



Board of County Commissioners Agenda Request

4A
Agenda Item #

Requested Meeting Date: January 10, 2017

Title of Item: Schedule 2017 County Board of Appeal & Equalization Meeting

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Mike Dangers		Department: County Assessor
Presenter (Name and Title): Mike Dangers, County Assessor		Estimated Time Needed: 10 minutes
Summary of Issue: Please see memo for details.		
Alternatives, Options, Effects on Others/Comments: The date and time should be set now so that the public has ample notice of when this meeting will occur.		
Recommended Action/Motion: Motion to approve scheduling this meeting on June 13, 2017 at 4:00pm.		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No Please Explain:		



**OFFICE OF
AITKIN COUNTY ASSESSOR**
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MEMO

January 5, 2017

To: County Board of Commissioners
Patrick Wussow, Interim County Administrator

From: Mike Dangers, County Assessor 

Re: 2017 County Board of Appeal and Equalization Meeting Date and Time

The County Board needs to set the 2017 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 2016 CBOAE and a copy of the scheduling pages of the Minnesota Property Tax Administrator's Manual. A calendar of June 2017 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 10 and Saturday June 17. Last year, the CBOAE convened on Tuesday, June 14 at 4:05pm and adjourned at 5:14pm. Six appeals were made at this meeting. The staff does not expect a significant change in the number of appeals this year.

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 4:00pm on Tuesday June 13, 2017.

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 14, 2016
OFFICE OF COUNTY AUDITOR**

The Aitkin County Board of Commissioners met this 14th day of June, 2016 at 4:05 p.m. with Auditor Kirk Peysar, County Assessor Mike Dangers, County Commissioners J. Mark Wedel, Laurie Westerlund, Don Niemi, Anne Marcotte, Brian Napstad, County Administrator Nathan Burkett, and Administrative Assistant Sue Bingham.

Staff present – Darcy Moore, Lori Tibbetts, and Stacy Westerlund

Motion by Commissioner Marcotte, seconded by Commissioner Napstad and carried (6-0), to approve the BAE agenda.

Oath, Introduction and General Information

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

George and Deborah Carlberg

29-0-040300

Information presented: Feels value is too high because it didn't sell after being listed for 60 to 90 days.

Action: Motion by Commissioner Napstad, seconded by Commissioner Westerlund and carried (5-1 Niemi) to vote no change, as recommended by the County Assessor.

Galen Tveit

50-0-035700, 50-0-038900, 50-0-040301

Information presented: Requests reduction in value due to inability to use portion of land since drainage ditches are clogged.

Action: Motion by Commissioner Napstad, seconded by County Auditor Peysar and carried (6-0). All voted to reduce land value from \$299,800 to \$287,600 (\$12,200) as recommended by the County Assessor.

50-0-041501

Information presented: Requests the property be classified as agricultural since the mill is being used for personal use.

Action: No action was taken, as the owner stated that although he now uses only his own trees, he does continue to sell lumber.

Michael & Denise Hoffman

11-1-125000

Information presented: Owners purchased parcel in 2016 for less than the EMV, it was on the market for 9 months, and has a steep bank to the water with no landing between hill and lake. Owners would like a distress adjustment of \$85,300 in land valuation.

Action: Motion by Commissioner Niemi, seconded by Commissioner Marcotte and carried (4-2 Napstad/Westerlund) to vote no change as recommended by the County Assessor.

James and Rosemary Jessen

24-0-037000

Written appeal.

Information presented: Purchase price and appraisal value are lower than the EMV.

Action: Motion by Commissioner Napstad, seconded by Commissioner Westerlund and carried (6-0). All voted no change, as recommended by the County Assessor.

Ronald and Darlene Smith

29-0-009301

Written appeal.

Information presented: 2016 valuation was increased in part due to a neighboring sale. Owner feels property is inferior to the neighboring sale.

Action: Motion by Commissioner Westerlund, seconded by County Auditor Peysar and carried (6-0). All voted no change, as recommended by the County Assessor.

Richard Resch

29-1-503700

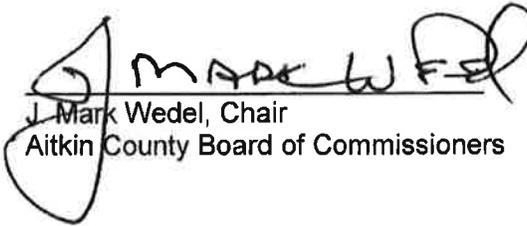
Part of Lot 1, Block 1 of Spielhaus Addition

Assessor Recommendation.

Information presented: Extent of elevation previously not realized by Assessor.

Action: Motion by Commissioner Napstad, seconded by Commissioner Niemi and carried (6-0). All voted to reduce 2016 EMV from \$170,800 to \$159,800 (\$11,000), as recommended by the County Assessor.

Motion by County Auditor Peysar, seconded by Commissioner Marcotte and carried, all members voting yes to adjourn the meeting at 5:14 p.m.



J. Mark Wedel, Chair
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.

State Board of Equalization

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.

JUNE 2017

SUNDAY MONDAY TUESDAY WEDNESDAY THURSDAY FRIDAY SATURDAY

MAY

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

			1	2	3	
4	5	6	7	8	9	10
			Flag Day (USA)			Full Moon
11	12	13	14	15	16	17
Father's Day			Summer Begins			Last Quarter St. John the Baptist Day (Que.)
18	19	20	21	22	23	24
					New Moon	
25	26	27	28	29	30	
					First Quarter	

JULY

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29