



Local Board of Appeal and Equalization

Step by Step Record Form Guide

Contents

- Contents 2
- Before you Begin 3
 - Accessing the Form..... 3
 - Getting through Security 3
- Entering Information into the Form 4
- Helpful Hints 7

Before you Begin

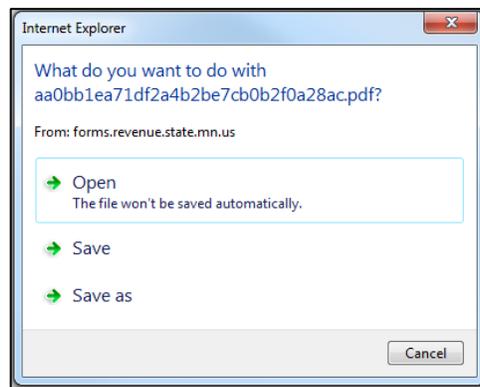
Read through “Working with Interactive Forms” document prior to opening the form.

To start, you must be connected to the internet to do steps 1 – 4, then you can continue to fill out the form offline if a Wi-Fi connection isn’t available. To submit the form once it is completed, you will need to connect to the internet. Microsoft Edge **will not work**, be sure to use Internet Explorer or a different form of a web browser.



Accessing the Form

1. Click the following link to open form:
<https://www.revenue.state.mn.us/local-board-appeal-and-equalization-lbae>
2. Click the “LBAE Record Form”
3. In the pop up select “open”
4. Getting through security (see below)

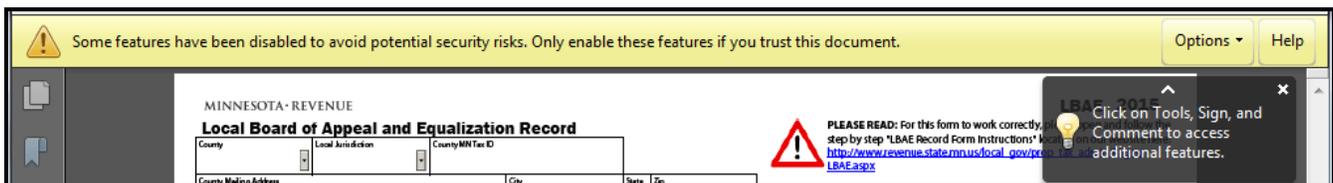


Getting through Security

If the form is opened in a web browser:

If a yellow bar appears at the top of the form, you must trust the document to use it. This yellow bar might not appear for everyone, when the yellow bar turns to purple/green, the form is now “live” on your desktop and you can use the form online or offline and enter the data.

Complete the following steps to successfully submit the form:

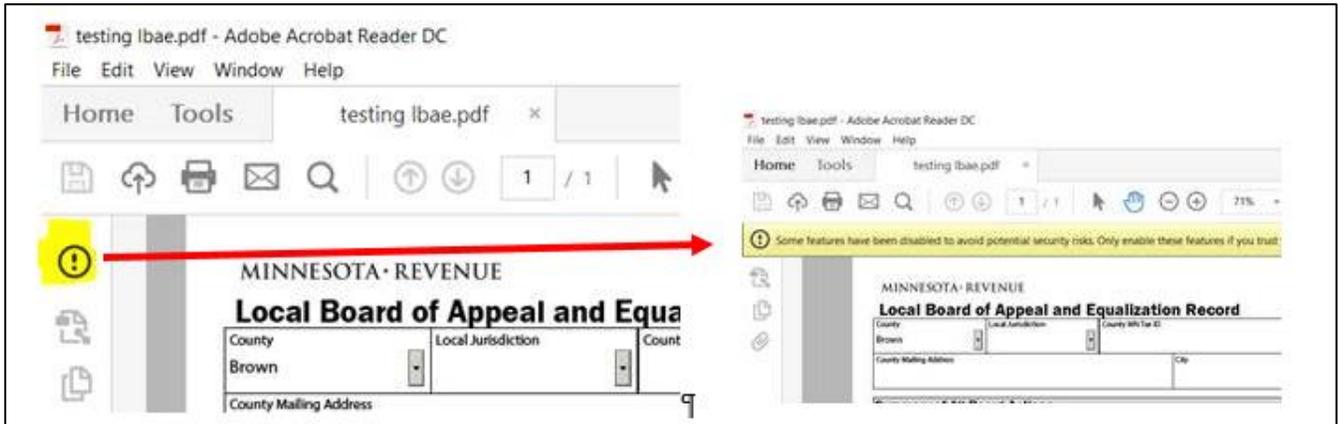


5. Select “options”:
 - a. From the drop-down menu click, **“trust this document always.”**

If the form is opened in Adobe Reader DC Version:

If you are using Adobe Reader DC Version Users and the colored trust bar isn't present, you can click on the Security Symbol (exclamation point) located under the save button to reveal the trust banner

6. Select "!" explanation point in Adobe user tools bar
 - a. From the drop-down menu click, **"trust this document always."**



Note: If you want to see which fields are required on the form, click on "highlight existing fields" in the bar at the top.



Entering Information into the Form

Step one: Select the following information from the drop-down menu:

- a. County
- b. Local Jurisdiction
- c. Minnesota Tax ID (this is the MN Tax ID for your county)
Note: The Property Tax Division cannot help you find the MN Tax ID number.
- d. County Mailing address
- e. City
- f. Zip

Local Board of Appeal and Equalization Record						
County	Local Jurisdiction	County MN Tax ID				
<input type="text"/>	<input type="text"/>	<input type="text"/>				
County Mailing Address				City	State	Zip
<input type="text"/>				<input type="text"/>	MN	<input type="text"/>

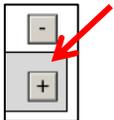
Step two: Complete the following sections based on Board specific property information:

- a. **Summary of all Board Actions:** Enter total estimated market value
- b. **Meeting:** Enter the date of the meeting

Jurisdiction Total EMV

Meeting Add Row <input type="button" value="+"/>	
Date	

- o If the meeting is recessed and reconvened, add another meeting date row by selecting the “+” box



Step three: Enter the Appellant/Parcel information:

- a. If there are **no appeals**, enter the word **none** in the property owner cell
 - a. Select “no change” in the “Type of Change” cell.
- b. If appeals were heard, before you can submit the form enter the following:
 - a. Property owner’s name
 - b. Parcel id
 - c. Select one of the appeal codes:

Valuation Activity	
Property Owner	Parcel ID
Appeal Code	
▼	

- i. P = Property Owner
 - ii. R = Representative
 - iii. W = Writing
 - iv. AR = Assessor Recommendation
 - v. O = Other
- c. Cells eight – ten; enter the following:
 - a. Assessor land EMV
 - b. Assessor improvements (if any)
 - c. Select the assessor classification from dropdown. If the property is split-classified, enter the class that is predominant on the property.
 - i. This cell is **required for all appeals**, regardless of the action of the board.

Assessor Land EMV	Assessor Improvements	Assessor Total EMV	Assessor Class
		0	▼

d. Cells eleven – thirteen; enter the following:

- a. Board land EMV
- b. Board improvements (if any)
- c. If a class change was made, select the board classification. If no class change was made, select the same classification or leave the cell blank.

Board Land EMV	Board Improvements	Board Total EMV	Board Class
		0	

Note: If you need to document a split classification, 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.

e. Cells fourteen & fifteen: Change type and explanation

- a. Select the type of change from dropdown
- b. Type in an explanation for the change
 - i. Be very specific and thorough with your explanation

Changes To EMV	Type Of Change
0	
Explanation Of Change	

f. Click the plus sign next to the valuation activity heading

Valuation Activity	Add Rows	+
---------------------------	----------	---



Step four: Complete the certification

- Click the check box authorizing that the information presented is correct
- Type your full name
- Enter your e-mail
- Type your phone number
- Select “Submit”
- Click “OK” to the pop-up box to submit the form

Certification		
<input type="checkbox"/> I certify that I am authorized to submit this information and that it is true and correct to the best of my knowledge. I understand that anyone giving false information is subject to a fine of up to \$3,000 and/or up to one year in prison. (Minnesota Statutes, section 609.43)		
Name	Email	Phone
Save or print, then “Submit” to transmit this form to the Department of Revenue		
<input type="button" value="Save"/>	<input type="button" value="Print"/>	<input type="button" value="Submit"/>

Helpful Hints

- Do not add additional rows for the same parcel id. The “parcels appealed” cell at the top of the form should truly reflect the number of parcels appealed
- Be sure to use an accurate email 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.
- If the form is ready to submit, click submit. Follow the prompts that appear on the screen and the form will be submitted.
- Once the form is submitted you will receive a copy of the submission which will be dated in a confirmation email.

Parcel ID 19-119-22-42-0067	Assessor Land EMV 63,900
Appeal Code P = Property Owner	Board Land EMV 63,900
Parcel ID 19-119-22-42-0067	Assessor Land EMV 125,000
Appeal Code P = Property Owner	Board Land EMV 125,000