



CITY COUNCIL AGENDA

Monday, April 27, 2026

LOCAL BOARD OF APPEAL & EQUALIZATION MEETING | 5:30 P.M. | COUNCIL CHAMBERS

Mayor Rafferty, Councilmembers Lyden, Nelson, Ruhland and Rennaker

City Administrator: Karen Anderson

1. Call Board of Review to Order
2. Roll Call
3. Setting the Agenda: Addition or Deletion of Agenda Items
4. Anoka County Assessors Report
 - i. Official Notice of the Board of Review
 - ii. Overview of the Board of Review Process and Procedures
 - iii. Property Tax Process and Recap of Current Assessment
5. Local Board of Appeal and Equalization Hearing
 - i. Only appeals for the current year valuation or classification may be made. The 2026 Board is to review the assessment as of January 2, 2026, which will be used to compute the property taxes payable in 2027. Prior years' assessments or taxes (including taxes payable in 2026) are not within the jurisdiction of the Board.

The order of the appellants — by appointment (made by contacting the county assessor's office in advance of the meeting), followed by walk-ins on a first-come basis. The board will also receive written appeals from property owners.

The appeal must be substantiated by facts.

Each speaker will have three minutes.

6. Review of Appeals by County Assessor
 - i. If the property owner contacted the assessor in advance and 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. Local Board of Appeal and Equalization Action on Appeal Requests

RECESS OR ADJOURN THE MEETING

If time is needed for the Assessor to research a property value/view a property, the meeting may be recessed to a future date.

Local Board of Appeal and Equalization

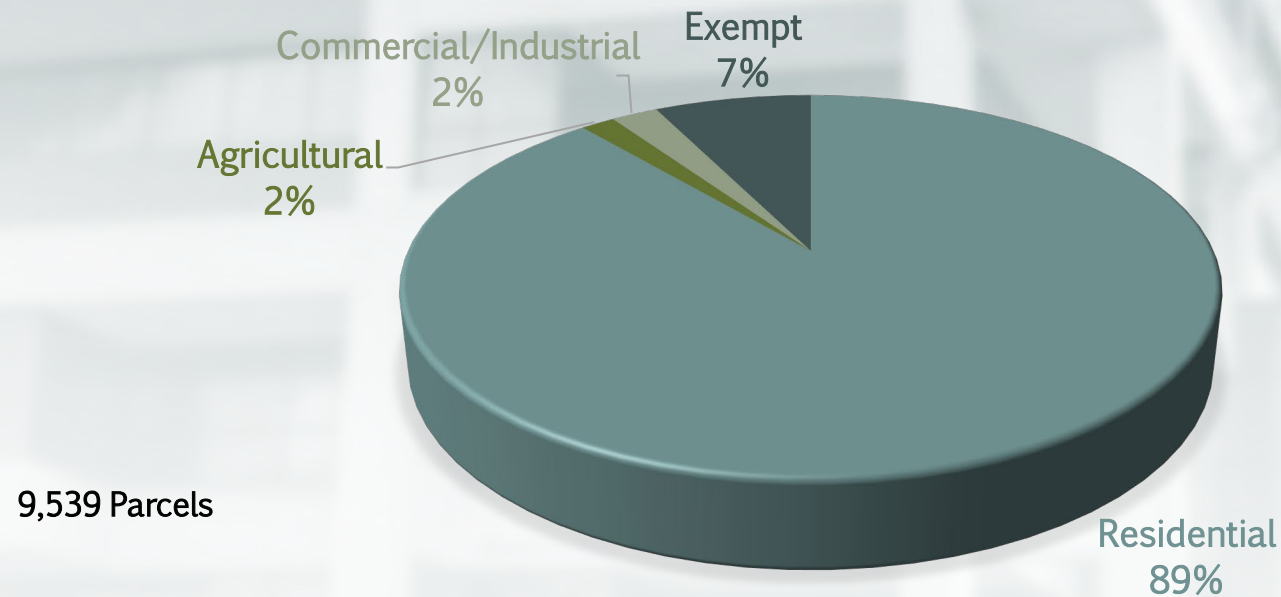
Anoka County
Government Center and Courthouse



Lino Lakes Assessment Staff

Name	Position	License	Responsibility
Alex Guggenberger	County Assessor	SAMA	Countywide
Ryan Kirby	Deputy Assessor	AMA	Countywide
Ted Anderson	Senior Appraiser	AMA	Commercial/Industrial/Apartment/Exempt
Shawn Halligan	Residential Appraiser	AMA	Residential 1-3 Units

Lino Lakes Property Breakdown

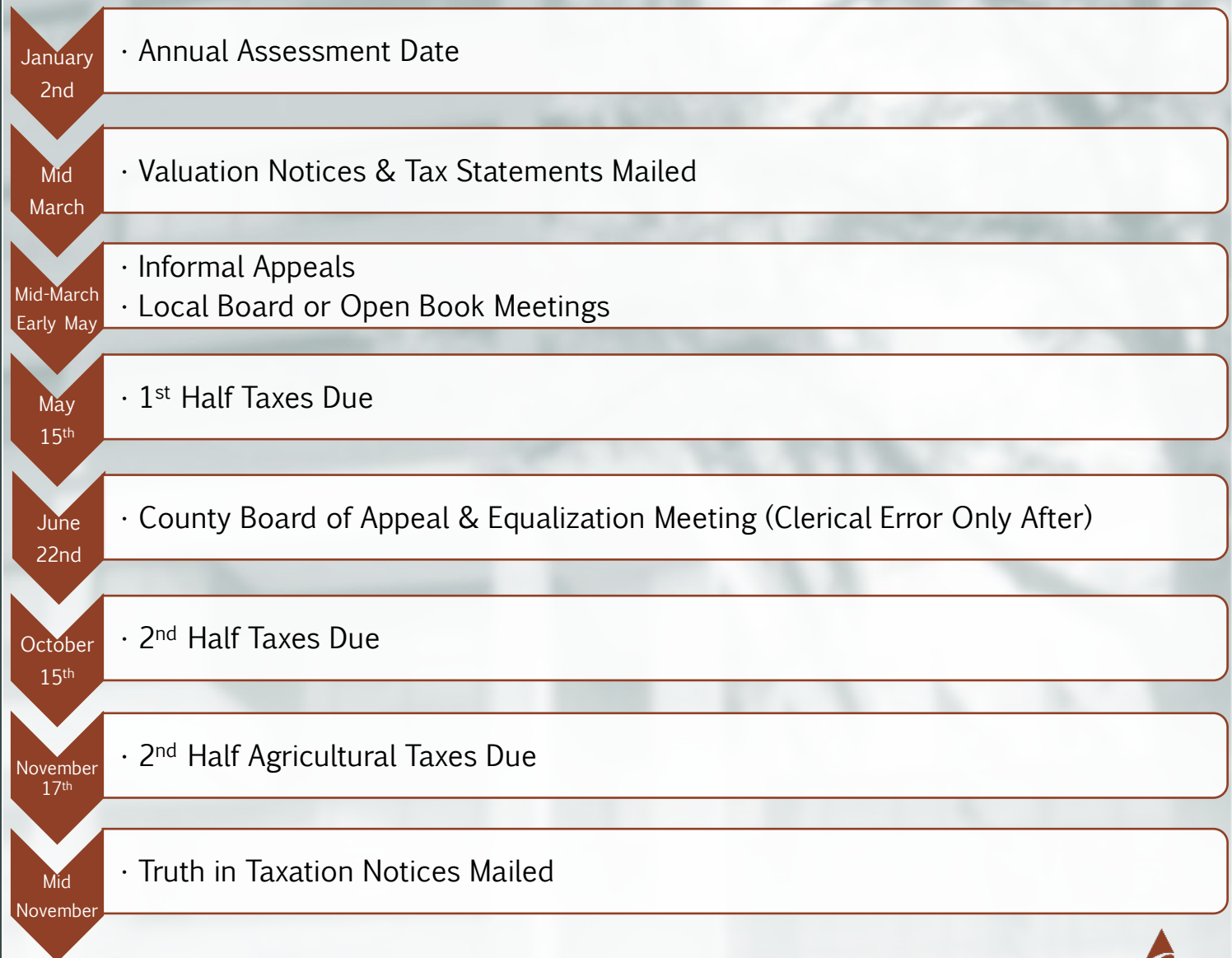


Assessment & Taxation Timeline

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

Property ID Number:

Taxpayer(s):

Property Description:

Owner(s):

VALUATION NOTICE **2027**
 2026 Values for Taxes Payable in

Property tax notices are delivered on the following schedule:

Step 1 Valuation and Classification Notice
 Class: RES HSTD
 Estimated Market Value: \$521,000 See Details Below.
 Homestead Exclusion:
 Taxable Market Value: \$521,000

Step 2 Proposed Taxes Notice
 2027 Proposed Tax: Coming November 2026

Step 3 Property Tax Statement
 1st Half Taxes: Coming March 2027
 2nd Half Taxes:
 Total Taxes Due in 2027:

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

It will be too late when proposed taxes are sent.

Property Address:

Your Property's Classification(s) and Values	
Taxes Payable in 2026 (2025 Assessment)	Taxes Payable in 2027 (2026 Assessment)
The assessor has determined your property's classification(s) to be:	
RES HSTD	RES HSTD
<input type="checkbox"/> If this box is checked, your classification has changed from last year's assessment.	
The assessor has estimated your property's market value to be:	
Estimated Market Value (EMV) \$509,900	\$521,000
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 \$659	
Taxable Market Value (TMV) \$509,241	\$521,000
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 27, 2026 5:30pm -
 Lino Lakes - Updates at City website
 600 Town Center Pkwy, Lino Lakes, MN 55014
 To discuss value please call
 Real Estate: 763-324-1173 Mtg. Homes: 763-324-1125

County Board of Appeal and Equalization Meeting
 June 22, 2026 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

Print Date: 04/16/26



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.



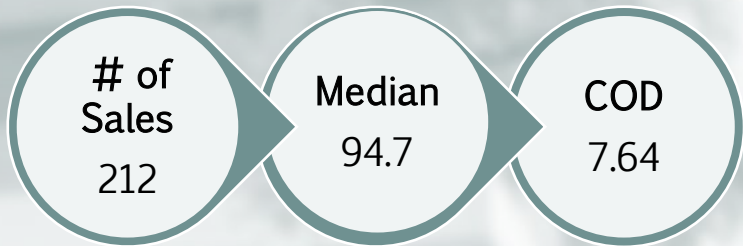
Owners located in a City or Townships having a Local Board of Appeal and Equalization (LBAE) **MUST** appeal there first if you wish to appeal at the County Board of Appeal and Equalization (CBAE).



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.

2026 ASSESSMENT

Two sales ratio studies are used in establishing market values.



Metric	2024 Res Sales	2025 Res Sales
Sales	184	212
Median Sale Price	416,500	432,000
Median Assessed Value	409,200	418,400

RESIDENTIAL SALES TOOL



An interactive sales map for property owners to search residential sales.

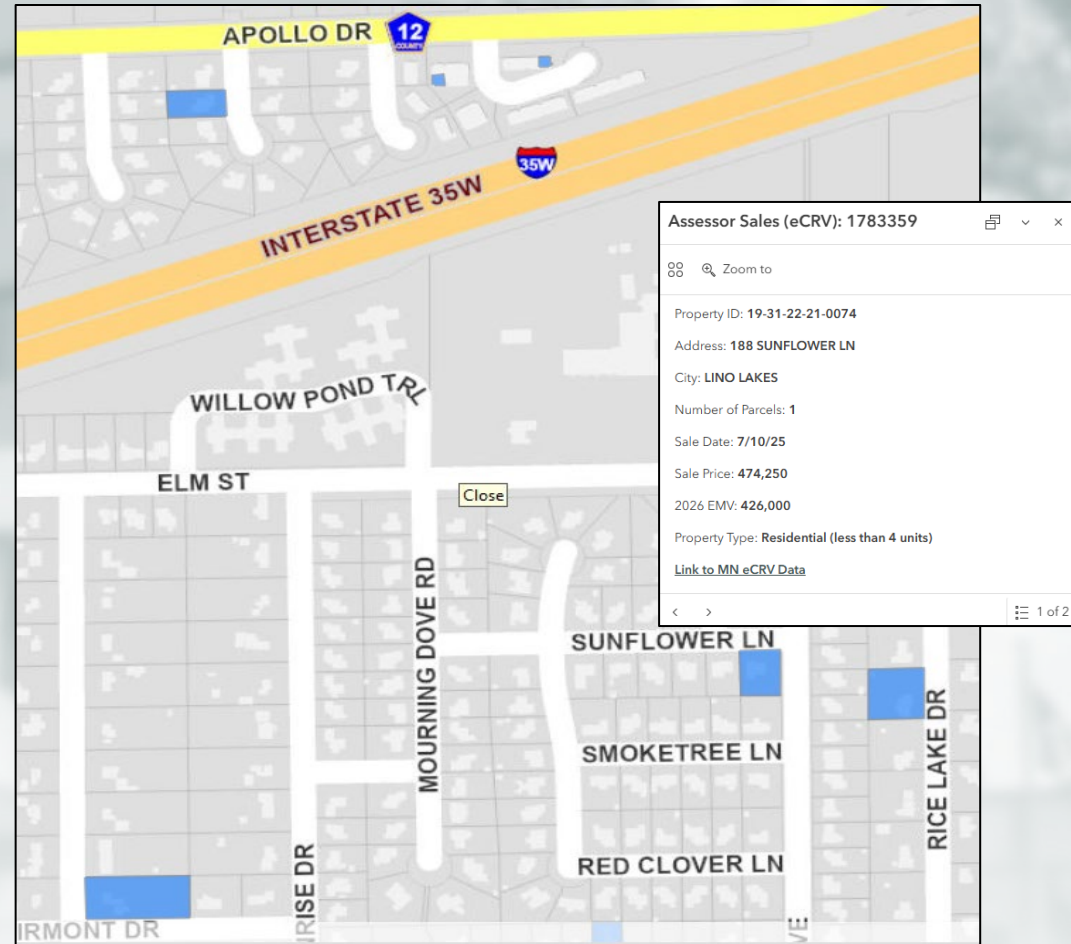


Accessible through Anoka County's Public Website

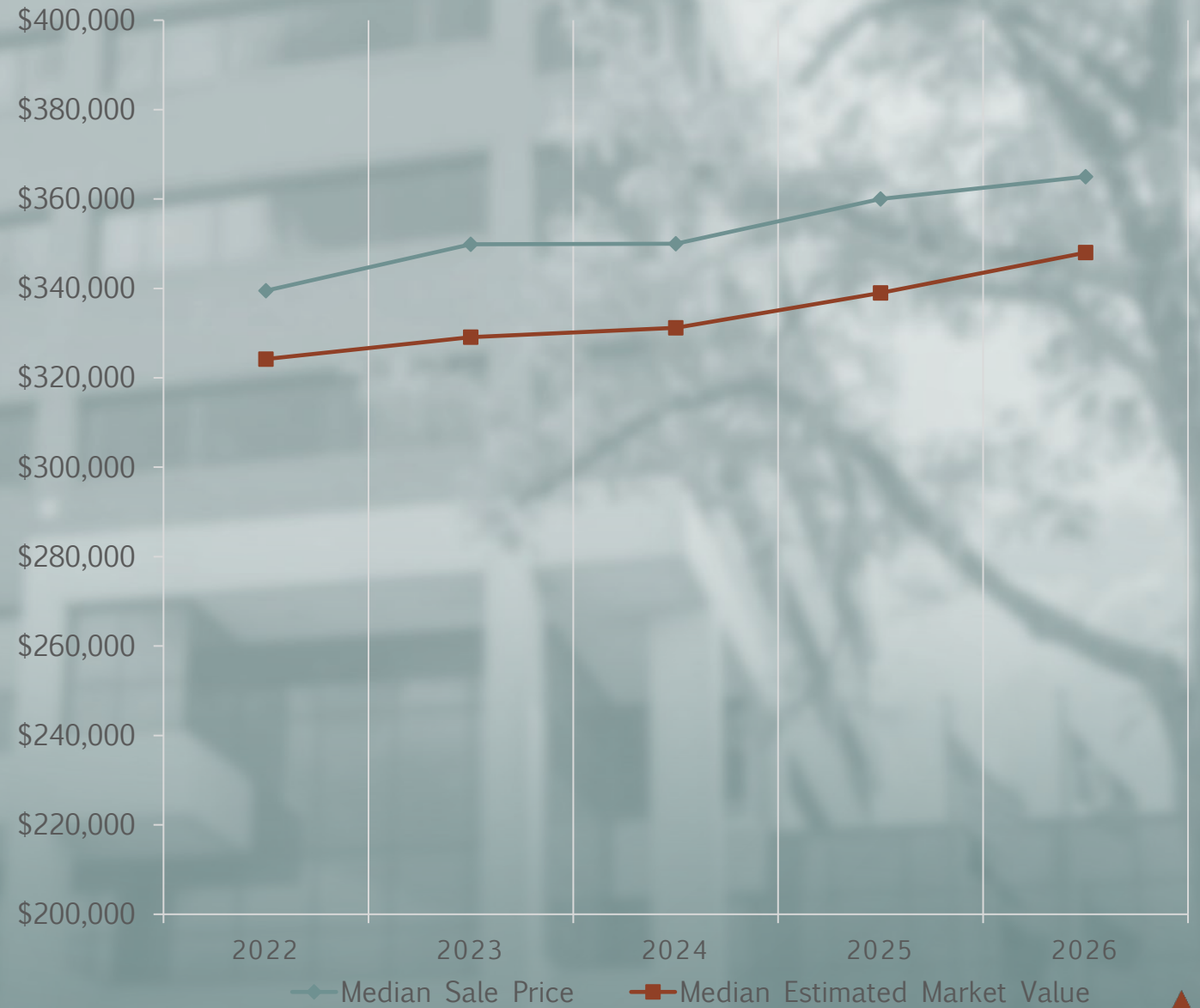


Sales shown reflect all qualified sales from October 1st, 2024 through September 30th, 2025

Residential Sales - Interactive Map



Median Sale Price vs Estimated Market Value



Market Value Change

The table below illustrates how values have changed from 2025 to 2026 by property type and how Lino Lakes compares to Countywide figures.

Lino Lakes

Property Type	2025 EMV	2026 EMV	% Change (YOY)	% Increase Due to NC
Residential	\$3,395,669,100	\$3,506,649,100	3.27%	1.86%
Agricultural	\$67,270,500	\$65,752,100	-2.26%	0.14%
Apartment	\$84,963,000	\$85,877,400	1.08%	0.00%
Comm/Ind	\$316,042,500	\$323,534,300	2.37%	1.25%
Total EMV	\$3,869,737,800	\$3,987,577,000	3.05%	1.74%

Countywide

Property Type	2025 EMV	2026 EMV	% Change (YOY)	% Increase Due to NC
Residential	\$45,080,836,300	\$46,686,207,300	3.56%	0.92%
Agricultural	\$721,989,200	\$747,141,600	3.48%	0.17%
Apartment	\$3,110,756,200	\$3,320,221,600	6.73%	2.53%
Comm/Ind	\$7,470,049,700	\$7,646,097,600	2.36%	1.43%
Total EMV	\$56,683,342,400	\$58,705,960,600	3.57%	1.06%

ANY
QUESTIONS?

