

DODGE COUNTY

Property Classification/Valuation Appeal Application

A Notice of Valuation and Classification is sent to the owners of every taxable parcel of real and personal property in April of each year. Owners with any questions whatsoever should immediately contact the Assessor's Office by phone (507-635-6245), e-mail (dodge_assessor@co.dodge.mn.us) or a personal visit at the address listed on the notice. A great many issues can be resolved with this initial contact. If a question on classification or valuation has not been satisfactorily resolved with the initial contact, a property owner should make a formal appeal with this application. It will help the Assessor and his staff understand the nature of the owner's concern.

Minnesota law assumes that the County Assessor has correctly valued and classified your property. It is incumbent upon you to present factual evidence to convince the Board otherwise in order to win your appeal. Make sure all facts are presented, and the Board understands the information presented, so a decision can be made based on facts. Fact sheets with suggestions, hints, and ideas for preparing for a successful appeal are available at the Assessor's Office, on the Dodge County web site <http://www.co.dodge.mn.us/>, and from the Minnesota Department of Revenue.

With this application, the Assessor and his staff can gather and review the characteristics of the property being appealed, the valuation measures, the rationale for the classification, a general description of the local real estate market and trends, and comparable sales. This information will not only provide you with a broader understanding of the valuation and classification of your property, but the appraisal staff, the local boards of review members, and the County Board of Appeal and Equalization members will also have the specific information that they need in order to make an informed decision. In most cases, the appraisal staff will be instructed to view the property being appealed, or the board members might do so themselves, before the decision to lower the valuation of a property is made. Any changes made by the local or county board must be substantiated by the facts. It is important that any value reductions be justified because they have the effect of shifting the tax burden to other property in the jurisdiction.

All appeals (formal or informal) must be initiated before the start of the Local Board of Appeal and Equalization, or in the case where a township board or city council does not convene a LBAE, **before the end of the designated Open Book Meeting.** That is a very narrow window of opportunity in which to appeal, but Minnesota Statutes do not provide for exceptions to this time frame. LBAE and Open Book appeals are automatically carried on to the County Board of Appeal and Equalization (CBAE), but they can't be made directly without an LBAE appeal.

The goal of the County Assessor, his staff, the Local Boards of Appeal and Equalization, and the County Board of Appeal and Equalization is to address property owners' issues efficiently, fairly, and objectively.

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As owner of parcel _____ located at:
_____ in
_____, MN, I
hereby appeal the classification/valuation of my property because it is:

- classified improperly

- valued higher than it would sell for on January 2 of this year

- valued at a different level than other similar properties

Signature

Date

Name (printed)

Mailing Address

City, State, Zip Code

Daytime Telephone

For Office Use Only:

PRC REV CMP LET VCS LBR REC LTR CBR