



of said work plan to the County Assessor is an annual requirement. The deadline for the assessment work plan is June 30 each year. Local assessors are expected to begin their quintile field work in May. The rate schedules for the upcoming assessment are not required to be finalized prior to doing field work. Field work should be started as soon as possible to meet deadlines.

- B. Quintile Inspections: These must be started as soon as possible after the adjournment of the Local Board of Appeal. At least 50% of the scheduled reappraisal field work should be done by October 1. On December 1, all reappraisal field work and at least 75% of the finalized reappraisal valuations must be completed.

To be credited as a quintile reappraisal, the Local Assessor must:

1. Attempt to do an interior inspection (ie., knock at the door). The County Assessor recommends sending out neighborhood announcement letters.
2. Review the outside dimensions and re-measure if they appear incorrect.
3. Carefully review the classification of the parcel.
4. Review the attributes on land only parcels and recalculate from the newest land schedule.
5. Meet appraisal standards set forth in this policy.

The Local Assessor will not receive credit for:

1. Just driving by and changing the value.
2. Using percentages only to change the value.
3. Reviewing the land value only on improved parcels.

- C. Maintenance Activities:

1. Homestead Activity: This has become a year-long process. Follow the guidelines given in the homestead procedures manual provided by the County Assessor.
2. Changes to Review (Building Permits): The County Assessor receives a copy of all county-issued building permits and will send them to the Local Assessor (as Changes to Review) periodically after July. If there is local zoning, the Local Assessor is responsible for getting copies of permits on a timely basis. In locally assessed townships that also have local zoning, the local assessor must submit copies of all building permits to the County Assessor. New construction should be checked for stage of completion as close to the assessment date as possible.

3. **Mobile Homes on Personal Property:** Mobile homes assessed as personal property must be field checked annually to confirm their presence on the assessment date. This work should be done immediately after the January 2 assessment date and documented on the Mobile Home turnaround.
4. **Splits and Assessment Changes (ATF's):** These must be done on a timely basis and should be returned completed within a month of when they were sent.
5. **Sales Verifications:** All sales should be verified. Rejection sheets should be returned by the end of the month following the month when the CRV is sent to the Local Assessor by the County Assessor's Office. Sales where a rejection sheet is not submitted within 60 days are presumed to be valid.
6. **Valuation or Classification Abatement Recommendation Forms:** These are the responsibility of the Local Assessor. Homestead (principal parcel) recommendations must be accompanied by a copy of the signed homestead affidavit for the year in question. Valuation abatements must be accompanied by a copy of the appraisal.
7. **Turnaround Lists for Real Estate, Personal Property, and Mobile Homes :** Due February 1. For MCIS users the deadline is March 1.

## II. Appraisal Standards

- A. **Land Valuation:** Land shall be appraised using a schedule. The schedule should be based on reasonable units of comparison for the type, quality, and use of the property. The County Assessor's staff will work with any Local Assessor to establish a usable, accurate, and defensible land valuation schedule. The County Assessor reserves the right to review and adjust any land schedule developed by a Local Assessor.

The appraisal field card should have the relevant lot sizes and valuation calculations derived from the established schedule.

- B. **Building Valuation:** Buildings shall be appraised using a schedule which recognizes (at a minimum) the size, quality of construction, effective age, and condition of the buildings on the parcel. We recommend use of the valuation model which has been developed by the County Assessor; however, other valuation models may be acceptable. The County Assessor reserves the right to review and adjust any building valuation schedule.

The appraisal field card will have the following building information:

1. Building dimensions
2. Building attributes:
  - a. Type of construction
  - b. Quality of construction

- c. Effective age
  - d. Building condition
  - e. Amenities (ie., bathrooms, fireplaces, air condition)
3. Photograph of main building as of the date of last field appraisal
  4. Calculations showing how the value was derived
  5. Date of last physical inspection
  6. An indication of whether the appraiser had entered, not entered, or was refused entry to the property (County standard codes: NH = Not Home, RE = Refused Entry, AD = At Door, NC = No Contact, UD = Unfriendly Dog)
  7. Appraiser's field estimate of value

### III. Audit Procedure and Standards

Minnesota Statute 273.064 requires the County Assessor to review the "books" of Local Assessors after December 1 to determine if there are deficiencies in the assessment. To ensure compliance with this standard, the County Assessor will conduct reviews as follows for each year:

- A. June 30: Submit work plan for next assessment year.
- B. October 1 - 15:
  1. Check land and building valuation schedules and revise as necessary.
  2. Review work progress to that point. Minimum requirement is 50% of all reappraisal fieldwork completed and ½ of those should have values calculated.
  3. Should have all remote access properties reviewed by this date.
- C. December 1 - January 15: Official audit date by County Assessor's staff.
  1. All reappraisal fieldwork must be done at that point and 75% of the values calculated.
  2. Ratio studies and/or a plan for what is to be done with non-quintile reappraised parcels must be prepared.
  3. Maintenance work must be current.
  4. Review five-year plan and revise as necessary.
- D. March 1 - 15: Office audit of new construction on parcels with building permits.

#### IV. Deficiencies

The responsibilities covered in this section should be straightforward. Deficiencies on a cumulative basis can result in corrective action on the part of the County Assessor's Office.

The circumstances will dictate the corrective action, but generally deficiencies from the above standards will lead to the following:

- A. Initial and minor problems will be addressed on a verbal basis.
- B. Repeated or more significant deficiencies will be addressed by memo from the County Assessor to the Local Assessor, with a specific corrective action and compliance date. Copy of memo to City Council or Town Board, and County Board.
- C. Failure to remedy the deficiencies as directed in the memo by the prescribed date will require corrective actions by the County Assessor and staff, with billing to the jurisdiction for full cost.