

## Legislation Text

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**File #:** 24-0054, **Version:** 1

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### **Item Description:**

Appointment of the 2024 Hennepin County Special Board of Appeal and Equalization; and authorize the rates of compensation for its members; and adopt policies and procedures

### **Resolution:**

BE IT RESOLVED, that the Hennepin County Board of Commissioners delegates its County Board of Appeal and Equalization powers and duties to a seven member Special Board of Appeal and Equalization for the purpose of examining and comparing the returns of assessments of property within the county, and equalizing them; that the Special Board of Appeal and Equalization shall convene on June 10, 2024 and continue, as its business requires, thereafter until it adjourns sine die, on or before the close of business on June 21, 2024, at which time the 2024 Hennepin County Special Board of Appeal and Equalization, so appointed, shall cease to exist; and

BE IT FURTHER RESOLVED, that each Hennepin County Commissioner is entitled to appoint one member to the 2024 Hennepin County Special Board of Appeal and Equalization; that such appointments must be communicated to the County Auditor's Office no later than March 15, 2024; that, after March 15, 2024, any unfilled seats on the Hennepin County Special Board of Appeal and Equalization may be filled by the chair of the Hennepin County Board of Commissioners; and that the Hennepin County Special Board of Appeal and Equalization is authorized to elect its own chair and vice-chair; and

BE IT FURTHER RESOLVED, that members of the 2024 Hennepin County Special Board of Appeal and Equalization shall be reimbursed at the rate of \$140.00 for attendance at each morning, afternoon and evening session; and, that the Chair of the Special Board of Appeal and Equalization shall be compensated at the rate of \$170.00 for attendance at each morning, afternoon and evening session; and that all members be reasonably compensated for parking while attending any meeting.

### **Background:**

Minnesota Statutes §§ 274.13-.14 provide that county boards may either serve as the County Board of Appeal and Equalization or appoint a Special Board of Appeal and Equalization to which they delegate all the powers and duties required for the purpose of examining and equalizing the assessments of the county. At least one member of the Special Board of Appeal and Equalization must be an appraiser, real estate broker or other person familiar with property valuations in the county, and at least one member at each meeting must have completed, within the last four years, the Appeals and Equalization Course developed by the Commissioner of Revenue.

The county board may determine the number of members to be appointed to the special board, the reimbursement, and expenses to be paid, and the term of office of each member.

The special board is subject to the quorum requirements for county boards.

The County Auditor is a non-voting member, who must keep an accurate record of the special board's proceedings and orders. The special board's record must be published; like other proceedings of the county commissioners and a copy of the published record must be sent to the Commissioner of Revenue.

The purpose of the Special Board of Appeal and Equalization is to provide a fair and objective forum for property owners to appeal their valuation or classification. By its nature the board is an instrument of disparity

reduction as the decisions made by the board must be supported by facts and by Minnesota law ensuring all taxpayers are treated fairly and uniformly.

**Recommendation from County Administrator:** Recommend Approval