



# Anoka County

## PROPERTY RECORDS & TAXATION DIVISION

Respectful, Innovative, Fiscally Responsible

April 15, 2024

Daniel Buchholtz – City Administrator  
City of Spring Lake Park  
1301 81<sup>st</sup> Ave. NE  
Spring Lake Park, MN 55432

**RE: Assessment Services RFP – Anoka County**

Dear Mr. Buchholtz,

On behalf of Anoka County, I would like to thank the City of Spring Lake Park for the opportunity to submit the attached proposal for Assessment Services.

The proposal for Assessment Services contains all of the required materials outlined in the RFP as well as supplemental information I feel will help aid the City in their decision-making process.

Upon internal review, I welcome the opportunity to sit down with you and/or your council to discuss the proposal and answer any assessment related questions.

Sincerely,

Alex Guggenberger, S.A.M.A  
Anoka County Assessor  
763-324-1162



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### Assessment Services Proposal Specifications

City of Spring Lake Park, MN

#### A. Anoka County Staff, License Levels, & Responsibility:

Name	Position	License Level	Years Exp.	Responsibility
Alex Guggenberger	County Assessor	SAMA	15	Countywide Oversight
Diana Stellmach	Chief Deputy Assessor	SAMA	43	Countywide Oversight
Ben Hamill	Assessment Compliance Manager	AMA	8	Countywide Sales Ratio Analysis
Lisa Schultz	Assessment Support Manager	CMA - IN PROCESS	24	Oversight of Assessment Support Staff
VACANT	Appraisal Manager			Supervisor of Senior Appraiser Staff
John Fena	Senior Appraiser	CMA - Income Qualified	3	Com/Ind/Apt/State Assessed
Brandon Hodge	Senior Appraiser	CMA - Income Qualified	4.5	Com/Ind/Apt/State Assessed
Jason Dagostino	Residential Supervisor	AMA	24	Supervisor of Residential Staff
Shawn Halligan	Appraiser	AMA	12	Residential
Tedman Anderson	Appraiser	AMA	8	Residential
Jake Stenzel	Appraiser	CMA - Income Qualified	6	Residential
Landon Bresnahan	Associate Appraiser	CMA	3	Residential
Jeanne Washburn	Associate Appraiser	CMA	8	Residential
Natane Nelson	Associate Appraiser	CMA	2	Residential
Kinnette Downing	Associate Appraiser	CMA - In Process	1.5	Residential
Kong Yang	Associate Appraiser	CMA	2	Residential
Shane Gurek	Associate Appraiser	CMA - In Process	2	Residential

#### B. Anoka County Assessor's Office Overview:

The Anoka County Assessors office is responsible for countywide assessment oversight of over 144,000 parcels as well as the day-to-day assessment services duties in 11 of the 21 jurisdictions in Anoka County which equate to roughly 81,929 parcels.

While the County is responsible for countywide oversight there are several duties that are statutorily County functions. A detailed breakdown of those functions/duties can be found in the Additional Information section of this proposal.

Anoka County also aids Local & City Assessment staff in situations where there may be limited experience or lack of knowledge regarding complex and unique property types. This assistance is often provided at no charge.

#### C. 3 Client References:

- a. **Jesse Preiner – Mayor, City of Columbus, MN** (formerly Assessed by Ken Tolzmann)  
Phone Number: 651-270-0753  
Email: [preinerjesse@gmail.com](mailto:preinerjesse@gmail.com)
- b. **Sean Sullivan – Economic Development Manager, City of Ramsey, MN**  
Phone Number: 763-433-9868  
Email: [ssullivan@cityoframsey.com](mailto:ssullivan@cityoframsey.com)

**c. Patrick Antonen – City Administrator, Circle Pines, MN**

Phone Number: 763-231-2605

Email: [pantonen@ci.circle-pines.mn.us](mailto:pantonen@ci.circle-pines.mn.us)

**D. Potential Conflicts of Interest:**

None. Given the size and number of staff at Anoka County, any staff with related family members or financial interest in Spring Lake Park property, there would be several other qualified staff able to perform necessary duties.

Anoka County is also responsible for performing annual audits of all parcels Countywide that any assessor might be prohibited from updating so there is a detailed process in place to check for potential violations.

**E. Costs, Fee's & Expenses being Proposed:**

Anoka County can and will entertain contracts anywhere from 3-10 years in length with 5 being the most common. Given Spring Lake Park has been locally assessed for many years we are proposing a 3-year contract as part of this proposal during which the County would review all parcels to ensure the highest level of equalization can be achieved over the life of the contract.

For reference purposes, MN Statute, requires property be physically viewed **at least** once every five years so this proposal would exceed that minimum requirement.

The county would propose a modified 3 year contract running from January 1<sup>st</sup>, 2025 through May 15<sup>th</sup> of 2028. While 3 years would run to January 1<sup>st</sup>, of 2028 the County has found it is in the best interest of property/tax payers to end contracts at the end of normal appeal time frames in April/May.

Anoka County would also commit staff resources to Spring Lake Park in calendar year 2024 to ensure the smoothest transition possible for property owners/taxpayers. More details on what this could look like can be provided in the event the Anoka County Proposal is selected.

Anoka County's charges for assessment services vary by year based on property type breakdown. The proposed annual fees by property type are as follows.

- A. Ten Dollars and 40/100s (\$10.40) for each improved parcel of residential, seasonal recreational residential and agricultural type property;
- B. Four Dollars and 60/100s (\$4.60) for each unimproved parcel of residential, seasonal recreational residential and agricultural type property;
- C. Sixty-Two Dollars and 00/100s (\$62.00) for each improved and unimproved parcel of commercial, industrial and public utility type of property; and
- D. Sixty-Two Dollars and 00/100s (\$62.00) for each improved and unimproved parcel of apartment and mobile home park type property.
- E. Four Dollars and 60/100s (\$4.60) for each improved and unimproved parcel of parcel of exempt property.

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**Based on parcel counts as of January 2<sup>nd</sup>, 2023, and using the proposed rates above, the annual cost to receive Assessment Services would be approximately \$39,428.**

It should be noted, all Tax Court related expenses are covered by the fees above so there would be no additional legal expenses or professional service expenses in the event a private fee appraisal is needed to defend assessed values in Tax Court.

**F. Insurance Coverage & Limits**

Anoka County being a government entity similar to that of the City, we would have further discussions regarding insurance coverages and limitations in the event the county proposal is selected.

**G. Additional Information**

See MN DOR Memo regarding division of duties between County and Local Assessors as is provides a good reference point for who does what on an annual basis.

While Anoka County is statutorily responsible for many of the assessment related functions regardless of this contract decision, we are committed to working closely with our contracted Local & City Assessors to ensure the highest and most equitable assessments are achieved for all taxpayers in Anoka County.

Should the city have any questions regarding this proposal, please reach out to the County Assessor who's contact information is below.

Alex Guggenberger, S.A.M.A  
Anoka County Assessor  
763-324-1162  
[Alex.Guggenberger@anokacountymn.gov](mailto:Alex.Guggenberger@anokacountymn.gov)

July 16, 2019

Dear Assessors:

The Property Tax Division received questions about statutory requirements and division of duties between local and county assessors. To ensure consistency, we're sharing the questions and our responses.

## Questions

Minnesota Statute (M.S.) 273.061, subdivision 7, describes the division of duties between a local and county assessor. The statute also notes that book work and assessment cards are the county assessor's responsibility.

- The meaning of book work and assessment cards is unclear. Does this refer to everything that takes place after the value and classification is set?
- Who is responsible to review and process eCRVs, homestead applications, and applications for special programs (such as Rural Preserve and Green Acres)?
- Who is responsible for granting exemptions?

## Response

Multiple statutes define the general responsibilities and division of duties between local and county assessors, along with more specific requirements.

### General Responsibilities

County assessors provide direction, training, and assistance to local assessors. The term "local assessor" refers to all town or city assessors appointed or contracted to complete local assessor duties for a jurisdiction. (Except when city assessors are granted county assessor powers and duties under M.S. 273.063.)

County assessors are accountable for the results of the entire assessment, including any work done by local assessors whom they oversee. M.S. 273.061, subd. 7 outlines this division of duties and responsibilities:

*The duty of the duly appointed local assessor shall be to view and appraise the value of all property as provided by law, but all the book work shall be done by the county assessor, or the assessor's assistants, and the value of all property subject to assessment and taxation shall be determined by the county assessor, except as otherwise hereinafter provided. If directed by the county assessor, the local assessor must perform the duties enumerated in subdivision 8, clause (16), and must enter construction and valuation data into the records in the manner prescribed by the county assessor.*

**Note:** Much of the work that was covered by the term "book work" is now done through electronic means. The term "assessment cards" is replaced by language that allows the county assessor to decide if the information is entered on an assessment/field card or directly into a CAMA system. M.S. 273.061 notes, "the local assessor ... must enter construction and valuation data into the records in the manner prescribed by the county assessor."

### **Local Assessor Duties**

The local assessor is responsible for viewing and appraising property. The county assessor is responsible for the remaining aspects of the assessment, including the final determination of value, appropriate classifications rates, applications for deferrals, exclusions, and exemptions.

The statute gives local assessors the authority to view and appraise property. Any remaining authorities and responsibilities are either implied or delegated by the county assessor.

M.S. 273.061, subd. 7, does allow the county assessor to delegate the responsibility for assessment review and the appeals process to the local assessor. These duties are outlined in M.S. 273.061, subd. 8, clause 16:

*To perform appraisals of property, review the original assessment and determine the accuracy of the original assessment, prepare an appraisal or appraisal report, and testify before any court or other body as an expert or otherwise on behalf of the assessor's jurisdiction with respect to properties in that jurisdiction.*

### **County Assessor Duties**

County assessors are accountable for the assessment itself. Statute states that county assessors are in charge of the final valuations of property. They are also responsible to train, assist and direct local assessors.

M.S. 273.061, subd. 8, spells out these four duties for county assessors:

*(1) To call upon and confer with the township and city assessors in the county, and advise and give them the necessary instructions and directions as to their duties under the laws of this state, to the end that a uniform assessment of all real property in the county will be attained.*

*(2) To assist and instruct the local assessors in the preparation and proper use of land maps and record cards, in the property classification of real and personal property, and in the determination of proper standards of value.*

*(3) To keep the local assessors in the county advised of all changes in assessment laws and all instructions which the assessor receives from the commissioner of revenue relating to their duties.*

*(4) To have authority to require the attendance of groups of local assessors at sectional meetings called by the assessor for the purpose of giving them further assistance and instruction as to their duties.*

The statutory language in paragraph (2) implies that – through assistance and instruction by the county assessor – the local assessor may classify property. The language in this statute also holds the county assessor accountable for the uniformity of the assessment and the work of local assessors.

Several other statutes require county assessor involvement and accountability for assessments. For example:

- M.S. 273.064 describes the county assessor's examination and oversight responsibility over the work of local assessors. The language in this statute provides a responsibility on the county assessor's part to ensure there are no deficiencies in the assessment.
- As another means of indicating authority, M.S. 273.0645, subd. 2 dictates that the county assessor may file complaints against the action or inaction of local assessors.
- M.S. 273.065 requires the county assessor to complete the work of any local assessor that is not completed by the local assessor at a charge to the assessment district.

## **eCRVs, Homestead and Program Applications, and Exemptions**

Statute does not explicitly say who is responsible for processing eCRVs. Because processing and analyzing sales for a jurisdiction is a key element in appraising property, it is a reasonable conclusion that the local assessor is responsible for reviewing and processing sales at the direction of the county assessor. These actions must comply with the Department of Revenue's sales ratio instructions.

The county assessor is responsible for processing – and approving or denying – applications for homestead, special programs, exemptions, exclusions, and deferrals. The department's reasoning is as follows:

- While valuation and classification both involve local assessors through statutory guidance, classification comes before applying homesteads, special programs, exemptions, exclusions, or deferrals.
- Homestead applications are governed by M.S. 273.124, subd. 13, which requires a person to file a homestead application with the county assessor.
- Statutes governing applications for special programs, exemptions, exclusions, and deferrals generally reference providing applications to the assessor, but fall short of clarifying or granting full approval authority.
- When the law does not clearly define which assessor is responsible for processing or granting applications it must be interpreted to refer to the county assessor because:
  - The county assessor is accountable for the results – and uniformity – of the overall assessment, including any work done by local assessors whom they oversee.
  - The law does not specifically reference any local assessor duties after the determinations of valuation and classification.

The local assessor may securely collect exemption, exclusion, or deferral applications from property owners, but the county assessor is responsible for processing and approving or denying them. The statutes for these applications do not provide the local assessor with the authority to approve or deny them.

## **Conclusion**

Local assessors are required to view and appraise property, including new construction; this requires them to review and verify sales data to support uniform, accurate assessments. It is implied they are required to classify based on instruction and assistance from county assessors. They are required to enter that collected data as prescribed by the county assessor. They are also required to handle appeals within their jurisdiction when the county assessor delegates that responsibility.

County assessors are required to direct, train, and assist local assessors. They are ultimately responsible for final valuations and classifications, and to process and approve or deny applications for homesteads, special programs, exemptions, exclusions, and deferrals.

If you have any further questions, please contact our division at [proptax.questions@state.mn.us](mailto:proptax.questions@state.mn.us).

Sincerely,

## **Information & Education Section**

Property Tax Division

Phone: 651-556-6091