

County Assessor's Office - Roles & Responsibilities during the Appeal Season

This section will go into further detail regarding the roles and responsibilities of the county assessor's office during the appeal season. Some of the information has already been covered in previous sections of this module, however this section will go into specific detail regarding the roles and responsibilities.

The Board of Appeal and Equalization Administration Process

February 1 of the assessment year

County assessor's office verifies that **each** LBAE has a trained **voting** member.

Shortly after February 1 the county assessor must verify that each local board of appeal and equalization has a current trained member. It's important to remember that anyone can take the online training and their names will appear on the attendance roster that is located on our website. When the county is verifying trained members, it is extremely important that the county verifies that the trained member is an **active, voting board member**.

What if there isn't a trained member on February 1?

Local Board of Appeal and Equalization	County Board of Appeal and Equalization
County assessor's office must notify the board immediately.	The county assessor's office must notify the board immediately.
The county assessor's office will change the board meeting to an open book meeting for a minimum of two assessment years, starting with the current assessment year.	The board must transfer its powers to the Special Board of Equalization a minimum of two assessment years, starting with the current assessment year.

Once the county has verified which boards have a trained member as of February 1, the county will need to know what to do if a local board does not have a trained voting member.

If a local board does not have a trained member, the county will need to change the meeting to an open book meeting for a minimum of two assessment years, starting with the current assessment year. The board should be contacted and notified that they will have an open book

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meeting due to non-compliance. If the board wants to reinstate their powers after the second assessment year, they will need to pass a resolution and have a trained member by February 1.

County board of appeal and equalization members have the same training requirements and therefore the county assessor's office should also be verifying that the county board of appeal and equalization is meeting those requirements as of February 1.

If a county board of appeal and equalization does not have a trained member on February 1 the board must transfer its powers to the Special Board of Equalization for a minimum of two assessment years beginning with the current assessment year. A special board of appeal and equalization must also meet the training requirements of the regular board of appeal and equalization. If the county board of appeal and equalization wants to reinstate their powers after the second assessment year, they will need to pass a resolution and have a trained member by February 1.

You have verified a trained member, now what?

February

The county assessor sets the time, date, and location for each LBAE meeting.

February 15 - the logistics of the LBAE meetings must be set and reported to the LBAE clerk.

Meetings must be held between April 1 – May 31

Statute does not require a timeframe for LBAE meetings. It should be based on board policy and/or timeframe listed on notice.

Once the county assessor has verified a trained member for each local board of appeal and equalization, they will need to schedule the local board of appeal and equalization meetings and communicate those details with the local board clerks no later than February 15. Local board meetings are held between April 1 and May 31. All LBAE meetings must be adjourned by May 31.

Valid meeting days are Monday – Friday, there are no time constraints for local board meetings provided in statute, however the timeframe should be reasonable. It is strongly encouraged that the board should have a policy on how long they will leave the meeting open for. However, if a time frame is listed on the valuation notice, such as 4:00 – 6:00 pm, the board must not adjourn until after 6:00 pm.

Local Board of Appeal and Equalization (LBAE)

Valuation Notices

February - May

Valuation Notices must be sent at least **10 days prior** to the LBAE meeting.

The notice must have information regarding the local and county board of appeal meetings.

If **recommending** appointments, that information **must be listed**.

Do not include a deadline date for appointments.

Once the county has identified the formats of the meetings, either Open Book or Local Board, and the dates of the meetings have been set, the next step is to get the information on the valuation notices.

Those notices must be mailed **at least** 10 days prior to the LBAE meeting.

The notices must have information regarding the local board of appeal and equalization meeting as well as the county board of appeal and equalization meeting. That information should include dates, times, locations, and phone numbers to call for questions or appointments.

If the county assessor's office prefers that property owners make an appointment to appeal, there are several considerations that must be made. Statute allows for counties and county assessors to require appointments for board of appeal meetings. Appointments are defined as an arrangement at a reserved time and date for something to occur. This authority exists to recognize the need for counties to run orderly, efficient meetings while also saving appellants time by eliminating the need to sit through a whole meeting. This authority, however, **is not intended to restrict** the ability or time period that a taxpayer had to appeal their value or classification.

If a taxpayer has not made an appointment by the deadline, they **have not forfeited the right for their appeal to be heard** at some point during the board meeting. However, they may have to wait until after all scheduled appointments have been heard to present their appeal.

If appointments are **preferred by the county**, the county must include that information on the notice. If the county chooses to include an appointment deadline, the county **must include an explanation** that the deadline is for the appointment only and the process if the property

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owner fails to make an appointment. Do not put a deadline on the notice without explaining what that deadline is referring to.

The perception of a deadline leads property owners to think they cannot appeal if they did not make an appointment. This perception of the appointment deadline causes frustration, confusion, and a misunderstanding of a property owner's right to appeal. **A property owner can still appeal without making an appointment.** The only time a property owner may be turned away from making an appeal is if the board adjourned prior to the property owner arrived.

February – May

The LBAE clerk must post and publish the meeting details at least 10 days prior to the LBAE meeting.

Counties should be verifying that this was done correctly and timely.

In addition to sending valuation notices, the counties should follow-up with the clerks of the local boards of appeal and equalization to verify that the clerk posted and published the meeting details at least 10 days prior to the LBAE meeting. We recommend that the counties verify this well before the 10 day mark, so that if a clerk has not posted/published they still have time to do so. Being proactive and contacting the clerk ahead of time will help with noncompliance issues, which leads to recessing the scheduled LBAE meeting and then needing to reconvene at least 10 days after the clerk posts and publishes the new meeting information.

Let the Meetings Begin!

April - May

Meetings are held and must be adjourned within 20 calendar days of the **original meeting date**.

A county representative must be present at **each LBAE meeting, including reconvene meetings**.

County representative provides certification form. They should verify there is a trained member and quorum present.

Local board meetings are held between April 1 and May 31. All LBAE meetings must be adjourned by May 31. In addition, all local board meetings must be adjourned within 20 calendar days of the original meeting date. If a board needs an extension to this 20 day rule, they must request that extension from the Commissioner of Revenue.

A county assessor representative must be present at each local board meeting. The county representative is there to present information about the values and classifications of the properties in the jurisdictions. The county representative should be available to **provide factual and market information** that assists the board in their deliberation, but should avoid involvement or sharing opinions in the decision making process. The **meeting is the local board's meeting**, it is **not** the county assessor's meeting.

If board members ask the county representative for their opinion or decision on the appeal, the representative should politely explain that the board members have the authority to make an educated decision, and if the board feels uncomfortable making a decision, they can vote "no change" so that the appellant can appeal to the county board of appeal and equalization in June.

Certification Form

Another important role of the county representative is distributing the certification form. This should be done before the meeting begins. The form must be completed by the board members and the county representative must review the form to verify there is a trained member present and a quorum is established. At that time, the meeting can begin. If a board recesses, the county will need to supply a new certification form for **each reconvene meeting**. Statute requires that there is a quorum and a trained member at each board of appeal meeting. If there is a quorum and a trained member the meeting can begin.

If there isn't a quorum and/or a trained member present, the county representative must turn the meeting over to an open book meeting. No appeals can be heard by the board at this time. The board will lose their board powers for a minimum of two assessment years.

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Record Form

In addition to the certification form, the county representative is also responsible for the record form. The record form documents all appeals heard and the action that was taken by the board. A record form must be submitted to the Department of Revenue within 10 business days after the meeting has been adjourned. A record form for all local board meeting must be submitted, even if there aren't any appeals. Record forms for open book meetings do not need to be submitted.

County Boards of Appeal and Equalization (CBAE)

June

CBAE's are held after the second Friday in June

The CBAE must meet on a Saturday or they must have their scheduled meeting time go past 7:00 pm.

10 calendar days to adjourn

The county assessor must be present at the meeting, including all reconvenes.

The county assessor must supply the certification form, for each meeting that takes place.

The county assessor will need to verify if there is a quorum and trained member present.

By June 1, all LBAE meetings must be adjourned. We will now review the requirements for county board of appeal and equalization meetings. CBAE meetings must be held after the second Friday in June and must be adjourned by June 30th. The CBAE must meet on a Saturday or they must have their scheduled meeting time go past 7:00 pm. The CBAE has 10 calendar days to adjourn the meeting.

The county assessor must be present at the CBAE meeting, including all reconvenes. The assessor has similar responsibilities for a county board of appeal and equalization meeting as the county representative does for a local board of appeal and equalization meeting.

It is the county board's meeting it is **not the assessor's meeting**. The assessor is there to provide factual information about the assessment; they should not be assisting with the board's decision after an appeal is heard by the county board.

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The county assessor must supply the certification form to the CBAE for each meeting that takes place. The county assessor will need to verify if there is a quorum and trained member present prior to the start of the meeting.

If the CBAE does not have a trained member and/or quorum **present at the meeting**, the meeting would be an invalid meeting and no appeals could be heard. At that time, all property owners should be informed that they can appeal to the Commissioner of Revenue before August 1. A fee of \$500 per tax parcel that is appealed will be assessed to the county.

By July 1 all board of appeal and equalization meetings are adjourned for the current assessment year. **No further changes can be made to the current assessment.** It's also important to note that valuation and classification changes made by the LBAE and/or the CBAE are only valid for the current assessment year. On January 2nd of each year, the assessor must set their value and classification according to market value and use. Therefore, if the assessor feels that the value/classification that was set by the LBAE and/or CBAE is no longer accurate for the new assessment year, the assessor should change the values/classification according to the valuation and classification requirements in the law.

Frequently Asked Questions

Frequently Asked Questions

Throughout the years there have been situations that have caused some confusion for both the county assessor's office and board members. In this section we will provide some guidance on some of these situations. Our intention for this portion is that you can be prepared with a solution if any of these situations come up throughout the appeal season.

The clerk did not post and/or publish and the meeting is tomorrow, now what?

- Posting and publishing is a requirement in statute and the requirement must be met for the meeting to be determined a valid meeting. If this scenario were to happen, the board would need to meet on the scheduled date however they would not be able to hear any appeals.
- The board would need to start the meeting, announce the situation, publicly set a new date and time and then **recess** the meeting. Boards should keep the 10 day post/publish law in mind when setting the new meeting date.
- In addition to that, if the board sets the new date 21 or more days after the initial meeting date, they will need to request an extension since statute requires that they adjourn within 20 days of the initial meeting.
- The first scheduled meeting is considered the initial meeting, even though no appeals were heard. Lastly, this all needs to be done publicly; open meeting laws apply in this situation, therefore no decisions can be made in private, including rescheduling the initial meeting. It is important to note that the county cannot change the meeting to an open book in this situation, statute only gives that authority to the county assessor when the board is not in compliance with a trained member and/or quorum.

Frequently Asked Questions

What is the procedure if a county sends the valuation notices out to late?

This is treated similar to when a clerk does not post/publish the meeting details. If a county does not send their notices 10 days prior to the LBAE meetings the procedure that needs to take place is:

- All LBAE meetings, in the effected jurisdictions, need to be held as the initial meeting.
- At the scheduled meeting, no appeals can be heard. The board must publicly set a new date and time, keeping the 10 days rule in mind for posting/publishing.
- The board must recess after the new date and time has been agreed upon in a public setting.
- The county will need to send new notices with updated dates and times. The notices must be sent at least 10 days prior to the new reconvene date. The clerk will also need to post/publish the new meeting details 10 days prior to the reconvene date.
- If the reconvene date goes beyond the 20 day rule from the initial meeting, the county will need to request an extension from the Department of Revenue for each jurisdiction that is affected.
- **Note:** This same procedure would need to take place if a county sent the notices on time but then discovered there was a value/classification error on the notice. If that were to happen, the county would need to send new notices to the affected jurisdictions with corrected information and schedule supplemental local board of appeal meetings.

Can a quorum be established when a board member is participating in a meeting via video conference (Skype/FaceTime etc...)?

Yes. [Minnesota Statute 13D.02 subdivisions 1 & 2](#) provides information regarding meetings that are conducted by interactive technology and the conditions. If all conditions in the statute are met, the board member participating in the meeting via video conference should be considered as present and a quorum may be established. This also applies to the trained member requirement, meaning the trained member should be considered "present" if they are participating via video conference and all requirements in 13D.02 are met. It is important to note that the requirements in the statute only address interactive technology (Skype/FaceTime). Therefore, a board member **cannot** be considered as "present" if they join the meeting via telephone. If they join via telephone they should not be considered a voting member for quorum/trained member purposes.

Can a property owner who wants to appeal do so using telephone/video conference?

Maybe. Statute allows appeals to be presented in person, by written communication, or by counsel therefore appealing by telephone/video conference would be acceptable. The property owner must be sure the board has sufficient technology capabilities prior to the

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meeting, if the board does not have the technology then this would not be an option for the property owner. Technology such as a Wi-Fi connection, a device with video conferencing options, etc. Lastly, this would be another good situation where the board could add this to their policies for the meeting so they have the authority to accept/deny these requests and they are treating all property owners the same based on their policies.

What should the assessor do if they discover an appeal (after a meeting has adjourned) that was submitted via email, but was blocked due to in house security?

The assessor can take that appeal to the county board of appeal and equalization. If the CBAE has adjourned then the assessor will need to notify the taxpayer that the appeal wasn't heard and no further changes can be made for the current assessment year.

How should the county handle a situation where a local board makes a change that is outside of their legal authority?

The assessor should notify the board that they are making a decision outside of their statutorily defined responsibilities. If the board continues with their decision and makes a change outside of their legal authority the county should contact Revenue as soon as possible. Revenue will then send a "null and void" letter to the board explaining that the change was invalid. All invalid appeals will need to be heard by the county board of appeal and equalization and whatever decision is made by the county board (if the board has authority) will apply to the current assessment year. Some examples of invalid changes are: blanket changes, exempting property, or approving a special program.

What is the process if there is severe weather at the time of a board of appeal meeting?

If severe weather is forecasted on a day that a board of appeal meeting is scheduled, the board members should gather as soon as possible, once a quorum is established they should open the meeting, schedule a new date and time and recess the meeting.

- The board should make every effort to communicate this with the taxpayers of their city/town so that the taxpayers are aware that the meeting has been cancelled and rescheduled.
- An announcement should be sent through **all possible communication platforms** such as radio, television, websites, social media, and phone calls to property owners that made appointments, and any other communication platforms that the board has access to.
- A posting should be left at the facility that the meeting was scheduled at, that way if a property owner were to show up for the appeal meeting, they would be able to review the posting and be informed about the rescheduled date and time.

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If severe weather hits **with very little notice**, board members and property owners should not risk their safety by trying to attend the meeting. If the board members cannot meet to reschedule prior to the severe weather, they should gather as soon as possible and follow through with the procedure listed above.

- In either of these severe weather situations the board would **not need to wait** 10 days, notices would not need to be resent, and the clerk would not need to republish/repost. However, they should make every effort to communicate this with the city/town.
- Lastly, in these rare situations, the CBAE could allow property owners from the effected jurisdictions to appeal at the CBAE even if they did not appeal at the LBAE due to severe weather and cancellation of the meeting. The county assessor should notify the CBAE about this exception so that they are aware that **certain property owners** would be allowed to appeal without appealing at the LBAE first.

If a county discovers a mistake, after the local board meeting, can the county take that mistake to the county board of appeal as an assessor recommendation?

Yes, the assessor can take valuation or classification changes to the LBAE or CBAE as an assessor recommendation. However, counties should only use this in critical situations. This situation should not be treated as a way for the county to fix mistakes that they have identified after valuation notices have been mailed. When a county brings multiple assessor recommendations to a LBAE and/or a CBAE meeting it can create a negative perception from taxpayers, board members, the Commissioner of Revenue, and legislative staff. If this is a common practice by a county it can appear as if the county did not finalize their values and classifications on time or accurately.

If a county decides to bring assessor recommendations to a board of appeal and equalization meeting, they should bring both value increases and decreases recommendations. The county should not limit the recommendations they bring to those that only benefit a property owner, which would be unfair treatment and could potentially cause tax shifts throughout the county. If an assessor is recommending an increase to the value of a property they must notify the property owner at least 10 days prior to the appeal meeting.

How do you handle appeals when a property owner contacts the assessor after the board of appeal has convened, but has not yet adjourned?

The Board of Appeal and Equalization has a responsibility to hear all appeals presented until the board adjourns. Property owners may present their appeal at the initial meeting or at any

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reconvene meetings. The board must hear that appeal and make a decision. While it is the board's meeting, the county assessor should determine a policy for the role of the assessor at that stage. The assessor may choose to continue reviewing appeals when time allows and their results are helpful to the board in their decision making.

What is the process if a local board wants to voluntarily transfer their powers and assessment to the county?

First, it is important to note that this is different than losing board powers due to non-compliance. This only applies when the board gives up their board powers **and** their local assessor.

The board must communicate this intent in writing to the county assessor before December 1 of any year to be effective for the following year's assessment. This transfer of duties may either be permanent or for a specified number of years. However, the duties must be transferred to the county board for a minimum of three years and the length of the transfer must be stated in writing. If the board decides to reinstate their powers, after the designated time of transfer, the board must notify the assessor by December 1 of any year to be effective for the following year's assessment. This is the only situation where the December 1 date applies. The February 1 compliance date applies to all other board of appeal and equalization situations.

Can a local board reinstate their powers if they voluntarily transferred their powers and assessment to the county years ago and never documented how long the transfer was for?

No, if the board never documented the amount of years they wanted to transfer their powers & assessment to the county then the board will never be able to reinstate their powers. Minnesota Statute clearly requires that the amount of time be listed when a board decides to transfer their powers voluntarily.

If a local board transferred their board powers but retained their local assessor, can they reinstate their board powers?

Yes, this is treated similar to a board losing their powers due to non-compliance. The board may reinstate their powers as long as they pass a resolution and have a trained member by February 1 of the assessment year for the upcoming board season.

If you have questions regarding board of appeal and equalization, contact
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