

Request for Board Action Details

File #: 2023-165
Type: Administrative Item **Status:** Passed
In control: Board of Commissioners
On agenda: 5/2/2023 **Final action:** 5/2/2023
Title: 2023 Special Board of Appeal and Equalization
Sponsors: County Assessor's Office
Indexes:
Code sections:
Attachments: 1. 2023 Special Board of Appeal and Equalization Code of Conduct Guidelines, 2. Resolution

Date	Ver.	Action By	Action	Result
5/2/2023	1	Board of Commissioners	approved	Pass

Sponsor: County Assessor's Office

Title
2023 Special Board of Appeal and Equalization

Recommendation

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.

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>](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.

County Goals (Check those advanced by Action)

☐ Well-being ☐ Prosperity ☐ Opportunity ☒ Accountability

Racial Equity Impact

The County Assessor's Office 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. We offer a variety of language translation options on our public website to allow for our policies to be interpreted in other languages.

Community Participation Level and Impact

The community is informed about this action through 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 2023 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 2023 meeting is estimated to be \$4,000.

Last Previous Action

On May 3, 2022, the Ramsey County Board appointed Jan Rapheal (District 1), Mitch Corbin (District 2), Jeanette Jones (District 3), Artika Tyner (District 3), Susan Gilmer (District 4), Ron Stevens (District 5), Paul Ellis (District 6), Joy Erickson (District 7), John Mascari (County Manager appointed), and Patty Lammers (County Manager appointed) 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) (Resolution B2022-116).

Attachments

1. 2023 Special Board of Appeal and Equalization Code of Conduct Guidelines

