



# Board of County Commissioners Agenda Request

**3A**  
Agenda Item #

**Requested Meeting Date:** January 13, 2015

**Title of Item:** County Board of Appeal and Equalization Meeting Time

<input checked="" type="checkbox"/> REGULAR AGENDA	<b>Action Requested:</b>	<input type="checkbox"/> Direction Requested
<input type="checkbox"/> CONSENT AGENDA	<input checked="" type="checkbox"/> Approve/Deny Motion	<input type="checkbox"/> Discussion Item
<input type="checkbox"/> INFORMATION ONLY	<input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>

<b>Submitted by:</b> Mike Dangers	<b>Department:</b> County Assessor
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<b>Presenter (Name and Title):</b> Mike Dangers, County Assessor	<b>Estimated Time Needed:</b> 5 minutes
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**Summary of Issue:**  
The County Board should should set the time of this meeting now so that the staff, the Department of Revenue, and the public can plan their schedules. Please see attached memo.

**Alternatives, Options, Effects on Others/Comments:**

**Recommended Action/Motion:**  
The Board should approve a time that best meets the needs of the taxpayers. Staff recommends that the time of the initial meeting be set for 4pm on Tuesday June 16, 2015.

**Financial Impact:**  
*Is there a cost associated with this request?*  Yes  No  
*What is the total cost, with tax and shipping? \$*  
*Is this budgeted?*  Yes  No *Please Explain:*



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AITKIN COUNTY ASSESSOR**  
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Phone: 218/927-7327 – Fax: 218/927-7379  
**assessor@co.aitkin.mn.us**

## MEMO

January 7, 2015

To: County Board of Commissioners  
Nathan Burkett, County Administrator

From: Mike Dangers, County Assessor

Re: 2015 County Board of Appeal and Equalization Meeting Date and Time

The County Board needs to set the 2015 County Board of Appeal and Equalization (CBOAE) meeting time in accordance with Minnesota Statute 274.14. Attached to this document is a copy of this Statute, minutes from the 2014 CBOAE and a copy of the scheduling pages of the Minnesota Property Tax Administrator's Manual. A calendar of June 2015 is also attached.

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 13 and Saturday June 20. Last year, the CBOAE convened on Tuesday, June 17 at 4:03pm and adjourned at 4:21pm. Two appeals were made at that time which is a reduction from prior years. The staff expects an increase in the number of appeals this year due to anticipated increases in valuation for many properties.

The Assessor's Office plans to schedule appointments again this year. If the Board wishes to require appointments as we have done in past years, the Notices of Valuation and Classification shall clearly state that appointments are required. In that case the Board would have the option to adjourn prior to 7pm if walk-in appeals are not allowed. Please see page 7 of this packet for more information from the DOR on this matter. If we do allow for walk-in appeals the day of the meeting, we may need to stay open until 7pm.

The Board is encouraged to schedule the meeting to best satisfy the needs of the taxpayers. The Tuesday afternoon meeting times have worked well for taxpayers and staff. The recommendation is to schedule this meeting time at 4pm on Tuesday June 16, 2015.

Please contact Mike with any questions.

**274.14 LENGTH OF SESSION; RECORD.**

The board must meet after the second Friday in June on at least one meeting day and may meet for up to ten consecutive meeting days. The actual meeting dates must be contained on the valuation notices mailed to each property owner in the county as provided in section 273.121. For this purpose, "meeting days" is defined as any day of the week excluding Sunday. At the board's discretion, "meeting days" may include Saturday. No action taken by the county board of review after June 30 is valid, except for corrections permitted in sections 273.01 and 274.01. The county auditor shall keep an accurate record of the proceedings and orders of the board. The record must be published like other proceedings of county commissioners. A copy of the published record must be sent to the commissioner of revenue, with the abstract of assessment required by section 274.16.

For counties that conduct either regular board of review meetings or open book meetings, at least one of the meeting days must include a meeting that does not end before 7:00 p.m. For counties that require taxpayer appointments for the board of review, appointments must include some available times that extend until at least 7:00 p.m. The county may have a Saturday meeting in lieu of, or in addition to, the extended meeting times under this paragraph.

**History:** (2050) *RL s 860; 1949 c 543 s 4; 1971 c 564 s 9; 1973 c 582 s 3; 1975 c 339 s 7; 1976 c 334 s 8; 1980 c 437 s 8; 1987 c 229 art 4 s 1; 1987 c 268 art 7 s 38; 1Sp1989 c 1 art 9 s 29; 1990 c 480 art 7 s 15; 1995 c 264 art 11 s 5; 2005 c 151 art 5 s 27; 2008 c 366 art 6 s 32; 2009 c 88 art 10 s 13*

**BOARD OF APPEAL AND EQUALIZATION  
JUNE 17, 2014  
OFFICE OF COUNTY AUDITOR**

The Aitkin County Board of Commissioners met this 17<sup>th</sup> day of June, 2014 at 4:03 p.m. with Auditor Kirk Peysar, County Assessor Mike Dangers, County Commissioners J. Mark Wedel, Laurie Westerlund, Don Niemi, Brian Napstad, Interim County Administrator Roxy Traxler and Administrative Assistant Sue Bingham. Commissioner Marcotte arrived late.

Also present County Attorney Jim Ratz.

Staff present – Karen Ladd, Darcy Moore, and Jim Hicks.

Motion by Commissioner Napstad, seconded by Commissioner Niemi and carried (5-0 Marcotte absent), to approve the BAE agenda.

Introduction and General Review of 2014 Assessment

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

**Jerry Demenge**

14-0-053800

Information presented: Land typing for 2014 assessment was reviewed and changed.

Action: Motion by Commissioner Napstad, seconded by Commissioner Niemi and carried (5-0 Marcotte absent). All voted to reduce the 2014 assessment from \$46,500 to \$42,500 as recommended by the County Assessor.

Commissioner Anne Marcotte arrived at 4:18 p.m.

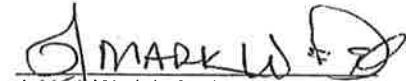
**David and Kim Lesnau**

08-0-013508


Information presented: Valuation too high.

Action: Motion by Commissioner Napstad, seconded by Commissioner Westerlund and carried (6-0). All voted to lower the estimated market value of land from \$110,400 to \$92,900, and to lower the estimated market value of buildings from \$5,600 to \$4,500 as recommended by the County Assessor. The total estimated market value changes from \$116,000 to \$97,400.

Motion by Commissioner Marcotte, seconded by Commissioner Niemi and carried, all members voting yes to adjourn the meeting at 4:21 p.m.

  
J. Mark Wedel, Chairperson  
Aitkin County Board of Commissioners

ATTEST:

  
Kirk Peysar  
Aitkin County Auditor

SEAL

## **County Boards of Appeal and Equalization**

### **What is the purpose and function of the CBAE?**

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

### **When does the CBAE meet?**

- 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 or on a Saturday**; i.e., 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 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 meet 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.

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State Board of Equalization

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**What are the meeting time requirements for counties that require appointments?**

- 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).
- The department recommends 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.

**Who makes up the CBAE?**

- The board is made up of the county commissioners (or a majority of them with the county auditor; or if the county auditor cannot be present, the deputy county auditor; or if there is no deputy, the court administrator of the county district court).
- A **quorum** (or majority) of the board must be present to take any action.
- Each member must take an oath to fairly and impartially perform duties as a board member.

**What are the duties of the CBAE?**

- The board's major duty is to compare the returns of the assessment of property in the towns or districts and equalize them so that each tract of real property and each article or class of a person's property is entered on the assessment list at its market value.
- In order to equalize property values, the board may raise or lower the value of any such property.
  - The board must give notice of its intent to raise the valuation of a property to the person in whose name it is assessed if the person is a resident of the county.
  - Such notice must fix a time and place for the hearing.



# 2015 County Board Meeting Dates

JANUARY						
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NOVEMBER						
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DECEMBER						
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 Board Meeting Dates  
 County Holidays/Days Off