



City
of

Columbus

Administration Dept.
16319 Kettle River Blvd
Columbus, MN 55025
Telephone: (651) 464-3120

City of Columbus Local Board of Appeals and Equalization Meeting

April 17, 2025

Agenda Item Number: B.1

Agenda Item: Board of Appeals and Equalization Hearing

Background Information

Annually, the City Council, sitting as the Local Board of Appeals and Equalization (LBA&E), is required to hear resident concerns regarding assessed valuations and classifications for their properties.

This meeting has been set for April 17, 2025 at 6:00 PM at City Hall. The purpose of this hearing is to determine whether taxable property has been properly valued and classified by the City Assessor for the 2025 assessment for taxes payable in 2026, and to provide the process for property owners with concerns to request an adjustment to their valuation or tax classification.

Property owners who believe that their valuation or classifications are not correct are encouraged to contact the City Assessor to discuss their concerns prior to the meeting. If the property owner did not resolve their issues after discussion with the Assessor, they may appear before the Local Board of Appeals and Equalization to show cause for making an assessment correction. At this meeting, the Board shall review the valuation, classification, or both if necessary, and can make changes as justified.

In most cases, an appearance before the Local Board of Appeals and Equalization is required by Statute before an appeal can be taken to the County Board of Appeals and Equalization.

The local board may recess the convened meeting and reconvene later should more time be required to complete the hearing. The requirements for a reconvened meeting include the following:

- If the meeting is reconvened, the LBAE must hold the meeting within 20 days of the initial convene date. Any extensions to this timeline must be approved by the Minnesota Department of Revenue.
- The LBAE must complete their hearing and adjourn no later than May 31.

The City of Columbus contracts with Anoka County through their Property Records and Taxation Department for assessing services and they serve as the City Assessor.

To date no property owners have noticed the city that they will be present to appeal their property valuation.

Fiscal Impact:

Final impacts are to be determined based on decisions of the local board as to adjustments in valuation or classifications or any subsequent appeal decisions by the County Board.

Staff recommends that the City Council, acting as the local Board of Appeals and Equalization, conduct the hearing as required by statute and at the conclusion of the presentation of each petitioner, either uphold or adjust the valuation/classification based on information presented by the petitioner and the City Assessor.

Attachment(s):

- Attachment 1 – Notice of Hearing Date
- Attachment 2 – Assessors Report
- Attachment 3 – Sample Valuation Notice



**City of Columbus
PUBLIC NOTICE
Interactive Technology Meeting Format
(Statutes Section 13D.02)**

**Important Information Regarding Assessment and Classification of Property
This may affect your 2026 property tax payments.**

Notice is hereby given that the Board of Appeal and Equalization for the City of Columbus shall meet on April 17, 2025, 6:00 p.m., at Columbus City Hall. The purpose of this meeting is to determine whether taxable property in the jurisdiction has been properly valued and classified by the assessor, and to determine whether corrections need to be made for the 2026 payable tax year. The meeting will be conducted in an Interactive Technology Format and held (in person) at the Columbus City Hall located at 16319 Kettle River Blvd., Minnesota. Members of the public interested in attending in person or monitoring the meetings should contact the City Offices at 651.464.3120 or visit the City Website for more information at ColumbusMN.us.

If you believe the value or classification of your property is incorrect, please contact your assessor's office to discuss your concerns. If you are still not satisfied with the valuation or classification after discussing it with your assessor, you may appear before the local board of appeal and equalization. The board shall review the valuation, classification, or both if necessary, and shall correct it as needed. Generally, an appearance before your local board of appeal and equalization is required by law before an appeal can be taken to the county board of appeal and equalization.

Given under my hand this 31st day of March, 2025.

Jack Davis

Jack Davis, City Administrator

Submitted to the Forest Lake Times on March 31st, 2025.
Published in the Forest Lake Times on Thursday, April 3rd, 2025.
Posted on April 3rd, 2025.



2025 Local Board of Appeal and Equalization

Agenda

April 17, 2024

1. Call the Board of Review to Order
2. Roll Call
3. Read Official Notice of the Board of Review
4. Board Chair outlines the ground rules for the meeting. The specific ground rules may vary for each local board but should include:
 - Purpose of the meeting;
 - Remind property owners that only appeals for the current year valuation or classification may be made. The 2025 board is to review the assessment as of January 2, 2025, which will be used to compute the property taxes payable in 2026. Prior years' assessments or taxes (including taxes payable in 2025) are not within the jurisdiction of the board;
 - The order of the appellants - by appointment first, followed by walk-ins on a first-come basis. The board will also receive written appeals from property owners. The secretary will record the required information (name, mailing address, telephone number, and address of property, etc.)
 - The expectations of the appellant when presenting their appeal (i.e. the appeal must be substantiated by facts; where the appellant should stand or sit; the appellant should be prepared to answer questions posed by the board, etc.);
 - Time limits imposed (if any);
 - The procedure the board will follow for making decisions (Will the board hear all appeals before making any decisions? Will the board send a letter to appellants to inform them of the decision? Etc.) The Board may correct any erroneous valuation and add any omission of properties or increase of value after due process. The total decrease of valuations may not exceed one percent of the total valuation of the taxing district;
5. The Board Chair should give the assessor the opportunity to present a brief overview of the property tax process and a recap of the current assessment.
6. Appellants should then present their appeals to the board.

If the assessor has had a chance to review the property prior to the meeting, the assessor can present facts and information either supporting the valuation and or classification or recommend that the board make a change. If the assessor has not had a chance to review the property prior to the meeting, the board may ask the assessor to review the property and present his/her findings to the board at a reconvene meeting.
7. Recess or Close the Meeting.

(If needed, the meeting will be reconvened at a date to be determined. The Board of Appeal and Equalization of any city must complete its work and adjourn within twenty days from the time of convening as specified in the notice of the clerk unless a longer period is approved by the Commissioner of Revenue. No action taken after such date shall be valid.)

Local Board of Appeal and Equalization

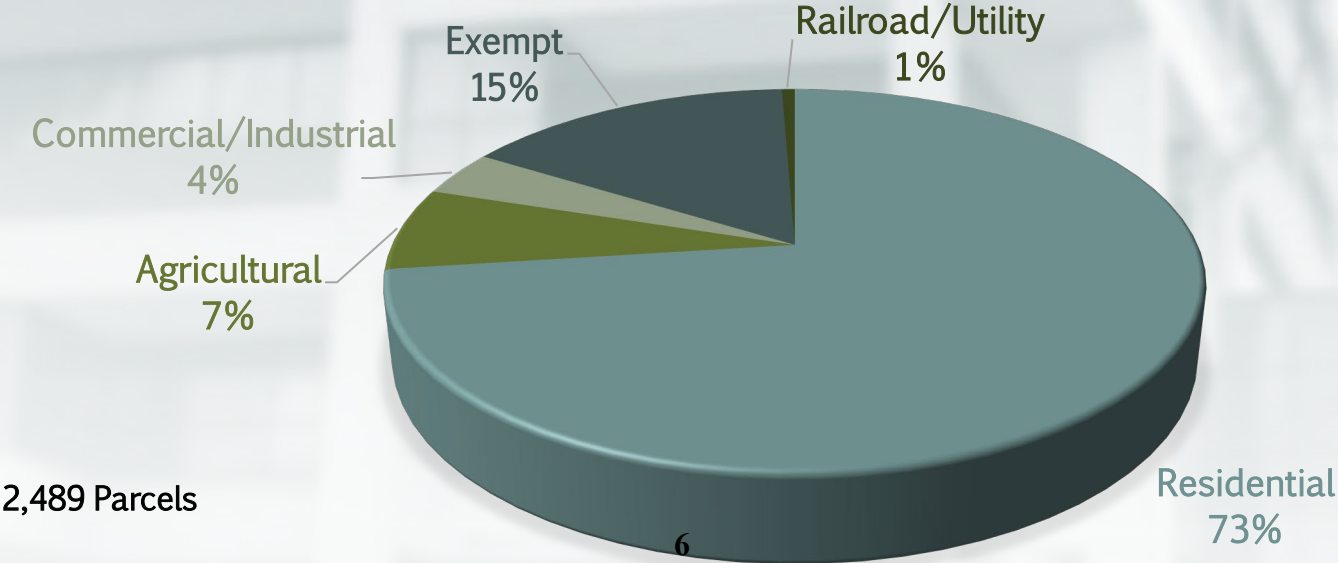
Anoka County
Government Center and Courthouse



Columbus Assessment Staff

Name	Position	License	Responsibility
Alex Guggenberger	County Assessor	SAMA	Countywide
Ted Anderson & Brandon Hodge	Senior Appraisers	AMA	Commercial/Industrial/Apartment/Exempt
Shawn Halligan	Residential Appraiser	AMA	Residential 1-3 Units

Columbus Property Breakdown



Assessment & Taxation Timeline

In Minnesota it is the duty of the Assessor to value and classify property. This is done annually as of the assessment date of **January 2nd**.

All aspects of the assessment, including but not limited to the assessment date, sales period for each assessment and property tax classification are dictated by state statute and under the oversight of the Minnesota Department of Revenue.

The Assessment & Taxation Calendar represents an annual timeline.





Anoka County
Alex Graggsberg, County Assessor
Property Records and Taxation
2100 3rd Avenue
Anoka, MN 55303-2281
www.anokacountymn.gov
(763) 324-1175

Valuation Notice 2026
2025 Values for Taxes Payable in

Property tax notices are delivered on the following schedule:

Step	Valuation and Classification Notice
1	Class: RES HSTD Estimated Market Value: 352,600 See Details Homestead Exclusion: 14,816 Below. Taxable Market Value: 337,784
Step 2	Proposed Taxes Notice
2025 Tax: 2026 Proposed Change:	Coming November 2025
Step 3	Property Tax Statement
1st Half Taxes: 2nd Half Taxes: Total Taxes Due in 2026:	Coming March 2026

Taxpayer(s):

877***0211 184***AUTOS-DIGIT 8606
ANDERSON JAMES E & K J
22701 E WACONIA CIR NE
BETHEL MN 55005-9606

Property ID Number: 04-33-23-11-0011

Property Description: CHEYENNE LOT 15 BLK 1 EX RD, SUBJ TO EASE OF REC

22701 E WACONIA CIR NE, EAST BETHEL, MN 55005
TCA, 37015
Owner(s): ANDERSON JAMES E & K J

The time to appeal or question your CLASSIFICATION or VALUATION is NOW!
It will be too late when proposed taxes are sent.

Your Property's Classification(s) and Values		
	Taxes Payable in 2025 (2024 Assessment)	Taxes Payable in 2026 (2025 Assessment)
The assessor has determined your property's classification(s) to be:		
<input type="checkbox"/> If this box is checked, your classification has changed from last year's assessment.	RES HSTD	RES HSTD
The assessor has determined your property's market value to be:		
Estimated Market Value (EMV)	\$323,500	\$352,600
Several factors can reduce the amount that is subject to tax:		
Green Acres Value Deferral		
Rural Preserve Value Deferral		
Open Space Value Deferral		
Platted Vacant Land Exclusion		
Exclusion for Veterans with Disabilities		
Mold Damage Exclusion		
Homestead Market Value Exclusion	\$17,435	\$14,816
Taxable Market Value (TMV)	\$306,065	\$337,784
The following values (if any) are reflected in your estimated and taxable market values:		
New Improvement Value		
The classification(s) of your property affect the rate at which your value is taxed.		

How to Respond

If you believe your valuation and property class are correct, it is not necessary to contact your assessor or attend any listed meetings.

If you have concerns about the information on this notice, please contact your assessor. If your questions or concerns are not resolved, more formal appeal options are available.

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

Property information is available for viewing Monday - Friday, 8:00 a.m. - 4:30 p.m. at the Anoka County Government Center, Room 119 Public Research Area, 2100 3rd Ave., Anoka, or online at www.anokacountymn.gov.

The following meetings are available to discuss or appeal your value and classification:

Local Board of Appeal and Equalization/Open Book
April 28, 2025 5:30pm - East Bethel - Updates at City website 2241 221st Ave. NE, East Bethel, MN 55011 To discuss value please call 763-324-1125
County Board of Appeal and Equalization
June 16, 2025 6:00pm - Anoka County Government Center 2100 3rd Avenue, Anoka, MN 55303 Room #705 Appointments are encouraged To Schedule an appointment please call - 763-324-1175



Each spring Anoka County sends out a property tax bill (based on the prior year assessment) along with the Notice of Valuation and Classification.



The notices include the Assessors estimate of market value along with the property classification(s) or use(s) as of January 2nd each year.



Property Owners are encouraged to call the assessor regarding questions or concerns on their Value Notice.



Owners located in a City or Townships having a Local Board of Appeal and Equalization (LBAE) **MUST** appeal there first if you wish to appeal at the County Board of Appeal and Equalization (CBAE).

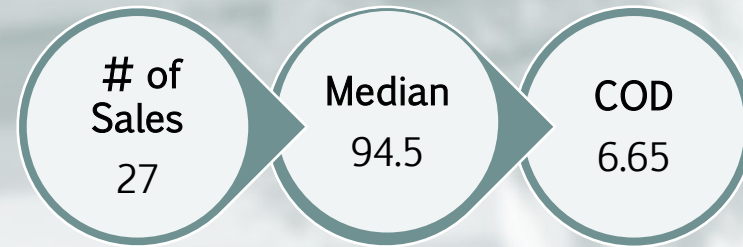


If property owners are still not satisfied with the outcome of the appeal methods above, they can appeal directly to **Minnesota Tax Court**. Tax Court Petitions may be filed any time after the Valuation Notice is received and before April 30th of the year taxes are payable.



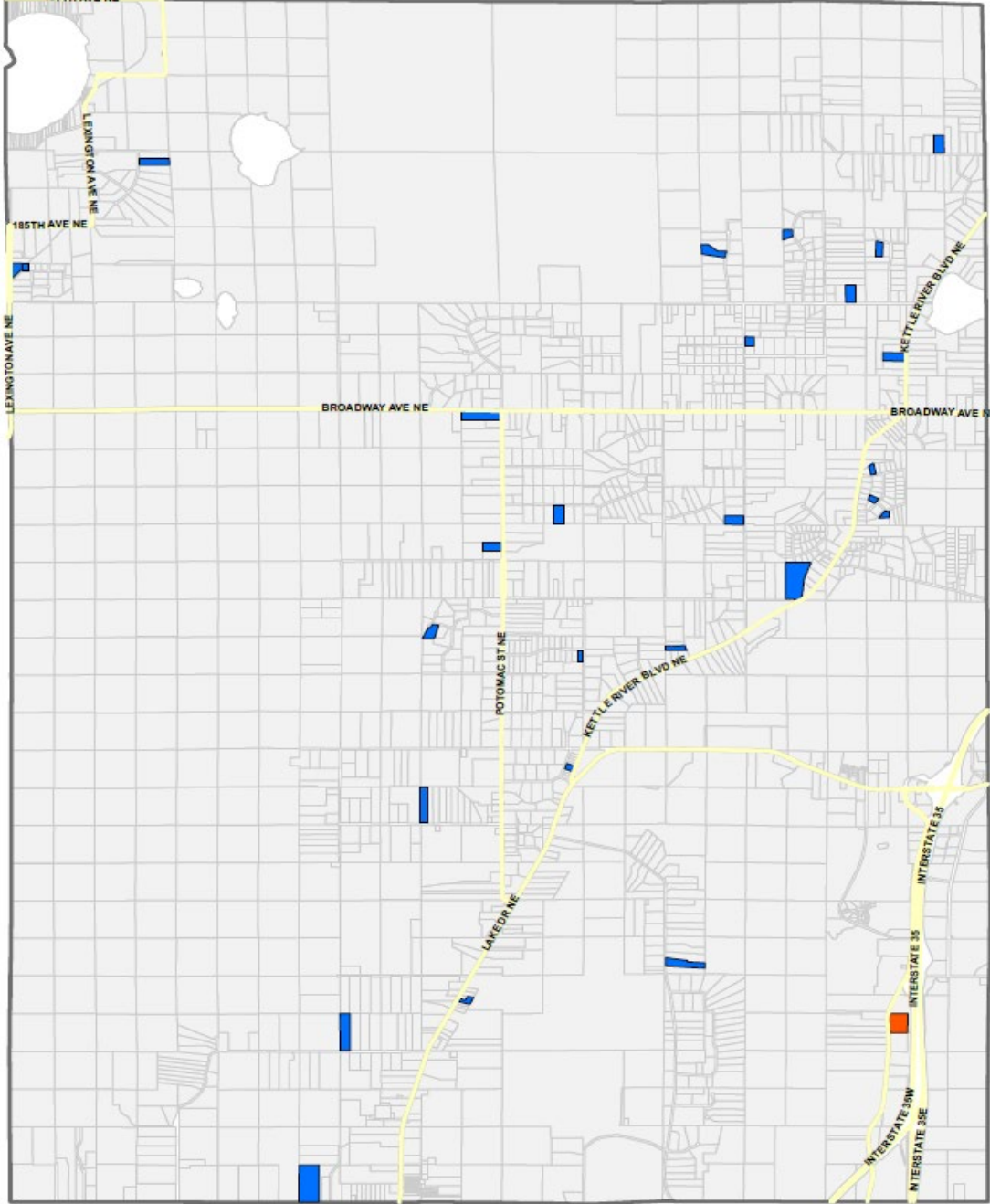
2025 ASSESSMENT

Two (2) sales ratio studies are used in establishing market values.



Metric	2023 Res Sales	2024 Res Sales
Sales	23	27
Median Sale Price	531,400	437,500
Median Assessed Value	398,000	426,000

Sales Map - 12 Month Study



Columbus Qualified Sales

Columbus	Residential
Commercial/Industrial	





Median Sale Price vs Estimated Market Value



Market Value Change

The table below illustrates how values have changed from 2024 to 2025 by property type and how Columbus compares to Countywide figures.

Columbus

Property Type	2024 EMV	2025 EMV	% Change (YOY)	% Increase Due to NC
Residential	\$769,054,400	\$790,911,100	2.84%	0.85%
Agricultural	\$62,090,900	\$64,597,600	4.04%	0.05%
Commercial	\$95,877,600	\$97,815,000	2.02%	0.04%
Industrial	\$72,312,800	\$73,670,400	1.88%	3.63%
Total EMV	\$1,002,542,300	\$1,030,473,100	2.79%	0.92%

Countywide

Property Type	2024 EMV	2025 EMV	% Change (YOY)	% Increase Due to NC
Residential	\$43,148,103,400	\$45,080,836,300	4.48%	1.03%
Agricultural	\$677,181,900	\$721,989,200	6.62%	0.19%
Commercial	\$3,773,772,700	\$3,757,256,600	-0.44%	1.05%
Industrial	\$3,809,580,000	\$3,712,793,100	-2.54%	1.06%
Total EMV	\$55,089,145,500	\$56,683,342,400	2.89%	1.07%



About Your Notice of Valuation and Classification

This is a sample of an Anoka County Notice of Valuation and Classification. The definitions are listed lower on the last page.



Anoka County
 Alex Guggenberger, County Assessor
 Property Records and Taxation
 2100 3rd Avenue
 Anoka, MN 55303-2281
 www.anokacountymn.gov
 (763) 324-1175

VALUATION NOTICE
2026
2025 Values for Taxes Payable

Property tax notices are delivered on the following schedule:

Step 1	Valuation and Classification Notice Class: Res Hstd Estimated Market Value: \$339,000 Homestead Exclusion: \$16,040 Taxable Market Value: \$322,960	<i>See Details Below.</i>
Step 2	Proposed Taxes Notice 2025 Tax: 2026 Proposed: Change:	<i>Coming November 2025</i>
Step 3	Property Tax Statement 1 st Half Taxes: 2 nd Half Taxes: Total Taxes Due in 2026:	<i>Coming March 2026</i>

Taxpayer(s):

SMITH JOHN L
1234 ANYWHERE ST
ANOKA, MN 55303

Property I.D.: 03-01-01-01-1111
Property Description: LOTS 10 & 11 BLK D WATERVIEW HEIGHTS, SUBJ TO EASE OF RECORD

Owner(s): SMITH JOHN L

1234 ANYWHERE ST
 ANOKA, MN 55303

The time to appeal or question your CLASSIFICATION or VALUATION is NOW!

It will be too late when proposed taxes are sent.

Your Property's Classification(s) and Values

	Taxes Payable in 2025 (2024 Assessment)	Taxes Payable in 2026 (2025 Assessment)
<i>The assessor has determined your property's classification(s) to be:</i>		
<input type="checkbox"/> If this box is checked, your classification has changed from last year's assessment.	Res Hstd	Res Hstd
<i>The assessor has estimated your property's market value to be:</i>	Estimated Market Value	\$339,000
<i>Several factors can reduce the amount that is subject to tax:</i>		
Green Acres/Rural Pres/Ag Pres/Open		
Rural Preserve Value Deferral		
Open Space Value Deferral		
Platted Vacant Land Deferral		
Disabled Veterans Exclusion		
Mold Damage Exclusion		
Homestead Market Value Exclusion	\$17,120	\$16,040
Taxable Market Value	\$322,960	\$322,960
<i>The following values (if any) are reflected in your estimated and taxable market values:</i>		
New Improvement Value		

How to Respond

If you believe your valuation and property class are correct, it is not necessary to contact your assessor or attend any listed meetings.

If you have concerns about the information on this notice, **please contact your assessor.** If your questions or concerns are not resolved, more formal appeal options are available.

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

Property information is available for viewing Monday – Friday, 8:00 a.m. – 4:30 p.m. at the Anoka County Government Center, Room 119 Public Research Area, 2100 3rd Ave., Anoka, or online at www.anokacountymn.gov

The following meetings are available to discuss or appeal your value and classification

Local Board of Appeal and Equalization OR Open Book Meeting

April ##, 2025 – 7:00 PM
 Anoka County Government Center
 2100 3rd Ave.
 Anoka MN 55303

TO DISCUSS VALUES PLEASE CALL 763-324-1175

County Board of Appeal and Equalization

June ##, 2025 – 6:00PM
 Anoka County Government Center
 County Boardroom – Room 705
 2100 3rd Ave.
 Anoka MN 55303

APPOINTMENTS ARE ENCOURAGED
 TO SCHEDULE AN APPOINTMENT PLEASE CALL
 763-324-1175

Value Notice Breakdown

1. **PIN** – Property Identification Number.
2. **Property Class** (previous assessment year) – For taxes payable this current year, this is the classification of the property.
3. **Property Class** (this assessment year) – For taxes payable next year, this is the classification of the property.
4. **Estimated Market Value** – property value as determined by the County Assessor to be what the property would most likely sell for on the open market.
5. **Green Acres/Rural Preserve/Ag Preserve/Open Space Value Deferred** – if you qualify for one of these programs, the deferred value would be indicated here.
6. **Platted Vacant Land Deferral** – for land that has recently been platted but not yet improved with a structure or sold. The deferred value is phased-in over time.
7. **Disabled Veterans Exclusion** – Qualifying disabled veterans may be eligible for a valuation exclusion on their homestead property.
8. **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 \$38,000 at \$95,000 of market value, and then decreases by nine percent for value over \$95,000. The exclusion phases out for properties valued at \$517,200 or more.
9. **Taxable Market Value** – this is the value that the property taxes are actually based on, after all reductions, exclusions, limitations, exemptions and deferrals.
10. **New Improvement Value** – the amount added to the property's estimated market value due to additions, remodeling, and other changes to the property.
11. **Local Board of Appeal and Equalization** – the address and phone number where you may apply for an appeal on the property value. Go to page 2 of this form for more information about the appeal process.
12. **County Board of Appeal and Equalization** – if not satisfied with the Local Board of Appeal and Equalization, this is the address and phone number of Anoka County for the appeal process. Go to page 2 of this form for more information about the appeal process.