



AITKIN COUNTY ASSESSOR

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MEMO

June 11, 2025

To: County Board of Commissioners
Interim County Administrator Team
Kathleen Ryan, County Auditor

From: Mike Dangers, County Assessor

Re: 2025 County Board of Appeal and Equalization

Please find attached to this memo, the packet of information prepared for the 2025 County Board of Appeal and Equalization. As of the date of this document, there are four owners that have requested an appeal.

While two of the four owners have planned to appear in person, they can still make an appeal without being present. The Board has the authority to make changes to any property value or classification, even without the owner present.

If the Board makes a change to value or class, these changes should be substantiated by facts and logic. However, there are times when good information is hard to obtain and judgements must be made without clear data supporting changes.

Attached is an updated Rules of Procedure for County Board of Appeal and Equalization. The Board may make changes to these if necessary.

The Minnesota Department of Revenue publishes a Board of Appeal and Equalization Handbook. This material is covered by the mandatory training that at least one Board member must take every 4 years. I will plan to have a copy available at the meeting if we need direction on a specific topic.

We may receive appeal requests up until meeting time on Tuesday June 17, and taxpayers may appear without making an appointment. State Law does not allow the Board to turn away late appeals. Staff will prepare supporting information as completely as they can in this situation.

Please contact me with any questions.