



Local Board of Appeal and Equalization User Guide

April 2026

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Introduction

County assessors must submit a record of all actions 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.

Open Book Meetings

The record form should not be completed for Open Book meetings, regardless of if they were originally scheduled as open book meetings or were taken over by the assessor due to a lack of quorum or trained member. If a meeting is originally scheduled as a Local Board meeting and is taken over by the assessor, please email proptax.bae@state.mn.us so that the Department of Revenue no longer expects a record form.

Completing the Form

The LBAE Record Form is fully online, with the option of uploading an excel document from a provided template.

We recommend using Microsoft Edge or Google Chrome to complete 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 without losing all data entered.**
- Once the county and jurisdiction are selected, a **Clear All Data** button will appear. Click this button and confirm the pop-up message to reset the form. This will delete all entered data and allow you to select a new jurisdiction.

County MN Tax ID

- If you are unsure about this number, contact your payroll department. The Property Tax Division cannot provide this info.

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.

The screenshot shows a form titled "Activity" with a close button in the top right corner. The form contains several input fields and dropdown menus, each with a "Required" label in red text below it. The fields are arranged in a grid-like structure:

- Property Owner:** Text input field.
- Parcel ID:** Text input field.
- Assessor Land EMV:** Text input field with the value "0" and a red error message "Must be a number > 0" below it.
- Assessor Improvements:** Text input field with the value "0".
- Assessor Total EMV:** Text input field with the value "0".
- Appeal Code:** Dropdown menu with "Select One" and a red error message "Required" below it.
- Board Land EMV:** Text input field with the value "0" and a red error message "Must be a number > 0" below it.
- Board Improvements:** Text input field with the value "0".
- Board Total EMV:** Text input field with the value "0".
- Assessor Class:** Dropdown menu with "Select One" and a red error message "Required" below it.
- Board Class:** Dropdown menu with "Select One" and a red error message "Required" below it.
- Changes to EMV:** Text input field with the value "0".
- Type Of Change:** Dropdown menu with "Select One" and a red error message "Required" below it.
- Explanation Of Change:** Large text area for providing details.

At the bottom right of the form, there are two buttons: "Close" and "Save".

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**.

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 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 fields are required, if applicable.

Assessor Class

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

If the property owner is appealing:	Enter the classification that is:
Just their value (no classifications)	Most predominant on the property
One classification	Being appealed
More than one classification	Most predominant classification being appealed on the property (record other classifications in Explanation of Change)

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

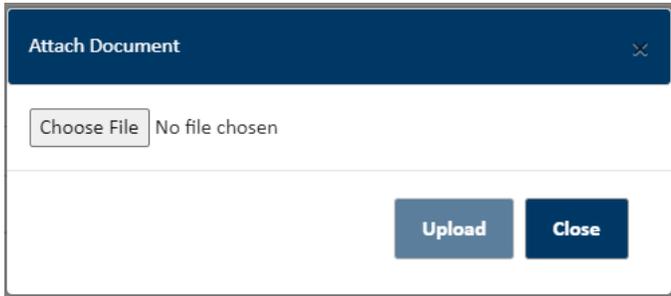
- Enter the type of change that best describes the action of the board.
- If there were no changes made to the value or classification, you must select “No Change.”

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 will 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.
 - This email will have a link to access a preview of the form. The form still must be submitted.
- The link can be opened by anyone to resume working on the form.
- If you lose the email with the link or send the link to an invalid email, contact proptax.bae@state.mn.us and we will be able to re-send the link.

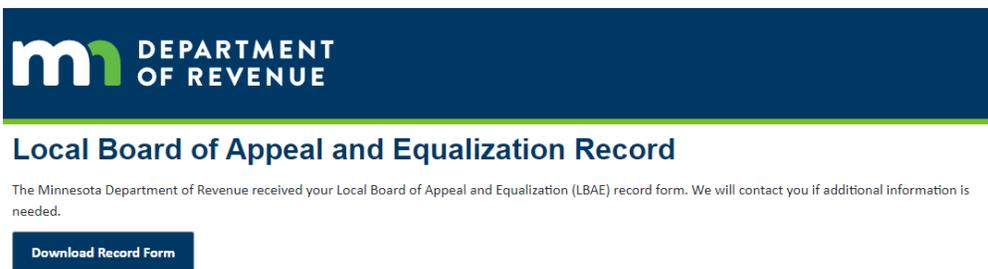
Confirmation Email

After successfully submitting the form, a confirmation email will be sent to the email address entered in the certification section. **If you submit the form and do not get a confirmation email within the hour**, please email proptax.bae@state.mn.us so we can confirm that the form was submitted or troubleshoot further.

If you lose the email with the link or send the link to an invalid email, contact proptax.bae@state.mn.us and we will be able to re-send the link.

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.



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 [Local Board of Appeal and Equalization](#) 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. **Please note that there is a known bug in excel that may cause the dropdown to “lock” and prevent scrolling. Zooming in/out of the spreadsheet may fix the bug.**

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 will not upload successfully.

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 **or** Assessor Improvement EMV
- Board Land EMV **or** Board Improvement EMV
- Assessor Class
- Board Class

Assessor Land/Improvements EMV

These fields must accurately reflect the assessor's value of the property, regardless of the outcome of the appeal.

Board Land/Improvements EMV

These fields must accurately reflect the board's determination of the value of the property.

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.