



Local Board of Appeal and Equalization

General Guidelines

February 2021

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LBAE Meetings Instructions

Counties are required to submit any changes made by the Local Board of Appeal and Equalization (LBAE) to the Commissioner of Revenue within 10 working days following the final action of the local board. The information must be filed in the manner prescribed by the Commissioner of Revenue (Minnesota Statutes, section 270C.89).

Two forms must be completed for LBAE meetings:

1. LBAE Certification Form

- This form must be completed and signed to verify that the quorum and training requirements were met.
- A certification form must also be completed and signed for reconvene meetings if more than one meeting is held.
- The form requires board members to verify that they have not made changes to properties owned by relatives or properties in which a board member has a financial interest, pursuant to Minnesota Statutes, section 274.01, subdivision 1, paragraph (b).

2. LBAE Record Form

- This must be completed to provide a detailed report of the proceedings of the board.
- Changes made by the board at the initial meetings and any reconvene meeting(s) must be documented on the same form.

What is expected of the counties?

- Provide these two forms to the local board.
- Work with the local board to ensure that the forms are completed properly.
- A required printed version of the Certification Form was signed by the local board. During the meeting, you may choose to complete a handwritten version of the LBAE Record Form or you can input the changes directly into the electronic spreadsheet.
- Take possession of the completed forms at the end of the meeting. Submit the Record Form within ten working days following final action and adjournment of the board. Keep the certification form on file at the county and available for audit by the property tax compliance officer. Do not use any previous years' forms.

Submission Requirements

The following is a list of items that need to be submitted and instructions for doing so.

Form	Instruction	Timeline
Record Form	Click the submit button at the bottom of the form to submit a completed record form.	Within 10 working days from the adjournment of the board.
Certification Form	Keep the completed form on file at the county level and available for audit by your property tax compliance officer.	This does not need to be submitted.

How to complete a Certification Form

The county assessor should provide a printed copy of the form to the board at the beginning of the meeting. This form is provided in an electronic format for county assessors who choose to complete some of the information on the form (such as names and titles of the assessment personnel and names and titles of the local board members) before printing it. This is not required, it is acceptable for the form to be printed and completed entirely by hand during the meeting.

Meeting information

Fill out the following information regarding the meeting.

- *County name.*
- *Jurisdiction name:* Enter the city or township name (and indicate if the jurisdiction is a city or a township).
- *Meeting convened or reconvened:* Circle “convened” if the meeting is the initial meeting of the local board or circle “reconvened” if it is a reconvene meeting.
- *Date:* Indicate the date the meeting was convened (or reconvened).
- *Time:* Indicate the time the meeting was convened (or reconvened).

Calling the meeting to order

Each local board is required to have one member present who has taken the training required under Minnesota Statutes, Section 274.014 within the last four years.

Step 1	Before the board calls the meeting to order, the county assessor must determine if a quorum and a trained certified member are present.
Step 2	In the columns of the form, each voting board member present at the meeting should print his/her name and title (if not pre-entered) and complete the “Attendance” and “Training Certified.”
Step 3	The board also must list the names of the voting board members who are not present at the meeting and indicate their absence. The “Training Certified” column does not need to be completed for members who are not present.
Step 4	Each member of the local board must sign the certification form to certify that he/she attended the meeting along with the other members marked as present on the certification form.

Required Assessment Personnel Information

This section is to be completed by the county assessor (or an assistant delegated by the county assessor) or an authorized city assessor present at the meeting.

Local Assessor Information	Indicate if the jurisdiction has a local assessor. If yes, indicate if the local assessor was present and provide his/her name and license number.
Other Assessment personnel	With the exception of the local assessor and the county assessor (or delegate) or authorized city assessor, list the names and titles of all assessment personnel present at the meeting. If you need additional space, please list them on the back of the certification form.
County assessor (or delegate) / authorized city assessor information	Provide your name, title, and license number.

County assessor (or delegate) / authorized city assessor certification:	<p>By signing the form and checking the appropriate box(es), you certify that you were present at the meeting and either:</p> <p>(1) A quorum and a trained member were present; or</p> <p>(2) You took over the meeting and changed it to an open book format (in this case you also must check the appropriate box(es) to specify if this was due to the board's failure to have a quorum and/or a training certified member present at the meeting).</p>
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What if the board changed to an open book?

If the board changes to an open book meeting due to lack of quorum or trained member, a member of the board must also sign acknowledging loss of the board for the following assessment year(s) until they are able to re-certify that they meet quorum and training requirements. If no members of the board are present, the assessor must sign on behalf of the board. This will serve as acknowledgment that the board has been duly notified that the appeals will be open book format for the following years until the board can be reinstated.

Tasks to complete after the meeting adjourns

The following must be completed at the end of the meeting (after adjourning if all business is concluded or after a recess is called if a reconvene meeting is needed).

Meetings recessed or adjourned:

1. Circle "recessed" or "adjourned" on the form.
2. Enter the time the meeting was recessed or adjourned.
3. *Date:* Indicate the date the meeting was recessed or adjourned.

Scheduling for Reconvene Meeting:

If a reconvene is needed, the date and time of the reconvene meeting must be determined before the meeting is recessed and documented on the certification form.

1. Enter the date scheduled for the reconvene meeting.
2. Enter the time scheduled for the reconvene meeting.

Reconvene Meetings

A certification form must be completed for each reconvene meeting. If a recess is called, a quorum must also be present at the reconvene meeting for the local board to take valid action. To verify that the quorum requirement was met, the following must be complete:

Step 1	The local board must complete and sign a LBAE certification form for each reconvene meeting.
Step 2	All changes made by the local board in the initial meeting or any reconvene meetings may be documented on the same LBAE record form.
Step 3	The reconvene meeting(s) must be held and all business of the local board must be concluded within 20 calendar days of the initial meeting (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.
Step 4	The date and time for the reconvene meeting must be determined before the initial meeting is recessed.
Step 5	Once the Local Board of Appeal and Equalization has adjourned, they cannot reconvene.

How to complete a record form

The LBAE Record Form is an Adobe Live Cycle form that must be completed to provide a detailed report of the proceedings of the local board. As opposed to the Certification Form, only one Record Form needs to be completed to document all actions taken by the local board in the current year.

All meetings must complete the following:

The county assessor should enter all of the following information directly into the form during the meeting:

Item	Action to complete in the form
County	Select the name of the county.

Local Jurisdiction	Select the name of the local jurisdiction.
Minnesota Tax ID	This is the MN Tax ID for your county. The Property Tax Division cannot help you find this number.
Address	Enter the county mailing address.
Summary of Board Actions	The only value that needs to be entered in this section is the jurisdiction's total EMV. All other values in the Summary of Board Actions section will be automatically calculated in the spreadsheet.
Date(s)	Enter the date of your meeting. If you have a reconvene meeting (or meetings), you must list the date(s) of those meetings as well.

Documenting Individual Appeals

All parcels need the following information entered:

Item	Action to complete in form
Name of property owner	Enter the name of the property owner.
Appeal code	Select the correct code from the drop down menu.
Parcel number	Enter the parcel number for each parcel appealed (only one parcel number per line).
Assessors Class	Select the assessor's classification from the drop down list. This is required even if there is no change in class.

Unchanged parcels

If the board votes "no change" on an appeal:

1. Select "no change" from the drop down menu in the 'Type of Change' cell.
2. (Optional) enter in the unchanged EMV of the property in both the "Assessor's EMV" boxes and "Board EMV" boxes

3. (Optional) enter a comment regarding the appeal.

Parcels Changed

If there was a change in valuation, in addition to the information required for all parcels, the following information must be completed for parcels in which the valuation was appealed and the board voted to change the value:

Assessor's EMV	Enter the assessor's EMV land and improvements breakdown and the total will be automatically calculated into the spreadsheet.
Board ordered EMV	Enter the final EMV land and improvements breakdown and the total will be automatically calculated into the spreadsheet.
Change (+/-) in EMV (\$)	If the board voted to either increase or decrease the value of the parcel, this value will be automatically calculated into the spreadsheet.
% Change in EMV	This percentage will be automatically calculated into the spreadsheet.

Classification Appeals

In addition to the information required for all parcels, the following information must be completed for all parcels in which the classification was appealed and the board voted to change the class:

Assessors Class	Select the assessors' classification from the drop down list.
Board ordered Class	Select the final classification voted upon by the board from the drop down list.
Split Class	Select one class from each of the drop down lists and then select "classification split" from the "Type of Change" cell. Then list out the split classifications in the "Explanation of Change" cell.

Explanation for change

By providing complete explanations for changes, we may better understand why there was a board-ordered change. Enter any comments and/or explanations for changes pertaining to the appeal. Please remember that you may enter more information than is visible in the cell and the Department of Revenue will still have access to all typed information. A lack of complete information regarding some changes may require the Department of Revenue to contact county assessors for explanations. Examples of comments may include:

- “correct square footage”
- “remove garage value”
- “13 acres actively pastured”
- “add depreciation”
- “land breakdown chg”
- “no longer used commercially”
- “unbuildable property”
- “interior inspection”
- “all acres are farmed”
- “remove bsmt. finish”

Certifying the Record Form

Once you have entered all the appeals for the LBAE meeting you will need to check the box at the bottom of the form and fill out the information needed about the submitter.

1. Enter a valid e-mail address. This is the email address that a copy of the form will be sent to for your records. This is also the email address that will receive confirmation emails that the form was submitted correctly and approved/denied.
2. Enter a telephone number using the following format: ##### (no dashes)
3. Select submit when the form is ready to submit. Follow the prompts that appear on the screen and the form will be submitted.