

---

# County Board of Appeal and Equalization

General Guidelines  
04/30/2021

---

## Contents

### Table of Contents

County Board of Appeal and Equalization .....	1
Contents .....	2
2021 County Board of Appeal and Equalization Instructions .....	3
What we ask of county assessors .....	3
Section I    Submission Guidelines.....	4
Section II    Instructions - Certification Form .....	4
<i>Meeting information</i> .....	4
<i>Reconvene Meetings</i> .....	5
Section III    Instructions - Record Form.....	6
<i>All Meetings</i> .....	6
<i>Documenting Blanket Changes</i> .....	6
<i>Documenting Individual Appeals</i> .....	7
Explanation for change .....	8

## 2021 County Board of Appeal and Equalization Instructions

<b>Section I</b>	Submission Guidelines
<b>Section II</b>	Instructions - Certification Form
<b>Section III</b>	Instructions - Record Form

County assessors are required to submit any changes made by the County Board of Appeal and Equalization (CBAE) to the Commissioner of Revenue within **five working days following final action of the county board**. The information must be filed in the manner prescribed by the Commissioner of Revenue (Minnesota Statutes, section 270C.89, subdivision 1).

Two forms must be completed for County Board of Appeal and Equalization meetings.

These are:

- *County Board of Appeal and Equalization Certification Form for 2021.*
  - This 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 as well as initial meetings if more than one meeting is held.
  - The form also 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).
- *County Board of Appeal and Equalization Record Form for 2021.*
  - 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) may be documented on the same form.

A copy of the official proceedings (minutes) of the CBAE meetings are not required to be sent to the Commissioner of Revenue. We recommend that counties keep a copy of the minutes on file for reference.

### What we ask of county assessors

As with the forms for local boards, we ask that county assessors provide these forms to the county board, and work with the county board to ensure that the forms are properly completed. During the meeting, you may choose to complete a handwritten version of the CBAE Record or you can input the changes directly into the electronic spreadsheet. We ask that you take possession of the completed forms at the end of the meeting.



The instruction materials for documentation of 2021 County Board of Appeal and Equalization changes are provided below.

The Record Form must be submitted to the Commissioner of Revenue **within five working days** following final action and adjournment of the board.

The Certification Form must be kept on file at the county and available for audit by the property tax compliance officer. Please do not use any previous years' forms as they **will not** be accepted. It is vital that all applicable areas on each form are completed accurately and that the Record Form is submitted to us in a timely manner.

**Please forward these instructions and forms to the appropriate person in your county for completion.**

---

## Section I Submission Guidelines

### *Record Form*

The CBAE Record form must be submitted to the Department of Revenue. To submit a completed record form, click the submit button at the bottom of the form. Detailed instructions are located in the *CBAE Step by Step Instructions* document. The form must be submitted **within five working days** following final action and adjournment of the board.

### *Certification Form*

The Certification Form **does not** need to be submitted. Please keep your Certification Form on file at the county level and available for audit by the property tax compliance officer.

---

## Section II Instructions - Certification Form

The county assessor should provide a copy of the form to the board at the beginning of the meeting.

### ***Meeting information***

Please fill out the following information regarding the meeting.

*County of:* Enter the county name.

*Meeting Convened/Reconvened:* Check “convened” if the meeting is the initial meeting or “reconvened” if it is a reconvene meeting. Indicate the date and time the meeting was convened or reconvened.

*Meeting Recessed/Adjourned:* Check the appropriate box indicating whether the meeting was recessed or adjourned and enter the time recessed or adjourned.

*County Board Members:* Each board member present at the meeting should print his/her name and title and complete the “Attendance” and “Training certified” columns. The board must also list the names of the voting board members who are not present at the meeting and indicate their absence. The county board should not sign the Certification Form until the **end** of the meeting (after adjourning if all business is concluded or after a recess is called if a reconvene meeting is needed). This is due to the fact that the board is certifying that they heard all of the appeals on the Record Form and voted to take the summary actions noted on the Certification Form.

*Assessment Personnel:* The County Assessor and County Auditor must sign to verify their attendance (or deputy auditor if the auditor is not available, or court administrator of the district court). **If the auditor is a voting member of the board, the auditor will sign this form twice** once to verify attendance as a voting member of the quorum and again at the bottom of the form.

### ***Reconvene Meetings***

A new Certification Form must be completed in the case of a reconvene meeting. If a recess is called, a quorum and at least one trained member must be present at the reconvene meeting for the board to take valid action. Signing a new Certification Form for each reconvene meeting verifies that the quorum and training requirements have been met. All changes made by the county board in the initial meeting or reconvene meetings may be documented on the same Record Form.

The date and time for the reconvene meeting must be determined before the initial meeting is recessed. Once the CBAE has adjourned, they cannot reconvene.

If a CBAE completes its work in less than 10 days, it may adjourn at that time. No action taken by the CBAE after June 30 is valid.

**Reminder:** If the county board or special board fails to meet training and quorum requirements, the meeting should be **adjourned immediately** and appellants shall be able to appeal to the Commissioner of Revenue. An appeal to the Commissioner of Revenue is at a cost of \$500 per tax parcel. Appellants must be notified of this appeal right, and appellant information (name, parcel identification number, etc.) must be provided to the Commissioner of Revenue.

## Section III Instructions - Record Form

*Be sure to review the Step by Step Instructions in addition to this document.*

The CBAE Record Form is an Adobe Live Cycle form that must be completed to provide a detailed report of the proceedings of the county board. As opposed to the Certification Form, only one Record Form needs to be completed to document all actions taken by the county board in the current year. The county assessor should enter the information directly into the form during the meeting.

### **All Meetings**

The following information should be completed for all meetings:

- *County:* Select the name of the county.
- *Address:* Enter the county address.
- *Minnesota Tax ID:* This is the MN Tax ID for your county. The Property Tax Division **cannot help you find this number**. If you don't have it, please contact someone who works with accounting or payroll for your county.
- *Date(s):* Select the date of the meeting using the calendar drop down function. If you have a reconvene meeting (or meetings), you must list the date(s) of those meetings as well.
- *Summary of Board Actions:* The only value that needs to be entered in this section is the county's total EMV. All other values in the Summary of Board Actions section will be automatically calculated in the spreadsheet.

### **Documenting Blanket Changes**

The following information should be completed to document blanket appeals:

- *Name of 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 in this column
- *Local Jurisdiction:* Enter the name of the city or township in which the blanket change is to occur.
- *Assessor Class:* Select the classification that is receiving the blanket change
- *Explanation for change:* Select other from the drop down list and enter comments pertaining to the blanket change.

*Document resulting changes in valuation.* Enter the following information to document the blanket change:

- *Assessor's EMV:* Enter the assessor's EMV land and improvements breakdown, and the total will be automatically calculated into the spreadsheet. (Note: Since this is a blanket change, the amount shown in each column would be the total for all parcels affected by the change.)
- *Board ordered EMV:* Enter the final EMV land and improvement breakdown as voted

upon by the board and the total will be automatically calculated into the spreadsheet. (Note: Since this is a blanket change, the amount shown in each column would be the total for all parcels affected by the change.)

- *Change (+/-) in EMV (\$)*: If the blanket change is either an increase or decrease, this value will be automatically calculated into the spreadsheet.

### ***Documenting Individual Appeals***

#### ***All Parcels***

The following information must be completed for all parcels:

- *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).
- *Local jurisdiction*: Select the correct jurisdiction from the drop down list
- *Assessor Class*: Select the class of property that is being appealed

#### ***Unchanged parcels***

If the board votes “no change” on an appeal, please select “no change” from the drop down list located in the Type of Change cell. No further information is required to be completed for appeals in which the board votes “no change.” However, you may choose to include a comment regarding the appeal.

### ***Parcels Changed***

#### ***Valuation Appeals***

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

- ***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 CBAE meeting you will need to check the box at the bottom of the form and fill out the information needed about the submitter.

- 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.
- When entering the telephone number use the following format: ##### (no dashes)
- If the form is ready to submit, click submit. Follow the prompts that appear on the screen and the form will be submitted to the DOR.