



County Board of Appeal and Equalization Record Form User Guide

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Introduction

County assessors must submit any changes made by the County Board of Appeals and Equalization (CBAE) to the Minnesota Department of Revenue within 5 working days after final action of the board. Only one record form must be completed to document all actions taken by the County Board in the current year.

Completing the Form

The CBAE Record Form is fully online, with the option of uploading an excel document from a provided template.

We recommend using Microsoft Edge or Google Chrome to complete the form.

Below are some troubleshooting tips to help you submit the form.

General Information

County

- Once you select a county, **you will be unable to change it without losing all data entered.**
- **New:** Once the county is selected, a **Clear All Data** button will appear. Click this button and confirm the pop-up message to reset the form. This will delete all entered data and allow you to select a new county.

County MN Tax ID

- If you are unsure about this number, contact your payroll department. The Property Tax Division cannot provide this to you.

Overview of All Board Activity

County Total EMV

- This is the number reported on PRISM submission 1.

Meeting

- Dates must be entered in a MM/DD/YY format.
- All dates the board met should be recorded even if there were no appeals at the meeting.

Board Activity

No Appeals

- Select **No Appeals** if no appeals were heard at the County Board. **This will delete all appeals already entered on the form.**
- You can still add appeals after clicking the “No Appeals” button. This can be helpful if you want to delete erroneous appeal activity and start over.

Add Appeals

To add activities individually, select **Add Activity**. This popup will appear to enter in the appeal information.

The screenshot shows a form titled "Activity" with a close button in the top right corner. The form is organized into several sections:

- Property Owner:** A text input field with a "Required" label below it.
- Parcel ID:** A text input field with a "Required" label below it.
- Assessor Land EMV:** A text input field containing "0" with a "Required" label and a note "Must be a number > 0" below it.
- Assessor Improvements:** A text input field containing "0".
- Assessor Total EMV:** A text input field containing "0".
- Local Jurisdiction:** A dropdown menu with "Select One" and a "Required" label below it.
- Appeal Code:** A dropdown menu with "Select One" and a "Required" label below it.
- Board Land EMV:** A text input field containing "0" with a "Required" label and a note "Must be a number > 0" below it.
- Board Improvements:** A text input field containing "0".
- Board Total EMV:** A text input field containing "0".
- Assessor Class:** A dropdown menu with "Select One" and a "Required" label below it.
- Board Class:** A dropdown menu with "Select One" and a "Required" label below it.
- Changes to EMV:** A text input field containing "0".
- Type Of Change:** A dropdown menu with "Select One" and a "Required" label below it.
- Explanation Of Change:** A large text area for providing details.

At the bottom right of the form, there are two buttons: "Close" and "Save".

Once you fill out the fields, select **Save** to add the activity. If it does not save the appeal and close the popup, you are missing a required field.

If you click **Close**, it will close without saving.

You can edit an appeal by selecting **Edit** next to an entered appeal. To remove an appeal, click **Edit** and then **Remove Activity**.

Parcel ID

- Each appeal should only be for one parcel, excluding sub-records.

Local Jurisdiction

- This is the jurisdiction that the property is physically located in.

Assessor Total EMV – the current property EMV

- This is automatically calculated based on amounts entered for the Assessor Land EMV and Assessor Improvement EMV.
- If the value was changed during the LBAE or open book meetings, the new value should be used. Otherwise, this is the value set on January 2 by the assessor
- Both of the above fields are required, if applicable.

Board Total EMV – the EMV the board determines

- This is automatically calculated based on amounts entered for the Board Land EMV and Board Improvement EMV.
- Both of the above fields are required, if applicable.

Assessor Class

- If the property is split-classified, the table below will help you determine what to enter:

If the property owner is appealing:	Enter the classification that is:
No classifications	Most predominant on the property
1 classification	Being appealed
More than 1 classification	Most predominant classification being appealed on the property (record other classifications in Explanation of Change)

Board Class

- This will automatically change to match the assessor class whenever the assessor class is entered or changed.
- If the board votes to change the classification, select the updated classification for the property.
 - For multiple changes, enter the most predominant classification being changed on the property.

Type of Change

- Enter the type of change that best describes the action of the board.
- If there were no changes made to the value or classification, you must select “No Change”

Explanation of Change

- This is required for some **Types of Change**
- Record additional information about the property or the appeal

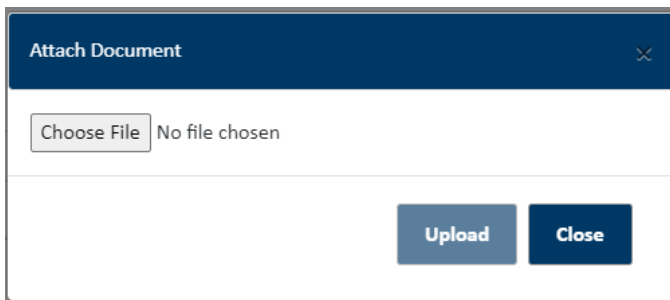
Documenting Blanket Changes

The following information should be completed to document blanket appeals:

- *Property owner:* Enter the percentage increase or decrease of the change. For example, a blanket increase of 1 percent would be noted in this column by entering “+1%”).
- *Appeal code:* Select B - blanket change.
- *Parcel number:* Indicate the number of parcels affected
- *Local Jurisdiction:* Enter the name of the city or township in which the blanket change is to occur. If the change is for the whole county, select “Countywide.”
- *Assessor’s EMV:* Enter the total assessor land and improvements EMV for all parcels affected by the change.
- *Board ordered EMV:* Enter the total land and improvement EMV as voted upon by the board for all parcels affected by the change.
- *Assessor/Board Class:* Select the classification that is receiving the blanket change
- *Explanation for change:* Select other from the dropdown list and enter comments pertaining to the blanket change.

Upload Appeals

You can upload an Excel spreadsheet with the board activities. For instructions on entering appeals into the Excel template, [see Documenting Appeals in Excel](#) at the end of this document.



Clicking **Choose File** will open a file explorer on your computer. Select the Excel document with appeals, and the popup will display the partial title and file size of the document.

Make sure to click **Upload** after selecting the Excel document to add the appeals to the form. It may take a minute with larger files. If there are significant errors with the spreadsheet, a message will appear with the issue and the upload will fail.

Once uploaded, the appeals will appear on the form. If there is an error with an appeal, a checkbox with “Errors” will appear at the bottom of the table. Select the checkbox to find appeals with the errors. You can correct the appeal by selecting **Edit**.

<input type="checkbox"/> clear	<input type="checkbox"/> Errors
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Certification

Email Address- verify that the email is correct

- This is the email address that will receive a confirmation email with a link to a copy of the form
- If the form needs to be edited after submission, this is the email address that will receive the notification

Saving the Form

Save for Later

- The **Save for Later** button saves and closes the form and sends an email with a link to the saved form.
 - This email will have a link to download a pdf preview of the form. The form still must be submitted.
- The link can be opened by anyone to resume working on the form.
- If you lose the email with the link or send the link to an invalid email, contact proptax.bae@state.mn.us and we will be able to re-send the link.

Confirmation Email

After successfully submitting the form, a confirmation email will be sent to the email address entered in the certification section.

Access Record Form - to get a PDF copy of the record form

- The button links to a site where you can download a copy of the record form



County Board of Appeal and Equalization Record

The Minnesota Department of Revenue received your County Board of Appeal and Equalization (CBAE) record form. We will contact you if additional information is needed.

[Download Record Form](#)

Documenting Appeals in Excel

You can use the Excel template to upload multiple appeals to the CBAE record form at once. The Excel template for entering appeals can be found on our website.

We encourage submitters to use the online form, but the Excel template can be helpful if there is not consistent internet access when recording appeals or if it is easier to record appeals in Excel.

The Excel template is not a substitute for the online record form. You must submit a completed record form online within 5 working days of final actions of the County Board.

Filling Out the Spreadsheet

If the cell has a dropdown menu, select one of the options in the dropdown. A down arrow in the cell indicates if there is a dropdown menu.

You can copy-paste or manually enter data, but if the text does not match **exactly** with the value in the dropdown, that data will not upload and you will have to correct it on the online form. For example, if you type “1a Residential” instead of “1a Residential Hmstd”, the form will not recognize the classification and you will need to edit the appeal after uploading.

Note: If the template’s formatting is changed, the spreadsheet may not upload correctly.

Required Fields

The following fields are required to upload the spreadsheet:

- Property Owner
- Parcel ID (include special characters)
- Assessor Land EMV **or** Assessor Improvement EMV
- Board Land EMV **or** Board Improvement EMV
- Assessor Class
- Board Class

Assessor Land/Improvements EMV

These fields must accurately reflect the assessor’s value of the property, regardless of the outcome of the appeal.

Board Land/Improvements EMV

These fields must accurately reflect the board’s determination of the value of the property.

Explanation of Change

This field is required for:

- Classification Change
- Classification-Split
- Class and Value Change
- Removed Personal Property
- Other

The explanation must be 200 characters or less or the spreadsheet cannot be imported.

Additional Information

For other information or questions, email proptax.bae@state.mn.us.