



Board of County Commissioners Agenda Request

3A
Agenda Item #

Requested Meeting Date: February 12, 2019

Title of Item: Schedule 2019 County Board of Appeal and 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) <small>*provide copy of hearing notice that was published</small>	<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: 5 minutes
Summary of Issue: Please see attached memo and documents.		
Alternatives, Options, Effects on Others/Comments: The date and time of this meeting needs to be set now so the public notices can be prepared.		
Recommended Action/Motion: Motion to approve scheduling this meeting on Tuesday June 18, 2019 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 <i>Please Explain:</i>		
1		



**OFFICE OF
AITKIN COUNTY ASSESSOR**
209 2nd ST N.W. Room 111
AITKIN, MINNESOTA 56431
Phone: 218/927-7327 – Fax: 218/927-7379
assessor@co.aitkin.mn.us

MEMO

February 4, 2019

To: County Board of Commissioners
Jessica Seibert, County Administrator

From: Mike Dangers, County Assessor

Re: 2019 County Board of Appeal and Equalization Meeting Date and Time

The County Board needs to set the 2019 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 2018 CBOAE and a copy of the scheduling pages of the Minnesota Property Tax Administrator's Manual. A calendar of June 2019 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 15 and Saturday June 22. Last year, the CBOAE convened on Tuesday, June 12 at 4:10pm and adjourned at 4:46pm. Three appeals were made at this meeting. The staff does not expect a significant change in the number of appeals this year.

Taxpayers can contact the Assessor's Office to get an appointment for this meeting. If the Board wishes to require appointments as done in past years, the Notices of Valuation and Classification shall clearly state that appointments are required. Then the Board has the option to adjourn prior to 7pm if walk-in appeals are not allowed. If the Board does allow for walk-in appeals the day of the meeting, the meeting would 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 18, 2019. While this date is not a regular Board date in 2019, we cannot hold the meeting a week earlier due to the Statute. Holding it a week later would not leave much time to finish work before the end of the month if a reconvene meeting is necessary.

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 12, 2018
OFFICE OF COUNTY AUDITOR**

The Aitkin County Board of Commissioners met this 12th day of June, 2018 at 4:10 p.m. in Courtroom 3 of the Aitkin County Courthouse with Auditor Kirk Peysar, County Assessor Mike Dangers, County Commissioners Anne Marcotte, J. Mark Wedel, Laurie Westerlund, Don Niemi, Bill Pratt, County Administrator Jessica Seibert, and Administrative Assistant Sue Bingham.

Staff present – Lori Tibbetts and Stacy Westerlund

Motion by Commissioner Wedel, seconded by Commissioner Niemi and carried, to approve the BAE amended agenda. Charles and Debra Siebert, 07-0-012804 were added to the agenda.

Oath, Introduction and General Information

The following property owners were present:

Charles and Debra Siebert

07-0-012804

Information presented: New owner purchased this property for \$100,300. The original 2018 assessment was \$247,400. Farm Island BAE reduced the value to \$231,000. This is a unique situation. We cannot match their purchase price. The Assessor has no recommendation.

Action: Motion by Commissioner Niemi, seconded by Commissioner Westerlund and carried. All voted to reduce the value of the 2018 Estimated Market Value Assessment to \$219,100.

The County Assessor presented the following recommendations to the Board:

Alec and Kimberly Gorjestani

11-0-005000, 11-1-076601 & 11-1-076602

Information presented: The owners paid \$215,000 for this property in 2017. They had a private appraisal done that shows a value similar to what they paid. Based on this information, they feel the property is overvalued. Hazelton Township BAE lowered the value to \$303,300 knowing that further research and value changes may be brought to the County Board.

Action: Motion by Commissioner Westerlund, seconded by Commissioner Pratt and carried. All voted to lower the valuation to \$255,400, as recommended by the County Assessor.

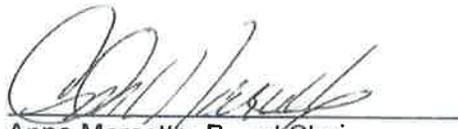
Kevin Peterson

07-0-017401

Information presented: New owner of this residence is on the Farm Island Township Board therefore needs to appeal to the County Board. Residence is in need of repair, more on interior than exterior, so Assessor's Office was not aware of the condition.

Action: Motion by Commissioner Wedel, seconded by Commissioner Westerlund and carried. All voted to reduce the valuation to \$127,900 as recommended by the County Assessor.

Motion by Auditor Peysar, seconded by Commissioner Wedel and carried, all members voting yes to adjourn the meeting at 4:46 p.m.



Anne Marcotte, Board Chair
Aitkin County Board of Commissioners

ATTEST:



Kirk Peysar
Aitkin County Auditor

SEAL

State Board of Equalization

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 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 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.

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 7:00p.m. in order 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.

JUNE 2019

SUN	MON	TUE	WED	THU	FRI	SAT
						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						