



Board of County Commissioners Agenda Request

24
Agenda Item #

Requested Meeting Date: January 26, 2021

Title of Item: Schedule County Board of Appeal and Equalization

<input type="checkbox"/> REGULAR AGENDA <input checked="" 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):		Estimated Time Needed:
Summary of Issue: Please see attached memo.		
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 22, 2021 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>		

Legally binding agreements must have County Attorney approval prior to submission.



AITKIN COUNTY ASSESSOR

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MEMO

January 7, 2021

To: County Board of Commissioners
Jessica Seibert, County Administrator

From: Mike Dangers, County Assessor

Re: 2021 County Board of Appeal and Equalization Meeting Date and Time

The County Board needs to set the 2021 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 2020 CBOAE and a copy of the scheduling pages of the Minnesota Property Tax Administrator's Manual. A calendar of June 2021 is also attached.

The Board must either convene on a Saturday or convene on a weekday with appointment times available after 7:00pm. The earliest possible meeting date is Saturday June 12. Last year, the CBOAE convened on Tuesday, June 23 at 4:00pm and adjourned at 5:22pm. Four 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 requires appointments as in past years, the Notices of Valuation and Classification will 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 22, 2021. While this time is later in the month than ideal, there is still time before the end of the month to reconvene the Board if 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 within five days following final action of the county board of equalization.

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; 1Sp2019 c 6 art 18 s 14*

**BOARD OF APPEAL AND EQUALIZATION
JUNE 23, 2020
AITKIN COUNTY GOVERNMENT CENTER**

The Aitkin County Board of Commissioners met this 23rd day of June, 2020 at 4:00 p.m. at Aitkin County Government Center with Auditor Kirk Peysar, County Assessor Mike Dangers, County Commissioners Anne Marcotte, J. Mark Wedel, Laurie Westerlund, Don Niemi, and Bill Pratt. County Administrator Jessica Seibert and Administrative Assistant Angie Sahr were also present.

Staff present – Lori Tibbetts, Sean Mello, Ben Mowers, Jim Hicks, and Jim Ratz

Motion by Commissioner Wedel, seconded by Commissioner Marcotte and carried, to approve BAE amended agenda. Property owner Katherine Kopp was added.

Oath, Introduction and General Information

The following property owners were present:

Thomas Oden

29-1-525300

Information presented: Owner does not believe that the assessed value of \$1,045,400 for his property would hold up on the open market. Mr. Oden's property is part of the Big Sandy Lodge Association which is a common interest development. His land is valued as a shared interest in Big Sandy Lake.

Action: Motion by Commissioner Marcotte, seconded by Commissioner Wedel and carried. All voted no change as recommended by the County Assessor.

Katherine Kopp, Greg Szypulski via phone

09-0-058002

Information presented: Owner does not believe that the assessed value of his property at parcel 09-0-057800 and 09-0-058002 would sell for a combined value of \$506,900.00

Action: Motion by Commissioner Wedel, seconded by Commissioner Marcotte and carried. All voted no change as recommended by the County Assessor.

The County Assessor and staff presented the following written appeals to the Board:

Mark McCartney

16-1-073600

Information presented: Due to the canal location and proximity to lower grade residences, Owner believes that the assessed value of his home would not hold up on the open market.

Action: Motion by Commissioner Marcotte, seconded by Commissioner Wedel and carried. All voted to lower the valuation to \$386,420, as recommended by the County Assessor. Commissioner Westerlund abstained.

Jeffrey Eisenberg

07-1-123100

Information presented: Owner believes that his property is in worse condition than the assessed value reflects and has recently informed us that it is a modular home and it was valued as a stick built structure.

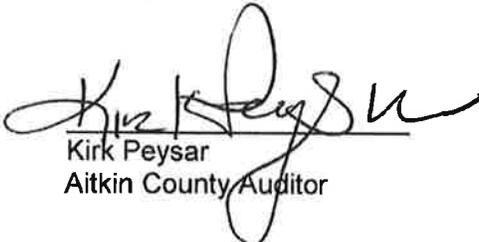
Action: Motion by Commissioner Westerlund, seconded by Commissioner Niemi and carried. All voted to change the residence style to modular and adjust the value on the home due to depreciation which would lower the valuation to \$284,697, as recommended by the County Assessor.

Motion by Auditor Peysar, seconded by Commissioner Westerlund and carried, all members voting yes to adjourn the meeting at 5:22 p.m.



Bill Pratt, Board Chair
Aitkin County Board of Commissioners

ATTEST:



Kirk Peysar
Aitkin County Auditor

SEAL

County Boards of Appeal and Equalization

open book meeting may appeal to the County Board of Appeal and Equalization and/or Tax Court.

- The local board can be reinstated by resolution of the governing body of the city or town and upon proof of compliance with training requirements. The resolution and proof of compliance must be provided to the county assessor by February 1 to be effective for the same assessment year.

Primary Statutory Reference(s): Minnesota Statutes, section 274.01

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 if one is held before being eligible to appear at the county board.

Primary Statutory Reference(s): 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.

County Boards of Appeal and Equalization

- 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.

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 7:00 p.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.

2021 JUNE

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			

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