



Ramsey County
 Property Records and Revenue
 50 West Kellogg Blvd, Suite 800
 Saint Paul, MN 55102
 Adath Israel Comm Serv Bureau
 2337 Edgumbe Rd
 St Paul MN 55116-2766

Web: www.co.ramsey.mn.us
 Email: PropertyTaxInfo@co.ramsey.mn.us
 Phone: 651.266.2000

PROPERTY ADDRESS / ABBREVIATED TAX DESCRIPTION

1775 Hampshire Ave

 HAMPSHIRE PARK PLAT 3
 LOT 6 BLK 6

16.28.23.42.0034

0151
 06-19-2006

For taxes Payable in 2005	For taxes Payable in 2006
\$ 0.00	\$ 0.00
\$ 208.58	\$ 228.60
\$ 208.58	\$ 228.60

2006 Property Tax Statement

- Use this amount on Form M1PR to see if you're eligible for a property tax refund. File by August 15. **If box is checked, you owe delinquent taxes and are not eligible.**
- Use this amount for the special property tax refund on schedule 1 of Form M1PR

Your property tax and how it is reduced by the State of Minnesota

- Your property tax before reduction by state-paid aids and credits
- Aid paid by the State of Minnesota to reduce your property tax
- Homestead and Agricultural credits paid by the State of Minnesota to reduce your property tax
- Your property tax after reduction by state-paid aids and credits

Where your property tax dollars go

- Ramsey County
 - Regional Rail Authority
 - Public Safety Radio System
 -
- City or Town – St. Paul
- State General Tax
- School District
 - Voter approved levies
 - Other local levies
- Special taxing districts
 - Metropolitan special taxing districts
 - Other special taxing districts
 - Tax increment
 - Fiscal disparity
- Non-school voter approved referenda levies
- Total property tax before special assessments
- Special assessments/service charges added to this property tax statement for taxes payable in 2006

a. Row Maint	01000032	145.62
b. St Swr Chg	01000080	58.62
c. Recycle	01009996	24.36
d.		
e.		
- Contamination Tax
- Total Property Tax and Special Assessments**

2006 Valuation Notice for Taxes Payable in 2007

The following section is your **2006 Valuation Notice** which is the estimated market value of this property and the basis used for determining your property taxes payable in 2007. Prior year comparisons are shown for your convenience. **If you do not believe you could sell your property for the Estimated Market Value shown for January 2, 2006 / payable 2007 (line 17), you may appeal this proposed value by attending the Open Book meeting indicated below.** For tips on how to prepare for this meeting and other important appeal information see the back of this statement.

	January 2, 2004 / payable 2005	January 2, 2005 / payable 2006	January 2, 2006 / payable 2007
16. Assessment Date / Tax payable year			
17. Estimated Market Value	\$	\$	\$
18. Limited Market Value			
19. Value of New Improvements			
20. Green Acres Value			
21. Plat Deferment			
22. This Old House Exclusion			
23. Taxable Market Value			
24. Property Classification	Exempt	Exempt	Exempt

► **Open Book/Preliminary Market Value Review Meeting**

Important Appeal Information

Open Book/Preliminary Market Value Review Meeting

If you disagree with the Property Classification (line 24) or the **Estimated Market Value** (line 17) of your **January 2, 2006 / payable 2007** assessment, please attend an open book meeting to discuss your concerns. Often your questions can be addressed informally at this level. The meeting time and location is indicated on the front of this statement. If you are unable to attend the open book meeting, but would like to talk to an appraiser, **please call 651.266.2000**.

Please bring any documentation supporting your claim of overvaluation or erroneous classification with you to the Open Book Meeting. We will need to make an appointment to view your property with you. Based on the documentation you bring and our personal review of your property, we may be able to adjust the valuation or classification of your property without further appeals.

If we cannot resolve your questions or concerns, you have two additional appeal options:

Option 1: County Board of Appeal and Equalization

Step 1 – You may request a formal review by the County Assessor by completing a County Board of Appeal and Equalization form, which can be obtained from our office. **Appeal forms must be postmarked by May 5, 2006.** Your appeal will be reviewed and you will be notified by mail of the result.

Step 2 – If you still are not satisfied with the Assessor's response to your appeal, you may appear before the County Board of Appeal and Equalization in person, through a letter, or through a representative authorized by you. You must call 651.266.2131 in advance to get on the Board agenda. The 2006 County Board of Appeal and Equalization will meet at either the Roseville Library or the Ramsey County Government Center West Building. The Board will convene June 12, 2006 and conclude on or before June 23, 2006. The meeting time is from 9:00 a.m. – 5:00 p.m.

Option 2: Minnesota Tax Court

Small Claims Division

You may take your case directly to the Small Claims Division of Tax Court if:

- The assessor's estimated market value of your property is less than \$300,000; or
- The entire parcel is classified as a residential homestead and the parcel contains no more than one dwelling unit; or
- You are appealing the denial of the homestead classification

Regular Division

Regardless of your property type or the nature of your claim, you always have the option to file directly with the Regular Division of Tax Court. You have until April 28, 2006, to file an appeal with the Minnesota Tax Court for the **2005 payable 2006** valuation. An appeal of the **2006 payable 2007** valuation must be filed prior to May 1, 2007.

For more information, contact:
Minnesota Tax Court
25 Rev. Dr. Martin Luther King Jr. Blvd, Room 245
St. Paul, MN 55115 Phone: 651.296.2806
www.taxcourt.state.mn.us

NOTICE FOR PETITIONERS WITH INCOME PRODUCING PROPERTY

Failure to provide Income and Expense Information; including income and expense figures, anticipated income and expenses, and verified net rentable areas for income-producing properties to the county assessor within 60 days of the applicable filing deadline may lead to dismissal of your appeal. Minn. Stat. § 278.05 Subd. 6

Definitions

Line 17: Estimated Market Value – The assessor estimates the value for which your property would likely sell on the open market. State law requires assessors to value property at 100% of market value.

Line 18: Limited Market Value – Limits how much the taxable value of certain properties can increase. The value is limited to the greater of: a) 15% increase over last year's limited value or, b) 25% of the difference between this year's estimated value and last year's limited value. This only applies to agricultural, residential, timberland, or noncommercial seasonal recreational residential (cabins) property.

Line 19: Value of New Improvements – The assessor estimates the value of new or omitted improvements you have made to your property. **New improvements are not eligible for limited market value.**

Line 20: Green Acres Value – Only applies to agricultural property that is facing increasing values due to development pressures not related to the agricultural value of the land. The assessor arrives at this lower value by looking at what comparable agricultural land is selling for in areas where there is not development pressure. The taxes on the higher value are deferred until the property is sold or no longer qualifies for the program.

Line 21: Plat Deferment – For land that has been recently platted (divided into individual lots) but not yet improved with a structure, the increased market value due to platting is added over a phase-in period. If construction begins before the expiration of the phase-in period, the lot will be assessed at full market value in the next assessment.

Line 22: This Old House Exclusion – These are qualifying improvements that have been deferred from taxation due to a previously filed application for the "This Old House" deferral program. Only improvements made before Jan. 2, 2003, and assessed for the 2003 assessment qualified for this exclusion. Value that has been deferred for 10 years will begin to be phased in beginning in the eleventh year. Expired deferred value being phased back in is not subject to the limited market value statute.

Line 23: Taxable Market Value – This is the value that your property taxes are actually based on, after all reductions, limitations, exemptions and deferrals. Your 2006 value, along with the class rate and the budgets of your local government, will determine how much you will pay in taxes in 2007.

Line 24: Property Classification – The statutory classification that has been assigned to your property based upon your use of the property. A change in classification of your property can have a significant impact on the amount of your property tax. Please compare the 2005 and 2006 classifications listed on the other side of this statement.

Homestead – Your property's homestead status is indicated within the property classification description. Please review the property classification to insure that your property is correctly receiving or not receiving homestead benefits.

Commercial/Industrial Property – Each parcel of commercial, industrial and utility property has a reduced, preferred class rate on the first tier of market value (\$150,000) and a non-preferred rate on the remaining market value, except in the case of contiguous parcels owned by the same person or entity. Contiguous properties are classed at the "Comm Non Pref" or "Indust NonPref" rate. Please call your assessor for details and exceptions.