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Introduction

County assessors must submit any changes made by the Local Board of Appeals and Equalization (LBAE) to the Minnesota Department of Revenue within 10 working days after final action of the board. Only one record form must be completed to document all actions taken by the local board in the current year.

The LBAE Record Form has moved online. The updated form is fully online, does not require the use of Adobe LiveCycle, and contains several new features.

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

Completing the Form

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

General Information

Jurisdiction

- Once you select a jurisdiction, you will be unable to change it. If you need to change this field, you will need to restart your browser and any data will be lost.

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

Jurisdiction 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 local 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.

<table>
<thead>
<tr>
<th>Activity</th>
<th>Property Owner</th>
<th>Parcel ID</th>
<th>Assessor Land EMV</th>
<th>Assessor Improvements</th>
<th>Assessor Total EMV</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Required</td>
<td>Required</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Appeal Code</td>
<td>Select One</td>
<td>Must be a number &gt; 0</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Board Class</td>
<td>Select One</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Changes to EMV</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Type Of Change</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Parcel ID**

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

**Assessor Total EMV – the EMV set by the assessor on January 2**

- This is automatically calculated based on amounts entered for the Assessor Land EMV and Assessor Improvement EMV.
- 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.

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**.
Assessor Class

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

<table>
<thead>
<tr>
<th>If the property owner is appealing:</th>
<th>Enter the classification that is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>No classifications</td>
<td>Most predominant on the property</td>
</tr>
<tr>
<td>1 classification</td>
<td>Being appealed</td>
</tr>
<tr>
<td>More than 1 classification</td>
<td>Most predominant classification being appealed on the property (record other classifications in Explanation of Change)</td>
</tr>
</tbody>
</table>

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

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 with 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**.

### 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.
- The link can be opened by anyone to resume working on the form.
- If you lose the email with the link, contact proptax.bae@state.mn.us and we will be able to re-send the link to the email address the saved form was sent to.
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

Local Board of Appeal and Equalization Record

The Minnesota Department of Revenue received your Local Board of Appeal and Equalization (LBAE) 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 LBAE 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 10 working days of final actions of the Local 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
- Board Land EMV
- Assessor Class
- Board Class

**Note:** Assessor Land EMV and Board Land EMV are required regardless of the type of appeal or its outcome.

**Assessor Improvements EMV**

This field is required if there are assessed improvements on the property.

**Board Improvements EMV**

This field is required if the board set a value of assessed improvements or voted to not change the assessed value of improvements.

**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.