Ramsey County

Property Records and Revenue P.O. Box 64097 Saint Paul, MN 55164-0097

SHARON ANDERSON 697 SURREY AV ST PAUL MN 55106-5521 Web: www.co.ramsey.mn.us

Email: PropertyTaxInfo@co.ramsey.mn.us

Phone: 651.266.2000

Located at: 90 West Plato Blvd, Saint Paul, MN

697 SURREY AVE

LYMAN DAYTON ADDITION LOT 5 BLK 46

PROPERTY ADDRESS / ABBREVIATED TAX DESCRIPTION

32.29.22.41.0053

0151

For taxes Payable in 2007		For taxes Payable in 2008			2008 Property Tax Statement						
\$	746.66	\$	898.26	1. 2.	Use this amount on Form M1PR to see if you're eligible for a property tax refund. File by August 15. If box is checked, you owe delinquent taxes and are not eligible. Use this amount for the special property tax refund on schedule 1 of Form M1PR						
				Your	property tax and how it is reduced by the State of Minnesota						
	2,893.79 1,854.38 292.75 746.66		3,228.38 2,049.34 280.78 898.26	3. 4. 5. 6.	Your property tax before reduction by state-paid aids and credits Aid paid by the State of Minnesota to reduce your property tax Homestead and Agricultural credits paid by the State of Minnesota to reduce your property tax Your property tax after reduction by state-paid aids and credits						
				Whe	re your property tax dollars go						
	250.08 23.83 2.26 0.00		302.70 25.68 2.56 0.00	7.	Ramsey County a. Regional Rail Authority b. Public Safety Radio System c.						
	170.25		226.01	8.	City or Town – ST. PAUL						
	0.00		0.00	9. 10.	State General Tax School District						
	85.77		98.45		a. Voter approved levies						
	189.81		213.11	11.	b. Other local levies Special taxing districts						
	16.11		18.82		a. Metropolitan special taxing districts						
	8.55		10.93		b. Other special taxing districts						
	0.00		0.00		c. Tax increment 0						
	0.00		0.00	10	d. Fiscal disparity						
	0.00 746.66		0.00 898.26	12. 13.	Non-school voter approved referenda levies Total property tax before special assessments						
	177.34		1,745.74	14.	Special assessments/service charges added to this property tax statement for taxes payable in 2008 a. ROW MAINT 01000032 100.62 b. WATER DRAIN 01000080 62.14 c. REG ASMT 01008337 466.96 d. REG ASMT 01008350 508.88 e. CALL (651)266-2000 FOR MORE ASSESSMENTS.						
	0.00		0.00		Contamination Tax						
\$	924.00	\$	2,644.00	15.	Total Property Tax and Special Assessments						

2008 Notice of Valuation and Classification for Taxes Payable in 2009

The 2008 Estimated Market Value and Classification shown in the box below will be used to determine the payable 2009 taxes. Prior year comparisons are shown for your convenience. If you do not believe you could sell your property for the Estimated Market Value shown for January 2, 2008 / payable 2009 (line 17), you may appeal this proposed value by attending the Open Book meeting indicated below. For tips on how to prepare for this meeting and other important appeal information see the back of this statement.

16.	Assessment Date / Tax payable year Ja	January 2, 2006 / payable 2007			January 2, 2007 / payable 2008		January 2, 2008 / payable 2009	
17.	Estimated Market Value	\$	133,700	\$	116,100	\$	61,300	
18.	Limited Market Value				101,800			
19.	Value of New Improvements							
20.	Green Acres Value							
21.	Plat Deferment							
22.	This Old House Exclusion							
23.	Taxable Market Value		88,500		101,800		61,300	
24.	Property Classification							
Open Book/Preliminary Market Value Review Meeting			RES HOMESTEAI		ES HOMESTEAD	RI	ES NON-HMSTD	

Important Appeal Information

Open Book/Preliminary Market Value Review Meeting

If you disagree with the Property Classification (line 24) or the Estimated Market Value (line 17) of your January 2, 2008 / payable 2009 assessment, please attend an open book meeting to discuss your concerns. Often your questions can be addressed informally at this level. The meeting time and location is indicated on the front of this statement. If you are unable to attend the open book meeting as scheduled, please contact the Assessor's office at 651-266-2000 prior to March 28th, 2008 to discuss your concerns.

Please bring any documentation supporting your claim of overvaluation or erroneous classification with you to the Open Book Meeting. An interior review of your property will be required prior to any value adjustment. Based on the documentation you bring and our personal review of your property, we may be able to adjust the valuation or classification of your property without further appeals.

If we cannot resolve your questions or concerns, you have two additional appeal options:

Option 1: County Board of Appeal and Equalization

Step 1 – You may request a formal review by the County Assessor by completing a County Board of Appeal and Equalization form, which can be obtained from our office. Appeal forms must be postmarked by May 9, 2008. Your appeal will be reviewed and you will be notified by mail of the result.

Step 2 – If you still are not satisfied with the Assessor's response to your appeal, you may appear before the County Board of Appeal and Equalization in person, by letter, or through a representative authorized by you. You must call 651.266.2131 in advance to get on the Board agenda. All appearances will be by appointment only. The 2008 County Board of Appeal and Equalization will meet at either the Roseville Skating Center, Fireside Room or the Ramsey County Property Records and Revenue Building at 90 W Plato. The Board will convene June 16, 2008 and conclude on or before June 27, 2008. The meeting times will be from 8:30 a.m. to 5:00 p.m.

Option 2: Minnesota Tax Court

You have until April 30, 2008, to file an appeal with the Minnesota Tax Court for the 2007 payable 2008 valuation. An appeal of the 2008 payable 2009 valuation must be filed prior to May 1, 2009.

Small Claims Division

You may take your case directly to the Small Claims Division of Tax Court if:

- The assessor's estimated market value of your property is less than \$300,000; or
- The entire parcel is classified as a residential homestead and the parcel contains no more than one dwelling unit; or
- You are appealing the denial of the homestead classification

Regular Division

Regardless of your property type or the nature of your claim, you always have the option to file directly with the Regular Division of Tax Court. For more information, contact:

Minnesota Tax Court 25 Rev. Dr. Martin Luther King Jr. Blvd, Room 245 St. Paul, MN 55115 Phone: 651.296.2806

www.taxcourt.state.mn.us

NOTICE FOR PETITIONERS WITH INCOME PRODUCING PROPERTY

Failure to provide income and expense information; including income and expense figures, anticipated income and expenses, and verified net rentable areas for income-producing properties to the County Assessor within **60 days** of the applicable filing deadline may lead to dismissal of your appeal.

Minn. Stat. § 278.05 Subd. 6

Definitions

Line 17: Estimated Market Value – The assessor estimates the value for which your property would likely sell on the open market as of January 2 of the assessment year.

Line 18: Limited Market Value – Limits how much the taxable value of certain properties can increase, with the exception of new improvements. The value is limited to the greater of: a) 15% increase over last year's limited value or, b) 50% of the difference between this year's estimated value and last year's limited value. This only applies to agricultural, residential, timberland, or noncommercial seasonal recreational residential (cabins) property.

Line 19: Value of New Improvements – The assessor estimates the value of new or previously unassessed improvements which you have made to your property. These improvements are not eligible for limited market value.

Line 20: Green Acres Value – Only applies to agricultural property that is facing increasing values due to development pressures not related to the agricultural value of the land. The assessor arrives at this lower value by looking at what comparable agricultural land is selling for in areas where there is not development pressure. The taxes on the higher value are deferred until the property is sold or no longer qualifies for the program.

Line 21: Plat Deferment – For land that has been recently platted (divided into individual lots) but not yet improved with a structure, the increased market value due to platting is added over a phase-in period. If construction begins before the expiration of the phase-in period, the lot will be assessed at full market value in the next assessment.

Line 22: This Old House Exclusion –This program expired with the 2003 assessment. However, property may still be receiving the value exclusion under this program. Applied only to homestead property 45 years of age or older and valued at less than \$400,000. Improvements that increased the estimated market value by \$5,000 or more were eligible to have some of the value deferred for a maximum of 10 years. After this time, the deferred value is phased in.

Line 23: Taxable Market Value – This is the value that your property taxes are actually based on, after all reductions, limitations, exemptions and deferrals. Your 2007 value, along with the class rate and the budgets of your local government, will determine how much you will pay in taxes in 2008.

Line 24: Property Classification – The statutory classification that has been assigned to your property based upon your use of the property. A change in classification of your property can have a significant impact on the amount of your property tax. Please compare the 2007and 2008 classifications listed on the other side of this statement.

Assessors Revaluation Requirement

Minnesota Statute 273.01 requires that your assessor view your property at least once every five years. This review is part of an ongoing revaluation program to ensure the accuracy of our data and to assist us in estimating a fair and equitable assessment of your property for property tax purposes. County appraisers will visit approximately 32,000 parcels again this year. We do not mail advance notice of these inspections. Appraisal staff carry County Identification and will request permission to view the interior and exterior of your property. If you are not home we will complete an exterior inspection and a notice will be left on your front door notifying you of our visit with any further instructions such as the need for an interior review or verification of information.

If you have questions or comments, please call 651-266-2131 weekdays 8 a.m. – 4:30 p.m.