	81	17	25
Add as Omit	163	218	47	16	78
Manufactured Homes	25	33	10	15	35
<b>Total Count</b>	<b>863</b>	<b>1362</b>	<b>489</b>	<b>559</b>	<b>820</b>

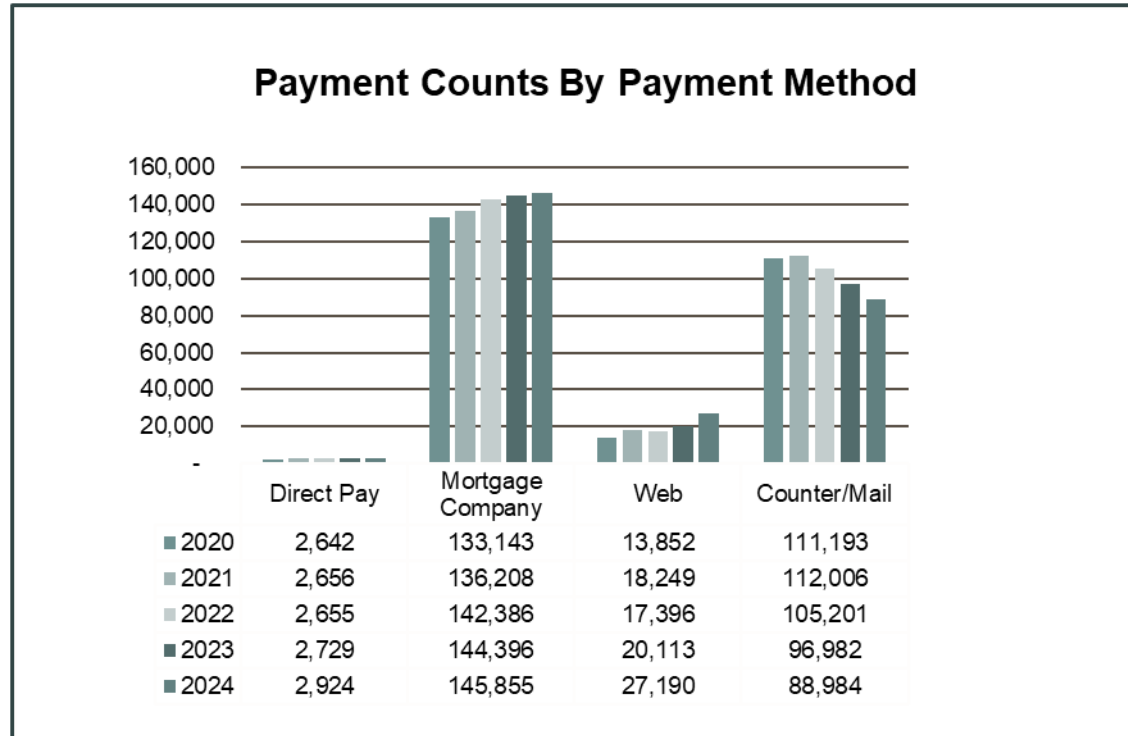
Courtesy letters are mailed to taxpayers when they have missed the deadline to pay their property taxes in a timely manner. The letter includes the new amount due, including penalty, through a given date.

# Tax Payments Received

There are many different options for paying property tax. Property taxes can be paid from a bank account, debit card, credit card (Mastercard, Visa, Discover, or American Express), or Apple Pay online, automatically from a checking or savings account, by mailing in the payment, in person at the Government Center in Anoka, or through a mortgage company with an escrow account.

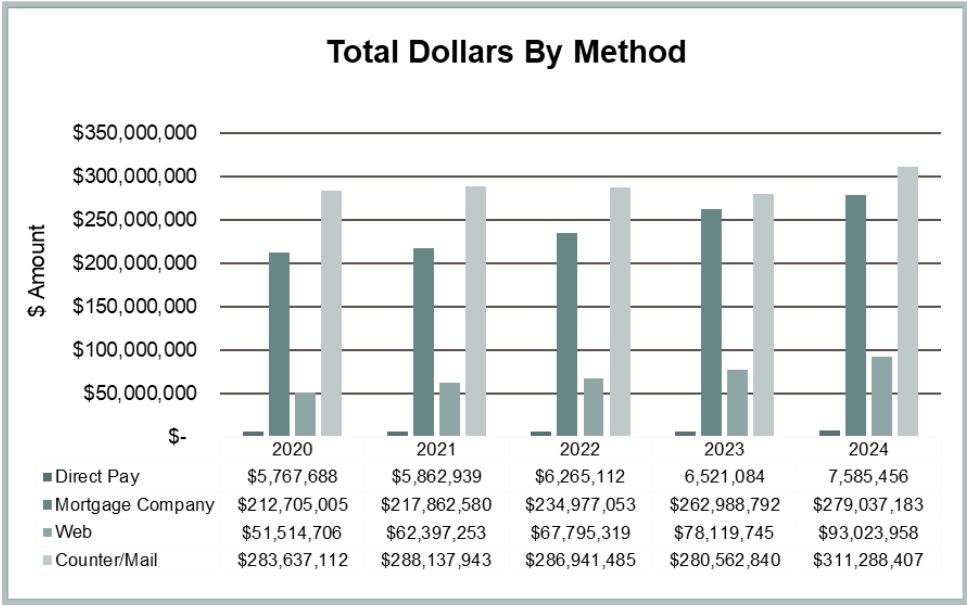
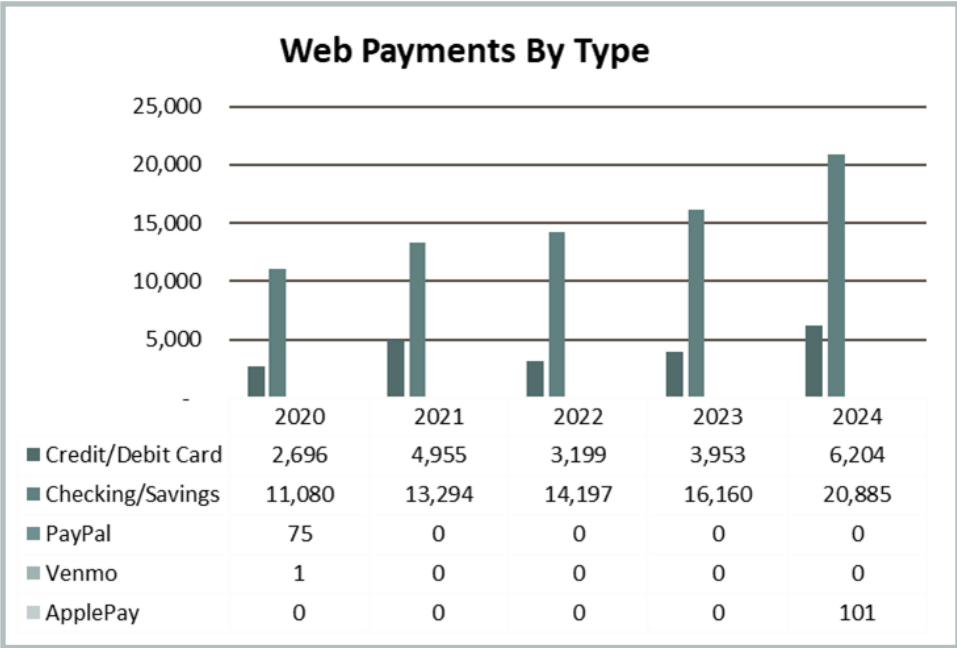
## Property Tax Statements Mailed

	2020	2021	2022	2023	2024
<b>Real Property</b>	127,848	129,028	130,746	131,681	132,294
<b>Personal Property</b>	691	690	619	617	618
<b>Manufactured Homes</b>	4,391	4,555	4,581	4,666	4,654



# Tax Payments Received - Continued

Use of the Public Access site to make tax payments continues to grow each year. This is a convenient way for taxpayers to see their payments post to their parcels as soon as a payment is made successfully.



The Division implemented a new Property Records and Taxation system in 2019/2020 that has improved reporting. We can now report the dollar amount for counter/mail payments with much more accuracy than in prior years. While web payments continue to increase each year, escrow payments (mortgage companies) and counter/mail payments continue to have the largest dollar amount submitted.

# Property Taxation Cycle

- December**
- Anoka County Truth in Taxation (TNT) hearing
  - Second half tax collections settled to taxing districts

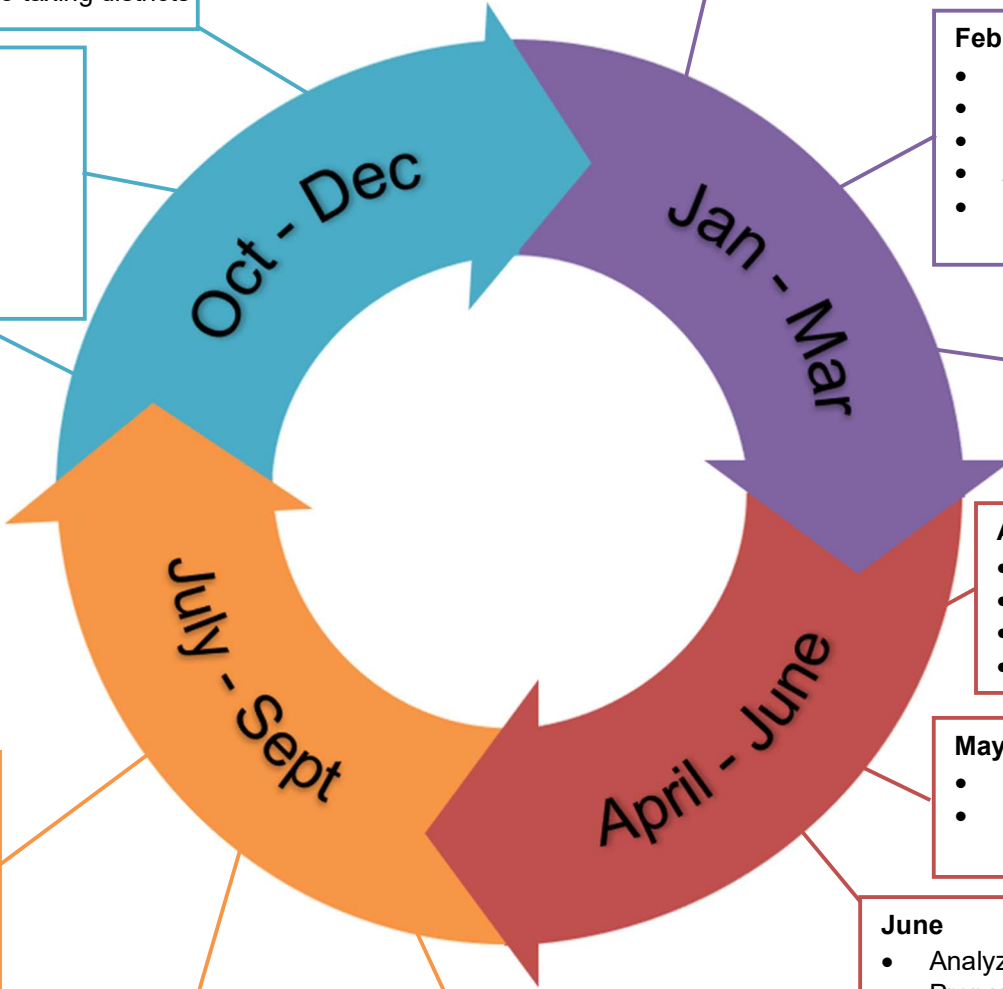
- November**
- Second half late payment courtesy notices mailed
  - 15th: Second half manufactured home and ag parcel taxes due
  - TNT notices mailed
  - Special assessments certification deadline

- October**
- 15th: Second half real property taxes due
  - Exchange TNT values/rates with joint districts
  - TNT rates calculated
  - Proposed levy survey to DOR due
  - Process mortgage tape payments, direct payments, and mail payments
  - Calculate TNT parcel specific taxes

- September**
- 1st: PRISM Submission #4
  - Cities certify TNT hearing dates
  - Proposed levies due
  - TNT values finalized (tax increment, seg/merges, linking of properties)

- August**
- Calculate FD levy for Anoka County
  - Calculate TIF values for Truth in Taxation (TNT)
  - School Districts certify TNT hearing dates
  - Calculate Area-wide FD tax rate (Administrative Auditor)
  - 31st: First half manufactured home taxes are due

- July**
- Calculate distribution values for FD pool (Administrative Auditor)
  - Homestead abatement report (Jan-June) changes
  - Duplicate Social Security list due
  - First half tax collections settled to taxing districts



- January**
- Values finalized (tax increment completed, seg/merges, linking of properties)
  - Exchange values with joint counties
  - Load annual special assessment charges
  - Final distribution of prior year collections
  - Final levy survey to Department of Revenue (DOR)
  - Homestead abatement report (July-Dec) due

- February**
- Tax rates calculated
  - Exchange tax rates with joint counties
  - Calculate real and personal taxes
  - Assess waste charges
  - Complete outstanding indebtedness report

- March**
- Tax statements and valuation notices mailed
  - School tax reports due

- April**
- 1st: PRISM Submission #3
  - 30th: Property tax refund file due to DOR
  - Certify senior citizen deferred amounts
  - Courtesy notices to direct pay customers

- May**
- 15th: First half real property taxes due
  - Process mortgage tape payments, direct payments, and mail payments

- June**
- Analyze legislative session law changes
  - Prepare TIF 4-year certifications
  - Prepare Anoka County contribution to Fiscal Disparity (FD) pool
  - Calculate manufactured home (MH) taxes and mail statements
  - School tax abatement supplemental report due
  - First half late payment courtesy notices mailed

# Land Records & Vital Records

# General Duties

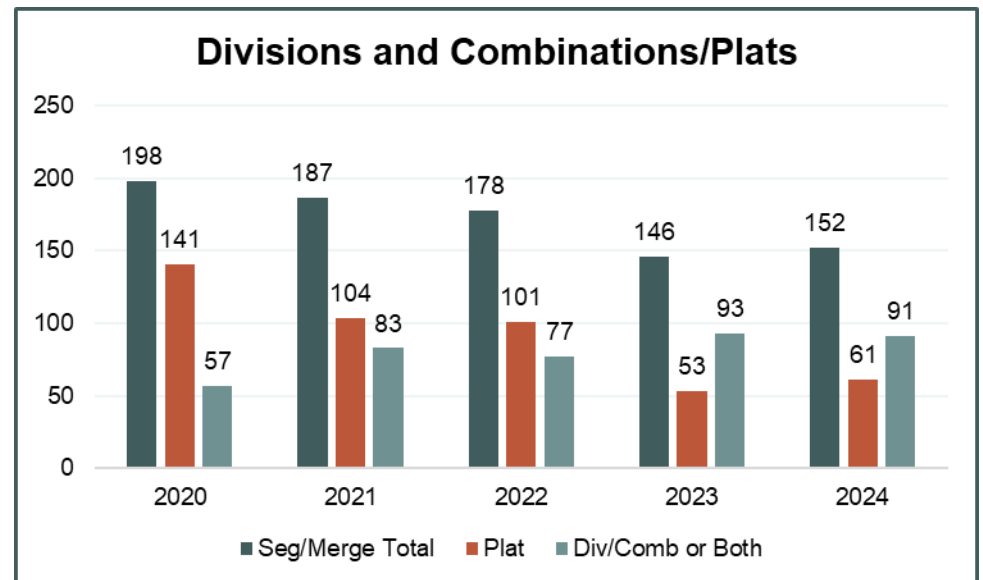
The Land Records & Vital Records department staff perform maintenance of the real property computerized tract index for over 145,116 real estate parcels and examines over 400 types of real estate documents for compliance with recording and taxation statutes. Documents are reviewed, accepted or rejected based on state statute. Appropriate funds (recording fees, State Deed Taxes, Mortgage Registration Taxes, well certificate fees, etc.) are receipted into the divisional cashing system. Recorded documents are scanned, indexed, verified and archived for historical purposes. All original documents are returned to the submitter.

**ABSTRACT** – property which has not been brought into the registered (Torrens) land system is abstract property. Ownership of this type of property is determined by examining the documents maintained in the office of the County Recorder for the county where the property is located. Approximately 77% of recorded documents are abstract.

**TORRENS** – refers to a system of registration of land titles by District Court Order resulting in the creation of a Certificate of Title. Subsequent transactions affecting the property are noted upon the certificate. The Certificate of Title is conclusive as to the state of title. Approximately 23% of recorded documents are Torrens or part Torrens.

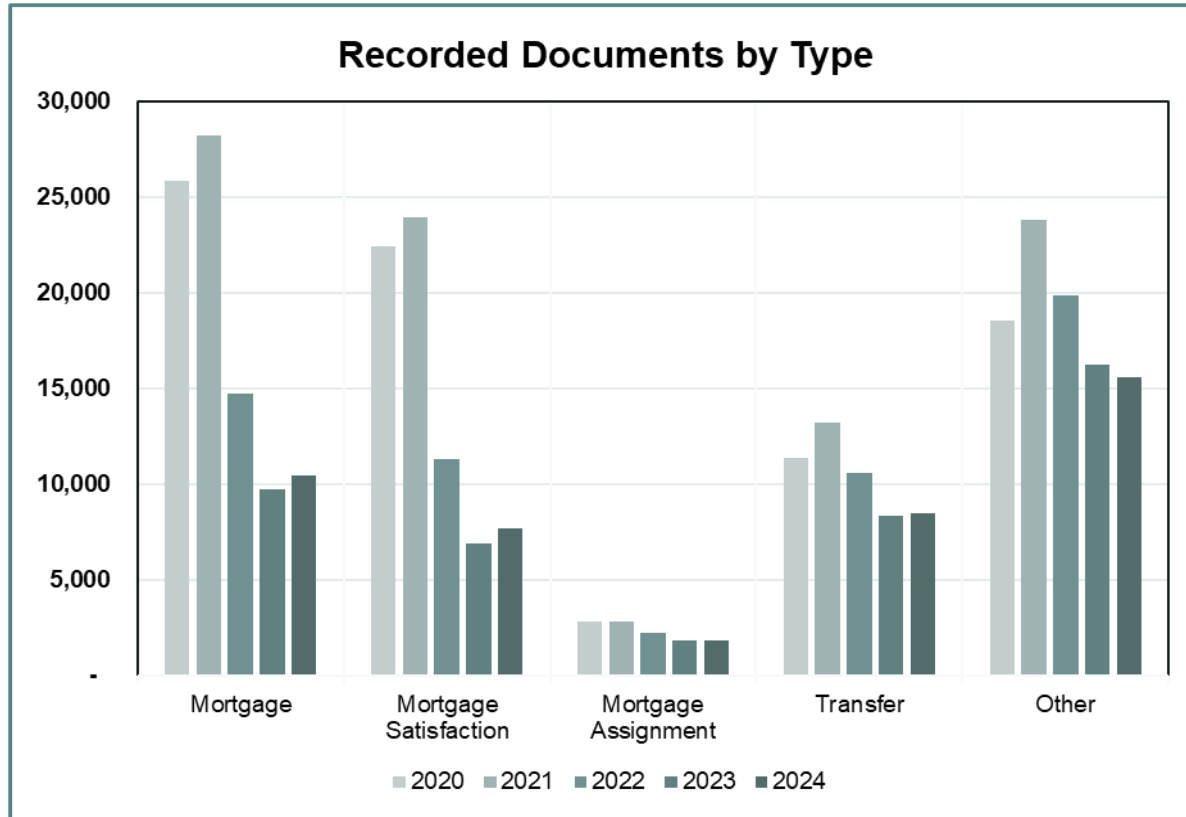
The department staffs the public service counter and assists customers in the public research room. Customers receive assistance with recording documents, tax payment processing, document research, homestead applications, abatement requests and general information concerning the responsibilities of the Division. Vital Records are also handled at the public service counter. The staff assists customers with Birth and Death records, Marriage applications and certificates, Notary Public services, Ordination recording and the issuance of Auctioneer, Precious Metal Dealer, Gambling and Liquor licenses.

The department is responsible for issuing new parcel identification numbers, writing new legal descriptions and combining eligible parcels for tax purposes. Plat acceptance duties are performed in conjunction with the Surveyor’s office. Parcels in the county are designated as Abstract or Torrens property. The adjacent graph illustrates the activity of these divisions, combinations, and plats throughout the year.



# Recorded Documents

Higher inflation, mortgage rates refusing to budge despite multiple rounds of short-term interest rate cuts by the Federal Reserve and ongoing higher home prices have greatly curtailed the housing market which was reflected in the almost 40% drop in real estate document recordings in 2022 and the subsequent 27% decrease in 2023. Real estate recording levels remained flat in year over year data in 2024.



	2020	2021	2022	2023	2024
Mortgage	25,839	28,210	14,769	9,743	10,504
Mortgage Satisfaction	22,474	23,969	11,319	6,959	7,746
Mortgage Assignment	2,828	2,826	2,289	1,860	1,859
Transfer	11,428	13,230	10,620	8,350	8,507
Sheriff Certificate of Foreclosure	54	61	96	113	-
Other	18,553	23,810	19,873	16,258	15,713*

<b>Total documents</b>	<b>81,176</b>	<b>92,106</b>	<b>58,966</b>	<b>43,283</b>	<b>44,329</b>
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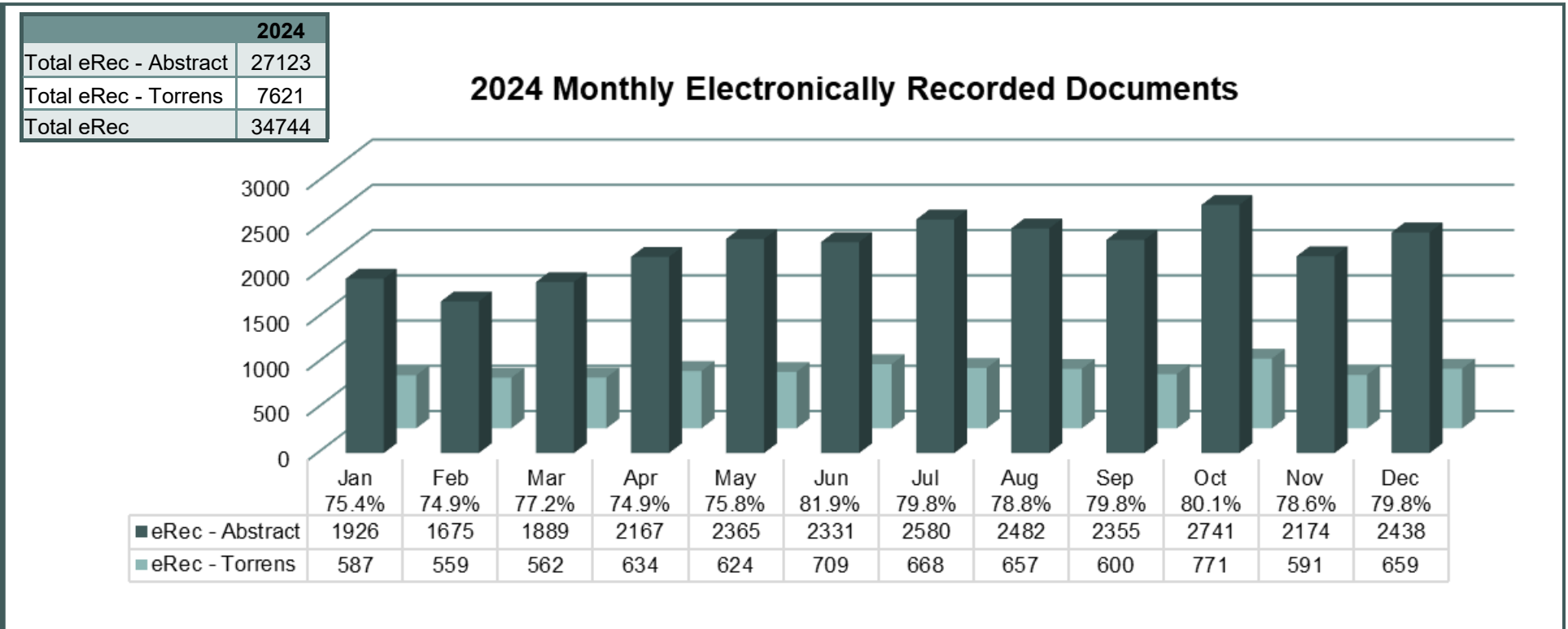
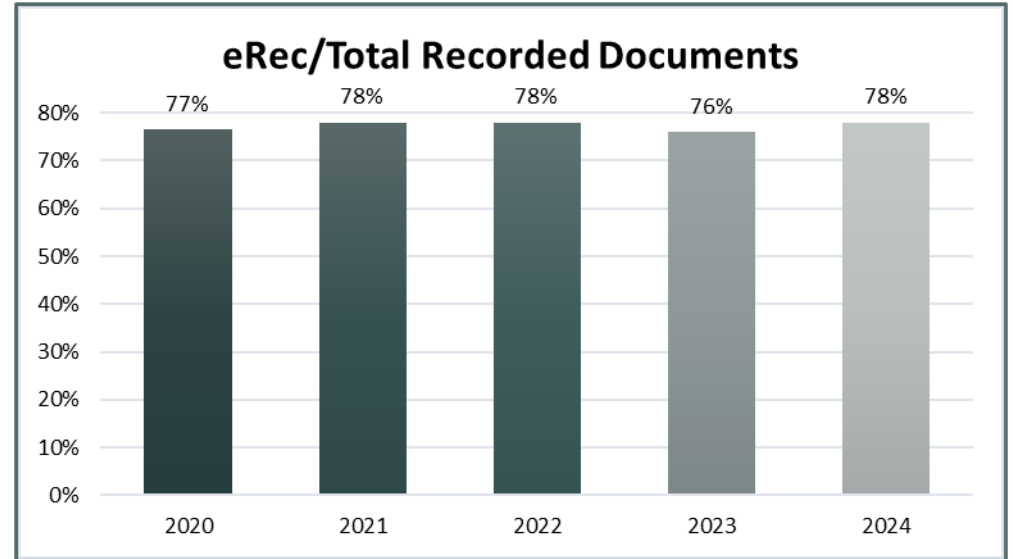
\*Other now includes the Sheriff Certificate of Foreclosure.

# Electronically Recorded Documents

Currently, Anoka County electronically accepts all document types authorized by the Property Records Industry Association (PRIA), with the exception of those to be filed in both Abstract and Torrens. This enhancement is in progress. Our Records Management system has added the ability to accept documents requiring approval from the Examiner of Titles.

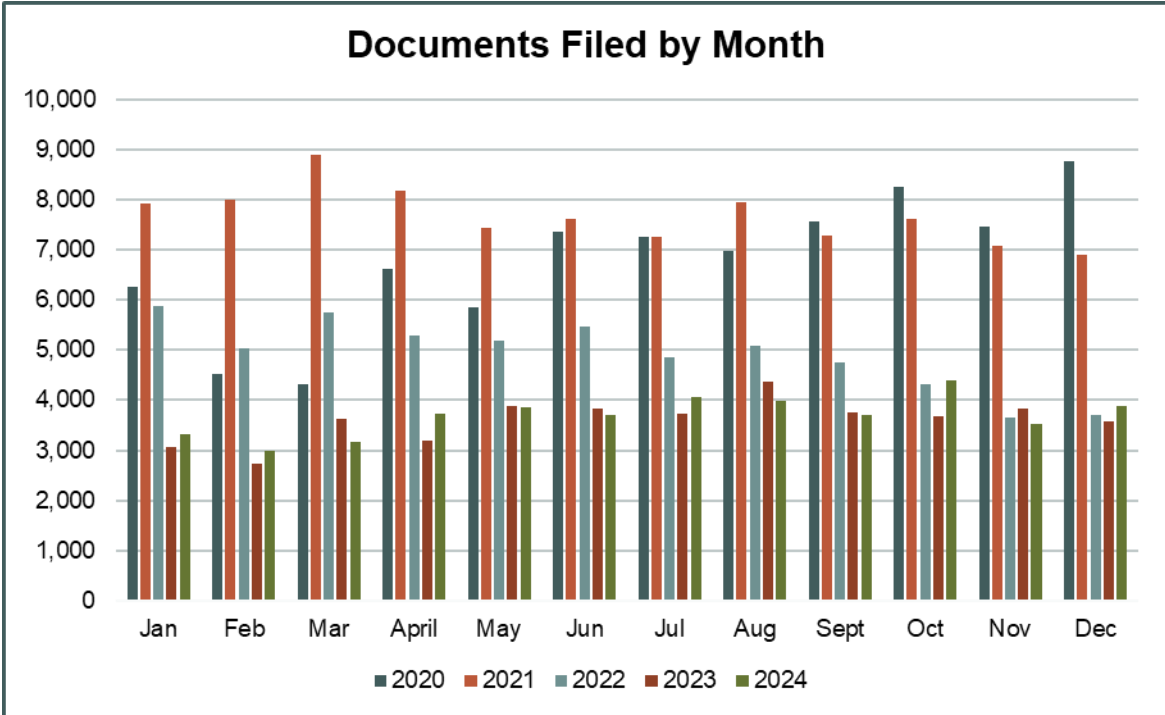
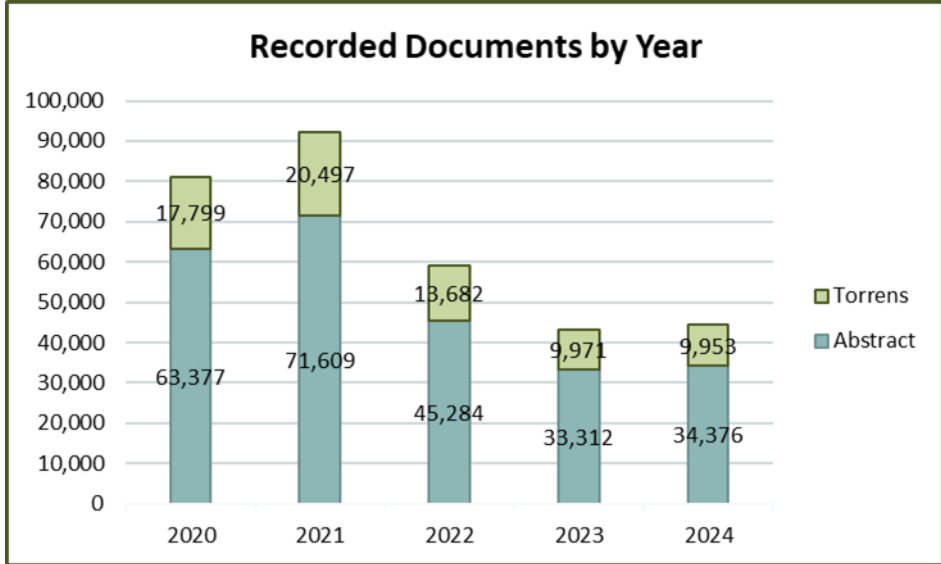
Electronically submitted documents now account for 78% of all documents filed.

Electronic processing of documents takes approximately 50% less time than it takes to process paper documents.



# Recorded Document Counts

Anoka County has remained in compliance with MN Statute 357.182, Subd. 3 which mandates that counties record and return 90% of all paper documents to submitters in 10 days or less (instruments recorded electronically must be returned no later than five business days after receipt by the county in a recordable format). Both Abstract and Torrens departments were 100% compliant throughout 2024.

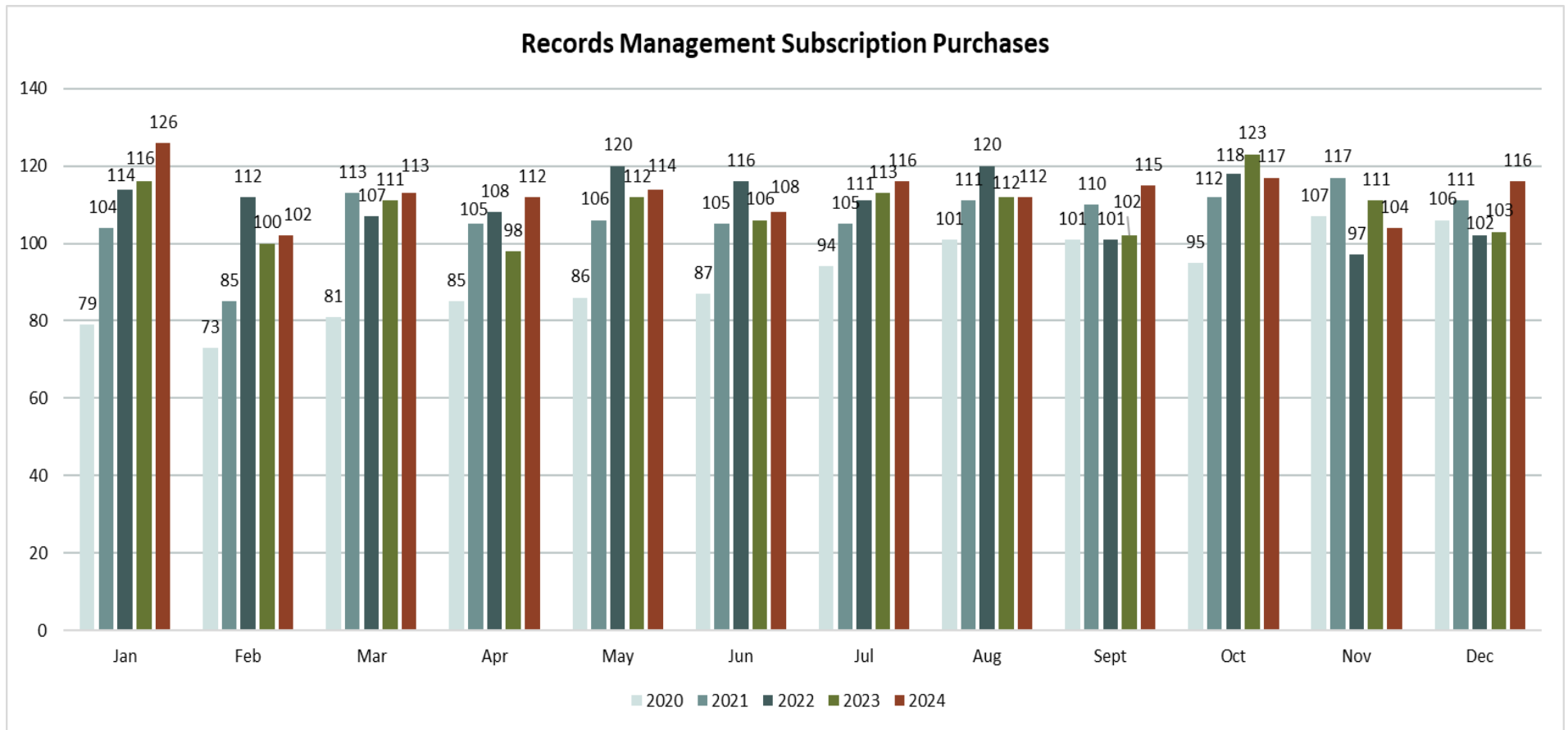


	2020	2021	2022	2023	2024
Jan	6,267	7,920	5,885	3,069	3,332
Feb	4,512	7,995	5,033	2,724	2,979
Mar	4,329	8,891	5,753	3,618	3,174
April	6,610	8,183	5,276	3,201	3,736
May	5,859	7,430	5,197	3,873	3,863
Jun	7,365	7,613	5,473	3,827	3,712
Jul	7,263	7,257	4,850	3,741	4,066
Aug	6,968	7,950	5,092	4,373	3,984
Sept	7,556	7,270	4,752	3,761	3,704
Oct	8,248	7,621	4,312	3,684	4,386
Nov	7,448	7,066	3,644	3,825	3,515
Dec	8,751	6,910	3,695	3,587	3,878
<b>TOTAL</b>	<b>81,176</b>	<b>92,106</b>	<b>58,966</b>	<b>43,283</b>	<b>44,329</b>

# Subscription Self-Service

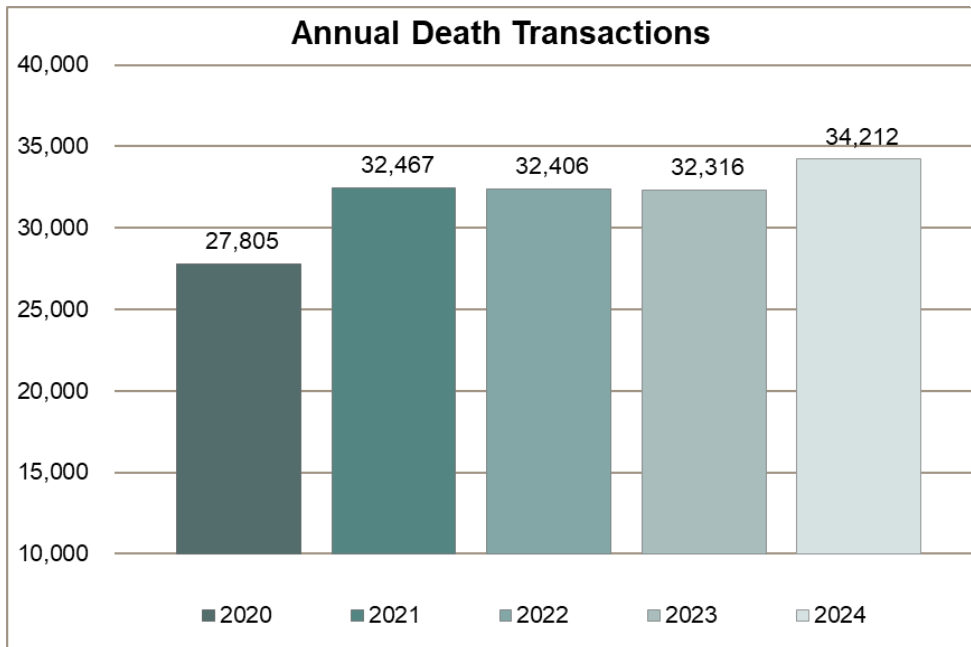
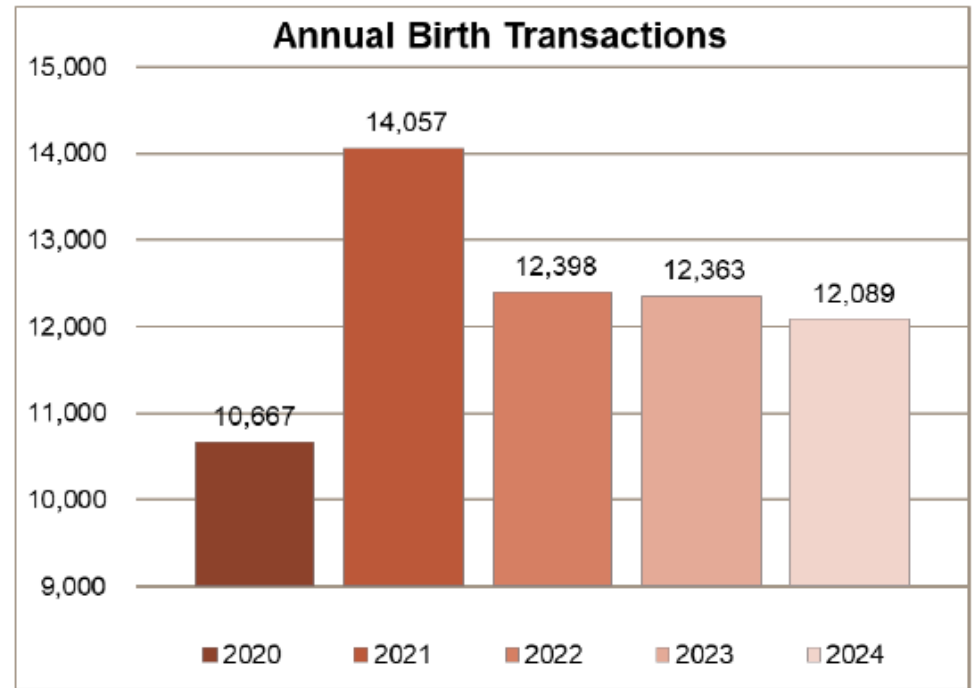
The Subscription Service provides information from both the Records Management system, including recorded documents and vital records, and the Enterprise Assessment & Tax system. It can be accessed in the Property Records and Taxation Public Access Area using county supplied computers at no cost to the customer.

The system can also be accessed via the internet from any location. This is very useful for customers who need to view documents on an on-going basis, i.e., title companies. A contract must be entered into with the county prior to usage. Access is purchased in 30-day intervals and copies of recorded documents and Certificates of Title may be purchased through these subscription accounts. Purchases of subscriptions has increased 23% since the initial roll-out.



# Birth/Death Transactions

In 2024, the Anoka County Vital Records office, along with the Anoka County License Centers, have issued 17% of the State's overall birth certificate requests. 2021 shows a large increase due to the original Real ID requirement deadline of October 1, 2021. Since 2021, the due date has been extended to May 3, 2023 and again to May 7, 2025. Due to the upcoming deadline for the Real ID requirements we continue to see a small increase in birth record requests. This returns us to more average, but slightly higher, numbers than pre-covid levels.



Most death records are issued through funeral homes. Funeral homes can order from any vital records office in the state of Minnesota. The Anoka County Vital Records office has issued 8% of the death certificates of the State's overall death records over the last five years. The increase from 2020 to 2021 reflects the addition of funeral home businesses and a larger population of seniors. The death transactions have remained relatively flat in years 2021, 2022, 2023, and 2024.

Statistics include all sources issuing vital records within Anoka County.

## Birth/Death Statistics

The chart below shows the comparison for births and deaths between the State of Minnesota and Anoka County over the past five years. As you can see, it is broken down by gender (these numbers include unknown gender as well).

Year	State/County	Number of Births	Male	Female	Number of Deaths	Male	Female
2024*	State of MN	61,125	31,276	28,849	49,717	25,531	24,186
	<b>Anoka</b>	<b>2,854</b>	<b>1,482</b>	<b>1,372</b>	<b>2,469</b>	<b>1,272</b>	<b>1,197</b>
2023	State of MN	60,899	31,238	29,660	49,180	25,437	23,739
	<b>Anoka</b>	<b>2,844</b>	<b>1,485</b>	<b>1,359</b>	<b>2,408</b>	<b>1,261</b>	<b>1,147</b>
2022	State of MN	63,089	32,282	30,806	51,125	26,564	24,563
	<b>Anoka</b>	<b>2,834</b>	<b>1,466</b>	<b>1,368</b>	<b>2,506</b>	<b>1,319</b>	<b>1,187</b>
2021	State of MN	63,530	32,474	31,055	51,459	27,124	24,335
	<b>Anoka</b>	<b>2,935</b>	<b>1,495</b>	<b>1,440</b>	<b>2,572</b>	<b>1,374</b>	<b>1,198</b>
2020	State of MN	62,640	32,209	30,431	52,195	26,631	25,564
	<b>Anoka</b>	<b>2,768</b>	<b>1,422</b>	<b>1,346</b>	<b>2,530</b>	<b>1,294</b>	<b>1,236</b>

Anoka County births and deaths each account for approximately 5% of the State's overall total numbers over the past five years. These percentages are consistent with previous years shown in the chart.

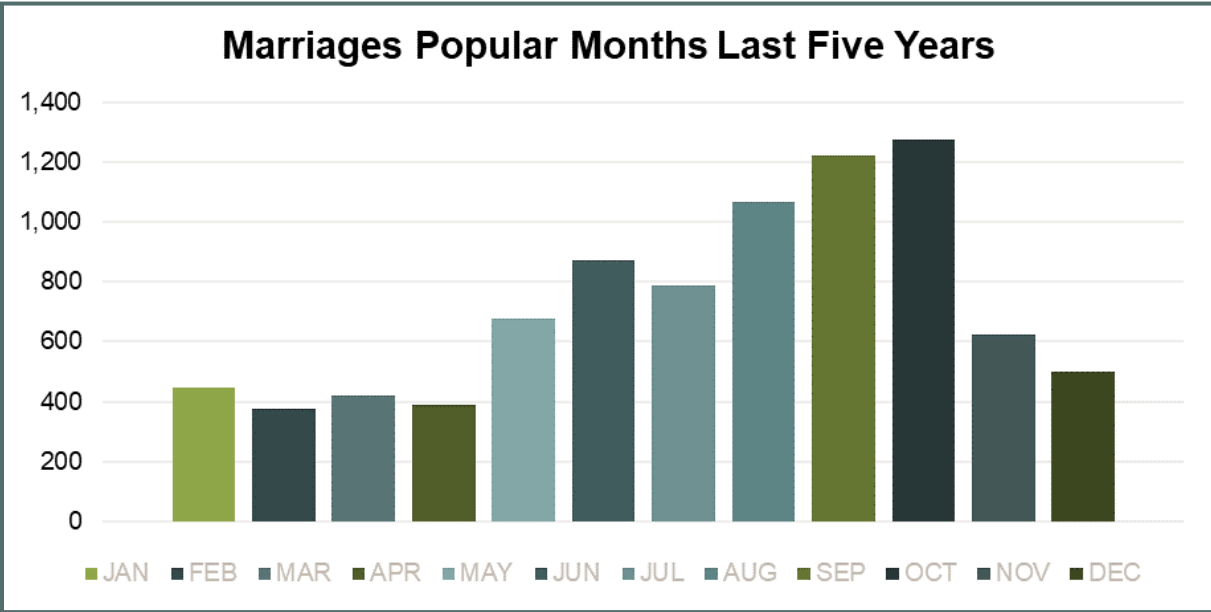
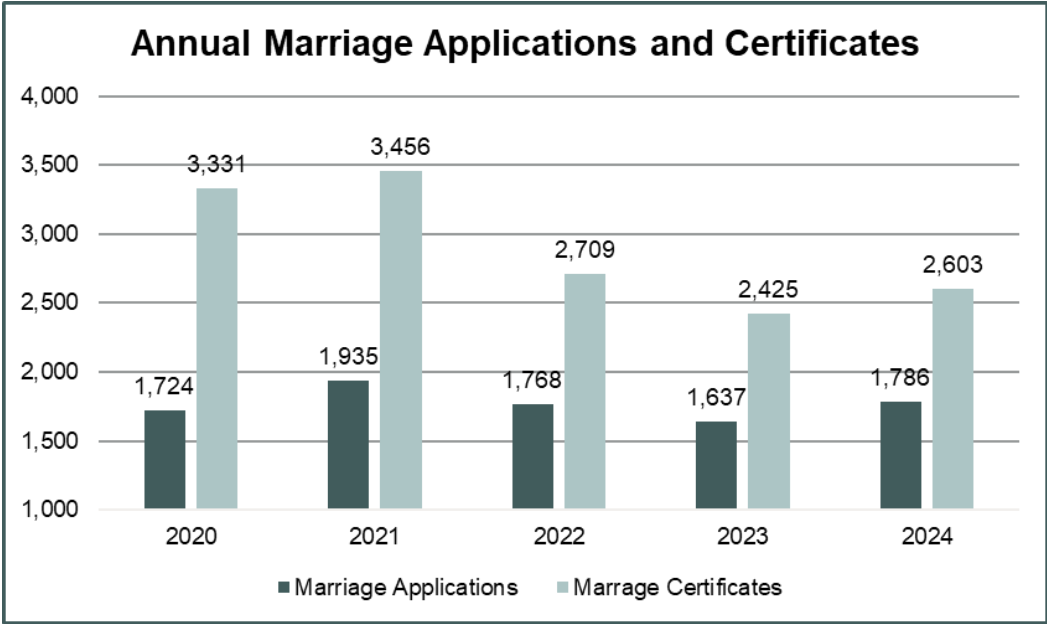
\*2024 data is preliminary.

Information provided by the MN Department of Health. MN Occurrence Data (i.e. all deaths that occurred in-State)

# Marriage: Applications, Certificates, and Popular Months

A marriage application is used when a couple applies for a marriage license. A couple can apply for a marriage license in any Minnesota county, regardless of where they live. The wedding ceremony must take place within the state of Minnesota and must happen within 6 months from the date of issuance of the license.

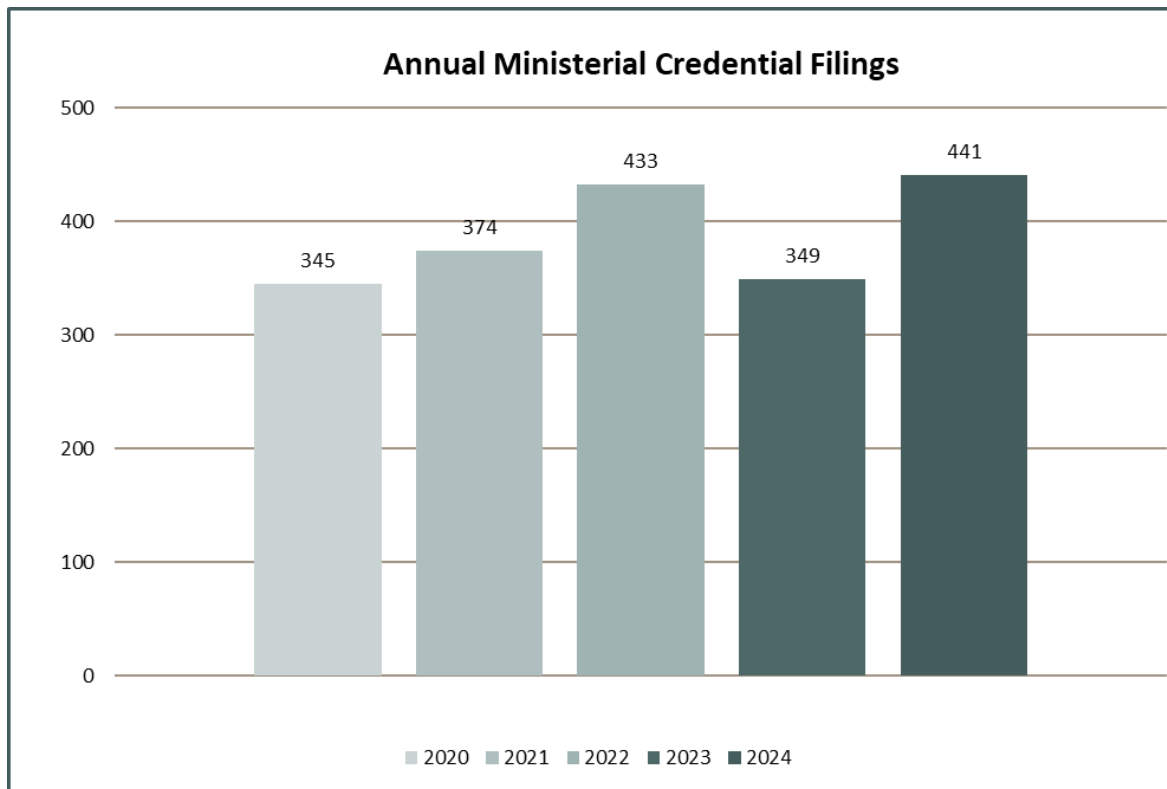
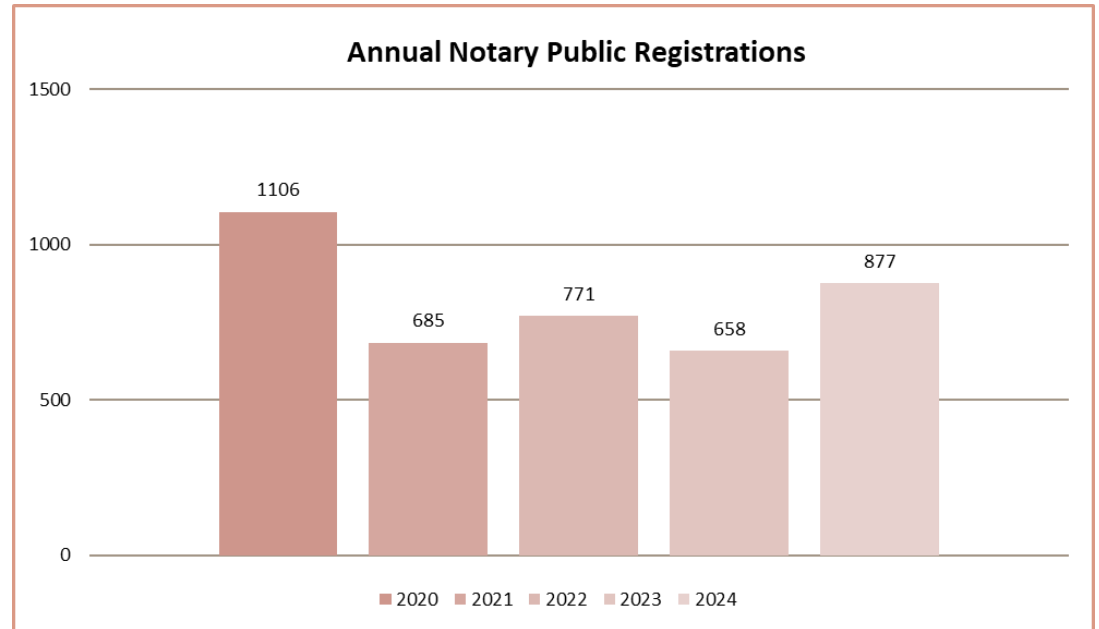
When a couple has married and records their certificate, they can apply to obtain a certified copy of their marriage certificate. To obtain a certified copy of a marriage certificate from Anoka County, the marriage license must have been purchased in Anoka County.



Since 2020, the most popular months for marriages are June, July, August, September, and October, with September and October beating out the warm summer months.

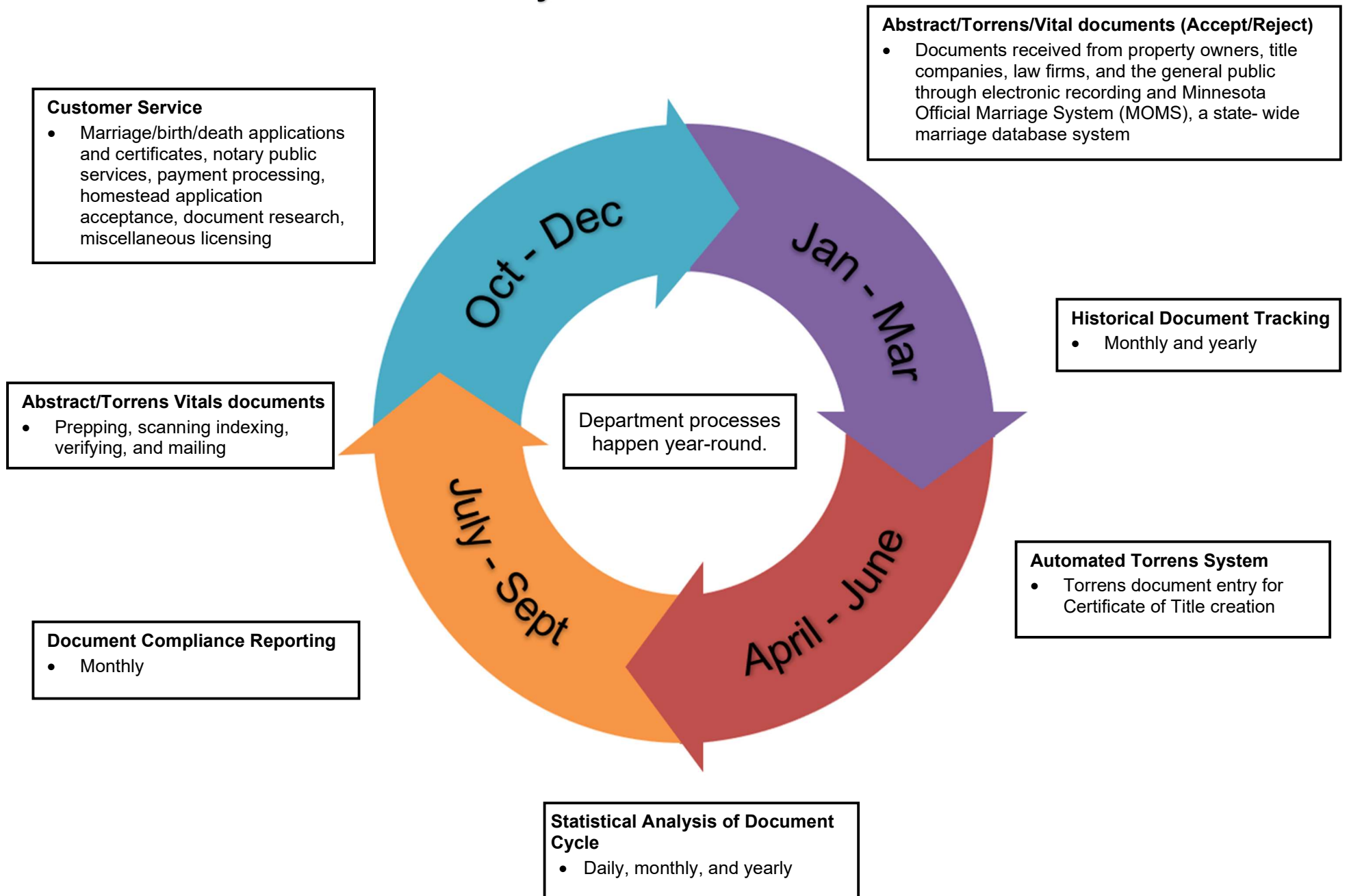
# Notary Public Registrations

The volume of Notary Public registrations continues to vary year to year as shown in the chart. Commissions are renewed every five years, with the larger renewal year being 2020 and 2025. The Office of the Secretary of State changed the process for renewals so applications can be accepted prior to the renewal year. We continue to see the results of that change in 2024. We expect more renewals in 2025. 2021-2023 are reflecting average registrations.



Ministerial Credentials (also known as Ordination certificates) are for persons performing marriages in Minnesota. The credentials must be filed in a Minnesota county prior to performing a marriage. 2024 is showing a slightly higher year of average recordings.

# Land Records & Vital Records Cycle



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A grayscale photograph of a hand holding a ballot. The ballot has the word 'BALLOT' printed on it and several horizontal lines for writing. The background is a light, textured surface.

# **Elections & Voter Registration**

## General Duties

Anoka County, located within Minnesota's 7-county metropolitan area, is the fourth most populous county in the state. It is comprised of 20 municipalities, 1 township, and 9 school districts with 128 voting precincts serving approximately 240,000 registered voters. In addition to statewide elections held in even years, several jurisdictions in Anoka County hold odd year local elections and schedule special elections as needed.

The Anoka County Office of Elections & Voter Registration provides voter registration and election administration services for all elections held within the county. Duties include maintenance of voter registration records, voting equipment system management, ballot preparation, absentee voting administration, election results reporting, campaign finance reporting, candidate filings, and providing election related information to the public. The office works closely with other jurisdictions that share election responsibilities and is also responsible for training and certifying approximately 1,500 precinct election workers that serve in voting precincts across the county. The office also administers elections on behalf of local jurisdictions per contract.

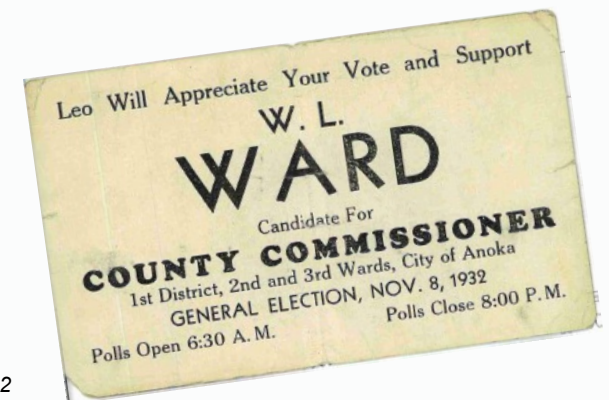
## Budget Summary\*

\*Refer to Pg. 10 for the table on the budget summary for Elections.

NOTE: Revenues are a combination of:

- 1) Revenue received for administration of local government unit (LGU) elections by contract
- 2) Reimbursements for expenditures made pursuant to those contracts
- 3) Fees paid to the county by LGUs under the voting equipment JPA C0008996
- 4) Funds received from the State of Minnesota through the "VOTER" Account

Departmental expenses in 2024 included operating costs for the Presidential Nomination Primary and increased spending related to law changes in 2023 and 2024 which required new forms and instructions to be printed as well as additional translated materials to be provided to polling places.



Campaign Advertisement Card, 1932

## Statistics

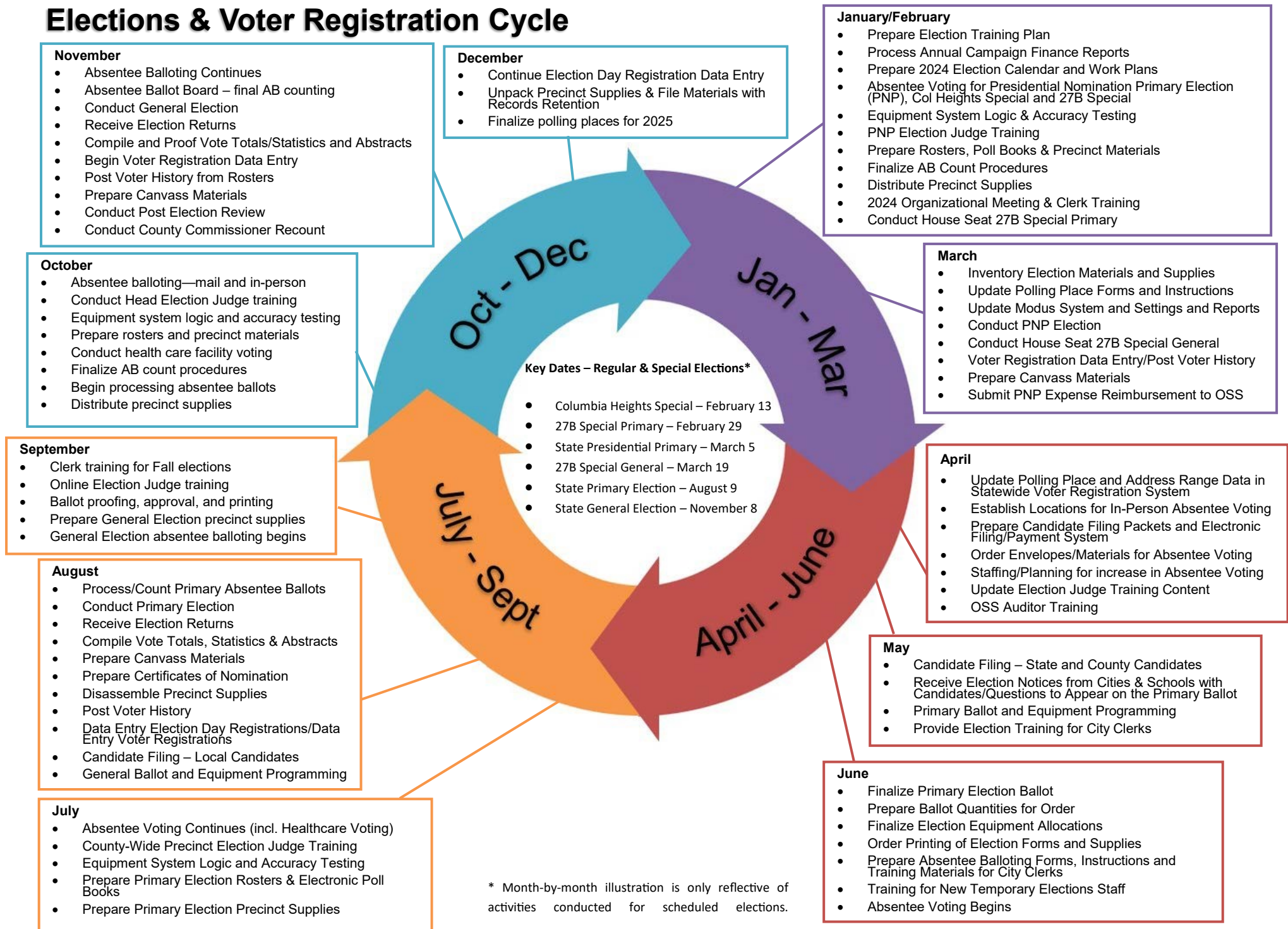
Voters in Anoka County have a history of turning out in great numbers and 2024 was no different. The 2024 general election saw a turnout of 89% with 211,552 ballots cast which was almost identical to the last presidential election in 2020 with 212,016 ballots cast and a turnout of 93%. 2024 also saw a significant uptick in the amount of absentee voting. In 2022 we saw a return to pre-covid levels of absentee voting with approximately 22% of ballots (35,238) being cast via absentee ballot. However, in 2024 that percentage rose to just over 40% (85,377).

Data shown below from recent years is for elections held in November. Data for primary elections and special elections is available by request.

Election Year and Type	Voters Registered Prior to Election Day	Election Day Registrants	In Person Voters	Absentee Voters	Total Voters	Percent Voter Turnout
2016 State - Presidential	207,039	22,277	149,103	37,967	187,070	90%
2017 Local - City and School	228,180*	1,217	36,662	3,244	39,906	17%
2018 State - Governor	210,826	12,057	126,652	33,846	160,498	76%
2019 Local - County Special, City and School	131,564*	317	11,361	902	12,263	9%
2020 State - Presidential	228,514	17,874	94,076	117,940	212,016	93%
2021 Local - City and School	207,310*	625	30,960	1,768	32,728	16%
2022 State - Governor	231,728	6,470	121,886	35,238	157,124	68%
2023 Local – City and School	165,517	479	22,215	1,477	23,692	14%
2024 State - Presidential	238,656	18,083	126,175	85,377	211,552	89%

\* Voter registration statistics in even years represent all voters registered in the county. Statistics for odd years show the number of registered voters residing only in those districts holding elections in the odd year (*note - this includes voters in Anoka-Hennepin ISD #11 residing in Hennepin County*).

# Elections & Voter Registration Cycle



# Examiner of Titles

## General Duties

The Office of the Examiner of Titles consists of two full time employees: Dulcie Brand, the Examiner of Titles and Tracy Ekberg, Paralegal. The Examiner's office has two Deputy Examiners, Bryce Holstad and Steve Nash. Each Deputy works between 4 - 15 hours per month and is paid on a contract basis. The Examiner of Titles' duties include being a resource to the Anoka County District Court Bench regarding Torrens cases and real estate title issues, legal advisor to the Registrar of Titles and conducting review of document recording packages as established in Minn. Stat. chs. 508 and 508A.

## Training and Professional Committees

The Examiner was a co-presenter of a session in June at the 2024 Probate and Trust Seminar sponsored by Minnesota CLE entitled "Real Estate Title Examination Issues Unique to Probate and Trust Matters". In November, the Examiner spoke at the PRIA meeting covering the topics Minnesota Title Standards, Reasons for Registration, and Married Owners: death and dissolution. She also participated as part of a panel in the live webcast Fall Torrens Workshop sponsored by Minnesota Association of County Recorders. Throughout the year, four training sessions were presented to the Registrar's staff regarding various recording issues and common errors in document packages. The Examiner is a member of the Minnesota Bar Association Real Estate Title Standard Committee and is an officer of the Title Examiners Association of the Minnesota Bar Association.

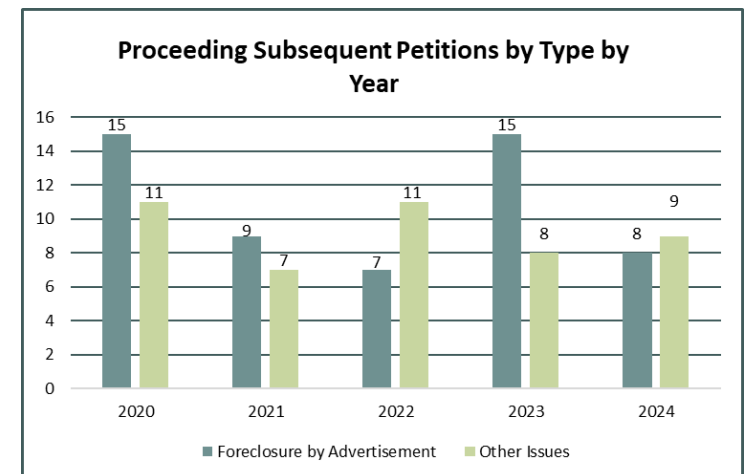
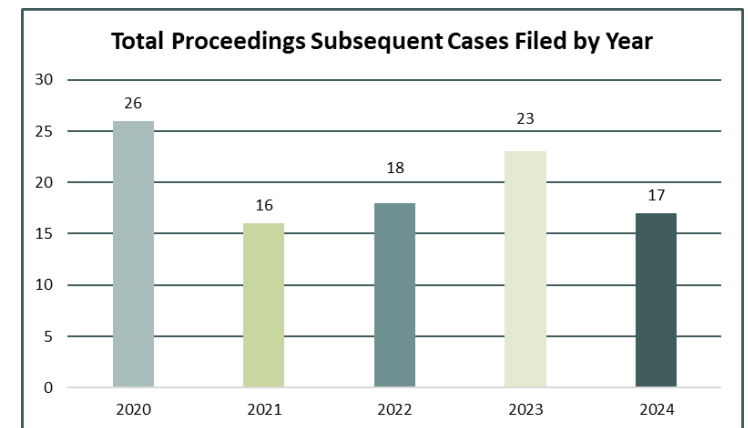
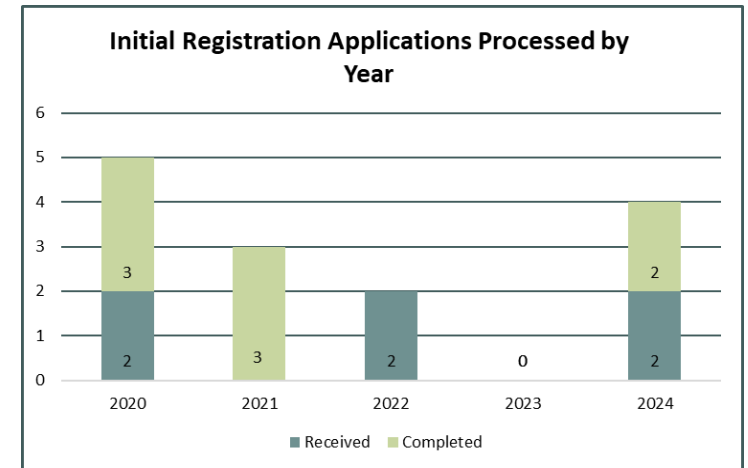
## Torrens Case Filings

The two types of Torrens cases are: 1) Initial Registration: converts abstract property to Torrens property and determines the owners and encumbrancers of the subject property so a Certificate of Title can be created; and, 2) Proceedings Subsequent: makes changes to owners, encumbrancers or the legal description on an existing Certificates of Titles.

There were two Initial Registration actions filed in 2024.

There were 17 Proceedings Subsequent cases filed in 2024. That is a decrease of 26% from filings in 2023. Usually, a large majority of cases are related to the number of mortgage foreclosures by advertisement, but in 2024, many foreclosures were done by action not advertisement. This shift is due to a federal appeals case affecting the elimination of lien interests of the United States in non-judicial foreclosures.

In 2024, there were no cases referred to district court to be heard on the civil calendar as a contested matter. All cases heard were disposed of by default hearings in front of the Examiner.



## Torrens Case Activities - Proceedings Subsequent

The following table summarizes the various activities in Torrens court actions which occur after the title to the property has been registered. The Proceedings Subsequent process begins with an attorney filing a Petition. The Examiner issues a report which is filed with the court and served upon the attorney. The attorney submits an Order to Show Cause (OSC) scheduling the hearing for the case and, once the Judge signs the OSC, it is served upon the attorney and used for notification to all interested parties as set out in the OSC. If objections arise, the case is referred to the District Court and handled by a Judge as a regular contested civil case.

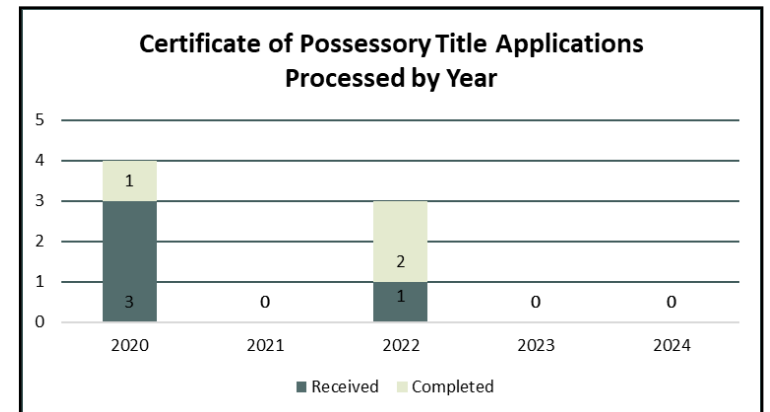
Before the hearing, the attorney will file evidence along with a proposed Order. After the hearing, if no objections were raised, the Examiner and Judge will sign the Order and it is served upon the attorney. The attorney is required to obtain a certified copy of the Order and record it with the Registrar of Titles.

2024	Files Opened	Exam Reports	OSC signed	Hearings	Other Orders	Final Orders	Files Closed
January	5	2	2	3		2	3
February	1	5	3	1		2	2
March	1	0	1	2		1	1
April	2	2	3	2		3	3
May	2	0	0	3		3	3
June	1	1	1	1		1	1
July	0	0	2	1		0	1
August	1	3	1	2		1	1
September	1	0	1	0		0	0
October	1	0	2	2		2	2
November	1	0	0	2		1	1
December	1	3	0	0		0	0
<b>Total:</b>	<b>17</b>	<b>16</b>	<b>16</b>	<b>19</b>		<b>16</b>	<b>18</b>

## Possessory Title Registration (CPT)

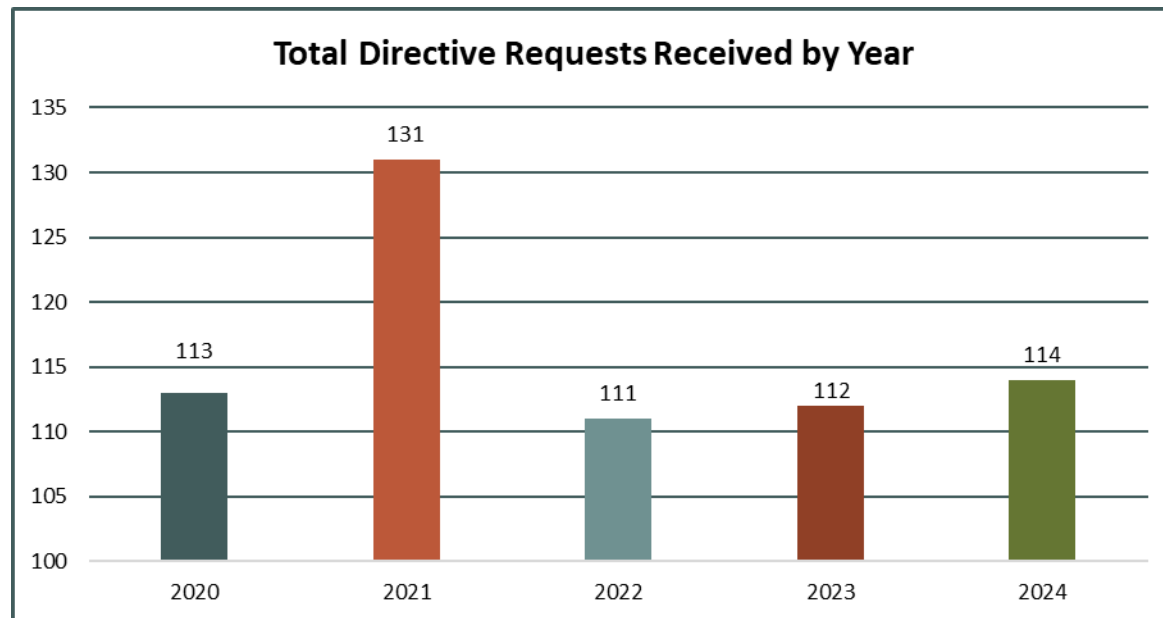
An owner of abstract land can register the title by an administrative procedure (Minn. Stat. Chapter 508A and Anoka County Board Resolution No. 96-76 (May 14, 1996)). This enables the landowner to obtain a registered title in less time and at a lower cost than by registration through a court proceeding. This process can only be used for titles which are marketable with no defects. The procedures are: applicant records an Application with the County Recorder; the Abstract of Title is submitted; the Examiner issues a report on the condition of the title; notices are mailed to all parties who have an interest in the land, if any; and, if there are no objections, the Examiner will direct the Registrar of Titles to issue a Certificate of Possessory Title (CPT) to the applicant.

The owner may sell, mortgage, and otherwise deal with the land as any owner of registered land, but it will remain a CPT, and be conveyed as such, until five years have passed. After five years, the CPT converts to a regular Certificate of Title and the owner will have the same assurance of ownership as land registered in a court proceeding, with the exception of the Certificates of Title will always state that the land is subject to any rights of persons in possession and to rights which would be disclosed by a survey. There was no possessory title application filed in 2024.



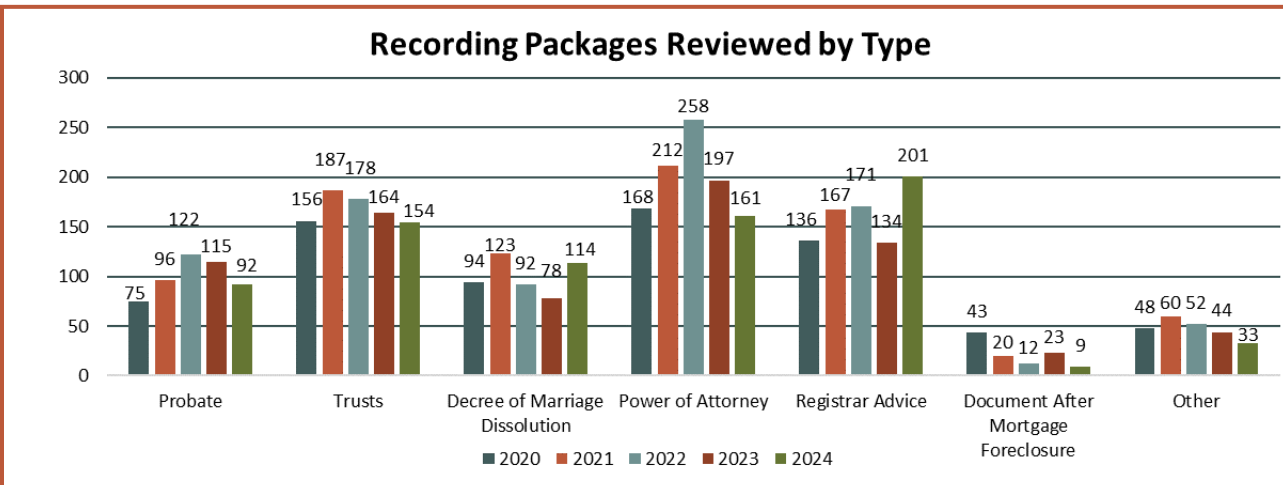
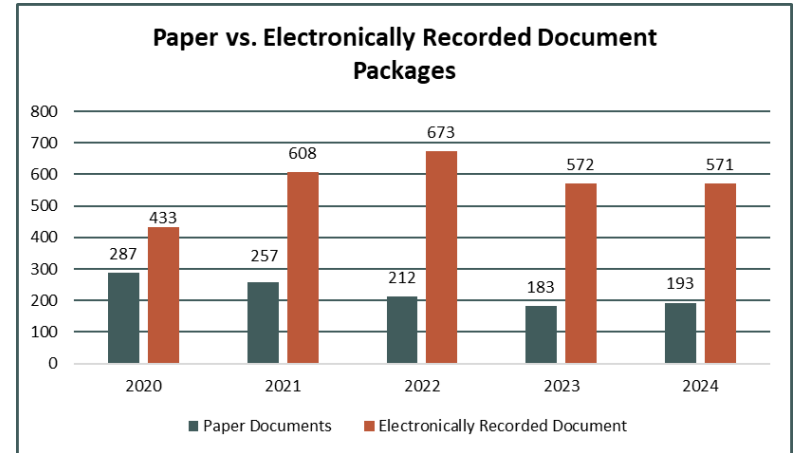
## Examiner's Directives

The Examiner of Titles is authorized (Minn. Stat. 508.71, subd. 3) to issue directives to the Registrar of Titles to amend and cancel memorials or to correct the names or designations of parties on certificates of title. A court order or examiner's directive is required (Minn. Stat. 508.351, subd. 1) for the filing of a condominium plat and declaration and any amendment thereof. Other types of directives are: mortgage foreclosure by action (Minn. Stat. 508.58), street vacation/condemnation (Minn. Stat. 508.73) and titles after tax forfeiture (Minn. Stat. 508.67). Directives can be denied because the relief sought is not justified or because relief should be granted through a registrar's correction (Minn. Stat. 508.71, subd. 1a) or through a Proceeding Subsequent.



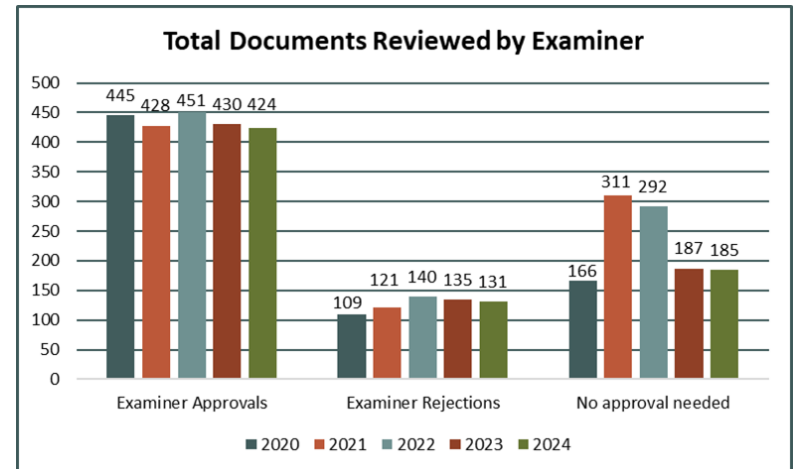
# Document Approval

The conversion to Records Management (RM) includes the ability for the Examiner of Titles to review and approve/reject Torrens recording packages submitted through electronic recording. Packages that affect both abstract and Torrens properties must be submitted on paper as the RM system is not capable of processing them.



The graph shows some of the more common document types and how many of each were reviewed by the Examiner from 2020 to 2024.

Common examples of documents reviewed by the Examiner of Titles are documents executed by an attorney-in-fact, certificates of redemption, money judgements, and corrective documents. By statute, the Examiner of Titles is required to certify as to the legal sufficiency of the documents presented for recording pursuant to a judgement and decree (Minn. Stat. 508.59), in probate, custodian, conservatorship, or guardianship matters (Minn. Stat. 508.69), and to certify that trust instruments are executed in accordance with power conferred in the trust (Minn. Stat. 508.62).



# Contact Us

## Property Records & Taxation

2100 3rd Ave

Anoka, MN 55303

Monday - Friday 8:00am - 4:30pm

[anokacountymn.gov](http://anokacountymn.gov)

[PropTax@anokacountymn.gov](mailto:PropTax@anokacountymn.gov)

763-323-5400



**Anoka County**

PROPERTY RECORDS & TAXATION DIVISION

Respectful, Innovative, Fiscally Responsible