

2026 Special Board of Appeal and Equalization Members

DISTRICT 1

Tara Jebens-Singh

Bryan Clapper

North Oaks, MN 55127

DISTRICT 2

Mary Jo McGuire

Patrick Todd *(Chair)

New Brighton, MN 55112

DISTRICT 3

Garrison McMurtrey

Patty Lammers

Saint Paul, MN 55117

DISTRICT 4

Rena Moran

Artika Tyner

Saint Paul, MN 55104

DISTRICT 5

Rafael Ortega, Chair
2 appointments

◆◆ John Mascari

Saint Paul, MN 55116

Patrick Guernsey

Saint Paul, MN 55102

DISTRICT 6

Mai Chong Xiong

◆◆ Jeanette Jones

Saint Paul, MN 55119

DISTRICT 7

Kelly Miller

◆◆ Joy Erickson *(Chair)

White Bear Lake, MN 55110

COUNTY MANAGER

Ling Becker
2 appointments

** Jessi Glancey

White Bear Town, MN 55110

Susan Gilmer

Saint Paul, MN 55105

*Designated Chair

**New appointee

◆◆ Required Real Estate Professional

2026 Special Board of Appeal and Equalization Procedural Rules

1. The Ramsey County Special Board of Appeal and Equalization shall consist of at least ten members, with one member being recommended by each Commissioner and two members by the Chair and two members by the County Manager. All members must be residents of Ramsey County. At least one member must be a real estate appraiser, realtor or other real estate professional, familiar with property valuation in the county.
2. Two designated chairpersons shall be appointed by and serve at the pleasure of the Commissioners. A chairperson shall preside at all meetings of the Special Board and shall have duties and responsibilities as are normally attended upon that office. The Special Board shall be convened as panels of five members, including a designated chair each day. If volume of appeals dictates two separate panels, the panels may consist of only three members if required. The Ramsey County Assessor's office shall schedule panel members.
3. Regular meetings of the board shall be held as specified in Minnesota Statutes, section 274.14.
 - a. The Ramsey County Assessor's Office will mail a board of appeal and equalization application to interested persons, including a request for basic information concerning the property. If the property is income producing, the owner or owner representative must submit, at time of initial application, two years of income and expense information and a current rent roll.
 - b. Upon timely receipt (*by May 4th*) of a completed application, the applicant will arrange with the Ramsey County Assessor's Office a time for the assessor to perform an interior inspection of the property. The owner or owner's representative must accompany the assessor on this inspection.
 - c. The Ramsey County Assessor's Office will complete an appraisal of the valuation of the property. The county's appraisal report will be written and will be made available to the applicant at least 48 hours prior to the hearing.
 - d. Applicant must provide copies to the Ramsey County Assessor of all documentation to be presented to the Special Board at least 48 hours prior to the scheduled hearing.
 - e. Upon receipt of the completed application and review of the property the Ramsey County Assessor's office will schedule a hearing at 1-hour intervals beginning the first day scheduled for the board.
 - f. If the total number of applicants appearing before the Special Board is 50 or below, then the following format will be utilized. Each applicant will be allowed 20 minutes to present any data or information relevant to the market value or tax classification of the subject property. The Ramsey County Assessor, or designee, will then be allowed up to 20 minutes to present any relevant information to support the market value or tax classification assigned by the assessor. The board shall have 20 minutes to make a decision. The board chair shall have the authority to cast a tie-breaking vote should any deliberations result in a tie.
 - g. If the total number of applicants appearing before the Special Board is 51 to 150, then the following format will be utilized. Each applicant will be allowed 10

minutes to present any data or information relevant to the market value or tax classification of the subject property. The Ramsey County Assessor, or designee, will then be allowed up to 10 minutes to present any relevant information to support the market value or tax classification assigned by the assessor. The board shall have 10 minutes to make a decision. The board chair shall have the authority to cast a tie-breaking vote should any deliberations result in a tie.

- h. If the total number of applicants to the Special Board exceeds 150, then the County Board authorizes the Ramsey County Assessor to adjust the process to ensure all citizens' appeals can be heard in the statutory ten-day window. If modifications are made, they will be made in a fashion that ensures the process remains fair and transparent.
 - i. All deliberations are to be made immediately following the individual hearings and in full view and hearing of the public. The board will make its decisions based solely on information offered at the hearing and will conduct no independent fact-finding of its own relative to the value or classification of any parcel presented to the board for review.
 - j. The decisions of the Special Board should be made by motion, second, discussion and voice vote. The recording secretary will record the vote of each board member for each case heard by the Special Board. The recording secretary shall review said record with the Special Board each day to ensure accuracy.
- 4. All meetings and hearings conducted by the Special Board shall be conducted pursuant to the Minnesota Open Meeting Law, Minnesota Statutes, Chapter 13D. All data presented relative to the valuation or classification of any parcel will be considered public data.
 - 5. Each member will be paid \$315 for the first day of service and an additional \$225 for each additional day of service. Each member will receive a minimum of \$315.
 - 6. All of the Special Board's legal questions, which arise from work performed, should be referred to the Ramsey County Attorney for appropriate response.
 - 7. The Ramsey County Assessor will be responsible for staffing and for the assembling of documentation for the appointees. The assessor shall provide an organizational orientation session for the appointees prior to beginning their work on June 17th. Examples of staffing responsibilities include, but are not limited to, the ten-day staffing and scheduling, the administering of an oath to the members, completing forms for compensation for the members and the training program.
 - 8. The Ramsey County Auditor shall appoint a non-voting member to serve as the recording secretary for the Special Board.

Ramsey County Special Board of Appeal and Equalization

Board Code of Ethics and Conduct Guidelines

The Mission of the Ramsey County Special Board of Appeal and Equalization is the fair and equitable resolution of all valuation and classification appeals on real and taxable personal property located in Ramsey County. As part of this mission, the Special Board

will attempt to foster an open and trusted professional relationship with concerned taxpayers and County staff.

1. Special Board members shall strive to treat applicants, fellow Special Board members and staff respectfully at all times.
2. All deliberations shall be made on an impartial basis and publicly.
3. Special Board members should refrain from discussing Special Board proceedings with applicants outside of the presence of the other Special Board members.
4. Concerns about the actions, behavior or motivations of any participant in the Special Board process should be directed to the County Manager.
5. Special Board members should attempt to understand all facts presented to them in order to arrive at a fair decision. They should ask for clarification when necessary and seek additional information when required.
6. No Special Board member shall participate in any proceeding regarding his/her own property.
7. No member shall sit in judgment of an appeal where the member either has a personal interest in a property under appeal or personal bias toward the parties. Should this situation arise, the Special Board member will inform the Chair and recuse themselves. A recused member shall not participate in the discussions or offer questions or make comments during a hearing or during deliberations.
8. Special Board members should be extremely cautious of participating in deliberations of an appeal where the member has a prior personal relationship with the applicant. Such relationship should be disclosed prior to the beginning of the hearing of the appeal. Fellow Special Board members should then decide whether the issue should be waived or the fellow Special Board member is excused for that proceeding.
9. It is unethical to accept or to agree to accept compensation of any kind from an appellant appearing before the Ramsey County Special Board of Appeal and Equalization. Any such offer must be reported to the County Manager.
10. No Special Board member shall participate or vote in any deliberation relating to issues or proposal in which he or she has a conflict of interest. A conflict of interest exists where the member:
 - 10.1. Has a material, current, or anticipated financial interest in the property, or is affected by the issues or proposed assessment to a greater degree than other members of his/her business classification, profession or occupation; or
 - 10.2. Is a director, trustee, officer, employee, or agent of a company or institution directly involved in the property; or
 - 10.3. Is related by blood or marriage to an individual having any current or contemplated ownership interest in the subject property; or
 - 10.4. Is a personal friend of the applicant.

11. There will be no official audio or video recording of any of the meetings. There shall be no unofficial audio or video recordings made unless agreed to by all participants and then they will not be made part of the official record.