



Request for Board Action Details

**File #:** 2021-214  
**Type:** Administrative Item      **Status:** Passed  
**In control:** Board of Commissioners  
**On agenda:** 5/4/2021      **Final action:** 5/4/2021  
**Title:** 2021 Special Board of Appeal and Equalization  
**Sponsors:** County Assessor's Office  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. 2021 SBAE Code of Conduct-Guidelines, 2. Resolution

Date	Ver.	Action By	Action	Result
5/4/2021	1	Board of Commissioners	approved	Pass

**Sponsor:** County Assessor's Office

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

**Recommendation**

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.

**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) 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.

**County Goals** (Check those advanced by Action)

- Well-being       Prosperity       Opportunity       Accountability

**Racial Equity Impact**

The County Assessor Department strives to assess all properties fairly and equitably. The Special Board of Appeal and Equalization process reviews values and/or classifications to ensure they are correct and ensures that owners are not paying higher taxes than a property is worth, and as a result, reduces the financial burden. Language, racial or cultural issues can create barriers to access and/or understand the Special Board of Appeal and Equalization process, therefore more work may be needed to address those issues.

**Community Participation Level and Impact**

The community is informed about this action through County Board action, which is published on the County's website at

<https://www.ramseycounty.us/your-government/leadership/board-commissioners/board-meetings-information>.

- Inform       Consult       Involve       Collaborate       Empower

**Fiscal Impact**

The Special Board of Appeal and Equalization process is state mandated. Funds are included in the approved 2021 County Assessor budget. Each member is paid a daily fee for their service. The daily fee paid to members encourages participation by real estate professionals and helps them offset revenue lost while serving on the board. The expense for the 2021 meeting is estimated to be \$4,000.

**County Manager Comments**

MN Statutes requires that a Board of Appeal and Equalization be held, and authorizes the establishment of a Special Board of Appeal and Equalization.

**Last Previous Action**

On May 5, 2020, the County Board appointed ten Special Board members, approved the Procedural Rules and Code of Ethics and Conduct Guidelines, and authorized the County Manager to approve payment relating to the 2020 Special Board of Appeal and Equalization Resolution: (B2020-146).

**Attachments**

2021 SBAE Code of Conduct-Guidelines