



AITKIN COUNTY ASSESSOR

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2025 Rules of Procedure **for County Board of Appeal and Equalization**

1. All appeals considered today must have previously appealed to the 2025 Local Board of Appeal and Equalization. If a property is located in an area that had an Open Book Meeting, this rule does not apply. Other exceptions must be approved by the County Assessor. Open Book Meeting areas include only these areas: Aitkin City, Balsam Twp, Beaver Twp, Cornish Twp, Hill City, Hill Lake Twp, Lee Twp, Libby Twp, Logan Twp, McGrath City, Millward Twp, Palisade City, Pliny Twp, Salo Twp, Tamarack City, Waukenabo Twp, White Pine Twp, Workman Twp and all Unorganized Twps.
2. Each appeal will be limited to approximately 15 minutes. This includes time for the property owner to present and time for the staff and Board to deliberate. This time limit is at the Board's discretion. Taxpayers would be given time to state their case after the County presents their information.
3. The 2025 Assessment Estimated Market Value and Classification are the only items that can be appealed at this meeting.
4. Regardless of the outcome of an appeal, the taxpayer will be notified of the result of an appeal in writing after the meeting.

Appointments for this meeting should have been made prior to this meeting. The valuation notices clearly stated that appointments are required. If the Board wishes to allow a person to appeal their valuation or classification without making an appointment, the Board may need to keep the meeting open until 7:00PM according to Minnesota Statutes sec. 274.14.