



Local Board of Appeal and Equalization

Meeting and Certification Form Instructions

Contents

- Local Board of Appeal and Equalization1
- Contents2
- LBAE Meetings Instructions.....3
 - What is expected of the counties?3
 - Submission Requirements4
 - How to complete a Certification Form4
 - What if the board is taken over as an open book?6
 - Tasks to complete after the meeting adjourns6
 - Reconvene Meetings7

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 the certification form to the local board.
- Work with the local board to ensure that the form is completed properly.
- A required printed version of the Certification Form is to be signed by the local board. During the meeting, you may choose to complete the LBAE Record Form or you can record the changes on the Record Form Offline Template spreadsheet to be uploaded to the record form later.
- 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 completed.

Form	Instruction	Timeline
Record Form	Submit the completed record form. See the LBAE User Guide for details.	Submitted 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 representative 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 before printing, such as names and titles of the assessment personnel and names and titles of the local board members. 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 representative must determine if a quorum and a trained member are present.
Step 2	In the columns of the form, each voting board member present at the meeting should print their name and title (if not pre-entered) and complete the “Attendance” and “Training Certified.”
Step 3	The board must also 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 they 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 representative 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 their 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.

<p>County assessor (or delegate) / authorized city assessor certification:</p>	<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>
---	---

What if the board is taken over as 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 the certification form acknowledging loss of the board for the following assessment years 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.

LBAE record forms should not be submitted for open book meetings. If a board was originally scheduled to hold an LBAE meeting and it was taken over as an open book meeting, the assessor should email proptax.bae@state.mn.us and inform the Department of Revenue that the meeting was taken over by the county so that the records can be updated and a record form is not expected for that jurisdiction.

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 new 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 must 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.