

# ASSESSOR

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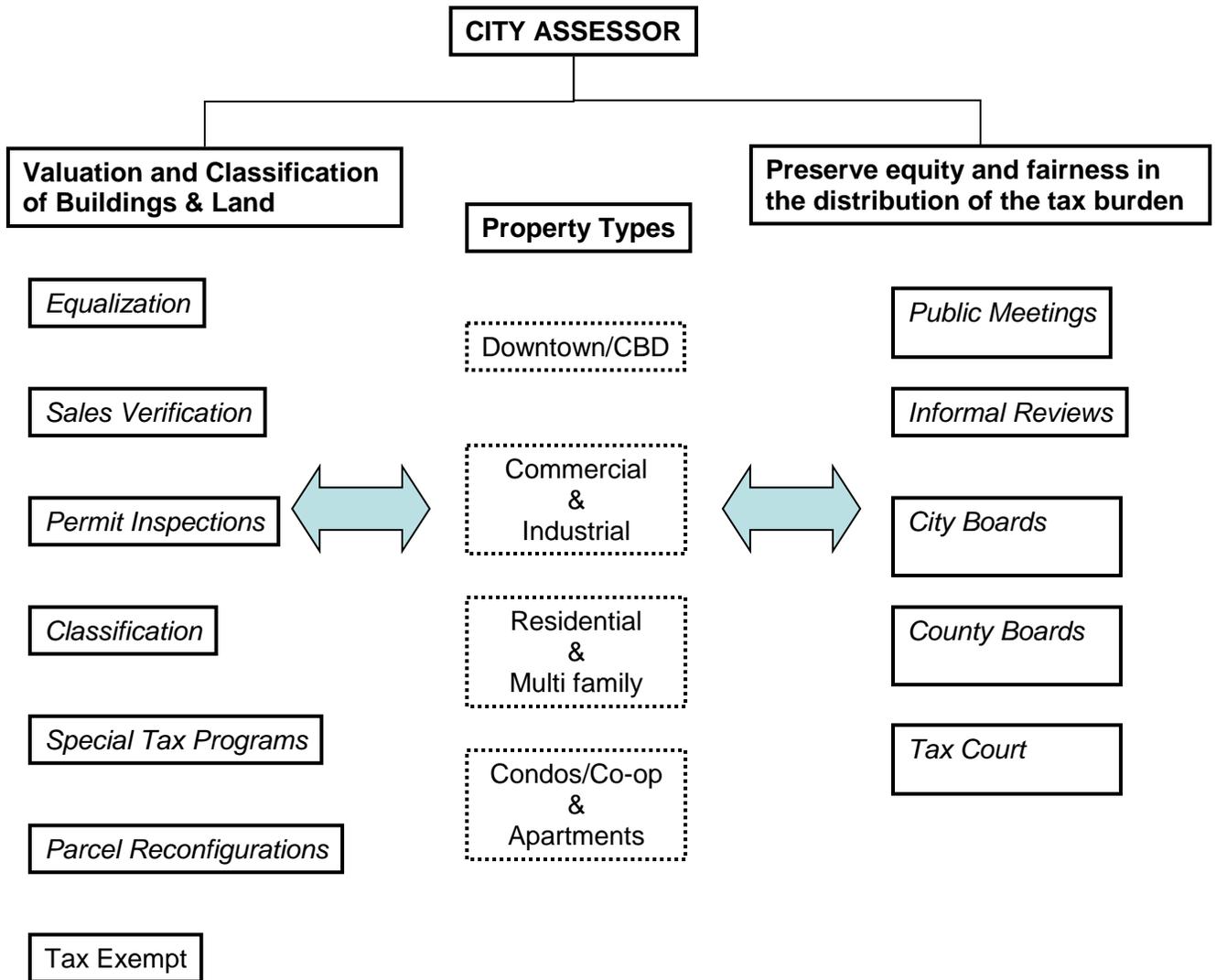
## MISSION

The Minneapolis Assessor's Office serves the taxpayers of the City by valuing and classifying real estate property in an accurate, ethical, equitable and defensible manner as prescribed by state law.

## BUSINESS LINES

1. **Valuation and Classification of Real Estate Property –**  
Perform the assessment function for all real estate and appropriate personal property and share this information with Hennepin County
  - a. *Valuation* – The annual estimation of value for all taxable and non-taxable real property per state law.
    - i. Per Minnesota statute 20% of the taxable properties must be inspected each year
    - ii. Inspect and update property records for all new construction and significant remodeling, modifications or demolition
  - b. *Classification* – The annual classification and recording of parcels by ownership, property use and property type.
    - i. Evaluate new exempt applications and verify existing exempt organizations
    - ii. Administer and enforce all property tax programs and laws
    - iii. Process existing and new property divisions and combinations
  
2. **Preserve equity and fairness in the distribution of the tax burden –**
  - a. *Appeals and Reviews* – Respond to all informal and formal owner/taxpayer appeals and requests for property reviews. Defend values and classifications at the City and County Boards of Appeal and Equalization.
  - b. *Tax Court Petitions* – Defend the departments assessed values and classifications in Minnesota Tax Court.

**ORGANIZATION CHART**



Goal: A City that Works

**Assessor's Office**

General Fund: \$4,314,926

Real Estate Assessment: The Assessor's office is statutorily mandated to determine the market value and classification of all land and improvements annually. An annual assessment includes the following services: property inspections, data and record management, taxpayer notification, taxpayer appeals and reviews, tax court litigation, and neighborhood relations.

## **FINANCIAL ANALYSIS**

### **Expenditure**

The total City Assessor's Department's budget increases from \$4.2 million to \$4.3 million from 2012 to 2013. This is an increase of \$119,000 or 2.8%. The department maintained the same staffing levels from 2012.

### **Revenue**

Revenues are projected to be \$62,500 in revenue in 2013, a level amount from 2012.

### **Fund Allocation**

In 2013, the City Assessor's Office is funded entirely in the General Fund.

### **Mayor's Recommended Budget**

The Mayor recommended no adjustments to this program in 2013.

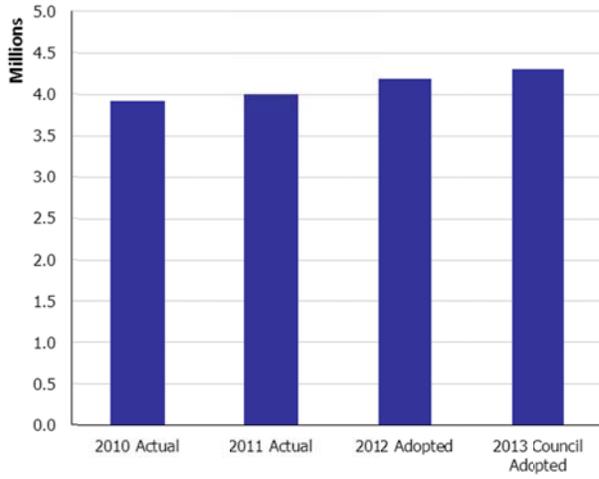
### **Council Adopted Budget**

Council approved the Mayor's recommendations.

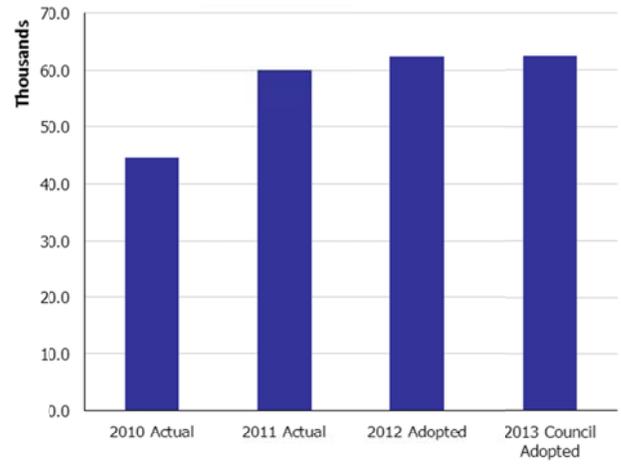
**ASSESSOR  
EXPENSE AND REVENUE INFORMATION**

EXPENSE	2010 Actual	2011 Actual	2012 Adopted	2013 Council Adopted	Percent Change	Change
<b>GENERAL</b>						
SALARIES AND WAGES	2,312,360	2,249,788	2,424,953	2,494,653	2.9%	69,700
FRINGE BENEFITS	758,973	744,522	892,912	921,652	3.2%	28,740
CONTRACTUAL SERVICES	725,583	861,264	723,871	700,176	-3.3%	(23,695)
OPERATING COSTS	135,987	152,987	153,872	198,445	29.0%	44,573
<b>TOTAL GENERAL</b>	<b>3,932,902</b>	<b>4,008,562</b>	<b>4,195,608</b>	<b>4,314,926</b>	<b>2.8%</b>	<b>119,318</b>
<b>TOTAL EXPENSE</b>	<b>3,932,902</b>	<b>4,008,562</b>	<b>4,195,608</b>	<b>4,314,926</b>	<b>2.8%</b>	<b>119,318</b>
REVENUE	2010 Actual	2011 Actual	2012 Adopted	2013 Council Adopted	Percent Change	Change
<b>GENERAL</b>						
CHARGES FOR SALES	1,743	1,242	500	500	0.0%	0
PROPERTY TAXES	42,901	58,976	62,000	62,000	0.0%	0
<b>GENERAL</b>	<b>44,644</b>	<b>60,218</b>	<b>62,500</b>	<b>62,500</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>44,644</b>	<b>60,218</b>	<b>62,500</b>	<b>62,500</b>	<b>0</b>	

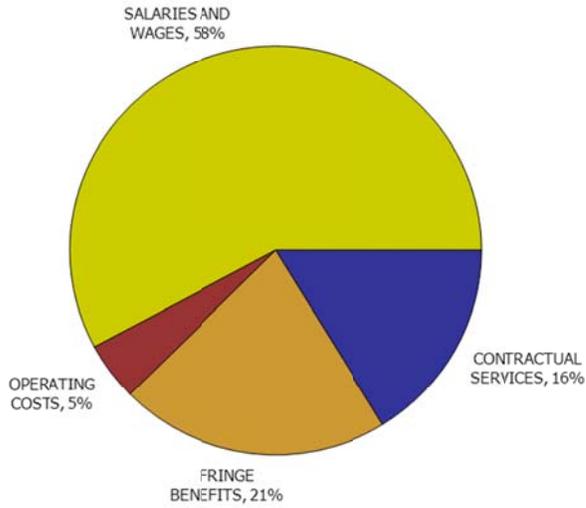
**Expense 2010 - 2013**



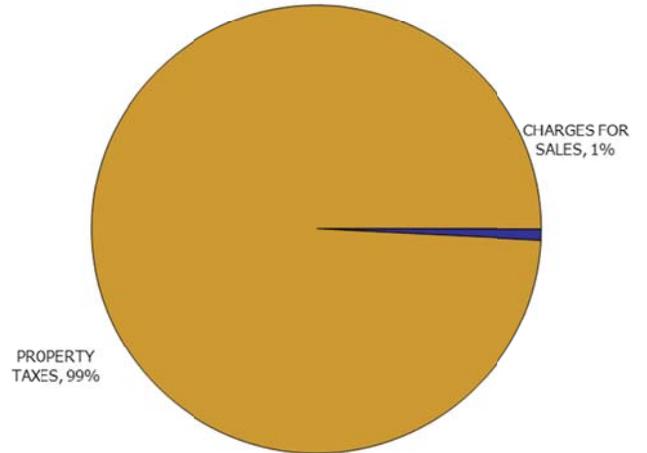
**Revenue 2010 - 2013**



**Expense by Category**



**Direct Revenue by Type**



# ASSESSOR

## Staffing Information

Division	2010 Budget	2011 Budget	2012 Budget	2013 Council Adopted	% Change	Change
ASSESSOR						0
ASSESSOR OPERATIONS	36.50	34.50	35.00	35.00	0.0%	0
Overall	36.50	34.50	35.00	35.00	0.00	0

## Positions 2010-2013

