



Hennepin County

A-600 Government Center
300 S. Sixth Street
Minneapolis, MN 55487-0060
612-348-3011 hennepin.us

Proposed levies & taxes

2022 values for taxes payable in 2023

2023

THIS IS NOT A BILL — DO NOT PAY

Property taxes statement schedule

Step
1

Value & classification

TAX YEAR PAYABLE CLASS:	2022 HOMESTEAD	2023 HOMESTEAD
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Estimated Market Value:	\$356,000	\$403,000
Homestead Exclusion:	\$5,200	\$970
Other Exclusion/Deferral:	\$0	\$0
Taxable Mkt Value:	\$350,800	\$402,030

Step
2

Proposed levies & taxes

2022 TAX	\$5,277.72
2023 PROPOSED	\$5,724.10

Percent change 8.5%

Now is the time to provide feedback on proposed levies.
It is too late to appeal your value or classification without going to Tax Court.

Step
3

Property tax statement

Coming March 2023, due May 15, 2023 and Oct. 16, 2023

Addresses for correspondence	Actual 2022	Proposed 2023	Meeting date & location
Hennepin County, A2400 300 S Sixth St Minneapolis MN 55487 612-348-3011	\$1,398.42	\$1,446.79	Nov 29, 2022 6:00 PM Commissioner Board Room Hennepin County, A2400 300 S Sixth St Minneapolis MN 55487
City of GOLDEN VALLEY City Hall 7800 Golden Valley Road Golden Valley MN 55427 763-593-8010	\$1,905.05	\$2,142.85	Dec 6, 2022 6:30 PM City Hall 7800 Golden Valley Road Golden Valley MN 55427
STATE GENERAL TAX			No meeting required
School District 281 Voter Approved Levy: Other Local Levies: School District Total Educational Service Center 4148 Winnetka Ave N New Hope MN 55427 763-504-8037	\$744.01 \$955.08 \$1,699.09	\$856.93 \$989.39 \$1,846.32	Dec 5, 2022 6:00 PM Educational Service Center 4148 Winnetka Ave N New Hope MN 55427
Metro Special Taxing Dist. Metropolitan Council 390 Robert Street North St Paul MN 55101-1805 651-602-1738	\$78.57	\$79.07	Dec 14, 2022 6:00 PM Council Chambers 390 Robert Street North St Paul MN 55101-1805
Other Spec. Taxing Dist: Fiscal Disparity Tax: Tax Increment Tax:	\$196.59	\$209.07	No meeting required No meeting required No meeting required
TAX EXCLUDING SPECIAL ASSESSMENTS	\$5,277.72	\$5,724.10	



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THIS IS NOT A BILL — DO NOT PAY

Now is the time to provide feedback on proposed levies

Your local units of government have proposed the amount they will need for 2023.

You are invited to attend meetings and express your opinion regarding the 2023 budgets and 2023 proposed property taxes for the county, your city (if population greater than 500), school district and metropolitan special taxing district. School boards will discuss 2022 budgets. Meeting dates and locations are listed on the other side.

Some circumstances could change the proposed amounts:

Upcoming referenda

Legal judgments

Natural disasters

Voter approved levy limit increases

Special assessments

Property tax notices: Steps 1, 2 and 3

Each year property tax payers receive three notices that provide information on the valuation of the property, proposed tax amounts, meetings about proposed levies and budgets, and the amount of taxes due.

Step 1: Valuation and classification notice

Step 1 The first notice, a valuation notice, is sent in March each year. It shows the property classification and the market value that taxes will be assessed at. Properties can be classified in a variety of ways, but the most common are residential and commercial. The market value of your property is determined by the assessor and is based on the classification and market conditions.

This is the time when you can appeal or question how your property is classified or valued. The valuation notice includes details about the appeal process.

Step 3: Tax statement

Step 3 The final notice you receive is your tax statement. It shows your property tax value, the amount of taxes due, and when they are due. It also includes payment coupons which can be used when making your tax payment. This statement is mailed in March before the first half of your property tax is due in May (the second half is due in October).

When you receive this notice, you will also want to check with the Minnesota Department of Revenue to see if you qualify for a property tax refund.

Step 2: Proposed levies and taxes

Step 2 The second notice you will receive is for proposed tax amounts for the following year (this notice is also called a Truth-in-Taxation notice). Sent in November, it shows the proposed tax levies for the county, city, school district and other taxing authorities, such as a watershed district. This statement also shows the amount you will owe, based on your property valuation and classification, if the proposed levies and budgets are passed.

This statement includes the meeting dates where you can provide input on the proposed levies for the county, your municipality, your school district, and other taxing authorities. These meetings must occur after November 24. Once the budgets and tax levies are approved, your property tax is finalized. This amount may be different from the amount in the proposed tax statement.

Supplemental budget information

2023 Proposed taxes

This information is provided by the county, city or township, and school district as required by law. It compares two years of budget information for those jurisdictions. For more information contact the county, city or township, or school district directly.

Levy

	2022 Current year	2023 Proposed	Percent change
HENNEPIN	\$899,372,132	\$939,843,878	4.5%
GOLDEN VALLEY	\$27,927,443	\$31,087,048	11.3%
ROBBINSDALE ISD	\$67,365,168	\$72,268,590	7.3%

Budget summary

	Hennepin County			City		
	2022 Current year	2023 Proposed	%change	2022 Current year	2023 Proposed	%change
Revenues						
Property taxes	\$892,760,103	\$926,545,072	3.8%	\$22,330,855	\$25,008,020	12.0%
Special assessments	\$0	\$0	N/A	\$0	\$0	N/A
State general purpose aid	\$35,929,776	\$36,474,940	1.5%	\$0	\$0	N/A
State categorical aid	\$203,756,875	\$217,539,175	6.8%	\$50,000	\$35,000	-30.0%
All other revenues	\$938,986,993	\$916,016,160	-2.4%	\$3,280,735	\$2,826,190	-13.9%
Expenditures						
General government	\$268,085,897	\$206,025,491	-23.1%	\$5,916,155	\$6,597,550	11.5%
Public safety	\$375,775,045	\$391,785,592	4.3%	\$9,021,740	\$9,889,815	9.6%
Streets and highways	\$40,068,520	\$42,229,177	5.4%	\$3,294,790	\$3,516,335	6.7%
Sanitation	\$0	\$0	N/A	\$0	\$0	N/A
Human services	\$681,612,945	\$657,328,778	-3.6%	\$0	\$0	N/A
Health	\$94,288,592	\$97,520,182	3.4%	\$0	\$0	N/A
Culture and recreation	\$70,519,172	\$71,994,284	2.1%	\$2,809,550	\$2,989,510	6.4%
Conservation of nat resources	\$609,032	\$613,806	.8%	\$0	\$0	N/A
Economic dev & housing	\$20,109,099	\$20,246,995	.7%	\$1,869,355	\$1,676,000	-10.3%
All other current expenditures	\$520,365,447	\$608,831,042	17.0%	\$2,750,000	\$3,200,000	16.4%

School district

	2022 Beginning Fund Balance	2022 Revenues and Transfer In	2022 Expenditures and Transfer Out	6/30/2022 Actual Fund Balance	2023 Revenues and Transfer In	2023 Expenditures and Transfer Out	6/30/2023 Projected Fund Balance
General fund/restricted	\$8,038,960	\$24,090,648	\$22,134,808	\$9,994,800	\$26,926,401	\$27,325,699	\$9,595,502
General fund/other	\$11,057,922	\$163,656,590	\$162,181,941	\$12,532,571	\$162,267,953	\$163,444,571	\$11,355,953
Food service fund	\$2,177,911	\$9,570,918	\$7,489,451	\$4,259,378	\$7,768,690	\$7,986,211	\$4,041,857
Community service fund	\$1,535,373	\$10,159,856	\$9,141,006	\$2,554,223	\$10,541,433	\$10,059,389	\$3,036,267
Bldg construction fund	\$3,299,531	\$23,559,854	\$13,695,006	\$13,164,379	\$18,800,000	\$28,800,000	\$3,164,379
Debt service fund	\$2,605,930	\$17,447,857	\$18,385,409	\$1,668,378	\$18,936,407	\$19,256,365	\$1,348,420
Trust fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Internal service fund	\$1,093,991	\$20,156,571	\$19,675,908	\$1,574,654	\$21,650,000	\$20,525,000	\$2,699,654
*OPEB rev trust fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPEB irrev trust fund	\$16,409,167	\$700,000	\$700,000	\$16,409,167	\$700,000	\$900,000	\$16,209,167
OPEB debt service fund	\$348,369	\$2,589,360	\$2,564,343	\$373,386	\$2,698,613	\$2,602,693	\$469,306
Total-all funds	\$46,567,154	\$271,931,654	\$255,967,872	\$62,530,936	\$270,289,497	\$280,899,928	\$51,920,505

Long-term debt

Outstanding July 1, 2021	\$185,135,000	Current statutory operating debt
+ New issues:	\$18,075,000	Amount of general fund deficit, if any, in excess of
- Redeemed issues	\$0	2.5% of expenditures, 6/30/2022
Outstanding June 30, 2022	\$203,210,000	\$0

Short-term debt

Certificates of indebtedness	\$6,050,000	Cost per student-Avg Daily Membership (ADM) 6/30/2022
Other short-term indebtedness	\$2,473,382	Total operating expenditures \$190,770,270
		2022 Total ADM served + tuitioned out ADM
		+ adjusted Extended ADM 11,092
		2022 Operating cost per ADM \$16,620



Budget categories

Levy

A levy is an amount of tax to be collected and is established by local elected officials. The certified proposed levy is the total amount of taxes proposed to be collected from property owners for their local government services, which includes county, city, and school district.

Revenues

The levy pays for local government services (county, city and school district). Local government also receives money (revenue) from special assessments and aid from the state.

Property taxes are levied on an assessed valuation of "real property," which is the land plus buildings, and personal property, which includes furniture, appliances, and things individuals can move with them.

Special assessments are levied on properties that are benefitting from specific improvements, such as new sewers and water mains or lower class sizes in schools.

State general purpose aid are funds from the state that elected leaders (county commissioners, city leaders, and school board members) decide how to use.

State categorical aid is from the state and directed to a specific purpose, like improving streets and highways or providing fire relief.

All other revenues are revenues that are not classified elsewhere, such as federal grants, fees, and revenues from the sale of bonds.

Expenditures

Typically, county, city and school districts in Minnesota have budget categories such as:

General government pays for the management of city or county governments, such as salaries of officials and maintenance of buildings.

Public safety pays for services that protect people and property, such as police, fire, ambulance services, building inspections, etc.

Streets and highways include the maintenance and repair of local highways, streets, bridges, such as patching, seal coating, street lighting, street cleaning, and snow removal.

Sanitation costs include garbage collection and disposal, recycling, and weed and pest control.

Human services deliver public assistance and institutional care for individuals who cannot provide for themselves.

Health pays for a variety of services aimed at maintaining the health of the public, including restaurant inspections, communicable disease control, various health services and clinics, as well as birth and death certificates.

Culture and recreation covers costs for libraries, park maintenance, mowing, planting, removal of trees, festivals, bands, museums, community centers, cable television, baseball fields, and organized recreation activities.

Conservation of natural resources pays for conserving, developing and promoting natural resources, including agricultural and forestry programs and services, weed inspection services, and soil and water conservation services.

Economic development and housing funds help develop or redevelop blighted or otherwise economically disadvantaged areas. Funds may be used for low-interest loans, cleanup of hazardous sites, and rehabilitation of substandard housing and other physical facilities. Funds may also provide assistance to community partners that provide housing and economic opportunity within a disadvantaged area.

All other current expenditures are costs that are not classified elsewhere, such as airport expenditures, cemeteries, unallocated insurance costs, unallocated pension costs, and public transportation.

School district

General fund pays for the operating expenses of the district, including employee salaries, employee benefits and supplies.

Food Service fund pays for school lunch, breakfast, etc.

Community service fund pays for community education programs.

Building construction fund pays for anything from buying land for school purposes to repairing buildings or building a new school.

Debt service fund pays off the district's general long-term debt.

Trust fund includes assets that the district holds in trust for others, such as pension plans for retired employees.

Internal Service funds account for internal district activities, such as central-data processing or printing/duplicating services, that are sold to other district departments or other governments.

OPEB revocable trust fund, **irrevocable trust** fund and **debt service** funds are related to "Other Post employment Benefits."