

---

2022  
ANOKA COUNTY ANNUAL  
PRT/FINANCE DIRECTOR'S  
MEETING

---

AUGUST 22, 2022

# 2022 ASSESSMENT AND TAXATION TIMELINE

---

January 2<sup>nd</sup>: Annual Assessment Date

Mid-March: Value Notice & Tax Statements Mailed

March-Early May: Informal Appeals, Open Book, and Local Board of Appeal and Equalization Meetings

May 16<sup>th</sup>: 1<sup>st</sup> Half Taxes Due

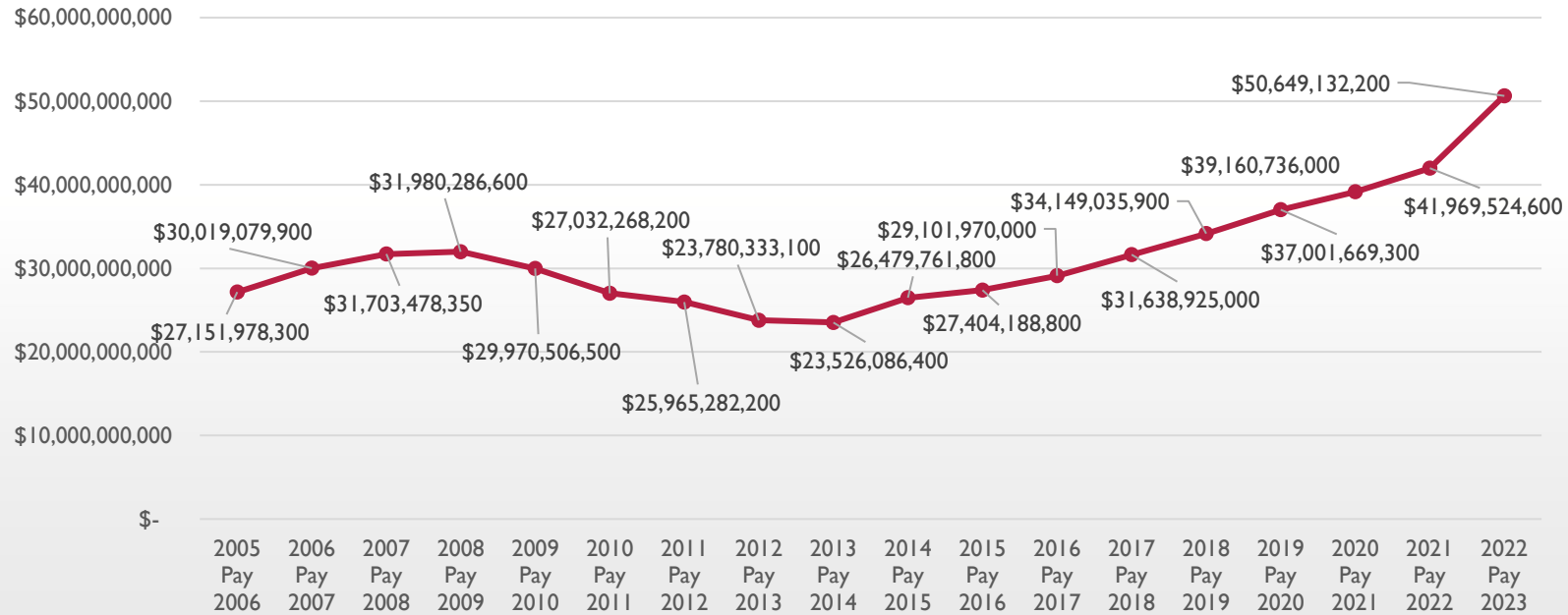
Mid-June: County Board of Appeal & Equalization (CBAE) (Only Clerical Error & Tax Petition Changes After)

October 17<sup>th</sup>: 2<sup>nd</sup> Half Taxes Due

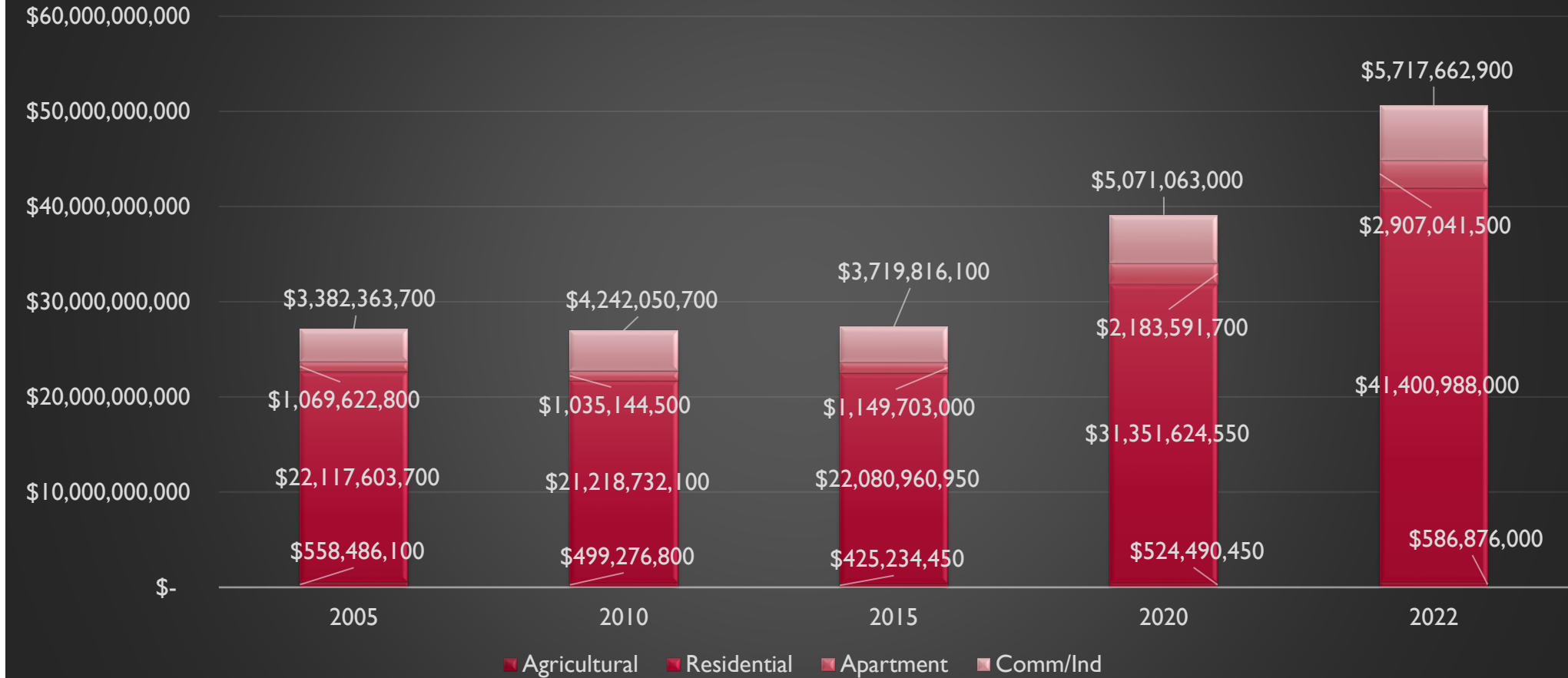
November 15<sup>th</sup>: 2<sup>nd</sup> Half Agricultural Taxes Due

Mid-November: Truth in Taxation Notices Mailed

# Anoka County EMV Totals



# Total Value History



\*Data reflects Assessment Year not Payable Year

# HOW DID 2021 SALES IMPACT 2022 ASSESSMENTS?

Property Type	2022 EMV	% Increase	% Increase Due to NC
Residential	\$41,400,988,042	22.85%	1.70%
Apartment	\$ 2,745,846,700	16.75%	3.28%
Commercial	\$ 3,143,253,800	3.99%	1.27%
Industrial	\$ 2,574,409,100	17.64%	1.30%
Total EMV	\$50,451,373,692	20.70%	1.72%

Median Home Values		
City/Township	Median Value	Median Increase
0010:LINWOOD TOWNSHIP	\$ 350,850	20.80%
0100:ANOKA CITY	\$ 293,500	21.43%
0200:BETHEL CITY	\$ 273,100	21.88%
0300:ANDOVER CITY	\$ 401,500	22.72%
0400:CENTERVILLE CITY	\$ 359,900	25.44%
0500:COL HEIGHTS CITY	\$ 275,800	25.95%
0600:CIRCLE PINES CITY	\$ 274,900	21.40%
0700:NOWTHEN CITY	\$ 442,950	16.06%
0800:FRIDLEY CITY	\$ 288,300	20.23%
0900:LEXINGTON CITY	\$ 270,550	19.36%
1000:COON RAPIDS CITY	\$ 291,200	19.12%
1200:RAMSEY CITY	\$ 346,700	22.42%
1300:LINO LAKES CITY	\$ 402,400	23.62%
1400:EAST BETHEL CITY	\$ 351,800	19.53%
1500:HILLTOP CITY	\$ 10,200	24.59%
1600:ST FRANCIS CITY	\$ 295,500	25.40%
1700:HAM LAKE CITY	\$ 439,500	20.64%
1800:OAK GROVE CITY	\$ 419,650	25.54%
1900:COLUMBUS CITY	\$ 400,500	18.76%
6200:BLAINE CITY	\$ 320,400	21.22%
8700:SPRING LK PK CITY	\$ 284,000	23.87%
Countywide	\$ 324,200	21.52%

# INCREASING VALUES & HOMESTEAD MARKET VALUE EXCLUSION

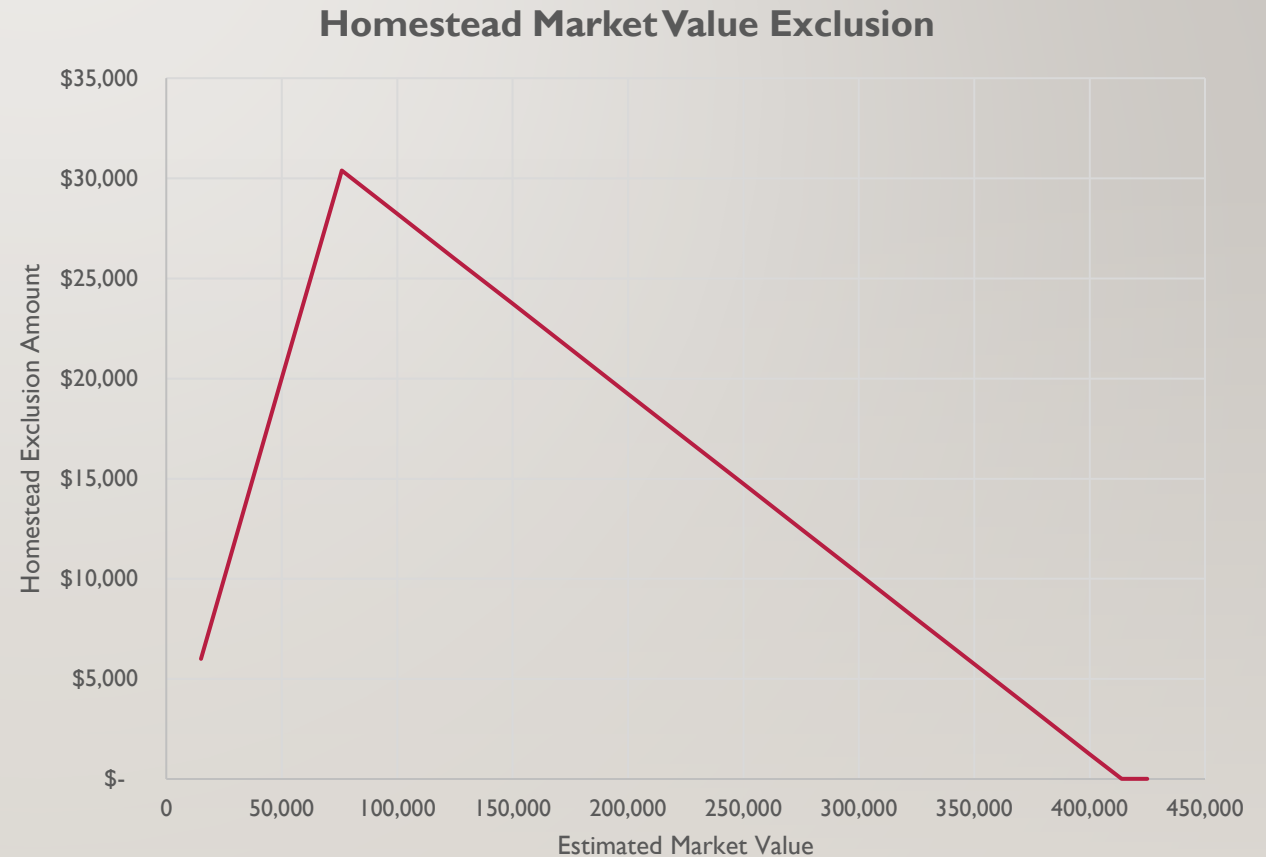
---

## Exclusion Notes:

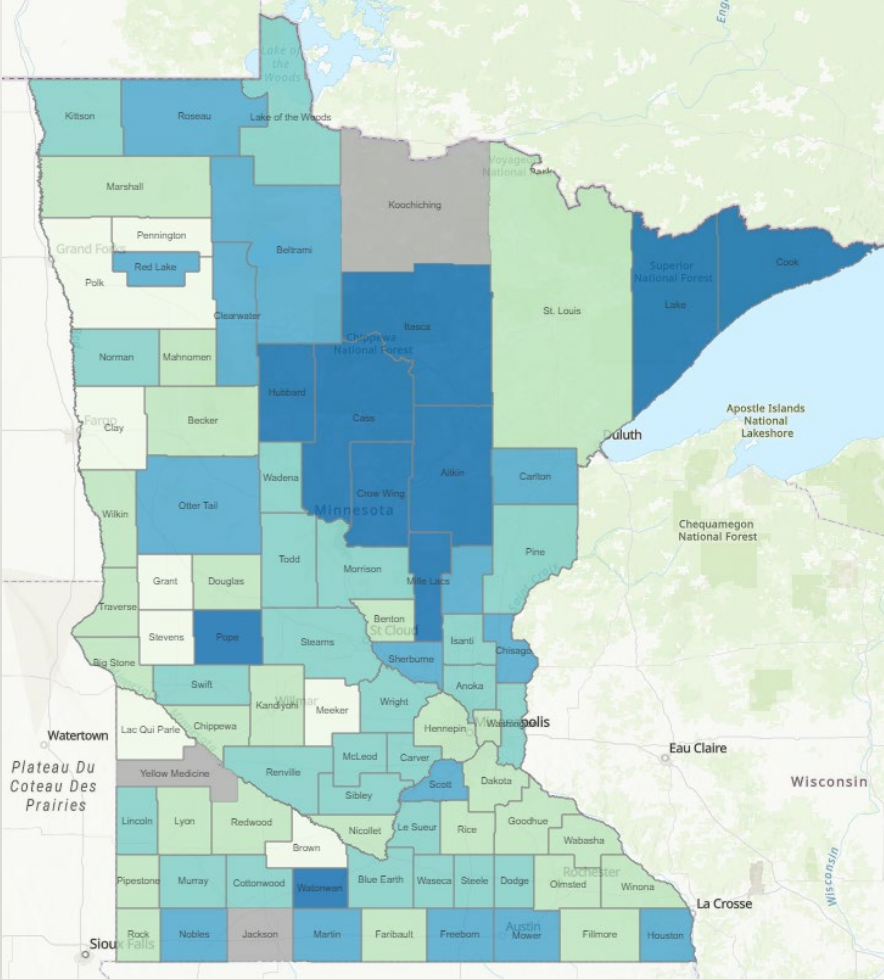
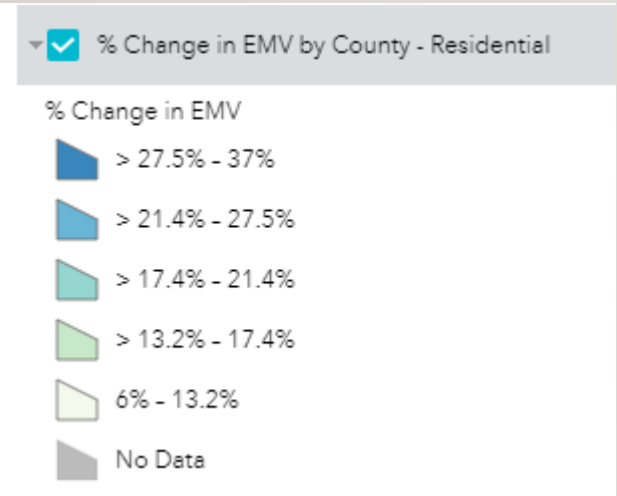
- Exclusion maxes out at \$30,400 or when EMV equals \$76,000
- Exclusion phases out when EMV exceeds \$413,800

## 2022 Assessment Facts:

- 3 Cities now have medians >\$413,800
- The median reduction in HMSTD Exclusion Countywide was 42%

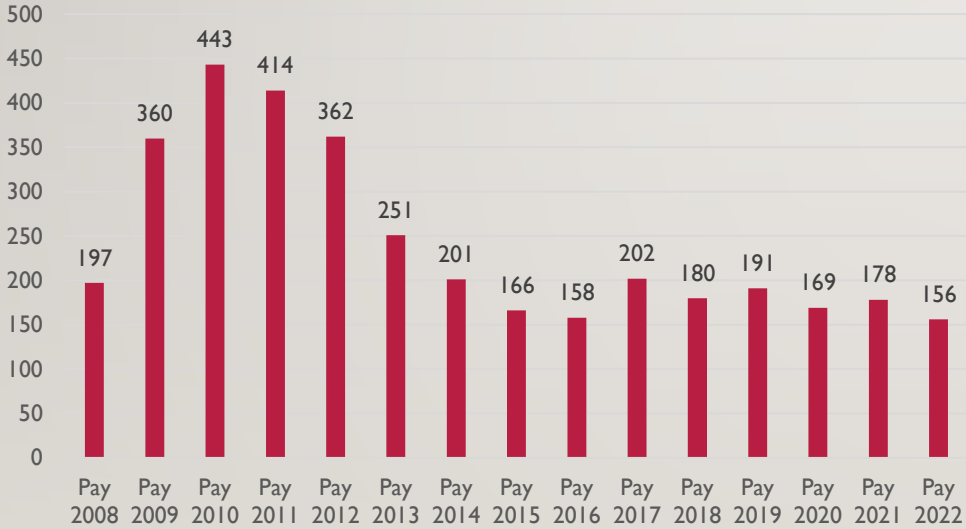


# HOW DO WE COMPARE?

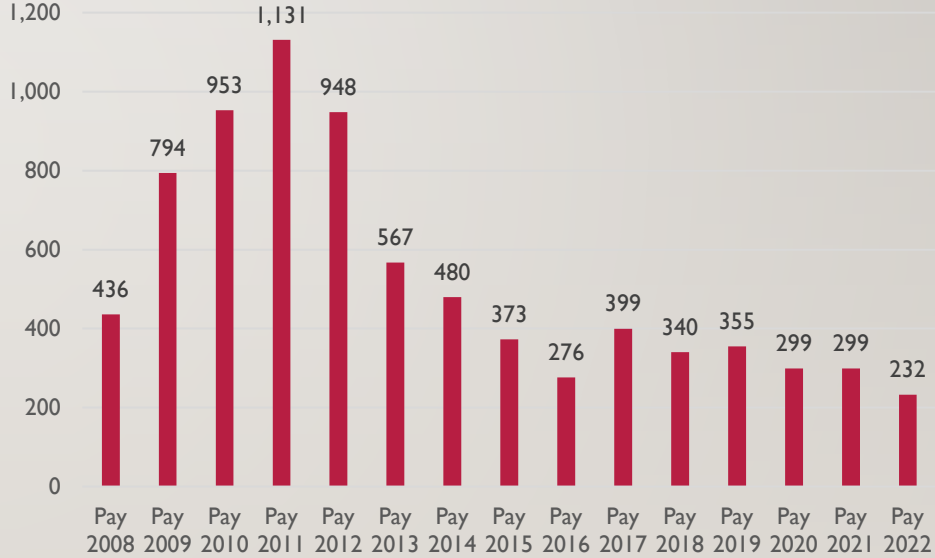


# TAX COURT PETITIONS

## PETITIONS BY YEAR

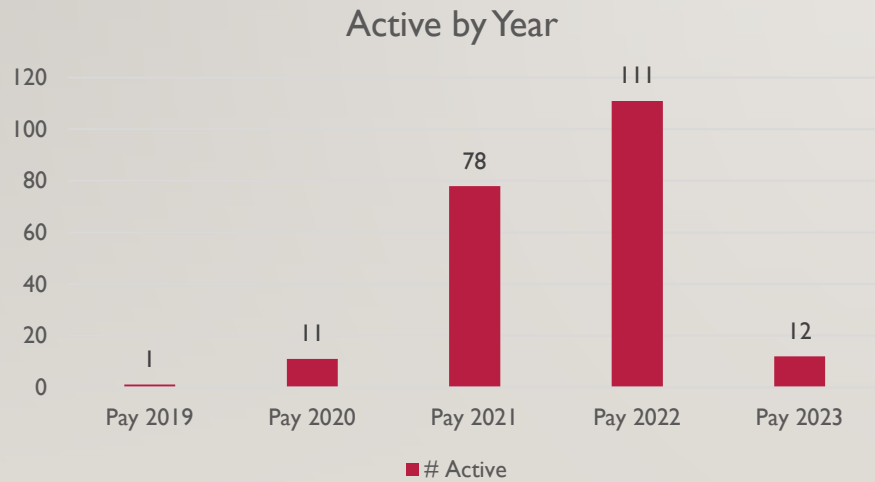


## PARCELS PETITIONED BY YEAR





# ACTIVE PETITION BREAKDOWNS



Jurisdiction	# Active	Total EMV
Andover	4	\$8,946,700
Anoka	7	\$33,001,200
Bethel	0	\$0
Blaine	79	\$616,805,100
Centerville	1	\$2,448,000
Circle Pines	2	\$11,956,400
Columbia Heights	10	\$138,369,100
Columbus	4	\$11,080,200
Coon Rapids	53	\$275,687,500
East Bethel	2	\$8,625,600
Fridley	29	\$331,547,900
Ham Lake	3	\$12,754,800
Hilltop	1	\$6,727,500
Lexington	1	\$6,573,400
Lino Lakes	4	\$21,027,500
Linwood Township	0	\$0
Nowthen	0	\$0
Oak Grove	0	\$0
Ramsey	9	\$89,466,200
Spring Lake Park	4	\$30,347,500
St. Francis	0	\$0
<b>Total</b>	<b>213</b>	<b>\$1,605,364,600</b>

# WHAT CAN YOU EXPECT NEXT YEAR

---

## TREND ANALYSIS

- MN DOR Requires sales prices be adjusted to reflect indicated trends when significance exceeds 90% and there are >30 Sales.
- Preliminary analysis indicates a trend of +9.51% for Anoka County
- [SPAAR Local Market Update](#) supports that trend indicating +9.0% increase in Median Sale Price YOY.

## PRELIMINARY SALES RATIO

- Median Countywide Ratio is 97.70%
- Median Countywide Ratio factoring in the trend is 88.72%
- If targeting 95%, a 6.26% increase would be needed to hit target.
- Based on current data Anoka County expects 5-10% increases depending on jurisdiction.

# PROPOSED LEVY AND TRUTH IN TAXATION (TNT) TIMELINE

**September 15<sup>th</sup>:** Proposed Levies Due for Met Council and Met Mosquito

**September 30<sup>th</sup>:** Proposed Levies, TNT Budget Hearing Dates, and New TNT Insert Data Due for County, Cities, Town, Schools, and Special Taxing Districts

**Early October:** Counties Exchange Values and Rates for Joint Taxing Districts

**November 11 – 24<sup>th</sup>:** Proposed Parcel Specific Notices (TNT Notices) are Mailed

**November 25 – December 28<sup>th</sup>:** TNT Budget Hearings Held

**December 28<sup>th</sup>:** Final Levies Due

**December 28<sup>th</sup>:** Certification of Compliance Due to MN Dept. of Revenue

**PROPOSED TAXES 2023**  
- THIS IS NOT A BILL - DO NOT PAY -

**VALUES AND CLASSIFICATION**

Taxable Year	2022	2023
Estimated Market Value	219,900	212,100
Homestead Exclusion	17,838	18,361
Taxable Market Value	202,062	193,739
Class:	RES HETD	RES HETD

**PROPOSED TAX**

Property Taxes before credits:	\$2,417.35
School building bond credit:	\$0.00
Agricultural market value credit:	\$0.00
Agricultural presence credit:	\$0.00
Property Taxes after credits:	\$2,417.35

**PROPERTY TAX STATEMENT**

Coming in March 2023

**The time to provide feedback on PROPOSED LEVIES is NOW!**  
It is too late to appeal your value without going to Tax Court.

**Proposed Property Taxes and Meetings by Jurisdiction for Your Property**

Contact Information	Meeting Information	Actual 2022	Proposed 2023
STATE GENERAL TAX	NO PUBLIC MEETING	\$0.00	\$0.00
COUNTY OF ANOKA 2100 3RD AVE ANOKA MN 55303 763-552-8400	GOVERNMENT CENTER COUNTY BOARD ROOM - 1TH FLOOR DECEMBER 2, 2021 - 6:00PM (DISCUSS COUNTY PORTION)	\$0.04	\$7.07
GENERAL COUNTY LEVY REGIONAL PAUL AUTHORITY		\$0.26	\$0.04
COUNTY/MUNICIPAL PUBLIC SAFETY SYSTEM		\$7.66	\$7.77
CITY OF COON RAPIDS 1118 ROBINSON DRIVE COON RAPIDS MN 56433 763-951-6448	COON RAPIDS CITY CENTER DECEMBER 7, 2021 - 7:00PM (DISCUSS CITY PORTION)	\$771.84	\$820.63
ANOKA-NEWSPIN SCHOOL DIST #11 1002 2ND AVE ANOKA MN 55303 763-568-1000	SANDBURG EDUCATION CENTER DECEMBER 13, 2021 - 6:30PM (DISCUSS SD PORTION)	\$352.12	\$399.04
VOTER APPROVED LEVIES OTHER LEVIES		\$497.20	\$445.61
METROPOLITAN SPECIAL TAX DIST 300 ROBERT ST N SAINT PAUL, MN 55101 651-402-1738	COUNCIL CHAMBERS 300 ROBERT ST N ST PAUL, MN 55101 DECEMBER 8, 2021 - 6:00PM (DISCUSS METRO PORTION)	\$45.66	\$47.38
OTHER SPECIAL TAXING DISTRICTS TAX INCREMENT FISCAL DISPARITY	NO PUBLIC MEETING NO PUBLIC MEETING NO PUBLIC MEETING	\$44.12 \$0.00 \$0.00	\$48.01 \$0.00 \$0.00
<b>TOTAL (excluding special assessments)</b>		<b>\$2,940.79</b>	<b>\$2,417.35</b> 3.3%

# BOND LEVY SCHEDULE REPORT

---

- The bond levy schedule report being sent out later this week is generated directly from our Bond Register. Please review your report closely and contact us right away if you see any discrepancies.
- The county is required to levy the scheduled amount. If you will not be levying the scheduled amount, then a board resolution to cancel the debt levy is required pursuant to MN Statute §475.61.
- Please let me know if you would like a sample resolution to use as a guide.

# JOINT COUNTY TAXING DISTRICTS

---

## Home County

Anoka County collects value information from neighboring counties for the following districts:

- City of Blaine, Blaine HRA, and City of Spring Lake Park (Ramsey County)
- City of St. Francis and ISD #15 (Isanti County)
- ISD #11 (Hennepin County)
- As home county auditor we calculate and certify tax rates back to each county.

## Non-Home County

Anoka County gives value information to neighboring counties for the following districts:

- ISD 624 (Ramsey County)
- ISD 728 (Sherburne County)
- ISD 831 (Washington County)
- Each home county auditor calculates and certifies tax rates back to us

# HOW TO CALCULATE TAX RATES

---

- Tax Capacity Rate (TCAP Rate)
  - Total TCAP Value – Fiscal Disparity Contribution (FD Contr) – Tax Increment (TIF) = Local Net TCAP Value
  - Certified Levy – Fiscal Disparity Distribution Levy/Dollars (FD Distr) = Local Levy
  - Local Levy / Local Net TCAP Value = TCAP Rate
- Referendum Market Value Rate (RMV Rate)
  - Certified RMV Levy – FD Distr (schools only) = Local Levy
  - Local Levy / RMV Value = RMV Rate

# NEW TNT INSERTS

- **Effective for property taxes payable in 2023** and thereafter, a separate statement must be included with the parcel-specific proposed taxes notice. MN Stat. [§275.065 subd. 3b](#)
- The separate statement must include a list of various levy and budget details for the county, city and school district the parcel is within, and the **percent** change in the proposed levy by jurisdiction.
- A city with **population less than 500** is not included in this requirement
- The new supplement to be **mailed out with the Truth in Taxation Notice in November 2022**

## SUPPLEMENTAL BUDGET INFORMATION - PROPOSED 2023 TAXES

LEVY INFORMATION			
Taxing Authority	2022		Percent Change
	Current Year	Proposed	
Anoka County	\$123,456,789	\$123,456,789	999.9%
City	\$123,456,789	\$123,456,789	999.9%
School	\$123,456,789	\$123,456,789	999.9%

*Refer to the Proposed Taxes 2023 for taxing district contact information.*

COUNTY SUMMARY BUDGET INFO				CITY SUMMARY BUDGET INFO		
Category	2022		Percent Change	2022 Current Year	2023 Proposed	Percent Change
	Current Year	Proposed				
<b>Revenues</b>						
Property Taxes	\$123,456,789	\$123,456,789	999.9%	\$123,456,789	\$123,456,789	999.9%
Special Assessments	\$123,456,789	\$123,456,789	999.9%	\$123,456,789	\$123,456,789	999.9%
State General Purpose Aid	\$123,456,789	\$123,456,789	999.9%	\$123,456,789	\$123,456,789	999.9%
State Categorical Aid	\$123,456,789	\$123,456,789	999.9%	\$123,456,789	\$123,456,789	999.9%
All Other Revenues	\$123,456,789	\$123,456,789	999.9%	\$123,456,789	\$123,456,789	999.9%
<b>Expenditures</b>						
General Government	\$123,456,789	\$123,456,789	999.9%	\$123,456,789	\$123,456,789	999.9%
Public Safety	\$123,456,789	\$123,456,789	999.9%	\$123,456,789	\$123,456,789	999.9%
Streets & Highways	\$123,456,789	\$123,456,789	999.9%	\$123,456,789	\$123,456,789	999.9%
Sanitation	\$123,456,789	\$123,456,789	999.9%	\$123,456,789	\$123,456,789	999.9%
Human Services	\$123,456,789	\$123,456,789	999.9%	\$123,456,789	\$123,456,789	999.9%
Health	\$123,456,789	\$123,456,789	999.9%	\$123,456,789	\$123,456,789	999.9%
Culture & Recreation	\$123,456,789	\$123,456,789	999.9%	\$123,456,789	\$123,456,789	999.9%
Conservation of Natural Resources	\$123,456,789	\$123,456,789	999.9%	\$123,456,789	\$123,456,789	999.9%
Economic Development & Housing	\$123,456,789	\$123,456,789	999.9%	\$123,456,789	\$123,456,789	999.9%
All Other Expenditures	\$123,456,789	\$123,456,789	999.9%	\$123,456,789	\$123,456,789	999.9%

SCHOOL DISTRICT SUMMARY BUDGET INFORMATION								
Fund	FY 2021	FY 2021 Actual	FY 2021 Actual	June 30, 2021	FY 2022 Budget	FY 2022 Budget	June 30, 2022	Projected Fund Balances
	Beginning Fund Balances	Revenues & Transfers In	Expenditures & Trfrs Out	Actual Fund Balances	Revenues & Transfers In	Expenditures & Trfrs Out	Actual Fund Balances	
General Fund/Restricted	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789
General Fund/Other	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789
Food Service Fund	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789
Community Service Fund	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789
Building Construction Fund	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789
Debt Service Fund	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789
Trust Fund	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789
Internal Service Fund	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789
OPEB Revocable Trust Fund	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789
OPEB Irrevocable Trust Fund	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789
OPEB Debt Service Fund	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789	\$123,456,789

Cost per Student - Average Daily Membership (ADM) 6/30/21		Long-Term Debt	
Total Operating Expenditures	\$123,456,789	Outstanding July 1, 2021	\$123,456,789
FY 2021 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM	\$123,456,789	Plus: New Issues	\$123,456,789
FY 2021 Operating Cost per ADM	\$123,456,789	Less: Redeemed Issues	\$123,456,789
		Outstanding June 30, 2022	\$123,456,789

Current Statutory		Short-Term Debt	
Amount of General Fund Deficit in excess of 2.5% of Expenditures 6/30/21	\$123,456,789	Certificates of Indebtedness	\$123,456,789
		Other Short-Term Indebtedness	\$123,456,789

# TNT INSERT REQUIREMENTS

---

Requirements	COUNTY	CITY	TOWNSHIP	SCHOOL
Certified Levy (Current Taxes Payable Year)	✓	✓	✓	✓
Proposed Levy (Following Taxes Payable Year)	✓	✓	✓	✓
Percent Change (Certified to Proposed)	✓	✓	✓	✓
Summary Budget Information*	✓	✓ (pop. 500+)		✓

\*Summary Budget Information: The county and city budget information is similar to the annual state auditor report, and the school budget requirements are identical to MDE 2020/2021 budget publication form ED-011-11043 titled "District Revenues and Expenditures."



# TNT INSERT DATA COLLECTION

- Cities and school districts will receive a summary data form from the county via email to complete
- County and city must submit the same information as provided to the office of the State Auditor required by MN Statute §6.745
  - *(Note –this applies only to cities with a population 500+)*
- School districts are to include data under MN Statute §123B.10, subd 1(b) for the current and prior year
- Supplement budget information due to the county auditor by September 30<sup>th</sup>
- If summary data is not provided the supplemental will report “budget information not reported”

Authority	Current Year Levy Information	Proposed Levy Information	County - Property Taxes - Current	County - Property Taxes - Proposed	County - Special Assessments - Current	County - Special Assessments - Proposed	County - State General Purpose Aid - Current	County - State General Purpose Aid - Proposed	County - State Categorical Aid - Current	County - State Categorical Aid - Proposed
ISD 0011										
ISD 0012										
ISD 0013										
ISD 0014										
ISD 0015										
ISD 0016										
ISD 0624										
ISD 0728										
ISD 0831										
Town of Linwood	50,000	65,000								
City of Andover	100,000	150,000								
City of Anoka										
City of Bethel										
City of Centerville										
City of Circle Pines										
City of Columbia Heights										
City of Columbus										
City of Coon Rapids										
City of East Bethel										
City of Fridley										
City of Ham Lake										
City of Hilltop										
City of Lexington										
City of Lino Lakes										
City of Nowthen										
City of Oak Grove										
City of Ramsey										
City of Spring Lake Park										
City of St Francis										
Anoka County	200,000	250,000	50,000	65,000	45,000	55,000	20,000	20,000	15,000	

# FISCAL DISPARITY PROCESS OVERVIEW

---

1. Determine contribution value – Calculate 40% of the growth in prior year commercial-industrial values over the 1971 base year values for each city and township in the area. The growth is adjusted for abatements, tax court petitions and other similar adjustments to commercial-industrial value that have occurred since creation of the prior year's report. This determines what portion of that city/township's tax base will be contributed to the FD pool as well as the total FD pooled value.
2. Determine distribution value – Allocate the pooled value to each city/township based on the relative strength of that jurisdiction's tax base by comparing average market values per capita. Allocate the distribution values to overlapping taxing authorities based on proportionate shares of residential values.
3. Determine distribution taxes – Multiply the distribution value for each taxing authority by the prior year's tax rate for that authority to determine a FD distribution levy. The distribution levy will reduce the certified levy used to calculate local tax rates (also market based rates in the case of schools) because funds will be available from the FD pool. The distribution formula is meant to recognize the need of a taxing authority based on its previous levying pattern. The accumulation of distribution levies for every taxing authority in the region provides the total FD levy against the FD pool.
4. Determine contribution taxes – Determine an area-wide rate by dividing the total FD levy by the total pooled value. Determine what portion of each city/township's commercial-industrial tax base should be charged the FD rate by dividing that city/township's final contribution value by the current year's commercial-industrial value. Multiply this percentage, also known as the FD ratio, times the net tax capacity of the commercial-industrial portion of a parcel to determine that parcel's value subject to the FD area-wide rate. Apply the rate to the FD contribution value of the parcel to determine the FD tax.

# FISCAL DISPARITY TIMELINE

<u>Table</u>	<u>Completed by</u>	<u>Submitted to</u>	<u>Target Date</u>	<u>Statutory Date</u>
Estimated Table V – FD Contribution Value	Metro Counties	Administrative Auditor (Anoka County)	May 23, 2022	
Table V – Final FD Contribution Value	Metro Counties	Administrative Auditor	June 13, 2022	July 15, 2022
Table V – All Final Metro Tables		Department of Revenue	July 5, 2022	August 1, 2022
Table VI – Population and Fiscal Capacity	Department of Revenue	Administrative Auditor	July 19, 2022	August 10, 2022
Table VII – Final FD Distribution Value	Administrative Auditor	Metro Counties	August 1, 2022	August 15, 2022
Table VIII – Final FD Distribution Dollars	Metro Counties	Administrative Auditor	August 15, 2022	August 25, 2022
Certify Areawide Tax Rate	Administrative Auditor	Metro Counties		September 1, 2022

# FISCAL DISPARITY CONTRIBUTION VALUE

	PAYABLE 2022	PAYABLE 2023		
	INITIAL	INITIAL		
COUNTY	CONTRIBUTION	CONTRIBUTION	DIFFERENCE	% CHG
ANOKA	\$41,308,723	\$41,373,889	\$65,166	0.158%
CARVER	\$12,873,241	\$12,856,474	(\$16,767)	-0.130%
DAKOTA	\$64,382,800	\$63,929,158	(\$453,642)	-0.705%
HENNEPIN	\$285,000,346	\$272,623,784	(\$12,376,562)	-4.343%
RAMSEY	\$81,758,652	\$80,921,969	(\$836,683)	-1.023%
SCOTT	\$23,890,455	\$24,618,633	\$728,178	3.048%
WASHINGTON	\$33,679,597	\$35,240,100	\$1,560,503	4.633%
<b>TOTAL</b>	<b>\$542,893,814</b>	<b>\$531,564,007</b>	<b>(\$11,329,807)</b>	<b>-2.087%</b>

# FISCAL DISPARITY DISTRIBUTION DOLLARS

By Taxing Authority

(Anoka County Portion Only)

		Payable 2022 FD Levy	Payable 2023 FD Levy	% Change	
<b>COUNTY</b>	<b>Anoka County (with library)</b>	\$ 22,317,922	\$ 20,219,081	-9.4%	
	County/Municipal Public Safety System	\$ 276,226	\$ 249,946	-9.5%	
<b>CITIES</b>	<b>Andover</b>	\$ 2,148,026	\$ 1,979,762	-7.8%	
	Andover Lower Rum River WS	\$ 5,885	\$ 4,925	-16.3%	
	<b>Anoka</b>	\$ 1,458,230	\$ 1,303,538	-10.6%	
	<b>Bethel</b>	\$ 63,071	\$ 48,664	-22.8%	
	<b>Blaine</b>	\$ 4,249,994	\$ 4,385,207	3.2%	
	<b>Centerville</b>	\$ 369,472	\$ 328,626	-11.1%	
	<b>Circle Pines</b>	\$ 548,481	\$ 506,426	-7.7%	
	<b>Columbia Heights</b>	\$ 3,861,568	\$ 3,674,007	-4.9%	
	<b>Columbus</b>	\$ 252,636	\$ 247,028	-2.2%	
	Columbus Sunrise WS	\$ 815	\$ 1,554	90.7%	
	<b>Coon Rapids</b>	\$ 5,402,136	\$ 5,180,607	-4.1%	
	<b>East Bethel</b>	\$ 884,772	\$ 742,885	-16.0%	
	<b>Fridley</b>	\$ 2,697,721	\$ 2,601,707	-3.6%	
	<b>Ham Lake</b>	\$ 590,317	\$ 513,971	-12.9%	
	<b>Hilltop</b>	\$ 351,416	\$ 574,406	63.5%	
	<b>Lexington</b>	\$ 252,927	\$ 350,977	38.8%	
	<b>Lino Lakes</b>	\$ 1,587,612	\$ 1,384,776	-12.8%	
	<b>Nowthen</b>	\$ 177,293	\$ 136,346	-23.1%	
	<b>Oak Grove</b>	\$ 323,672	\$ 288,261	-10.9%	
	<b>Ramsey</b>	\$ 2,036,213	\$ 2,178,683	7.0%	
	<b>St. Francis</b>	\$ 993,475	\$ 967,230	-2.6%	
	<b>Spring Lake Park</b>	\$ 627,881	\$ 811,716	29.3%	
	<b>TOWNSHIP</b>	<b>Linwood</b>	\$ 243,228	\$ 204,440	-15.9%
		Linwood Sunrise WS	\$ -	\$ 2,535	100.0%
		<b>TOTAL CITY/TOWN</b>	\$ 29,126,841	\$ 28,418,277	-2.4%

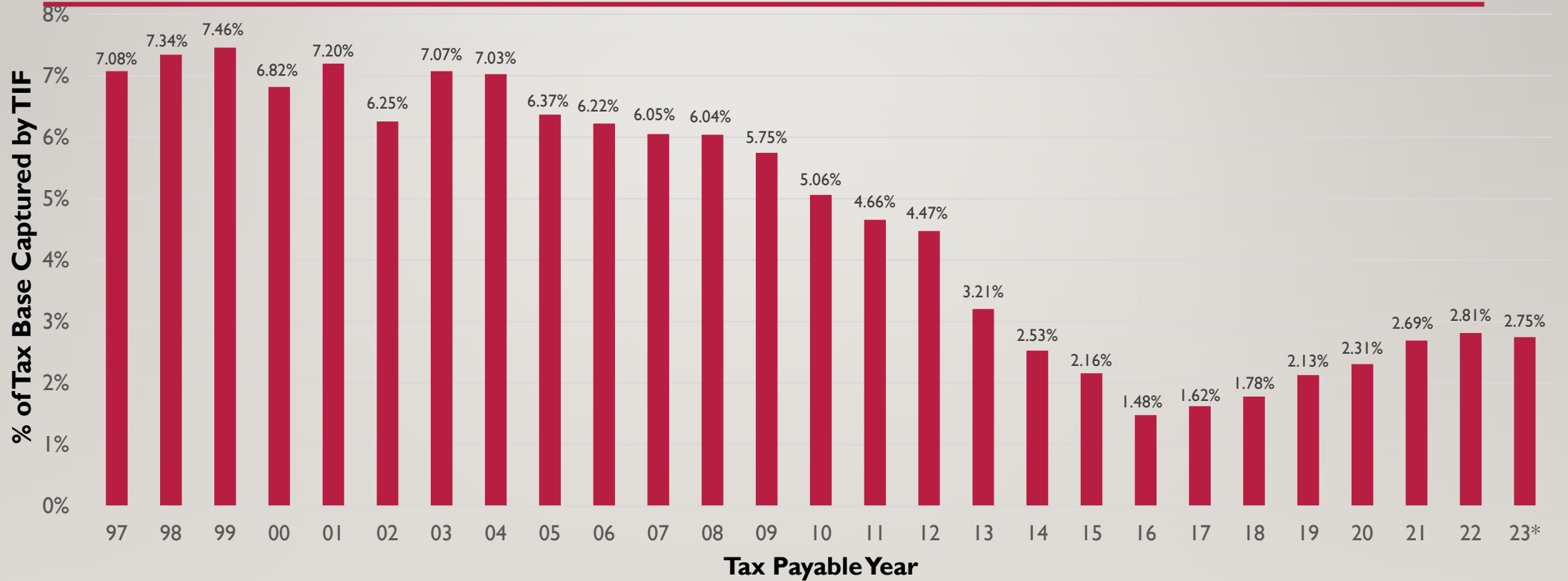
# FISCAL DISPARITY DISTRIBUTION DOLLARS

By Taxing Authority

(Anoka County Portion Only)

<b>SCHOOLS</b>	<b>11 Anoka-Hennepin</b>	\$ 15,335,645	\$ 14,433,616	-5.9%
	<b>12 Centennial</b>	\$ 3,660,069	\$ 3,313,663	-9.5%
	<b>13 Columbia Heights</b>	\$ 3,106,782	\$ 2,639,953	-15.0%
	<b>14 Fridley</b>	\$ 2,318,807	\$ 2,270,176	-2.1%
	<b>15 St Francis</b>	\$ 1,889,901	\$ 1,458,040	-22.9%
	<b>16 Spring Lake Park</b>	\$ 3,012,221	\$ 3,187,963	5.8%
	<b>624 White Bear Lake</b>	\$ 235,940	\$ 210,498	-10.8%
	<b>728 Elk River</b>	\$ 493,913	\$ 443,968	-10.1%
	<b>831 Forest Lake</b>	\$ 1,114,092	\$ 947,089	-15.0%
	<b>TOTAL SCHOOLS</b>	\$ 31,167,370	\$ 28,904,966	-7.3%
<b>SPECIAL TAXING DISTRICTS</b>				
	<b>Metropolitan Council</b>	\$ 465,185	\$ 451,986	-2.8%
	<b>Metropolitan Mosquito</b>	\$ 279,111	\$ 258,278	-7.5%
	<b>Metropolitan Transit District</b>	\$ 696,056	\$ 642,738	-7.7%
	<b>Anoka City HRA</b>	\$ 61,730	\$ 54,941	-11.0%
	<b>Blaine HRA</b>	\$ 85,411	\$ 95,290	11.6%
	<b>Columbia Heights HRA</b>	\$ 70,106	\$ 80,418	14.7%
	<b>Columbus EDA</b>	\$ 6,656	\$ 6,100	-8.4%
	<b>Coon Rapids HRA</b>	\$ 131,995	\$ 120,128	-9.0%
	<b>East Bethel EDA</b>	\$ 18,642	\$ 16,967	-9.0%
	<b>East Bethel HRA</b>	\$ 10,729	\$ 9,576	-10.7%
	<b>Fridley HRA</b>	\$ 92,530	\$ 92,700	0.2%
	<b>Coon Creek Watershed</b>	\$ 409,847	\$ 432,255	5.5%
	<b>Rice Creek Watershed</b>	\$ 221,435	\$ 205,580	-7.2%
	<b>Anoka County RR Authority</b>	\$ 346,906	\$ 243,698	-29.8%
	<b>Anoka County HRA</b>	\$ 351,569	\$ 330,680	-5.9%
	<b>Mississippi WMO</b>	\$ 90,671	\$ 79,219	-12.6%
	<b>TOTAL SPECIAL DISTRICTS</b>	\$ 3,338,579	\$ 3,120,554	-6.5%
	<b>GRAND TOTAL</b>	\$ 86,226,938	\$ 80,912,824	-6.2%

# % OF THE ANOKA COUNTY TAX BASE CAPTURED BY TAX INCREMENT DISTRICTS



\*Pay 2023 data is an estimate

# TAX INCREMENT DOLLARS GENERATED IN ANOKA COUNTY



\*Pay 2023 data is an estimate



# PAY 2022/PAY 2023 TIF INFO FOR CITIES WITH TIF

City	# of TIF Districts		TIF Increment Generated		% of Tax Base Captured by TIF	
	2022	2023*	2022	2023*	2022	2023*
Andover	2	2	\$123,268	\$136,422	.31%	.27%
Anoka	6	6	\$929,571	\$1,160,668	4.22%	4.37%
Blaine	6	7	\$850,388	\$930,704	.87%	.81%
Circle Pines	1	1	\$188,459	\$201,640	3.75%	3.33%
Columbia Heights	7	8	\$1,130,225	\$1,128,560	6.21%	4.98%
Columbus	1	1	\$70,776	\$70,402	.89%	.74%
Coon Rapids	6	5	\$954,889	\$1,228,686	1.26%	1.37%
East Bethel	4	4	\$313,923	\$545,272	2.14%	3.03%
Fridley	28	27	\$4,875,667	\$6,190,781	11.03%	11.77%
Lexington	1	1	\$233,997	\$176,381	10.26%	5.95%
Lino Lakes	3	3	\$783,140	\$941,019	2.81%	2.65%
Oak Grove	1	1	\$39,586	\$45,956	.33%	.30%
Ramsey	5	6	\$2,180,608	\$2,543,609	5.98%	5.60%
Spring Lake Park	1	1	\$223,666	\$184,677	2.95%	1.99%
<b>TOTALS</b>	<b>72</b>	<b>73</b>	<b>\$12,898,163</b>	<b>\$15,484,777</b>		
<b>TOTAL TIF PARCELS</b>	<b>1,658</b>	<b>1,662</b>				

\*Pay 2023 data is an estimate

# ANOKA COUNTY NEW AND DECERTIFIED TIF DISTRICTS

---

- Districts Decertified Pay 2022

- LINO LAKES - I-5 COTTAGE HOMESTEADS (M6)

- Districts Set to Decertify Pay 2023

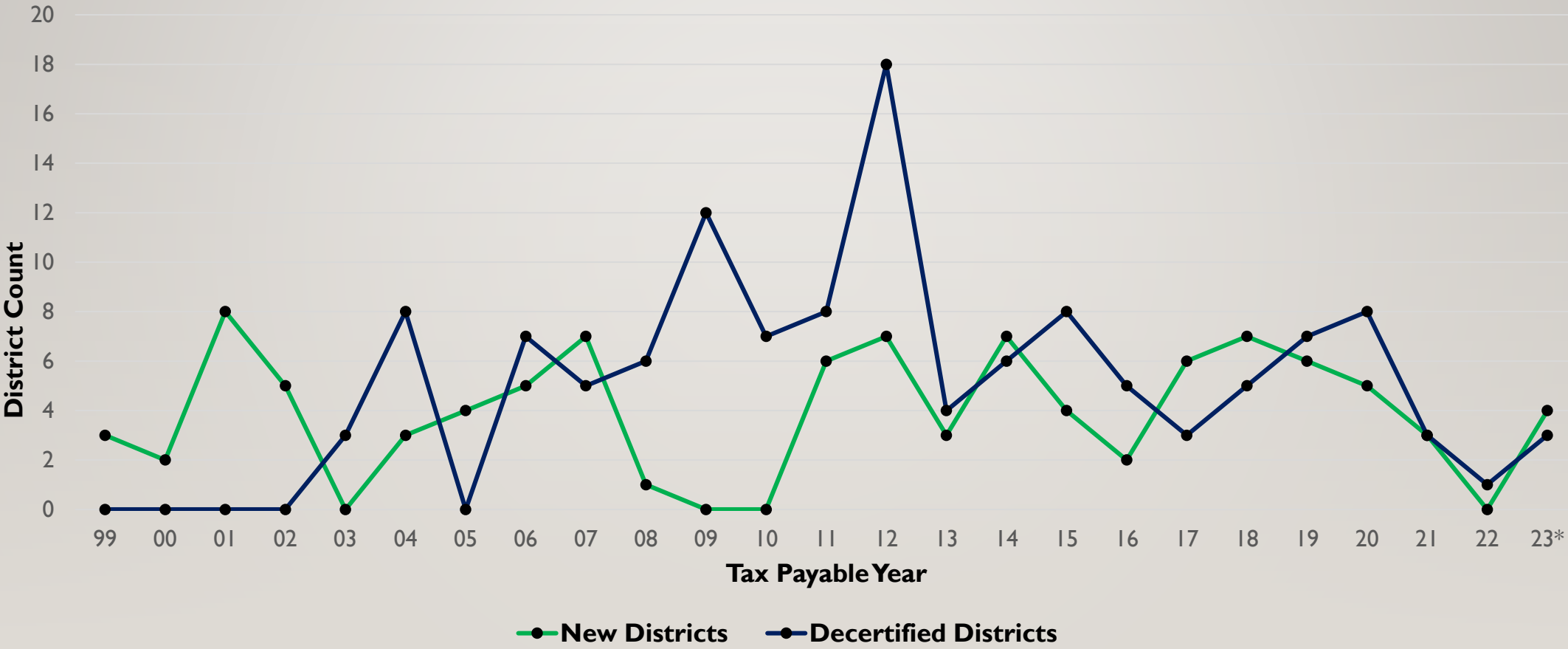
- COON RAPIDS - 3-1 OPPIDAN/VILLAGE 10(S8)
- LINO LAKES - I-10 PANATTONI PROJECT (T5)
- FRIDLEY - TIFD 13 (NI)

- New Districts Pay 2023

- RAMSEY - TIFD 18 OPPIDAN INDUST (181910)
- BLAINE - TIFD I-22 35W IND PARK (181911)
- LINO LAKES - TIFD I-13 (181912)
- COL HEIGHTS-TIFD 42ND & JACKSON (181913)

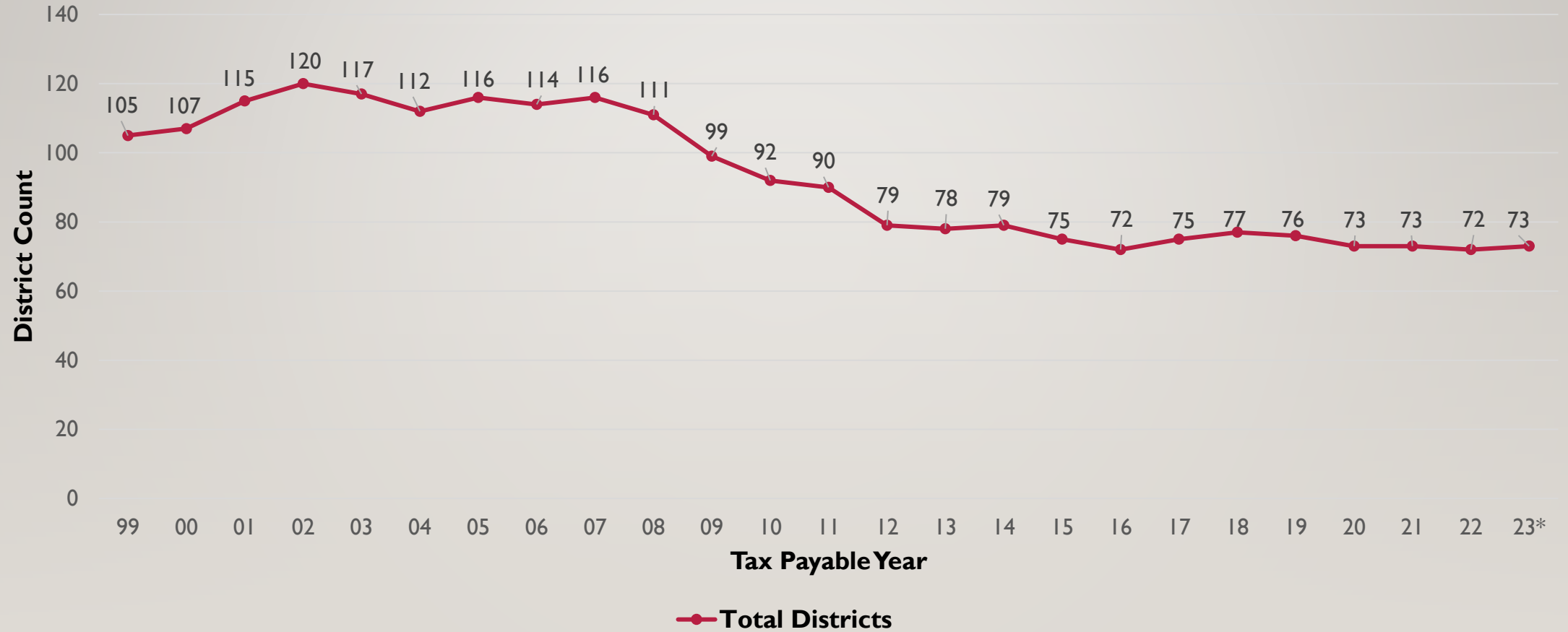
\*There were no new districts for pay 2022

# ANOKA COUNTY NEW AND DECERTIFIED TIF DISTRICTS BY YEAR



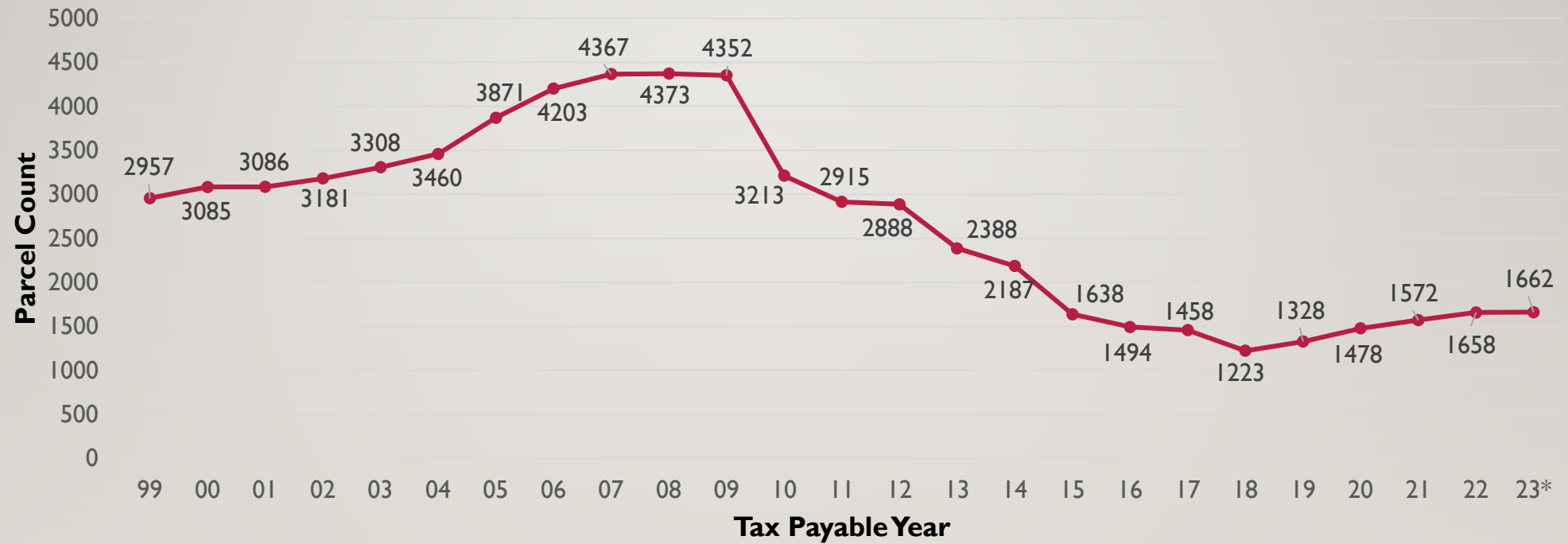
\*Pay 2023 data is an estimate

# ANOKA COUNTY TOTAL TIF DISTRICTS BY YEAR



\*Pay 2023 data is an estimate

# ANOKA COUNTY TOTAL TIF PARCELS BY YEAR



\*Pay 2023 data is an estimate

# SPECIAL ASSESSMENT TIMELINE

---

**November 15th:** Last day for Taxpayers to Prepay Special Assessments at the City/Township for Payable 2023

**November 30th:** All Special Assessment Rolls Certified to the County Auditor MN Statute §429.061

**December:** County Tax System Updated with All New Assessments, Prepays, Deferrals, Divisions/Combinations, and Audits Completed.

**Early January:** Special Assessment Lists Sent to Taxing Authority for Review

**Mid January:** Second/Final Round of Special Assessment Lists Sent for Review

# CONTACT US

Contact Name	Title	Area of Expertise	Phone Number	E-Mail Address
Alex Guggenberger	County Assessor	Market Values, Classifications, Exclusions/Exemptions, Tax Court, etc.	763-324-1162	<a href="mailto:Alex.Guggenberger@co.anoka.mn.us">Alex.Guggenberger@co.anoka.mn.us</a>
Ben Hamill	Assessment Compliance Manager	Market Values, Classifications, Exclusions/Exemptions, Tax Court, etc.	763-324-1144	<a href="mailto:Benjamin.Hamill@co.anoka.mn.us">Benjamin.Hamill@co.anoka.mn.us</a>
Jodie Raymond	Department Director, Taxation	Fiscal Disparities, TIF, Levies, Tax Bases, TNT, Tax Statements, Legislation, etc.	763-324-1117	<a href="mailto:Jodie.Raymond@co.anoka.mn.us">Jodie.Raymond@co.anoka.mn.us</a>
Paul Bryngelson	Senior Tax Assessment Analyst	TIF, Fiscal Disparities, Levies, Tax Bases, TNT, Tax Statements, Legislation, etc.	763-324-1150	<a href="mailto:Paul.Bryngelson@co.anoka.mn.us">Paul.Bryngelson@co.anoka.mn.us</a>
Angie Eaton	Associate Property Specialist	Property Tax Abatements, School Tax Abatement Report, Green Acre Paybacks	763-324-1156	<a href="mailto:Angie.Eaton@co.anoka.mn.us">Angie.Eaton@co.anoka.mn.us</a>
Christin Carrera	Associate Property Specialist	Property Tax Abatements, School Tax Abatement Report, Green Acre Paybacks	763-324-1157	<a href="mailto:Christin.Carrera@co.anoka.mn.us">Christin.Carrera@co.anoka.mn.us</a>
Molly Meyer	Property Specialist II	Special Assessments, Tax Court Adjustments, Divisions/Plats/Comb	763-324-1159	<a href="mailto:Molly.Meyer@co.anoka.mn.us">Molly.Meyer@co.anoka.mn.us</a>
Abdi Omar	Tax Accountant	Tax Settlement, Auditor's Certificates, Bond Register	763-324-1136	<a href="mailto:Abdirizak.Omar@co.anoka.mn.us">Abdirizak.Omar@co.anoka.mn.us</a>
Serena Henjum	Tax Accountant	Tax Settlement, Auditor's Certificates, Bond Register	763-324-1134	<a href="mailto:Serena.Henjum@co.anoka.mn.us">Serena.Henjum@co.anoka.mn.us</a>

# ADDITIONAL RESOURCES

---

- Minnesota House Research <https://www.house.leg.state.mn.us/hrd/hrd.aspx>
  - Research Includes Fiscal Disparity, TIF, Levies, and a Property Tax Overview
- League of Minnesota Cities (LMC) <https://www.lmc.org/>
  - Special Assessment Handbook
  - Fiscal Disparity Tables - All Metro Counties
- Office of the State Auditor (OSA) <https://www.osa.state.mn.us/>
  - TIF Statements of Position
- MN Department of Revenue Property (DOR) Tax Administrators <https://www.revenue.state.mn.us/property-tax-administrators>
  - Property Tax Administrators Manual
  - Auditor/Treasurer Manual
- DOR PRISM Reports <https://www.revenue.state.mn.us/prism-property-record-information-system-minnesota>
- Anoka County Tax Administrator Documents <https://www.anokacountymn.gov/309/Tax-Administrator-Documents>



---

ANY  
QUESTIONS?

