



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Minnesota (MN) Summary Calendar
General Information	General Information
Lien Date:	January 2
Assessment Notice Date:	Early spring
Valuation Methodology:	Sales/Income/Cost
State websites:	http://taxes.state.mn.us
How often is the reassessment:	Annually
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	100%
Real Estate Rendition Due:	N/A
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	Construction work in progress is assessed annually to the extent completed on January 2
Assessment Phase-In Provisions:	None
Pollution Control Taxable:	No
air	Exempt
water	Exempt
Personal Property Information	Personal Property Information
Taxable:	No
Assessment Ratios:	N/A
Personal Property Rendition Due:	N/A
Extension allowed (length and how file):	N/A
File Rendition With:	N/A
Inventory Taxable:	N/A
raw materials	N/A
work in progress	N/A
finished goods	N/A
Freeport Exemption:	N/A
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	N/A
Licensed Motor Vehicles Reported on Rendition:	N/A
Unlicensed Motor Vehicles Taxable:	N/A
Unlicensed Motor Vehicles Reported on Rendition:	N/A
Leased Equipment Taxable:	N/A
Software Taxable:	N/A
Abatements/Exemptions:	N/A
Intangible Property Taxable:	N/A
Omitted Personal Property:	N/A



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Construction Work in Progress Taxable:	N/A
Pollution Control Taxable:	N/A
air	N/A
water	N/A
Relevant citations for landmark property tax decisions:	N/A
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	May 15 and October 15
Discounts	None
Payment Options	Yes. First installment before May 16; second installment before October 16
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	Various
Appeal Deadlines (received or postmarked):	Petitions must be filed with the local board of appeal and equalization during the board's annual April and May meetings. The Tax Court deadline is April 30 of the year following the assessment date.