



# Board of Commissioners

## Resolution

B2026-053

15 West Kellogg Blvd.  
Saint Paul, MN 55102  
651-266-9200

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**Sponsor:** County Assessor's Office

**Meeting Date:** 5/5/2026

**Title:** 2026 Special Board of Appeal and Equalization

**File Number:** 2026-110

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### **Background and Rationale:**

The Ramsey County Assessor's Office estimates market value and determines property classification, striving to provide an accurate and equitable property assessment. Standards are established to ensure that Ramsey County property owners are provided easy access to the Ramsey County Special Board of Appeal and Equalization and simplified procedures for presenting appeals and receiving a fair, impartial hearing.

Minnesota Statutes, section 274.13, authorizes the Ramsey County Board to appoint a Special Board of Appeal and Equalization for 2026. As provided by Minnesota Statutes, section 274.14, the Special Board must meet after the second Friday in June on at least one meeting day and may meet for up to 10 consecutive meeting days. This Special Board would serve beginning June 16, 2026, and adjourn on completion of business (excluding Saturday). The Special Board will hear taxpayers' appeals of their 2026 market value or classification. These 2026 values and classifications will be utilized to calculate the 2027 property taxes.

There were no changes in the Code of Ethics and Conduct Guidelines from 2026 with the exception of one new County Manager appointed Special Board member. Under state law, the county must have one voting member who has completed a Minnesota Department of Revenue training course within the last four years. Eight of the 10 appointed Special Board members have completed this training. Three of the ten appointed members are Real Estate Professionals.

### **Recommendation:**

The Ramsey County Board of Commissioners resolved to:

1. Appoint the Special Board of Appeal and Equalization members and designated chairs, to conduct the 2026 Ramsey County Special Board of Appeal and Equalization, as needed, on meeting days June 16, 2026 and adjourn on completion of business (excluding Saturday):
  - Bryan Clapper - District 1
  - Patrick Todd (Chair) - District 2
  - Patty Lammers - District 3
  - Artika Tyner - District 4
  - John Mascari - District 5
  - Patrick Guernsey - District 5
  - Jeanette Jones - District 6
  - Joy Erickson (Chair) - District 7
  - Jessi Glancey - County Manager appointed
  - Susan Gilmer - County Manager appointed
2. Approve the Procedural Rules to be adhered to by the 2026 Ramsey County Special Board of Appeal and Equalization.
3. Approve the Code of Ethics and Conduct Guidelines to be adhered to by the 2026 Ramsey County Special Board of Appeal and Equalization.
4. Authorize the County Manager to approve the payment of expenses for the 2026 Ramsey County Special Board of Appeal and Equalization and expenses for training for 2027 Ramsey County Special Board of Appeal and Equalization members as required by Minnesota Statutes, Section 274.13.

A motion to approve was made by Commissioner McMurtrey, seconded by Commissioner Xiong. Motion passed.

Aye: - 6: Jebens-Singh, McGuire, McMurtrey, Moran, Ortega, and Xiong

Excused: - 1: Miller

By:   
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Jason Yang, Chief Clerk - County Board