



City Assessor

September 17, 2014

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Measures in regular text are “influence” level. These measures are high-level measures that the department wants to impact with its work. Measures in italics are “supporting” measures. They can add context to the influence level measures, represent the programmatic or operational activities of the department, or be the direct outcomes of the department’s work.

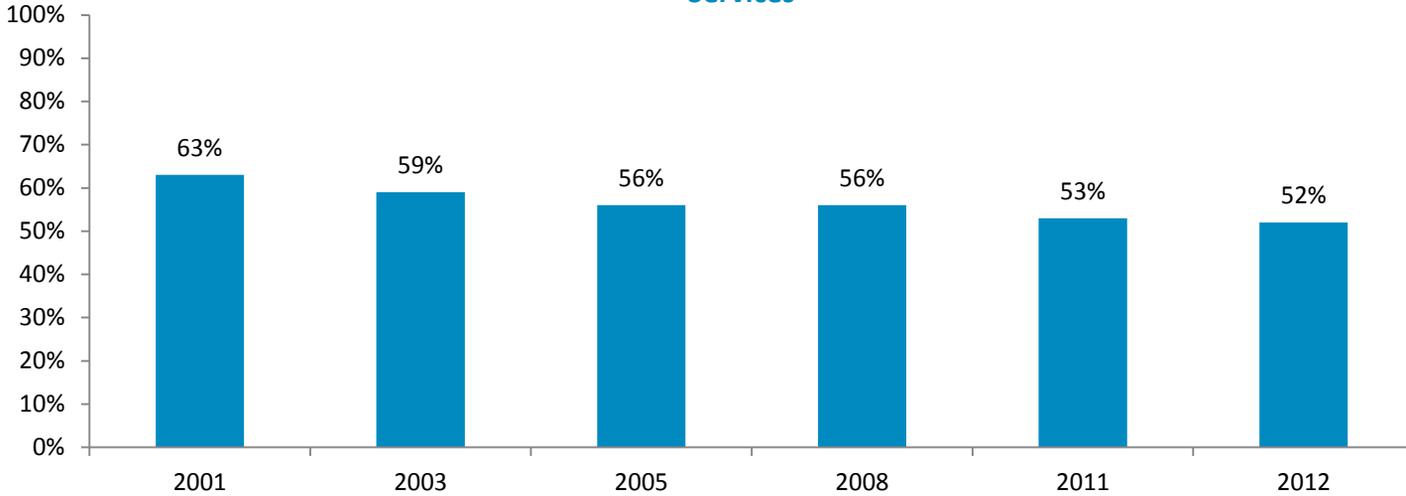
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Residents are Informed, See
Themselves Represented in City
Government and
Have the Opportunity to Influence
Decision-making

Residents Who Agree with Property Tax Increases to Maintain or Improve City Services

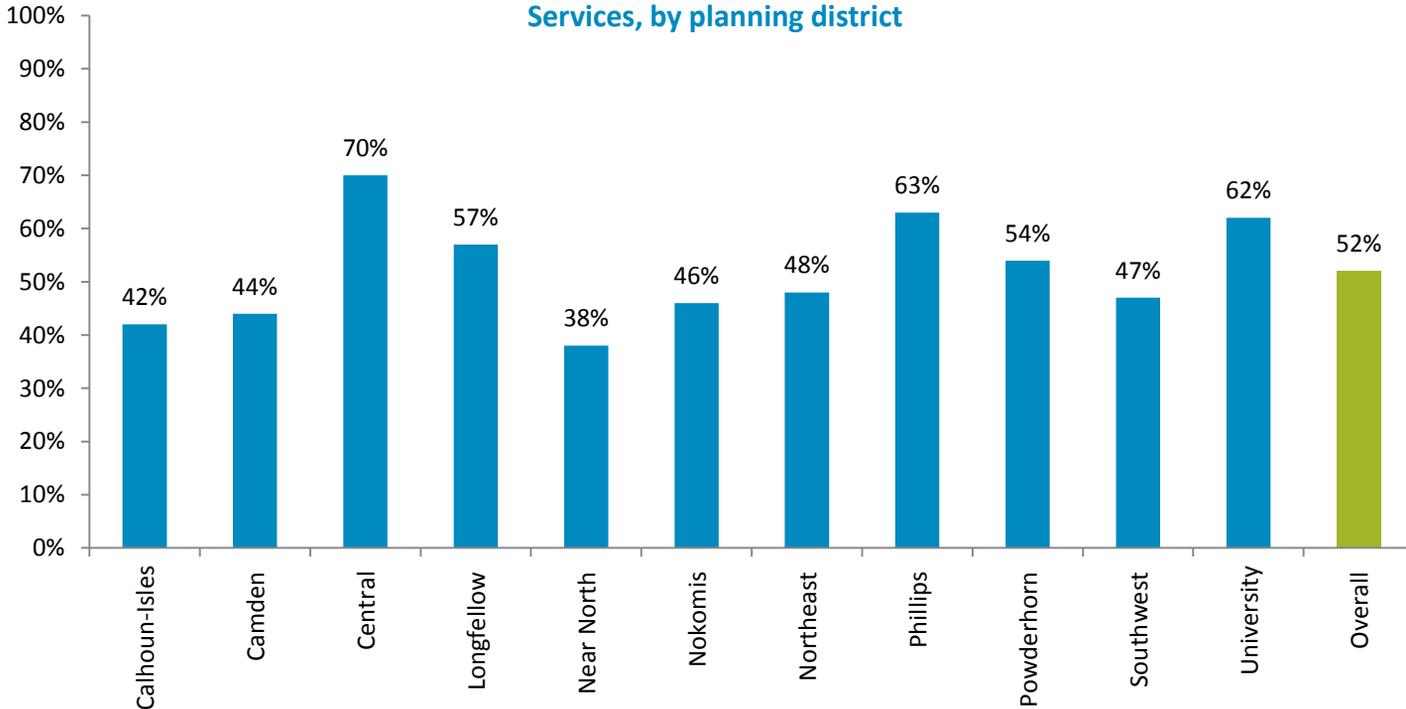


Notes:

1. Percent of persons reporting "Agree" or "Strongly Agree"
2. For comparisons by survey year, the margin of error is \pm four percentage points around any given percentage point and differences from 2011 to 2012 must be five percentage points or higher before they should be considered real changes in population sentiment

Source: Resident Surveys

Residents Who Agree with Property Tax Increases to Maintain or Improve City Services, by planning district



Notes:

1. Percent of persons reporting "Agree" or "Strongly Agree"
2. Due to sample size, the margin of error is \pm 10 percent for community planning districts

Source: Resident Surveys

Why is this goal important?

Minnesota has one of the most complex property tax systems in the country. This complex system requires engaged and informed taxpayers to ensure the property tax burden is distributed fairly and equitably. Populations who are educated and have owned property in Minnesota for a long time are more familiar with the property tax system. Taxpayers from communities of color and immigrant property owners and business owners are currently under-represented in property tax programs, tax appeals and at property tax meetings.

What will it take to make progress?

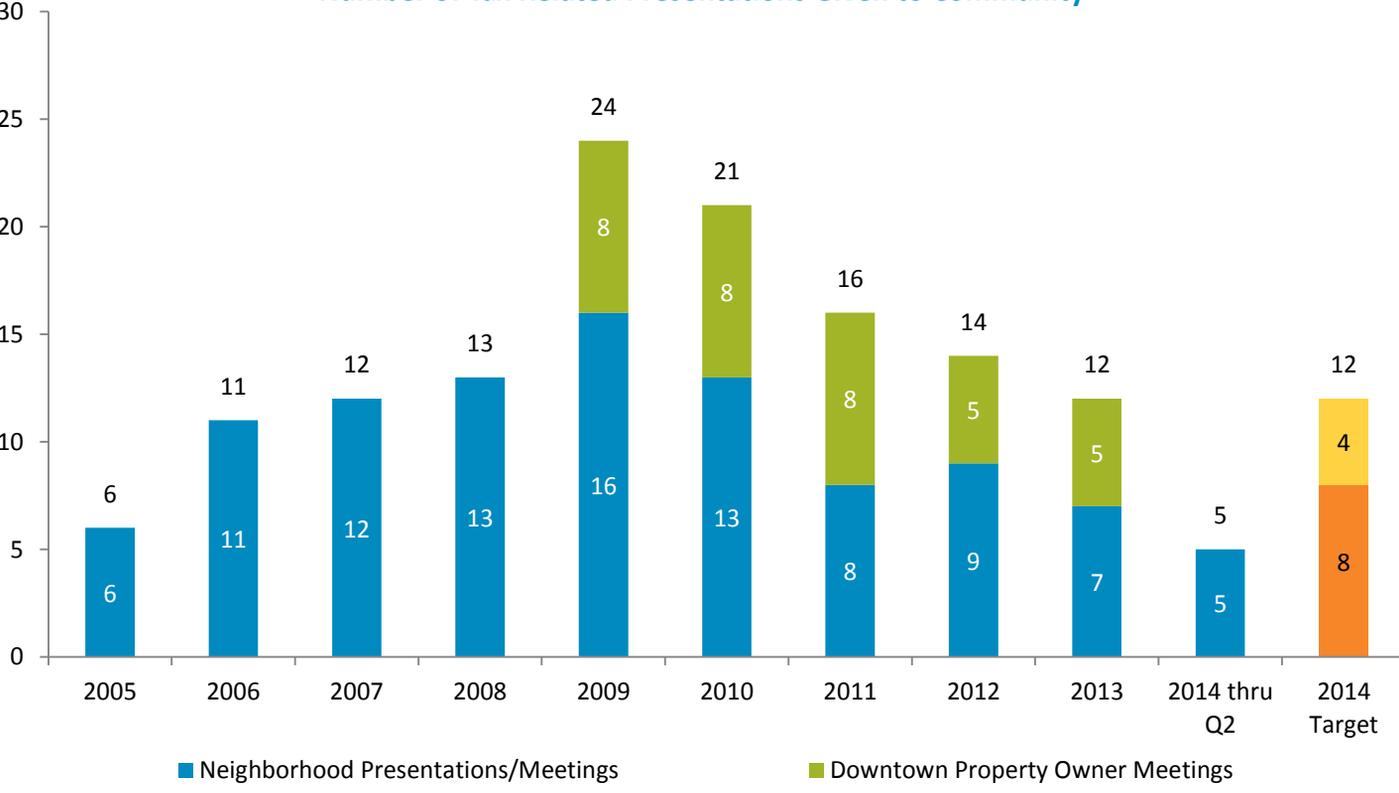
Those new to the property tax system need better and more relevant information that meets them where they are in their understanding of the system.

Requires:

- Targeted and relevant taxpayer education
 - Local opportunities through neighborhood associations
 - Continued partnerships between the Assessor’s Office, Neighborhood Community Relations and Civil Rights

- Community Engagement
 - Outreach programs for immigrants and communities of color that reduce or eliminate barriers to important property tax programs and appeal opportunities.

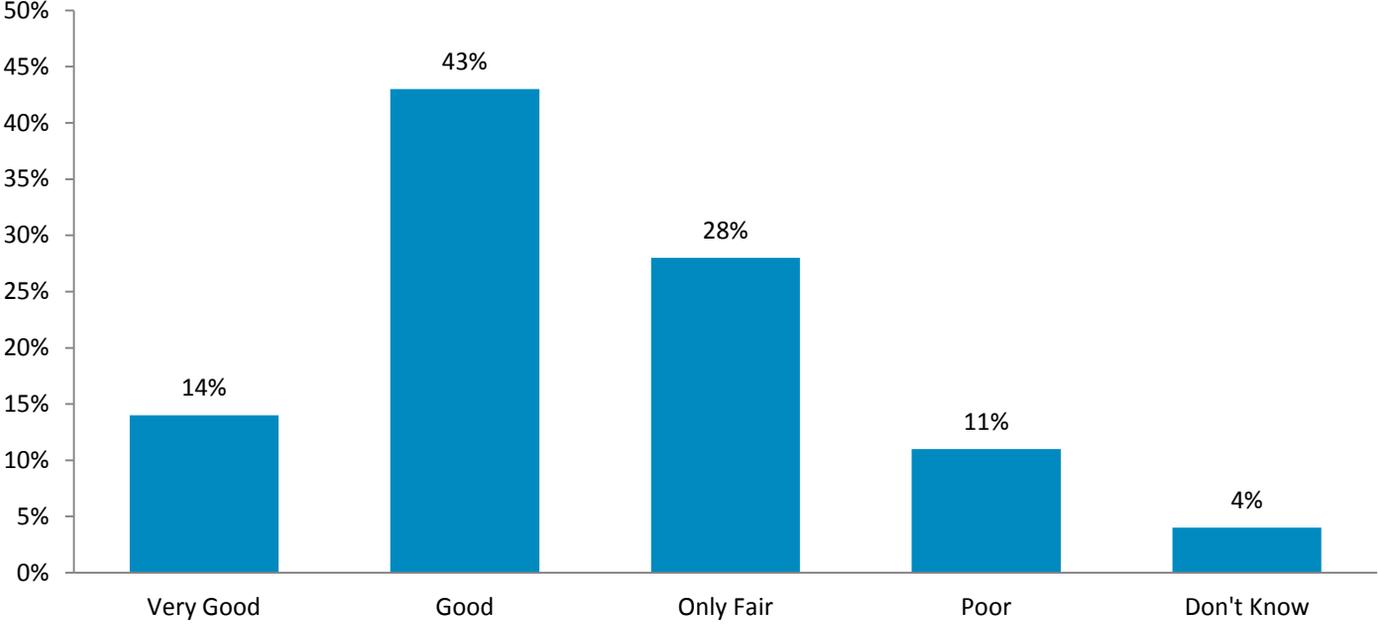
Number of Tax Related Presentations Given to Community



Source: Assessor's Office

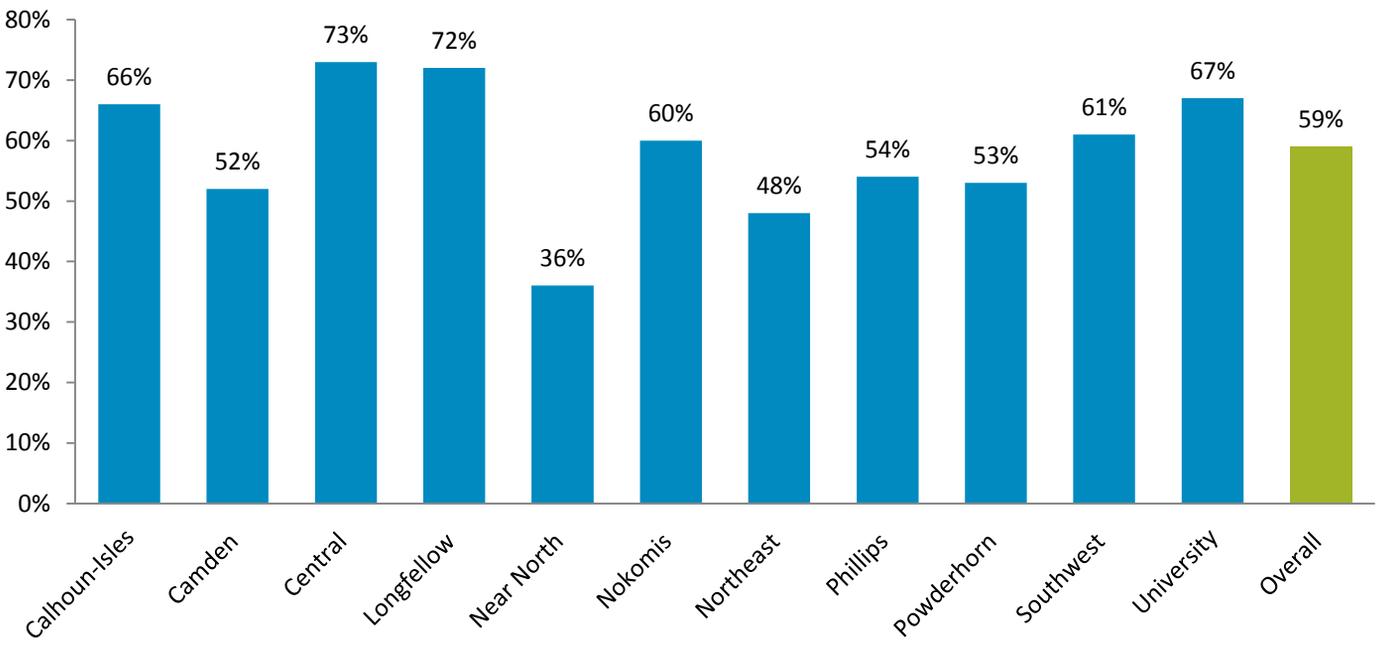
City Operations are Efficient,
Effective, Results Driven
and Customer Focused

How Would You Rate the Minneapolis City Government on Providing Value for Your Tax Dollars, 2012



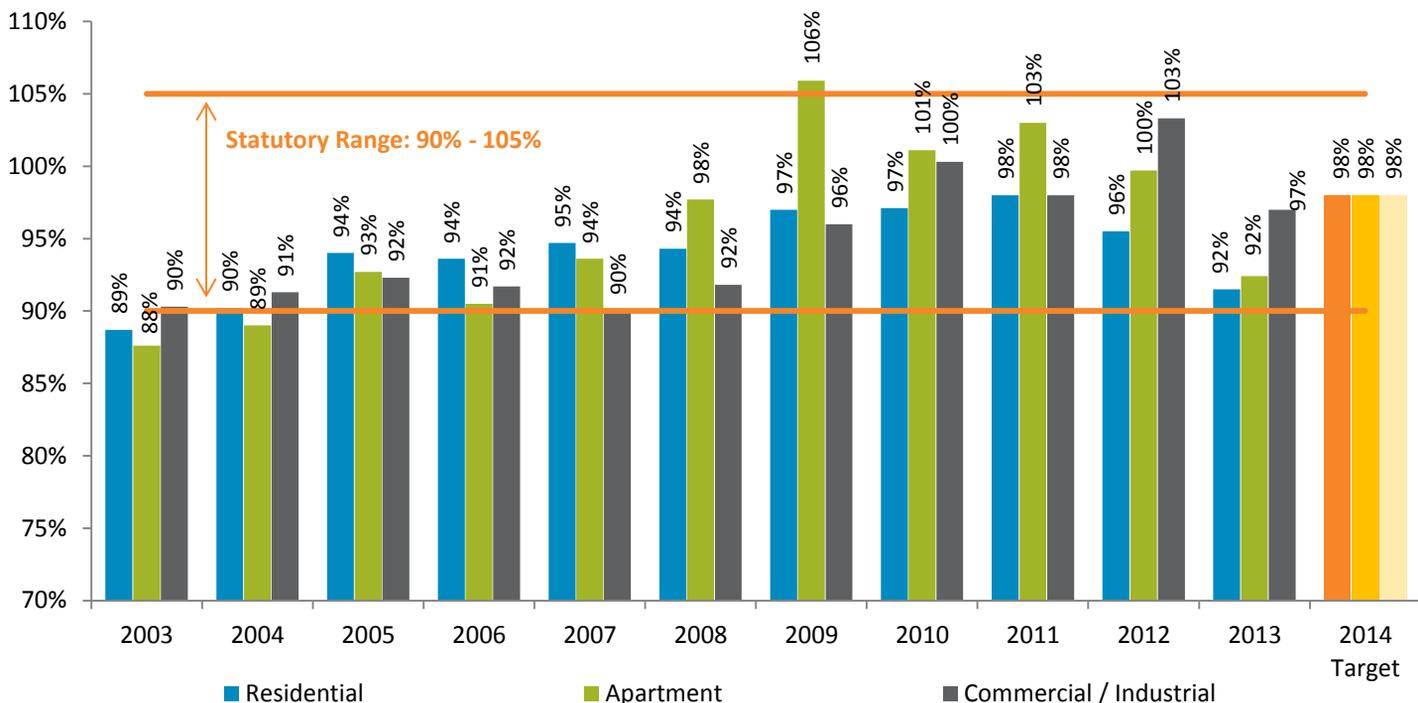
Note: Margin of error within a survey year is ± three percentage points
 Source: Resident Survey

How Would You Rate the Minneapolis City Government on Providing Value for Your Tax Dollars, 2012 by planning district



Notes:
 1. Percent of persons reporting "Agree" or "Strongly Agree"
 2. Due to sample size, the margin of error is ± 10 percent for community planning districts
 Source: Resident Surveys

Sales Ratio for Residential, Apartment and Commercial / Industrial Property



Source: Assessor's Office

Why is this goal important?

The Sales Ratio study is a tool used by the Department of Revenue to measure the quality, accuracy and uniformity of a city or municipality's real property assessment. Ratios in the 90 to 105 percent range indicate a high degree of accuracy and uniformity in the department's valuation practices and result in a fair distribution of the property tax burden for taxpayers. Ratios outside the indicated range results in lost revenue to the city's general fund, a significant increase in tax court petition filings and an increase in litigation work for staff.

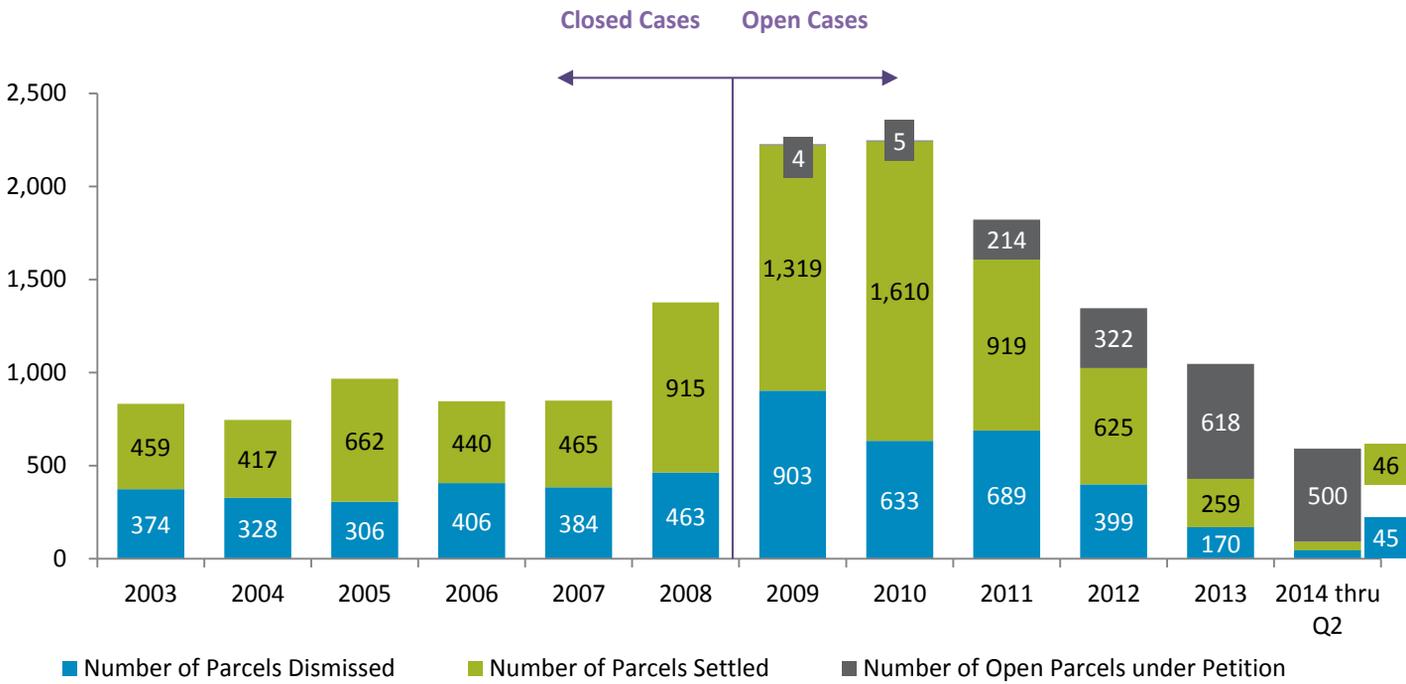
What will it take to make progress?

To ensure and improve the accuracy of our assessments we need to:

- Continue creating and refining Computer Assisted Mass Appraisal (CAMA) models
- Achieve and maintain a high percentage of dismissals on tax petitions
- Reduce staff time dedicated to tax court petitions
- Add additional appraisal staff to inspect properties, collect and analyze market data

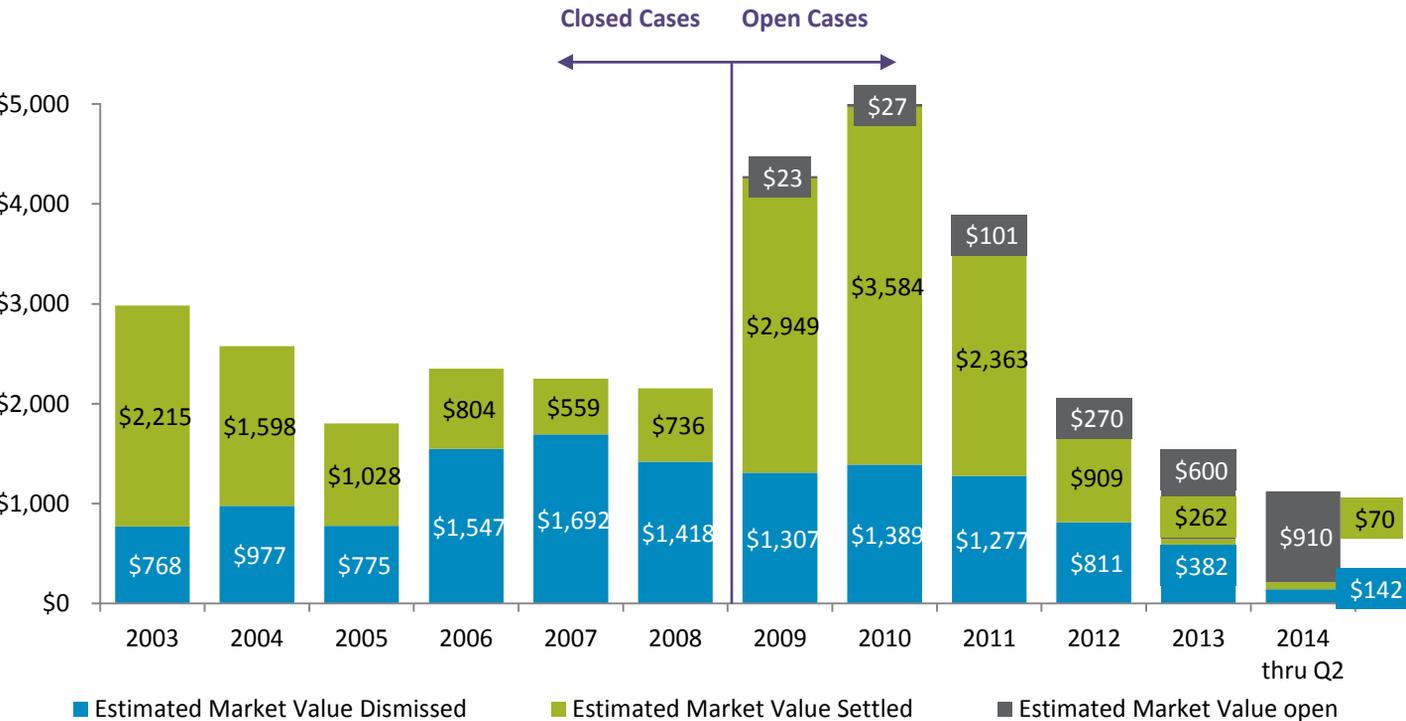
Tax Court Cases and Outcomes												
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014 thru Q2
Number of cases petitioned by year	426	380	363	349	321	337	517	636	548	471	328	216
Number of open cases remaining	-	-	-	-	-	-	2	3	22	70	130	153
Number of parcels petitioned	833	745	968	864	849	1,378	2,226	2,248	1,822	1,346	1,047	591
Number of parcels dismissed	374	328	306	406	384	463	903	633	689	399	170	45
Number of parcels under petition	-	-	-	-	-	-	4	5	214	322	618	500
Value of outstanding parcels under petition	\$-	\$-	\$-	\$-	\$-	\$-	\$22M	\$27M	\$101M	\$269M	\$600M	\$909M

Tax Court Petitions (by Parcel Count)



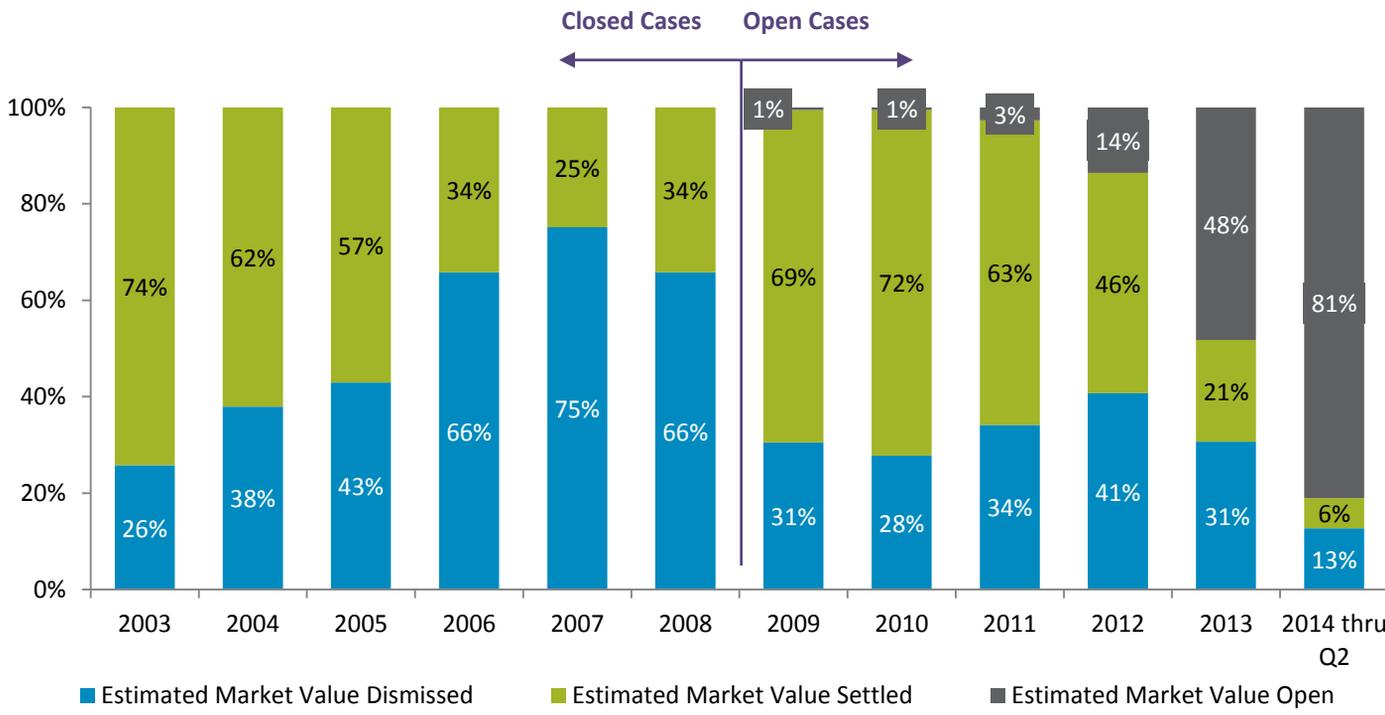
Note: Parcels still under petition 2009 - 2014
 Source: Assessor's Office

Success in Achieving Dismissals, by Estimated Market Value (in Millions)



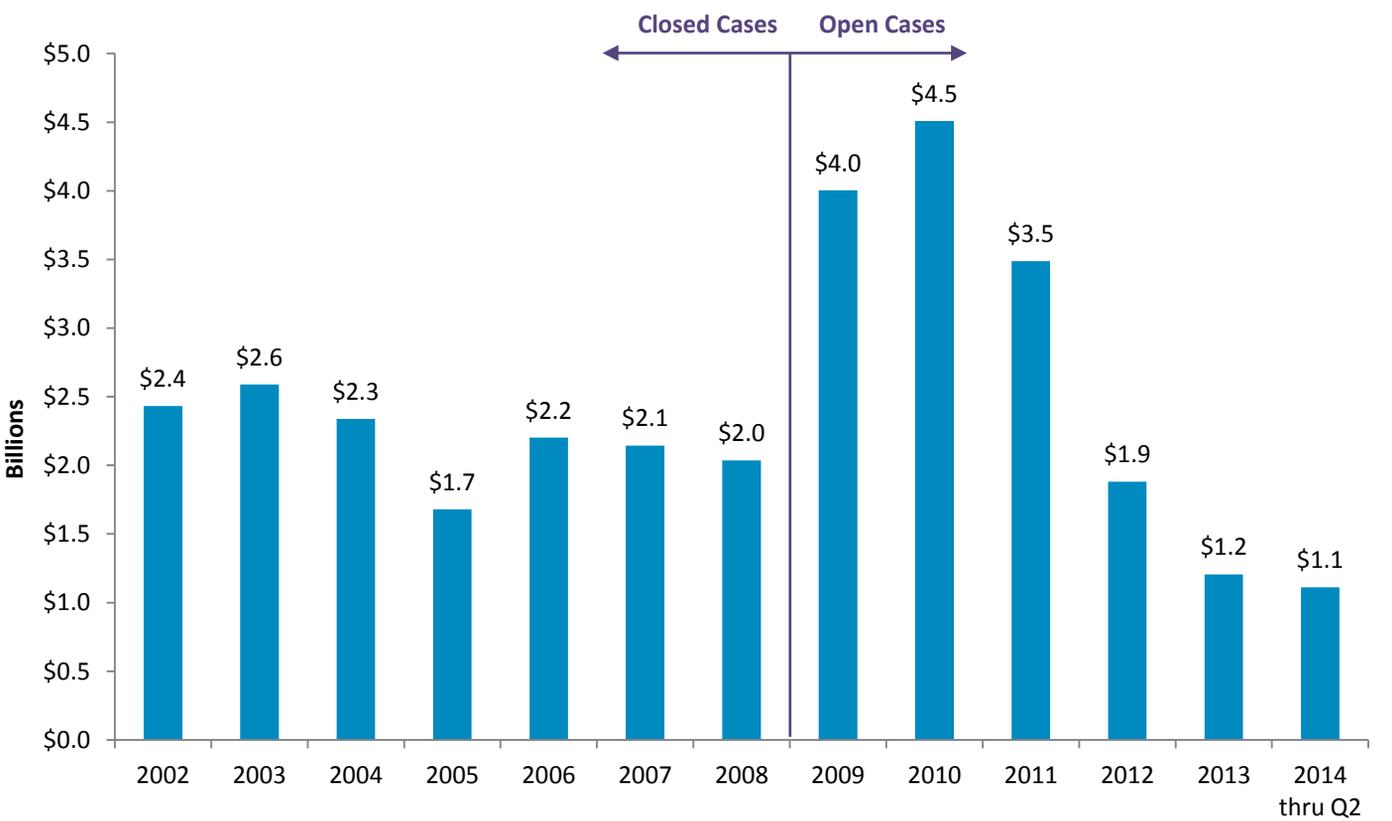
Note: Parcels still under petition 2009 - 2014
 Source: Assessor's Office

Success in Achieving Dismissals, by Estimated Market Value (%)



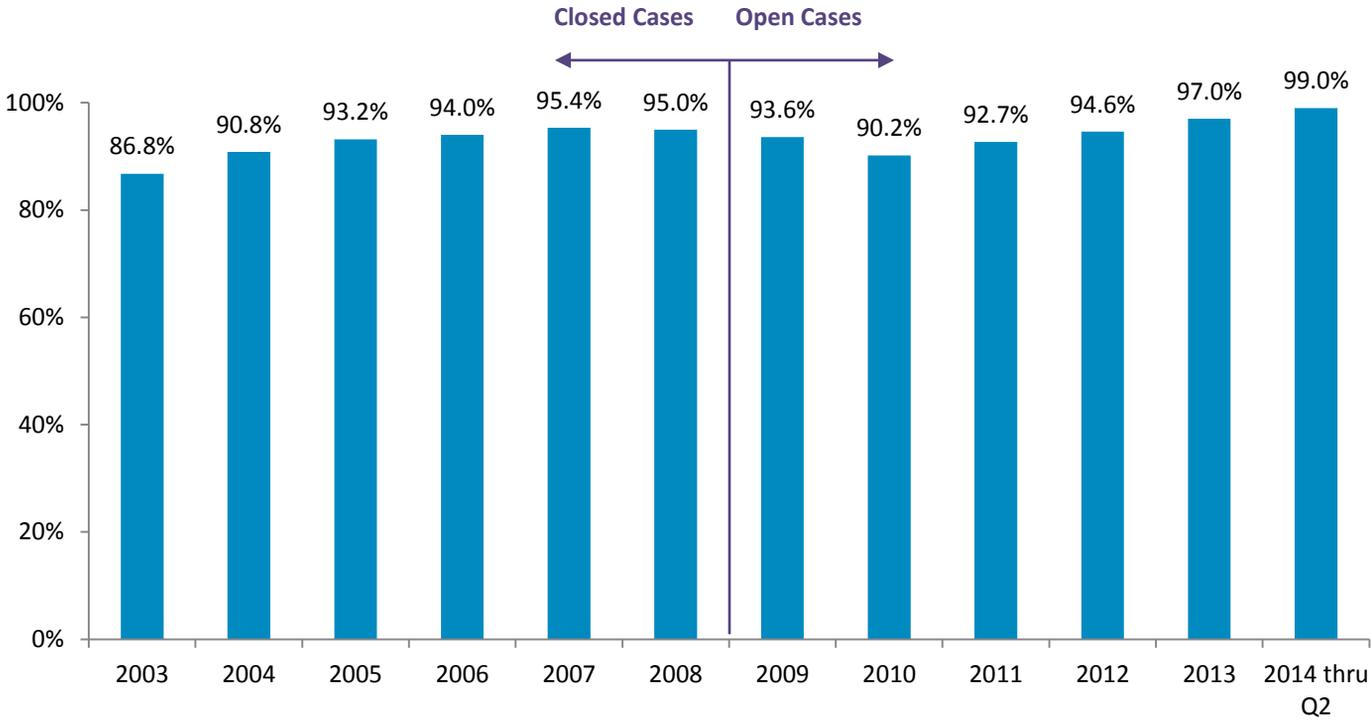
Note: Parcels still under petition 2009 - 2014
 Source: Assessor's Office

Amount of Estimated Market Value Retained (in Billions \$)



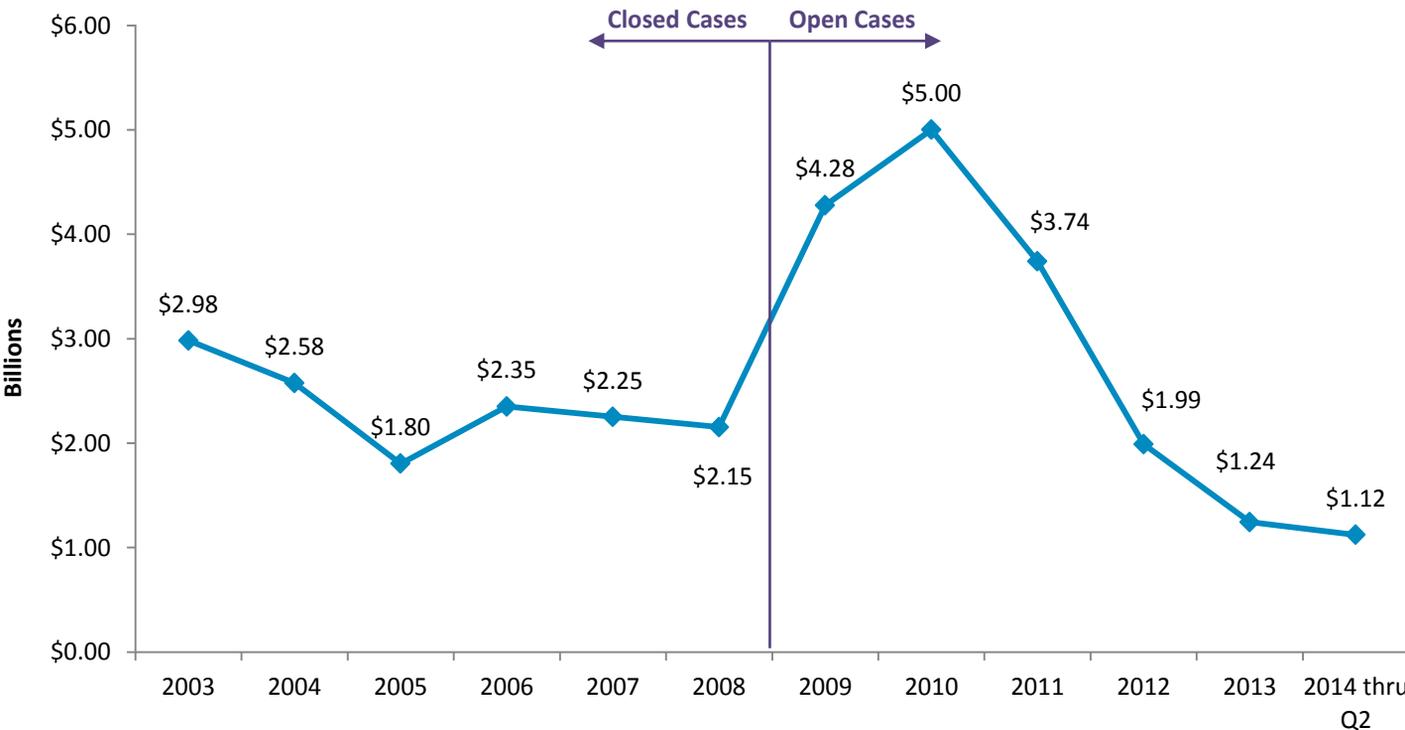
Source: Assessor's Office
 Results Minneapolis: City Assessor

Percent of Estimated Market Value Retained following Petitions



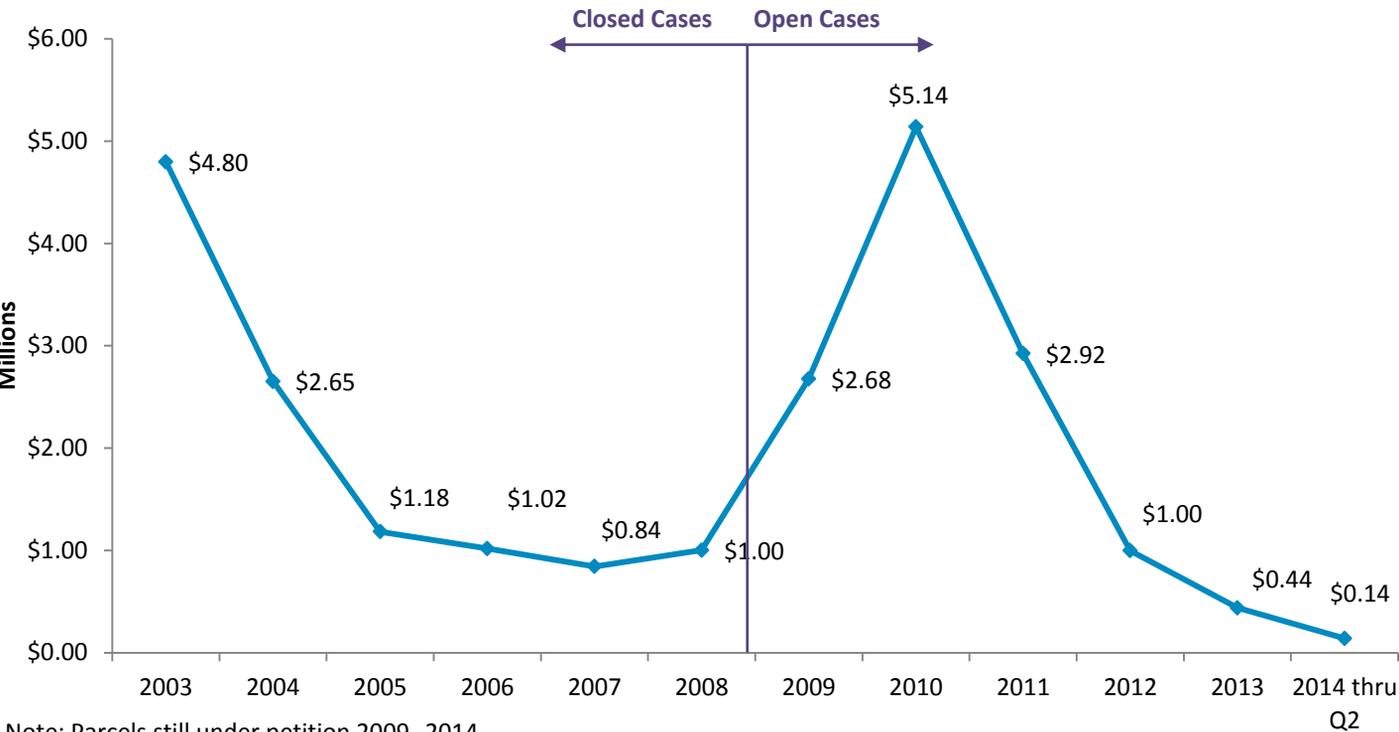
Note: Parcels still under petition 2009-2014
 Source: Assessor's Office

Total Estimated Market Value Petitioned



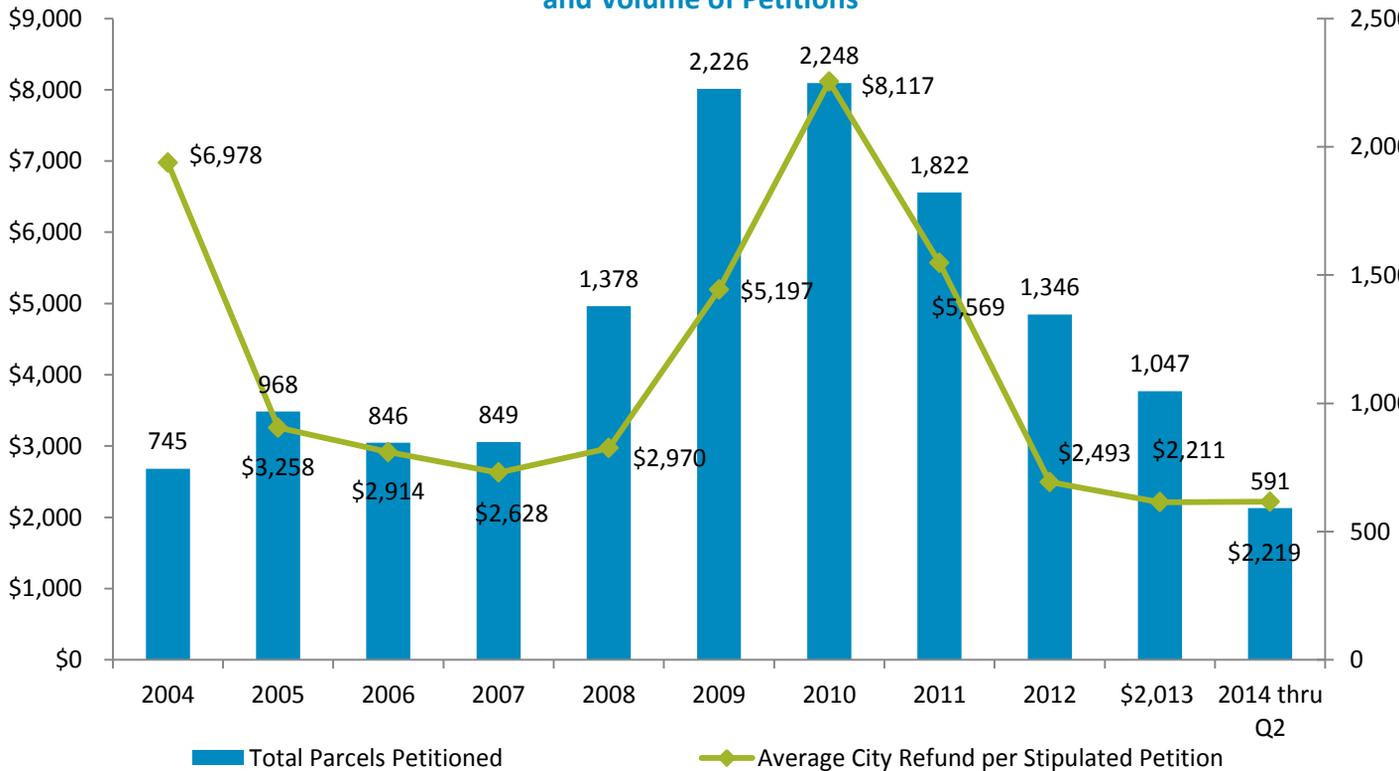
Note: Parcels still under petition 2009-2014
 Source: Assessor's Office

City Tax Lost (in Millions \$)



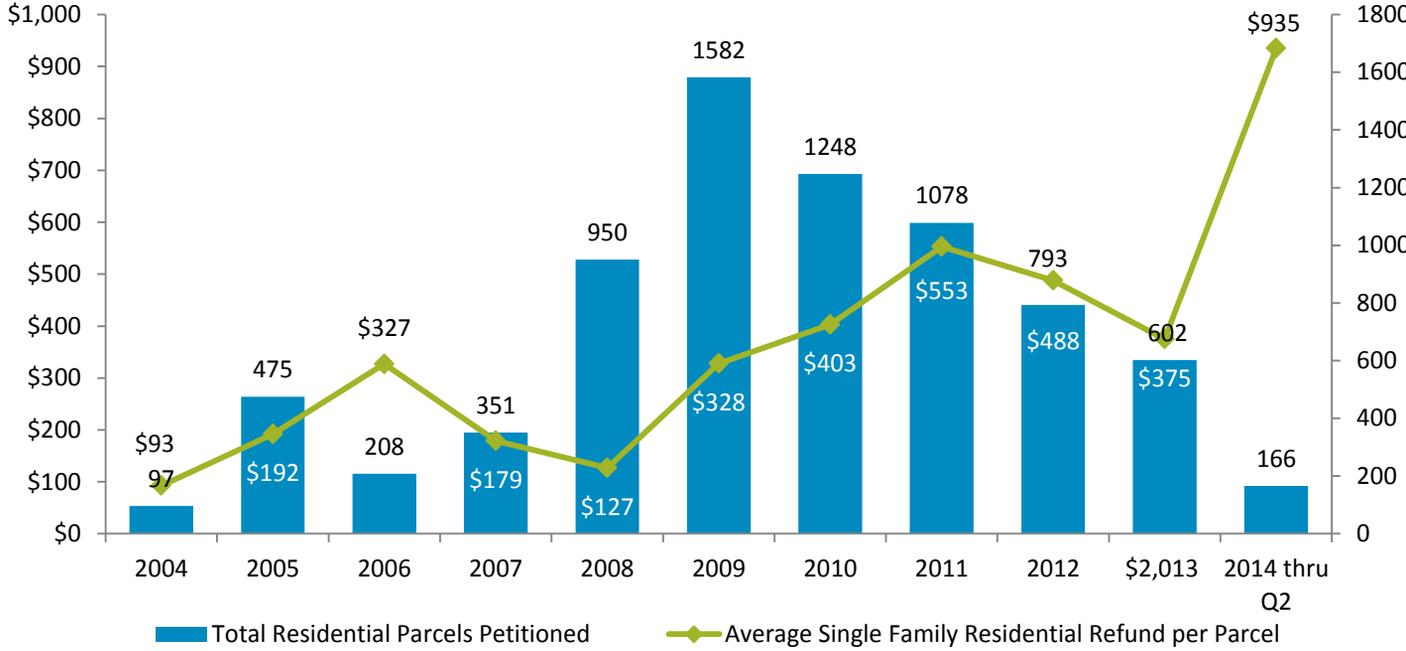
Note: Parcels still under petition 2009- 2014
 Source: Assessor's Office

Average City Refund per Stipulated Petition and Volume of Petitions



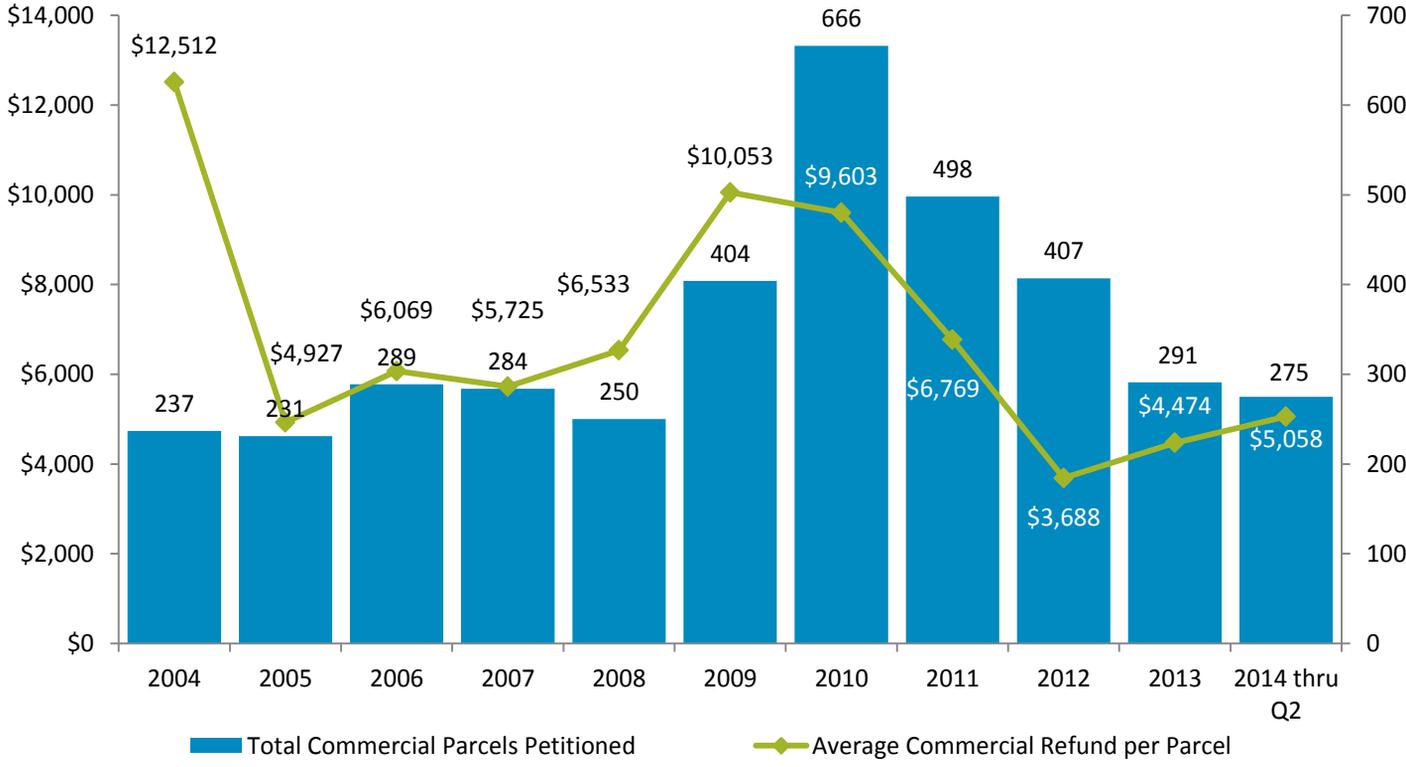
Source: Assessor's Office
 Results Minneapolis: City Assessor

Breakdown of Average City Refund per Stipulated Petition and Volume of Petitions (Single Family Residential)



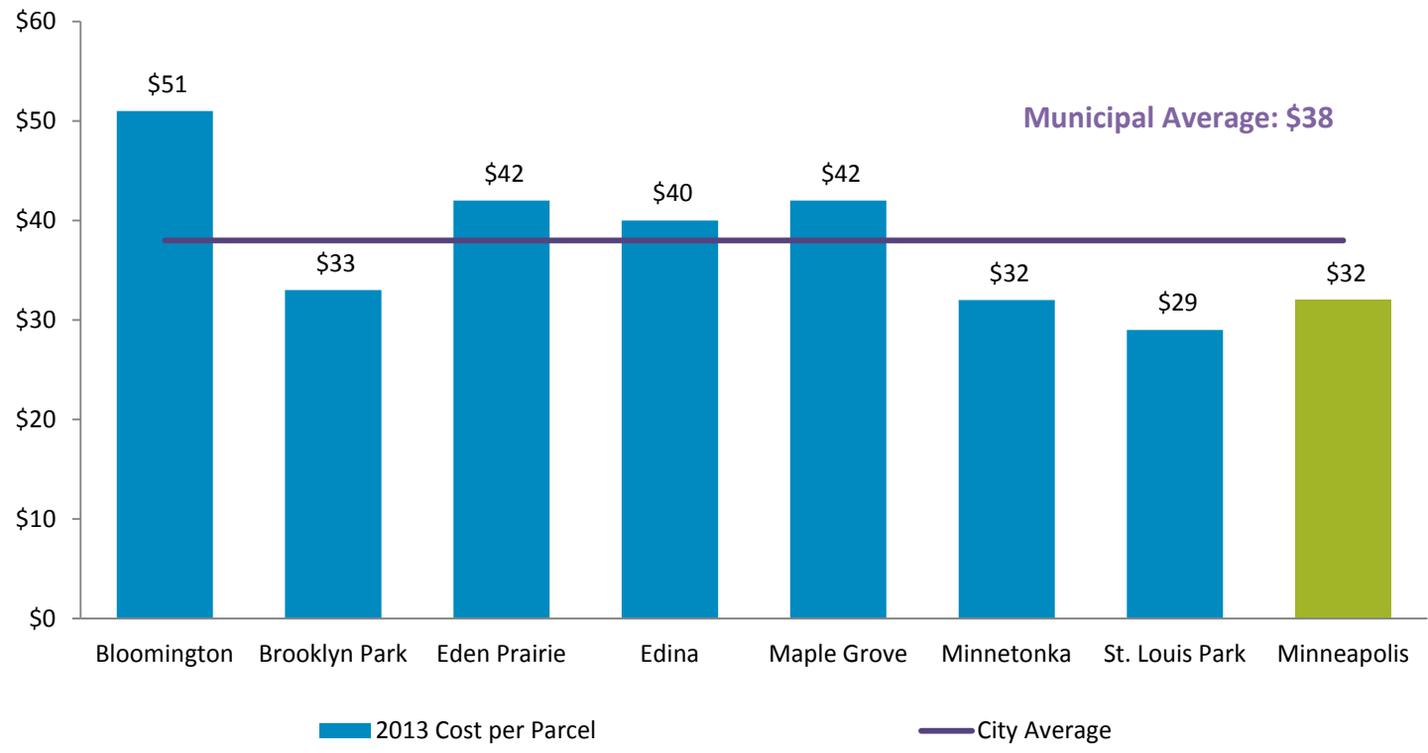
Note: A stipulated petition results in a changed assessed value
 Source: Assessor's Office

Breakdown of Average City Refund per Stipulated Petition and Volume of Petitions (Commercial)



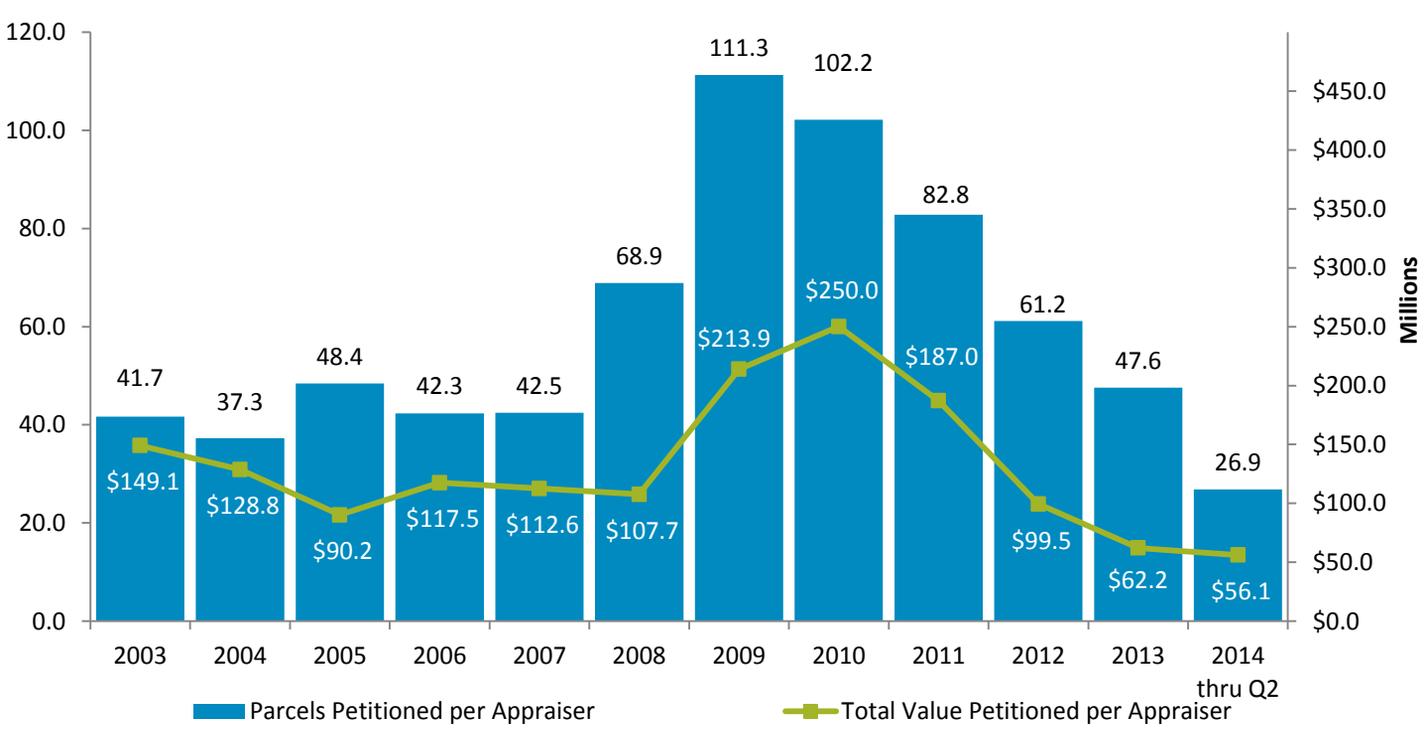
Note: A stipulated petition results in a changed assessed value
 Source: Assessor's Office

Assessment Cost per Parcel in Hennepin County Cities, 2013



Source: Assessor's Office

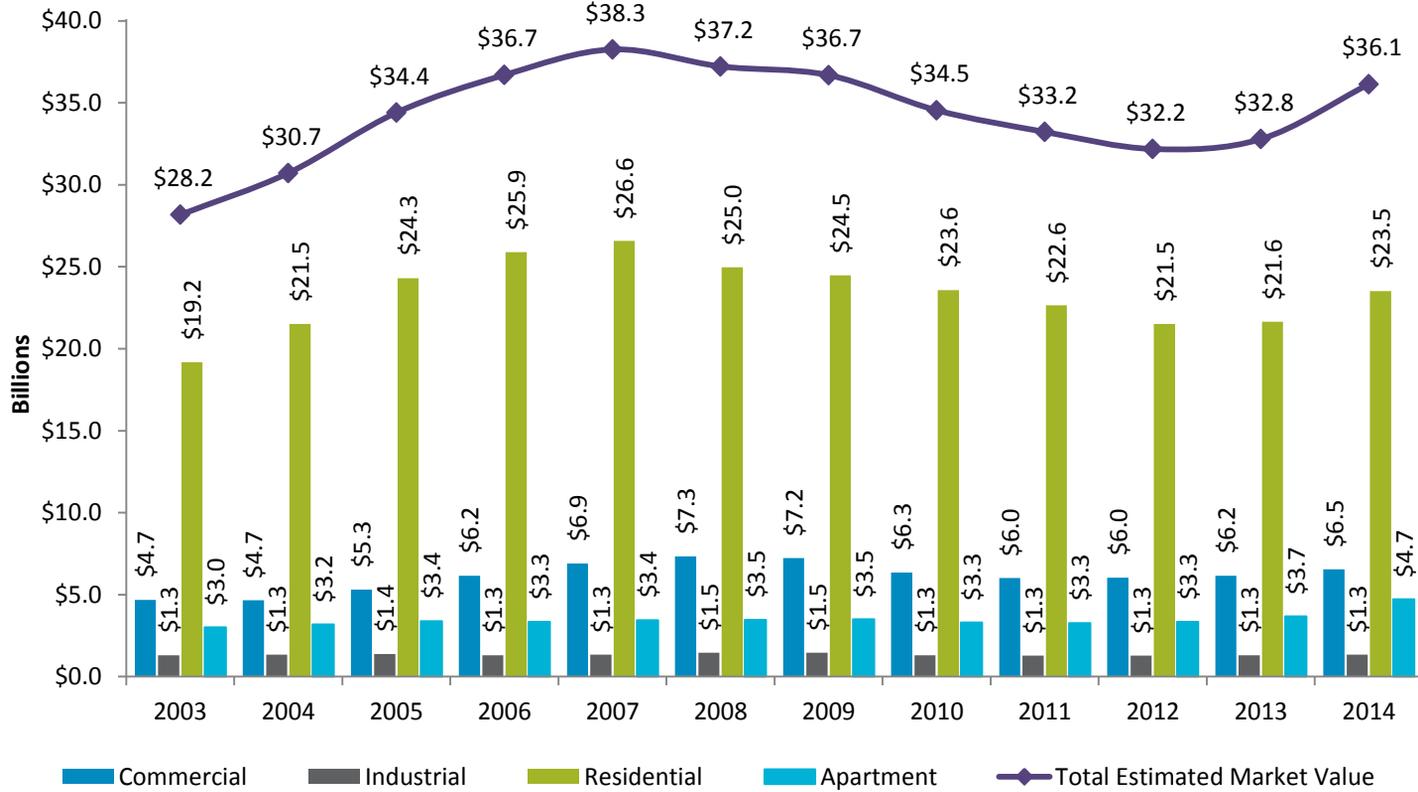
Number and Value of Parcels Petitioned per Appraiser



Source: Assessor's Office

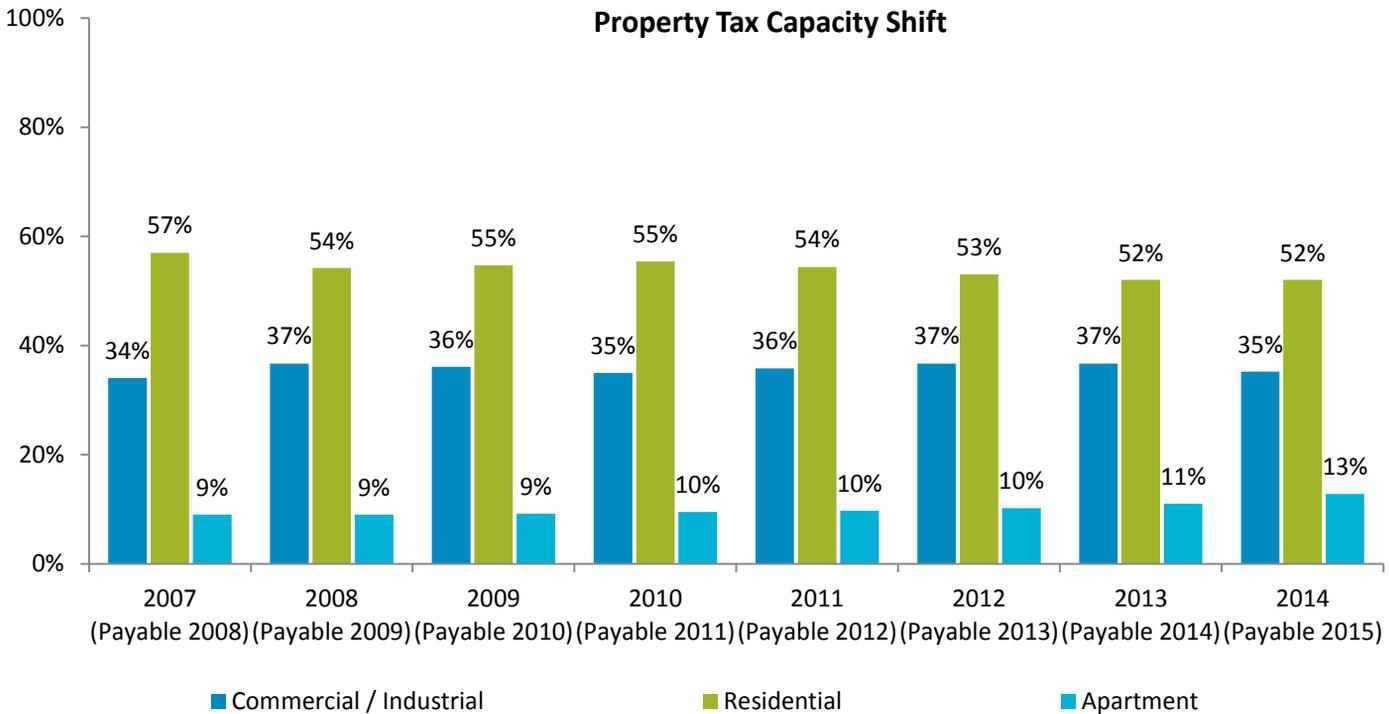
Appendix

Minneapolis Total Estimated Market Value by Property Type



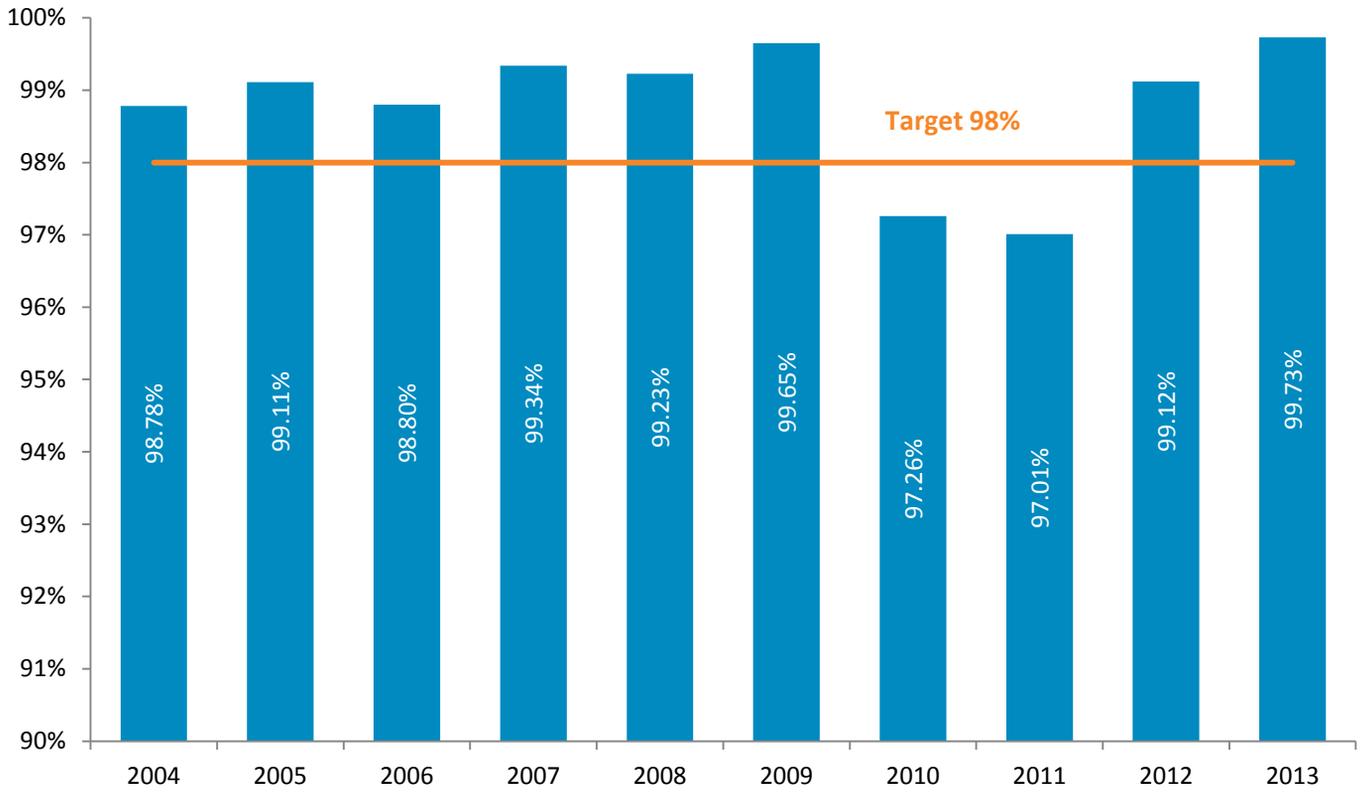
Source: Assessor's Office

Property Tax Capacity Shift



Source: Assessor's Office

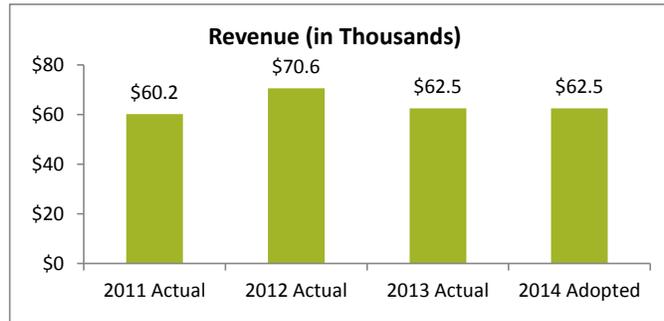
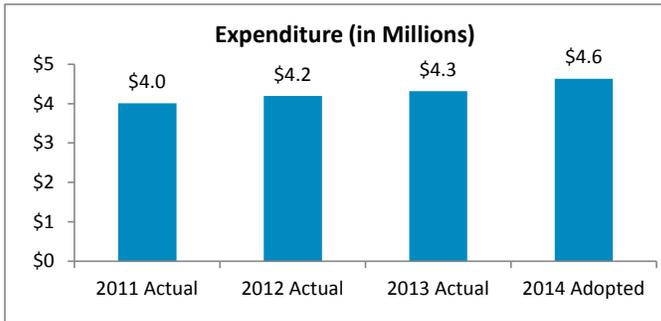
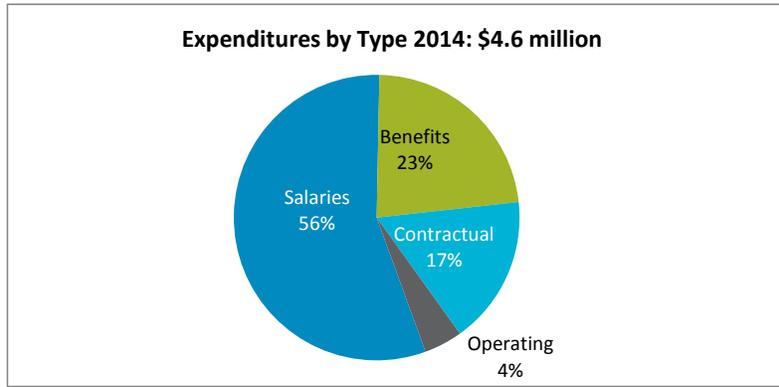
Percent of Levy Collection Maintained



Note: Includes special levies

Source: Minneapolis Finance Department - Controller Division

Management Dashboard: City Assessor



Loss Prevention Data					
Year	2009	2010	2011	2012	2013
Workers Comp	\$28,176	\$30,339	\$31,091	\$39,549	\$42,166
Liability Claims	\$0	\$0	\$0	\$0	\$0

Average Sick Days Taken per Employee					
Year	2009	2010	2011	2012	2013
Days	9.3	8.2	10.5	8.3	7.7

Workforce Demographics				
Year end	12/31/2010	12/31/2011	12/31/2012	12/31/2013
% Female	33%	33%	30%	30%
% Employee of Color	15%	12%	17%	17%
# of Employees	34	33	30	30

* Workforce Analysis Detail included in notes

Overtime Costs					
Year	2009	2010	2011	2012	2013
Hours	45.8	7.5	37.5	36.5	152.5
Cost	\$2,251	\$379	\$1,746	\$1,900	\$8,092

Employee Turnover and Savings					
Year end	2009	2010	2011	2012	2013
Turnover	8.8%	6.1%	6.1%	12.7%	6.7%

Positions Vacancies					
Year end	2009	2010	2011	2012	2013
% of Total	8%	6%	6%	14%	14%

Performance Reviews Past Due in HRIS	
As of 9/3/2014	91%

Retirement Projections											
Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Number	1	0	3	1	0	1	0	0	0	0	0

Notes:

Average Sick Days taken per Employee

- A) Based on the payroll calendar year not the calendar year.
- B) Does not include employees who were in a suspended ("S") Pay Status at the end of a given payroll year.
- C) Includes employees who are in a paid ("P") Leave of Absence status and an unpaid Leave of Absence status ("L").

Overtime Costs

- A) OT amount - Fiscol. Reconciled with CRS and Data ware house queries.
- B) Hours - based on HRIS management reports with payroll data

Workforce Demographics

- A) Includes employee counts at year's end for 2003 and 2007.
- B) Only includes active FT regular employees.

Workforce Analysis Detail

Category of under-utilization: Professional 26 Incumbents Female = 30.8% Avail. = 52.0%

Employee Turnover and Savings

- A) Turnover Savings= \$Budgeted (personnel) - \$Actual (personnel)

Position Vacancies

- A) Includes only budgeted positions.

Retirement Projections

