

## Request for Board Action Details

<b>File #:</b>	2022-238	<b>Status:</b>	Passed
<b>Type:</b>	Administrative Item	<b>In control:</b>	Board of Commissioners
<b>On agenda:</b>	5/3/2022	<b>Final action:</b>	5/3/2022
<b>Title:</b>	2022 Special Board of Appeal and Equalization		
<b>Sponsors:</b>	County Assessor's Office		
<b>Indexes:</b>			
<b>Code sections:</b>			
<b>Attachments:</b>	1. 2022 Special Board of Appeal and Equalization Code of Conduct-Guidelines.pdf, 2. Resolution		

Date	Ver.	Action By	Action	Result
5/3/2022	1	Board of Commissioners	approved	Pass

**Sponsor:** County Assessor's Office

**Title**  
2022 Special Board of Appeal and Equalization

### Recommendation

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.

### 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>](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.

**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**

There is no community participation associated with this request for board action.

☒ Inform ☐ Consult ☐ Involve ☐ Collaborate ☐ Empower

**Fiscal Impact**

The Special Board of Appeal and Equalization process is state mandated. Funds are included in the approved 2022 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 2022 meeting is estimated to be \$4,000.

**County Manager Comments**

No additional comments.

**Last Previous Action**

On May 4, 2021, the Ramsey 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 2021 Special Board of Appeal and Equalization (Resolution B2021-096).

**Attachments**

1. 2022 Special Board of Appeal and Equalization Code of Conduct-Guidelines