



# Board of County Commissioners Agenda Request

**3A**  
Agenda Item #

**Requested Meeting Date:** January 23, 2024

**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	<b>Action Requested:</b> <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*
<b>Submitted by:</b> Mike Dangers		<b>Department:</b> County Assessor
<b>Presenter (Name and Title):</b> Mike Dangers, County Assessor		<b>Estimated Time Needed:</b> 10 minutes
<b>Summary of Issue:</b>  Please see attached memo.		
<b>Alternatives, Options, Effects on Others/Comments:</b> The date and time of this meeting needs to be set now so the public notices can be prepared.		
<b>Recommended Action/Motion:</b> Motion to approve scheduling this meeting on Tuesday June 18, 2024 at 3:00pm.		
<b>Financial Impact:</b> <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>		

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



## AITKIN COUNTY ASSESSOR

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## MEMO

December 28, 2023

To: County Board of Commissioners  
Jessica Seibert, County Administrator

From: Mike Dangers, County Assessor

Re: 2024 County Board of Appeal and Equalization Meeting Date and Time

The County Board needs to set the 2024 County Board of Appeal and Equalization (CBAE) meeting time in accordance with Minnesota Statute 274.14. Attached to this document is a copy of this Statute, minutes from the 2023 CBAE and a copy of the scheduling pages of the Minnesota Property Tax Administrator's Manual. A calendar of June 2024 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 15. Last year, the CBAE convened on Tuesday, June 13 at 3:00pm and adjourned at 4:40pm. Seven 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 18, 2024.

Please contact Mike with any questions.

**BOARD OF APPEAL AND EQUALIZATION  
JUNE 13, 2023  
AITKIN COUNTY GOVERNMENT CENTER**

The Aitkin County Board of Commissioners met this 13<sup>th</sup> day of June, 2023 at 3:00 p.m. at Aitkin County Government Center with County Auditor Kirk Peysar, County Assessor Mike Dangers, County Commissioners J. Mark Wedel, Laurie Westerlund, Travis Leiviska, Bret Sample, and Michael Kearney. County Administrator Jessica Seibert, Administrative Assistant Jeff Schmitt, and Assistant County Assessor Lori Tibbetts were also present.

Staff present – Stacy Westerlund, Ben Mowers, Gabby Heck, Melissa Blazek, Kip Studaker, and Shannon Parenteau

Call to Order at 2:59pm by Chair, Commissioner Wedel (all six members present)

*Oath* (Administered by Assistant County Auditor Kathleen Ryan)

Introduction and General Information by County Assessor Mike Dangers

The following requests were discussed in chronological order:

**Richard Bassing**

16-0-021803

Summary of Issue: Mr. Bassing believes the property would sell for a lot less than the assessed value. Mr. Bassing provided a handout copy of his measurements as he used his former residence as a comparable.

Action: Motion by Commissioner Westerlund, seconded by Commissioner Leiviska and carried. All voted to uphold, approve a value reduction of \$21,900 due to the lower vaulted area of the house and change in garage dimensions as recommended by the County Assessor.

**Kert and Delores Koerting**

04-0-041701

Summary of Issue: Kert and Delores Koerting were NOT PRESENT for the appeal at the board meeting. This property has access and a well valued. We are valuing the well at the standard county-wide amount of \$7,000. The property owner indicated that the well has a broken casing. He hopes to get it fixed but he is not sure that it can be fixed or that it will be affordable to fix. Our office will remove the value entirely if proof of abandonment is provided.

Action: Motion by Commissioner Kearney, seconded by Commissioner Sample and carried. All voted no change as recommended by the County Assessor with added stipulation unless proof is provided by owner of non-working well the added value of the well is to be included.

**Marcus Marsh**

01-1-103200, 01-1-103300, 01-1-103400

Summary of Issue: Mr. Marsh stated that his valuation is too high. Main issue was the steep hill landscape of property. Owner also argued that “panic buying” in recent years has been a factor that has skewed the value as the market is expected to normalize. Assessors already included a 30% discount due to the steep landscape and the fact that their assessment is already at the lowest end of the state approved range of assessed value. Commissioners were happy to see the Assessor’s Office already doing their best to accommodate owners while maintaining fair value.

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

**Heath Aubin**

29-1-462600

Summary of Issue: Value too high: Purchased for 174,500.00 in 2017. Owner stated that real estate agent told him that property would sell for less than the estimated market value in 2022. Biggest issue is the inability to build on the property due to the irregular triangle-like shape “shallow lot”. There is also a lack of comparable sales in the area. Owner found a comparable example of his own and argued how the price value dropped until it was sold.

Action: Motion by Commissioner Sample to discount 10% of land value, seconded with friendly amendment made and supported by Commissioner Westerlund and carried. All voted to provide a 10% discount on the land of the recommended assessment value.

**Brenda Miska**

14-0-029100

Summary of Issue: Property owner states that the value of the land has increased too much. Property is adjacent to the Long Lake Conservation Center. Land is used for hunting and nature watching and there are many existing easements already on the land.

Action: Motion by Commissioner Kearney, seconded by Commissioner Sample and carried. All voted for no change and to approve assessor recommendations as presented by the County Assessor.

**Milner Hystad** (*late addition / agenda amended*)

29-1-277100

Summary of Issue: Last year Mr. Hystad attended the Local Board of Appeal Meeting. At that time, we reviewed the details of the property and made corrections for the 2022 Assessment. The Local Board of Appeal approved the recommended reductions. Mr. Hystad's valuation concerns were brought in front of the Local Board of Appeal this year. Increases were due to market increases, no reduction was recommended. Mr. Hystad stated he accepts the increase value of the land, but not of the building value, seasonal.

Action: Motion by Commissioner Kearney, seconded by Commissioner Leiviska and carried. All voted for no change and to approve assessor recommendations as presented by the County Assessor.

**Written Appeals and/or Assessor's Recommendations:**

**Allen and Priscilla Eld**

29-1-185500, 29-1-185600, 29-1-185700,  
29-1-185800, 29-1-185900, 29-1-186000, 29-1-188600

Summary of Issue: Allen and Priscilla Eld were NOT PRESENT for appeal at the board meeting. Not all of the parcels were tied to the main homestead parcel.

Action: Motion by Commissioner Kearney, seconded by Commissioner Westerlund and carried. All voted to approve assessor recommendations as presented

Motion by County Auditor Peysar, seconded by Commissioner Kearney and carried, all members voting yes to adjourn the meeting at 4:40 p.m.

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J. Mark Wedel, Board Chair  
Aitkin County Board of Commissioners

ATTEST:

\_\_\_\_\_  
Kirk Peysar  
Aitkin County Auditor

SEAL

**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

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**Boards of Appeal and Equalization**

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- 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 2024

SUN	MON	TUE	WED	THU	FRI	SAT
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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						