



County Board of Appeal and Equalization

General Guidelines
May 2026

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2026 County Board of Appeal and Equalization Instructions

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:

- **CBAE Certification Form**
 - 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).

- **CBAE 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 meetings must be documented on the same form.

What we ask of county assessors

- Provide the certification form to the county board.
- Work with the county board to ensure that the form is completed properly.
- A required printed version of the Certification Form is to be signed by the county board. During the meeting, you may choose to complete the CBAE 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 five 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 submitted.

Form	Instruction	Timeline
Record Form	Submit the completed record form. See the CBAE User Guide for details.	Within five 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 assessor 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 (such as names and titles of the assessment personnel and names and titles of the county board members) before printing it. This is not required, it is acceptable for the form to be printed and completed entirely by hand during 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 because 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 neither the auditor nor deputy auditor are available). **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 should 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.