



**OFFICE OF
AITKIN COUNTY ASSESSOR**
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MEMO

February 1, 2012

To: County Board of Commissioners

From: Mike Dangers, County Assessor

Re: County Board of Appeal and Equalization Meeting Date and Time

The 2012 Board of Appeal and Equalization season is quickly approaching. The County Board needs to schedule the County Board of Appeal and Equalization in accordance with State Statutes as was done in previous years. Attached to this Memo is a copy of the minutes from the 2011 Board of Appeal and Equalization and a copy of the scheduling page of the Property Tax Administrator's Manual.

The Board must either convene on a Saturday or convene on a weekday with appointment times available after 7:00pm. The Board may schedule the initial meeting on any date between Saturday June 9 and Saturday June 16. Last year, the meeting convened on Tuesday, June 14 at 4:08pm and adjourned at 5:47pm. Four of the five owners who were present last year made appointments with the Assessor's Office prior to the meeting.

The Assessor's Office plans to schedule appointments again this year. If appointments are required to appeal, the Board may adjourn prior to 7pm as was done last year. The Notices of Valuation and Classification shall clearly state that appointments are required.

I encourage the Board to schedule the meetings to best satisfy the needs of the taxpayers appealing. At last year's meeting, all five appeals were made by homesteaded residents of Aitkin County. Please keep in mind that the assessors can bring written concerns and proposed changes to the Board without the presence of the owner.

Please contact me at (218) 927-7340 with any questions.

Section: Assessment Review and Appeals

County Boards of Appeal and Equalization

The County Board of Appeal and Equalization (CBAE) is the second avenue in the appeals process. As noted above, a property owner must first appeal to the Local Board of Appeal and Equalization before being eligible to appear at the county board (as provided in Minnesota Statutes, section 274.01).

The board may meet on any ten consecutive meeting days in June after the second Friday in June. "Meeting days" typically means any day of the week excluding and Sunday. The board may elect to consider Saturday as a meeting day as well. At least one meeting must be held until 7:00 pm; and if the county does not hold a meeting until 7:00 pm they must instead hold a meeting on a Saturday. This is to ensure that property owners have ample time to present their appeals. A board may convene on the first Monday after the second Friday in June at 6:00 p.m. and adjourn at 8:00 p.m. and these requirements will have been met. The board may also convene on the Saturday immediately following the second Friday. In any scenario, the board must allow for ten full meeting days before June 30, and may not hold meeting beyond those ten meeting days without approval from the Commissioner of Revenue. If the board chooses to consider Saturday a "meeting day," it must consider a second Saturday as a meeting day if it falls within ten meeting days of the original Saturday meeting. All boards must adjourn no later than June 30. Any action taken after that date is considered invalid except corrections of clerical errors. The dates of the meetings must be contained in valuation notices.

If a board completes its work before ten meeting days have transpired, and has met the requirements to be present for a meeting not recessing/adjourning prior to 7:00 p.m. or has met on a Saturday, it is not necessary for the board to continue to meet for each of the ten meeting days.

***If a county requires appointments for CBAE appeals, the county must allow appointments until 7:00 p.m., but the board is not required to meet until 7:00 p.m. or on a Saturday (per Minnesota Statutes, section 274.14). If the board requires appointments and allows for appointment times as late as 7:00 p.m., but those times go unfilled, the board does not need to physically meet at or until 7:00 p.m., nor is the board required to allow walk-ins at that time. The allowance of scheduled appeals until 7:00 p.m. is sufficient.

However, if the CBAE allows for walk-ins and does not require appointments, the board may not adjourn prior to 7:00 p.m. In other words, if value notices sent to taxpayers show that the board will meet during a specific time frame, the assumption is that the board will be available during that time frame for walk-in appointments and therefore must meet (i.e. if the notices say the board will meet from 1 p.m.-7p.m., the board must be in attendance during that posted time for walk-ins).

We recommend that requirements to schedule an appeal to a CBAE be clearly stated in Notices of Valuation and Classification, and if appointments are required, rather than stating the specific time frame in which the board will be convened, list the time the board will begin only and be prepared to schedule appointments until 7p.m. to comply with statute.

**BOARD OF APPEAL AND EQUALIZATION
JUNE 14, 2011
OFFICE OF COUNTY AUDITOR**

The Aitkin County Board of Commissioners met this 14th day of June, 2011 at 4:08 p.m with Auditor Kirk Peysar, County Assessor Mike Dangers, County Commissioners Laurie Westerlund, J. Mark Wedel, Don Niemi, Brian Napstad, Anne Marcotte, County Administrator Patrick Wussow and Administrative Assistant Sue Bingham.

Staff present – Karen Ladd, Tom Burman, Stacey Westerlund, Darcy Moore, and Lori Tibbetts.

Motion by Commissioner Wedel, seconded by Commissioner Niemi and carried, all voting yes to approve the BAE agenda.

Motion by Commissioner Marcotte, seconded by Commissioner Wedel and carried, all members voting yes to add John & Debra Chute to the agenda at 5:15 p.m.

The following persons appeared, wrote letters, or telephoned regarding appeal and equalization of property:

Richard & Linda Hermann

39-0-029200

Information presented: Value too high.

Action: Motion by Commissioner Napstad, seconded by Commissioner Niemi and carried (5-1 Marcotte) to give a 30% location factor and lower total value to \$384,800 due to remote location.

Raymond & Karen Klennert

54-0-004102

Information presented: Property owners feel the classification should still be agricultural homestead. A small hay field is on this property, but less than 10 acres.

Action: Motion by Commissioner Napstad, seconded by Commissioner Wedel and carried. All voted no change.

Richard & Beverley Mensing

38-0-019800

Information presented: Feels value of lowland on this parcel is too high.

Action: Motion by Commissioner Niemi, seconded by Commissioner Napstad, all voted yes to accept the assessor's recommendation to change land type of the 17 acres of low wooded to swamp and reduce the valuation to \$36,500.

Daniel and Krystal Bobseen

11-0-047900

Information presented: Believes the commercial acreage of the gravel pit is too large on the assessment record.

Action: Motion by Commissioner Marcotte, seconded by Commissioner Niemi, all voted yes to remove 13 acres from commercial acreage.

John R. and Debra Chute

23-0-023400

Information presented: Believes that calving barn should not be taxed as it is movable.

Action: Motion by Commissioner Marcotte, seconded by Commissioner Napstad and carried. All voted no change.

Motion by Commissioner Marcotte, seconded by Commissioner Wedel and carried, all members voting yes to adjourn the meeting at 5:47 p.m.

Laurie Westerlund, Chairperson
Aitkin County Board of Commissioners

ATTEST:

Kirk Peysar
Aitkin County Auditor

SEAL