



Board of County Commissioners Agenda Request

2G

Agenda Item #

Requested Meeting Date: January 23, 2018

Title of Item: Schedule 2018 County Board of Appeal and Equalization Meeting

- REGULAR AGENDA
- CONSENT AGENDA
- INFORMATION ONLY

Action Requested:

- Approve/Deny Motion
- Adopt Resolution (attach draft)

- Direction Requested
- Discussion Item
- Hold Public Hearing*

**provide copy of hearing notice that was published*

Submitted by:

Mike Dangers

Department:

County Assessor

Presenter (Name and Title):

Estimated Time Needed:

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 June 12, 2018 at 4:00pm.

Financial Impact:

Is there a cost associated with this request?

Yes

No

What is the total cost, with tax and shipping? \$

Is this budgeted?

Yes

No

Please Explain:




**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

January 4, 2018

To: County Board of Commissioners
Jessica Seibert, 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 2018 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 2017 CBOAE and a copy of the scheduling pages of the Minnesota Property Tax Administrator's Manual. A calendar of June 2018 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 9 and Saturday June 16. Last year, the CBOAE convened on Tuesday, June 14 at 4:12pm and adjourned at 5:00pm. Two 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 12, 2018.

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 13, 2017
OFFICE OF COUNTY AUDITOR**

The Aitkin County Board of Commissioners met this 13th day of June, 2017 at 4:12 p.m. with Auditor Kirk Peysar, County Assessor Mike Dangers, County Commissioners J. Mark Wedel, Laurie Westerlund, Don Niemi, Anne Marcotte, Bill Pratt, County Administrator Jessica Seibert, and Administrative Assistant Sue Bingham.

Staff present – Lori Tibbetts

Motion by Commissioner Westerlund, seconded by Commissioner Pratt and carried, to approve the BAE agenda.

Oath, Introduction and General Information

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

Loren and Jodie Miller

29-1-139100 and 29-0-032904

Information presented: Property was purchased in 2016 for \$300,000 in an arm's-length transaction. They feel assessed value and sales ratio are too high.

Action: Motion by Commissioner Marcotte, seconded by Commissioner Niemi and carried. All voted to reduce the value of 29-1-139100 by \$15,000.

Ronald and Darlene Smith

29-1-490000 & 29-0-009301

Written appeal.

Information presented 29-1-490000: Owners are comparing taxes assessed and the assessed market value to the neighboring lot that they feel is superior to theirs.

Action: Motion by Commissioner Marcotte, seconded by Commissioner Niemi and carried. All voted to reduce the 2017 assessed market value from \$147,100 to \$132,600, as recommended by the County Assessor.

Information presented 29-0-009301: 2016 valuation was increased in part due to a neighboring sale. Owners feel property is inferior and the valuation is too high.

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

Motion by County Auditor Peysar, seconded by Commissioner Westerlund and carried, all
members voting yes to adjourn the meeting at 5:00 p.m.



J. Mark Wedel, 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 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 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 2018

calendarsdownload.com

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