
Sponsor: County Assessor's Office

Meeting Date: 5/3/2022

Title: 2022 Special Board of Appeal and Equalization

File Number: 2022-238

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 10 members to the Special Board of Appeal and Equalization annually. The members represent each of the seven commissioner districts, with two appointed by the Ramsey County board chair and two appointed by the Ramsey County Manager. As provided by Minnesota Statutes, section 274.14, the board must meet after the second Friday in June on at least one meeting day and may meet for up to ten consecutive meeting days. This Special Board would serve beginning June 13, 2022, and must conclude on or before June 24, 2022 (excluding Saturday). It will hear taxpayers' appeals of their 2022 market value or classification. These 2022 values and classifications will be utilized to calculate the 2023 property taxes.

There are no changes in the Code of Ethics and Conduct Guidelines from 2021. Language around holding the 2022 Special Board of Appeal and Equalization virtually due to COVID-19 concerns was left in for this year. If the meeting is held virtually, [Open Meeting Law \(Minnesota Statutes, Chapter 13D\) <https://www.revisor.mn.gov/statutes/cite/13D>](https://www.revisor.mn.gov/statutes/cite/13D) guidelines will be followed.

Under state law, the county must have one voting member who has completed a Board of Appeal and Equalization training course within the last four years. Three of the 10 appointed board members have completed this training.

Recommendation:

The Ramsey County Board of Commissioners resolved to:

1. Appoint the Special Board members and designated chairs, to conduct the 2022 Ramsey County Special Board of Appeal and Equalization, as needed, on meeting days June 13, 2022 through June 24, 2022 (excluding Saturday):
 - Jan Rapheal - District 1
 - Mitch Corbin - District 2
 - Jeanette Jones - District 3
 - Artika Tyner - District 3
 - Susan Gilmer- District 4
 - Ron Stevens (Chair) - District 5
 - Paul Ellis - District 6
 - Joy Erickson (Chair) - District 7
 - John Mascari - County Manager appointed
 - Patty Lammers - County Manager appointed
2. Approve the Procedural Rules to be adhered to by the 2022 Ramsey County Special Board of Appeal and Equalization.
3. Approve the Code of Ethics and Conduct Guidelines to be adhered to by the 2022 Ramsey County Special Board of Appeal and Equalization.
4. Authorize the County Manager to approve the payment of expenses for the 2022 Ramsey County Special Board of Appeal and Equalization and expenses for training for 2023 Ramsey County Special Board of Appeal and Equalization members as required by Minnesota Statute.

A motion to approve was made by Commissioner McGuire, seconded by Commissioner Reinhardt. Motion passed.

Aye: - 5: Carter, McDonough, McGuire, Ortega, and Reinhardt

Absent: - 2: Frethem, and MatasCastillo

By: 

Mee Cheng, Chief Clerk - County Board