

The background features a large, faint watermark of the Anoka County logo, which consists of a stylized mountain range with a sun or moon rising behind it, all enclosed within a triangular shape. The text is centered over this watermark.

Anoka County  
Property Records and  
Taxation

including  
Examiner of Titles

Annual Report

2010



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## **INTRODUCTION BY DIVISION MANAGER**

On behalf of the entire Anoka County Division of Property Records and Taxation, I am pleased to present the third annual report. The report includes information on the work and services we provide along with a historical perspective on the trends that impact Anoka County.

We have gone through some major changes in the past year. Probably the change that had the most impact was the retirement of Maureen Devine. She led the Division through many challenges including a new computer system and the refinance and construction boom during the middle of this past decade.

She was also a great asset for Anoka County Government in general. Maureen worked in many areas of County government. She served as the Division Manager for Governmental Services, as the head of Public Information and as the Elections Manager.

She was responsible for making this report possible and we are dedicated to continuing her efforts. The report is reflective of staff's commitment to providing excellent public service as well as providing timely and accurate information to the rest of the county departments.

Please spend a little time perusing the report. I am sure you will find some information that is both interesting and educational.

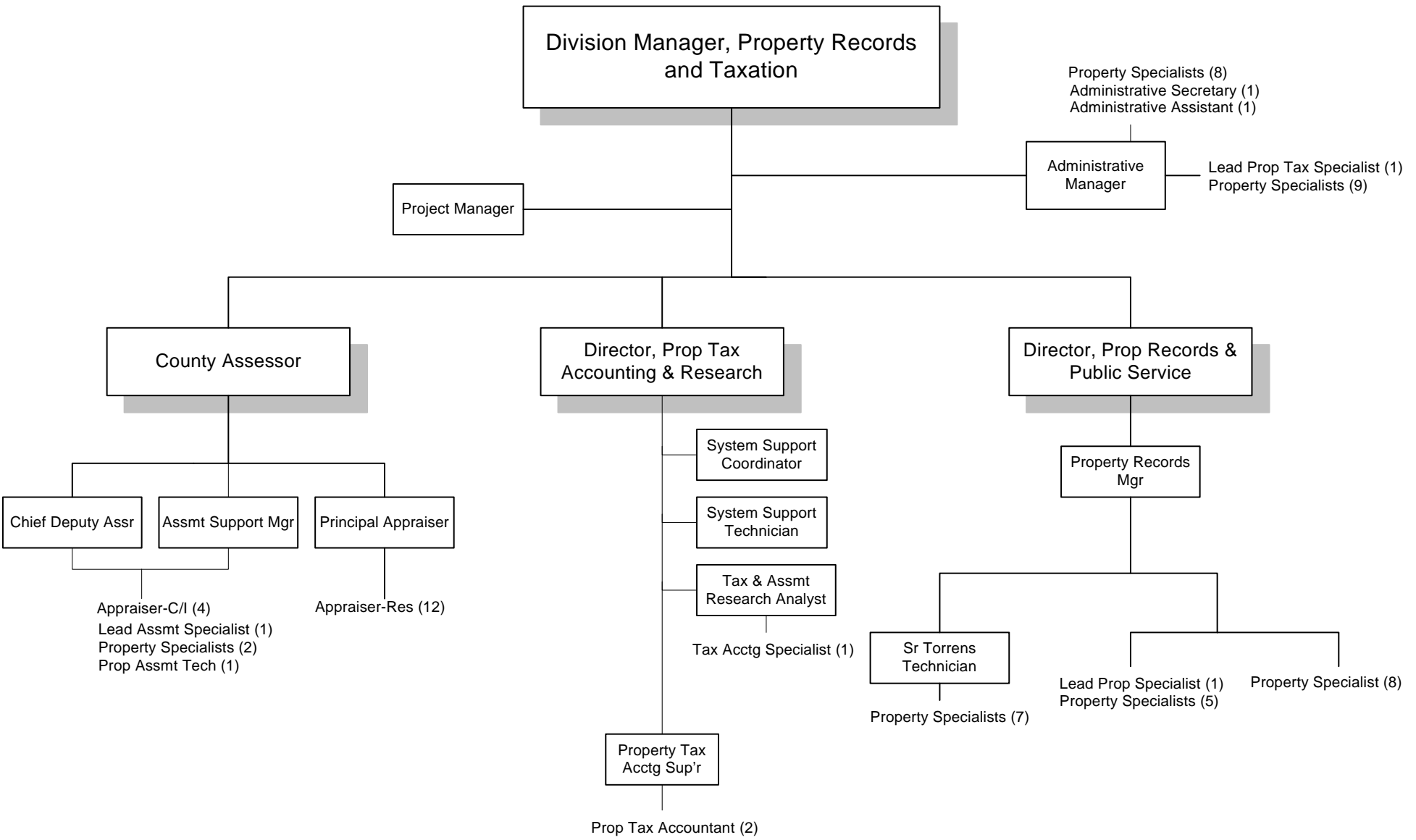
Thanks for your interest,

Larry W. Dalien, Division Manager

## MISSION STATEMENT

“The Division of Property Records and Taxation carries out the statutory duties of the offices of the **Auditor, Treasurer, Assessor, Registrar of Titles and Recorder**, exclusive of elections, investments and licensing. The mission of this division is to administer the property records and tax laws of the State thereby insuring the equitable allocation, collection and distribution of property taxes and accurate maintenance of land records in an environment of continuous improvement of the quality of our services.”

# ORGANIZATIONAL CHART



## DIVISIONAL BUDGET SUMMARY

	2006 actual	2007 actual	2008 actual	2009 actual	2010 actual
<b><u>Revenues</u></b>					
Taxes	\$684,797	\$536,554	\$446,843	\$383,101	\$386,934
Charges for Service	\$4,703,928	\$4,180,499	\$3,571,569	\$3,819,657	\$3,894,036
Miscellaneous	\$1,044,864	\$1,019,026	\$1,251,979	\$1,611,493	\$1,677,297
<b>Total Revenues</b>	<b>\$6,433,589</b>	<b>\$5,736,079</b>	<b>\$5,270,391</b>	<b>\$5,814,251</b>	<b>\$5,958,267</b>
<b><u>Expenditures</u></b>					
Salary & Benefits	\$4,929,811	\$5,074,171	\$5,303,751	\$5,499,139	\$5,474,728
Departmental Expenses	\$795,084	\$795,549	\$799,310	\$793,532	\$825,731
Operating Expenses	\$491,792	\$497,190	\$506,972	\$542,335	\$534,814
Contracts & Fees	\$74,863	\$41,008	\$36,667	\$47,872	\$71,689
Capital Outlay	\$38,011	\$27,906	\$28,245	\$0	\$13,474
Other Financing Uses	\$536,908	\$377,884	\$225,544	\$270,690	\$178,071
<b>Total Expenditures</b>	<b>\$6,866,469</b>	<b>\$6,813,708</b>	<b>\$6,900,489</b>	<b>\$7,153,568</b>	<b>\$7,098,507</b>
<b>Number of Full-Time Equivalent Employees:</b>	<b>81.45</b>	<b>82.45</b>	<b>83.45</b>	<b>83.45</b>	<b>79.95</b>

# **Property Tax Administration**

## **ADMINISTRATION/GENERAL DUTIES**

### GENERAL DUTIES:

The Administration area for Property Records and Taxation serves as an information resource and provides general support functions to the entire division. These functions include: payroll, accounts payable and receivable, contract maintenance, work orders, preparation of personnel forms, and updates of department policy and procedures. General human resource duties are also handled in the Administration area such as: hiring, coordination of performance reviews and employee training. The monthly and annual budgets as well as Capital Improvement Projects (CIPs) are managed in Administration .

Other major duties in the Administration area include managing projects, managing vendor relationships, coordinating updates to systems and general PC support. Other responsibilities include changes to the Interactive Voice Response (IVR) system and web site enhancements.

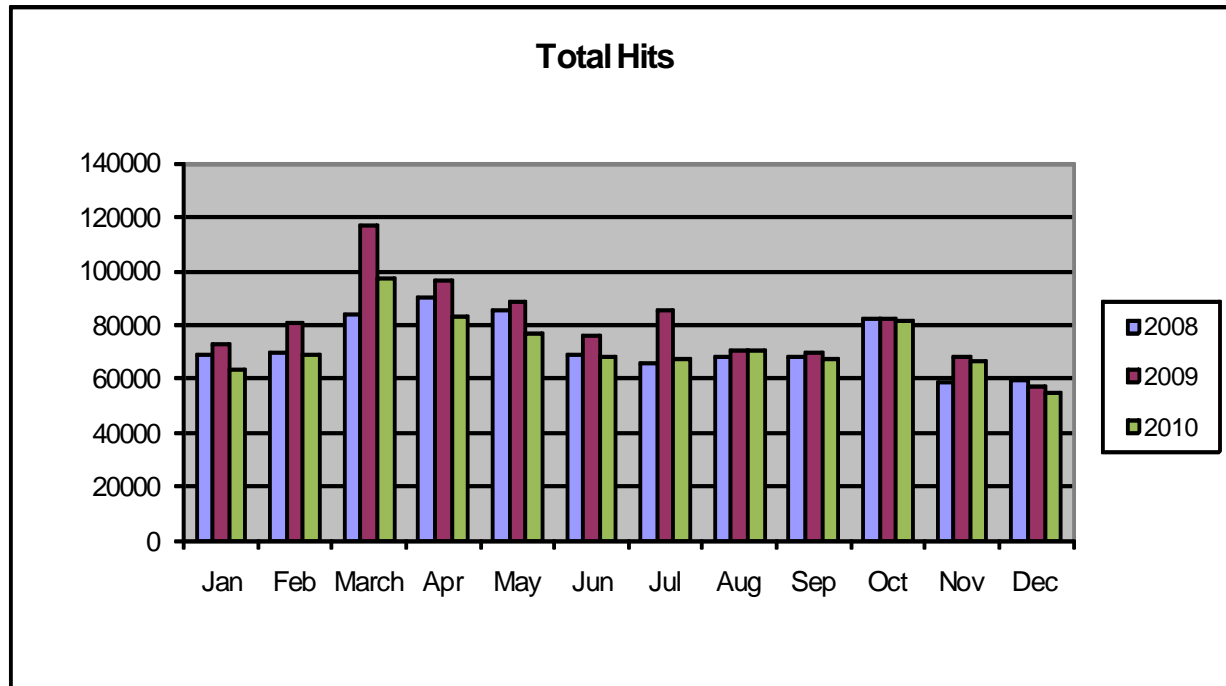
## ADMINISTRATION/BUDGET SUMMARY

	2006 actual	2007 actual	2008 actual	2009 actual	2010 actual
<b><u>Revenues</u></b>					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$32,587	\$28,444	\$27,124	\$28,506	\$70,373
Miscellaneous	\$0	\$0	\$0		\$0
<b>Total Revenues</b>	<b>\$32,587</b>	<b>\$28,444</b>	<b>\$27,124</b>	<b>\$28,506</b>	<b>\$70,373</b>
<b><u>Expenditures</u></b>					
Salary & Benefits	\$981,129	\$1,014,329	\$1,069,435	\$1,079,315	\$1,008,747
Departmental Expenses	\$58,765	\$66,169	\$62,203	\$64,974	\$68,906
Operating Expenses	\$49,148	\$42,015	\$42,331	\$45,231	\$43,904
Contracts & Fees	\$843	\$414	\$1,409	\$586	\$514
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	-\$42,777	-\$41,144	-\$41,290	-\$44,211	-\$48,736
<b>Total Expenditures</b>	<b>\$1,047,108</b>	<b>\$1,081,783</b>	<b>\$1,134,088</b>	<b>\$1,145,895</b>	<b>\$1,073,335</b>
<b>Number of Full-Time Equivalent Employees:</b>	<b>15.20</b>	<b>15.20</b>	<b>15.20</b>	<b>15.20</b>	<b>14.95</b>

## ADMINISTRATION/STATISTICS—WEB

The Property Records and Taxation web pages are filled with information that is useful for the general public as well as those in the land records and appraisal business. The web carries public information such as home and business values, ownership information, tax amounts, homestead applications – just to name a few.

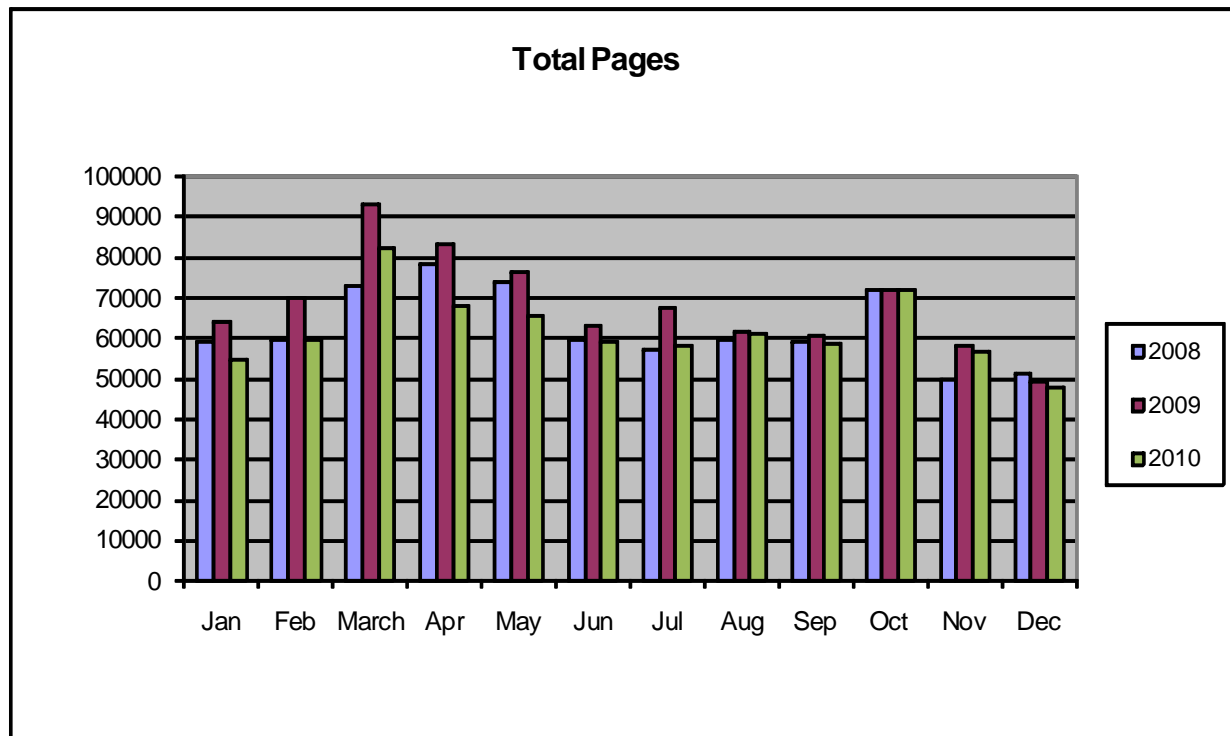
As the world continues to become more electronic, we try to be more efficient and user-friendly. Paying taxes on-line (see Tax Accounting area of this report) continues to grow in popularity. We continue to listen to our customers on ways to make the web site more useful for them.



This graph indicates the number of times our web site is accessed by a customer or a 'spider' that is used by search engines (i.e., Google) to obtain information for their searches.

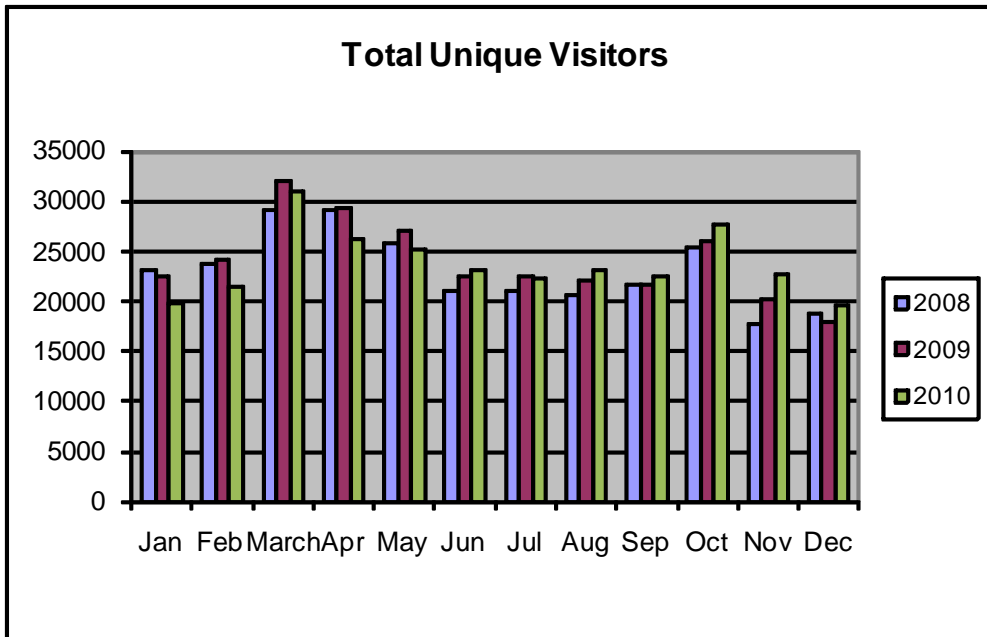
## ADMINISTRATION/STATISTICS—WEB

This graph counts the number of pages that are accessed by a customer. It is a higher count than the Total Hits graph because a customer may access multiple pages in one visit.

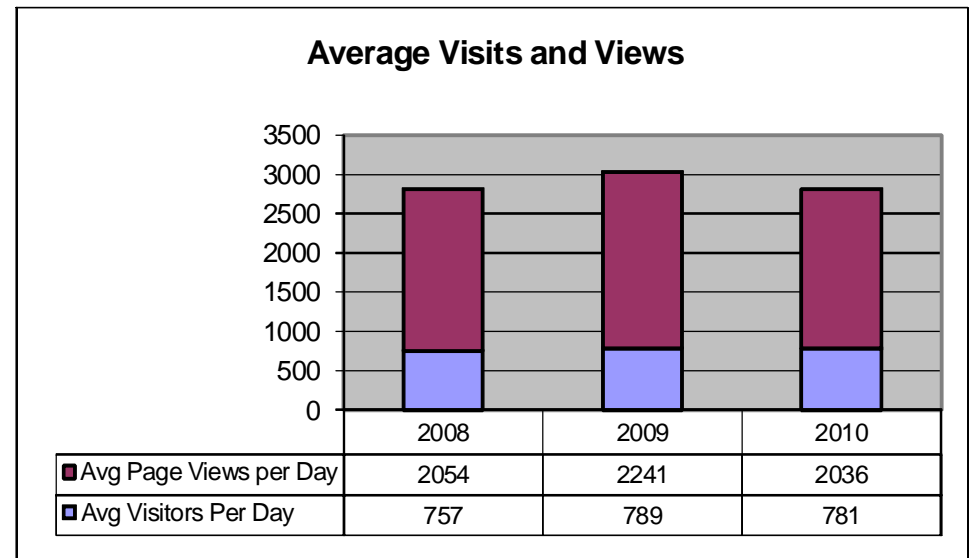


# ADMINISTRATION/STATISTICS—WEB

This graph illustrates the number of unique users accessing our website each month. This is a much smaller number than the Total Hits graph because the Hits graph is counting all usage to the site by unique and repeat customers.



This last graph reflects the daily average usage of our website per day.



# ADMINISTRATION/HUMAN RESOURCES, RECOGNITION AND EMPLOYEE TRAINING

## 2010 Personnel Passages (Comings and Goings)

### Goings

Sandy Culver, *Property Specialist II* (retired after 30 years of service)

Maureen Devine, *Division Manager of Property Records and Taxation* (retired after 22 years of service)

Shawn Halligan, *Temporary Part-time Appraiser*

Bobbie Lee, *Property Specialist II* (retired after 10 years of service)

## 2010 Years of Service Awards

Congratulations to the following Property Records and Taxation employees that received their 2010 Years of Service Award. It is amazing how quickly the time flies.

### **5 years**

Judy Bachler

Molly Johnson

Corrina Shipman

### **10 years**

Bonnie Cruz

Jason Dagostino

Michelle Eason

Jan Halde

Laurie Hein

Ken Jagusch

Bobbie Lee

Lisa Schultz

Edie Teich

### **15 years**

Jill Wreath

Jodi Kohn

### **25 years**

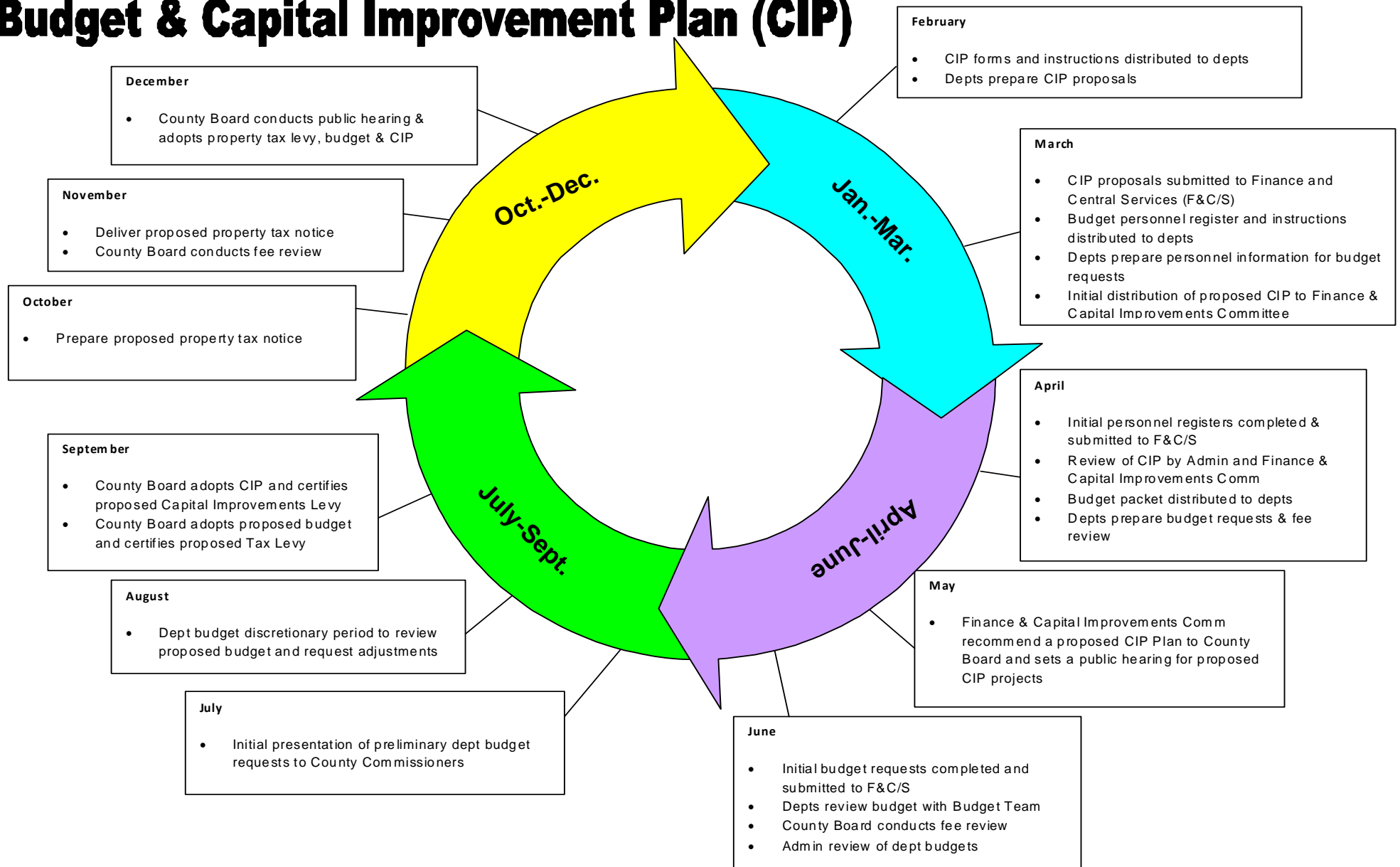
Greta Ege

## Training Update

In 2010 our division developed a “**Property Tax 101**” overview and training course. This course gives an overview of the Assessor, Auditor, Treasurer and Recorder duties that are carried out in the Division of Property Records and Taxation. It also provides a high-level description of the assessment and property tax administration process.

Another focus of our training efforts was the on-the-job and in-house cross-training required for those Property Specialist employees that are progressing through our Property Specialist Development Plan. This plan regrouped our Property Specialists into a three-level job group and was implemented in 2007-2008. It is intended to enhance the skill level of these employees and level progression is based on the employee’s education, training, experience and performance.

# Budget & Capital Improvement Plan (CIP)



# Property Assessment

## **ASSESSMENT/GENERAL DUTIES**

### GENERAL DUTIES:

The Assessor's Department consists of two sections, Appraisal and Administrative Support. These two sections collect, enter, analyze and record all the data necessary to produce the annual property assessment, as well as administer all the local and state-wide programs for homestead, green acres, Veterans Exclusion, etc.

The information kept by the Assessor's Department is an indispensable resource for government and community use. The Assessor's department produces and maintains the valuation and classification record of each individual parcel of land in Anoka County and annually produces estimates of market value which, along with the property's classification, become the basis for property tax calculation in subsequent years.

As part of our general duties we physically viewed, inspected, and appraised over 19,300 residential, commercial/ industrial and apartment properties in the 14 jurisdictions currently under contract to the Anoka County Assessor's Office. We completed revaluation of all tax exempt property within the county. And we continued our projects to simplify the county-wide neighborhood table structure and administer the statutory changes to properties with Green Acre classifications.

## ASSESSMENT/BUDGET SUMMARY

	2006 actual	2007 actual	2008 actual	2009 actual	2010 actual
<b><u>Revenues</u></b>					
Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Service	\$901,015	\$940,572	\$881,657	\$895,400	\$1,087,727
Miscellaneous	\$699	\$3,703	\$197	\$187	\$266
<b>Total Revenues</b>	<b>\$901,714</b>	<b>\$944,275</b>	<b>\$881,854</b>	<b>\$895,587</b>	<b>\$1,087,993</b>
<b><u>Expenditures</u></b>					
Salary & Benefits	\$1,486,426	\$1,541,063	\$1,597,204	\$1,721,226	\$1,806,898
Departmental Expenses	\$210,596	\$202,612	\$198,469	\$206,063	\$223,576
Operating Expenses	\$112,478	\$111,967	\$115,239	\$124,721	\$125,084
Contracts & Fees	\$14,555	\$7,480	\$1,668	\$971	\$1,887
Capital Outlay	\$38,011	\$27,906	\$28,245	\$0	\$13,474
Other Financing Uses	\$1,275	\$1,340	\$1,516	\$1,485	\$1,908
<b>Total Expenditures</b>	<b>\$1,863,341</b>	<b>\$1,892,368</b>	<b>\$1,942,341</b>	<b>\$2,054,466</b>	<b>\$2,172,827</b>
<b>Number of Full-Time Equivalent Employees:</b>	<b>22.50</b>	<b>23.50</b>	<b>24.50</b>	<b>24.50</b>	<b>24.50</b>

# ASSESSMENT/PARCEL COUNTS

Anoka County is comprised of 20 cities and 1 township, with a total parcel count of 134,656\*. Although responsible for the entire county assessment, Anoka County is under contract to 14 of the 21 jurisdictions with the other 7 jurisdictions being appraised by local assessors. Listed below are the parcel counts broken down by county versus city assessed, then by city and property type. On the following pages are charts showing the property distributions by both city and property type.

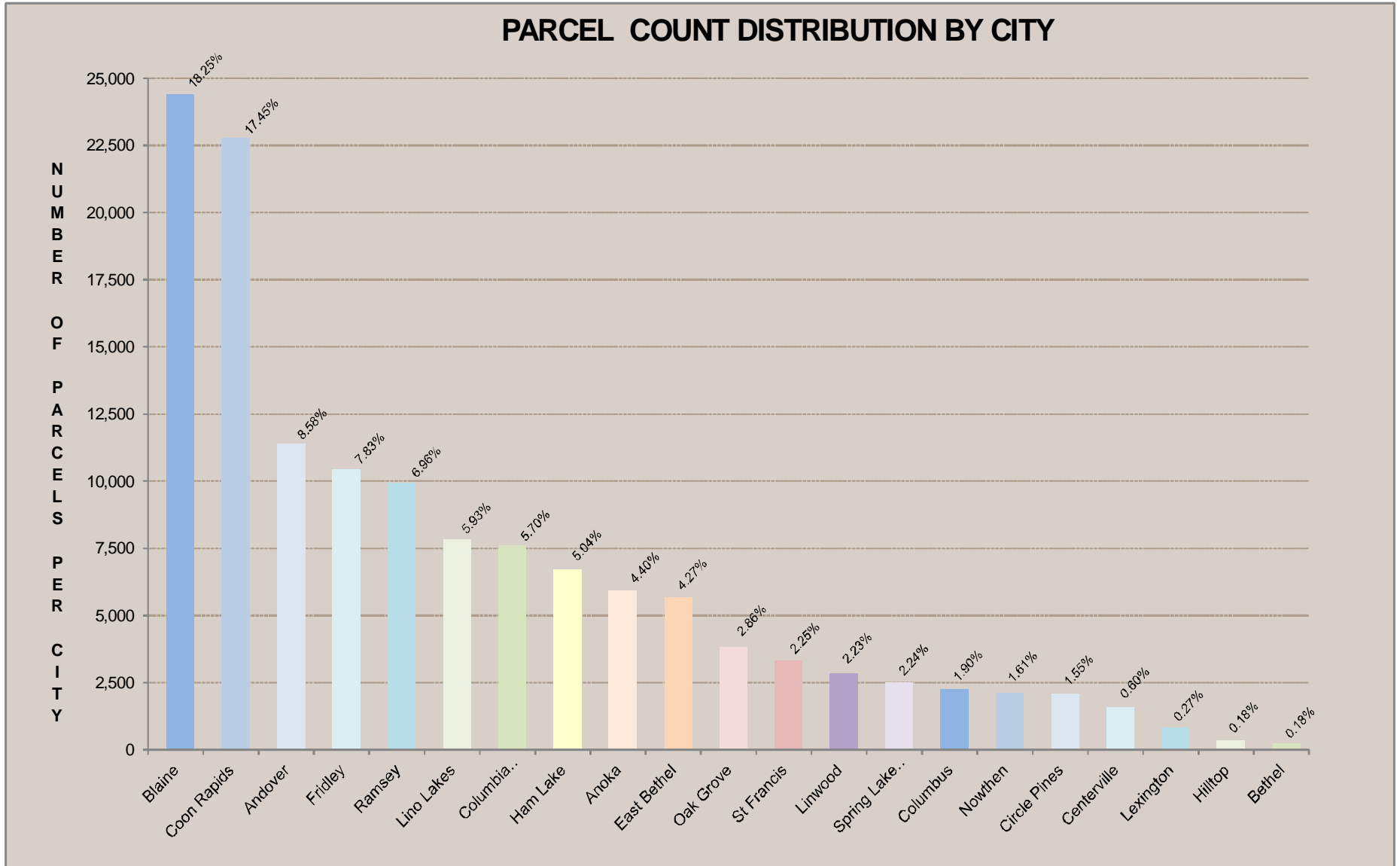
COUNTY ASSESSED PARCEL COUNTS																
City	Agricultural Improved	Agricultural Vacant	Residential Improved	Residential Vacant	Manufactured Homes	Apartment Improved	Apartment Vacant	Commercial		Tax Exempt	Tax Forfeit	Personal Property	Railroad	Utility	Total Parcel Count	
								Industrial Improved	Industrial Vacant							
Andover	53	136	9,912	638	0	18	2	101	24	483	13	3	4	7	11,394	
Bethel	2	3	174	19	0	1	1	16	5	19	2	0	1	0	243	
Blaine	15	32	18,727	1,575	2,053	33	7	741	222	654	23	303	0	10	24,395	
Circle Pines	0	0	1,913	15	0	0	0	15	3	142	2	4	0	2	2,096	
Columbia Hghts	0	0	6,804	102	0	121	3	208	34	316	4	5	2	0	7,599	
Ham Lake	80	170	4,877	697	269	9	0	210	88	218	81	4	0	3	6,706	
Hilltop	0	0	30	0	257	6	1	45	10	13	0	2	0	0	364	
Lexington	0	0	532	26	127	13	1	33	18	46	0	19	0	0	815	
Lino Lakes	63	134	6,145	550	68	4	0	118	77	627	38	4	0	7	7,835	
Linwood	50	128	1,915	532	0	0	0	9	2	197	10	1	0	2	2,846	
Nowthen	151	278	1,361	234	0	0	0	25	18	64	6	0	0	3	2,140	
Oak Grove	75	175	2,776	432	0	0	0	25	17	306	3	0	1	0	3,810	
Ramsey	34	71	8,074	811	83	4	0	234	118	489	20	2	2	4	9,946	
St Francis	48	161	2,151	361	308	10	1	68	35	150	0	4	1	1	3,299	
<b>Totals</b>	<b>571</b>	<b>1,288</b>	<b>65,391</b>	<b>5,992</b>	<b>3,165</b>	<b>219</b>	<b>16</b>	<b>1,848</b>	<b>671</b>	<b>3,724</b>	<b>202</b>	<b>351</b>	<b>11</b>	<b>39</b>	<b>83,488</b>	

LOCALLY ASSESSED PARCEL COUNTS																
City	Agricultural Improved	Agricultural Vacant	Residential Improved	Residential Vacant	Manufactured Homes	Apartment Improved	Apartment Vacant	Commercial		Tax Exempt	Tax Forfeit	Personal Property	Railroad	Utility	Total Parcel Count	
								Industrial Improved	Industrial Vacant							
Anoka	0	1	4,591	116	0	161	14	367	116	516	7	13	1	1	5,904	
Centerville	2	6	1,282	136	0	2	0	49	11	111	3	1	0	0	1,603	
Columbus	65	113	1,408	225	1	0	0	49	34	339	5	0	0	1	2,240	
Coon Rapids	0	11	20,154	524	241	219	6	455	247	856	31	12	6	19	22,781	
East Bethel	75	156	3,919	695	266	1	0	110	69	318	72	5	1	1	5,688	
Fridley	0	1	8,438	180	400	178	8	394	142	630	31	7	21	2	10,432	
Spring Lake Park	0	0	1,972	35	115	33	1	198	69	80	10	6	0	1	2,520	
<b>Totals</b>	<b>142</b>	<b>288</b>	<b>41,764</b>	<b>1,911</b>	<b>1,023</b>	<b>594</b>	<b>29</b>	<b>1,622</b>	<b>688</b>	<b>2,850</b>	<b>159</b>	<b>44</b>	<b>29</b>	<b>25</b>	<b>51,168</b>	

TOTAL PARCEL COUNTS																
County	Agricultural Improved	Agricultural Vacant	Residential Improved	Residential Vacant	Manufactured Homes	Apartment Improved	Apartment Vacant	Commercial		Tax Exempt	Tax Forfeit	Personal Property	Railroad	Utility	Total Parcel Count	
								Industrial Improved	Industrial Vacant							
Grand Totals	713	1,576	107,155	7,903	4,188	813	45	3,470	1,359	6,574	361	395	40	64	134,656	

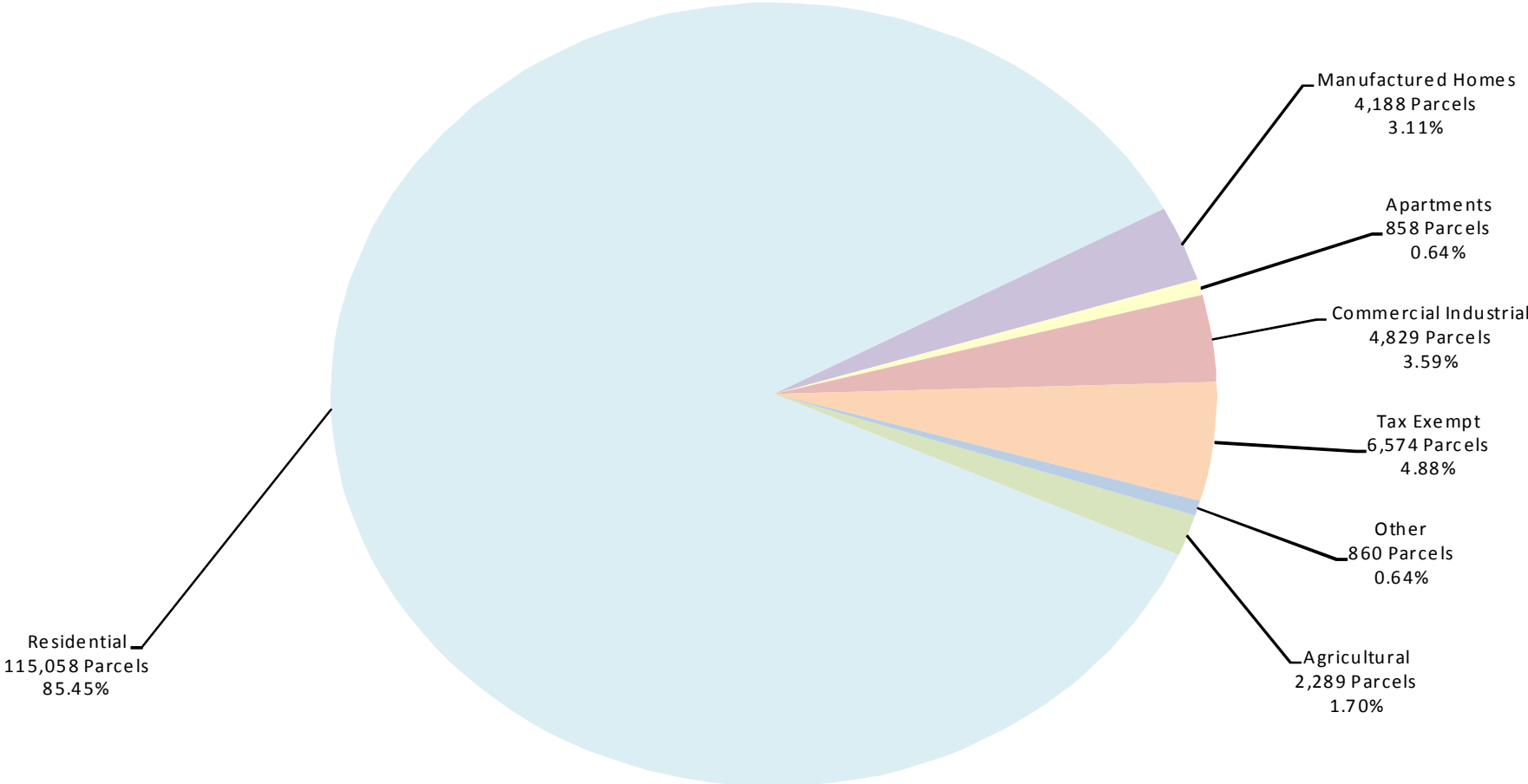
\*Reported as of December 31, 2010

# ASSESSMENT/PARCEL COUNTS



# ASSESSMENT/PARCEL COUNTS

## Parcel Distribution by Property Type



\*OTHER INCLUDES TAX FORFEIT, PERSONAL PROPERTY, RAILROAD AND UTILITY.

# ASSESSMENT/MARKET VALUE

Work on Anoka County's 2011 Assessment was conducted during 2010 and the assessment was finalized in February of 2011. The overall assessment declined in value by approximately 4%. Included in the overall values are the values for new improvements that were added during 2010. The following chart lists the 2011 Estimated Market Value (EMV) for each city by property type.

City	Agricultural	Residential	Manufactured Homes	Apartment	Commercial Industrial	Tax Exempt	Tax Forfeit	Personal Property	Railroad	Utilities	Total
Andover	\$49,646,000	\$2,191,028,300	\$0	\$14,994,800	\$108,543,000	\$171,376,800	\$79,400	\$260,700	\$1,346,200	\$2,093,200	\$2,539,368,400
Anoka	\$256,300	\$729,801,300	\$0	\$151,381,700	\$281,476,700	\$311,330,100	\$140,100	\$1,649,300	\$2,078,300	\$324,400	\$1,478,438,200
Bethel	\$652,300	\$22,199,200	\$0	\$67,300	\$3,755,800	\$1,721,800	\$39,900	\$0	\$296,500	\$0	\$28,732,800
Blaine	\$27,813,800	\$3,803,658,900	\$43,729,900	\$96,860,400	\$1,043,861,000	\$488,050,400	\$748,900	\$34,504,000	\$0	\$1,830,200	\$5,541,057,500
Centerville	\$3,040,100	\$282,546,600	\$0	\$659,900	\$24,844,100	\$20,982,400	\$1,400	\$80,000	\$0	\$0	\$332,154,500
Circle Pines	\$0	\$333,516,100	\$0	\$0	\$15,233,500	\$30,726,900	\$200	\$200,200	\$0	\$29,300	\$379,706,200
Columbia Heights	\$0	\$942,760,800	\$0	\$78,681,000	\$105,887,500	\$135,048,900	\$64,600	\$449,000	\$2,775,200	\$0	\$1,265,667,000
Columbus	\$48,218,300	\$363,323,600	\$1,200	\$0	\$86,674,500	\$21,303,700	\$1,043,400	\$0	\$0	\$42,500	\$520,607,200
Coon Rapids	\$1,468,900	\$3,221,246,000	\$3,878,400	\$268,406,800	\$817,873,500	\$505,099,300	\$486,800	\$1,321,000	\$6,242,300	\$2,923,600	\$4,828,946,600
East Bethel	\$41,210,700	\$776,870,900	\$5,293,600	\$254,700	\$53,295,000	\$38,427,900	\$208,000	\$166,600	\$38,100	\$35,200	\$915,800,700
Fridley	\$244,000	\$1,304,363,700	\$5,491,800	\$172,413,300	\$778,621,300	\$313,737,900	\$322,500	\$500,000	\$16,892,500	\$208,200	\$2,592,795,200
Ham Lake	\$45,636,600	\$1,247,637,600	\$6,240,700	\$7,010,000	\$140,549,400	\$30,010,800	\$194,600	\$399,800	\$0	\$88,900	\$1,477,768,400
Hilltop	\$0	\$2,958,800	\$2,931,900	\$3,914,300	\$15,612,300	\$15,228,000	\$0	\$160,000	\$0	\$0	\$40,805,300
Lexington	\$0	\$86,047,600	\$2,384,500	\$6,186,700	\$22,313,900	\$6,183,200	\$0	\$949,600	\$0	\$0	\$124,065,500
Lino Lakes	\$56,597,300	\$1,514,571,500	\$1,373,500	\$46,238,200	\$155,490,200	\$160,806,100	\$5,335,700	\$320,000	\$0	\$69,400	\$1,940,801,900
Linwood	\$21,278,700	\$391,537,300	\$0	\$0	\$3,538,300	\$20,745,200	\$67,700	\$80,000	\$0	\$53,300	\$437,300,500
Nowthen	\$85,164,000	\$355,685,100	\$0	\$0	\$14,304,300	\$9,845,100	\$38,200	\$0	\$0	\$382,000	\$465,418,700
Oak Grove	\$47,653,300	\$627,720,500	\$0	\$0	\$20,301,600	\$23,289,400	\$56,100	\$0	\$853,300	\$0	\$719,874,200
Ramsey	\$28,491,200	\$1,600,977,600	\$500,000	\$9,622,200	\$287,683,100	\$109,427,000	\$211,500	\$162,600	\$1,654,900	\$331,200	\$2,039,061,300
Spring Lake Park	\$0	\$318,821,000	\$1,523,300	\$37,960,300	\$100,505,100	\$97,258,400	\$32,200	\$390,000	\$0	\$42,800	\$556,533,100
St Francis	\$32,578,300	\$366,399,900	\$11,937,000	\$11,865,300	\$46,670,500	\$44,593,800	\$0	\$320,000	\$87,700	\$36,000	\$514,488,500
Total EMV by Type	\$489,949,800	\$20,483,672,300	\$85,285,800	\$906,516,900	\$4,127,034,600	\$2,555,193,100	\$9,071,200	\$41,912,800	\$32,265,000	\$8,490,200	\$28,739,391,700

# ASSESSMENT/MARKET VALUE

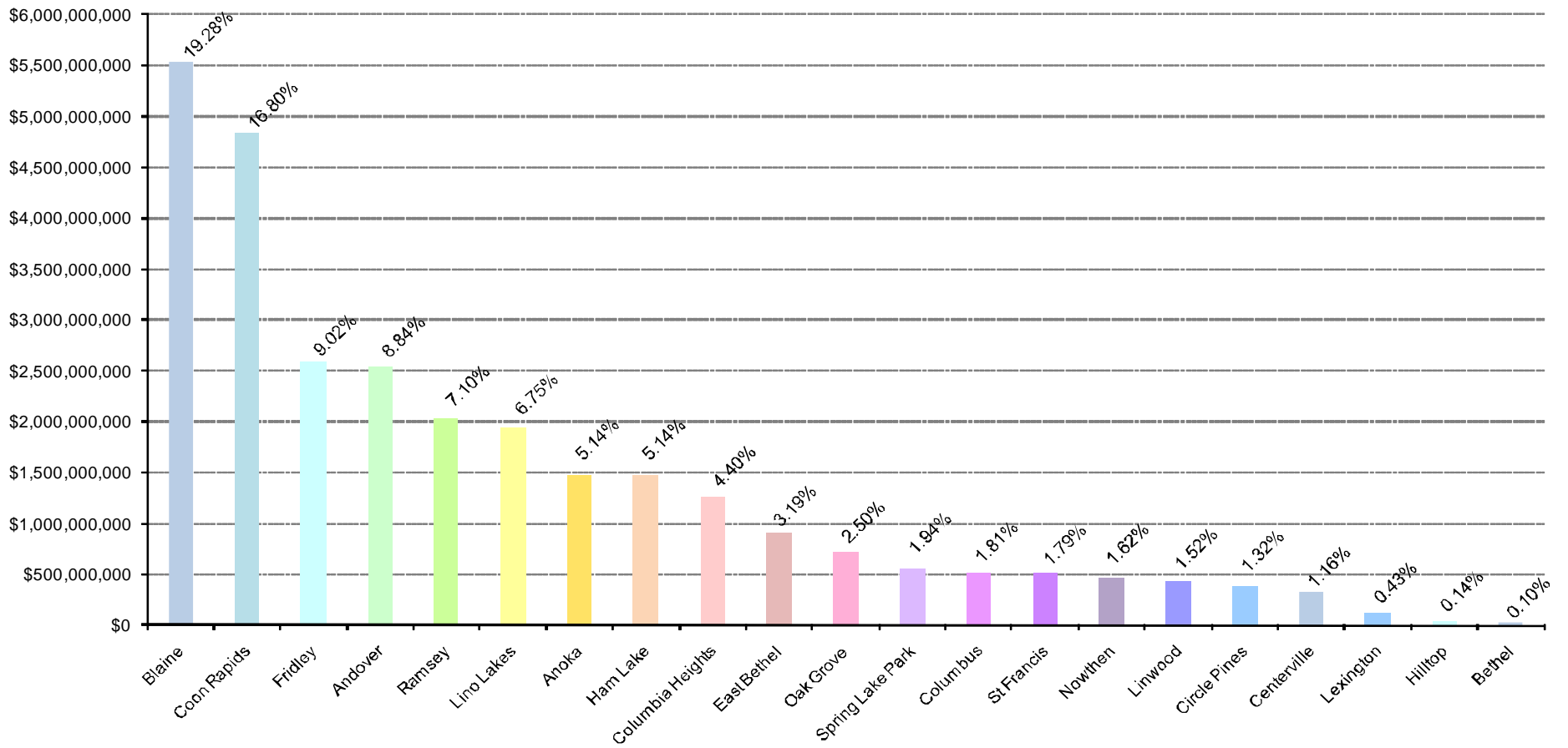
This chart lists, by property type, the amount of new construction that was added to the assessment in Anoka County during 2010 for the 2011 assessment.

City	Agricultural	Residential	Manufactured Homes	Apartment	Commercial Industrial	Tax Exempt	Tax Forfeit	Personal Property	Railroad	Utilities	Total
Andover	\$786,400	\$24,462,700	\$0	\$0	\$1,030,000	\$236,500	\$0	\$0	\$0	\$0	\$26,515,600
Anoka	\$0	\$4,237,800	\$0	\$208,000	\$505,800	\$849,400	\$0	\$0	\$0	\$0	\$5,801,000
Bethel	\$0	\$224,600	\$0	\$0	\$50,400	\$0	\$0	\$0	\$0	\$0	\$275,000
Blaine	\$0	\$73,251,900	\$1,172,500	\$0	\$10,399,800	\$7,759,200	\$0	\$196,000	\$0	\$0	\$92,779,400
Centerville	\$0	\$766,100	\$0	\$0	\$162,900	\$0	\$0	\$0	\$0	\$0	\$929,000
Circle Pines	\$0	\$211,200	\$0	\$0	\$10,700	\$0	\$0	\$0	\$0	\$0	\$221,900
Columbia Heights	\$0	\$7,539,500	\$0	\$45,900	\$506,300	\$0	\$0	\$0	\$0	\$0	\$8,091,700
Columbus	\$0	\$976,700	\$0	\$0	\$27,800	\$0	\$0	\$0	\$0	\$0	\$1,004,500
Coon Rapids	\$0	\$9,380,200	\$1,000	\$199,600	\$3,476,500	\$6,867,000	\$0	\$0	\$0	\$0	\$19,924,300
East Bethel	\$0	\$1,407,000	\$23,800	\$0	\$212,500	\$0	\$0	\$0	\$0	\$0	\$1,643,300
Fridley	\$0	\$5,896,200	\$7,000	\$8,000	\$10,753,000	\$8,194,500	\$0	\$0	\$0	\$0	\$24,858,700
Ham Lake	\$101,500	\$8,305,300	\$40,700	\$0	\$347,300	\$0	\$0	\$60,800	\$0	\$0	\$8,855,600
Hilltop	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lexington	\$0	\$283,700	\$55,900	\$0	\$92,400	\$0	\$0	\$0	\$0	\$0	\$432,000
Lino Lakes	\$86,600	\$9,057,900	\$0	\$587,000	\$0	\$21,700	\$0	\$0	\$0	\$0	\$9,753,200
Linwood	\$133,800	\$4,272,900	\$0	\$0	\$0	\$11,700	\$0	\$0	\$0	\$0	\$4,418,400
Nowthen	\$164,800	\$3,670,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,835,500
Oak Grove	\$455,100	\$7,351,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,806,600
Ramsey	\$7,800	\$20,861,500	\$100	\$0	\$1,369,200	\$3,700	\$0	\$0	\$0	\$0	\$22,242,300
Spring Lake Park	\$0	\$448,300	\$0	\$7,700	\$657,000	\$0	\$0	\$0	\$0	\$0	\$1,113,000
St Francis	\$0	\$2,784,600	\$0	\$0	\$6,800	\$0	\$0	\$0	\$0	\$0	\$2,791,400
Total New Improvements	\$1,736,000	\$185,390,300	\$1,301,000	\$1,056,200	\$29,608,400	\$23,943,700	\$0	\$256,800	\$0	\$0	\$243,292,400

# ASSESSMENT/MARKET VALUE

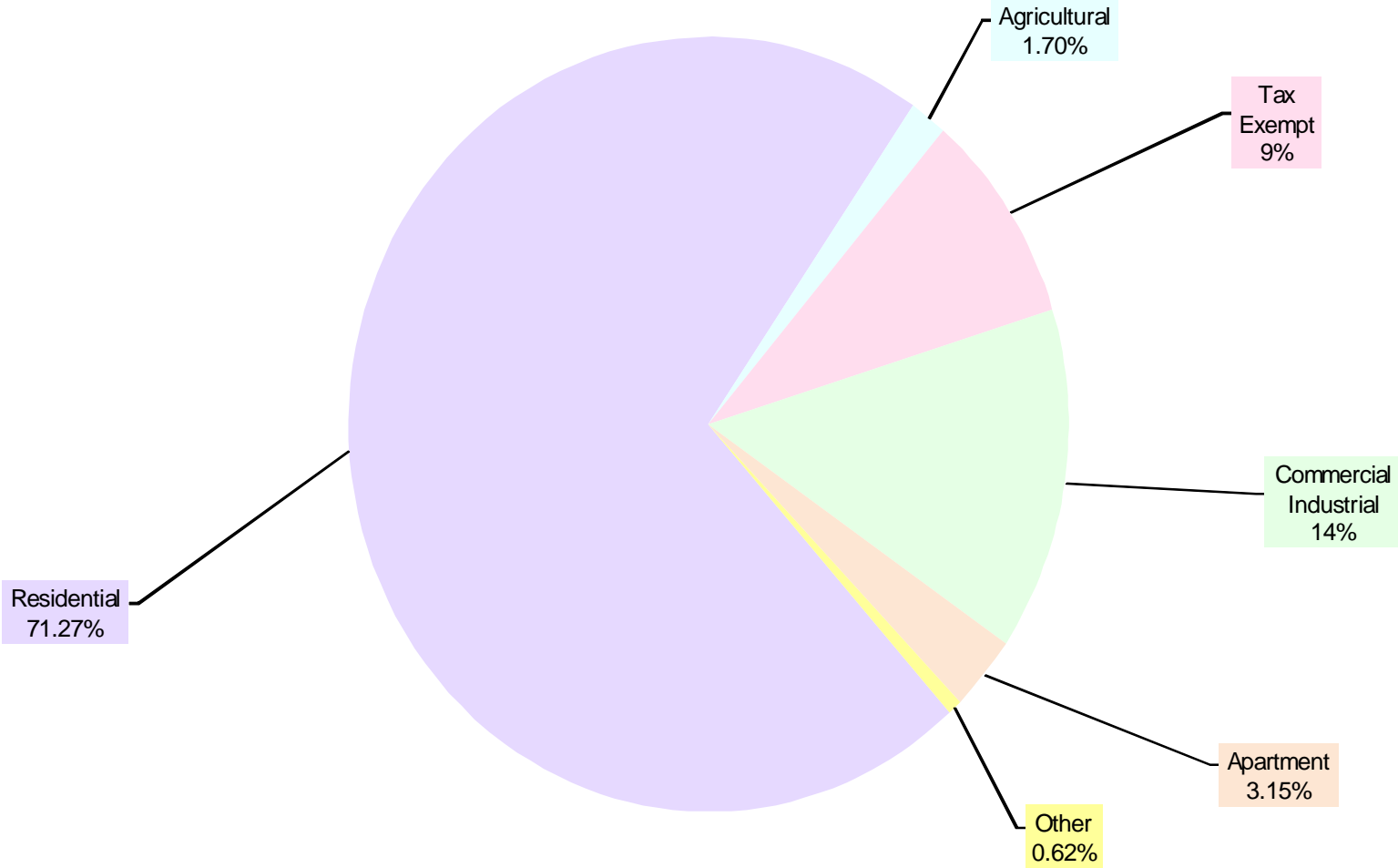
The next two charts illustrate the Estimated Market Value distribution by City/Township and by Property Type.

## ANOKA COUNTY VALUE DISTRIBUTION BY CITY



# ASSESSMENT/MARKET VALUE

## Anoka County Value Distribution by Property Type



\*Other includes Manufactured Homes, Personal Property, Railroad, Utility, and Tax Forfeit Properties

## ASSESSMENT/STATE ASSESSMENT UNIFORMITY—SALES RATIO

Some of the tools that are used to measure the level and uniformity of an assessment are Median Sales Ratio, Coefficients of Dispersion and Price Related Differentials. The table below illustrates a five year history of the sales statistics for residential properties in Anoka County. Sales Ratios are the result of dividing the Assessor's Estimated Market Value by the Sales Price and must average between a minimum of 90% and a maximum of 105% each year. Coefficients of Dispersion measure the average variance up or down from the median ratio. The Price Related Differential is an indicator of whether the assessment is treating all properties in the same manner, i.e., no particular sale or group of sales is being assessed higher or lower than any other sale or group of sales.

<b>Residential Single Family Sales Ratio History 2007 - 2011</b>															
Assessment Year		2007			2008			2009			2010			2011	
Municipality	#	Median	Coeff	#	Median	Coeff	#	Median	Coeff	#	Median	Coeff	#	Median	Coeff
Andover	370	93.3	4.9	248	94.4	4.4	191	93.0	6.4	145	95.9	5.7	220	94.5	5.6
Anoka	223	94.4	6.7	132	94.2	5.4	75	94.5	7.0	61	95.5	8.1	83	94.5	7.6
Bethel	10	91.1	4.8	8	94.2	7.3	3	95.5	3.9	3	97.9	2.0	3	98.8	5.6
Blaine	868	93.6	5.5	590	94.0	6.2	325	94.8	5.7	344	95.6	8.7	400	95.4	7.1
Centerville	75	93.6	7.5	45	95.3	4.5	34	95.8	6.1	31	94.5	5.8	23	91.8	10.2
Circle Pines	70	96.7	5.5	54	94.7	4.6	32	94.1	7.1	33	93.8	7.0	27	95.3	7.4
Columbia Heights	294	94.0	7.3	194	94.6	9.1	134	94.6	8.3	128	96.5	10.2	106	96.2	9.4
Columbus	29	96.4	11.2	20	97.7	7.0	26	94.7	7.2	18	94.0	6.9	16	95.9	9.6
Coon Rapids	1,000	93.7	5.2	613	93.7	4.9	369	94.4	5.8	275	94.8	8.3	247	94.5	5.6
East Bethel	137	97.2	5.9	83	94.2	9.1	51	92.4	8.0	35	93.7	7.4	52	96.1	6.4
Fridley	317	93.4	6.1	253	94.7	6.8	160	94.4	8.0	126	94.4	9.9	117	95.0	7.4
Ham Lake	182	93.8	7.6	97	93.6	6.3	77	94.4	8.0	53	95.7	7.5	72	94.4	8.8
Hilltop	1	86.0	---	1	96.6	---	0	---	---	0	---	---	1	102.3	0.0
Lexington	25	92.9	9.3	13	93.2	8.9	5	94.5	6.0	7	96.2	3.8	5	96.1	8.1
Lino Lakes	235	94.4	8.8	178	94.6	6.5	107	93.8	6.6	78	95.1	7.9	108	95.2	6.7
Linwood	85	91.0	16.2	51	95.7	9.4	20	93.8	8.1	15	96.6	6.4	23	97.2	9.3
Nowthen (fka Burns)	35	90.5	9.0	31	96.7	7.6	7	92.4	6.7	15	95.3	16.0	19	94.4	10.5
Oak Grove	94	93.2	11.3	64	93.8	8.1	36	94.7	9.1	22	95.0	8.9	33	94.5	9.2
Ramsey	315	93.7	6.9	220	94.7	5.8	139	93.9	7.2	105	96.1	6.7	109	94.1	7.4
Spring Lake Park	69	96.1	4.8	59	93.6	4.8	42	94.8	6.7	30	92.1	7.5	36	95.1	9.4
St. Francis	129	93.7	4.3	87	94.7	5.0	32	94.0	4.5	24	97.2	6.6	34	95.2	6.3
County Total	4,563	93.8	6.3	3,041	94.3	6.1	1,865	94.3	6.9	1,548	95.3	8.2	1,734	94.9	6.7
<b>Price Related Differential</b>		<b>99</b>			<b>101</b>			<b>101</b>			<b>102</b>			<b>101</b>	

## ASSESSMENT/TAX PETITIONS

All Tax Court petitions filed for Anoka County are processed through the County Assessor's Office. We at the county are only responsible for the petitions filed in cities/towns that we assess; however, we do lend assistance to the local assessors when needed. In 2010 there were a total of 444 petitions (up from 360 in 2009 and 195 in 2008) filed with the Tax Court for properties in Anoka County. Of those 444 petitions we are responsible for 199.

Often times a property owner will file petitions on the same property for multiple assessment years. We currently are working on petitions for assessment years 2009, 2010 and 2011. During calendar year 2010, the County Assessor's Office settled 99 petitions, there were 12 cases dismissed, and no petitions went to trial.

Listed below are the number of petitions filed in 2010 for each city within Anoka County.

<b>County Assessed</b>		<b>City Assessed</b>	
Andover	16	Anoka	27
Blaine	95	Centerville	3
Circle Pines	5	Columbus	6
Columbia Heights	29	Coon Rapids	109
Ham Lake	8	East Bethel	3
Lexington	3	Fridley	76
Lino Lakes	22	Spring Lake Park	10
Ramsey	29		
St. Francis	3		

# **ASSESSMENT/STATISTICS—CERTIFICATES OF REAL ESTATE VALUE, DISASTER ABATEMENTS, BUILDING PERMITS AND TAX PETITIONS**

The Assessor’s Office deals with and processes many types of documents each year. The four most common are Certificate of Real Estate Values (CRV’s), Disaster Abatements, Building Permits and Tax Court Petitions.

- With every property transfer, with the exception of a Quit Claim Deed, a CRV must be filed. This is a form that states the sale price as well as the conditions of the sale (down payment, financing, and personal property included in the sale price, just to name a few).
- Disaster abatements are processed when there has been unintentional or accidental destruction of a property, or destruction by arson or vandalism by someone other than the owner. The owner must apply for the abatement in writing and the structure must have been destroyed 50% or more. The abatement allows for a tax refund, prorated for the months that the structure is uninhabitable.
- Building Permits list the type and value of new improvements made to a property and trigger a review and/or an inspection by the Assessor in most cases.
- Tax court petitions are addressed on the preceding page.

Listed below are the statistics for these for processes for past 5 years.

	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Certificates of Real Estate Value	8,844	6,092	4,997	5,674	5,547
Disaster Abatements	110	33	28	29	15
Building Permits	13,373	*8,890	22,706	4,871	5,011
Tax Court Petitions	145	154	195	360	444

\* 2007 Re-roofing Building Permits were not tracked in 2007. Tracking of those permits was resumed in 2008.

## ASSESSMENT/STATISTICS—PERMITS (DETAIL)

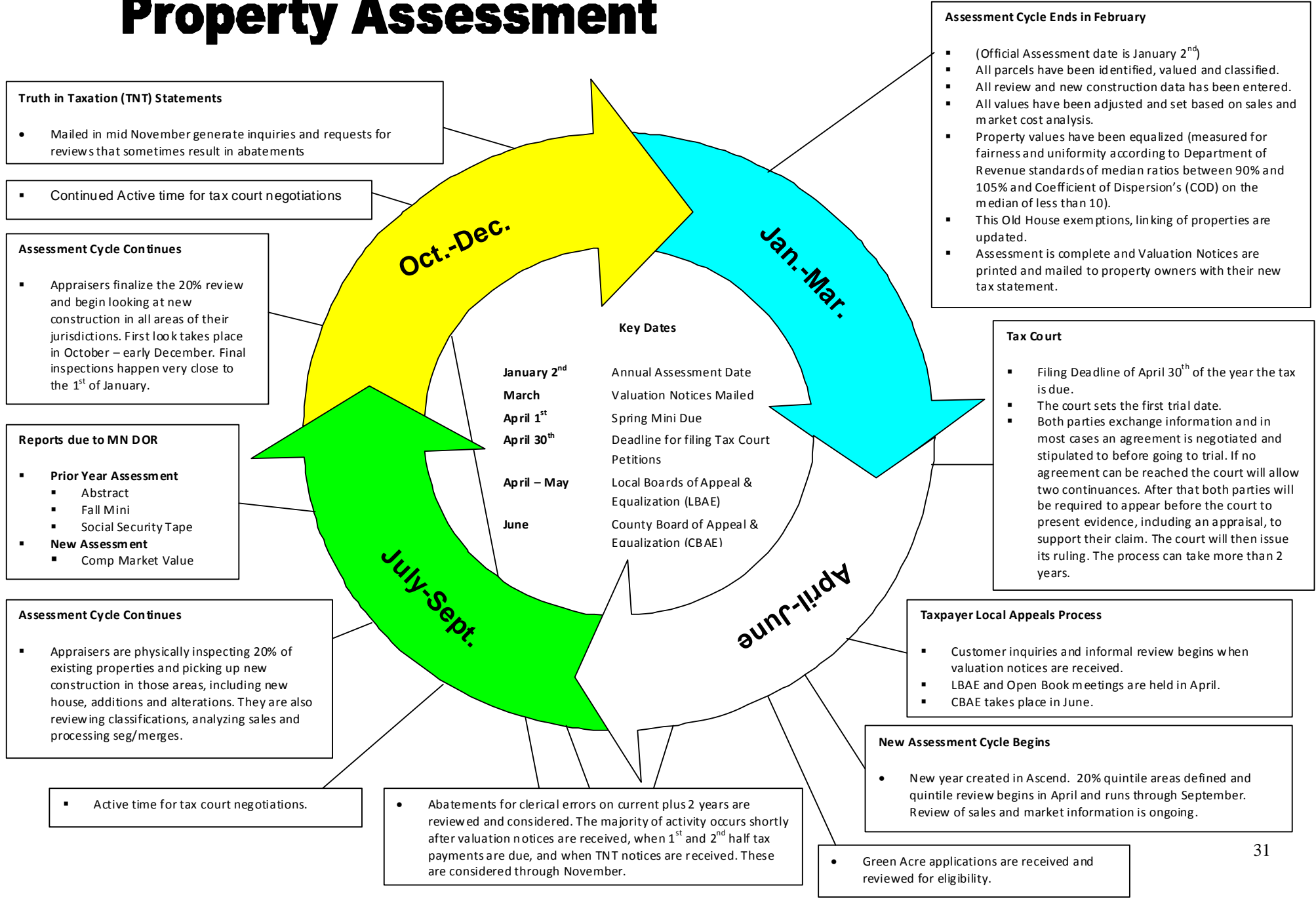
In 2010 the Anoka County Assessor's Office processed over 5,000 building permits, slightly up from the previous year.

During 2010 the category with the largest number of permits issued was Residential Miscellaneous. This category includes anything from mechanical work to remodeling projects or additions. It may even include permits for other categories in the list because it includes permits for which the city has not indicated a project description. These permits as well as almost all of the other permits received by the county require a visit to the property.

The following chart shows the 2010 permit counts broken down by project type.

PERMIT TYPE	SUB-TYPE	NUMBER
APARTMENT		7
COMMERCIAL INDUSTRIAL		247
EXEMPT		13
PERSONAL PROPERTY	HANGER	4
RESIDENTIAL	ADDITION	122
RESIDENTIAL	BASEMENT FINISH	248
RESIDENTIAL	DECK	590
RESIDENTIAL	DEMOLITION	2
RESIDENTIAL	GARAGE	73
RESIDENTIAL	MANUFACTURED HOME	96
RESIDENTIAL	MISCELLANEOUS	1,964
RESIDENTIAL	NEW HOME	578
RESIDENTIAL	NEW TOWNHOME	18
RESIDENTIAL	OUTBUILDING / SHED	67
RESIDENTIAL	PORCH	22
RESIDENTIAL	REMODEL	261
RESIDENTIAL	REROOF	699
<b>TOTAL BUILDING PERMITS PROCESSED</b>		<b>5,011</b>

# Property Assessment





# Property Tax Accounting and Research

# **TAX ACCOUNTING/GENERAL DUTIES**

## GENERAL DUTIES:

The Property Tax Accounting and Research Department is responsible for the administration of the property taxation process for Anoka County.

The department calculates the taxable value for each parcel of property and determines the tax base for each taxing district (twenty cities and one township, nine school districts, and fifteen special taxing districts). The department also maintains special assessment records for the taxing districts.

Tax rates are calculated by the department using the levy requests submitted by the taxing districts and the tax base for each district, adjusted for tax increment financing and fiscal disparities. Taxes and credits are calculated for each parcel and proposed "truth in taxation" notices and final tax statements (which include annual special assessments and waste fees) are mailed.

After taxes have been collected, the department distributes the funds to the various taxing districts within the county. The department also updates the tax records for changes due to abatements and adjustments. The accounting and reconciliation of property tax and recording revenues is handled within this department as well.

The Property Tax Accounting and Research department serves as the source of taxation information to other county departments, local government officials, auditors, financial advisors, and the general public. The department provides audit reports, bonding certificates, and numerous other reports for state agencies such as the tax abstracts, tax increment financing abstract, levy reports, state tax report, bonded debt report and school tax reports.

## TAX ACCOUNTING/BUDGET SUMMARY

	2006 actual	2007 actual	2008 actual	2009 actual	2010 actual
<b><u>Revenues</u></b>					
Taxes	\$84,345	\$33,971	\$57,904	\$7,525	\$16,715
Charges for Service	\$263,866	\$246,859	\$241,838	\$238,966	\$245,152
Miscellaneous	\$743,487	\$762,120	\$1,046,711	\$1,377,898	\$1,448,563
<b>Total Revenues</b>	<b>\$1,091,698</b>	<b>\$1,042,950</b>	<b>\$1,346,453</b>	<b>\$1,624,389</b>	<b>\$1,710,430</b>
<b><u>Expenditures</u></b>					
Salary & Benefits	\$847,320	\$902,192	\$961,347	\$1,008,926	\$1,027,765
Departmental Expenses	\$186,925	\$173,009	\$179,006	\$184,772	\$187,472
Operating Expenses	\$144,685	\$150,464	\$155,840	\$165,175	\$161,214
Contracts & Fees	\$6,112	\$10,337	\$821	\$155	\$20,543
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	-\$84,315	-\$76,545	-\$78,978	-\$83,285	-\$89,446
<b>Total Expenditures</b>	<b>\$1,100,727</b>	<b>\$1,159,457</b>	<b>\$1,218,036</b>	<b>\$1,275,743</b>	<b>\$1,307,548</b>
<b>Number of Full-Time Equivalent Employees:</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>

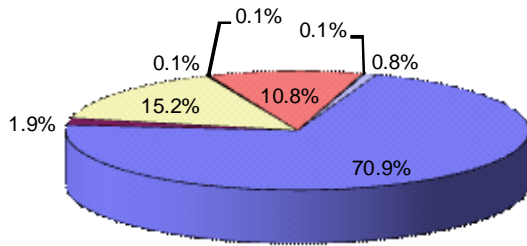
# TAX ACCOUNTING/TAXATION SUMMARY—VALUE FOR TAX BILL PURPOSES

Value for Taxes Payable 2010

	<b>Estimated Market Value</b>	<b>Taxable Market Value</b>	<b>Net Tax Capacity</b>	<b>% of Tax Base</b>
Residential Homestead	21,403,846,800	21,313,373,600	213,384,294	61.31%
Agricultural	578,625,650	367,301,150	3,143,885	0.90%
Commercial & Industrial :				
Commercial & Industrial	4,589,485,500	4,576,724,400	88,955,066	25.56%
Public Utility	35,077,900	35,077,900	697,049	0.20%
Railroad Operating Property	33,559,200	33,559,200	669,687	0.19%
Residential Non-Homestead	3,259,121,150	3,247,160,450	35,800,538	10.29%
Seasonal/Recreational	42,983,100	42,983,100	442,185	0.13%
<b>Total Real Estate</b>	29,942,699,300	29,616,179,800	343,092,704	
<b>Total Personal Property</b>	255,786,400	255,786,400	4,954,940	1.42%
<b>Total Real &amp; Personal Property</b>	<b>30,198,485,700</b>	<b>29,871,966,200</b>	<b>348,047,644</b>	100.00%
Total Market-based Referendum Value		29,536,407,200		
Manufactured Homes		85,795,900	855,480	
<b>Adjustments to Tax Base:</b>				
Subtract: Captured tax capacity of tax increment district			17,621,116	
Fiscal Disparity Contribution Value			36,082,064	
<b>Subtotal: Local Tax Rate Determination Value</b>			<b>294,344,464</b>	
Add: Fiscal Disparity Distribution Value			55,082,775	
Total Adjusted Taxable Net Tax Capacity			349,427,239	

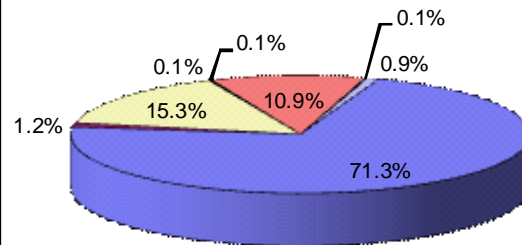
# TAX ACCOUNTING/TAXATION SUMMARY—VALUE FOR TAX BILL PURPOSES

**2010 ESTIMATED MARKET VALUE**



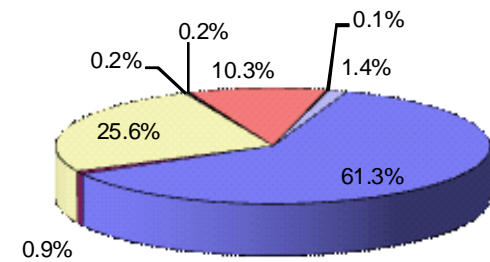
- Residential Homestead
- Agricultural
- Commercial & Industrial
- Public Utility
- Railroad Operating Property
- Residential Non-Homestead
- Seasonal/Recreational
- Personal Property

**2010 TAXABLE MARKET VALUE**



- Residential Homestead
- Agricultural
- Commercial & Industrial
- Public Utility
- Railroad Operating Property
- Residential Non-Homestead
- Seasonal/Recreational
- Personal Property

**2010 NET TAX CAPACITY**



- Residential Homestead
- Agricultural
- Commercial & Industrial
- Public Utility
- Railroad Operating Property
- Residential Non-Homestead
- Seasonal/Recreational
- Personal Property

## TAX ACCOUNTING/TAXATION SUMMARY—VALUATION HISTORY

<u>LEVY YEAR</u>	<u>PAYABLE YEAR</u>	<u>ESTIMATED MARKET VALUE</u>	<u>TAXABLE MARKET VALUE</u>	<u>NET TAX CAPACITY</u>	<u>NET TAX CAPACITY (Adj for TIF and Fiscal Disparities)</u>
2008	2009	\$32,195,588,700	\$31,710,911,300	\$367,066,365	\$364,889,725
2007	2008	\$31,884,880,900	\$31,316,413,000	\$358,963,090	\$354,138,222
2006	2007	\$30,224,874,700	\$29,567,533,100	\$336,349,347	\$330,692,930
2005	2006	\$27,401,639,100	\$26,641,620,600	\$302,861,518	\$295,577,522
2004	2005	\$24,631,534,900	\$23,568,243,200	\$269,458,998	\$264,175,584
2003	2004	\$21,945,392,500	\$20,534,750,700	\$236,617,283	\$232,754,614
2002	2003	\$19,630,443,300	\$18,015,855,700	\$209,099,299	\$206,920,412
2001	2002	\$16,616,957,700	\$15,821,627,800	\$185,231,732	\$185,235,305
2000	2001	\$14,663,270,900	\$14,233,046,300	\$229,458,183	\$231,969,938
1999	2000	\$12,894,021,200	\$12,678,690,400	\$200,812,271	\$202,945,742

**ESTIMATED MARKET VALUE:**

The valuation of property starts with local assessors estimating the market value, which means the most probable selling price obtained in an arm's length transaction.

**TAXABLE MARKET VALUE:**

The estimated market value adjusted for exemptions, exclusions and value deferrals. The value that becomes the basis for determining tax bases.

**NET TAX CAPACITY:**

The result of multiplying the taxable market value of a property by its class rate.

**ADJUSTED NET TAX CAPACITY :**

The result of the next tax capacity less deductions for tax increment captured value and an adjustment for the net result of fiscal disparities contribution and distribution value.

## TAX ACCOUNTING/TAXATION SUMMARY—VALUES AND TAX RATES

PAYABLE 2010	ESTIMATED MARKET VALUE	TAXABLE MARKET VALUE	REFERENDUM MARKET VALUE	TOTAL TAX CAPACITY	LOCAL TAXABLE VALUE	TAX CAPACITY RATE	MARKET VALUE RATE
	30,198,485,700	29,871,966,200	29,536,407,200	348,047,644	294,344,464	35.574%	
<b>Andover</b>	2,756,266,700	2,710,514,800	2,686,047,400	28,726,619	25,263,121	36.484%	0.00327%
Andover Lower Rum River WS	955,504,500	939,851,200	927,387,500	9,856,318	9,107,941	0.330%	
<b>Anoka</b>	1,343,513,500	1,338,735,500	1,331,726,700	16,675,652	11,370,350	40.530%	
<b>Bethel</b>	35,439,700	35,013,900	34,858,900	403,543	358,664	52.765%	
<b>Blaine</b>	5,680,004,400	5,645,481,100	5,626,982,700	68,919,849	57,555,925	29.510%	0.00485%
<b>Centerville</b>	356,139,100	350,872,800	350,126,000	3,805,124	3,597,343	54.353%	
<b>Circle Pines</b>	404,536,500	404,045,100	402,976,100	4,245,188	3,466,404	48.667%	
<b>Columbia Heights</b>	1,303,072,900	1,299,323,500	1,295,442,900	14,398,494	12,970,965	56.881%	
<b>Columbus</b>	561,762,800	539,101,500	515,508,500	6,397,930	5,628,580	34.249%	
Columbus Sunrise WS	175,152,400	172,225,500	165,481,700	1,751,610	1,731,412	0.155%	
<b>Coon Rapids</b>	5,088,417,800	5,068,680,400	5,050,286,700	60,770,547	50,905,763	34.468%	
Coon Rapids Six Cities WS	1,662,213,300	1,654,803,700	1,645,905,500	20,190,239	16,071,549	0.089%	
Coon Rapids Spring Brook Storm	163,197,300	162,909,300	162,816,600	2,601,404	1,327,140	3.336%	
<b>East Bethel</b>	1,033,801,500	1,015,785,900	985,253,400	10,693,956	10,224,539	40.611%	0.01496%
<b>Fridley</b>	2,561,173,300	2,554,092,700	2,548,684,700	34,512,629	26,556,023	32.258%	0.01234%
Fridley Six Cities WS	1,426,910,700	1,423,348,800	1,418,670,600	20,278,293	14,822,135	0.037%	
<b>Ham Lake</b>	1,705,976,600	1,685,270,800	1,659,497,500	18,463,638	17,215,379	23.371%	0.00660%
<b>Hilltop</b>	25,468,100	25,389,500	25,389,500	385,515	273,981	98.840%	
Hilltop Six Cities WS	25,468,100	25,389,500	25,389,500	385,515	273,981	0.092%	
<b>Lexington</b>	136,265,500	135,743,200	135,237,700	1,596,485	1,450,678	50.674%	
<b>Lino Lakes</b>	2,035,419,800	2,001,889,600	1,966,181,500	22,070,825	20,045,366	37.905%	
<b>Nowthen</b>	527,016,100	492,065,800	458,565,500	5,055,352	4,909,250	19.346%	
<b>Oak Grove</b>	849,418,200	827,192,500	794,103,100	8,558,195	8,312,768	33.013%	
<b>Ramsey</b>	2,232,018,600	2,205,721,800	2,190,579,800	25,384,228	18,786,867	37.811%	
Ramsey Mississippi Sub WS	7,547,900	7,547,900	7,547,900	147,208	85,511	50.693%	
<b>St. Francis</b>	531,385,600	517,621,700	490,466,400	5,598,450	5,204,149	44.266%	
<b>Spring Lake Park</b>	511,841,100	509,744,000	506,992,000	6,220,896	5,110,923	54.455%	

<b>Linwood</b>	519,547,900	509,680,100	481,500,200	5,164,529	5,137,426	23.537%	
Linwood Sunrise WS	519,547,900	509,680,100	481,500,200	5,164,529	5,137,426	0.187%	

# TAX ACCOUNTING/TAXATION SUMMARY—VALUES AND TAX RATES

PAYABLE 2010	ESTIMATED MARKET VALUE	TAXABLE MARKET VALUE	REFERENDUM MARKET VALUE	TOTAL TAX CAPACITY	LOCAL TAXABLE VALUE	TAX CAPACITY RATE	MARKET VALUE RATE
11 Anoka-Hennepin	15,506,070,200	15,369,251,500	15,268,681,300	177,035,634	148,030,767	19.939%	0.26152%
12 Centennial	2,973,525,200	2,946,184,900	2,933,672,400	33,870,916	28,121,350	37.285%	0.15756%
13 Columbia Heights	1,901,119,500	1,896,444,800	1,892,081,000	22,780,259	18,547,967	24.398%	0.14902%
14 Fridley	1,253,954,900	1,249,011,100	1,244,444,800	15,259,627	13,272,880	38.795%	0.23462%
15 St Francis	2,657,846,200	2,592,545,300	2,495,464,300	27,228,387	26,044,279	24.859%	0.11086%
16 Spring Lake Park	3,446,123,100	3,435,734,000	3,430,731,100	45,487,550	36,129,220	31.654%	0.13691%
624 White Bear Lake	241,053,600	236,177,100	220,958,300	2,616,096	2,405,831	21.756%	0.19068%
728 Elk River	454,991,300	431,084,700	409,401,600	4,562,314	4,335,417	39.967%	0.17533%
831 Forest Lake	1,763,801,700	1,715,532,800	1,640,972,400	19,206,861	17,456,753	12.642%	0.13628%

Metropolitan Council	30,198,485,700	29,871,966,200	29,536,407,200	348,047,644	294,344,464	0.811%	
Metropolitan Mosquito	30,198,485,700	29,871,966,200	29,536,407,200	348,047,644	294,344,464	0.471%	
Metropolitan Transit District	20,007,614,800	19,873,098,900	19,755,535,000	239,999,134	198,932,301	1.420%	
Anoka City HRA	1,343,513,500	1,338,735,500	1,331,726,700	16,675,652	11,370,350	1.343%	
Columbia Heights HRA	1,303,072,900	1,299,323,500	1,295,442,900	14,398,494	12,970,965	1.552%	
Coon Rapids HRA	5,088,417,800	5,068,680,400	5,050,286,700	60,770,547	50,905,763	1.229%	
Fridley HRA	2,561,173,300	2,554,092,700	2,548,684,700	34,512,629	26,556,023	1.614%	
Ramsey HRA	2,232,018,600	2,205,721,800	2,190,579,800	25,384,228	18,786,867	1.925%	
Coon Creek Watershed	10,361,036,300	10,279,550,900	10,228,718,200	117,466,463	103,758,545	0.492%	
Rice Creek Watershed	5,791,086,200	5,716,273,700	5,652,712,300	68,400,186	56,841,304	1.511%	
Anoka County RR Authority	30,198,485,700	29,871,966,200	29,536,407,200	348,047,644	294,344,464	1.281%	
Anoka County HRA	9,295,352,200	9,132,741,100	8,938,268,000	101,432,379	88,956,973	1.754%	
North Suburban Hospital District	8,778,486,900	8,734,707,300	8,708,048,900	110,038,889	89,496,852	1.559%	

**Note:** The "Local Taxable Value" is the value used in the determination of the local tax rate (Adjusted for Tax Increment and Fiscal Disparities Contribution)

WS = Watershed

HRA = Housing & Redevelopment Authority

RR = Railroad

EDA = Economic Development Authority

## TAX ACCOUNTING/LARGEST TAXPAYERS

The following is a list of Anoka County's property taxpayers that paid the largest tax amounts for taxes payable 2010:

	<u>ESTIMATED MARKET VALUE</u>	<u>NET TAX CAPACITY</u>	<u>% OF COUNTY</u>	<u>PROPERTY CLASSIFICATION</u>
MEDTRONIC INC	109,300,600	2,183,762	0.63%	Manufacturing
CONNEXUS ENERGY	96,900,500	1,930,252	0.55%	Utility
MINNEGASCO INC	62,806,100	1,253,399	0.36%	Utility
TARGET CORPORATION	57,789,900	1,152,048	0.33%	Retail
GLIMCHER REALTY TRUST	55,283,800	1,101,532	0.32%	Mall
NORTHERN STATES POWER CO	54,224,300	1,082,826	0.31%	Utility
DDR MDT RIVERDALE VILL OUTER RING LLC	49,489,600	989,042	0.28%	Retail
DAYTON-HUDSON CORP	49,112,600	980,752	0.28%	Retail
DDR MDT RIVERDALE VILLAGE INNER RING LLC	46,088,300	919,673	0.26%	Retail
MENARD INC	38,973,800	776,923	0.22%	Retail
WAL MART STORES INC	36,584,500	730,190	0.21%	Retail
NORTH METRO HARNESS INITIATIVE LLC	35,887,000	714,045	0.21%	Commercial
HOME DEPOT USA INC	33,358,400	664,168	0.19%	Retail
BURLINGTON NORTHERN	32,400,700	645,622	0.19%	Industrial
SHAMROCK INVESTMENTS	32,117,100	640,842	0.18%	Commercial
GREAT RIVER ENERGY	29,220,300	581,872	0.17%	Utility
RIVERDALE 2005 LLC	26,159,300	522,436	0.15%	Retail
PROPERTY TAX ADVISORS LLC	24,914,900	497,548	0.14%	Commercial
LOWES HOME CENTERS INC	23,434,700	465,694	0.13%	Retail
MILLS PROPERTIES INC	22,161,300	441,264	0.13%	Commercial
BL NTV I LLC	20,343,500	406,120	0.12%	Commercial
FEDERAL CARTRIDGE CORP	20,229,100	403,832	0.12%	Industrial
INLAND/RYAN LLC	20,197,000	403,190	0.12%	Commercial
INLAND VILLAGE TEN LLC	18,969,300	378,636	0.11%	Commercial
NORTHCOURT COMMONS RETAIL LLC	17,500,000	349,250	0.10%	Commercial

Note: "% of County" is percentage of total county tax capacity of 348,047,644

# TAX ACCOUNTING/TAXATION SUMMARY—FISCAL DISPARITIES: TAXES WITH AND WITHOUT

Impact of Fiscal Disparities on a \$200,000 residential homestead property for taxes payable 2010:

## Taxes With Fiscal Disparities

## Taxes Without Fiscal Disparities

District:**	*Tax Capacity (TC) Based Rate	TC Tax	Market Based (MB) Rate	MB Tax	Total TC & MB Tax	*Tax Capacity (TC) Based Rate	TC Tax	Market Based (MB) Rate	MB Tax	Total TC & MB Tax	Difference/ Impact of FD
<b>County</b>	35.189%	703.78		0.00	<b>703.78</b>	36.677%	733.54		0.00	<b>733.54</b>	<b>(29.76)</b>
<b>City/Township:</b>											
Andover	36.484%	729.68	0.00327%	6.54	<b>736.22</b>	40.593%	811.86	0.00327%	6.54	<b>818.40</b>	<b>(82.18)</b>
Anoka	40.530%	810.60		0.00	<b>810.60</b>	43.502%	870.04		0.00	<b>870.04</b>	<b>(59.44)</b>
Bethel	52.765%	1055.30		0.00	<b>1,055.30</b>	61.524%	1230.48		0.00	<b>1,230.48</b>	<b>(175.18)</b>
Blaine	29.510%	590.20	0.00485%	9.70	<b>599.90</b>	29.370%	587.40	0.00485%	9.70	<b>597.10</b>	<b>2.80</b>
Centerville	54.353%	1087.06		0.00	<b>1,087.06</b>	58.649%	1172.98		0.00	<b>1,172.98</b>	<b>(85.92)</b>
Circle Pines	48.667%	973.34		0.00	<b>973.34</b>	58.633%	1172.66		0.00	<b>1,172.66</b>	<b>(199.32)</b>
Columbia Heights	56.881%	1137.62		0.00	<b>1,137.62</b>	66.758%	1335.16		0.00	<b>1,335.16</b>	<b>(197.54)</b>
Coon Rapids	34.468%	689.36		0.00	<b>689.36</b>	36.502%	730.04		0.00	<b>730.04</b>	<b>(40.68)</b>
East Bethel	40.611%	812.22	0.01496%	29.92	<b>842.14</b>	45.578%	911.56	0.01496%	29.92	<b>941.48</b>	<b>(99.34)</b>
Fridley	32.258%	645.16	0.01234%	24.68	<b>669.84</b>	29.984%	599.68	0.01234%	24.68	<b>624.36</b>	<b>45.48</b>
Ham Lake	23.371%	467.42	0.00660%	13.20	<b>480.62</b>	24.288%	485.76	0.00660%	13.20	<b>498.96</b>	<b>(18.34)</b>
Hilltop	98.840%	1976.80		0.00	<b>1,976.80</b>	180.079%	3601.58		0.00	<b>3,601.58</b>	<b>(1,624.78)</b>
Lexington	50.674%	1013.48		0.00	<b>1,013.48</b>	57.927%	1158.54		0.00	<b>1,158.54</b>	<b>(145.06)</b>
Lino Lakes	37.905%	758.10		0.00	<b>758.10</b>	39.993%	799.86		0.00	<b>799.86</b>	<b>(41.76)</b>
Ramsey	37.811%	756.22		0.00	<b>756.22</b>	39.577%	791.54		0.00	<b>791.54</b>	<b>(35.32)</b>
St. Francis	44.266%	885.32		0.00	<b>885.32</b>	51.376%	1027.52		0.00	<b>1,027.52</b>	<b>(142.20)</b>
Oak Grove	33.013%	660.26		0.00	<b>660.26</b>	36.344%	726.88		0.00	<b>726.88</b>	<b>(66.62)</b>
Spring Lake Park	54.455%	1089.10		0.00	<b>1,089.10</b>	55.169%	1103.38		0.00	<b>1,103.38</b>	<b>(14.28)</b>
Nowthen	19.346%	386.92		0.00	<b>386.92</b>	20.845%	416.90		0.00	<b>416.90</b>	<b>(29.98)</b>
Columbus	34.249%	684.98		0.00	<b>684.98</b>	32.388%	647.76		0.00	<b>647.76</b>	<b>37.22</b>
Linwood	23.537%	470.74		0.00	<b>470.74</b>	27.350%	547.00		0.00	<b>547.00</b>	<b>(76.26)</b>
<b>School District:</b>											
11	19.939%	398.78	0.26152%	523.04	<b>921.82</b>	21.439%	428.78	0.30799%	615.98	<b>1,044.76</b>	<b>(122.94)</b>
12	37.285%	745.70	0.15756%	315.12	<b>1,060.82</b>	38.718%	774.36	0.18331%	366.62	<b>1,140.98</b>	<b>(80.16)</b>
13	24.398%	487.96	0.14902%	298.04	<b>786.00</b>	27.132%	542.64	0.18764%	375.28	<b>917.92</b>	<b>(131.92)</b>
14	38.795%	775.90	0.23462%	469.24	<b>1,245.14</b>	39.292%	785.84	0.27296%	545.92	<b>1,331.76</b>	<b>(86.62)</b>
15	24.859%	497.18	0.11086%	221.72	<b>718.90</b>	27.402%	548.04	0.11559%	231.18	<b>779.22</b>	<b>(60.32)</b>
16	31.654%	633.08	0.13691%	273.82	<b>906.90</b>	29.112%	582.24	0.15720%	314.40	<b>896.64</b>	<b>10.26</b>

\*Rates are without city watersheds

\*\*Only represents districts where Anoka County is Home Auditor

\*\*\*Does not include special taxing districts (HRA, Regional Rail, Hospital Districts, Watersheds, Public Safety Radio, and Metropolitan Agencies)

## TAX ACCOUNTING/TAXATION SUMMARY—TAXES LEVIED AND STATEMENTS MAILED

2006	2007	2008	2009	2010
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### PROPERTY TAXES LEVIED

	2006	2007	2008	2009	2010
<b>General*</b>	\$ 244,816,065.88	\$ 267,808,861.40	\$ 286,174,537.95	\$ 295,225,762.71	\$298,204,915.36
<b>Bonds</b>	\$ 39,858,360.23	\$ 40,930,230.97	\$ 60,267,099.59	\$ 56,827,414.84	\$ 62,063,419.80
<b>State</b>	\$ 35,400,229.94	\$ 37,187,595.54	\$ 39,948,688.41	\$ 43,433,114.10	\$ 43,498,261.16
<b>Fiscal Disparities (Anoka County portion only)</b>	\$ 28,396,618.39	\$ 30,614,296.50	\$ 33,668,770.56	\$ 38,068,511.14	\$ 43,923,418.49
<b>Waste Fees</b>	\$ 5,980,776.92	\$ 6,231,072.17	\$ 6,445,434.49	\$ 6,570,552.97	\$ 6,546,053.72
<b>Special Assessments</b>	\$ 10,474,195.47	\$ 8,742,658.39	\$ 16,793,264.09	\$ 10,132,056.48	\$ 10,182,091.59
<b>Contamination Tax</b>	\$ 13,452.27	\$ 10,935.51	\$ 7,457.25	\$ 6,393.25	\$ 6,393.25

<b>TOTAL</b>	<b>\$ 364,939,699.10</b>	<b>\$ 391,525,650.48</b>	<b>\$ 443,305,252.34</b>	<b>\$ 450,263,805.49</b>	<b>\$464,424,553.37</b>
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### PROPERTY TAX STATEMENTS MAILED

	2006	2007	2008	2009	2010
<b>Real Property</b>	127,758	128,075	129,226	129,435	129,514
<b>Personal Property</b>	630	618	616	630	659
<b>Manufactured Homes</b>	4,438	4,412	4,277	4,215	4,306

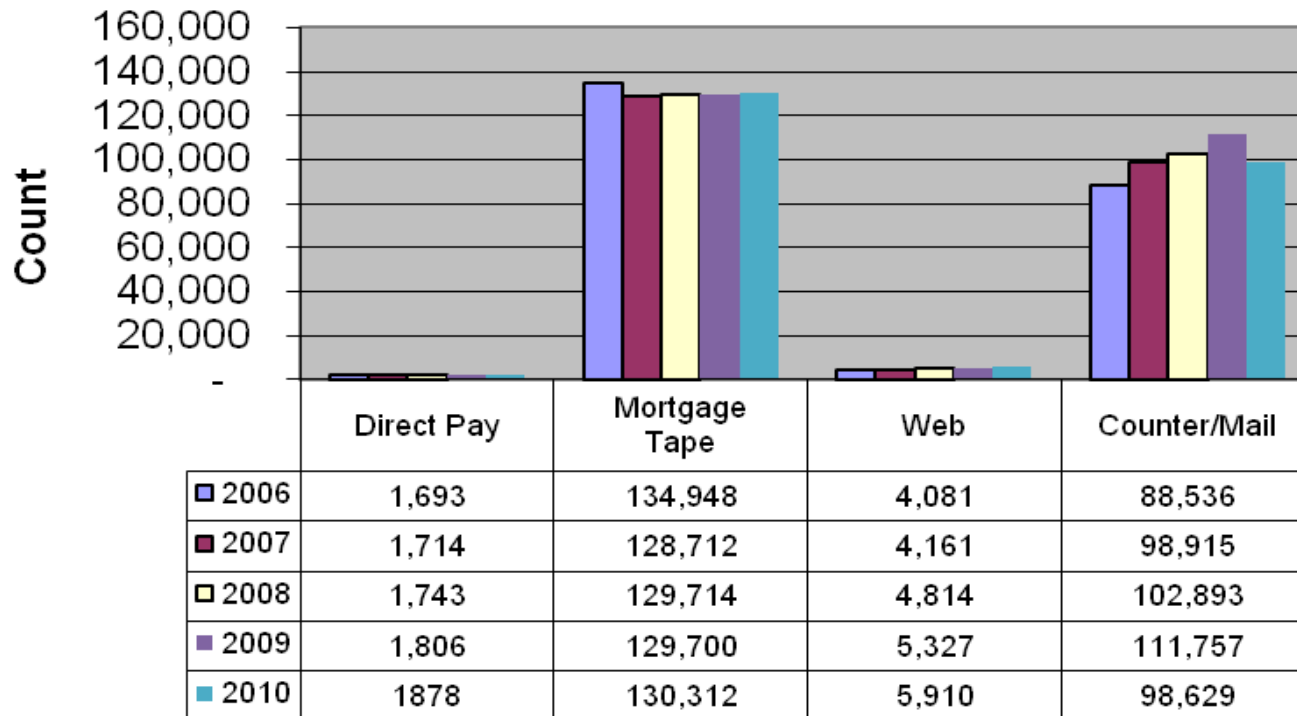
\*Note: General includes County, City, School Districts and Special Taxing Districts

# TAX ACCOUNTING/METHOD AND COUNT OF PAYMENTS RECEIVED

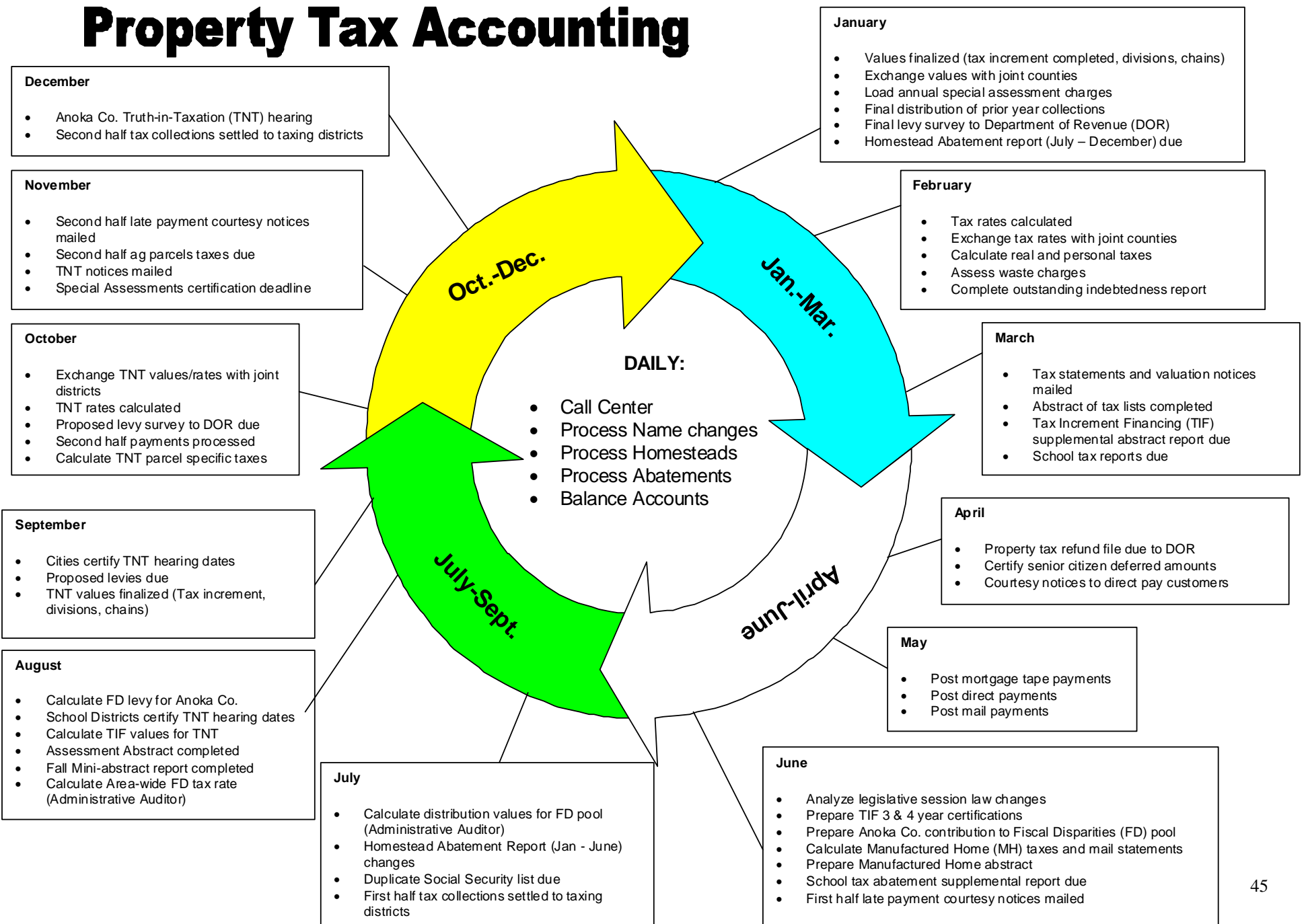
Within the Property Records and Taxation Division, we accept property tax payments in many ways. Payments may be made by mail, in person at our Customer Service counter, direct debit from a bank account (Direct Pay), on-line and by electronic means from mortgage companies.

Our mortgage tape process is the most popular form of payment as our taxpayers have established escrow accounts for these funds when they take out a mortgage. On-line payments can be made by Visa, MasterCard or by e-check. Both of these methods are becoming more popular each year.

## Counts By Payment Method



# Property Tax Accounting





# Property Records and Public Service

# PROPERTY RECORDS/GENERAL DUTIES

## GENERAL DUTIES:

The Property Records Department staff performs maintenance of the real property computerized tract index for over 133,000 real estate parcels and examines over 400 types of real estate documents for compliance with recording and taxation statutes. Documents are reviewed, accepted or rejected based on state statute. All appropriate funds (recording fees, State Deed Tax and Mortgage Registration Taxes, well certificate fees, etc.) are receipted into the divisional cashing system. Documents are scanned, indexed, verified, and archived to film for historical purposes. All documents are returned to the submitter.

All parcels in the county are designated as abstract or torrens property.

**ABSTRACT** – property which has not been brought into the registered (Torrens) land system is abstract property. Ownership of this type of property is determined by examining the documents maintained in the office of the County Recorder for the county where the property is located.

**TORRENS** – refers to a system of registration of land titles by District Court Order resulting in the creation of a Certificate of Title. Subsequent transactions affecting the property are noted upon the certificate. The Certificate of Title is conclusive as to the state of title.

The Records Department is responsible for issuing new parcel identification numbers, writing new legal descriptions and combining eligible parcels for tax purposes. Plat acceptance duties are performed by staff in this department in conjunction with staff in the surveyor's office.

The department is responsible for the real property delinquent tax process which includes delinquency initiation, publication of delinquent tax parcels, filing judgment on delinquent parcels and the Expiration of Redemption (forfeiture). The department is also responsible for keeping an inventory of forfeit properties and for the maintenance of the properties, sales to governmental subdivisions and auctions to the general public.

The Property Records and Public Service area also staffs the public service counter and the public research room; customers receive assistance in these areas with recording documents, tax payment processing, document research, homestead applications, abatement requests and general information concerning the responsibilities of the Division.

## PROPERTY RECORDS/BUDGET SUMMARY

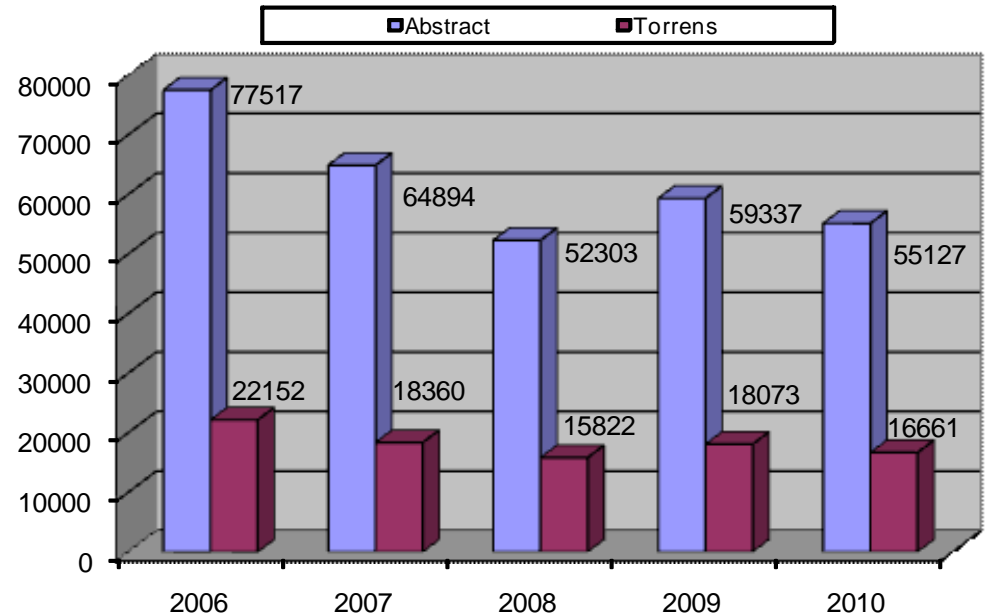
	2006 actual	2007 actual	2008 actual	2009 actual	2010 actual
<b><u>Revenues</u></b>					
Taxes	\$600,452	\$502,583	\$388,939	\$375,576	\$370,219
Charges for Service	\$2,443,226	\$2,067,821	\$1,691,764	\$1,854,236	\$1,742,666
Miscellaneous	\$300,678	\$253,203	\$205,071	\$233,407	\$228,468
<b>Total Revenues</b>	<b>\$3,344,356</b>	<b>\$2,823,607</b>	<b>\$2,285,774</b>	<b>\$2,463,219</b>	<b>\$2,341,353</b>
<b><u>Expenditures</u></b>					
Salary & Benefits	\$1,408,389	\$1,446,030	\$1,487,366	\$1,498,701	\$1,444,531
Departmental Expenses	\$334,441	\$352,178	\$357,145	\$336,479	\$244,541
Operating Expenses	\$172,920	\$187,664	\$188,421	\$201,883	\$199,270
Contracts & Fees	\$1,062	\$1,247	\$832	\$348	\$770
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$662,725	\$494,234	\$344,295	\$396,701	\$314,344
<b>Total Expenditures</b>	<b>\$2,579,537</b>	<b>\$2,481,353</b>	<b>\$2,378,059</b>	<b>\$2,434,112</b>	<b>\$2,203,456</b>
<b>Number of Full-Time Equivalent Employees:</b>	<b>26.75</b>	<b>26.75</b>	<b>26.75</b>	<b>26.75</b>	<b>25.00</b>

# PROPERTY RECORDS/DOCUMENT COUNTS

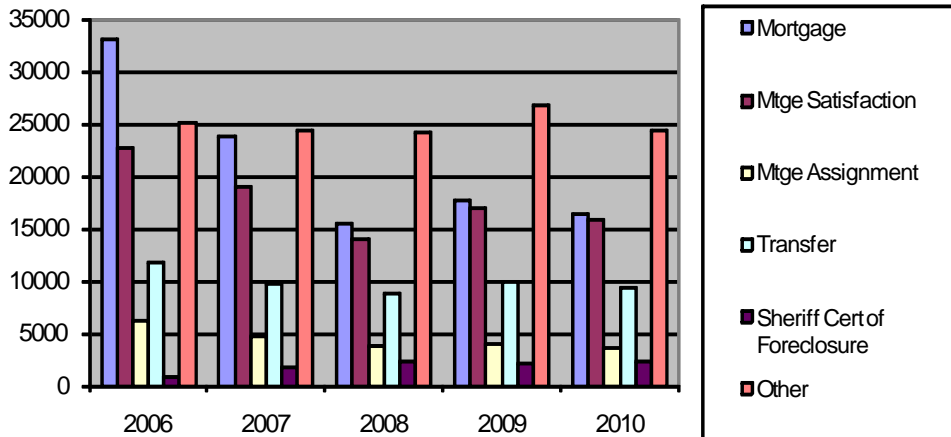
Recorded document counts have been falling steadily since the refinancing boom ended in approximately 2004/2005. The chart indicates the decline in both abstract and torrens recorded documents; the slight increase in 2009 is likely due to the incentives offered to first time homebuyers beginning in November 2009 and carrying forward to purchases through April 2010.

Much of the decline has been seen in mortgage and transfer document types. An increase has been noted in the number of Sheriff's Certificates of Foreclosures filed during this period.

## Recorded Documents



## Document Counts by Type



	2006	2007	2008	2009	2010
Mortgage	33,014	23,862	15,450	17,759	16,455
Mtge Satisfaction	22,736	18,903	13,987	16,919	15,784
Mtge Assignment	6,148	4,776	3,834	4,010	3,637
Transfer	11,752	9,690	8,844	9,938	9,392
Sheriff Cert of Foreclosure	863	1,679	2,391	2,095	2,259
Other	25,156	24,344	24,092	26,692	24,261
<b>Total</b>	<b>99,669</b>	<b>83,254</b>	<b>68,598</b>	<b>77,413</b>	<b>71,788</b>

# PROPERTY RECORDS/STATISTICS

**Judgment Parcels:** A tax judgment is entered by the administrator of the district court 20 days after the second publication of the notice of delinquent taxes and the delinquent tax list against any parcels of real property with a delinquent tax amount for which no written objection has been filed. Each year on the 2<sup>nd</sup> Monday in May, each parcel of real property against which a tax judgment has been entered and remains unsatisfied for unpaid taxes of the preceding year is “bid in for the state”. This means the state obtains a future vested interest in each parcel of property subject only to the rights of redemption.

**Confession of Judgment (COJ):** A Confession of Judgment may be offered as an alternative method of paying off the total delinquent tax amount on an eligible parcel of real property. The property owner and/or taxpayer accepts the validity of the total delinquent tax amount due on the parcel. The property owner and/or taxpayer agrees to pay the single total sum under either a 5-year or a 10-year installment plan. The plan replaces the 3-year or 5-year periods of redemption set up under the original tax judgment. They also agree to pay each year’s current tax on the parcel of real property before it becomes delinquent.

**Parcels Forfeited:** Failure to pay the delinquent tax amount on a parcel of real property before the period of redemption expires results in the property automatically forfeiting to the state in trust for the local taxing districts.

**Repurchases:** Before being sold or conveyed, certain types of tax-forfeited land may be repurchased. An eligible party must submit a written application to the county board. The county board has the authority and responsibility to approve or disapprove each application separately. The repurchase price is equal to the sum of the real property taxes, special assessments, penalties, costs and interest

**Public Purpose Conveyances:** A governmental subdivision or state agency is required to pay not less than the value of the property as determined by the county board plus the other costs that would be charged to any other purchaser. Unlike public use conveyances, the governmental subdivision may use the parcel for any authorized public purpose without the title reverting to the state.

**Public Use Conveyances:** A governmental subdivision may acquire a parcel of tax-forfeited land free of charge for an authorized public use. A public use that is authorized by statute, law, or local charter must allow the general public to use the parcel of tax-forfeited land or else directly benefit the general public in order to qualify as an authorized public use. If the governmental subdivision fails to use or does not continue to use the parcel for the “authorized public use,” the title will revert to the state.

**Land Sales Private:** Tax-forfeited properties that cannot be improved due to non compliance with local ordinances regarding minimum size, shape, frontage or access, as determined by the County Auditor and the governing municipality, may be offered for sale to adjacent property owners. Any parcels sold through this process are then added to the adjoining property.

**Land Sales Public:** Tax-forfeited properties not acquired for public purpose or public use conveyance by a governmental subdivision that can, by local ordinances, be improved are sold to the highest bidder for not less than the basic sale price at a public sealed bid auction. Anoka County has not acquired many properties for this type of sale so public sale auctions are held infrequently.

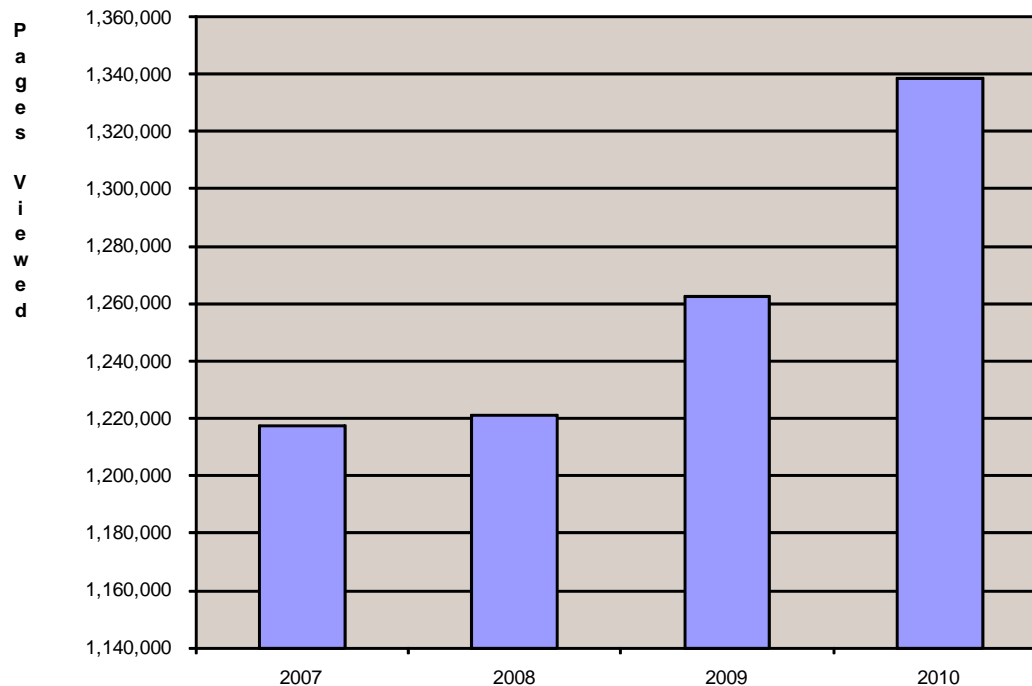
YEAR	JUDGMENT PARCELS	NEW COJs	PARCELS FORFEITED	REPURCHASES	PUBLIC PURPOSE CONVEYANCES	PUBLIC USE CONVEYANCES	LAND SALES PRIVATE	LAND SALES PUBLIC	CONTRACTS CANCELLED	FORFEITURE CANCELLED
2006	1,296	13	12	2	1	10	2	0	0	2
2007	1,772	22	12	2	0	2	1	1	0	0
2008	1,893	28	32	1	0	2	0	0	0	0
2009	1,568	33	9	0	0	16	18	0	0	0
2010	1,303	32	41	3	0	12	0	1	0	0

# PROPERTY RECORDS/STAR LITE USAGE

Star Lite was developed as a way for the public to view information that is deemed public information without giving access to private information. This system can be accessed through the Anoka County Public Access Area in Property Records and Taxation using the system from county supplied computers. There is no cost to the customer.

The Star Lite system can also be accessed from the internet from any location. This is very useful for some customers who need to view documents on an on-going basis, i.e., title companies. However, a contract must be entered into with the county that includes a monthly fee along with a per transaction fee.

**Star Lite Annual Usage**



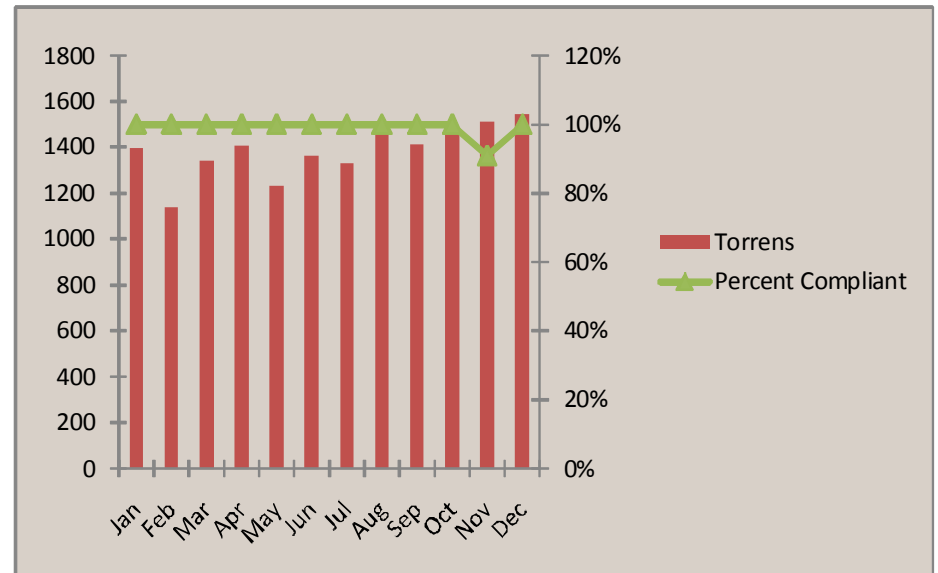
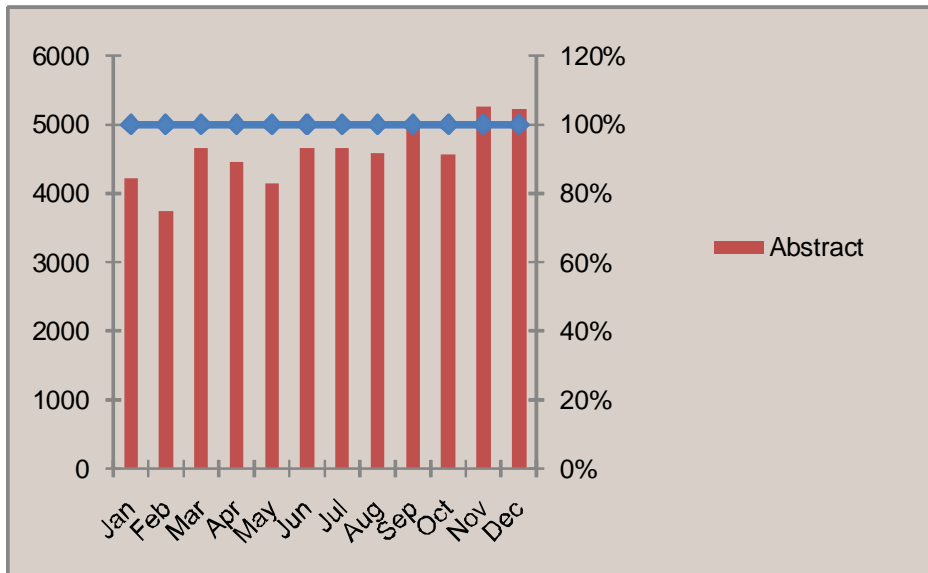
# PROPERTY RECORDS/TURN-AROUND TIME FOR DOCUMENTS

For calendar year 2010, the County Recorder was required to return recorded documents within 15 business days of submission to be compliant with Statute 357.182, Subd. 3. For calendar years 2011 and thereafter, the maximum time allowed for completion of the recording process for documents presented in recordable form will be 10 business days.

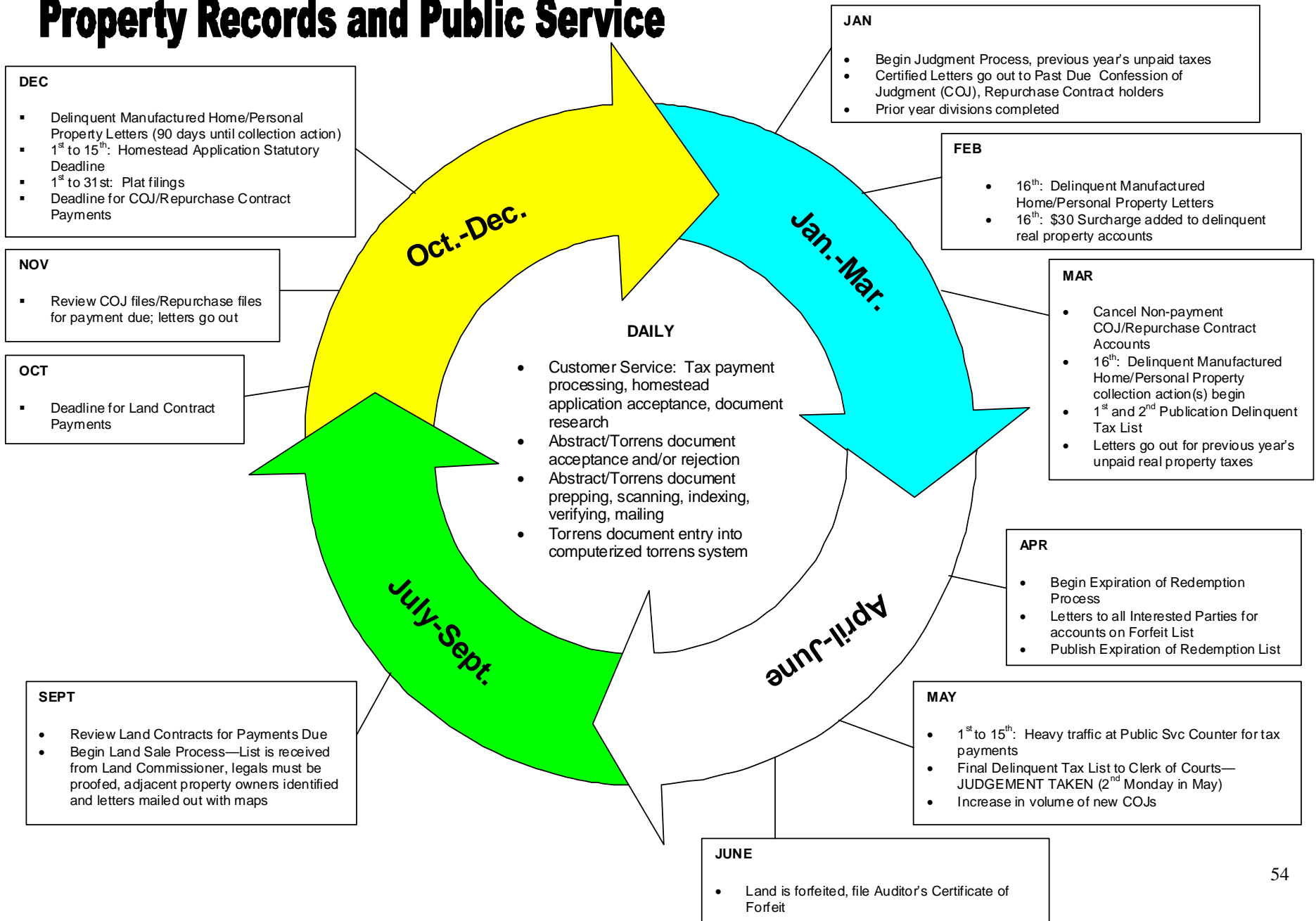
Beginning in 2007, counties had to be in compliance with the referenced recording requirements for at least 60 percent of all recordable instruments submitted. By calendar year 2009, at least 80 percent of all recordable instruments had to be recorded and returned in compliance with the recording requirements. In calendar year 2010, the compliance rate is adjusted to 90 percent of all recordable documents submitted.

Anoka County met the statutory requirement for compliance document turn-around time for 2010.

### Document Counts and Compliance



# Property Records and Public Service



# Examiner of Titles

## EXAMINER OF TITLES/GENERAL DUTIES and BUDGET SUMMARY

The Examiner of Titles assists the district court by examining titles, issuing reports and conducting hearings in court cases involving the initial registration of land titles and also in court cases involving problems or disputes pertaining to land that has been previously registered (proceedings subsequent to initial registration). Deputy Examiner Richard S. Little, a retired deputy examiner from Hennepin County, is contracted to assist as needed. He is paid on an hourly basis at the price set in his appointing order. Mr. Little's contract is paid from the professional services line of the budget for the Office of the Examiner of Titles. He conducts hearings for proceedings subsequent and initial registrations and also completes document certifications and directives.

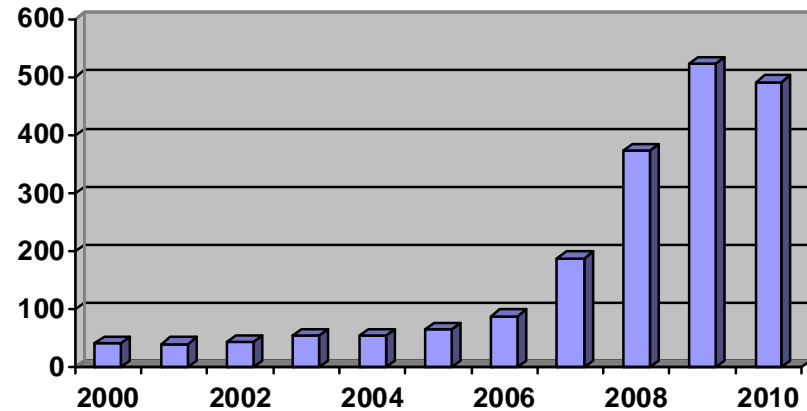
	<b>2006 actual</b>	<b>2007 actual</b>	<b>2008 actual</b>	<b>2009 actual</b>	<b>2010 actual</b>
<b><u>Expenditures</u></b>					
Salary & Benefits	\$105,657	\$167,965	\$176,323	\$183,673	\$187,302
Departmental Expenses	\$4,359	\$1,581	\$2,487	\$1,244	\$1,236
Operating Expenses	\$12,561	\$5,081	\$5,141	\$5,325	\$5,343
Contracts & Fees	\$52,291	\$21,531	\$31,938	\$45,813	\$47,975
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$174,868</b>	<b>\$196,158</b>	<b>\$215,889</b>	<b>\$236,055</b>	<b>\$241,856</b>
<b>Number of Full-Time Equivalent Employees:</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# EXAMINER OF TITLES/TORRENS CASE FILINGS

There were 491 Torrens cases filed in 2010. That is a decrease of 6.1% from filings in 2009, an increase of 31.6 % from 2008, an increase of 161.2% from 2007 and an increase of 457.9% from 2006. See Graph A and Tables 1 and 2. This is directly related to the number of mortgage foreclosures. The owner after foreclosure by advertisement is required to bring a proceeding subsequent to transfer title into his/her/its name. The action requires review of the foreclosure process to determine whether it was completed as statutorily required and is legally sufficient to transfer title. Only one of the cases filed in 2010 was an initial registration action.

Filing fees from the 2010 Torrens cases total \$157,120. In 2010, only one case was referred to district court to be heard on the civil calendar as a contested matter. All other cases heard were disposed of by default hearings in front of the Examiner.

**GRAPH A  
NUMBER OF TORRENS CASE FILINGS**



**TABLE 2  
NUMBER OF TORRENS CASES FILED**

Year	Number of Torrens Cases Filed
2000	42
2001	41
2002	44
2003	55
2004	55
2005	65
2006	88
2007	188
2008	373
2009	523
2010	491

**TABLE 1  
NUMBER OF TORRENS CASE FILINGS QUARTERLY**

	2006	2007	2008	2009	2010
<b>1<sup>st</sup> Quarter</b>	15	38	97	145	121
<b>2<sup>nd</sup> Quarter</b>	22	34	97	159	115
<b>3<sup>rd</sup> Quarter</b>	24	47	116	94	111
<b>4<sup>th</sup> Quarter</b>	26	69	63	125	144
<b>Total</b>	<b>88</b>	<b>188</b>	<b>373</b>	<b>523</b>	<b>491</b>

## EXAMINER OF TITLES/TORRENS CASE ACTIVITIES

The following table summarizes the various activities conducted by the Examiner in Torrens actions. See Table 3. Please note the Order to Show Cause (OSC) Signed, Misc. Orders Signed and Final Orders Signed are reviewed and entry recommended by the Examiner but are actually signed in chambers by a Judge of the District Court. The numbers of OSC Signed, Misc. Orders Signed and Final Orders Signed do **not** include proposed orders that were not recommended for entry.

**TABLE 3  
2010 TORRENS CASE ACTIVITIES**

	<b>NEW FILES OPENED</b>	<b>EXAMINER'S REPORTS ISSUED</b>	<b>OSC SIGNED</b>	<b>HEARINGS CONDUCTED</b>	<b>MISC. ORDERS SIGNED</b>	<b>FINAL ORDERS SIGNED</b>	<b>FILES CLOSED</b>
<b>January</b>	34	55	47	36	1	32	32
<b>February</b>	42	62	40	14	0	16	16
<b>March</b>	45	41	58	42	0	40	40
<b>April</b>	44	46	50	46	0	45	43
<b>May</b>	36	63	60	48	0	45	47
<b>June</b>	35	48	61	51	1	46	46
<b>July</b>	44	33	37	57	1	50	52
<b>August</b>	37	53	41	61	1	55	55
<b>September</b>	30	32	55	50	2	46	36
<b>October</b>	63	43	43	51	1	40	51
<b>November</b>	33	42	40	33	1	40	39
<b>December</b>	48	38	43	47	0	48	41
<b>TOTAL</b>	<b>491</b>	<b>556</b>	<b>575</b>	<b>536</b>	<b>8</b>	<b>503</b>	<b>498</b>

## **EXAMINER OF TITLES/POSSESSORY TITLE REGISTRATION**

Pursuant to Minn. Stat. Chapter 508A and Anoka County Board Resolution No. 96-76 (May 14, 1996), an owner of abstract land can register the title by an administrative procedure. This enables the abstract land owner to get a registered title and the benefits of registered land in less time and at a lower cost than by registration through a court proceeding. However, this can only be used for titles which are marketable. This is not a Judicial proceeding with power to cure title defects. To begin the registration, an Application for Certificate of Possessory Title (CPT) is recorded with the County Recorder. The applicant submits the abstract to the Examiner of Titles. After analyzing the abstract and other title evidence, the Examiner issues a report on the condition of the title. Assuming the applicant has good title; notices are mailed to all parties who have an interest in the land. If there is no objection, the Examiner will direct the Registrar of Titles to issue a CPT to the applicant.

The owner may sell, mortgage and otherwise deal with the land in the same manner as an owner of other registered land. If the fee title is conveyed, a CPT will be issued to the new owner. After 5 years, the CPT converts to a regular Certificate of Title. When this occurs, the registered owner will have the same assurance of ownership as owners of land registered in a court proceeding, except for one small difference: the Certificates of Title will always state that the land is subject to any rights of persons in possession and to rights which would be disclosed by a survey.

In February, one possessory title application was filed. The report was completed, notices were sent, in March the directive was issued and the CPT certificate was issued completing the registration.

## EXAMINER OF TITLES/DOCUMENT APPROVAL

Acting as legal advisor often results in review of documents submitted for recording that are not in the statutorily mandatory review categories. Common examples are documents executed by an attorney-in-fact, certificates of redemption, money judgments, and corrective documents. By statute, the Examiner of Titles is required to certify as to the legal sufficiency of the documents presented for recording pursuant to a judgment and decree (Minn. Stat. § 508.59), and also in probate, conservatorship, or guardianship matters (Minn. Stat. § 508.69). The Examiner of Titles is required by statute to certify that trust instruments are executed in accordance with a power conferred in the trust (Minn. Stat. § 508.62). See Table 4 for statistics related to document review and approval.

**TABLE 4  
2010 DOCUMENT APPROVAL**

	<b>Probate</b>	<b>Trust</b>	<b>Judgment &amp; Decree</b>	<b>Registrar Advice</b>	<b>MONTHLY TOTAL</b>
<b>January</b>	9	21	9	57	<b>96</b>
<b>February</b>	7	22	7	39	<b>75</b>
<b>March</b>	4	29	13	71	<b>117</b>
<b>April</b>	6	23	4	70	<b>103</b>
<b>May</b>	4	24	4	60	<b>92</b>
<b>June</b>	6	21	4	60	<b>91</b>
<b>July</b>	7	17	14	68	<b>106</b>
<b>August</b>	6	23	6	54	<b>89</b>
<b>September</b>	5	19	10	62	<b>96</b>
<b>October</b>	1	18	11	60	<b>90</b>
<b>November</b>	5	11	7	48	<b>71</b>
<b>December</b>	5	18	8	44	<b>75</b>
<b>TOTAL</b>	<b>65</b>	<b>246</b>	<b>97</b>	<b>693</b>	<b><u>1,101</u></b>

## EXAMINER OF TITLES/EXAMINER'S DIRECTIVES

Another function of the Office of the Examiner of Titles is to issue directives to the Registrar of Titles. The Examiner of Titles is authorized by Minn. Stat. § 508.71, subd. 3 to issue directives to the Registrar to amend and cancel memorials or to correct the names or designations of parties on certificates of title. A court order or examiner's directive is required under Minn. Stat. § 508.351, subd. 1 for the filing of a condominium plat and declaration, and any amendment thereof. Other types of directives relate to mortgage foreclosure by action (Minn. Stat. § 508.58), street vacation and condemnation (Minn. Stat. § 508.73) and titles after tax forfeiture (Minn. Stat. § 508.67). See Table 5 for statistics regarding directives. Some requests for directives are denied because the relief sought is not justified or because relief should be granted through a registrar's correction under Minn. Stat. § 508.71, subd. 1a or through a proceeding subsequent.

**TABLE 5  
2010 EXAMINER'S DIRECTIVES**

	<b>DIRECTIVES REQUESTED</b>	<b>DIRECTIVES ISSUED</b>	<b>DIRECTIVES DENIED</b>
<b>January</b>	1	0	0
<b>February</b>	2	1	1
<b>March</b>	4	1	0
<b>April</b>	1	3	0
<b>May</b>	1	0	0
<b>June</b>	8	7	0
<b>July</b>	5	2	0
<b>August</b>	1	3	0
<b>September</b>	12	8	1
<b>October</b>	2	3	0
<b>November</b>	4	3	0
<b>December</b>	2	3	1
<b>TOTAL</b>	<b>43</b>	<b>34</b>	<b>3</b>