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**Sponsor:** County Assessor's Office

**Meeting Date:** 5/4/2021

**Title:** 2021 Special Board of Appeal and Equalization

**File Number:** 2021-214

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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 2021. 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 14, 2021, and must conclude on or before June 25, 2021 (excluding Saturday). It will hear taxpayers' appeals of their 2021 market value or classification. These 2021 values and classifications will be utilized to calculate the 2022 property taxes.

There are no changes in the Code of Ethics and Conduct Guidelines from 2020. One minor change to the Procedural Rules was made to add language around holding the 2021 Special Board of Appeal and Equalization virtually if needed due to COVID-19 concerns. 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>](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 Department of Revenue training course within the last four years. Five of the ten 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 2021 Ramsey County Special Board of Appeal and Equalization, as needed, on meeting days June 14, 2021 through June 25, 2021 (excluding Saturday):
  - Jan Rapheal - District 1
  - David L. Norrgard (Chair) - District 2
  - Daniel Ward II - District 3
  - Marsha Goff (Chair) - District 4
  - Jeanette Jones - District 4
  - Ron Stevens - District 5
  - Paul Ellis - District 6
  - Joy Erickson - District 7
  - John Mascari
  - Robert Lafond
2. Approve the Procedural Rules to be adhered to by the 2021 Ramsey County Special Board of Appeal and Equalization.
3. Approve the Code of Ethics and Conduct Guidelines to be adhered to by the 2021 Ramsey County Special Board of Appeal and Equalization.
4. Authorize the County Manager to approve the payment of expenses for the 2021 Ramsey County Special Board of Appeal and Equalization and expenses for training for 2022 Ramsey County Special Board of Appeal and Equalization members as required by Minnesota Statute.

A motion to approve was made by Commissioner Frethem, seconded by Commissioner MatasCastillo.

Motion passed.

Aye: - 7: Carter, Frethem, MatasCastillo, McDonough, McGuire, Ortega, and Reinhardt

By:   
Abby Goldsmith, Interim Chief Clerk - County Board