

**CITY OF TONKA BAY  
ITEM NO. 10A**

# Memo

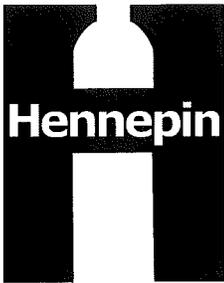
**To:** Honorable Mayor and City Council  
**From:** Joe Kohlmann, City Administrator  
**Date:** January 8, 2013  
**Re:** Establish Local Board of Appeal Meeting Date

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Each year Hennepin County proposes a date for the Local Board of Appeal and Equalization Meeting. This meeting will be held in the Tonka Bay Council Chambers to give taxpayers an opportunity to discuss their property value concerns. This year's meeting is being requested for Wednesday, April 10 at a start time of your choosing (6:30, 7:00, or 7:30 p.m.)

**Council Action Requested:**

Motion to schedule the Local Board of Appeal and Equalization Meeting on April 10 at a time of your choosing.



# Hennepin County Memo

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RECEIVED  
DEC 28 2012

To: Joe Kohlmann, Tonka Bay City Clerk  
From: LuAnn Hagen  
Date: December 26, 2012  
Re: 2013 Local Board of Appeal and Equalization

Wednesday  
Day of the Week

April 10, 2013  
Date

Minnesota Statute 274.01, Subdivision 1, requires that the County Assessor set the date for your local board of appeal and equalization meeting. After reviewing previous meeting days and your suggestions from last year, we propose the date referenced above.

In order to hold a local board of appeal and equalization meeting in 2013, there must be a quorum and at least one of the voting members must have attended the approved training, as per Minnesota Statute 274.014. A summary of the duties and responsibilities of the local board of appeal and equalization is attached. If your board has additional questions or needs more information, please contact your local assessor.

Please confirm the date as set out above, or if you wish to change the date, please call me with your preference by January 25, 2013, so that our valuation notices can be prepared on time. We suggest starting times of 6:30, 7:00 or 7:30 p.m., but will discuss alternatives with you if you wish a different time. If you have any questions, please feel free to call me at (612) 348-8444.

An early response will be much appreciated. Upon receipt of the confirmation below, we will send your official notice for posting as required by law. Please send your response to JoDee Schinkel, A-2103 Government Center, Minneapolis, MN 55487, or fax it to our office at (612) 348-8751.

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**CONFIRMATION**

Municipality: \_\_\_\_\_

Date: \_\_\_\_\_

Time: \_\_\_\_\_

Place: \_\_\_\_\_

For selecting meeting dates in future years, the following information will be helpful:

\_\_\_\_\_  
\_\_\_\_\_

## LOCAL BOARD OF APPEAL AND EQUALIZATION SUMMARY OF DUTIES AND RESPONSIBILITIES

Most of the responsibilities listed under the Local Board of Appeal and Equalization are statutory, primarily found in Minnesota Statutes 274.01.

- The first responsibility is attendance. The Local Board of Appeal and Equalization is an official public meeting similar to a City Council meeting and cannot convene without a quorum. In addition to the local assessor, the county assessor, or one of his/her assistants is required to attend.
- At least one member must be present at each meeting of the Local Board of Appeal and Equalization (beginning in 2006) that has attended an appeals and equalization course as developed and approved by the Commissioner of Revenue.
- The valuation notices shall be in writing and be sent by ordinary mail at least ten calendar days before the meeting of the board. The valuation notice will include the dates, places and times set for the meetings of the Local Board of Appeal and Equalization as well as the Hennepin County Board of Appeal and Equalization.
- The meetings must be held between **April 1 and May 31** each year, including reconvene meetings. The County Assessor shall fix a day and time when the Local Board of Appeal and Equalization shall meet. The board must complete its work and adjourn within 20 days from the time of convening stated in the notice of the clerk, i.e. calendar days – original night is day one.
- The clerk shall give published and posted notice of the meeting at least ten days before the date of the meeting.
- Local Boards of Appeal and Equalization must see that all taxable property is properly valued and classified for the current assessment year only. The board may consider both real and personal property, and both estimated and taxable value. Personal property is limited to mobile homes and their storage sheds, decks and other improvements located in a manufactured home park, structures on leased public lands and RR operating ROW, and leased buildings located on land owned by the occupant and used as their homestead.
- If any property has been omitted, the board must correct the assessment by adding it to the list of assessments along with its market value.
- The board may not increase or decrease by percentage all assessments in a district of a given class of property. Changes in the aggregate to assessments are by class and are made by the county board of equalization.
- The board may not make an individual market value adjustment or classification change that would benefit the property in cases where the owner or other person having control over the property will not permit the assessor to inspect the property and the interior of any buildings or structures.

- Although the Local Board of Appeal and Equalization has the authority to increase or decrease individual assessments, the total of such adjustment must not reduce the aggregate assessment by more than one percent. If the total reductions would lower the aggregate assessment by more than one percent, none of the adjustments may be made. The assessor shall correct any clerical errors or double assessments discovered by the board without regard to the one percent limitation.
- The local board does not have the authority to reopen former assessments on which taxes are due and payable.
- If an assessment was made after the local board meeting or if a taxpayer can establish not having received the notice of market value at least five days before the meeting, they can appeal to the County Board of Appeal and Equalization..
- The board may find instances of undervalued properties. The board must notify the owner of the property that the value is going to be raised. The property owner must have the opportunity to appear before the board if they so wish.
- The local boards do not have the authority to address exemption issues. Only the county assessor (and the tax court) has the authority to exempt property. They also have no jurisdiction over special programs for which an application process is required (Veterans Market Value Homestead Exclusion, Green Acres, etc.).
- A taxpayer may appear in person, by council, or written communication to present his or her objection to the board. The focus of the appeal must center on the factors influencing the estimated market value or classification placed on the property.
- All changes will be entered into the assessment record by the county assessor's office.
- Before adjourning, the local board should prepare an official list of the changes. The law requires that the changes be listed on a separate form. All assessments that have been increased or decreased should be shown as prescribed on the form along with their market values. The record must be signed and dated by the members of the Local Board of Appeal and Equalization.
- The Hennepin County Board of Appeal and Equalization begins meeting on:

June 17, 2013

- All appointments must be scheduled no later than Wednesday, May 22, 2013, by calling the Hennepin County Taxpayer Services Office at:

(612) 348-7050