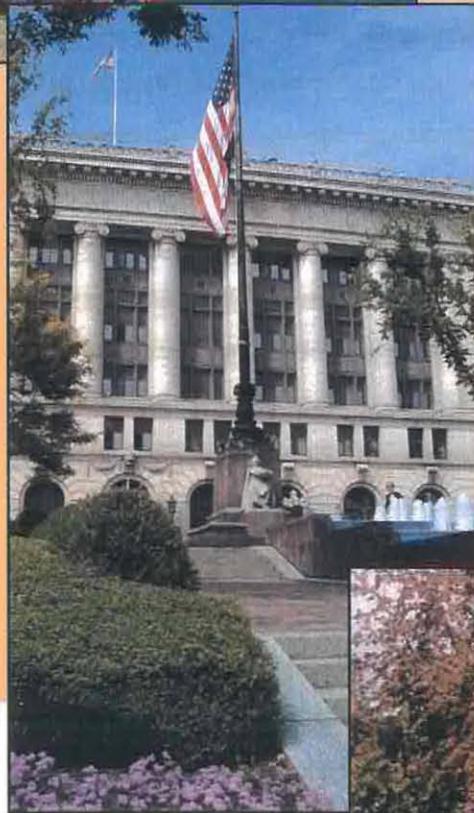




# S A I N T LOUIS COUNTY M I N N E S O T A



Virginia Courthouse



Duluth Courthouse



Hibbing Courthouse

An Overview  
of the  
Structure &  
Operating  
Budget of  
St. Louis  
County  
Government

the next **150**

customer service, accountability, future focus

# An Overview of the Structure and Operating Budget of Saint Louis County Government

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# Administrator's Comments

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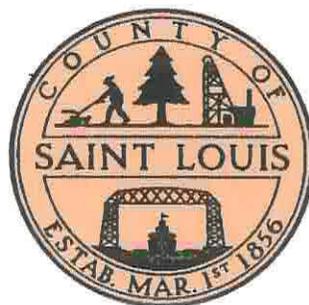
The 2008-2009 budget cycle for St. Louis County reflects difficult decisions brought about by constrained resources and the lingering effects of State budget problems. Following instructions, departments have prepared fiscally prudent budgets with minimal increased reliance on tax levy, despite reduced State assistance and other factors outside of their control, such as new State mandates, fuel and heating increases, and employee health insurance costs. However, should intergovernmental aid continue to decline in proportion to total revenues, or unfunded mandates increase the County's financial burden, further reduction in services will be required.

The 2008-2009 budget process included a greater focus on program identification, to enable the County Board to determine which services should

receive priority for funding and which services may be curtailed based on resource constraints. An effort is also underway to place this budget in a longer-term context through development of projections for 2010 and 2011. Along with an increased focus on the use of attrition to reduce expenditures, these changes should help the county respond to future constraints or budgetary issues.

The 2008-2009 budget reflects a great deal of effort by staff in all county departments. The County celebrated its Sesquicentennial in 2006 and, going into the next 150 years, there is no question that St. Louis County's greatest resource is its employees; their skills and efforts are our assurance that the county will meet and overcome any challenge it faces.

Alan L. Mitchell  
County Administrator



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# 2008 Saint Louis County Board

Most Minnesota counties have five elected Commissioners. Because St. Louis County's population is over 100,000, it is legally permitted to have seven Commissioners. Each one represents approximately 28,647 people, or one-seventh of St. Louis County's population (200,528). Therefore, Commissioners representing less populated areas have large geographic districts, while those who represent urban areas have smaller districts.

## County Commissioner Districts



**Mike Forsman - 4th District**  
Ely area and northern townships  
(218) 365-8200  
forsmanm@co.st-louis.mn.us



**Keith Nelson - 6th District**  
Virginia area and east-central townships  
(218) 749-7108  
nelsonk@co.st-louis.mn.us



**Peg Sweeney - 5th District**  
Proctor/Hermantown area and southern townships  
(218) 726-2450  
sweeneyep@co.st-louis.mn.us



**Steve Raukar - 7th District**  
Hibbing area and west-central townships  
(218) 262-0201  
rauvars@co.st-louis.mn.us



**Dennis Fink - 1st District**  
Central Duluth  
(218) 726-2458  
finkd@co.st-louis.mn.us



**Bill Kron - 3rd District**  
Western Duluth  
(218) 726-2562  
kronb@co.st-louis.mn.us



**Steve O'Neil - 2nd District**  
Eastern Duluth  
(218) 726-2359  
oneils@co.st-louis.mn.us



# County Government Structure

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## History of County Government

The 87 counties in Minnesota are rapidly changing from a purely quasi-municipal corporation of the state to a general purpose form of government which, for many counties, has necessitated a change in the way the county delivers its services and, sometimes, the structure of the county itself. In their infancy, counties were organized to be administrative agencies of the state. In addition to serving as an administrative arm of the state, counties are now providing services to their citizens which are far beyond the original scope of county government.

Traditionally, counties performed state mandated duties which included assessment of property, record keeping (i.e. property records and vital statistics), maintenance of rural roads, administration of election and judicial functions, maintaining the peace in rural areas, and providing relief for the poor. Today, counties are rapidly moving into other areas of government support, including public health and human services, corrections, child protection, library services, planning and zoning, economic development, parks and recreation, water quality, and solid waste management. Relief for the poor is generally provided by the federal and state governments through their income maintenance programs.

## County Boards of Commissioners

County boards are elected by district, serve a four-year term, and are responsible for the operation of the county and the delivery of county services. The number of commissioners on a county board in Minnesota is usually five. Counties with a population of over 100,000 may, by board resolution, increase the size of the county board from five to seven members. Six counties, Anoka, Dakota, Hennepin, Olmsted, Ramsey, and St. Louis, have boards consisting of seven members.

## Election and Appointment of County Officials

Beginning in the Jacksonian Era and afterwards, it became the practice of county government to increase the number of elective county offices. Appointed positions were changed into elected ones and new elected offices were developed. This caused the list of elected officials to grow from a few such as the coroner and the sheriff, to many, including election of the auditor, recorder, treasurer, surveyor, clerk of court, watershed district directors, judge of probate, assessor and attorney.



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# County Government Structure (continued)

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Since the mid-1960s, counties and the state have gradually reduced the number of elective county offices. Hennepin and Ramsey counties were the first to be given organizational reform by special legislation. Today, that list of counties also includes Anoka, Blue Earth, Scott and Washington. In those counties, the positions of county auditor, treasurer and recorder are no longer elective positions. However, the positions of county sheriff, county attorney and watershed district directors, as well as the governing board, continue to be elective positions. In addition, Dakota, Olmsted and St. Louis Counties appoint the position of county recorder, however the county auditor/treasurer continues to be an elective position.

In 1987, enabling legislation was passed to allow Ramsey County to become a "home rule charter" county. Ramsey County has now established its home rule charter, operates under the guidance of that charter, and is the only home rule charter county in Minnesota. In the early 1970s, clerks of court (now court administrators), county coroners, and county surveyors became appointed positions. In 1973, the *Optional Forms of County Government* legislation was passed. While this offers several major options for the modernization of county government, most counties have instead made structural changes by seeking special legislation.

In recent years, twenty-nine Minnesota counties have combined the position of county auditor and county treasurer into one elected position.

## Professional County Management

Over the last 30 years, county boards across the state have recognized the need to expand into professional management for their counties, mostly as a result of increasing demands placed on counties for the delivery of services.

St. Louis County adopted a county administrator plan for the professional management of the county. Under this plan of government, the administrator is appointed by the county board to serve as the head of the county for the management of all county affairs placed in the administrator's charge. If required by the county board, the administrator acts as the supervisor of all county institutions, departments, and agencies, and of all non-elected department heads. The administrator also is responsible for the preparation and execution of the county budget, including a long range capital expenditure plan, and may also serve as the purchasing agent for the county. As of December 2000, fifty-four Minnesota counties had established the position of county administrator or coordinator. (Ramsey County uses the title of county manager.) The county administrator serves at the pleasure of the county board.

# Duties of a County Commissioner

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County commissioners are elected officials who oversee county activities and work to ensure that citizen concerns are met, federal and state requirements are fulfilled, and county operations run smoothly. County commissioners spend a lot of time working with and representing people. They attend regular meetings of the county board as well as meetings of board subcommittees and county-related boards and commissions. They represent county concerns before local, state and national boards and commissions, including school boards, city councils, township boards, and state and federal offices. County commissioners also work with their constituents and respond to constituent concerns.

While no minimum education or prior experience is required for becoming a county commissioner, individual backgrounds and personalities can enhance the effectiveness of county commissioners. Useful experiences include having operated a business; service on a township, school board or city council; involvement in community activities; and management experience. Personal traits that can benefit county commissioners include a sense of humor, an open mind, a vision of where county government should go, an ability to compromise, and an ability to delegate. Effective communication and negotiation skills are also important.

Commissioners' terms are set at four years and are staggered among the board members, so that not all are elected at the same time. Newly elected commissioners take office the first Monday in January following their election. County board chairs are elected at the board's first meeting in early January. County commissioners' salaries vary, because they are set by individual county boards at the beginning of each year. In recent years commissioner salaries in Minnesota have ranged from \$5,600 to \$86,808 annually.

St. Louis County commissioners are considered full-time employees and collect a 2008 annual salary of \$53,694. The chair of the board receives an additional \$500 per year. As elected officials, commissioners do not accrue and are not charged for vacation, sick leave, personal leave, compensatory time, or holidays.

## County Management: Administration

County commissioners have administrative duties, as well as financial and legislative responsibilities. Following is a partial list of these duties and responsibilities:

- Establish policies and procedures for central administration and county departments to meet county goals.
- Authorize the maximum number of county employees, approve a county benefit schedule, negotiate and approve labor agreements, approve the recruitment and employment of key county employees, and oversee the implementation of the county pay equity plan and the county affirmative action/equal opportunity plan.
- Review liability issues and take appropriate measures to protect county employees and county property.
- Adopt and oversee the process for purchase of equipment and supplies for use by the county.
- Establish a plan for the review and evaluation of county services and programs.

# Duties of a County Commissioner (continued)

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## County Management: Taxation/Finance

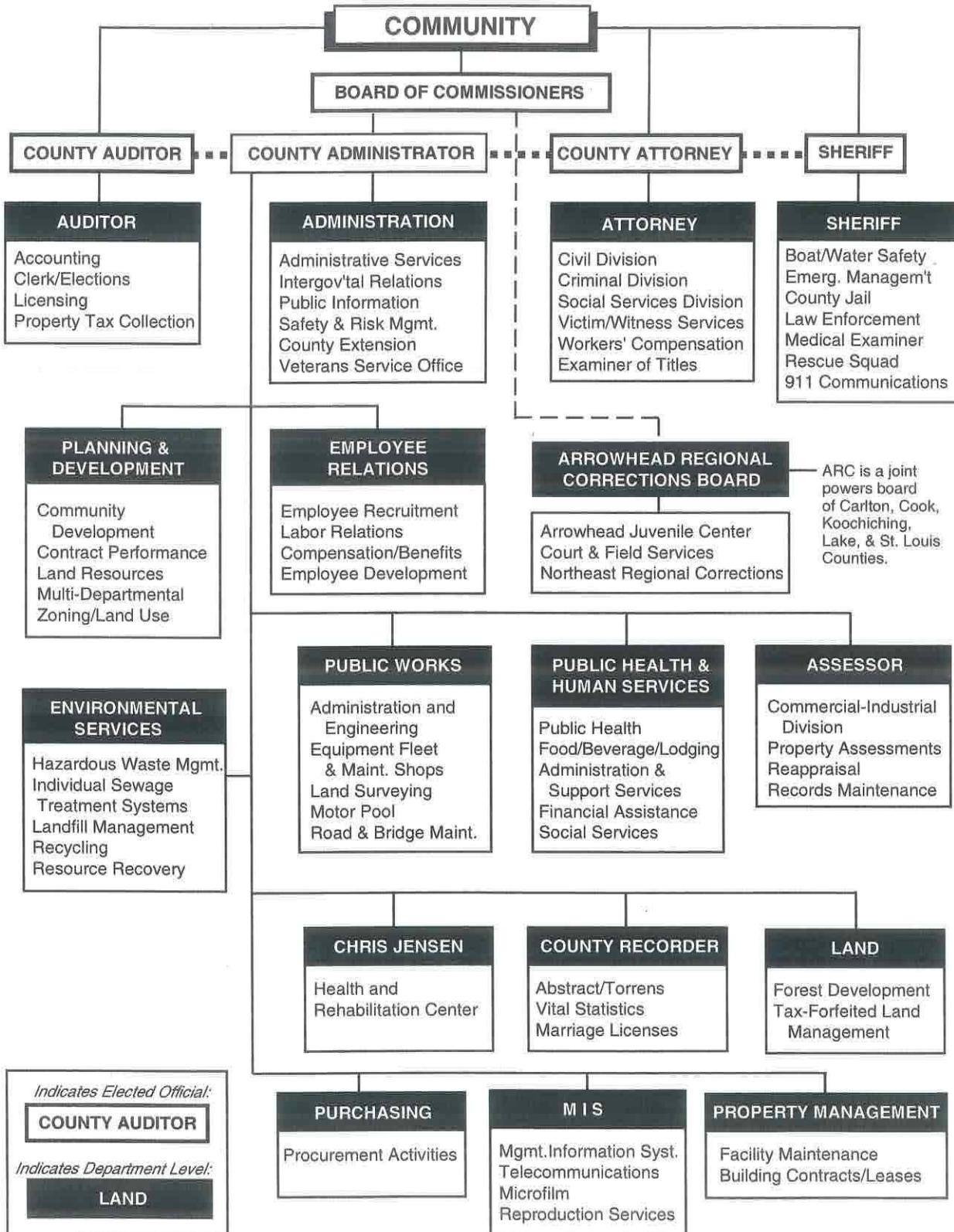
- Review, adjust and adopt the annual county budget and programs as presented by county administration or county departments.
- Authorize the maximum property tax levy and the collection of county-wide property taxes.
- Serve as, or appoint, a board of equalization to resolve disputes regarding appraised property values for taxing purposes.
- Authorize the application for and/or receipt of funds from federal and state governments and approve their use within the county budget.
- Adopt and participate in the implementation of fiscal management policies for the county in areas such as investments, reserve policy, short-term borrowing, use of bonds and risk management/insurance.
- Monitor the overall fiscal health of the county through regular reports of the auditor, treasurer and finance departments.
- Establish a process for approving the payment of expenses incurred by the county.
- Develop and adopt a capital improvement program and budget covering major county expenditures over a series of years.
- Ratify, modify or deny the actions of commissions and boards which are advisory to the county board.
- Approve county participation in joint powers agreements with other governmental units.
- Represent the county on administrative/advisory boards and commissions which provide direct and indirect county or county-related services. These may include airports, libraries, community corrections, local public health boards, community action agencies, mental health centers, day care centers, nursing homes, developmental achievement centers, extension services, regional development commissions, hospitals, social services agencies, joint solid waste commissions, and planning commissions.
- Make decisions regarding participation in optional federal or state programs.
- Communicate county actions and concerns to the public through school groups, business groups, civic organizations, the press and other public forums.
- Participate in both district and statewide meetings of the Association of Minnesota Counties (AMC), including the annual meeting and the legislative conference.
- Participate in activities of the National Association of Counties (NACo). Attend conferences, meetings, trainings and other education programs, as approved by the board, which relate to county activities.

## County Management: Other Functions

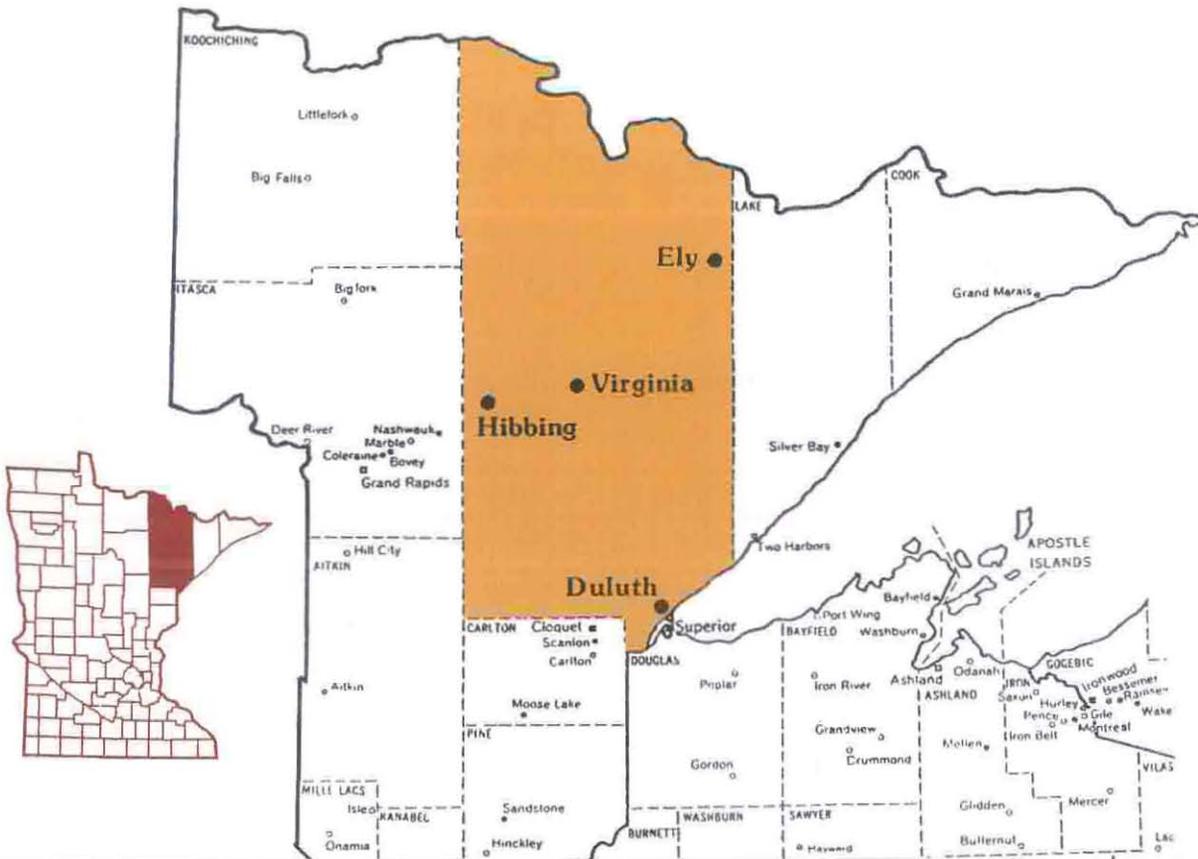
- Adopt appropriate ordinances for the enforcement of county-wide actions.
- Other duties and responsibilities that may be enacted by the federal government, state legislature and governor.

Association of Minnesota Counties (AMC)

# Organizational Summary



# Main Office Locations and Employee Count



## 2008 Personnel Summary

### FULL TIME EQUIVALENT EMPLOYEES

2005	2006	2007	2008	3 year decrease*
2,015	2,001	2,010	1,982	-33

St. Louis County employs close to 2,000 people whose operations are performed in four main population centers. Courthouses are found in Duluth, Hibbing, and Virginia, and a Government Services Center is located in Ely. Each of these cities also has several other facilities which are owned or rented by the County. Employees are located in over 60 different worksites throughout the County's 7,092 square miles.

Approximate percentage of employees located in each major population area:

Duluth	68.1%
Virginia	20.1%
Hibbing	8.4%
Ely	2.5%
scattered sites	0.9%
	100.0 %

\*Since 2002 total number of employees has been decreased by 282 full time equivalents.

# Summary of 2008-2009 Budget

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Following the significant declines in State aid and consequent county budget reductions in the preceding years, as well as current limitations on intergovernmental aid, the 2008-2009 budget process has been one of ongoing adjustments and realignments to reflect a lower level of state assistance and reductions in overall revenue. Departments were directed to prepare budget requests with minimal use of new property tax levy, identifying any request for additional resources from this source.

During the budget workshops held with the County Board of Commissioners, Administration was directed to limit overall increases in levy amounts. With few exceptions, departments presented budgets with constant service levels showing a clear understanding of resource constraints.

The basis for developing the 2008 budget was to provide adequate funding for same-level high-priority expenditures such as public safety, corrections, infrastructure, and care for the needy and vulnerable. The approved budget contains no significant increases or reductions in these programs. The goal of the County Board is to minimize the property tax levy impact and reduce spending to offset state and federal cutbacks and to create an organization that is sustainable in the near term.

The property tax levy for 2008 of \$101,568,092 is \$4,162,067, or 4.27% higher than 2007. As in past years, County Administration used the product of new construction and inflation as a benchmark in determining a maximum levy increase. This means that the tax bill for the average property owner will rise at the rate of inflation or less, all else being equal. For 2007, the most recent Consumer Price Index rose by 2.7% on a year-to-year basis, and the Assessor estimates the in-

crease in new construction to be approximately 2.3% of net tax capacity, meaning this index would equal 5.05%. Continued careful evaluation of future revenue potential and core functions will be undertaken by Administration and the County Board. St. Louis County will need to make difficult decisions in the future to maintain its fiscal health in light of limited state support and increasing program costs.

The major sources of income for St. Louis County are property taxes (30.4%), fees & service charges (21.5%), and intergovernmental aid (28.0%). The new County Program Aid formula adopted by the State Legislature restored part of the County aid reduction of 2003-04. As a consequence, the state share of total revenues has increased above a low point in 2004, but are reduced from 2007 amount, meaning that other revenues need to compensate. Clearly revenue diversification will continue to be a priority for St. Louis County to avoid increased reliance and further increases in the property tax.

Two other factors bear noticing in comparing revenues by year. First, state take over of court financing has reduced revenue from fines and forfeitures (along with corresponding expenditures). Second, intergovernmental aid is sensitive to assistance for capital projects and, as this financing is due to decline over the next two years, the funding amount in this category is not directly comparable.

St. Louis County is able to project revenues for the upcoming budget year by analyzing legislative changes and the impacts these changes will have on the County's revenue base. This is particularly true of the County's three biggest sources of revenues: property taxes, intergovernmental aid and services and fees.

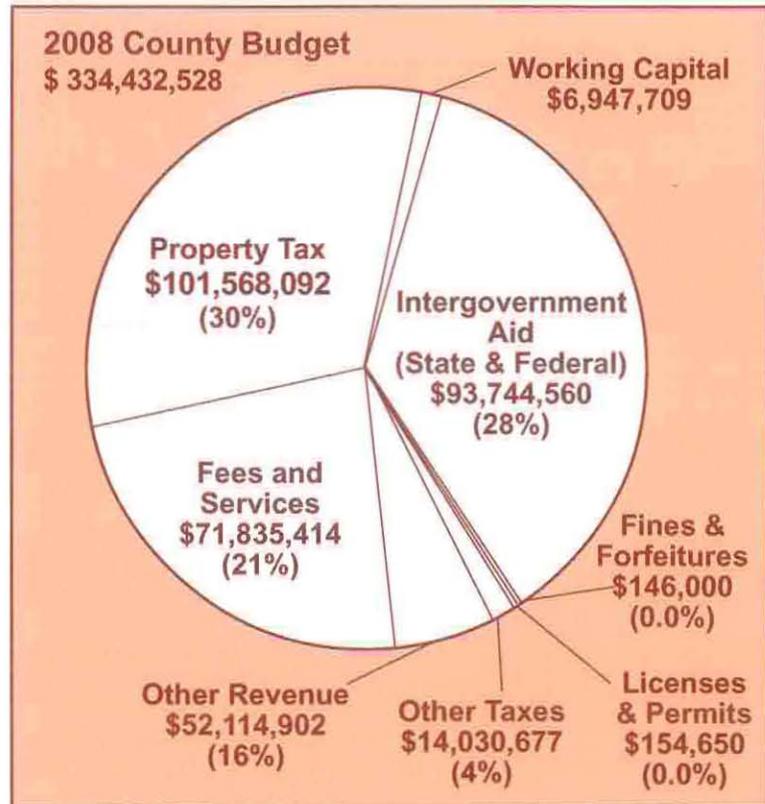
# 2008-2009 Budget Process

The budget process provides the County Board and its management staff an opportunity to annually re-examine the services provided within the County. The process begins with a series of meetings where department heads present their goals and objectives for 2008-2009. This allows the County Board to approve the strategic direction of individual departments, ensuring a fit into the County's overall strategic plan.

Based on these goals and objectives, the departments then prepare their line item budgets. In light of ongoing fiscal challenges, the emphasis has been to provide core services in the most economical and efficient manner possible. A major emphasis of the County Board is balancing service level needs in the community with the financial resources available to provide those needs.

Each year counties must set the maximum property tax levy by September 15. On September 11, 2007, the County Board approved a maximum property tax levy for 2008. The proposed property tax portion of the 2008 budget is \$101,568,092, representing a 4.27% increase over 2007. The final budget was approved on December 11, 2007. The *"Proposed Property Tax Statements"* that homeowners and businesses receive in November of each year contain estimates of the following year's property taxes owed, based on property values and the preliminary levy set in September. The final amount homeowners pay is often less than this amount, but it cannot be more. St. Louis County has a two-year budget process, with 2008 being the first year in the biennium.

## Financing the 2008 Budget



A large portion of the financing for the St. Louis County 2008 budget is made up of state and federal funds and fees and service charges. The total budget is \$ 334,432,528, with \$93,744,560 coming as intergovernmental aid from the state and federal governments, \$71,835,414 from fees and services, \$154,650 from licenses and permits, and \$101,568,092 from local property taxes, which is \$4,162,067 over the amount of taxes collected in 2007. The remaining portion of the budget is funded from various other taxes, and revenue sources.

# Budget & Levy Comparisons for 2007 and 2008

One of the main functions of the St. Louis County Board is to set a budget that delivers services to county residents at the lowest possible price. The total 2008 County revenue budget, made up of state and federal revenues, fees, licenses, and property tax dollars, is \$326,836,160. Of this amount, \$101,568,092 is derived from local property tax dollars. To maintain the current level of services and yet keep the cost of these services affordable, the 2008 property tax levy reflects a 4.27% increase. The fastest growing categories of spending for St. Louis County are Public Safety (Sheriff, 9-1-1 Emergency Communications, and Attorney), Public Works, and Human Services. The services performed by these departments are both mandated and underfunded by the federal government and the State of Minnesota.

2007 Approved Budget*	\$312,937,932	2007 Approved Levy	\$97,406,015
2008 Approved Budget	\$326,836,160	2008 Property Tax Levy	\$101,568,092
<b>2008 Tax Levy</b>		<b>= 4.27% increase</b>	

\*Approved Revenue Budget

## Saint Louis County Ten Year Tax Levy Comparison (4.8% average annual increase)



Source: St. Louis County Administration Department

# FAQs about the Budget

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## When is the budget prepared?

*The budget for 2008 follows guidelines set by state law and County Board policy. 2008 is the first year of a two-year budget process. Key dates for the 2008 budget are:*

- *September 11, 2007: Board adopts preliminary budget for 2008 and sets maximum property tax levy*
- *September-December: Ongoing budget discussions and revisions to the 2008 budget*
- *December 11, 2007: County Board adopts final 2008 budget and property tax levy*
- *January-September, 2008: Evaluation and development of modifications for 2008 budget.*

## How do I get my voice heard on the budget?

*The St. Louis County Board of Commissioners meets regularly on most Tuesdays, rotating between Duluth and Range cities. Schedules are found on the county website, [www.co.st-louis.mn.us](http://www.co.st-louis.mn.us), or by calling County Administration at (218) 726-2450. A time is set aside at every meeting for citizens to discuss issues of concern, including budget matters. Budget discussions for the 2009 budget began in the spring of 2008.*

## Why is my tax increasing?

*There are only three reasons why your property tax will increase next year:*

- 1. Your market value went up;*
- 2. A state law change affected how your taxes are calculated; OR*
- 3. Your city, township, school, county or special taxing district raised their tax.*

*The County certified a 4.27% increase in the property tax levy for 2008., but your share of the total county tax bill may have increased more if your market value went up.*

## Doesn't the County use increasing market values to collect more property tax?

*No. The County cannot use market value increases to raise more property tax dollars. State law requires the County Board to set a total dollar figure for tax collections; any increase in YOUR market value does NOT bring in more tax dollars; it only increases your share of the total property tax levy approved by Commissioners.*

### Want to find out more?

Visit the county website at:  
[www.co.st-louis.mn.us](http://www.co.st-louis.mn.us)

or, contact County Administration at 726-2450, or write to St. Louis County Administration, 100 N. 5th Ave. West Room 202, Duluth, MN 55802

## My value went up. What can I do about it?

*Market values shown on your "truth-in-taxation notice" sent from the County Auditor's Office in November are final and cannot be adjusted. If your market value has increased, you were notified of this change by mail in the spring. Contact the Assessor's Office to learn how to appeal this value for next year's taxes.*

## How does the County spend its budget?

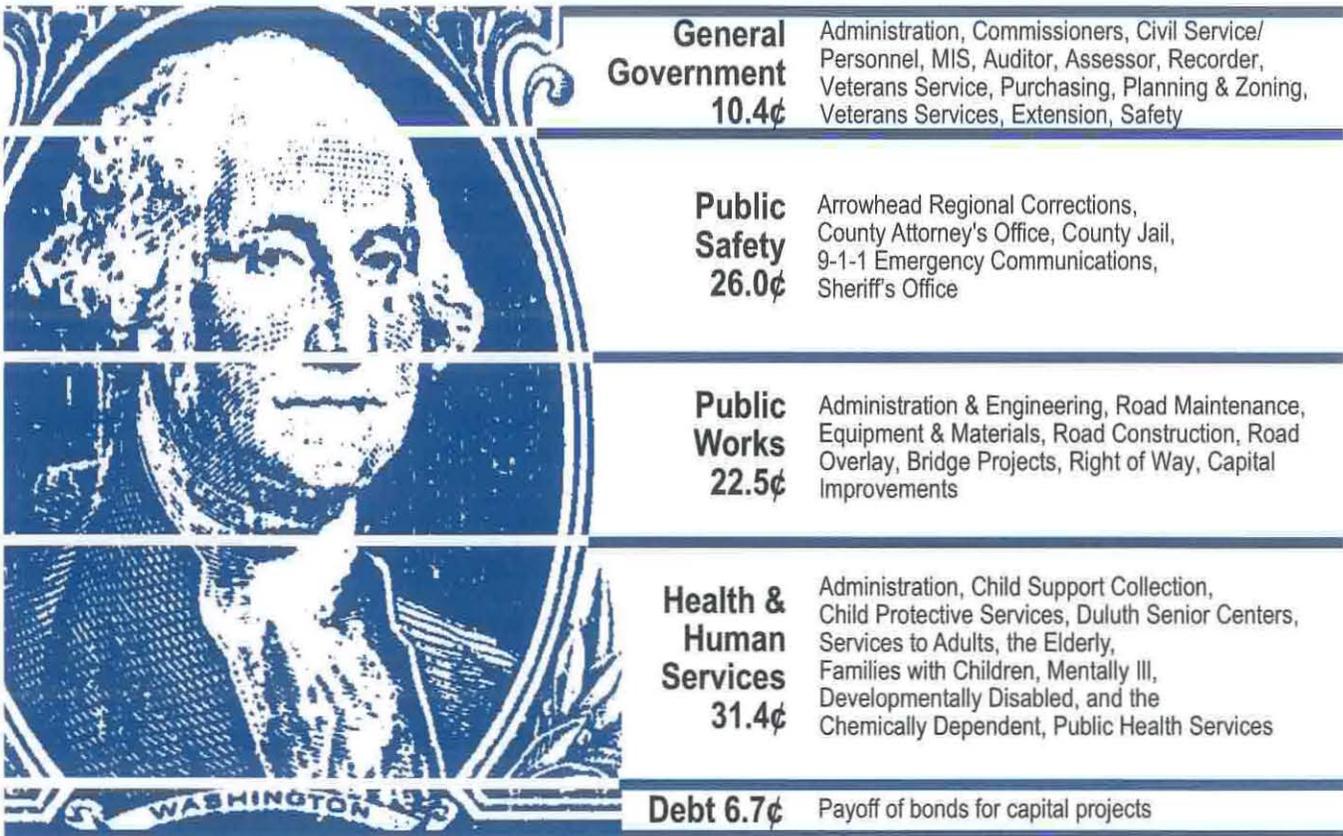
*County services include: 9-1-1 Emergency Communications, Services to Families with Children, Financial Assistance Programs, Services to Adults/Elderly, Prosecution of Crimes, Services to Mentally Ill, Highways and Bridges, Correctional System, County Extension Service, Nursing Home, Sheriff Patrol, Courts, Jail, Surveying, Jobs Program, County Assessing, County Recording, Land Management, Child Care Programs, Public Health Nursing, Environmental Services, Motor Vehicle Licensing, Solid Waste Management, Services to Chemically Dependent, Services to Developmentally Disabled, Community Development Block Grant.*

# Where Does Your Property Tax Dollar Go?

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St. Louis County provides services to its citizens such as road construction and maintenance, 9-1-1 emergency communication coverage, crime prevention and criminal prosecution, documents recording, property assessment, public health immunizations, veterans services, planning and

zoning, land use planning, solid waste services, and aid to children and the elderly. These services are an important part of keeping families and communities strong and healthy. This graphic shows the relative cost of services funded through each of your 2008 property tax dollars.



Source: St. Louis County Auditor, Proposed 2008 Property Tax

## 2008 Revenue and Expenditure Summary

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### Proposed Revenues

Property Tax	101,568,092	30.4%
Other Taxes	14,030,677	4.2%
Fees and Services	71,835,414	21.5%
Fines & Forfeitures	146,000	0.0%
Licenses & Permits	154,650	0.0%
Other Revenue	52,114,902	15.6%
Intergovernmental Aid	93,744,560	28.0%
Working Capital	6,947,709	0.2%

**TOTAL \$334,423,528**

### Expenditures by Type

Public Aid Assistance	28,450,191	8.5%
Personal Services	162,015,644	48.3%
Services & Charges	69,561,825	21.2%
Direct Materials	48,142,312	14.4%
Capital Outlay	7,423,790	2.2%
Other Charges/Reimburse	17,312,441	5.2%

**TOTAL \$334,423,528**

# Truth-In-Taxation Requirements

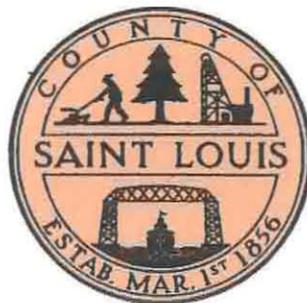
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The St. Louis County Board must certify to the County Auditor the proposed property tax levy for 2008 on or before September 15th in compliance with the Truth-In-Taxation provisions of Minnesota law. Truth-In-Taxation public hearings would normally be held in late November and early December for taxes payable in 2008, however, the County's proposed property tax increase for 2008 was below the threshold set by the State Legislature that would require public hearings to be held. The County Auditor/Treasurer is required to send all county property owners individual parcel-specific property tax notices no later than November 24, 2007. The notices inform property owners of the proposed county, school district, township, and city property taxes that are due on their property, and payable in 2008.

County Commissioners adopted the 2008 final budget and tax levy at their regular County Board meeting on Tuesday, December 11, 2007. Under state statutes, the levy adopted by the County

Board could not exceed the proposed levy certified on September 11, 2007.

According to the County's budget policies, Commissioners may add or remove expenditure items, or may increase or decrease such expenditure items in the budget, except those that are fixed by state law, such as debt service. The Board ultimately adopted the budget by approval of an appropriation resolution and tax levy resolution on December 11, 2007. The County is required by state law to have a balanced budget, meaning that total estimated resources for each fund (anticipated revenues plus fund balance) may not be less than total estimated expenditures. The necessary resolutions to put the budget into effect are prepared and included in the final budget document. The budget may be amended during the fiscal year by a majority vote of the County Board. However, amendments to the budget require a source of financing for any proposed expenditures.



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# Understanding Your Property Taxes

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As Mark Twain once said, nothing is as sure as death and taxes. Most of us would agree that some form of taxation is necessary to provide services which protect and maintain our communities. In Minnesota, property taxes are the main way local governments can raise revenues. In fact, local governments need special authorization from the legislature to raise funds any other way. Property taxes are raised and spent locally, so your dollars benefit your community, as well as your neighboring communities.

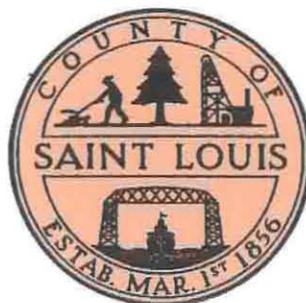
It is important to note, when you receive your annual property tax statement from the St. Louis County Auditor's Office, that not all of your taxes are based on St. Louis County's tax levy. Your local school and city or township taxes are also listed on your tax statement.

How are your taxes figured? The state of Minnesota requires each home or business to be classified and appraised at least once every five years through an on-site inspection. This process helps maintain equitable assessment levels from one jurisdiction to another. During other years, the property value must be adjusted for market changes in the area. In St. Louis County, most properties outside the City of Duluth are assessed by the County Assessor's Office. In some areas local assessors provide this function, and their assessments are overseen by the County Assessor. The accuracy of St. Louis County's assessments are checked by the State

annually. The State will order an "across-the-board" percentage change in a jurisdiction where the difference between what property is assessed for and what it actually has sold for falls outside an allowable range. If you disagree with the County's assessment of your property, you have the option of filing a claim with your local Board of Review and, if you are still not satisfied, you can appeal to the St. Louis County Board of Equalization.

To understand how the County portion of your property tax is figured, imagine a big pie. The tax levy set by the County Board each year (the lowest amount of money that will bring the highest level of services) is divided by the total value of all property in the County to create the tax rate. In other words, the levy figure determines how big the pie is. Your property's estimated market value, multiplied by the class rate and the tax rate, sets your property tax; that is, how big your slice of the pie will be. The pie is redivided each year, based on the County's levy and reassessments. School districts and other municipalities use a similar process when determining their portion of your taxes.

For more information about classification and valuations, call the County Assessor's Office: 726-2304 in Duluth, or 749-7147 in Virginia. For information about tax rates, levies and special taxing districts, call the County Auditor: 726-2380. You can also reach St. Louis County offices toll free at 1-800-450-9777.



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# Changes in Your Property Taxes

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In 2001, the Minnesota Legislature's property tax reforms were designed to shift taxes from apartments and businesses to residential properties. Higher priced homes also benefited from tax reform, with many of St. Louis County's lower-priced residences picking up the difference. In addition to these increases, homeowners may have seen increased property tax bills if the value of their property has increased.

Each property is required by state law to be assessed at least once every five years to determine its true market value based upon comparable sale prices during the preceding five years. In the past, such increases in market value were phased in over a series of years at a maximum of 8.5% per year to spare homeowners large jumps in value and property taxes. However, the 2005 State Legislature changed the formula for calculation of limited market value for taxes payable in 2006. For taxes due in 2006, increases in market value were limited to the greater of (a) 15% increase, or (b) 25% of the difference between the current year and the prior year. Limited Market Value was expected to "sunset" after taxes payable in 2007, but legislation passed in 2005

extended that for two additional years, through taxes payable in 2009. New construction does not receive the benefit of Limited Market Value.

Finally, property owners may see property tax increases if their local units of government increased their levies. St. Louis County approved a 4.27% levy increase for 2008. In 2007, increased by 8.42%. Other factors which might impact your property tax include a market value increase, or increased city, township, and school district levies in your area. Voters in your school district may have approved excess school levy referendums, as well.

There is some relief offered to Minnesota homeowners in the form of property tax refunds. New income guidelines and a higher refund amount mean more taxpayers will qualify, and will receive, larger property tax refunds. For more information, visit the state's website at: [www.taxes.state.mn.us](http://www.taxes.state.mn.us) or call their tax help line at (651) 296-3781.



S A I N T  
**LOUIS** ♦  
**COUNTY**  
.....  
M I N N E S O T A

# Proposed Property Tax Statements

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In November 2007, the St. Louis County Auditor distributed "Proposed 2008 Property Tax" statements to all County property owners. The notices informed each taxpayer about the proposed levies certified by their city or township, their school district, and St. Louis County, and how these proposed

levies could impact the property owner's 2008 taxes. These taxes were based on the maximum proposed levy established by these jurisdictions in September.

The following factors may account for increases or decreases in your property taxes:

## **Change in Market Value:**

*The assessed value of your property may have increased due to new construction, reassessment, or change in tax capacity.*

## **Across the Board Increases:**

*The Minnesota Department of Revenue may have ordered an across-the-board value increase in your community in order to more accurately reflect the assessed values with the actual market values resulting from recent property sales.*

## **Levy Increases:**

*The proposed taxes levied by your city/township, county or school district may have increased or decreased.*

## **Changes in Minnesota's Tax Law:**

*The Minnesota Legislature has reduced taxes for businesses, apartments, and recreational properties. To make up for this lost revenue, the cost has shifted to residential homes, especially lower-valued homes. Therefore, you may have seen substantial increases in your taxes over the past few years, even if cities and counties did not raise taxes. The school district's portion of your taxes will be up as well because of legislative action in 2005 that gave local school boards discretionary authority to raise property taxes over the next two years through special school levy referendums. These may have been approved in your area, resulting in higher taxes for schools.*

# County Administrative Officials

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## ADMINISTRATOR

Alan L. Mitchell  
218-726-2448, fax: 218-726-2469

## ASSESSOR

David Sipila  
218-749-7100

## ATTORNEY

Melanie Ford  
218-726-2323, fax: 218-726-2332

## AUDITOR/TREASURER

Don Dicklich  
218-726-2380

## CORRECTIONS/PROBATION DIRECTOR

Tom Roy 218-726-2633, fax 218-726-2638  
(shared with Carlton, Cook, Koochiching  
& Lake Counties)

## DEPUTY ADMINISTRATOR

Gary Eckenberg  
218-726-2447

## DEPUTY ADMINISTRATOR (INTERIM)

Linnea Betzler Mirsch  
218-733-2747

## \*EMERGENCY COMMUNICATIONS (9-1-1)

Marcus Bruning (Sheriff's Office)  
218-726-2920

## EMPLOYEE RELATIONS DIRECTOR

Martha J. Watson  
218-726-2422, fax: 218-726-2332

## \*ENVIRONMENTAL SERVICES DIRECTOR

Ted Troolin  
218-749-9703

## INTERGOVERNMENTAL RELATIONS

John Ongaro (Administration)  
218-726-2455, fax: 218-726-2469

## \*LAND COMMISSIONER

Robert Krepps  
218-726-2606

## \*MIS DIRECTOR

Martin Buscombe  
218-726-2019

## \*PLANNING & DEVELOPMENT DIRECTOR

Barbara Hayden  
218-725-5008

## PROPERTY MANAGEMENT DIRECTOR

Tony Mancuso  
218-725-5087

## \*PUBLIC HEALTH & HUMAN SERVICES DIRECTOR

Ann M. Busche  
218-726-2097, fax: 218-726-2093

## PUBLIC INFORMATION OFFICER

Ellen Quinn (Administration)  
218-726-2621

## \*PUBLIC WORKS DIRECTOR/COUNTY ENGINEER

Marcus Hall  
218-625-3838, fax: 218-625-3888

## \*PURCHASING DIRECTOR

Richard Florey  
218-726-2663

## RECORDER

Mark Monacelli  
218-726-2677

## \*SAFETY & RISK MANAGEMENT DIRECTOR

Joe Austin (Administration)  
218-726-2139

## SHERIFF/CIVIL DEFENSE DIRECTOR

Ross Litman  
218-726-2341

## \* VETERANS SERVICE DIRECTOR

Richard Dumancas (Administration)  
218-725-5285

\*Location other than Duluth Courthouse  
Revised January, 2008