



Board of County Commissioners Agenda Request

3A
Agenda Item #

Requested Meeting Date: January 28, 2025

Title of Item: Schedule County Board of Appeal and Equalization

<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 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 17, 2025 at 3:00pm.		
Financial Impact: <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>What is the total cost, with tax and shipping? \$</i> <i>Is this budgeted?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		



AITKIN COUNTY ASSESSOR

Aitkin County Government Center
307 2nd Street NW, Room 120
Aitkin, MN 56431

assessor@aitkincountymn.gov
Phone: 218-927-7327
Fax: 218-927-7379

MEMO

January 2, 2025

To: County Board of Commissioners
Jessica Seibert, County Administrator

From: Mike Dangers, County Assessor

Re: 2025 County Board of Appeal and Equalization Meeting Date and Time

The County Board needs to set the 2025 County Board of Appeal and Equalization (CBAE) meeting time in accordance with Minnesota Statute section 274.14. Attached to this document is a copy of this Statute, a copy of the scheduling pages of the Minnesota Property Tax Administrator's Manual, and a calendar of June 2025.

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 14. Last year, the CBAE convened on Tuesday, June 18 at 3:00pm and adjourned at 4:06pm. Five appeals were made at this meeting. The staff does not expect a significant change in the number of appeals this year.

Taxpayers should contact the Assessor's Office to get an appointment for this meeting. Staff that are communicating the appointment information to property owners will tell them that the appointment times are not exact. Owners should plan to be to the meeting early to avoid missing the opportunity to voice their concerns. 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 at the time 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 3:00pm on Tuesday June 17, 2025.

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*

Boards of Appeal and Equalization

- Property owners in a jurisdiction that has chosen to transfer its Local Board of Appeal and Equalization duties to the county would be provided with an open book meeting in place of the local board. Property owners who are not satisfied with the outcome of the 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.

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.

Boards of Appeal and Equalization

- 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.

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.

JUNE 2025

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14 Flag Day
15 Father's Day	16	17	18	19 Juneteenth	20	21
22	23	24	25	26	27	28
29	30					

Download & Print Free Calendars From [Wiki Calendar](#)