**CITY OF TONKA BAY**
**ITEM NO. 9A**

# Memo

**To:** Honorable Mayor and City Council

**From:** Joe Kohlmann, City Administrator

**Date:** October 22, 2013

**Re:** Local Board of Appeal and Equalization Training

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In order to hold the 2014 Board of Appeal and Equalization meeting, members must meet training requirements by December 1, 2013. All Council and staff who were trained will need to take the required training. Previously, Mayor De La Vega and City Attorney Penberthy were certified.

Only one member is required to be trained, but it is recommended that cities have at least two voting members trained. Training sessions are available in Anoka or Bloomington in November as noted on the attached information and are free as long as you register in advance.

**Council Action Requested:**
Discuss training options and attendance.

**Hennepin County Assessor Department**

A-2103 Government Center
300 South Sixth Street
Minneapolis, Minnesota 55487-0213

www.co.hennepin.mn.us

October 14, 2013

**RE: Local Board of Appeal and Equalization Training**

Dear Mayor,

Please find the following enclosures: Memo from the Department of Revenue Information and Education section; Local Board of Appeal and Equalization Trained Board Member Certification form; schedule of remaining Commissioner of Revenue sponsored training sessions in 2013; List of Hennepin County persons who attended training sessions (updated August 29, 2013).

In addition to the information in the memo, please note that the December 1 compliance rule applies to ALL types of local board members, i.e., members who sit on the council for the city and members who are appointed by councils to perform the duties of the Local Board of Appeal and Equalization. Additionally, if a board does **not** have a trained member on Dec 1, **sending a board member to catch up training in the spring is not sufficient**. Catch up courses are designed for boards that **had a trained member on Dec 1st** but lost that trained member after Dec 1st due to an election, resignation, death or any other circumstances.

In today's terms, board members must meet the training requirements by December 1, 2013, in order to hold appeal proceedings as a local board for the 2014 assessment. Any board not in compliance by December 1, 2013, will forfeit its board of appeal and equalization powers to the county for the 2014 assessment. The transference of power continues unless the powers are reinstated with a resolution of the governing body of the city and providing proof of compliance to the county assessor that at least one member has attended training. The reinstatement would apply to the assessment following resolution for reinstatement. For example, if the county assessor assumed the duties of the local board for the 2014 appeal and equalization process and the city wished to reinstate its local board for the 2015 appeal process, compliance must be proved to the county assessor by December 1, 2014.

This transference of duties to the county is an "alternate review process" (Minnesota Statute 274.014, subd. 3.) and shall take place in lieu of the local board of equalization meeting. The alternate review process will be conducted by the county assessor as an "open book" meeting in which taxpayers may review assessments with local and county appraisers.

***The Department of Revenue will be conducting training sessions locally in Bloomington and in Anoka, as well as four other locations statewide in October and November.*** These remaining sessions are the current board members' opportunity to receive the required training for the appeals process in 2014. Please review the list of trained local board members (enclosed) for accuracy. Although only one member is required to be trained, we recommend that cities have at least two voting members trained. The training schedule and the attendance list are both available on the Department of Revenue website at:

http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/lbaetraining.aspx

In light of these legislative realities, I wanted to remind you that ***Minnesota Statute 274.01 subd.3*** currently provides for the transference of duties from the local boards to the county assessor on a permanent basis, if desired. Please note that the Commissioner of Revenue has provided for this transference of duties for all cities, including those excepted in the statute:

*"The town board of any town or the governing body of any home rule charter or statutory city may transfer its powers and duties under subdivision 1 to the county board, and no longer perform the function of a local board. Before the town board or the governing body of a city transfers the powers and duties to the county board, the town board or city's governing body shall give public notice of the meeting at which the proposal for transfer is to be considered. The public notice shall follow the procedure contained in section 13D.04, subdivision 2.*

*A transfer of duties as permitted under this subdivision must be communicated to the county assessor, in writing, before December 1 of any year to be effective for the following year's assessment. This transfer of duties to the county may either be permanent or for a specified number of years, provided that the transfer cannot be for less than three years. Its length must be stated in writing. A town or city may renew its option to transfer. The option to transfer duties under this subdivision is only available to a town or city whose assessment is done by the county".*

Again, the option to transfer is now available to all cities, including a city whose assessment is performed by a local assessor.

Please attend to confirming that the local board is already in compliance by returning the form as soon as possible, or by urging board members to pre-register for the necessary instruction.

As always, if you have any questions or concerns please contact JoDee Schinkel at 612-348-8155, LuAnn Hagen at 612-348-8444, or me at 612-348-3046.

Very Truly Yours,

James R. Atchison
Hennepin County Assessor

Copy: Local Assessors
Staff Appraisers

**Local Board of Appeal and Equalization Training Attendance List**

*Updated to include all courses offered through 08/21/2013*

| Number | Last Name | First Name | Title/Position | City or Township | County | Date Attended | Training Expires |
|---|---|---|---|---|---|---|---|
| 2328 | Jennen | Paul | Supervisor | Pomme de Terre Twp | Grant | 7/24/2013 | 7/1/2017 |
| 3664 | Myron | Mark | Supervisor | Pomme De Terre Twp | Grant | 7/8/2010 | 11/30/2014 |
| 733 | Buss | Orlyn | Supervisor | Roseville Twp | Grant | 6/26/2012 | 7/1/2016 |
| 3166 | Long | Charles | Supervisor | Roseville Twp | Grant | 6/26/2012 | 7/1/2016 |
| 4209 | Prahl | Ron | Supervisor | Roseville Twp | Grant | 6/26/2012 | 7/1/2016 |
| 4232 | Puchalski | Jason | Supervisor | Sandford Twp | Grant | 7/24/2013 | 7/1/2017 |
| 227 | Bah | Peter | Supervisor | Sanford Twp | Grant | 7/8/2010 | 11/30/2014 |
| 2979 | Larson | Brad | Supervisor | Sanford Twp | Grant | 7/28/2009 | 11/30/2013 |
| 3880 | Olson | John | Chairperson | Sanford Twp | Grant | 7/28/2009 | 11/30/2013 |
| 3859 | Olson | Arlin | Supervisor | Stoney Brook Twp | Grant | 3/20/2012 | 7/1/2015 |
| 208 | Aune | Douglas | Mayor | Wendell City | Grant | 10/22/2009 | 11/30/2013 |
| 5636 | Weigand | Don | Clerk | Wendell City | Grant | 7/8/2010 | 11/30/2014 |
| 2 | Aamot | Mike | Council Member | Wendell City | Grant | 7/8/2010 | 11/30/2014 |
| 4548 | Satre | Dennis | Council Member | Hoffman City | Grant | 6/26/2012 | 7/1/2016 |
| 472 | Bjorkland | Eric | Member of LBAE | Bloomington City | Hennepin | 11/16/2010 | 11/30/2014 |
| 1618 | Gersemehl | Matt | Acting City Assessor | Bloomington City | Hennepin | 3/30/2010 | 11/30/2013 |
| 4921 | Smith | Kent | Assessor | Bloomington City | Hennepin | 11/13/2012 | 7/1/2016 |
| 972 | Dahlen | Dwight | Special Board Member | Bloomington City | Hennepin | 3/21/2013 | 7/1/2016 |
| 2058 | Hildestad | Dale | Special Board Member | Bloomington City | Hennepin | 3/21/2013 | 7/1/2016 |
| 3490 | Meyers | Tom | Special Board Member | Bloomington City | Hennepin | 3/21/2013 | 7/1/2016 |
| 2700 | Kleven | Carol | Council | Brooklyn Center City | Hennepin | 8/6/2012 | 7/1/2016 |
| 4499 | Ryan | Dan | City Council Member | Brooklyn Center City | Hennepin | 10/9/2012 | 7/1/2016 |
| 5761 | Willson | Tim | Mayor | Brooklyn Center City | Hennepin | 8/6/2012 | 7/1/2016 |
| 1589 | Gates | Rich | Council Member | Brooklyn Park City | Hennepin | 3/20/2012 | 7/1/2015 |
| 5382 | Trepanier | Mike | Council Member | Brooklyn Park City | Hennepin | 3/20/2012 | 7/1/2015 |
| 5703 | Whalen | Julia | Council Member | Champlin City | Hennepin | 9/15/2011 | 7/1/2015 |
| 187 | Asleson | Richard | Council Member | Corcoran City | Hennepin | 3/28/2011 | 11/30/2014 |
| 1136 | Donahue | Daniel | City Administrator | Corcoran City | Hennepin | 3/28/2011 | 11/30/2014 |
| 1502 | Forseth | Phil | Council Member | Dayton City | Hennepin | 11/16/2010 | 11/30/2014 |
| 3191 | Lucero | Eric | Council Member | Dayton City | Hennepin | 3/21/2013 | 7/1/2016 |
| 3412 | McNeil | Tim | Mayor | Dayton City | Hennepin | 3/21/2013 | 7/1/2016 |
| 4515 | Salonek | Scott | Council Member | Dayton City | Hennepin | 3/21/2013 | 7/1/2016 |
| 4835 | Shermer | Rick | Council Member Elect | Dayton City | Hennepin | 11/16/2010 | 11/30/2014 |
| 5892 | Ziebell | Anne | Council Member | Dayton City | Hennepin | 3/21/2013 | 7/1/2016 |
| 1797 | Hackney | Josh | Council Member | Deephaven City | Hennepin | 11/17/2011 | 7/1/2015 |
| 2565 | Kask | Keith | Council Member | Deephaven City | Hennepin | 11/17/2011 | 7/1/2015 |
| 4900 | Skrede | Paul | Council Member | Deephaven City | Hennepin | 11/17/2011 | 7/1/2015 |

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**Local Board of Appeal and Equalization Training Attendance List**

*Updated to include all courses offered through 08/21/2013*

| Number | Last Name | First Name | Title/Position | City or Township | County | Date Attended | Training Expires |
|---|---|---|---|---|---|---|---|
| 1489 | Fogel | Jimmy | Realtor | Minneapolis City | Hennepin | 11/17/2011 | 7/1/2015 |
| 2413 | Johnson | Julie | BAE Facilitator | Minneapolis City | Hennepin | 11/17/2011 | 7/1/2015 |
| 2993 | Larson | Jeffrey | Property Owner | Minneapolis City | Hennepin | 11/17/2011 | 7/1/2015 |
| 3156 | Loescher | Sandy | Realtor | Minneapolis City | Hennepin | 11/17/2011 | 7/1/2015 |
| 3303 | Marinac | Tad | Appraiser | Minneapolis City | Hennepin | 11/17/2011 | 7/1/2015 |
| 3738 | Netwal | Earl | Property Owner | Minneapolis City | Hennepin | 11/17/2011 | 7/1/2015 |
| 4825 | Shaw | John | Realtor | Minneapolis City | Hennepin | 11/17/2011 | 7/1/2015 |
| 3135 | Lindstrom | Jaci | Council member | Minnetonka Beach City | Hennepin | 11/13/2012 | 7/1/2016 |
| 5556 | Wagner | Tony | Council Member | Minnetonka City | Hennepin | 11/17/2011 | 7/1/2015 |
| 5726 | Wiersum | Brad | Council Member | Minnetonka City | Hennepin | 9/15/2011 | 7/1/2015 |
| 1282 | Elder | John | Council Member | New Hope City | Hennepin | 3/29/2010 | 11/30/2013 |
| 2100 | Hoffe | Andy | Council Member | New Hope City | Hennepin | 3/21/2013 | 7/1/2016 |
| 5044 | Stauner | Daniel | Council Member | New Hope City | Hennepin | 3/21/2013 | 7/1/2016 |
| 3646 | Murdock | Kathleen | Council Member | Plymouth City | Hennepin | 11/16/2010 | 11/30/2014 |
| 4901 | Slavic | Kelli | Mayor | Plymouth City | Hennepin | 11/16/2010 | 11/30/2014 |
| 5760 | Willis | Jim | Council Member | Plymouth City | Hennepin | 3/21/2013 | 7/1/2016 |
| 222 | Backen | Christy | Council Member | Robbinsdale City | Hennepin | 3/28/2011 | 11/30/2014 |
| 4799 | Selman | George | Council Member | Robbinsdale City | Hennepin | 3/28/2011 | 11/30/2014 |
| 4460 | Rudnicki | Jim | Council Member | St. Bonifacius City | Hennepin | 3/20/2012 | 7/1/2015 |
| 5632 | Weible | Rick | Mayor | St. Bonifacius City | Hennepin | 3/20/2012 | 7/1/2015 |
| 701 | Bultema | Cory | County Assessor | St. Louis Park City | Hennepin | 11/17/2011 | 7/1/2015 |
| 4536 | Sanger | Susan | Council Member | St. Louis Park City | Hennepin | 11/17/2011 | 7/1/2015 |
| 4540 | Santa | Sue | Council Member | St. Louis Park City | Hennepin | 3/24/2010 | 11/30/2013 |
| 1018 | De La Vega | Gerry | Council Member | Tonka Bay City | Hennepin | 11/17/2009 | 11/30/2013 |
| 1494 | Folley | Ken | Council Member | Tonka Bay City | Hennepin | 11/17/2009 | 11/30/2013 |
| 2135 | Holscher | Loretta | Council Member | Tonka Bay City | Hennepin | 3/28/2011 | 11/30/2014 |
| 2917 | LaBelle | William | Mayor | Tonka Bay City | Hennepin | 11/17/2009 | 11/30/2013 |
| 3159 | Loftus | Jessica | City Administrator | Tonka Bay City | Hennepin | 11/17/2009 | 11/30/2013 |
| 4051 | Penberthy | James | City Attorney | Tonka Bay City | Hennepin | 11/17/2009 | 11/30/2013 |
| 1728 | Griffin | Susanne | City Administrator | Village of Minnetonka Beach ( | Hennepin | 11/17/2009 | 11/30/2013 |
| 78 | Amdal | Jack | Council Member | Wayzata City | Hennepin | 3/28/2011 | 11/30/2014 |
| 90 | Anderson | Bridget | Council Member | Wayzata City | Hennepin | 3/21/2013 | 7/1/2016 |
| 5230 | Tanner | Tom | Council Member | Wayzata City | Hennepin | 3/28/2011 | 11/30/2014 |
| 4348 | Rich | Chris | Council Member | Woodland City | Hennepin | 11/16/2010 | 11/30/2014 |
| 5056 | Stein | Bob | Council Member | Plymouth City | Hennepin | 3/21/2013 | 7/1/2016 |
| 784 | Carlson | Sliv | Council Member | Woodland City | Hennepin | 3/21/2013 | 7/1/2016 |
| 1124 | Doak | James | Mayor | Woodland City | Hennepin | 3/21/2013 | 7/1/2016 |

| | | |
|---|---|---|
| BAE Course:<br>10/22/2013 (Tuesday)<br>6:00:00 PM to 9:00:00 PM | County:<br>Location:<br>City: | St. Louis County<br>Cotton Community Center - 9087 Hwy 53<br>Cotton, MN 55724-8015 |
| Registration deadline: 10/8/2013 | To register, contact: Margaret Dunsmore - Assessor's Office at 218-733-2891 or dunsmorem@stlouiscountymn.gov | |
| BAE Course:<br>11/12/2013 (Tuesday)<br>1:00:00 PM to 4:00:00 PM | County:<br>Location:<br>City: | Anoka County<br>Anoka County Government Center Room 238 - 2100 3rd Ave<br>Anoka MN 55303 |
| Registration deadline: 10/29/2013 | To register, contact: Kristie Olson - Assessor's Office at 763-323-5478 or kristie.olson@co.anoka.mn.us | |
| BAE Course:<br>11/13/2013 (Wednesday)<br>6:30:00 PM to 9:30:00 PM | County:<br>Location:<br>City: | Stearns County<br>Westside Service Center - 3301 County Road 138<br>Waite Park, Mn 56387 |
| Registration deadline: 10/30/2013 | To register, contact: Gary Grossinger - Assessor's Office at 320-656-3685 or gary.grossinger@co.stearns.mn.us | |
| BAE Course:<br>11/18/2013 (Monday)<br>6:00:00 PM to 9:00:00 PM | County:<br>Location:<br>City: | Murray County<br>4-H Building- South of Court House - 3048 South Broadway Ave<br>Slayton, MN 56172 |
| Registration deadline: 11/4/2013 | To register, contact: Jean Nelson or Amber Hansen - Assessor's Office at 507-836-1159 or 507-836-1160 or jnelson@co.murray.mn.us | |
| BAE Course:<br>11/19/2013 (Tuesday)<br>5:30:00 PM to 8:30:00 PM | County:<br>Location:<br>City: | Hennepin County<br>Bloomington Civic Plaza, Haeg Conference Room - 1800 W. Old Shakopee Road<br>Bloomington, MN |
| Registration deadline: 11/5/2013 | To register, contact: Mark Anderson - Assessor's Office at 952-563-8706 or manderson@ci.bloomington.mn.us | |
| BAE Course:<br>11/26/2013 (Tuesday)<br>7:00:00 PM to 10:00:00 PM | County:<br>Location:<br>City: | Rock County<br>Blue Mound Conference Center - 401 W Hatting<br>Luverne, MN 56156 |
| Registration deadline: 11/12/2013 | To register, contact: Tom Houselog - Assessor's Office at 507-283-5022 or tom.houselog@co.rock.mn.us | |

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# Memo

**Date:** October 9, 2013

**To:** **All Assessors & Local Jurisdictions**

**From:** Information and Education

**Subject:** **Local Board of Appeal and Equalization Training Proof of Compliance**

Minnesota Statutes 274.014 explains the Local Board of Appeal and Equalization training course requirements, what happens when a jurisdiction does not comply with those requirements, and to whom the board should be providing proof of compliance.

The purpose of this memo is to focus on the language in Subdivision 3.

Minnesota Statute 274.014, subdivision 3 states:

> *"Any city or town that conducts local boards of appeal and equalization* ***meetings must provide proof to the county assessor by December 1****, 2006, and each year thereafter, that it is in compliance with the requirements of subdivision 2. Beginning in 2006,* ***this notice must also verify that there was a quorum*** *of voting members at each meeting of the board of appeal and equalization in the current year [emphasis added]..."*

As stated in the statute, proof that the training requirements have been met **must be provided** to the county assessor. In the past, this requirement was being met by submitting the training course attendance rosters to the Property Tax Division, which would then be uploaded to the Department of Revenue's website so all jurisdictions and counties could verify whether a board had a trained member.

It has been brought to our attention that not every jurisdiction is being consistent with reviewing the attendance record **before** December 1st. Therefore, we have decided to implement a certification document that all local jurisdictions **must use and sign**. This document must be sent to the county assessor **no later than December 1st of the current year**. The document must be signed by the local board clerk/administrator and the county assessor, as well as kept on file at the county. This requirement **only applies to jurisdictions that conduct LBAE** meetings, if an open book meeting is the format of the meeting then this form does not need to be completed.

If the form is not returned by December 1st, **the board of appeal powers will be transferred to the county for the following assessment year**. The Property Tax Compliance Officer for your county will be reviewing the files annually to verify compliance.

## This procedure is effective immediately and the first forms should be submitted by December 1, 2013.

If you have any questions please contact your Property Tax Compliance Officer or Jessi Glancey by email jessi.glancey@state.mn.us or by phone at 651-556-6104.

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# Local Board of Appeal and Equalization Trained Board Member Certification

Minnesota Statute 274.014 subdivision 3 states:

> *"Any city or town that conducts local boards of appeal and equalization* ***meetings must provide proof to the county assessor by December 1****, 2006, and each year thereafter, that it is in compliance with the requirements of subdivision 2. Beginning in 2006,* ***this notice must also verify that there was a quorum*** *of voting members at each meeting of the board of appeal and equalization in the current year [emphasis added]..."*

Please select **one of the options** below and fill in the information that is needed. Upon completion please email or fax the completed form to the county assessor **no later than December 1 of the current year.** A DOR Property Tax Compliance Officer will be reviewing the files to be sure that all jurisdictions are complying with the submission of these forms by the December 1st deadline. **If the form is not returned by December 1st, the board of appeal powers will be transferred to the county for the following assessment year.**

**Option 1:**

As of December 1 of the current year, _____ has verified that at
(Jurisdiction Name: ex – City of Rice/Bear Twp)

least one board member has attended the Board of Appeal and Equalization training in the past four years.

_____ _____
(Name of one trained board member) (Training expiration date)

**Option 2:**

As of December 1 of the current year, _____ will not have a
(Jurisdiction Name: ex – City of Rice/Bear Twp)

trained board member therefore, we understand that under Minnesota Statute 274.014 subdivision 3 the jurisdiction will lose its board of appeal and equalization powers beginning with the following year's assessment. The board of appeal powers will be transferred to the county until a resolution and proof of training are provided to the county assessor.

_____ _____
*(Jurisdiction Clerk/Admin Signature)* Date

_____ _____
*(County Assessor Signature)* Date