

## Assessor Valuation Guidelines

Assessors are bound by Minnesota State Statutes and given direction by Minnesota Department of Revenue on how to establish estimated market values. Per MN Statute 273.11, all property shall be valued at its market value.

[Sec. 273.11 MN Statutes](#)

You can find information about the Minnesota Department of Revenue (DOR) 2026 Sale Ratio Guidelines that Assessors are given on the DOR website. The 2026 Sale Ratio Criteria document covers all aspects of how Assessors establish estimated market values. If you would like further clarification regarding these guidelines, you can contact DOR. The Valuation and Assessment DOR page provides contact information: [Valuation and Assessment | Minnesota Department of Revenue](#)

2026 Sales Ratio Guidelines:

[2026 Sales Ratio Criteria](#)

In addition to those resources provided above, you can also reference the Washington County Assessor Website. Here you can find additional resources such as the 2026 Assessment Report along with frequently asked questions. These items can be found using the Appraisal Reports and Appraisal Topics menu options.

[Washington County Assessor Website](#)