

The county assessor will provide these forms to the board. The board will complete the forms (the jurisdiction total EMV is to be completed by the assessor), and the county assessor will take possession of the completed forms at the end of the meeting.

A *Certification Form* must be completed in the case of a reconvene meeting. If a recess is called, a quorum and trained member must also be present at the reconvene meeting for the board to take valid action. To verify that the quorum requirement was met, the board must complete and sign a *Certification Form* for each reconvene meeting. The board will continue to complete the **original Record Form** at each reconvene meeting.

The reconvene meeting(s) must be held and all business of the **local board** must be concluded within 20 calendar days (including the day of the initial meeting) unless the board requests a time extension in writing from the Department of Revenue and the time extension is granted by the department (no extensions will be granted beyond May 31). For **county boards**, no action may be taken after June 30. The date and time for the reconvene meeting must be determined before the initial meeting is recessed. Once the Board of Appeal and Equalization has adjourned, it cannot reconvene.

Duties of the board

The board is to determine whether all of the taxable property in the jurisdiction has been properly valued and classified for the current assessment. All property is to be valued at its market value, and all property is to be classified according to use. At the county level, the board is to ensure equalization from jurisdiction to jurisdiction as well.

The **county** board is required by law that each member take an oath to fairly and impartially perform duties as a member. It is assumed that the assessor has properly valued and classified all the property in the jurisdiction. The burden of proof rests with the property owner who must present factual evidence to disprove the assessor's value or classification.

The complaints and objections of property owners appealing individual assessments for the current year should be considered very carefully by the board. An appeal may be made in person, by letter, or through a representative of the owner. Written objections should be filed prior to the meeting of the Board of Appeal and Equalization and must be presented to the board for consideration while it is in session. The board **must hear all complaints and examine all letters**. Such assessments must be reviewed in detail, and the board has the authority to make corrections as it deems to be just. The board may recess from day to day until all cases have been heard.

The Board's Responsibility to Hear All Appeals

It is the board's responsibility to hear all appeals presented until the board adjourns. A property owner can present their appeal at the initial meeting or at any of the reconvene meetings. The board **must hear** that appeal and make a decision. The board cannot dismiss the property owner's appeal, unless the meeting is adjourned.

The board should look for improvements that are not on the tax rolls. When improvements are missing from the tax rolls, an unfair burden falls upon the owners of all properties that have been assessed. If the board finds any improvements that are not on the tax rolls, the board should place it on the assessment list along with its market value, and correct the assessment so that each tract or lot of real property and each article, parcel or class of personal property is entered on the assessment list at its market value.

Prohibition on changes within 10 days of local board meeting

Since the Notice of Valuation and Classification must be mailed to taxpayers at least 10 days prior to the meeting of the Local Board of Appeal and Equalization, the assessor should not make changes to the valuation or classification of a property within that 10-day window without bringing the change to the local board for action.

After receiving the notice, the property owner can contact the assessor to discuss questions or concerns. The assessor can make changes to the valuation or classification without bringing the change to the local board if a new notice is mailed to the property owner at least 10 days prior to the local board meeting.

Oftentimes, the assessor will continue to review properties within 10 days of the local board meeting. However, if the assessor makes a change, that change should be brought to the local board for action. If the property owner agrees with the change, he/she does not need to personally appeal to the board. Instead, the assessor should present such changes to be voted on by the board.

What the board can do

Reduce the value of a property. The board may reduce the value of a property if the facts show that the property is assessed at a value that is higher than its market value. All property is to be valued at its market value. It is assumed that the assessor has properly valued the property. The burden of proof rests with the property owner who must present factual evidence to disprove the assessor's value.

Increase the value of a property. The board may increase the value of a property if the facts show that the property is assessed at a value that is lower than its market value. The board must also base the decision to increase the market value on facts. All property is to be valued at its market value. It is assumed that the assessor has properly valued the property. The board must rely on factual evidence to disprove the assessor's value.

Before the board raises the market value of a property, it must notify the owner. The law does not prescribe any particular form of notice, except that the person whose property is to be increased in assessment must be notified of the intent of the board to make the increase. The owner must be notified either in writing or orally. He/she should be given a time to appear before the board. After the hearing, the board should make any corrections that it deems just.

Add improvements to the assessment list. In reviewing the individual assessments, the board may find instances where property is not listed at its market value because the value of a building or other improvement was not included when the market value of the property was estimated. These should be carefully reviewed by the board and placed on a tentative list of property values to be increased. The board should then determine to what extent the valuation of such property should be increased. Before the board adds value for new or overlooked improvements, it must notify the owner.

Change the classification of a property. In Minnesota, property is classified according to its use on the assessment date (January 2 of each year). If the property is not currently being used, it is classified according to its most probable, highest and best use. Property owners do not get to choose how they want their property to be classified. It is the assessor's job to classify it according to its current use or its most probable, highest and best use. The board can change the classification of any property which in the board's opinion is not properly classified. Again, it is assumed that the assessor has classified the property correctly. The classification must be based on use, and in order for the board to change the classification, the appellant must present evidence that the property is used in a manner consistent with the classification.

Local Boards Only: Add properties to the assessment list. If the board finds that any real or personal property has not been entered onto the assessment list, the board shall place it on the assessment list along with its market value, and correct the assessment so that each tract and lot of real property and all personal property is entered on the assessment list at its market value.

County Boards Only: Order percentage increases or decreases for an entire class of property (blanket changes). The county board can order a percentage increase or decrease to an entire class of property if it feels that the original assessment is incorrect. These increases or decreases can be on land alone, buildings alone, or land and buildings together. The county board does not need to notify the property owners affected by blanket changes.

Additionally, the county board has the authority to make changes to market values or classifications established by local boards as it deems appropriate. The County Assessor typically brings these changes to the county board's attention.

What the board can't do

The board can't consider prior year assessments. The Board of Appeal and Equalization does not have the authority in any year to reopen former assessments on which taxes are due and payable. The board considers only the assessments that are in process in the current year. Occasionally, a property owner may appear with a tax statement and protest the taxes or assessment of the previous year. The board should explain tactfully that it does not have the authority to consider such matters. After taxes have been extended, adjustments can be made only by the process of application for abatement or by legal action.

The board can't reduce the aggregate assessment by more than 1 percent. Although the both Local and County Boards of Appeal and Equalization have the authority to increase or reduce *individual* assessments, the County Board alone can increase or reduce the assessments of an *entire* class of property. However the total of all adjustments for both local and county boards must not reduce the aggregate assessment of the jurisdiction by more than 1 percent. The "aggregate assessment" is the total EMV that the board has the authority to change, i.e. the total EMV of assessments within the jurisdiction excluding state assessed property. For example, if the total EMV of a jurisdiction is \$2,000,000, the board cannot reduce the total EMV of the jurisdiction by more than \$20,000. This means the EMV after all board actions must be at least \$1,980,000.

Assessor's EMV + Total board EMV increases - Total board EMV reductions EMV after board actions

If the total amount of adjustments made by the board does lower the aggregate assessment by more than 1 percent, none of the adjustments will be allowed. This limitation does not apply, however, to the correction of clerical errors or to the removal of duplicate assessments. Clerical errors are limited to errors made by someone performing a clerical function during the course of the actual assessment. Examples of clerical errors are errors such as transposing numbers or mathematical errors. Errors that occur when making estimations during the inspection and appraisal process (judgment errors) are not considered to be clerical errors.

The board can't exempt property. The Board of Appeal and Equalization does not have the authority to grant an exemption or to order property removed from the tax rolls.

A member of the board can't make changes to property in which he/she has a conflict of interest or financial interest. If a property being appealed is owned by a board member, a board member's spouse, parent, stepparent, child, stepchild, grandparent, grandchild, brother, sister, uncle, aunt, nephew, or niece, by blood or marriage, the board member is prohibited from participating in the actions of the board for that appeal. The board member is also prohibited from participating in an appeal of a property in which a board member has a financial interest. If the remaining members constitute a quorum, the board may vote on the action with the compromised board member abstaining from the vote. Otherwise, or if the board wishes to prevent any perception of preferential treatment, it should mark "No change" on the record form for the meeting. The taxpayer will be eligible to appeal to the next appeal level (County Board, Tax Court).

The board can't grant special program status. If a property owner is appealing for enrollment in special programs that require an application (e.g. Green Acres), they must follow the proper application procedure.

The local and county board can't make changes benefiting a property owner who refuses entry by the assessor.

The board may not make an individual market value adjustment or classification change that would benefit the property in cases where the owner or other person having control over the property will not permit the assessor to inspect the property and the interior of any buildings or structures. It seems obvious that for an assessor to make a fair and knowledgeable value estimate, he/she must first be allowed to view the entire property. Until such access is granted, the board should not grant a value reduction.

The local board can't order percentage increases or decreases for an entire class of property. The county board can't add properties to the assessment list. It can request that the auditor place such omitted properties on the tax rolls.