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**Sponsor:** County Assessor's Office

**Meeting Date:** 5/2/2023

**Title:** 2023 Special Board of Appeal and Equalization

**File Number:** 2023-165

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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 County Board to appoint a Special Board of Appeal and Equalization for 2023. 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 13, 2023, and must conclude on or before June 26, 2023 (excluding Saturday). The Special Board will hear taxpayers' appeals of their 2023 market value or classification. These 2023 values and classifications will be utilized to calculate the 2024 property taxes.

There are no changes in the Code of Ethics and Conduct Guidelines from 2022. Language around holding the 2023 Special Board of Appeal and Equalization virtually due to COVID-19 concerns was removed 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 Minnesota Department of Revenue training course within the last four years. Six of the 10 appointed Special Board members have completed this training.

**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 2023 Ramsey County Special Board of Appeal and Equalization, as needed, on meeting days June 13, 2023 through June 26, 2023 (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
  - Cheniqua Johnson - 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 2023 Ramsey County Special Board of Appeal and Equalization.
3. Approve the Code of Ethics and Conduct Guidelines to be adhered to by the 2023 Ramsey County Special Board of Appeal and Equalization.
4. Authorize the County Manager to approve the payment of expenses for the 2023 Ramsey County Special Board of Appeal and Equalization and expenses for training for 2024 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 Xiong, seconded by Commissioner McGuire.  
Motion passed.

Aye: - 7: Frethem, MatasCastillo, McGuire, Moran, Ortega, Reinhardt, and Xiong

By:   
Mee Cheng, Chief Clerk - County Board