

2021 Special Board of Appeal and Equalization Members

DISTRICT 1

Nicole Joy Frethem

◆◆ Jan Rapheal
White Bear Lake, MN 55110

DISTRICT 2

Mary Jo McGuire

David L. Norrgard *(Chair)
Roseville, MN 55113

DISTRICT 3

Trista MatasCastillo

Daniel Ward II
St. Paul, MN 55117

DISTRICT 4

Toni Carter
2 appointments

◆◆ Marsha Goff *(Chair)
St. Paul, MN 55108

◆◆ Jeanette Jones
St. Paul, MN 55119

DISTRICT 5

Rafael Ortega

◆◆ Ron Stevens
St. Paul, MN 55107

DISTRICT 6

Jim McDonough, Chair

Paul Ellis
St. Paul, MN 55106

DISTRICT 7

Victoria Reinhardt

◆◆ Joy Erickson
White Bear Lake, MN 55127

COUNTY MANAGER

Ryan O'Connor
2 appointments

John Mascari
St. Paul, MN 55116

◆◆ Robert Lafond
Shoreview, MN 55126

*Designated Chair

◆◆ Required Real Estate Professional

2021 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 an application form 1679 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 7th*) of a completed form 1679, 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. If an interior inspection cannot be performed due to COVID-19 concerns, a phone review will be completed between the parties to discuss the property characteristics. The owner or owner's representative may need to supply interior photos if requested.
 - 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 20-30 minute intervals beginning the first day scheduled for the board.
 - f. If the total number of applicants appearing before the Special Board is below 150 then the following format will be utilized. Each residential 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 5 minutes to present any relevant information to support the market value or tax classification assigned by the assessor. The board shall have 5 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. Each commercial or apartment applicant will be allowed 15 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 5 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 14th. 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.
 - 9. The 2021 Ramsey County Special Board of Appeal and Equalization may be held virtually due to COVID-19 concerns. If the meeting is held virtually, [Open Meeting Law \(M.S. Chapter 13D\)](#) guidelines will be followed.

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 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.