

RAMSEY COUNTY

County Assessor's Office

90 Plato Blvd. West, Saint Paul, MN 55107
651-266-2131 • ramseycounty.us/propertyvalue

48364*238**G50**1.362**1/3*****AUTO5-DIGIT 55106
THOMAS GEORGE GILBERTSON
254 MARIA AVE
SAINT PAUL MN 55106-6208



Go paperless next year!

Go to eNoticesOnline.com and register with this code: **RMS-DRJIWS18**

Property ID: 322922410101

Description: Block 49 Lot 13 SubdivisionCd
00387
SubdivisionName LYMAN DAYTON
ADDITION

Property Address:
254 MARIA AVE
ST PAUL

Your Property's Classification(s) and Values

The assessor has determined your property's classification(s) to be:

☐ If this box is checked your classification has changed from last year's assessment.

Taxes Payable in 2018
(2017 Assessment)
Res Hstd

Taxes Payable in 2019
(2018 Assessment)
Res Hstd

The assessor has estimated your property's market value to be:

Estimated Market Value:	\$157,400	\$152,000
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Several factors can reduce the amount that is subject to tax:

Green Acres Value Deferral:	0	0	New improvements included in 2018 Estimated Market Value: \$ 0
Plat Deferment:	0	0	
This Old House Exclusion:	0	0	
Disabled Veterans Exclusion:	0	0	
Mold Damage Exclusion:	0	0	
Homestead Market Value Exclusion:	23,100	23,600	
Taxable Market Value:	\$134,300	\$128,400	

If you believe your valuation and property class are correct, it is not necessary to contact your assessor or to attend any listed meeting. If the property information is not correct, or if you disagree with the values, or you have other questions about this notice, **please contact your assessor first at 651-266-2131 to discuss any questions or concerns.** Often your issues can be resolved at this level. If your questions or concerns are not resolved, more formal appeal options are available. See below for important information about the appeal options.

The following appeal options are available:

Open Book – Preliminary Market Value Review Meetings
Plato Building
90 Plato Blvd. West
Saint Paul, MN 55107
April 3, 2018 10 a.m. - 7 p.m.
April 4, 2018 8:30 a.m. - 4 p.m.

County Board of Appeal and Equalization – BY APPOINTMENT ONLY
Plato Building
90 Plato Blvd. West
Saint Paul, MN 55107
June 13 and adjourns on or before June 26, 2018
9 a.m. - 5 p.m. or 9 a.m. - 7 p.m. by appointment
Appeal must be postmarked by May 4, 2018.



Assessor's Revaluation Requirement

By Minnesota law, the Ramsey County Assessor's Office must perform an on-site review of your property every five years. County appraisers will visit approximately 32,000 parcels again in 2018. We do not mail a separate notice prior to these inspections.

Questions or concerns? Please call 651-266-2131 or visit ramseycounty.us/propertyvalue.

Please read the back of this notice for important appeal information.



Appealing the value or classification of your property

Do you have questions or disagree with the classification or estimated market value for your property for 2018?

Informal appeal options

Call the assessor's office first

651-266-2131

Issues can often be resolved at this level.

Open Book public meeting

Attend an Open Book public meeting to discuss your concerns with the assessor. The meeting times and location are indicated on the front of this statement. Please bring any documentation supporting your claim of overvaluation or erroneous classification with you to the meeting. An interior review of your property will be required prior to any value adjustment. 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.

Formal appeal options

If your questions or concerns are not resolved after meeting with your assessor, you have the following options:

County Board of Appeal and Equalization

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 4, 2018.

Your appeal application will be reviewed and an interior inspection will be scheduled. You will be notified by mail of the assessor's findings.

If you disagree with the assessor's findings, you may appear before the County Board of Appeal and Equalization in person, through a letter, or through an authorized representative. You must call 651-266-2131 in advance to be scheduled on the board's agenda. All appearances are by appointment only.

The 2018 County Board of Appeal and Equalization will meet at the Plato building at 90 Plato Blvd. West, Saint Paul, MN 55107.

The board will convene June 13, 2018 and adjourn on or before June 26, 2018. The meeting times will be either: 9 a.m. - 5 p.m. or 9 a.m. - 7 p.m.

Minnesota Tax Court

You have the option to file directly with either the Small Claims Division or Regular Division of Tax Court.



You have until April 30, 2018, to file an appeal with the Minnesota Tax Court for the 2017 payable 2018 valuation.



An appeal of the 2018 payable 2019 valuation must be filed on or before April 30, 2019.

For more information:



Minnesota Tax Court
25 Rev. Dr. Martin Luther King Jr. Blvd.,
Room 245
Saint Paul, MN 55155-1605



651-539-3260



mn.gov/tax-court

Definitions

Property classification: The statutory classification that has been assigned to your property based upon your use of the property.

Estimated market value: The assessor's estimate of the value for which your property would likely sell on the open market as of Jan. 2 of the assessment year.

Green acres value: Applies to class 2a agricultural property that is facing increasing values due to pressures not related to the agricultural value of the land. This value is determined by looking at what comparable agricultural land is selling for in areas where there is no development pressure. The taxes on the higher value are deferred until the property is sold, transferred, withdrawn or no longer qualifies for the program.

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 phased in over time. If construction begins, or if the lot is sold before expiration of the phase-in period, the lot will be assessed at full market value in the next assessment.

Homestead market value exclusion: Applies to residential homesteads and to the house, garage and one acre of land on agricultural homesteads. The exclusion is a maximum of \$30,400 at \$76,000 of market value, and then decreases by nine percent for value over \$76,000. The exclusion phases out for properties valued at \$413,800 or more.

Taxable market value: This is the value that your property taxes are actually based on, after all reductions, exclusions, exemptions and deferrals. Your 2018 value, along with the class rate and the budgets of your local governments, determines how much tax you will pay in 2019.

Value of new improvements: This is the assessor's estimate of the value of new or previously unassessed improvements you have made to your property.

Disabled veterans homestead market value exclusion: Qualifying disabled veterans may be eligible for a valuation exclusion on their homestead property. Homestead questions? Call 651-266-2040.



90 Plato Blvd West • Saint Paul, MN
651-266-2000 • AskPropertyTaxandRecords@ramseycounty.us
ramseycounty.us/property

44427*116**G50**0.6205**1/2*****AUTO5-DIGIT 55106
THOMAS GEORGE GILBERTSON
254 MARIA AVE
SAINT PAUL MN 55106-6208



2019 Proposed Property Tax

This is NOT a bill - DO NOT PAY

Step
1

Valuation and classification

Tax Payable Year	2018	2019
Estimated Market Value	\$157,400	\$152,000
Green Acres Value	0	0
Plat Deferment	0	0
This Old House Exclusion	0	0
Disabled Vets Value	0	0
Exclusion	0	0
Homestead Market Value	23,100	23,600
Exclusion	0	0
Taxable Market Value	\$134,300	\$128,400
Property Classification	Res Hstd	Res Hstd

Step
2

Proposed Tax Notice

Property Taxes after credit \$2,104.00



The time to provide feedback on proposed levies is now.
The only way to appeal your value at this time is by going to tax court. Please see insert for more information.

Step
3

Property Tax Statement

Coming March 2019

PIN/Property Address/Abbreviated Tax Description

322922410101 151
254 MARIA AVE
LYMAN DAYTON ADDITION
LOT 13 BLK 49

PROPOSED PROPERTY TAXES AND MEETINGS BY JURISDICTION FOR YOUR PROPERTY

Contact Information	Column 1 2018 Tax – Actual	Column 2 2019 Tax – Proposed	Tax and Budget Meetings and Locations
Ramsey County Regional Railroad Authority	662.54 51.44	620.12 49.68	November 26, 2018 at 6:30 p.m. Union Depot - Red Cap Room 214 4th St. E. Saint Paul, MN 55101
Ramsey County 15 W. Kellogg Blvd., Suite 250 Saint Paul, MN 55102 651-266-2000			
St Paul City Library City of St Paul, Financial Services 15 W Kellogg Blvd #700 St Paul, MN 55102 (651) 266-8838	585.05 85.35	571.36 77.80	December 5, 2018 at 6:30 PM City Hall Council Chambers 15 W Kellogg Blvd St Paul, MN 55102
State General Tax	0.00	0.00	No Meeting Required
ISD #625 ISD 625 District Office 360 Colborne Street St. Paul, MN 55102 (651) 767-8346 a. Voter approved levies b. Other local levies	IF THE REFERENDUM FOR YOUR SCHOOL DISTRICT WAS APPROVED AT THE NOVEMBER GENERAL ELECTION, THE VOTER APPROVED TAX FOR 2019 MAY BE HIGHER THAN THE PROPOSED AMOUNT SHOWN ON THIS NOTICE. 95.91 640.71	99.17 589.29	December 4, 2018 at 6:00 PM ISD 625 District Office 360 Colborne Street St. Paul, MN 55102
Metropolitan Special Taxing Districts Metropolitan Council 390 Robert St. N. Saint Paul, MN 55101 651-602-1738	34.82	32.22	December 12, 2018 at 6 p.m. Council Chambers 390 Robert St. N. Saint Paul, MN 55101
Other special taxing districts	67.90	64.36	No Meeting Required
Tax increment	0.00	0.00	No Meeting Required
Fiscal disparity	0.00	0.00	No Meeting Required
Total Tax excluding special assessments	\$2,223.72	\$2,104.00	
Percent of Tax Change		-5.4%	

10-25-10 v4

Your local units of government have proposed the amount of property taxes that they will need for 2019. Any upcoming referendums, legal judgments, natural disasters, voter approved levy limit increases, or special assessments could change these amounts.

Column 1 above shows your actual 2018 property taxes. Column 2 above shows what your 2019 property taxes will be if your local jurisdictions approve the property tax amounts they are now considering.

Your county commissioners, school board, city council and metropolitan special taxing districts will soon be holding public meetings to discuss their proposed 2019 budgets and proposed 2019 property taxes. The school board will discuss the 2018 budget. You are invited to attend these meetings to share your feedback. The meeting places and times are listed above. Also shown are the addresses and telephone numbers for these local units of government if you have comments or questions concerning the proposed property tax amounts shown on this notice. No meeting is required if your city has a population of less than 500 people. There is also no public hearing on the state general tax.

This is NOT a bill – Do not pay

For additional information about this notice, visit: ramseycounty.us/property. Please see the back of this notice for more information on available appeals and programs that may reduce your property tax.

Use this code to request your notices online at eNoticesOnline.com: RMS-DRJIWS18





These programs may reduce your property taxes

Refunds through the State of Minnesota

Even if you did not qualify for property tax refunds in previous years, you may in 2019.

If you own and occupy your property on Jan. 2, 2019, as your homestead, you may qualify for one or both of the following refunds from the State of Minnesota:

1. If your taxes exceed certain income-based thresholds and your total household income is less than \$113,150.
2. If your property taxes increased more than 12 percent and by at least \$100 over 2018.

If you qualify, you will need to file form M1PR for your 2019 property taxes.

LEARN MORE:

 **Online:** revenue.state.mn.us
(Search "Property Tax Refund")

 **Call:** 651-296-3781

 **Mail:** Minnesota Tax Forms
Mail Station 1421, Saint Paul, MN 55146-1421

Senior Citizen Property Tax Deferral

This program is meant to help seniors who are having difficulty paying their homestead property taxes.

Eligibility

(all of the following conditions must be met):

1. 65 or older.
2. Household income of \$60,000 or less.
3. Lived in home for at least 15 years.

If you enroll, the amount of property tax you pay is limited to three percent of your total household income for as long as you participate in the program. Any tax above that amount is temporarily paid by the state on your behalf. This deferred tax must be repaid (with interest) to the state.

LEARN MORE:

 **Online:** revenue.state.mn.us
(Search "deferral")

 **Call:** 651-556-4803

Homestead Deadlines and Exclusion Programs



Homestead applications are due by Dec. 17, 2018.

You must contact the Ramsey County Assessor's Office to file a homestead application if any of the following apply:

- You are a new owner.
- You have changed your marital status.
- You have changed your name.
- You have changed residence or mailing address.
- You have added or removed an owner.

If you sell, move or for any other reason no longer qualify for the homestead classification, you are required to notify the County Assessor within 30 days of the change in homestead status.

Market Value Exclusion on Homestead Property of Disabled Veterans

This program provides a market value exclusion for property tax purposes for the homestead property of an honorably discharged veteran who has a service-connected disability rating of 70 percent or higher, surviving spouses of qualifying veterans and service members, and primary family caregivers of qualifying veterans.

Special Homestead Classification for Blind or Permanently and Totally Disabled Persons

If you own and occupy a home and are 100 percent disabled or legally blind, you may qualify for this program. This is in addition to the benefit provided to regular homesteads and will reduce your property taxes.

Questions about homesteads and exclusions?

 **Online:** ramseycounty.us/property

 **Call:** 651-266-2040


 **Email:** AskHomesteads@ramseycounty.us



2018 *Proposed* Property Tax
This is NOT a bill – Do Not Pay

90 Plato Blvd West • Saint Paul, MN
651-266-2000 • AskPropertyTaxandRecords@ramseycounty.us
ramseycounty.us/property

44578*127**G50**0.684**1/1*****AUTOS-DIGIT 55106
THOMAS GEORGE GILBERTSON
254 MARIA AVE
SAINT PAUL MN 55106-6208



Step 1	VALUES AND CLASSIFICATION		
	Tax Payable Year	2017	2018
	Estimated Market Value	\$139,000	\$157,400
	Green Acres Value	0	0
	Plat Deferment	0	0
	This Old House Exclusion	0	0
	Disabled Vets Value		
	Exclusion	0	0
	Homestead Market Value		
	Exclusion	24,700	23,100
Taxable Market Value	\$114,300	\$134,300	
Property Classification	Res Hstd	Res Hstd	
Step 2	PROPOSED TAX NOTICE		
	Property Taxes after credit		\$2,212.00
Step 3	PROPERTY TAX STATEMENT		
	Coming in March 2018		
The time to provide feedback on proposed levies is now. The only way to appeal your value at this time is by going to tax court. Please see insert for more information.			

PIN/Property Address/Abbreviated Tax Description
322922410101 151
254 MARIA AVE
LYMAN DAYTON ADDITION
LOT 13 BLK 49



10-25-17_v3 Proposed property taxes and meetings by jurisdiction for your property

Contact Information	Tax and Budget Meetings and Locations	Column 1 2017 Tax – Actual	Column 2 2018 Tax – Proposed
Ramsey County Regional Railroad Authority		584.07 44.29	660.75 51.21
Ramsey County 15 W. Kellogg Blvd., Suite 250 Saint Paul, MN 55102 651-266-2000	Ramsey County Library - Shoreview 4560 North Victoria St. Shoreview, MN 55126 November 27, 2017 6:30 p.m.		
St Paul City Library City of St Paul 15 W Kellogg Blvd, Suite 700 St Paul, MN 55102 (651) 266-8838	City Hall Council Chambers 15 W Kellogg Blvd St Paul, MN 55102 December 6, 2017 6:30 PM	411.61 75.78	581.06 84.77
State General Tax	No meeting required	0.00	0.00
ISD #625 ISD 625 District Office 360 Colborne Street St. Paul, MN 55102 (651) 767-8250 a. Voter approved levies b. Other local levies	ISD 625 District Office 360 Colborne Street St. Paul, MN 55102 December 5, 2017 6:00 PM	87.16 568.09	95.49 636.64
Metropolitan Special Taxing Districts Metropolitan Council 390 Robert St. N. Saint Paul, MN 55101 651-602-1738	Council Chambers 390 Robert St N Saint Paul, MN 55101 December 13, 2017 6 p.m.	30.83	34.66
Other special taxing districts	No meeting required	52.39	67.42
Tax increment	No meeting required	0.00	0.00
Fiscal disparity	No meeting required	0.00	0.00
Total Tax excluding special assessments		\$1,854.22	\$2,212.00
Percent of Tax Change			19.3%

Your local units of government have proposed the amount of property taxes that they will need for 2018.

Column 1 above shows your actual 2017 property taxes. Column 2 above shows what your 2018 property taxes will be if your local jurisdictions approve the property tax amounts they are now considering.

Any upcoming referendums, legal judgments, natural disasters, voter approved levy limit increases, or special assessments could change these amounts.

Your county commissioners, school board, city council, and metropolitan special taxing districts will soon be holding public meetings to discuss their proposed 2018 budgets and proposed 2018 property taxes. The school board will discuss the 2017 budget. You are invited to attend these meetings to share your feedback. The meeting places and times are listed above. Also shown are the addresses and telephone numbers for these local units of government if you have comments or questions concerning the proposed property tax amounts shown on this notice. No meeting is required if your city has a population of less than 500 people. There is also no public hearing on the state general tax.

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and programs that may reduce your property tax.

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Programs That May Reduce Your Property Taxes

Refunds through the State of Minnesota

Even if you did not qualify for property tax refunds in previous years, you could qualify in 2018.

If you own and occupy your property on January 2, 2018 as your homestead, you may qualify for one or both of the following refunds from the State of Minnesota:

1. If your taxes exceed certain income-based thresholds and your total household income is less than \$108,660.
2. If your property taxes increased more than 12 percent and by at least \$100 over 2017.

If you qualify, you will need to file form M1PR for your 2018 property taxes.

Get more information and learn if you are eligible:

Online:

www.revenue.state.mn.us
(Search "Property Tax Refund")

Call:

651-296-4444

Mail:

Minnesota Tax Forms
Mail Station 1421
Saint Paul, MN 55146-1421

Senior Citizen Property Tax Deferral

This program is meant to help seniors who are having difficulty paying their homestead property taxes.

Eligibility (all of the following conditions must be met):

1. 65 or older.
2. Household income of \$60,000 or less.
3. Lived in home for at least 15 years.

If you enroll, the amount of property tax you pay is limited to three percent of your total household income for as long as you participate in the program. Any tax above that amount is temporarily paid by the state on your behalf. This deferred tax must be repaid (with interest) to the state.

Call: 651-556-4803

Homestead Deadlines and Exclusion Programs

Homestead applications are due by December 15, 2017.

You must contact the Ramsey County Assessor's Office to file a homestead application if any of the following applies:

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- You have changed residence or mailing address.
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Market Value Exclusion on Homestead Property of Disabled Veterans

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RAMSEY COUNTY
Property Records & Revenue

Assessor's Office

90 Plato Blvd. West, Saint Paul, MN 55107
651-266-2131 • www.ramseycounty.us/propertyvalue

41481 2 AV 0.373 **<211>**1/3**G50*****AUTO**5-DIGIT 55106
THOMAS GEORGE GILBERTSON
254 MARIA AVE
SAINT PAUL MN 55106-6208



Go paperless next year!

Go to eNoticesOnline.com and register with this code: **RMS-DRJIWS18**

Property ID: 322922410101

Description: Block 49 Lot 13 00387 LYMAN DA
YTON ADDITION LOT 13 BLK 49

Property Address:

254 MARIA AVE
ST PAUL

Your Property's Classification(s) and Values

The assessor has determined your property's classification(s) to be:

☐ If this box is checked your classification has changed from last year's assessment.

Taxes Payable in 2017
(2016 Assessment)
Res Hstd

Taxes Payable in 2018
(2017 Assessment)
Res Hstd

The assessor has estimated your property's market value to be:

Estimated Market Value:	\$139,000	\$157,400
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Several factors can reduce the amount that is subject to tax:

Green Acres Value Deferral:	0	0	New improvements included in 2017 Estimated Market Value: \$ 0
Plat Deferment:	0	0	
This Old House Exclusion:	0	0	
Disabled Veterans Exclusion:	0	0	
Mold Damage Exclusion:	0	0	
Homestead Market Value Exclusion:	24,700	23,100	
Taxable Market Value:	\$114,300	\$134,300	

If you believe your valuation and property class are correct, it is not necessary to contact your assessor or attend any listed meeting. If the property information is not correct, or if you disagree with the values, or you have other questions about this notice, **please contact your assessor first at 651-266-2131 to discuss any questions or concerns.** Often your issues can be resolved at this level. If your questions or concerns are not resolved, more formal appeal options are available. See below for important information about the appeal options.

The following appeal options are available:

Open Book – Preliminary Market Value Review Meetings

Property Records and Revenue
90 Plato Blvd. West
Saint Paul, MN 55107
April 4, 2017 10 a.m. to 7 p.m.
April 5, 2017 8:30 a.m. to 4 p.m.

County Board of Appeal & Equalization – BY APPOINTMENT ONLY

Property Records and Revenue
90 Plato Blvd. West
Saint Paul, MN 55107
June 14 and adjourns on or before June 27, 2017
9 a.m. - 5 p.m. or 9 a.m. - 7 p.m. by appointment
Appeal must be postmarked by May 5, 2017



Assessor's Revaluation Requirement

By Minnesota law, the Ramsey County Assessor's Office must perform an on-site review of your property every five years. County appraisers will visit approximately 32,000 parcels again in 2017. We do not mail a separate notice prior to these inspections.

Questions or concerns? Please call 651-266-2131 or visit www.ramseycounty.us/propertyvalue

Please read the back of this notice for important appeal information.

The steps for appealing the value or classification of your property

Informal appeal options

Call the assessor's office first

If you have questions or disagree with the classification or estimated market value for your property for 2017, please contact your assessor's office **first** at **651-266-2131** to discuss your concerns. Issues can often be resolved at this level.

Open Book public meeting

Attend an Open Book public meeting to discuss your concerns with the assessor. The meeting times and location are indicated on the front of this statement. **Please bring any documentation supporting your claim of overvaluation or erroneous classification with you to the meeting.** An interior review of your property will be required prior to any value adjustment. 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.

Formal appeal options

If your questions or concerns are not resolved after meeting with your assessor, you have two formal appeal options:

Option 1: County Board of Appeal and Equalization

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, 2017.** Your appeal application will be reviewed and an interior inspection will be scheduled. You will be notified by mail of the assessor's findings.

If you disagree with the assessor's findings, you may appear before the County Board of Appeal and Equalization in person, through a letter, or through an authorized representative. You must call 651-266-2131 in advance to be scheduled on the board's agenda. All appearances are by appointment only.

The 2017 County Board of Appeal and Equalization will meet at the Ramsey County Property Records and Revenue building at 90 Plato Blvd. West, Saint Paul, MN 55107.

The board will convene June 14, 2017 and adjourns on or before June 27, 2017. The meeting times will be either: 9 a.m. - 5 p.m. or 9 a.m. - 7 p.m.

Option 2: Minnesota Tax Court

You have the option to file directly with either the Small Claims Division or the Regular Division of Tax Court.
Phone: 651-539-3260

You have until May 1, 2017, to file an appeal with the Minnesota Tax Court for the 2016 payable 2017 valuation. An appeal of the 2017 payable 2018 valuation must be filed on or before April 30, 2018.

For more information contact:
Minnesota Tax Court
25 Rev. Dr. Martin Luther King Jr. Blvd, Room 245
Saint Paul, MN 55115
Phone: 651-539-3260
or visit: mn.gov/tax-court/

Definitions

Property classification – The statutory classification that has been assigned to your property based upon your use of the property.

Estimated market value – The assessor's estimate of the value for which your property would likely sell on the open market as of January 2 of the assessment year.

Green acres value – Applies to class 2a agricultural property that is facing increasing values due to pressures not related to the agricultural value of the land. This value is determined by looking at what comparable agricultural land is selling for in areas where there is no development pressure. The taxes on the higher value are deferred until the property is sold, transferred, withdrawn, or no longer qualifies for the program.

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 phased in over time. If construction begins, or if the lot is sold before expiration of the phase-in period, the lot will be assessed at full market value in the next assessment.

This old house exclusion – New enrollment ended with the 2003 assessment. The initial enrollment was for ten years, so qualifying property may have received the value exclusion until 2013. After that time, the deferred value was phased-in over a three year or five year period. No benefits will extend beyond the 2018 assessment.

Disabled veterans homestead market value exclusion – Qualifying disabled veterans may be eligible for valuation exclusion on their homestead property. Homestead questions? Call 651-266-2040.

Homestead market value exclusion – Applies to residential homesteads and to the house, garage and one acre of land on agricultural homesteads. The exclusion is a maximum of \$30,400 at \$76,000 of market value, and then decreases by nine percent for value over \$76,000. The exclusion phases out for properties valued at \$413,800 or more.

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Value of new improvements – This is the assessor's estimate of the value of new or previously unassessed improvements you have made to your property.