

Dassel, MN

Regular City Council Meeting

Tuesday, February 18, 2025 at 6:00 pm

1. Call to Order

a. Pledge of Allegiance

Led by Mayor Lalone

b. Roll Call

Council members Gaertner, Landrus, Sombke, Thurn & Mayor Lalone

2. Approval of Minutes - DAHS 2024 Annual Meeting Minutes, DAHS Nov 2024 Meeting Minutes, City Council Meeting Minutes January 21, 2025, Special Meeting Minutes February 11, 2025

Attachments:

- **City Council Minutes January 21, 2025** (City_Council_Minutes_January_21__2025.pdf)
- **DAHS 2024 Annual Board Meeting Minutes** (DAHS_2024_Annual_Board_Meeting.docx)
- **DAHS Nov 2024 Meeting Minutes** (DAHS_November_Monthly_Meeting.docx)
- **Special Council Meeting Minutes February 11, 2025** (Special_Council_Minutes_February_11__2025.pdf)

3. Public Hearing(s)

4. Open Forum

(The City Council invites residents to share new ideas or concerns related to city business; however, individual questions and remarks are limited to three (3) minutes per speaker. No City Council action will be taken, although the Council may refer issues to staff for follow up or consideration at a future meeting. The Mayor may use discretion if speakers are repeating views already expressed or ask for a spokesperson for groups of individuals with similar views. Speakers should state their name and home address at the podium before speaking.)

a. Abby Lang - Community Education

b. Wale and Bola Banjoko - Red Rooster Foods Owner

5. Additions or Omissions to Agenda

6. Consent Agenda

a. Payment of Claims \$202,237.86

b. Motion to approve Kurt Greenley City Attorney to attend 2025 MN Association of City Attorneys conference February 6-7, 2025, in Bloomington, MN for \$350.00

c. Motion to approve hiring Shawn Hendrickson and Ryan Chatterton as Volunteer Firefighters effective February 10, 2025.

d. Motion to approve Resolution 2025-2009 Accepting a Donation to the City of Dassel for the Fire Department.

Attachments:

- **Resolution 2025-009** (2025-009_Resolution_Accepting_Donation-FD.pdf)

7. Council & Committee Reports

a. Dassel Area Historical Society Meeting January 28, 2025-Eckerly

b. Fire Advisory Board January 29, 2025- Chief Johnson

c. Joint Council and Planning Commission Meeting February 11, 2025 - Mayor Lalone

8. Staff Reports

a. Museum Director

Attachments:

- **Museum Director report** (Directors_report.pdf)

b. Liquor Store Manager

Attachments:

- **Liquor Store Manager report** (Liquor_2-18-2025.pdf)

c. Fire Chief

Attachments:

- **Monthly Report** (Fire_Mnthly_Report_Jan_2025.pdf)

d. Public Works Director

Attachments:

- **Public Works Director Report** (Public_Works_Report_February_2025.pdf)

e. City Engineer

f. City Administrator

Attachments:

- **Charter Communications programming change** (Dassel_City_MN_LT_010725_-_Sp
ectrum_Channel_Notification.pdf)
- **Monthly Report** (20250218_City_Administrator_Report.pdf)

g. City Attorney - not in attendance

h. Sheriff's Department

Attachments:

- **Sheriff's Department monthly report** (Meeker_County_Sheriff_-_Dassel_Monthly_R
eports_-_January_2025.pdf)

9. Business Items

a. Motion to set the date for the Local Board of Appeal and Equalization for April 9, 2025 at 6:00 pm.

Attachments:

- **Local Board of Appeal & Equalization** (Local_Board_of_Appeal___Equalization.pdf)
- **Local Board of Appeal and Equalization Handbook** (MN_DOR_-_LBAE_Handbook._
Updated_12.2021_-_Board_of_Review.pdf)

b. Set a date to discuss Library grant and expansion.

Attachments:

- **City of Dassel Award Library Construction Improvement** (City_of_Dassel_Award_Li
brary_Construction_Improvement.pdf)
- **Library Construction Instruction Document** (Instruction_Document_Library_Construc
tion_FY25.pdf)
- **Library Expansion** (2025-01-23_Dassel_City_Hall_Library_Expansion.pdf)

c. Fire Hall exterior doors quotes

d. City Seal design options

10. Adjourn

The agenda packet with all background material is located at the side table for viewing by the public. The agenda is subject to change without notice. Information and materials relating to the above items are available for review at city hall by appointment.

Contact: Renee Eckerly (renee.eckerly@dassel.com 320-275-2454) | Agenda published on 02/14/2025 at 12:16 PM

Dassel, MN
Regular City Council Meeting
Minutes

Tuesday, January 21, 2025 at 6:00 pm

1. Call to Order

Minutes:

Mayor Lalone called the meeting to order at 6:00 pm.

a. Pledge of Allegiance

Led by Mayor Lalone

b. Oath of Office

Council members Gaertner and Suchy & Mayor Lalone

Minutes:

Administrator Eckerly administered the Oath of Office to Mayor Lalone, Council member Gaertner and Council member Suchy.

c. Roll Call

Council members Gaertner, Landrus, Thurn, Suchy & Mayor Lalone

Minutes:

Members present: Gaertner, Landrus, Suchy and Mayor Lalone. Members absent: Thurn

2. Approval of Minutes

Minutes:

Motion by Gaertner, seconded by Landrus to approve the minutes as presented. Motion carried.

3. Public Hearing(s)

4. Open Forum

(The City Council invites residents to share new ideas or concerns related to city business; however, individual questions and remarks are limited to three (3) minutes per speaker. No City Council action will be taken, although the Council may refer issues to staff for follow up or consideration at a future meeting. The Mayor may use discretion if speakers are repeating views already expressed or ask for a spokesperson for groups of individuals with similar views. Speakers should state their name and home address at the podium before speaking.)

Minutes:

Resident Dave Johnson, 130 Linart Ave. spoke about the proposed fee for an Irrigation box (curb stop) to be installed by Public Works. Johnson stated that when the City changed the ordinance last it was to remove the responsibility of ownership of the curb stop, which would include maintenance, from the City to the property owners. Johnson feels that putting this fee on the fee schedule goes against the ordinance and that the work should be done by a contractor. Public Work Director Moy explained they are repairing the top of the curb stop and not the plumbing, Moy wants to have an easier access in the wintertime. Council will review the ordinance before making a decision.

5. Additions or Omissions to Agenda

Minutes:

None were recommended.

6. Consent Agenda

Minutes:

Motion by Landrus, seconded by Gaertner to approve the Consent Agenda with the one change of moving item 6g to 9f. Motion carried.

- a. **Payment of Claims - 2024 \$87,396.00 and 2025 \$423,592.22**
- b. **Approve Resolution 2025-001 Accepting a Donation to the City of Dassel designated for Fire Department.**
- c. **Approve a \$.50 (fifty cent) increase from \$19.00 to \$19.50 per hour rate to Janis Rannow, Museum Worker for completing 90-day performance evaluation is satisfactory, retro-active to Nov. 19, 2024.**
- d. **Approve a \$.50 (fifty cent) increase from \$19.38 to \$19.88 per hour rate to Jordan Siltala, Assistant Liquor Store Manager for completing 90-day performance evaluation is satisfactory effective Jan. 24, 2025.**
- e. **Approve a \$.50 (fifty cent) increase from \$12.00 to \$12.50 per hour rate to Charlene Danielson, Liquor Store Clerk for completing 90-day performance evaluation is satisfactory effective Jan. 24, 2025.**
- f. **Adopt Resolution 2025-002 Designation Official Newspaper & Financial Institutions**
- g. **Adopt Resolution 2025-003 Ratifying Mayoral Committee Appointments for 2025**
- h. **Adopt Resolution 2025-004 Assigning Citizen and Staff Committee Appointments for 2025**
- i. **Adopt Resolution 2025-005 Making Council Assignments for 2025**
- j. **Adopt Resolution 2025-006 Allowing Wire/Automated Bank Payments & Authorizing Pre-Payment of Claims**
- k. **Adopt Resolution 2025-007 Establishing and Approving Public Works Employees Annual Stipends**

7. Council & Committee Reports

- a. **Fire Relief Meeting, Jan. 15, 2025 - Mayor Lalone**

Minutes:

Mayor Lalone reported at the meeting they discussed the financials, the purchase of a container specifically for the storage of the documents pertaining to the gambling, continuing with PERA for retirement funds, and the possibility of some of the gambling proceeds be used towards a school scholarship.

8. Staff Reports

- a. **Museum Director**

Minutes:

Director Holje reported they have their new copy machine, microfilm reader and computer for the back room. They are still looking forward to an addition and extra storage space so they can use the space they have now for a little theatre. The history center side of the building is in need to paint. Holje received a couple quotes which are later in the agenda. A new company is servicing the sprinkler system.

Our Community Strings performance on December 21, 2024 had a great turnout.

Upcoming events include: Reader's theatre of Our Town, Exhibit – "What's in a Name – Dassel?", Jerry Nelson, pianist June 20, Airborn – Summer, Community Strings in December, Cowboys in Sneakers, Poor Richard's Pizza, Cash bar. Working on food

licensing, Dueling Pianos – perhaps with the Arts Association, Crow River String Band, Red Rooster Program – Dennis Bengtson, Dakota Uprising Tour, Hatchery 2025, Printing and books – Steve Meisner, Dan Hoisington and our printing items from the Dassel Dispatch, 2025, Manhole Covers – Lydia Henry, What Is It?

b. Liquor Store Manager

Minutes:

Manager Moy reported a small growth in sales over last month. The inventory was done on January 2, 2025 with the auditor and everything turned out well. Staff is in the process of taking down holiday display and reorganizing. Reviews were done for Jordan Siltala and Charlene Danielson.

c. Fire Chief

Minutes:

Chief Johnson reported 34 calls for the month of December 2024, with 10 in the city limits bringing the total number of calls for the year to 392 which is 5 less than 2023. There are 32 year to date for 2025. Johnson stated they were called to help with the fire at Forsman farms and didn't have any issues with any firefighters but did have some equipment issues. He is working with Eckerly on filing an insurance claim.

d. Public Works Director

Minutes:

Street Department: The department has been sanding and salting as needed. Moy would like to remind residents that winter parking ordinance is in effect. Water Department: There was a service line break on CJ Moe on 1/3/2025. After getting to the break, it was discovered to be a property owner responsibility. Moy as done the sampling for MDH on 1/15/2025 and awaiting results. Regular sampling and testing are taking place, and we are working on the DNR conservation report. Sewer Department: The siding for the lift stations has been received. He is waiting on some nice weather to complete the project. An estimate for the replacement/repair of the irrigation pump was obtained. That came in at \$25,450, will be taking that out of 602-49450-500, if the motion passes. Equipment: The salter for the Toolcat has been received and installed. Moy purchased a new commercial chainsaw due to issues and ability to get the old one running. The Department continues to do maintenance and repairs on equipment. Personnel: The staff used PTO time over the holidays. Parks: The Department is doing our best to keep the ice conditions at the rink good, but the weather hasn't been cooperating.

e. City Engineer

Minutes:

Engineer Lease reported that the grant for the trail has been submitted in the amount of \$460,000.00 and we should hear something in April or May.

Council member Landrus asked Lease if he could provide a drawing of the sleeve that would be used to repair the curb stop so that council will have a better understanding of what it is. Lease will get that information.

f. City Administrator

Minutes:

Administrator Eckerly reported upcoming events include - Fire Department Annual banquet, Sat. Jan. 25, 2025, 5:30 pm. Fire Hall (Council/Mayor/City Adm.) RSVP required, Fire Advisory Board meeting, Wed. Jan. 29, 2025, 6:00 p.m. Fire Hall, Board of Equalization Training, MUST BE COMPLETED BY JAN. 31, 2025, Small Business Group meeting, Mon. Feb. 3, 2025, at 10:00 a.m. at SIMO, Red Rooster Committee meeting, Tues. Feb. 4, 2025, at 6:00 p.m. at City Hall, Joint City Council & Planning Committee meeting, Mon. Feb 10 or Tues. Feb. 11, 2025 at 6:00 p.m. at City Hall, Department Head meeting, Tues, Feb. 11, 2025, 7:00 am at City Hall, Holiday – Presidents' Day, Monday, Feb. 17, 2025, City Hall Closed, City Council Meeting, Tuesday, Feb. 18, 2025, at 6:00 p.m. City Hall, DAHS meeting, Tues. Feb. 25, 2025, 10:00 a.m. History Center

If anyone is looking at attending the upcoming League of MN Cities events or the Coalition of Greater MN Cities Summer Conference hotels need to be booked ASAP.

Tracey & I attended a meeting with a developer regarding building 32 single and multiple family homes Spring Lake Country Estates. I attended the following meeting: Meeker Co Childcare issue, Annual Cable TV Commission, 2 meetings with Kurt Greenley & Sarah Swedburg on Cannabis ordinances and zoning, Meeker in Motion, Department Head, Safety Meeting, Deed webinar, Docuware storage presentation, Fire Relief meeting.

Administrative staff is preparing to launch the H2O Analytics application for residents to monitor their own water usage in February 2025. Tracey Bergum, City Clerk and I have been working on year-end reporting to multiple agencies and balancing for the audit. The annual audit with Sara Oberloh has been scheduled for March 24-26, 2025. Handle a variety of complaints and inquiries. The new Fee Schedule will be on the February calendar for action. I have been in contact with Duane Heier regarding the restrooms at Breed's Park and with Chuck DeWolf, Bolton & Menk to get an architect drawing for the Building Officer to review. There may be some money through Meeker County Public Health that could be applied for, I am researching. We are working on setting dates. Carolyn Holje, Museum Director, knows an artist that is working on creating a draft drawing of the proposed city seal. Carolyn has touched base with the artist, and he is still going to draft the design.

g. City Attorney

Minutes:

Attorney Greenley updated Council on the proposed Cannabis Ordinance and Zoning Ordinance documents. Greenley, met on 2 separate occasions with Sarah Swedburg, City Planner with Bolton & Menk and Renee Eckerly, City Administrator, the ordinances and documents presented are the results from those meetings. A joint meeting with Council and the Planning Commission is being requested on either Monday, February 10 or Tuesday, February 11, 2025, to review the attached documents and get feedback. Council agreed to the Tuesday, February 11, 2025, meeting date. Greenley and Eckerly both participated in a webinar that discussed different options for cities who are looking at opening a dispensary.

h. Sheriff's Department

Minutes:

Deputy Kelly reported 128 calls for service in the month of December. There were 2 burglaries, no thefts and 81 traffic stops for the month.

9. Business Items

- a. Motion to approve the quote from Lakeside Paintworks LLC in the amount of \$6,860.00 for painting of event center, chair room, hallways, lobby and bathroom hallway at the History Center.**

Minutes:

Motion by Lalone, seconded by Gaertner to approve the quote from Lakeside Paintworks LLC in the amount of \$6,860.00 for painting of event center, chair room, hallways, lobby and bathroom hallway at the History Center. The expense would be charged to 101-45172-401 Repairs/Maint Buildings. Motion carried.

- b. Motion to approve the quote from Their Well in the amount of \$25,450.00 for repair of wastewater irrigation pump.**

Minutes:

Motion by Landrus, seconded by Gaertner to approve the quote from Their Well in the amount of \$25,450.00 for repair of wastewater irrigation pump, from 562-49450-500 Sewer Capital Outlay. Motion carried.

- c. Discuss motion to approve draft City Council Code of Conduct policy**

Minutes:

Motion by Lalone, seconded by Suchy to approve the City Council Code of Conduct policy. Motion carried.

- d. Motion to approve Resolution 2025-008 Local Board of Appeal & Equalization Trained Board Member Certification**

Minutes:

Motion by Landrus, seconded by Gaertner to approve Resolution 2025-008 Local Board of Appeal & Equalization Trained Board Member Certification. Lalone is currently certified which meets the requirement needed. Motion carried.

- e. Motion to schedule your 2nd City Council meeting of 2025 on Tuesday, February 18, 2025, at 6:00 p.m.**

Minutes:

Motion by Lalone, seconded by Gaertner to schedule your 2nd City Council meeting of 2025 on Tuesday, February 18, 2025, at 6:00 p.m. Motion carried.

- f. Adopt Resolution 2025-003 Ratifying Mayoral Committee Appointments**

Minutes:

Motion by Lalone, seconded by Landrus to Adopt Resolution 2025-003 Ratifying Mayoral Committee Appointments with the changes to the Dassel Business Group Liaison to only Gaertner and the Park & Rec Board be Gaertner and not Landrus. Motion carried.

10. Adjourn

Minutes:

Motion by Landrus, seconded by Gaertner to adjourn the meeting at 7:41 pm. Motion carried.

Dassel Area Historical Society

Annual Meeting

January 23, 2024 – 10:00am

The annual meeting of the DAHS was called to order at 10:00am by President David Floren. Others in attendance were: Rae Gayner, Jon Benson, Maribel Gilmer, Elaine Nordlie, Paul Settergren, Sherrie Bjork, Becky Nelson, Ron Hungerford, Mary Jensen, Bob Wilde, Julie Lindquist, Terri Boese, Darren Sombke, Carolyn Holje, Joyce Schumacker, Therese Ofallon, Diane Johnson, Amy Wilde, Alan Johnson, Mechele Pitchford and Galen Nyman.

It was noted that this is the 37th Annual meeting of the Board of Trustees.

Secretary's Report: January 2023 minutes were given by Rae Gayner. Motion made by Becky Nelson to approve the minutes, seconded by Ron Hungerford, motion carried.

Treasurer's Report: (2023 December Financial report) was given by Jon Benson.

Budget for 2023 anticipated approximately \$69,000 in income; Actual received \$68,290.17

- Membership Income \$34,564.45
- Memorial income \$4,910.17
- Lobby box donations \$1,152.00 (much of that received during the Hildred Olson event)
- Amy Wilde pointed out that the Newspaper grant was incorrectly listed on the report as lighting income.

Expected expenses for 2023 were \$92,000; Actual expenses \$73,030.63. A large amount was planned in allowance for the Hildred Olson exhibit.

Larger expenses were Office expenses, Archiving costs, building improvements

Event Income received: \$10,065.98 Event Expenses paid: \$16,040.37

Total Account Balance 12/2022: \$136,039.76

Total Account Balance 12/2023: \$131,299.30

Motion made by Bob Wilde to approve the Treasurers report, seconded by Julie Lindquist, motion carried.

Director's Report: Carolyn Holje reported on 2023.

Exhibits: State Tournament Baseball, Memorial Day student exhibit – Zachary Wesley (Meeker Co Fair and State Fair)

Programs: Food Sustainability/Sprouts with Jung-ah Sombke, various music series (Lindley Creek, Crow River String Band, Martin Zellar/Cowboys in Sneakers), Berma Shave, Partly Tame.

Events: Fine Art Tour, Red Rooster weekend (speaker: Dennis Bergquist), Hildred Gets Her Star (parade, exhibit, program)

Visitors of note: Amy Klobuchar, MN US Senator;

Newsletter: Dassel Dispatch – Four times a year

Enterprise Dispatch Newspaper: "Looking Back" historic articles once a month, From Our Files: 100, 50 and 10 Years ago. Worked on digitizing the newspapers and setting up separate computer for searches.

Genealogy: Jeanette Servin has served DAHS for many years and while she is still available for our many questions, she no longer comes in regularly to research family or Dassel history.

Added Committee: Education committee (Elaine Nordlie, Mechele Pitchford, Debbie Morris)

MISC:

- The city budgeted \$10,000 for the rental of our large room space. DAHS staff handles the reservations and the ins and outs of the space. Actual rental income for 2023 was \$10.150.
- Special mention made of the commitment of both volunteers and the City of Dassel to DAHS. They are both essential in making DAHS work.

Fungus Amungus:

- Evening of One Acts (5 One Act Plays)
- “End of the Beginning”, One Act competition piece
- Summer performance was Secret Garden at the PAC
- Fall Performance was Bloody Murder
- Winter Performance was Nuncracker

ELECTION OF BOARD MEMBERS: (3 year term)

Up for election, for a 3-year term are:

- David Floren has chosen not to continue his board position (2 years remain)
- Elaine Nordlie has chosen not to continue her board position
- Sherrie Bjork has agreed to another 3 year term
- Julie Lindquist has agreed to another 3 year term

David noted that the by-laws do not indicate a maximum number for the Board of Trustees but does have a recommendation that only 5 be up for election each year. For that reason, the Board of Trustees term/expiration dates are staggered. As of this meeting, we have 12 members on the Board of Trustees.

Rae has reached out to Sherrie and Julie and they have agreed to another 3 year term.

Carolyn nominated Galen Nyman to take David Florens remaining 2 year term.

Carolyn nominated Susan Anderson to take Elaine Nordlies 3 year term.

Elaine nominated Michelle Pitchford as an additional board member, 3 year term.

David nominated Terri Boese to be an additional board member when her City of Dassel employment ends in 6/2024.

Ron made a motion to close nominations for 2024 Board of Trustee members, they are: Sherrie, Julie, Galen, Susan, Mechele and Terri. Paul made a motion to accept the slate of nominees, Becky seconded; motion carried.

New Board Members:

- Sherrie Bjork 1/24 – 1/27
- Julie Lindquist 1/24 – 1/27
- Galen Nyman 1/24 – 1/26
- Susan Anderson 1/24 – 1/27
- Mechele Pitchford 1/24 – 1/27
- Terri Boese 6/24 – 1/27

ELECTION OF EXECUTIVE OFFICERS: (1 year term)

President: David Floren

Vice President: Paul Settergren

Secretary: Rae Gayner

Treasurer: Jon Benson

David stated that the entire board would like to thank Carolyn and the staff at DAHS. We would also like to thank the city and people that have worked so hard to make DAHS the place that it is today.

David has chosen not to continue in the office of President. Paul nominated Ron Hungerford to the office of President, Ron has agreed to the nomination. Paul has agreed to continue on as Vice President, Jon has agreed to continue on as Treasurer (as long as Chris Gannaway continues his role as our accountant) and Rae has agreed to continue as Secretary.

Carolyn made a motion to accept the slate of nominees: Ron (President), Paul (Vice President), Jon (Treasurer), Rae (Secretary). Becky seconded; motion carried.

New Executive Board Members:

- President – Ron Hungerford
- Vice President – Paul Settergren
- Treasurer – Jon Benson
- Secretary – Rae Gayner

Old Business – NA

New Business – NA

Motion made by Elaine to adjourn the meeting, seconded by Jon. Meeting adjourned by David Floren at 10:35am.

Dassel Area Historical Society

Board of Trustee's Meeting

November 26, 2024 10am

In attendance:

Executive Board: Ron Hungerford, Paul Settergren, Rae Gayner

Board of Trustees –

Voting members: Susan Anderson, Bob Wilde, Galen Nyman, Mechele Pitchford, Terri Boese

Non-Voting members: Carolyn Holje

The monthly meeting of the DAHS was called to order by Ron Hungerford at 10:04am

Secretaries meeting minutes (October) presented by Rae.

Minutes were approved with a motion from Terri and a second from Mechele. Motion passed.

Treasurer/Financial report given by Carolyn (she did her best in Jons absence).

- October - Income \$46.03 and expenses \$6,537.68
 - Not expecting any Ergot expenses for the remainder of this year
 - Membership drive is soon and typically generates \$20-\$40K
 - So far in November, have received \$20,242 in memberships
- Treasurer Report for income/expenses and other:
 - Checking account: \$30,108.95 Edward Jones: \$80,680.12
 - Total non-dedicated funds \$110,789.07

Our 3 month CD will mature in December

Treasure Report approved after motion made to accept by Terri and second by Paul. Motion passed.

Director's Report: Carolyn presented the Director's Report

- Our Ergot exhibit is moving forward
 - Looking at the new exhibit as being more 'self touring'
 - Current wall exhibit on 1st floor was done by Bob Wilde. He noted that one of the art pieces needs to be retagged as it doesn't note that the art is actually on loan with special permission from Salem, MA.
 - In the process of looking into hiring an exhibit professional to help us figure out how to layout the exhibit in the building.
- Some projects that are currently being looked at are:
 - Small theatre room is being discussed but the room is currently being used for storage.
 - Desktop printer for the digitized paper computer. This was discussed in the September Monthly board meeting. The desktop printers being looked at were approximately \$1,264. The board agreed that this could be purchased (even though board approval isn't necessary for this amt). NOTE: Carry this item forward in the minutes until its resolved.
 - The current lease for our copy machine is up in February, looking into a new one.
 - The micro fiche reader needs to be replaced because the current computer it's hooked up to is crashing. The current reader is quite old and not compatible with new computers so both will need to be replaced. Carolyn has consulted with Computer Samurai and the cost of a new reader is approximately \$6K.
Motion made by Rae to authorize Carolyn to spend up to \$8K on a new reader and computer when a compatible pair is located. Seconded by Galen. Motion carried.
 - Have received one bid to paint the lobby and event center, looking for 2 more bids.
 - Possibly making a change on our sprinkler system service contract to a company that is less expensive.
 - Simonette (Curtis and Loretta), were a bit hit and they'd like to come back at some point. Carolyn has asked them if they'd like to write a song for Ergot.

Upcoming/Future Programs/Concerts, Events, Exhibits:

Programs/Concerts:

- Dec 21 @ 2:00 – Bortnam family musicians. They don't charge for their appearance, they just ask that any money collected be donated to the Meeker County Area (Dassel) Food Shelf. So, there will not be a ticket charge but a free will donation.
- Mechele noted that she's heard wonderful feedback about the Dueling Pianos program held at DAHS. Carolyn clarified that it was actually put on by the DC Arts Association. The board talked about potentially booking them in the future and possibly partnering with the Arts Association as they are a bit expensive.

Events: NA

Exhibits:

- Jim Stewarts buildings are currently set up on the big table in the office. He built them based on his memory and driving around Meeker County.
- Hildred exhibit remains on 4th floor
- Kermit Swanson exhibit is on 2nd floor – Items from the Fagen Museum in Granite Falls
- "What's in a name – Dassel" is currently on 2nd floor
- Magnus Johnson and Peterson Pharmacy continue

Future Exhibits (2025):

- Lydia Henry – exhibit on manhole covers and program. Looking at 2025 for scheduling.
- Printing exhibit
- Readers Theatre of Our Town. A license was applied for and approved. Looking at scheduling on Aug 31st over RR weekend. Could also partner with "What's in a Name -Dassel.
- Local Business – Hatchery (being worked on).
- "What is it" exhibit

Ongoing Scheduled activities –

- Mondays 10am – 3pm Playing Mahjong
- Tuesdays - 1:00 Card club has resumed during hwy 12 construction.
On the Last Tuesday of the month there is music and line dancing (all are welcome).
- Wednesdays 1 – 4pm Senior Citizens, games and coffee
- Thursdays – 9am and 6pm Country Western Line Dancing
Fellowship gathering in the afternoon; discussions about local area history

Motion made for approval of Directors Report made by Galen, seconded by Bob. Motion carried.

City News:

- NA (neither Renee or Darren were in attendance)

FungusAmongus: presented by Ron

- The remainder of 2024 and 2025 schedule
 - Winter – Forever Plaid
 - Spring (and for competition) – Finishing School – trying to condense to under 60 minutes
 - Summer – Annie at the PAC
- The four singers in Forever Plaid are rehearsing, they are going to be quite a good quartet.

Education Committee: presented by Mechele

- No meetings planned for the remainder of the year but will meet early in 2025. Looking for events where they could tie in an education component,

Old Business:

- The newspaper project is near completion. Amy is nearly done with her photo project.

New Business:

- Paul noted that we typically haven't had a December Monthly meeting, the group agreed that we won't again this December. If for any reason the Executive Board needs to be consulted for anything, we could probably get together on the 26th after the Fellowship.
- Rae will once again host a "Fellowship coffee" for volunteers and others in the community that may like to attend. It is to take place on December 26th at 10am. Mechele said that her clogging group may like to perform/attend which would be wonderful and very jingly.

Meeting adjourned at 10:49 with a motion from Paul, second by Terri. Motion carried.

Next Meeting – Tuesday, January 28, at 10am First meeting will be the Annual Meeting followed by the Monthly Meeting.

Dassel, MN

Special City Council Meeting

Minutes

Tuesday, February 11, 2025 at 6:00 pm

1. Call to Order Special Joint City Council and Planning Commission meeting

Minutes:

Meeting called to order by Mayor Lalone at 6:02 pm.

a. Roll Call

Council members Gaertner, Landrus, Suchy, Thurn & Mayor Lalone. Planning Commission Sexton, Corbin, Nelson

Minutes:

Council members present: Landrus, Suchy, Thurn & Mayor Lalone. Commission members present: Nelson and Chair Sexton. Members absent: Council member Gaertner and Commission member Corbin.

2. Business Items

a. Discuss draft Ordinance and Zoning for Cannabis Businesses

Minutes:

City Attorney Greenley summarized the draft ordinance for the Council and Planning Commission members. Greenley requested input from the members on the content on pages 7-10. A question that was asked included will the County inform the City if a property owner just outside city limits intends to open a facility. Members of both the Commission and Council would like to see the verbiage in regard to the cameras covering the entire exterior of the building. They would also like to keep the compliance checks the responsibility of the State with the City being responsible for annual audit to ensure the security and zoning requirements are being met. Greenley will look further into who will be doing the compliance checks to ensure underage individuals are not being sold to. Signage was also discussed. The City's sign ordinance and State guidelines will be followed. Greenley and Swedberg will rework the verbiage in the sign portion of the ordinance to follow both city and state guidelines. The establishment hours will also follow the same model as the liquor store.

City Planner Swedburg explained the map to the members focusing on the difference in distance from schools, parks and daycares. Swedburg explained what would be allowed or not allowed in each zone or what would be required of them in order to open an establishment. She also clarified the process for Cannabis special events. Members of both the Council and the Planning Commission would like to see Bandstand Park removed from the map as a park, due to the absence of playground equipment. This would give businesses in the downtown area the opportunity to open a Cannabis business. The security was also discussed and will be researched further. Swedburg stated that the next steps would be getting the ordinances scheduled Public Hearings.

3. Adjourn

Minutes:

Motion by Landrus, seconded by Thurn to adjourn the meeting at 7:29 pm. Motion carried.

Contact: Renee Eckerly (renee.eckerly@dassel.com 320-275-2454) | Minutes published on 02/13/2025 at 2:34 PM

RESOLUTION ACCEPTING A DONATION TO THE CITY OF DASSEL

WHEREAS, the City of Dassel is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens, and is specifically authorized to accept gifts.

WHEREAS, the following persons and entities have offered to contribute the cash amounts set forth below to the city:

<u>Name of Donor</u>	<u>Amount</u>
Anonymous	\$8,000.00

WHEREAS, all such donations have been contributed to the city for the benefit of its citizens, as allowed by law; and

WHEREAS, the City Council finds that it is appropriate to accept the donations offered and will be utilized for the purchase of equipment by the Fire Department.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DASSEL, MINNESOTA AS FOLLOWS:

1. The donations described above are accepted and shall be used to establish and/or operate services either alone or in cooperation with others, as allowed by law.
2. The city clerk is hereby directed to issue receipts to each donor acknowledging the city's receipt of the donor's donation.

Motion by _____, seconded by _____, the resolution was adopted and unanimously carried, this 18th day of February, 2025.

ATTEST:

Bob Lalone
Mayor

Tracey Bergum
City Clerk/Treasurer

Directors Report
Dassel History Center
Dassel Area Historical Society

February 2025

Updating Ergot:

Priority for the new ergot exhibit is a little theatre. It has to be emptied, but we have no storage area.
We are looking forward to an addition.

New

Microfilm reader and computer
Two new copy machines

Painting History Center – Event Center and Lobby

Painting: Planning to begin Feb. 16-17. Lobby first, event center following

Programs

Planning for 2025

Jerry Nelson, pianist
June 20.

Reader's theatre of Our Town, Exhibit – "What's in a Name – Dassel?"
Aug.30 or 31

Airborn – Summer

Community Strings in December

Cowboys in Sneakers, Poor Richard's Pizza, Cash bar.

Dueling Pianos – perhaps with the Arts Association

Crow River String Band – August-September

Red Rooster Program –Ideas

Dakota Uprising Tour

Susan Davies Art exhibit, program and workshop

Abby Johnson – vocal and piano

Curtis and Loretta - Music

Other Exhibits Planned

Hatchery 2025

Printing and books – Steve Meisner, Dan Hoisington and our printing items from the *Dassel Dispatch*, 2025

Manhole Covers – Lydia Henry

What Is It? Showing some of the antique gadgets in the DAHS collection. Education committee has an idea, too.

Celebrating the beginnings and history of the DAHS and all the volunteers

Website: Bill Ward established a website 3 years ago; Staff member Janis Rannow has taken over

TV in lobby – Bill Ward and Paul Johnson started showing photos in our collection on the TV 3 years ago.
Janis Rannow is working on it now.

Liquor Store

	2025 Gross Sales	Cost of Good		Gross Profit		2024	2023	2022	2021
		Sold	Gross Profit	%	Growth %				
Jan	\$ 79,068.15	\$ 57,285.85	\$ 21,782.30	28%	0%	\$ 78,902.39	\$ 83,519.07	\$ 86,497.18	\$ 103,006.56
Feb			\$ -	#DIV/0!	-100%	\$ 79,114.27	\$ 88,229.64	\$ 88,822.30	\$ 93,595.13
Mar			\$ -	#DIV/0!	-100%	\$ 89,400.77	\$ 96,207.42	\$ 94,419.40	\$ 105,366.78
Apr			\$ -	#DIV/0!	-100%	\$ 89,932.83	\$ 101,729.09	\$ 101,990.20	\$ 111,477.81
May			\$ -	#DIV/0!	-100%	\$ 125,343.99	\$ 133,711.11	\$ 125,300.13	\$ 137,816.79
Jun			\$ -	#DIV/0!	-100%	\$ 112,939.87	\$ 146,918.07	\$ 143,156.80	\$ 142,970.10
Jul			\$ -	#DIV/0!	-100%	\$ 125,446.41	\$ 135,529.73	\$ 148,990.37	\$ 157,498.35
Aug			\$ -	#DIV/0!	-100%	\$ 114,273.28	\$ 121,073.47	\$ 121,411.40	\$ 126,696.75
Sep			\$ -	#DIV/0!	-100%	\$ 86,769.92	\$ 117,082.11	\$ 125,522.69	\$ 118,904.19
Oct			\$ -	#DIV/0!	-100%	\$ 89,274.25	\$ 98,507.27	\$ 106,315.17	\$ 114,317.15
Nov			\$ -	#DIV/0!	-100%	\$ 91,941.22	\$ 100,091.46	\$ 104,464.97	\$ 105,407.93
Dec			\$ -	#DIV/0!	-100%	\$ 105,066.39	\$ 113,228.84	\$ 117,422.03	\$ 122,868.03
YTD	\$ 79,068.15	\$ 57,285.85	\$ 21,782.30	28%	100%	\$ 1,188,405.59	\$ 1,335,827.28	\$ 1,364,312.64	\$ 1,439,925.57

Annual % Growth

-2%

-6%

-8%

Sales declined from end of year holiday season, but held up to last January with a small gross profit increase
 Store wide LED conversion on February 5th
 Moving shelf sets to group similar products (THC, N/A)

Please contact me with any question and concerns
 Thank you

Heather Moy

City of Dassel Calls for January 2025

Incident Type Report (Summary) with Zones

Basic Incident Type Code And Description (FD1.21)	Total Incidents	Total Incidents Percent of Incidents	Total Property Loss	Total Content Loss	Total Loss	Total Loss Percent of Total
Incident Type Category (FD1.21): 1 - Fire						
111 - Building fire	1	4.76%				
	Total: 1	Total: 4.76%	Total: 0.00	Total: 0.00	Total: 0.00	Total: 0.00%
Incident Type Category (FD1.21): 3 - Rescue & Emergency Medical Service Incident						
3009 - Person Down	2	9.52%				
321 - EMS call, excluding vehicle accident with injury	17	80.95%				
	Total: 19	Total: 90.48%	Total: 0.00	Total: 0.00	Total: 0.00	Total: 0.00%
Incident Type Category (FD1.21): 4 - Hazardous Condition (No Fire)						
424 - Carbon monoxide incident	1	4.76%				
	Total: 1	Total: 4.76%	Total: 0.00	Total: 0.00	Total: 0.00	Total: 0.00%
	Total: 21	Total: 100.00%				

Total Calls for January 2025

Incident Type Report (Summary) with Zones

Basic Incident Type Code And Description (FD1.21)	Total Incidents	Total Incidents Percent of Incidents	Total Property Loss	Total Content Loss	Total Loss	Total Loss Percent of Total
Incident Type Category (FD1.21): 1 - Fire						
111 - Building fire	3	6.98%				
	Total: 3	Total: 6.98%	Total: 0.00	Total: 0.00	Total: 0.00	Total: 0.00%
Incident Type Category (FD1.21): 3 - Rescue & Emergency Medical Service Incident						
3009 - Person Down	2	4.65%				
321 - EMS call, excluding vehicle accident with injury	34	79.07%				
324 - Motor vehicle accident with no injuries.	1	2.33%				
	Total: 37	Total: 86.05%	Total: 0.00	Total: 0.00	Total: 0.00	Total: 0.00%
Incident Type Category (FD1.21): 4 - Hazardous Condition (No Fire)						
424 - Carbon monoxide incident	1	2.33%				
	Total: 1	Total: 2.33%	Total: 0.00	Total: 0.00	Total: 0.00	Total: 0.00%
Incident Type Category (FD1.21): 6 - Good Intent Call						
622 - No incident found on arrival at dispatch address	1	2.33%				
	Total: 1	Total: 2.33%	Total: 0.00	Total: 0.00	Total: 0.00	Total: 0.00%
Incident Type Category (FD1.21): 7 - False Alarm & False Call						
746 - Carbon monoxide detector activation, no CO	1	2.33%				
	Total: 1	Total: 2.33%	Total: 0.00	Total: 0.00	Total: 0.00	Total: 0.00%
	Total: 43	Total: 100.00%				

Public Works Director Report

Street Department:

- We did plow on 2/8.
- We have been salt and sanding as needed.
- Replaced a few street signs and ordered remaining needed.

Water Dept.

- We did have MDH out on 2/12 for an audit and some site sampling. It went very well.
- MDH had a second party come out on 2/11 to complete sampling for pfas.
- Kyle attended a training on the new lead and copper sampling rules in Waite Park.
- Had Ahlgren's come to water plant and install new monitor for chemical feed.
- We should be receiving the water tower inspection report in next couple weeks from Bolton Menk.
- Completed water usage information for the state. We had a total water usage of 40,114,100 gallons of water, which is down from last year 41,848,400. Continuing to work on the conservation report.

Sewer Dept.

- We did have some issues with the cold at a couple of the new lift station panels being unable to keep warm inside. We have purchased little heaters to help circulate heat in the panels in that type of cold.
- Waiting on the weather to warm up to begin installing siding on lift stations.

Equipment

- We have been continuing regular maintenance and repairs as needed.

Personnel

- Nolan and Kyle will be attending the MRWA annual water and waste water conference in March.
- We did host the monthly safety meeting. This was on water plant operation and was at our water plant.
- Continuing to only use Stan as needed for snow removal.

Parks

- We have been continuing to keep rink up and going best we can.

- Have been in contact with Bolton Menk on a restroom for Breeds Park.
- Waiting on estimates from tree service companies to have a few trees at Breeds and Railroad Park removed and cleaned/trimmed up. The trimming is at higher heights than we can reach. The removals are larger trees close to buildings or equipment.
- We do have a window at the warming house that has been broken. It was previously damaged but now is worse. We will have to replace the whole window due to age and condition of the current one. We have it taped up and will replace it when weather warms up and we can close the warming house for the season.

Building/Property

- On 1/24 called in due to water leak at City Shop. We were able to shut it down that night. The following Monday we were able to diagnose the leak to be coming from the service line for the top shop. We have decided to wait until spring to have it repaired. I am looking into some options so we do not have to tear up the new asphalt.
- We have been doing some tree removal and trimming on city properties.
- We did have Door Company out to repair/rekey a few doors to get them on same key as all others.
- We hung old liquor store sign on rear of building for liquor store.
- Purchased and will be installing new ceiling tiles for at City Hall to repair damaged ones.



January 7, 2025

Delivery via Email Please Reply "Received"

Ms. Renee Eckerly
City of Dassel
PO Box 391
460 3rd Street South
Dassel, MN 55325

RE: Spectrum Channel Line-up – Universal Kids Programming

Dear Ms. Eckerly:

Spectrum Mid-America, LLC ("Spectrum") is notifying its customers that Universal Kids will cease programming its channel on or around March 6, 2025. This change is out of Spectrum's control. On March 6, 2025, the channel will be slated that programming is no longer available.

Additionally, Spectrum recently learned that EarthX TV has changed its name from EarthX TV to EarthX. This change was out of Spectrum's control.

If you have any questions about these changes, please feel free to contact me at (952) 367-4263 or via email at david.larson@charter.com.

Sincerely,

A handwritten signature in black ink that reads "David Larson". The signature is written in a cursive, slightly slanted style.

David Larson
Director of State Government Affairs Minnesota
Charter Government Affairs

City Administrator

Monthly Report

Upcoming Events:

1. DAHS meeting, Tues. Feb. 25, 2025, 10:00 a.m. History Center
2. Fire Advisory Board meeting, Wed. Feb. 26, 2025, 7:00 p.m. Fire Hall
3. Small Business Group meeting, Mon. March 3, 2025, at 10:00 a.m. at SIMO
4. Department Head meeting, Tues, March 11, 2025, 7:00 am at City Hall
5. Red Rooster Committee meeting, Tues. March 11, 2025, at 6:00 p.m. at City Hall
6. City Council Meeting, Mon, March 17, 2025, at 6:00 p.m. City Hall
7. Annual Audit, Monday, March 24 – 26, 2025
8. DAHS meeting, Tues. March 25, 2025, 10:00 a.m. History Center

Other Events: **NEED TO BOOK HOTELS ASAP**

1. League of MN Cities – Annual Conference, June 25 – 27, 2025 Duluth
2. Coalition of Greater MN Cities – Summer Conference, July 23 – 25, 2025 Bemidji

Other Items

1. I attended the following meeting: MN Beverage Association – Cannabis webinar, League of MN Cities – Legislative webinar, MN Hemp webinar, DAHS meeting and Department Head meeting.
2. Chuck DeWolf and I attended a meeting with a representative from Summit Hills that would like to develop 7 twin homes.
3. Tracey Bergum, City Clerk met with Protein Source regarding expansion.
4. Tracey Bergum, City Clerk met with Duane Heier, Amy Gaertner and Bolton & Menk regarding the design of a restroom at Breeds Park.
5. I was out sick from January 29 – February 7, 2025.
6. I was out with a family emergency February 11 – 13, 2025.



Meeker County Sheriff's Office

Brian Cruze, Sheriff ★ Bill Hudson, Chief Deputy

326 North Ramsey Avenue • Litchfield, MN 55355 • Phone 320-693-5400 • Fax 320-693-5424 • www.co.meeker.mn.us

Dassel Monthly Stats - City Council Report

Printed on February 2, 2025

CFS Date/Time	CFS #	Street Name	Deputy	Call/Complaint	Disposition
Agency Standby / Assist Total: 1					
01/17/25 05:35:42	CFS25000686		120ND, 313JR	Agency Standby / Assist	Assisted
Alarm Total: 2					
01/11/25 03:40:47	CFS25000445		120ND	Alarm	Gone On Arrival (GOA)/Unable to Locate (UTL)
01/29/25 13:17:01	CFS25001253		128SB	Alarm	False Alarm
Arrest Warrant Total: 1					
01/13/25 13:22:35	CFS25000522		128SB	Arrest Warrant	Arrest
Child Abuse - Neglect - Maltreatment Total: 1					
01/10/25 13:04:32	CFS25000409		112JC	Child Abuse - Neglect - Maltreatment	No Report Taken
Death Investigation Total: 1					
01/05/25 12:19:36	CFS25000195		302HH, DFR1, 116BS, MAYO1	Death Investigation	Handled By Officer / Deputy
Disabled Vehicle Total: 1					
01/18/25 20:40:30	CFS25000761		128SB	Disabled Vehicle	Assisted
Fire Total: 1					
01/30/25 20:21:36	CFS25001318		104JD	Fire	Clear
Medical Total: 6					
01/04/25 08:56:44	CFS25000149		DFR1, 116BS, MAYO1	Medical	EMS Transport
01/07/25 01:07:38	CFS25000259		DFR1, 110TB, MAYO1, COKA	Medical	Gone On Arrival (GOA)/Unable to Locate (UTL)
01/11/25 18:36:05	CFS25000466		MAYO1, 125JK, DFR1	Medical	Clear
01/13/25 16:08:50	CFS25000536		DFR1, 125JK, MAYO1	Medical	EMS Transport
01/21/25 21:04:15	CFS25000889		127DW, DFR1, MAYO1	Medical	Clear
01/26/25 05:16:54	CFS25001110		COKA, 807MS	Medical	EMS Transport
Motorist Assist Total: 3					
01/10/25 22:42:28	CFS25000440		125JK	Motorist Assist	Clear
01/24/25 16:29:40	CFS25001021		125JK	Motorist Assist	Clear

CFS Date/Time	CFS #	Street Name	Deputy	Call/Complaint	Disposition
01/26/25 14:20:55	CFS25001128		125JK	Motorist Assist	Clear
Motor Vehicle Accident Total: 1					
01/31/25 07:52:30	CFS25001335		MAYO1, 125JK, 305BM	Motor Vehicle Accident	Report Taken
Parking Total: 3					
01/17/25 17:52:00	CFS25000715		128SB	Parking	Citation Issued
01/17/25 18:14:26	CFS25000717		128SB	Parking	Citation Issued
01/27/25 07:19:55	CFS25001151		116BS	Parking	Handled By Officer / Deputy
Public Assist Total: 3					
01/09/25 17:25:56	CFS25000377		128SB	Public Assist	Assisted
01/13/25 15:42:30	CFS25000533		128SB	Public Assist	Assisted
01/28/25 19:20:53	CFS25001225		808JB	Public Assist	Clear
Public Works / Utilities Total: 2					
01/09/25 19:29:57	CFS25000381		807MS	Public Works / Utilities	Assisted
01/24/25 23:02:54	CFS25001047		125JK	Public Works / Utilities	Clear
Scam Total: 2					
01/07/25 12:45:53	CFS25000279		118JO	Scam	Report Taken
01/21/25 18:16:24	CFS25000878		125JK	Scam	Report Taken
Shooting Complaint Total: 2					
01/03/25 00:50:15	CFS25000087		110TB	Shooting Complaint	Handled By Officer / Deputy
01/03/25 09:48:06	CFS25000098		125JK	Shooting Complaint	Clear
Suicide Threats Total: 2					
01/26/25 19:04:58	CFS25001141		MAYO1, 125JK, DFR1	Suicide Threats	Clear
01/30/25 17:29:34	CFS25001303		125JK	Suicide Threats	Clear
Suspicious Activity Total: 2					
01/05/25 12:58:31	CFS25000197		128SB	Suspicious Activity	Assisted
01/08/25 12:35:44	CFS25000314		128SB	Suspicious Activity	Assisted
Suspicious Vehicle Total: 1					
01/25/25 19:48:46	CFS25001081		125JK	Suspicious Vehicle	Warning
Theft Total: 2					
01/20/25 08:34:26	CFS25000810		125JK	Theft	Report Taken
01/22/25 09:40:59	CFS25000909		116BS	Theft	Report Taken
Traffic Stop Total: 93					
01/01/25 19:28:33	CFS25000025		128SB	Traffic Stop	Warning
01/01/25 21:54:46	CFS25000033		128SB	Traffic Stop	Warning
01/02/25 16:11:21	CFS25000061		125JK	Traffic Stop	Warning
01/03/25 08:55:19	CFS25000095		125JK	Traffic Stop	Warning

CFS Date/Time	CFS #	Street Name	Deputy	Call/Complaint	Disposition
01/03/25 09:06:42	CFS25000096		125JK	Traffic Stop	Clear
01/03/25 12:34:37	CFS25000105		125JK	Traffic Stop	Warning
01/03/25 16:03:14	CFS25000125		125JK	Traffic Stop	Warning
01/03/25 18:11:42	CFS25000137		128SB	Traffic Stop	Warning
01/04/25 23:09:52	CFS25000184		128SB	Traffic Stop	Warning
01/05/25 00:54:48	CFS25000187		128SB	Traffic Stop	Warning
01/06/25 19:29:21	CFS25000250		128SB	Traffic Stop	Warning
01/07/25 16:03:57	CFS25000284		125JK	Traffic Stop	Citation Issued
01/07/25 18:58:59	CFS25000291		125JK	Traffic Stop	Warning
01/08/25 19:45:20	CFS25000336		125JK	Traffic Stop	Warning
01/08/25 20:05:23	CFS25000338		125JK	Traffic Stop	Warning
01/09/25 15:04:57	CFS25000370		128SB	Traffic Stop	Citation Issued
01/10/25 16:13:23	CFS25000418		125JK	Traffic Stop	Warning
01/10/25 16:24:02	CFS25000421		125JK	Traffic Stop	Warning
01/10/25 18:09:30	CFS25000427		125JK	Traffic Stop	Warning
01/10/25 18:36:07	CFS25000429		125JK	Traffic Stop	Warning
01/10/25 18:58:52	CFS25000431		125JK	Traffic Stop	Citation Issued
01/10/25 19:57:44	CFS25000434		125JK	Traffic Stop	Warning
01/10/25 21:54:16	CFS25000437		125JK	Traffic Stop	Warning
01/10/25 22:02:30	CFS25000438		125JK	Traffic Stop	Warning
01/10/25 22:19:03	CFS25000439		125JK	Traffic Stop	Warning
01/11/25 17:10:45	CFS25000461		125JK	Traffic Stop	Warning
01/11/25 18:08:01	CFS25000464		125JK	Traffic Stop	Warning
01/11/25 18:23:51	CFS25000465		125JK	Traffic Stop	Warning
01/11/25 21:22:51	CFS25000470		125JK	Traffic Stop	Warning
01/12/25 18:15:36	CFS25000492		125JK	Traffic Stop	Warning
01/12/25 19:14:34	CFS25000494		125JK	Traffic Stop	Warning
01/12/25 22:53:18	CFS25000501		125JK	Traffic Stop	Warning
01/12/25 23:10:03	CFS25000502		125JK	Traffic Stop	Warning
01/12/25 23:34:47	CFS25000503		125JK	Traffic Stop	Warning
01/13/25 12:12:26	CFS25000518		128SB	Traffic Stop	Warning
01/13/25 15:18:52	CFS25000530		125JK	Traffic Stop	Citation Issued
01/13/25 15:47:15	CFS25000534		125JK	Traffic Stop	Warning
01/13/25 15:57:37	CFS25000535		125JK	Traffic Stop	Citation Issued
01/13/25 21:28:54	CFS25000547		109RS	Traffic Stop	Warning
01/15/25 04:49:22	CFS25000587		133HH	Traffic Stop	Warning
01/15/25 05:13:34	CFS25000588		133HH	Traffic Stop	Warning
01/15/25 09:05:13	CFS25000595		125JK	Traffic Stop	Warning
01/15/25 09:14:04	CFS25000596		125JK	Traffic Stop	Warning
01/15/25 12:07:10	CFS25000606		125JK	Traffic Stop	Warning
01/15/25 14:23:46	CFS25000615		125JK	Traffic Stop	Clear
01/16/25 14:30:25	CFS25000665		125JK	Traffic Stop	Warning
01/16/25 16:08:02	CFS25000668		125JK	Traffic Stop	Warning
01/16/25 16:21:04	CFS25000669		125JK	Traffic Stop	Warning
01/16/25 18:40:55	CFS25000679		125JK	Traffic Stop	Citation Issued
01/17/25 22:07:27	CFS25000722		128SB	Traffic Stop	Citation Issued
01/20/25 14:50:35	CFS25000824		125JK	Traffic Stop	Warning

CFS Date/Time	CFS #	Street Name	Deputy	Call/Complaint	Disposition
01/21/25 11:42:35	CFS25000846		125JK	Traffic Stop	Warning
01/21/25 11:53:00	CFS25000847		125JK	Traffic Stop	Citation Issued
01/21/25 12:29:26	CFS25000848		125JK	Traffic Stop	Warning
01/21/25 12:38:20	CFS25000849		125JK	Traffic Stop	Warning
01/21/25 12:52:38	CFS25000850		125JK	Traffic Stop	Warning
01/21/25 13:01:19	CFS25000851		125JK	Traffic Stop	Citation Issued
01/21/25 14:13:32	CFS25000858		125JK	Traffic Stop	Warning
01/21/25 14:28:03	CFS25000859		125JK	Traffic Stop	Warning
01/21/25 14:38:08	CFS25000862		125JK	Traffic Stop	Warning
01/21/25 14:55:59	CFS25000863		125JK	Traffic Stop	Clear
01/21/25 15:09:47	CFS25000864		125JK	Traffic Stop	Citation Issued
01/23/25 22:06:25	CFS25000987		105IC	Traffic Stop	Warning
01/23/25 22:15:20	CFS25000989		105IC	Traffic Stop	Warning
01/24/25 16:21:39	CFS25001020		125JK	Traffic Stop	Warning
01/24/25 16:47:21	CFS25001022		125JK	Traffic Stop	Clear
01/24/25 18:18:03	CFS25001025		125JK	Traffic Stop	Warning
01/24/25 18:52:53	CFS25001032		125JK	Traffic Stop	Warning
01/25/25 15:56:07	CFS25001067		125JK	Traffic Stop	Warning
01/25/25 16:04:03	CFS25001068		125JK	Traffic Stop	Citation Issued
01/25/25 16:26:44	CFS25001071		125JK	Traffic Stop	Citation Issued
01/25/25 20:06:36	CFS25001084		125JK	Traffic Stop	Warning
01/25/25 22:48:33	CFS25001099		125JK	Traffic Stop	Warning
01/25/25 23:27:04	CFS25001101		125JK	Traffic Stop	Warning
01/26/25 01:43:28	CFS25001104		120ND	Traffic Stop	Warning
01/26/25 13:55:42	CFS25001126		125JK	Traffic Stop	Clear
01/26/25 14:06:54	CFS25001127		125JK	Traffic Stop	Warning
01/26/25 14:36:50	CFS25001129		125JK	Traffic Stop	Clear
01/26/25 15:58:47	CFS25001131		125JK	Traffic Stop	Clear
01/26/25 17:03:10	CFS25001135		125JK	Traffic Stop	Warning
01/26/25 17:20:41	CFS25001137		125JK	Traffic Stop	Clear
01/26/25 20:47:10	CFS25001143		125JK	Traffic Stop	Warning
01/27/25 15:52:14	CFS25001182		125JK	Traffic Stop	Citation Issued
01/27/25 17:23:59	CFS25001185		125JK	Traffic Stop	Warning
01/27/25 21:58:27	CFS25001193		125JK	Traffic Stop	Warning
01/28/25 20:25:08	CFS25001228		128SB	Traffic Stop	Warning
01/29/25 19:34:11	CFS25001273		128SB	Traffic Stop	Warning
01/31/25 09:24:42	CFS25001340		125JK	Traffic Stop	Warning
01/31/25 09:35:02	CFS25001341		125JK	Traffic Stop	Clear
01/31/25 09:57:24	CFS25001345		125JK	Traffic Stop	Citation Issued
01/31/25 15:41:12	CFS25001366		125JK	Traffic Stop	Warning
01/31/25 15:53:21	CFS25001367		125JK	Traffic Stop	Warning
01/31/25 16:07:50	CFS25001369		125JK	Traffic Stop	Report Taken

Trespass Total: 1

01/11/25 19:27:49	CFS25000469		125JK	Trespass	Clear
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Vehicle Lock Out Total: 1

CFS Date/Time	CFS #	Street Name	Deputy	Call/Complaint	Disposition
01/23/25 05:53:47	CFS25000953		116BS	Vehicle Lock Out	Handled By Officer / Deputy

Welfare Check Total: 1

01/22/25 12:43:34	CFS25000921		8811MM	Welfare Check	Handled By Officer / Deputy
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Total Records: 133



RECEIVED
JAN 28 2025

Meeker County Assessor's Office
114 N Holcombe Ave Suite 150
Litchfield, Minnesota 55355-2155
(320) 693-5205

Missi Voigt
County Assessor

January 23, 2025

RE: 2025 Local Board of Appeal and Equalization Calendar

Dear Clerks/Administrators,

Please find the enclosed 2025 Local Board of Appeal and Equalization meeting schedule. Should there be a conflict with the date and time provided please contact our office immediately. Otherwise, please use these times and dates when posting notice outside your meeting place and in newspapers.

Please provide proof to the Assessor that notice has been placed in the newspapers prior to the meeting along with an Affidavit of Publication. (Notices should be placed 10 days prior to the meeting)

Please feel free to contact me should you have any questions.

Sincerely,

Missi Voigt
County Assessor
Melissa.voigt@co.meeker.mn.us
320-693-5209

APRIL 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 Kingston Twp 6:00pm	2 Cosmos Twp 9:00am Eden Valley City 6:00pm	3 Union Grove 10:00am	4	5
6	7 Acton Twp 8:00am Swede Grove 7:30pm	8 Greenleaf Twp 11am Danielson Twp 7pm	9 Dassel City 2:00pm <i>6:00pm</i>	10	11	12
13	14 Harvey Twp 6:00pm	15 Mannanah Twp 7:30	16 Litchfield Twp 7:00pm	17 Collinwood 2:00pm Ellsworth 6:00pm	18 OPEN BOOK Forest City Twp 9:30am-10:30am Kingston City 9:30am-10:30am Cedar Mills Twp 9:00am-2:00pm Cosmos City 9:00am-2:00pm Cedar Mills City 9:00-2:00pm Dassel Twp 9:00am-2:00pm Grove City 9:00am-2:00pm Watkins 9:00am-2:00pm Darwin Twp 9:00am-2:00pm	19
20	21 City of Litchfield 5:00pm	22 Darwin City 6:00pm	23	24	25	26
27	28 Forest Prairie 7:00pm	29	30			
					Notes: updated	1/22/2025

Renee Eckerly

From: Melissa Voigt <Melissa.Voigt@co.meeker.mn.us>
Sent: Thursday, January 23, 2025 10:43 AM
To: Renee Eckerly
Subject: RE: Dassel - Board of Review and Equalization
Attachments: MN DOR - LBAE Handbook. Updated 12.2021.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: IMPORTANT, TRAINING

Good Morning,

Thank you.

The first step if a taxpayer wishes to appeal their values is that they need to contact our office where we need to do a complete interior and exterior review of the property. If the taxpayer does not allow us to do a complete inspection they forfeit their right to appeal their value and no changes can be made by the council. This is per MN Statute 274.01 Subd. (b) So please direct them to our office.

Second, after we have reviewed their property and if by chance we lower their value and they are ok with the new value if it is outside of the 10 day window prior to your meeting the appeal ends there. If it is inside the 10 day window our office will bring it to the council as a recommendation. If the taxpayer is still not satisfied with their new value from our office then they proceed to the Local Board Meeting and they will have to find their own proof based on facts as to why it should be lower. The board then makes it's decision on factual data.

Once the meeting is convened they can no longer appeal their value.

They cannot appeal their value for taxes payable in 2025. The valuation will be based on the Valuation statements that are sent out in March and that would be for taxes payable in 2026.

Please let me know if you have questions. I have also attached the most recent Handbook as well.

*****Please note our office has moved to 114 North Holcombe, Suite 150*****

Missi Voigt, SAMA
Meeker County Assessor
Meeker County Assessor Office
114 North Holcombe Ave, Suite 150
Litchfield, MN 55355
320-693-5209
melissa.voigt@co.meeker.mn.us





Board of Appeal and Equalization Handbook

*This handbook was created to satisfy the training requirements of Minnesota Statutes,
sections 274.014 and 274.135*

Updated December 2021

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Purpose of the board

The purpose of the Board of Appeal and Equalization is to provide a fair and objective forum for property owners to appeal their valuation or classification. The local board often serves as the first formal step in the appeals process for taxpayers.

One of the most important duties placed by law upon the governing body of a township, city, or county is to serve as the Board of Appeal and Equalization. Effective actions taken by the board may potentially make a direct contribution to attaining assessment equality.

The goal of the Board of Appeal and Equalization should be to attempt to address property owners' issues efficiently, fairly and objectively.

Always keep in mind that any changes made by the board must be substantiated by facts. Any value reductions must be justified because they have the effect of shifting the tax burden to other property in the jurisdiction. Further, any changes made by the board must meet statutory guidelines.

Training for Boards of Appeal and Equalization

Legislation enacted in the 2003 and 2008 sessions requires that there be at least one member at each meeting of a Board of Appeal and Equalization who has completed an appeals and equalization course developed or approved by the Commissioner of Revenue within the last four years.

Board members have a four-year certification cycle. They may have also taken additional appeals and equalization courses as a refresher. This handbook and the accompanying presentation have been updated to provide additional useful information to help the local board members better understand the overall assessment process and their role within it.

The impetus for the legislation

The legislation was enacted in part as a response to complaints that were directed to the Governor, Legislature and Department of Revenue. The legislature determined that training was needed to address the procedural shortfalls of some boards. This training will provide information and education for board members that will make the process more efficient and result in a better overall experience for both property owners and board members.

The appeals and equalization course details the responsibilities, procedures and requirements of the Board of Appeal and Equalization. The legislation also requires the Commissioner of Revenue to develop a handbook to be reviewed during this course. This handbook includes:

Does "training" sound familiar?

Training for Local Boards of Appeal and Equalization is not a new concept. From 1947 to 1979, Local Boards of Appeal and Equalization (then referred to as local boards of review) were required by law to attend an instructional meeting at the county. In 1979, Minnesota Statutes, Section 273.03, subdivision 1 read as follows:

"The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state."

While training or instructional meetings may not be a "new" idea, the 2003 legislature determined that training for Local Boards of Appeal and Equalization was necessary to explain and clarify the role and duties of the board to help ensure that property owners receive a fair and impartial review of their valuation and classification. County Boards were added in 2008.

- The role of the board in the assessment process;
- Legal and policy reasons for fair and impartial appeal and equalization hearings;
- Meeting procedures that foster fair and impartial assessment reviews and best practices recommendations;
- Quorum requirements for boards; and
- Explanations of alternate methods of appeal.

Compliance requirements

All cities and towns must comply with the training and quorum requirements listed below. All counties must comply with the training and quorum requirements listed below:

- At least one voting member at each board meeting has completed the appeals and equalization course within the last four years; **and**
- A quorum was present at each board meeting for the previous assessment year.

Failure to comply

Any **city or town** that fails to meet the compliance requirements by February 1 of each year is deemed to transfer its powers to the County Board of Appeal and Equalization for a minimum of two assessment years beginning with the current assessment year. The jurisdiction would lose its local board for a minimum of two years and then they would need to provide proof of compliance and a resolution to the County Assessor by February 1 of the assessment year they want to reinstate their board powers.

Any **county** that fails to meet the compliance requirements by February 1 of each year is deemed to transfer its powers to the Special Board of Equalization for a minimum of two assessment years beginning with the current assessment year (see alternate methods of appeal section for more information on special boards). A county board that does not comply with the requirements and has not appointed a special board of equalization shall appoint a special board of equalization before the following year's assessment.

A special board of appeal and equalization must also meet the training requirements of the regular board of appeal and equalization.

The Notice of Valuation and Classification must notify property owners when the Board of Appeal and Equalization for a city or town has been transferred to the county or for a county has been transferred to a special board for failure to comply with these requirements. Instead of a Local Board of Appeal and Equalization meeting, property owners must be provided with a procedure for reviewing their assessments, such as open book meetings, prior to the meeting of the County Board of Appeal and Equalization. This alternate review process will take place in April and May.

A board who fails to meet these requirements may be reinstated by resolution of the governing body and upon proof that one of the members of its Board of Appeal and Equalization has completed the appeals and equalization course. The resolution and proof must be provided to the county assessor for cities and towns and to the commissioner of revenue for counties by February 1 to be effective for the current assessment year.

Note: The citation for the appeals and equalization course and meeting requirements for local boards is Minnesota Statutes, Section 274.014 and for county boards is section 274.135.

Role of the board in the assessment process

The Board of Appeal and Equalization has the authority to change the valuation or classification of a property for the current assessment year. Taxes or prior year assessments are not within the jurisdiction of the board.

Any decisions made by the board must be supported by facts and by Minnesota law. The board must make informed decisions and ensure all taxpayers are treated fairly and uniformly.

In order to make an informed decision on the valuation or classification of a property, it is important to understand the concepts of valuation and classification. These two concepts are equally important in the assessment process. They are both determined on the assessment date, January 2, each year.

We will look at the definition of market value and explain how classifications are determined.

Market value

State law requires that all property shall be valued at its market value (Minnesota Statutes, Section 273.11, subdivision 1).

Minnesota Statutes, Section 272.03, subdivision 8 defines "market value" as follows:

"Market value" means the usual selling price at the place where the property to which the term is applied shall be at the time of assessment; being the price which could be obtained at a private sale or an auction sale, if it is determined by the assessor that the price from the auction sale represents an arm's-length transaction. The price obtained at a forced sale shall not be considered."

Market value

The price that would tend to prevail under typical, normal competitive open market conditions.

Many professional appraiser/assessor organizations have a more detailed definition of market value. The elements of these definitions can be used to clarify the statutory definition.

The definition of market value usually implies the consummation of a sale as of a specific date under the following conditions:

- The buyer and seller are typically motivated;
- Both parties are well informed or well advised and both are acting in what is considered to be their own best interest;
- A reasonable time is allowed for exposure in the open market;
- Payment is made in cash or its equivalent;
- Financing, if any, is on terms generally available in the community on the specified date and typical for the property type in its locale; and
- The price represents a normal consideration for the property sold unaffected by special financing amounts and/or terms, services, fees, costs or credits incurred in the transaction.

In other words, market value is the price that would tend to prevail under typical, normal competitive open market condition

Minnesota Statutes, Section 273.11, subdivision 1 further states:

“In estimating and determining such value, the assessor shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation, nor shall the assessor adopt as a criterion of value the price for which such property would sell at a forced sale, or in the aggregate with all the property in the town or district; but the assessor shall value each article or description of property by itself, and at such sum or price as the assessor believes the same to be fairly worth in money.”

The law provides that all property **must** be valued at market value, not that it **may** be valued at market value. This means that factors other than market value issues (such as personalities or politics) should not affect the market value determined by the assessor. Non-market value factors also should not affect the actions of the Board of Appeal and Equalization.

Estimated market value

The value determined by the assessor as the price the property would likely sell for on the open market is called the estimated market value (EMV). This value is determined on the assessment date, January, 2 of each year.

The EMV for the current assessment year is the only value property owners may appeal to the board, even though taxpayers will also be given a taxable market value.

Taxable market value

Taxable market value (TMV) is the value that property taxes are actually based on, after all reductions, limitations, exemptions, exclusions and deferrals.

There are many programs and provisions in Minnesota law that allow for a property's EMV to be different from its TMV. For example, qualifying veterans who are disabled receive an exclusion of up to \$150,000 or \$300,000 of their property's EMV. This reduction is reflected in their TMV.

Other programs and provisions to be aware of include the Agricultural Property Tax Law (Green Acres), the Rural Preserve Property Tax Program (effective for the 2011 assessment) and Plat Deferment. If you have questions about these or any other programs, speak with your county assessor.

The board cannot change the TMV of a property. The only value the board has the authority to change is the EMV for the current year. Changing the EMV may ultimately change the TMV, but it is important to note that there can be instances where the board raises or lowers the EMV, and the TMV remains the same.

Classification

In Minnesota, property is classified according to its actual use on the assessment date (January 2 of each year). If the property is not currently being used, it is classified according to its most probable, highest and best use.

Property owners do not get to choose how they want their property to be classified. It is the assessor’s job to classify property consistent with Minnesota Statutes, according to its current use or its most probable, highest and best use.

When determining the most probable, highest and best use for a property that is not being used, zoning may be an influencing factor in the classification of the property; however, it is not the sole factor. Additionally, all real property that is not improved with a structure must be classified according to its current use or its highest and best use permitted under the local zoning ordinance if there is no identifiable current use. If zoning permits more than one use, the land must be classified according to the highest and best use permitted.

If no such zoning ordinance exists, the assessor shall consider the most likely potential use of the unimproved land based upon the use of surrounding land or land in proximity to the unimproved land.

Property classifications are defined in Minnesota Statutes. Examples of classifications include residential homestead, residential non-homestead, apartment, commercial, and agricultural.

The board can change the classification for the current assessment year of any property which in the board’s opinion is not properly classified. The classification must be based on use, and in order for the board to change the classification, the owner must present evidence that the property is used in a manner consistent with the classification he/she is seeking. The board can only change the classification of a property to a classification that is permitted by law.

For example, the assessor classifies a property as residential. The owner seeks the agricultural classification. In order for the board to change the classification to agricultural, the owner must prove that the property is used agriculturally and meets the statutory requirements of the agricultural class.

It is important to remember that use – not zoning – is the key factor in determining the classification of a property. For example, a property owner has a parcel that is used as an auto repair shop. The assessor has the property classified as commercial. The property is zoned agricultural so the owner is seeking the agricultural classification. Classification is based on use. Since the property is used as an auto repair shop, it is properly classified as commercial. Therefore, the board must vote to uphold the commercial classification.

Split-class property

A property can have more than one property tax classification if it has more than one use. Such properties are called split-class properties. If this is the case, the assessor will classify the different uses accordingly. For example, when an owner-occupied farm also has a structure that is used as a commercial repair shop for farm equipment, the property is split classified agricultural homestead and commercial.

Classification

The assessor assigns a statutorily-defined classification to all property based upon the actual use of the property on January 2 of each year.

Examples of Minnesota property classes include residential, agricultural, commercial-industrial, apartment and seasonal residential recreational.

Highest and best use

A principle of appraisal and assessment requiring that each property be appraised as though it were being put to its most profitable use (highest possible present net worth), given probable legal, physical and financial constraints.

Glossary for Property Appraisal and Assessment, International Association of Assessing Officers, 1997.

Overview of the assessment process

The assessment of property – determining the estimated market value and classification – technically occurs on January 2 (the assessment date) of each year. The work and analysis required to make these estimations involves several months before and after the assessment date, however.

Most of the field inspections of real estate for the next assessment begin in the summer and continue through the fall. For example, assessors will inspect properties starting in the summer of 2012 for the January 2, 2013 assessment. These inspections are when the assessor identifies and records the specific characteristics of each property being reviewed. These characteristics include square footage, condition of the property and number of bedrooms, for example. Assessors gather a lot of information to help them estimate each property's value and determine its use for classification purposes. This field inspection work is completed as the assessment date nears.

At about this same time, assessors start work on analyzing sales and other market data in a sales ratio study to help them estimate values. The sales included in this sales ratio study should represent a typical open market. The sales are from October 1 of two years prior to the assessment year to September 30 of the year prior to the assessment year. In other words, sales from October 1, 2011 to September 30, 2012 are included in the study for the 2013 assessment. The Department of Revenue, through the State Board of Equalization, conducts a similar sales ratio study to monitor the work of the assessors.

Based on the field inspections and sales ratio study, all taxpayers are notified of their value and classification for that January 2 assessment date in the spring of each year. This notification initiates the appeals process that continues until the middle of June at the local level.

Once the appeal process is complete, the assessor starts work on the next assessment, and the entire cycle starts again.

The final value and classification for each property for each assessment year is used in determining that property's taxes in the following year. For example, the value and classification for the 2013 assessment, once finalized, is used to determine the taxes paid in 2014.

Assessor estimates value

The assessor determines the approximate selling price (or EMV) for each taxable parcel based on the conditions of the market on January 2 of each year.

The assessor is required by law to view each property at least once every five years. However, **even if the assessor did not physically visit a property for that assessment year, the property is subject to valuation changes to reflect market conditions.** The assessor is required to estimate the market value as of January 2 of each year to reflect current market conditions because the real estate market is constantly changing – sometimes dramatically.

When the assessor views the interior of a property, he/she can make a more accurate assessment and eliminate any guesswork. The assessor bases his/her assessment on multiple factors, including size, age, condition, quality of construction and other features such as fireplaces.

The assessor compares the property to actual sales of similar properties in the area to determine the EMV of a property. In addition to this approach to determining value, the assessor may also consider the cost to construct the property or the income generated from the property. These techniques are often referred to as the “three approaches to value.”

Three approaches to value

The assessor applies one or more of the three approaches to value in estimating a property's value:

- Sales comparison approach;
- Cost approach; and/or
- Income approach.

The assessor will consider all approaches to value, but one approach may be better suited than the others for estimating the value of a particular property. In some cases, one or more approaches may not be applicable.

Sales comparison approach: This approach is based on the reasoning that the value of a property is related to the sale prices of similar properties in the same market.

Using this approach, the assessor identifies similar properties that have recently sold and analyzes the differences between the subject and the comparable properties. The sale price for each comparable sale is adjusted to reflect the differences (i.e. the subject property has three bathrooms and the comparable property has two bathrooms, so the sale price of the comparable property is adjusted upward to make it more similar to the subject property). The assessor then estimates the value based on the analysis of the comparable sales.

The sales comparison approach is most applicable when there is sufficient sales data available for analysis. This approach is most often used for residential properties. It is the most common and preferred method for valuing vacant land when comparable sales data is available.

The sales comparison approach should be supported by other approaches to value when comparable sales are limited or unavailable.

Cost approach: This approach is based on the principle of substitution which means that an informed buyer will not pay more for a property than it would cost to build an acceptable substitute with comparable utility.

Using the cost approach, the assessor calculates market value by estimating the current cost of replacing a structure with one having comparable utility then subtracting depreciation and adding in the land's value.

The cost approach is most reliable when valuing new or relatively new properties because the depreciation is minimal. Depreciation is the loss in value of a property, perhaps due to wear and tear or some other factor.

Estimating the amount of depreciation can be difficult making the cost approach less reliable when valuing older properties. The cost approach can be more useful when valuing structures that are not frequently sold.

Income approach: This approach is based on the reasoning that the value of the property is directly related to its ability to produce income. The property value is measured in relation to anticipated future benefits derived from ownership of the property.

Using this approach, the assessor reviews income and expense information for the subject property and estimates the market value of the property based upon the income stream projected to be derived from the property. This approach has limited applicability because it is only appropriate for income-producing properties such as commercial, industrial and apartments. The income approach is the primary approach for valuing income-producing properties.

Assessor determines classification

Along with estimating the market value of each property, the assessor must determine the classification, or use, of each parcel of property. Property classifications are defined in Minnesota Statutes, and the assessor classifies the property based on its use as of January 2 of each year. Examples of classifications include residential homestead, residential non-homestead, apartment, commercial and agricultural.

Assessor reviews sales ratio

Assessors analyze the sales in a community in order to understand local market trends and provide direction in estimating values. Whenever real estate is sold for more than \$1,000 a certificate of real estate value (CRV) must be filed in the county in which the property is located.

The assessor uses CRVs to analyze actual sales of property and to complete sales ratio studies for each community and for each type of property. The ratio is determined by dividing the EMV by the sale price. The assessor uses the sales as guides to estimate what similar properties would likely sell for on the open market. It is important to remember that one sale, taken by itself, does not necessarily reflect the actual real estate market in a jurisdiction.

In addition to the sales ratio study conducted by the assessor, the Department of Revenue conducts a similar independent sales ratio study for the jurisdiction to monitor how close the median ratio is to the required level of assessment and is used by the State Board of Equalization. The Department of Revenue's sales ratio studies should be the same or similar to the studies conducted by the assessor.

The sales ratio study

The sales ratio study is a tool assessors use to help determine values for properties. The study helps assessors plan the upcoming assessment and evaluate the current assessment. If results of the study are not within acceptable guidelines, the assessor is required by law to either decrease or increase values so that they more closely reflect the market.

The sales ratio study period includes sales that have occurred in a twelve month period. For the January 2, 2013 assessment, the assessor reviews sales that occur between October 1, 2011 and September 30, 2012. By design, there is a lag between the sale and when it is used to help estimate value so it can be verified and reviewed for accuracy.

The assessor only considers sales that have been verified as typical and open market. This means the buyer and seller are typically motivated, both parties are acting in their own best interests and a reasonable time is allowed for marketing. According to state law, the assessor must not use sales that cannot be verified as open market sales. This means sales between family members, for example, are not included. This also means that foreclosure sales are very rarely (if ever) included.

The assessor completes a sales ratio study by gathering basic data and screening and editing information to make any adjustments and exclude all sales that do not represent arm's-length transactions. The remaining data is put into an acceptable format for processing (usually done by computer) and sorted by similar property types within each city or township (or neighborhood if possible). Finally, statistics are computed to describe the information and determine results of the assessor's work.

There are numerous calculations in a sales ratio study that describe the overall levels and quality of the assessment. An important one is the sales ratio; it shows the relationship between the EMV and a property's sale price. It is the EMV divided by the sales price.

$$\text{Sale Ratio} = \frac{\text{EMV}}{\text{Sale Price}}$$

The median sales ratio is the midpoint (middle) of all the individual ratios that are included for that property type in that city or township for that study period when they are put in order.

In Minnesota, this median sales ratio should be between 90% and 105%. This means that when all sales from that study period for that property type in that city or township are put in order from smallest to largest ratio, the middle ratio should be between 90% and 105%.

In Minnesota, six sales of each property type in each jurisdiction are required to complete a sales ratio study. In fact, just because a property sells does not mean its sale price should be its EMV. Assessors look at all sales in a study to arrive at conclusions and value estimates in mass. When there are limited sales to study, the assessor uses other tools, e.g. expanding the time and/or geographic areas.

Assessor notifies taxpayer

The assessor notifies taxpayers of their values and classifications each year after they have been estimated on the assessment date. This notification – the Notice of Valuation and Classification – must be mailed at least 10 days prior to the Local Board of Appeal and Equalization meeting or 10 days prior to the open book meeting (generally, this means that the notices are mailed in February or March of each year).

At this point, the property owner can appeal the EMV and/or classification if he/she feels that the property is:

- classified improperly;
- valued at an amount higher than they could sell the property for; and/or
- valued at a level different from similar properties in the area.

The property owner should first contact the assessor's office to discuss questions or concerns.

Issues often can be resolved at this level. If questions or concerns are not resolved after talking with the assessor, formal appeal options are available:

- Property owners may appeal to the Local Board of Appeal and Equalization (some jurisdictions that have transferred the local board duties to the county will have open book meetings instead of local board meetings);
- If the property owner is not satisfied with the local board's decision (or the outcome of the open book meeting), he/she may then appeal to the County Board of Appeal and Equalization; and/or
- The property owner may appeal to Tax Court.

The Notice of Valuation and Classification must provide the property owner with the date, time and location of the Local and County Boards of Appeal and Equalization.

Assessor meets with State Board of Equalization

The State Board of Equalization ensures assessors follow approved appraisal and assessment practices and reviews the results of the assessors' work in estimating values. This board meets in June of every year. The meeting, and any resulting changes, occurs only after a review of values and sales ratios and after discussions with the county assessor, county assessors in adjacent counties, and the Commissioner of Revenue.

The Department of Revenue, as the State Board of Equalization, completes its own sales ratio studies – one which is very similar to the assessor's study, plus two additional studies – to be sure values closely match the real estate market.

The department has determined that a minimum of six sales in a jurisdiction are required for the median ratio to be reflective of actual assessment levels for its studies. There are some jurisdictions and property types that may never have enough sales, for example small-town commercial properties. In these instances, the assessor and the State Board of Equalization may examine sales over a protracted period of time or borrow sales from other similar jurisdictions to help evaluate the assessment and estimate values.

The State Board of Equalization completes this verification statewide for each property type and jurisdiction and can order changes to EMVs if the assessor's work does not comply with law and guidelines. If the study indicates that the median ratio is below 90 percent or above 105 percent, the Commissioner of Revenue has the authority to increase or decrease values to bring about equalization.

The equalization process is designed not only to equalize values on a county-, city- and township-wide basis but also to equalize values across county lines to ensure a fair valuation process across taxing districts, county lines and by property type.

State Board orders are usually on a county-, city- or township-wide basis for a particular classification of property. All State Board orders must be implemented by the county, and the changes are made to the current assessment year.

The board meeting

Who must attend the meeting - Local Boards

Per Minnesota Statutes, Section 274.01, subdivision 1, paragraph (a), the town board of a town or the council or other governing body of a city is the Local Board of Appeal and Equalization, except in the following situations:

- Cities whose charters provide for a board of equalization;
- Cities or towns that have transferred their local board duties to the county (*see Chapter 5*);
- Cities with Special Boards of Appeal and Equalization appointed by the governing body (*see Chapter 5*); or
- Cities or towns whose local board duties have been transferred due to noncompliance with the training requirements.

When a Local Board of Appeal and Equalization convenes, a majority of the voting members (quorum) must be in attendance in order for any valid action to be taken (*see Chapter 4 for more information about quorum requirements*).

The local assessor – when applicable – is required by law to be present with his/her assessment books and papers. The local assessor is required to take part in the proceedings to support his values or recommend a change, but the local assessor has no vote. He/she should be prepared to explain how the value was determined, and in doing so, the assessor should be able to describe the characteristics of the property, such as: location and neighborhood, public or private restrictions on the property, building type and size, quality of construction, age of the structure, physical condition of the structure, total number of rooms and total number of bedrooms and bathrooms, and market conditions, etc.

The local assessor should be knowledgeable about the local real estate market and the property in the area.

While it is not the goal of the assessor to influence the board, the assessor should provide factual information to support the value and classification or to support a recommended change to a subject property. The local assessor also should be able to explain how the property classification was determined.

In addition to the local assessor, the county assessor or one of his/her assistants is required to attend. The board should ask the local and/or county assessors to present any tables that have been prepared, making comparisons of the current assessments in the district. Either the local or county assessor is required to have maps and tables relating particularly to agricultural land values for the guidance of the Local Board of Appeal and Equalization.

The local board should be prepared to ask the local and county assessors questions, and assessors should be prepared to answer questions and provide information that will assist the board in its deliberations.

Meeting dates and times for the local board

The meeting date and time for the Local Board of Appeal and Equalization is set by the county assessor. The county assessor must provide written notice of the date and time to the city or town clerk by February 15 of each year. The clerk shall publish and post notice of the meeting at least 10 days before the date of the meeting.

The Local Board of Appeal and Equalization meeting must be held between April 1 and May 31 of each year (unless the provisions of a charter provide otherwise). The local board must conduct its business and adjourn within 20 days of the date stated in the published notice. Upon request, the Department of Revenue (at its discretion) may grant extensions beyond the 20-day time period to date no later than May 31.

No changes may be made by the local board after adjourning. The county assessor also may not make any changes in valuation or classification that are intended to correct errors in judgment by the county assessor after the local board has adjourned. However, the county assessor may make changes that are clerical in nature or changes that extend

homestead treatment until the tax extension date for that assessment year. A list of all the changes made by the local board must be fully documented and maintained in the assessor's office and must be available for review by any person. A copy of the changes made during this period in those cities or towns that hold a local board must be sent to the county board no later than December 31 of the assessment year.

Who must attend the meeting County Boards

Per Minnesota Statutes, Section 274.13, subdivision 1, the county commissioners, with the county auditor, or, if the auditor cannot be present, the deputy county auditor, or, if there is no deputy, the court administrator of the district court, shall form a board for the equalization of the assessment of the property of the county, including the property of all cities whose charters provide for a board of equalization.

When a County Board of Appeal and Equalization convenes, a majority of the members (quorum) must be in attendance in order for any valid action to be taken (*see Chapter 4 for more information about quorum requirements*).

The county assessor is required by law to attend the meeting of the county board of equalization. He/she takes part in the proceedings to support values and classifications or to recommend changes to the board but is not a voting member of the board. The county assessor investigates and reports on any assessment ordered by the county board and enters all changes made by the board in the assessment books.

The county assessor should be prepared to explain how the value was determined, and in doing so, the assessor should describe the characteristics of the property, such as: location and neighborhood; public or private restrictions on the property; building type and size; quality of construction; age of the structure; physical condition of the structure; total number of rooms and total number of bedrooms and bathrooms; and market conditions, etc.

The county assessor is knowledgeable about the local real estate market and the property in the area. He/she provides factual information to support the value or to support a recommended change to a subject property. The county assessor also should explain how the property classification was determined and why the classification is appropriate or why it should be changed. While the County Board of Appeal and Equalization is in session, the county assessor assists the board in performing its duties. The assessor shall furnish the board with all necessary charts, tables, comparisons, and data which it requires in its deliberations, and shall make whatever investigations the board may desire.

The county assessor should present any information that has been prepared, making comparisons of the current assessments in the county. The county assessor is required to have maps and tables relating particularly to agricultural land values for the guidance of the County Board of Appeal and Equalization.

The board should be prepared to ask the county assessor questions, and the county assessor should be prepared to answer questions and provide information that will assist the board in its deliberations.

Meeting dates and times for the county board

The board may meet on any 10 consecutive meeting days in June, after the second Friday in June. The actual meeting dates must be contained on the Notice of Valuation and Classification mailed to each property owner in the county.

New legislation resulting from the 2008 session now allows the board to meet on Saturdays. The legislation also requires at least one meeting must not end prior to 7:00 pm. Similarly, if the board requires appointments, some of the available times must extend until at least 7:00 pm. The Saturday meeting may be in lieu of the extended meeting time requirement.

No action taken by the County Board of Appeal and Equalization after June 30 is valid, except for corrections that are

clerical in nature or changes that extend homestead treatment until the tax extension date for that assessment year. Any such changes made by the assessor after adjournment must be fully documented and maintained in a file in the assessor's office and shall be available for review by any person. A copy of any changes made by the assessor during this period shall be sent to the county board no later than December 31 of the assessment year.

The county auditor shall keep an accurate record of the proceedings and orders of the board. The record must be published like other proceedings of county commissioners. A copy of the published record must be sent to the commissioner of revenue, with the abstract of assessment.

Documenting board actions

Before adjourning, the Board of Appeal and Equalization must prepare an official record of all actions taken by the board.

This means that the board must prepare an official record of the proceedings. **The record must reflect all board actions.** Therefore, the record must list all:

- Assessments of property added to the tax rolls with the market value for each **local boards only**;
- Appeals brought before the board, indicating the action taken by the board (including all appeals in which the board voted "no change");
- All blanket changes (changes to an entire class of property) **county boards only**;
- Assessments that have been increased or decreased with the market value for each;
- All classification changes; and
- All changes that the county assessor brought to the board for action, indicating the action taken by the board.

For each meeting, a certification form must be signed and dated by the members of the board who were present at the meeting. The certification form must also list the names and titles of **all voting members of the board**, including those who are present and those who are absent, to verify that the quorum and training requirements were met. The county assessor is to make all changes ordered by the board that are authorized by law.

Required forms for documenting board actions

County assessors are required to submit any changes made by the Local and County Boards of Appeal and Equalization to the Commissioner of Revenue, along with a copy of the proceedings of each board. For **local boards**, this must be done within 10 working days following final action of the local board. For **county boards**, this must be done within 5 working days of the final action. The information must be filed in the manner prescribed by the Commissioner of Revenue (Minnesota Statutes, Chapter 270C and Section 270C.89 subdivision 1).

In recent years, there has been increasing interest by the legislature and others in the number of appeals at the local level and the effect of the changes that were made. However, because of the manner in which many counties submit this information, the Department of Revenue has not been able to respond to requests for this information. Therefore, we are requiring that the counties provide the data in a format that is complete, readable and easily interpreted. Each county will be required to submit this information in an electronic format as instructed by the Department of Revenue.

To ensure that the information is consistent from local jurisdiction to local jurisdiction and from county to county, the Department of Revenue requires that each board complete the following two forms for each meeting:

- *Board of Appeal and Equalization Certification Form* – must be completed **and signed** to verify that the quorum and training requirements were met and to provide a summary of board actions; and
- *Board of Appeal and Equalization Record Form* – must be completed to provide a detailed report of the proceedings of the board.

The county assessor will provide these forms to the board. The board will complete the forms (the jurisdiction total EMV is to be completed by the assessor), and the county assessor will take possession of the completed forms at the end of the meeting.

A *Certification Form* must be completed in the case of a reconvene meeting. If a recess is called, a quorum and trained member must also be present at the reconvene meeting for the board to take valid action. To verify that the quorum requirement was met, the board must complete and sign a *Certification Form* for each reconvene meeting. The board will continue to complete the **original Record Form** at each reconvene meeting.

The reconvene meeting(s) must be held and all business of the **local board** must be concluded within 20 calendar days (including the day of the initial meeting) unless the board requests a time extension in writing from the Department of Revenue and the time extension is granted by the department (no extensions will be granted beyond May 31). For **county boards**, no action may be taken after June 30. The date and time for the reconvene meeting must be determined before the initial meeting is recessed. Once the Board of Appeal and Equalization has adjourned, it cannot reconvene.

Duties of the board

The board is to determine whether all of the taxable property in the jurisdiction has been properly valued and classified for the current assessment. All property is to be valued at its market value, and all property is to be classified according to use. At the county level, the board is to ensure equalization from jurisdiction to jurisdiction as well.

The **county** board is required by law that each member take an oath to fairly and impartially perform duties as a member. It is assumed that the assessor has properly valued and classified all the property in the jurisdiction. The burden of proof rests with the property owner who must present factual evidence to disprove the assessor's value or classification.

The complaints and objections of property owners appealing individual assessments for the current year should be considered very carefully by the board. An appeal may be made in person, by letter, or through a representative of the owner. Written objections should be filed prior to the meeting of the Board of Appeal and Equalization and must be presented to the board for consideration while it is in session. The board **must hear all complaints and examine all letters**. Such assessments must be reviewed in detail, and the board has the authority to make corrections as it deems to be just. The board may recess from day to day until all cases have been heard.

The Board's Responsibility to Hear All Appeals

It is the board's responsibility to hear all appeals presented until the board adjourns. A property owner can present their appeal at the initial meeting or at any of the reconvene meetings. The board **must hear** that appeal and make a decision. The board cannot dismiss the property owner's appeal, unless the meeting is adjourned.

The board should look for improvements that are not on the tax rolls. When improvements are missing from the tax rolls, an unfair burden falls upon the owners of all properties that have been assessed. If the board finds any improvements that are not on the tax rolls, the board should place it on the assessment list along with its market value, and correct the assessment so that each tract or lot of real property and each article, parcel or class of personal property is entered on the assessment list at its market value.

Prohibition on changes within 10 days of local board meeting

Since the Notice of Valuation and Classification must be mailed to taxpayers at least 10 days prior to the meeting of the Local Board of Appeal and Equalization, the assessor should not make changes to the valuation or classification of a property within that 10-day window without bringing the change to the local board for action.

After receiving the notice, the property owner can contact the assessor to discuss questions or concerns. The assessor can make changes to the valuation or classification without bringing the change to the local board if a new notice is mailed to the property owner at least 10 days prior to the local board meeting.

Oftentimes, the assessor will continue to review properties within 10 days of the local board meeting. However, if the assessor makes a change, that change should be brought to the local board for action. If the property owner agrees with the change, he/she does not need to personally appeal to the board. Instead, the assessor should present such changes to be voted on by the board.

What the board can do

Reduce the value of a property. The board may reduce the value of a property if the facts show that the property is assessed at a value that is higher than its market value. All property is to be valued at its market value. It is assumed that the assessor has properly valued the property. The burden of proof rests with the property owner who must present factual evidence to disprove the assessor's value.

Increase the value of a property. The board may increase the value of a property if the facts show that the property is assessed at a value that is lower than its market value. The board must also base the decision to increase the market value on facts. All property is to be valued at its market value. It is assumed that the assessor has properly valued the property. The board must rely on factual evidence to disprove the assessor's value.

Before the board raises the market value of a property, it must notify the owner. The law does not prescribe any particular form of notice, except that the person whose property is to be increased in assessment must be notified of the intent of the board to make the increase. The owner must be notified either in writing or orally. He/she should be given a time to appear before the board. After the hearing, the board should make any corrections that it deems just.

Add improvements to the assessment list. In reviewing the individual assessments, the board may find instances where property is not listed at its market value because the value of a building or other improvement was not included when the market value of the property was estimated. These should be carefully reviewed by the board and placed on a tentative list of property values to be increased. The board should then determine to what extent the valuation of such property should be increased. Before the board adds value for new or overlooked improvements, it must notify the owner.

Change the classification of a property. In Minnesota, property is classified according to its use on the assessment date (January 2 of each year). If the property is not currently being used, it is classified according to its most probable, highest and best use. Property owners do not get to choose how they want their property to be classified. It is the assessor's job to classify it according to its current use or its most probable, highest and best use. The board can change the classification of any property which in the board's opinion is not properly classified. Again, it is assumed that the assessor has classified the property correctly. The classification must be based on use, and in order for the board to change the classification, the appellant must present evidence that the property is used in a manner consistent with the classification.

Local Boards Only: Add properties to the assessment list. If the board finds that any real or personal property has not been entered onto the assessment list, the board shall place it on the assessment list along with its market value, and correct the assessment so that each tract and lot of real property and all personal property is entered on the assessment list at its market value.

County Boards Only: Order percentage increases or decreases for an entire class of property (blanket changes). The county board can order a percentage increase or decrease to an entire class of property if it feels that the original assessment is incorrect. These increases or decreases can be on land alone, buildings alone, or land and buildings together. The county board does not need to notify the property owners affected by blanket changes.

Additionally, the county board has the authority to make changes to market values or classifications established by local boards as it deems appropriate. The County Assessor typically brings these changes to the county board's attention.

What the board can't do

The board can't consider prior year assessments. The Board of Appeal and Equalization does not have the authority in any year to reopen former assessments on which taxes are due and payable. The board considers only the assessments that are in process in the current year. Occasionally, a property owner may appear with a tax statement and protest the taxes or assessment of the previous year. The board should explain tactfully that it does not have the authority to consider such matters. After taxes have been extended, adjustments can be made only by the process of application for abatement or by legal action.

The board can't reduce the aggregate assessment by more than 1 percent. Although the both Local and County Boards of Appeal and Equalization have the authority to increase or reduce *individual* assessments, the County Board alone can increase or reduce the assessments of an *entire* class of property. However the total of all adjustments for both local and county boards must not reduce the aggregate assessment of the jurisdiction by more than 1 percent. The "aggregate assessment" is the total EMV that the board has the authority to change, i.e. the total EMV of assessments within the jurisdiction excluding state assessed property. For example, if the total EMV of a jurisdiction is \$2,000,000, the board cannot reduce the total EMV of the jurisdiction by more than \$20,000. This means the EMV after all board actions must be at least \$1,980,000.

Assessor's EMV + Total board EMV increases - Total board EMV reductions <hr/> EMV after board actions

If the total amount of adjustments made by the board does lower the aggregate assessment by more than 1 percent, none of the adjustments will be allowed. This limitation does not apply, however, to the correction of clerical errors or to the removal of duplicate assessments. Clerical errors are limited to errors made by someone performing a clerical function during the course of the actual assessment. Examples of clerical errors are errors such as transposing numbers or mathematical errors. Errors that occur when making estimations during the inspection and appraisal process (judgment errors) are not considered to be clerical errors.

The board can't exempt property. The Board of Appeal and Equalization does not have the authority to grant an exemption or to order property removed from the tax rolls.

A member of the board can't make changes to property in which he/she has a conflict of interest or financial interest. If a property being appealed is owned by a board member, a board member's spouse, parent, stepparent, child, stepchild, grandparent, grandchild, brother, sister, uncle, aunt, nephew, or niece, by blood or marriage, the board member is prohibited from participating in the actions of the board for that appeal. The board member is also prohibited from participating in an appeal of a property in which a board member has a financial interest. If the remaining members constitute a quorum, the board may vote on the action with the compromised board member abstaining from the vote. Otherwise, or if the board wishes to prevent any perception of preferential treatment, it should mark "No change" on the record form for the meeting. The taxpayer will be eligible to appeal to the next appeal level (County Board, Tax Court).

The board can't grant special program status. If a property owner is appealing for enrollment in special programs that require an application (e.g. Green Acres), they must follow the proper application procedure.

The local and county board can't make changes benefiting a property owner who refuses entry by the assessor.

The board may not make an individual market value adjustment or classification change that would benefit the property in cases where the owner or other person having control over the property will not permit the assessor to inspect the property and the interior of any buildings or structures. It seems obvious that for an assessor to make a fair and knowledgeable value estimate, he/she must first be allowed to view the entire property. Until such access is granted, the board should not grant a value reduction.

The local board can't order percentage increases or decreases for an entire class of property. The county board can't add properties to the assessment list. It can request that the auditor place such omitted properties on the tax rolls.

Recommendations for board members

Become familiar with sales information prior to board meeting

Most board members are not necessarily aware of current trends in the real estate market or trained in the field of appraisal. Therefore, advance preparation is essential to making informed, fair decisions on the appeals heard by the local board.

The county assessor (or the local or city assessor in some instances) should provide information on the real estate market in advance of the board meeting. If this information is not provided, the board should request that the assessor provide the information at least one week prior to the meeting so board members have time to review it.

The following are examples of the type of data that the assessor may provide for the board to use when determining if an adjustment is necessary. This is not an all-encompassing list, and depending on the jurisdiction, it may or may not be necessary for every board to have all the items on the list. The board should work with the assessor to determine the specific information to be supplied to the board.

- Information on sales within the district that occurred in the previous year.
- Valuation tables of land types.
- Copy of the values from the mini-abstract for the district (current year and prior year).
- Printout of parcel listings for the district with the values.
- Review of the current statutory classifications and the corresponding class rates.
- Review of value changes by property type in the district.

The board should also be prepared to request additional background information and to ask questions of the assessor in order to assist with the board's deliberations. As a board member, you should review the information provided by the assessor. If you have any questions about the materials, please be sure to contact the assessor. Being knowledgeable about the real estate market is the key to making informed and fair decisions.

Duties of the clerk – Local Boards

The town or city clerk plays an important role in the Local Board of Appeal and Equalization process. The following is a brief list of the duties of the clerk pertaining to the local board meeting:

- Work with the county assessor to establish the meeting date(s) for the local board;
- Publish and post notice of the meeting at least 10 days prior to the date of the (Minnesota Statutes, Section 274.01, subdivision 1);
- Ensure that a quorum will be present;
- Provide a sign-in sheet for appellants;
- Take minutes of the meeting as part of the town or city record; and
- Return all necessary records to the county assessor in a timely manner.

In some jurisdictions, various duties of the clerk may be performed by the city or county assessor or the assessor's staff. In these instances, it is recommended that the clerk be aware of and monitor these duties to ensure they are completed

Legal reasons for fair and impartial local board meetings

Minnesota Statutes, Section 274.01, subdivision 1, paragraph (b) states:

“The [local] board shall determine whether the taxable property in the town or city has been properly placed on the list and properly valued by the assessor.”

Minnesota Statutes, Section 274.13, subdivision 1 states: *“The [county] board shall examine and compare the returns of the assessment of property of the towns or districts, and equalize them so that each tract or lot of real property and each article or class of personal property is entered on the assessment list at its market value...”*

This means that any action taken by the board must be done in an effort to ensure that all taxable property in the jurisdiction has been *properly* valued and classified by the assessor. It is assumed that the assessor has correctly valued and classified all property. The burden of proof rests with the property owner who must present factual evidence to disprove the assessor’s valuation or classification of the property.

Minnesota Statutes, Section 273.11, subdivision 1 requires that all property be valued at its market value. The assessor is required to value all property at market value, and the Board of Appeal and Equalization also must keep this in mind when adjusting market values.

The board is to hear all appeals and act in a manner that is just. Minnesota Statutes, Section 274.01, subdivision 1, paragraph (b) states:

“On application of any person feeling aggrieved, the board shall review the assessment or classification, or both, and correct it as appears just.”

To act in a just manner, the board must only make changes that are **based on facts**.

County Boards of Appeal and Equalization are required by Minnesota, Statutes, section 274.13 to take an oath to fairly and impartially perform their duties.

A sample of the oath is as follows:

“I, <board member’s name>, will solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Minnesota, and that I will faithfully execute and discharge the duties of the <county name> Board of Appeal and Equalization according to law and to the best of my ability and understanding.”

The oath may be administered by a district judge or the clerk of the court and underscores the importance of acting fairly and impartially on all appeals brought before the county board.

Policy reasons for fair and impartial board meetings

Property owners expect and deserve a fair and impartial hearing. Serving as the Board of Appeal and Equalization is an important duty. It is very important that the meeting be conducted in a fair and impartial manner, or the property owner's confidence in the entire appeal process will be undermined.

In order for the property owner to receive a fair and impartial hearing, the property owner must have an opportunity to present his/her appeal and provide evidence to support it. Then the assessor should explain his/her valuation or classification. It is assumed that the assessor has valued and classified the property correctly, and the burden of proof rests with the property owner, who must present factual evidence to disprove the assessor's value or classification. Then the local board must take the appeal under consideration.

An educated board is the key to a fair and impartial hearing. A board that is knowledgeable about the local real estate market does not simply "rubber stamp" the assessor's value but makes independent decisions based on facts. It is important that the property owner does not perceive the outcome to be predetermined or believe that the board is "defending" the assessor's value. This does not mean that the board should not uphold the assessor's value. It does mean that if the local board changes the assessor's value or classification, it must be based on the facts presented.

A fair and impartial hearing does not necessarily mean that the property owner is granted the value reduction or classification change that he/she is seeking. Receiving a fair and impartial hearing only means that the owner had the opportunity to present his/her appeal, the board considered the appeal and based its decision on facts.

Board meeting procedures that foster fair and impartial assessment reviews and other best practices recommendations

Each board meeting is conducted differently. While there are not any specific statutory guidelines for conducting the meeting, this chapter will outline meeting procedures that foster fair and impartial assessment reviews.

Also included in this chapter are best practices recommendations. We acknowledge that some jurisdictions may have bylaws or rules of procedures that may preclude some of these recommendations. Keep in mind that these are recommended procedures for the boards, and they are not intended to contradict such rules or bylaws. It is up to each board to determine which procedures are most appropriate for its Board of Appeal and Equalization meeting.

Meeting procedures

The board should run the meeting

The board should take charge of the meeting. It is not the assessor's meeting. The board is intended to be a fair and impartial review of the assessment. The assessor should realize that the appeal decisions are not in his/her hands. The board's decisions are between the board and the appellant. The assessor is not on trial for his/her work. The board should not critique the assessor's performance or blame the assessor for increasing values (or taxes). Assessors should try not to become too personally involved with the decisions and remember that they have already done their best job. It is now the task of the local board to review the facts and make decisions as it deems just.

Establish ground rules for the meeting

Before hearing any appeals, the Board Chair should outline the ground rules for the meeting. The ground rules set the tone for the meeting. The specific ground rules may vary for each board but should include:

- The purpose of the meeting;
- A reminder to property owners that only appeals for the current year valuation or classification can be made – taxes or prior years' assessments are not within the jurisdiction of the board;
- A reminder to property owners that they may only appeal the estimated market value (EMV), and that the appeals process is concerning this amount - not tax amounts;
- An explanation of the order of the appellants (will it be by appointment first, followed by walk-ins on a first-come basis, etc.);
- The expectations of the appellant when presenting his/her appeal (the appeal must be substantiated by facts; where the appellant should stand or sit; the appellant should be prepared to answer questions posed by the board, etc.);
- The time limits imposed (if any); and
- The procedure the board will follow for making decisions (will the board hear all appeals before making any decisions, will the board send a letter to appellants to inform them of the decision, etc.).

The Board Chair should give the assessor the opportunity to present a brief overview of the property tax process and a recap of the current assessment.

Appellants should then present their appeals. If the assessor has had a chance to review the property prior to the meeting, the assessor can present facts and information to the board to support the valuation or classification or recommend that the board make a change. If the assessor has not had a chance to review the property prior to the meeting, the assessor can present such information to the board at the reconvene meeting.

All proceedings must be public

The board meetings are subject to the open meeting law. The open meeting law requires that meetings of governmental bodies generally must be open to the public. Therefore, all board proceedings must be public.

Board members should not leave the meeting to the assessors while they talk about other business.

Board members should not confer with each other, the assessor, or appellants regarding appeals in question outside the board meeting(s).

Make appellants feel comfortable

Presenting an appeal to the Board of Appeal and Equalization can be intimidating for appellants. The goal of the board should be to make the appellant feel comfortable, not intimidated. To make the appellant more comfortable when presenting an appeal to the board, it is recommended that the appellant sit (or stand) in front of the board and present directly to the board rather than having the appellant speak and address all present in the audience. This not only allows the appellant to be more comfortable, but also decreases the potential that an angry “mob” will form at the meeting.

Dealing with angry or difficult property owners

The following are some tips that may be helpful when dealing with an angry or difficult property owner:

- Always treat the property owner with respect;
- Listen to the property owner;
- Speak calmly and keep your body language calm;
- Encourage the property owner to discuss his/her concerns;
- Do not get defensive;
- Keep things on a positive level;
- Avoid blaming statements (“You...”);
- Keep the conversation focused on the issue, not personalities (“The assessor doesn’t like me,” etc.);
- Clarify the problem;
- Acknowledge the property owner’s concerns;
- Show empathy for the property owner;
- Emphasize collaboration (“Let’s see if we can find a solution to this problem.”);
- Let the property owner know that you will be reviewing the facts of the case; and
- End the property owner’s presentation by acknowledging in a tactful manner that you’ve heard what he/she has to say and will consider the matter.

If things get too heated, it may be a good idea to suggest a short break so the parties can calm down. Do not let things get out of hand before informing the authorities. If the board is anticipating any problems, it may be a good idea to inform local law enforcement of the meeting in advance. Do not take threats or someone talking about violence lightly. Safety should be your main concern. If you feel threatened, call the authorities.

Oftentimes, property owners are frustrated by the process because they are unsure about how to appeal to the local board. To reduce their frustration, it is recommended that the local board let them know what they will need to do to substantiate their appeal (*see “Handouts for property owners” section in the Appendix for information local boards may supply to property owners*).

The Notice of Valuation and Classification will direct property owners to the Minnesota Department of Revenue website (<http://www.revenue.state.mn.us>) for information on the appeal process and how to substantiate appeals. Many counties also have information on their websites concerning how to appeal, property information, frequently asked questions, etc. If your county website does have information relating to assessment or property taxes, it is a good idea to become familiar with this information so you can refer property owners to it.

Hearing appeals

The Board Chair should call the appellant. The board must be attentive when the appeals are being presented. Take the time to listen to the person presenting the appeal, but do not let the appellant dominate the meeting.

After an appellant has presented his/her case, the chair should ask the assessor to explain how the value and/or classification was determined. To keep things moving and to conduct a fair meeting, any time limits imposed on an appellant should also be imposed on the assessor.

The board should ask questions of the appellant and the assessor if more information is needed.

Depending on the procedure that the board is following, the chair should either:

- Have the board make a decision on the appeal; or
- Inform the appellant that his/her concern will be taken into consideration and let the appellant know when a decision will be made, as well as how he/she will be informed of the board's decision.

Review process, not value-reduction process

The appeal process is a review process and not just a value-reduction process. The Board of Appeal and Equalization is an important step in maintaining an equitable property tax system. It is vital that the board members take this responsibility seriously. Any value changes – increases or decreases – must be justified as value changes have the effect of shifting the tax burden to other property owners in the jurisdiction.

The purpose of the board is to ensure equality between taxpayers so that each taxpayer is paying the fair share of taxes – no more, no less. Keeping in mind that a reduction in estimated market value may not reduce taxes, and sharing this information with appellants, may help set the proper tone for the meeting.

Therefore, it is not incumbent upon the board to reduce the value of all individuals who appeal to the board, as that may be unfair to the property owners who have not appealed. The board should not give reductions to people just for “showing up.” It is assumed that the assessor has properly valued and classified all property in the jurisdiction. The burden of proof rests with the property owner who must present factual evidence to disprove the assessor's value or classification. All changes made by the board must be based on facts.

Recess or adjourn

The board may not take action after adjourning. All issues must be resolved before the meeting is adjourned. If issues still need to be considered, the board should recess until the next meeting.

For **county boards**, the next (reconvene) meeting must be held within the ten-day time limit for the board and no later than June 30. For **local boards**, the reconvene meeting must be held within 20 calendar days (including the day of the initial meeting) unless the local board requests a time extension from the Department of Revenue, and the time extension is granted by the department. The date and time for the reconvene meeting must be determined before the initial meeting is recessed.

Once the Board of Appeal and Equalization has adjourned, it cannot reconvene.

Recess

A break in a meeting or proceedings until a certain date and time. Recess is not to be confused with “adjournment,” which ends the proceedings.

Adjourn

The final closing of a meeting, such as a meeting of the board of directors or any official gathering. Adjourn is not to be confused with “recess,” which means the meeting will break and then continue at a later time.

Decisions

It is the board’s duty to review the facts and make corrections as it deems just. It is not appropriate to turn the decision over to the assessor. The board should not order the assessor to review the property and change the value or classification and then adjourn. In this instance, the issue is not resolved. The board may ask the assessor to review the property and report back to the board at a reconvene meeting. Ultimately, it is the board that must make any adjustments.

All decisions should be adopted by a formal vote. Options for decisions include:

- No change;
- Lower the value;
- Raise the value;
- Notify a property owner of intent to raise the value;
- Change the classification; or
- Have the assessor inspect the property and report to the board (within the appropriate meeting timeframe).

There are certain circumstances, such as appeals involving contamination values or income-producing properties, which may require more than the given time for the assessor to review. In such instances, a **local board** may decide to vote “no change” and forward the appeal to the County Board of Appeal and Equalization.

There also may be circumstances involving complicated appeals, in which the board may review the information presented and not be able to determine if the assessor’s value should stand or if the property owner’s evidence justifies a value or class change. If the board is faced with a situation in which it is not sure how to rule based on the facts presented, the proper decision would be “no change.” In these instances, the board should keep in mind that the taxpayer can appeal to Tax Court.

For local boards:

- The property owner can appeal to the county board or he/she can take the case to Tax Court; and
- The county assessor can ask the county board to review the property value or classification if he/she believes that the local board change was not justified.

Appeals must be substantiated by facts

Appeals must be based on facts. The property owner must present supporting evidence to convince the board that the current year valuation or classification is incorrect. The supporting evidence can be presented either in person, through a letter or through an authorized representative.

The property owner should describe the property, how the property is used, as well as its current condition. Photos can be very helpful in illustrating the condition of the property. The property owner should review the assessor's data on the property to make sure that it is correct. The property owner should also review recent property sales in the area. At the assessor's office, the property owner can review Certificates of Real Estate Value (CRVs) for properties in the area. Other evidence such as a recent appraisal may also be helpful information to present.

The property owner should keep in mind that taxes are not the issue. The board should not consider arguments based on the ability of the taxpayer to pay, services received for taxes paid or tax equalization. Given the broad spectrum of tax capacity rates, tax classifications and state credit programs that apply to various properties throughout the jurisdiction, tax comparisons are misleading. To strengthen their appeal, property owners should present evidence about the property's value or classification, not how much they are paying in taxes.

Property in Minnesota is classified according to its actual use, such as commercial, agricultural, or residential homestead, not zoning. Property owners disputing the classification need to present information that proves how they use the property. For example, a property is classified as residential. The property owner believes that his/her property is eligible for the agricultural classification and appeals to the board. In order for the board to change the classification to agricultural, the owner must prove that the property is used agriculturally and meets the statutory requirements of the agricultural class.

As a board member, you should be objective and be sure that any changes are based on facts. Do not recommend changes without any supporting documentation. Do not recommend changes for all people who appeal to the board (unless each appeal can be substantiated). Simply taking the time to appeal is not a valid reason for adjusting the market value or changing the classification of a property. Always keep in mind that any reductions that the board may make will have the effect of shifting the tax burden to other property in the jurisdiction. The amount the jurisdiction levies will not change when values are increased or decreased; only the amount paid by each taxpayer changes.

For information on the appeal process and how to substantiate an appeal, you can direct property owners to the Minnesota Department of Revenue website (<http://www.revenue.state.mn.us>). If your county website also contains additional information such as how to appeal, property information, frequently asked questions, etc., it is a good idea to become familiar with this information so you can refer property owners to it.

Best practices recommendations

Have appellants call for appointments

It is recommended that the board hear appeals on an appointment basis. The Notice of Valuation and Classification sent to all taxpayers to notify them of their property value and classification can instruct appellants to call for an appointment with the board.

Appointments benefit the board, the assessor and the appellant. Appointments give the board an idea of how many property owners will be appealing, so the board can manage their time appropriately. It gives the assessor time to assist in the board's deliberations by reviewing the property and collecting supporting data or recommending that the board make a change.

Appellants also benefit because they need only come to their scheduled appointment and do not have to spend time listening to other appellants. In some instances, property owners call to schedule appointments with the local board, and the appeal is avoided altogether because the issue can be resolved easily by the assessor's staff. Property owners who call for appointments can also be given information on preparing and presenting an appeal so they will know what to expect at the meeting (see "Handouts for property owners" section in the Appendix).

In addition to hearing appeals by any appellants who scheduled appointments, the board **also must hear any appeals by property owners who come to the meeting without having scheduled an appointment prior to the meeting.** (Unless extenuating circumstances apply, the property owner must first appeal to the local board before appealing to the **county board.**) When outlining the ground rules for the meeting, the board chair should inform the appellants that the board will be hearing appeals from those who have scheduled appointments first, and then the board will be hearing appeals by others (in the order listed on the sign-in sheet).

The Board's Responsibility to Hear All Appeals

It is the board's responsibility to hear all appeals presented until the board adjourns. A property owner can present their appeal at the initial meeting or at **any of the reconvene meetings.** The board must hear that appeal and make a decision. The board cannot dismiss the property owner's appeal, unless the meeting is adjourned.

Time limits for presenting appeals

Time limits can help to keep the meeting moving. Time limits may be more appropriate in jurisdictions with a significant number of people appealing their valuation or classification. If there are only a few people at the meeting, time limits may not be necessary. If there are several appellants, it may be beneficial to establish a time limit for each appeal.

If time limits are established, they should be included in the ground rules that are outlined at the beginning of the meeting. Whether or not a time limit is established, it is the responsibility of the board chair to keep the meeting moving. If an appellant goes on at length about a specific point, the Board Chair should intervene – in a professional manner – to keep the meeting on track. The chair should ensure that appellants stick to their time allotments. If the appellant discusses taxes or previous assessments, the Board Chair should remind him/her tactfully that the issue is the current year valuation or classification.

If the board determines that time limits are appropriate for appellants, it also should impose time limits for the assessor to support his/her valuation or classification or recommend that the board make a change.

Hear all appeals first

It is recommended that the board hear all appeals before making any decisions. The board should make all decisions later in the meeting or at the reconvene meeting (within the appropriate meeting timeline) if it is determined that the assessor should view the property or if the board requests additional information from the assessor. Hearing all appeals first gives the board an opportunity to get a better understanding of what happened in the district, so it can make consistent recommendations. It eliminates situations where the board feels obligated to respond in a certain manner to one property owner because of an earlier decision. It also speeds up the process for appellants as they may leave after they present their appeal.

If a reconvene meeting is necessary for the assessor to report back to the board, it should be limited to appeals made at the initial meeting. The reconvene meeting is typically not for hearing a property owner's initial appeal, however it is **the board's responsibility to hear all appeals**, therefore if a property owner appears for the first time at a reconvene meeting, the board must hear the appeal. If the board feels that they don't have enough information to make a decision, they should vote no change and allow the property owner to attend the county board of appeal and equalization meeting.

Conducting other business at the board meeting

It is best to hold a special meeting for the Board of Appeal and Equalization and not conduct the regular council meeting (or other business) at the board meeting. However, due to the low attendance in some jurisdictions, conducting other business at the meeting may be an acceptable practice if handled appropriately.

If other business is also to be conducted at the meeting, the time listed on the Notice of Valuation and Classification should be the start time for the appeals portion of the meeting. You should conduct other business either before the meeting (table any discussion if not completed when it is time for the Board of Appeal and Equalization) or after the meeting (allow any late arrivals to present their appeal even if the board has moved on to other business).

There have been instances in the past where the board members have held their regular meeting in one part of the hall, and the assessor has been told to meet with appellants in another area. **This is not an acceptable practice.** It is the responsibility of the board to hear the appeals and the facts presented to make an informed and fair decision.

Notifying property owners of decisions

It is recommended that all appellants be notified in writing of the decision of the board, even if the appellant was present for the decision. Given the recommended format of hearing all appeals before making any decisions, appellants may choose not to stay for the entire meeting. A letter notifying appellants of the decisions ensures that they understand and are aware of the action, if any, taken by the board. It is also an opportunity to notify appellants of additional appeal options if they are not satisfied with the board's decision (*see "Recommended format to notify appellants of board decisions" in the Appendix*).

Quorum requirements

A majority of the voting members of the Board of Appeal and Equalization must be in attendance in order for any valid action to be taken. When a board meets and conducts business without a quorum, it is conducting an illegal meeting. This means that any changes made by a board which does not meet the quorum requirement are null and void.

What constitutes a quorum?

Quorum requirements differ depending on the type of body that is meeting. Per Minnesota Statutes, Section 274.01, subdivision 1, paragraph (a), the town board of a town, or the council or other governing body of a city is the Local Board of Appeal and Equalization.

Quorum

The number of people required to be present before the members at a meeting can conduct business. For the Board of Appeal and Equalization, a majority of the voting members of the board must be present to meet the quorum requirement.

Townships: Per Minnesota Statutes, Section 366.01, subdivision 1, the supervisors of each town constitute the town board. Two supervisors constitute a quorum at a town board meeting unless the town is operating under “option A,” which means it has a five-member board of supervisors. In the latter case, three supervisors are required to meet the quorum requirement.

City councils: According to Minnesota Statutes, Section 412.191, the city council in a standard plan city shall consist of an elected mayor, an elected clerk, and three or five elected council members (which means these cities have either five or seven voting members). In optional plan cities, the city council consists of an elected mayor and four or six elected council members (which means these cities have either five or seven voting members). In all statutory cities, the mayor is a voting member of the council and must be counted when determining whether a quorum is present. A majority of the voting members must be present to meet the quorum requirement.

Charter cities may provide that a different number of council members constitute a quorum.

Special boards: Appointed by the governing body of a city, a majority of the voting members must be present in order to meet the quorum requirement.

County commissioners serve as the County Board of Appeal and Equalization: The number of commissioners is either five or seven. (Generally, there are five members; however, counties with more than 100,000 in population may, by board resolution, increase their county board from five to seven members.) When the county board is serving as the County Board of Appeal and Equalization, the county auditor is also a voting member. If there are six total voting members, at least four must be present to meet the quorum requirement. If there are eight total voting members, at least five must be present to meet the quorum requirement.

If a quorum is not present, the meeting cannot legally be held. The County Board of Appeal and Equalization will be transferred to a special board for the next assessment for failure to comply with the quorum requirement.

A county board whose powers are transferred to the special board for failing to meet either the training or quorum requirement may be reinstated by resolution of the county board and upon proof that at least one of the county board’s members has completed the appeals and equalization course. The resolution and proof must be provided to the commissioner of revenue by February 1 to be effective for the current assessment year.

Note: The citation for the appeals and equalization course and meeting requirements for county boards is Minnesota Statutes, Section 274.135.

County commissioners appoint a Special Board of Equalization: The county board of any county may appoint a Special Board of Equalization and delegate its powers and duties to this special board. The special board of equalization serves at the direction and discretion of the appointing county board, and is subject to the restrictions imposed by law on the appointing board. The appointing board may determine the number of members to be appointed to the special board, the compensation and expenses to be paid, and the term of office of each member. At least one member of the special board must be an appraiser, real estate agent, or other person familiar with property valuations in the county. For a special board, the county auditor is a nonvoting member and serves as the recorder.

When a quorum is not present

Each year, there are numerous complaints from property owners who have taken time off from work – or simply taken their personal time – to attend a board meeting only to find that the meeting cannot take place due to the lack of a quorum.

When a **local board** does not meet because a majority of the members are not present, it sends a message to property owners that the board does not value their time. It also sends the message that the board does not take the responsibility of serving as the Local Board of Appeal and Equalization seriously.

Rather than simply sending home angry and frustrated property owners, the assessor changes the format to an “open book” meeting. Property owners can discuss their issues one-on-one with the assessor or the assessor’s staff. If they are not satisfied with the outcome, they can appeal to the County Board of Appeal and Equalization. This assures that the time property owners set aside to appeal to the local board is not wasted.

If a **county or special board** of appeal and equalization fails to satisfy quorum or training requirements, owners and taxpayers who would have appealed to the board can appeal to the Commissioner of Revenue before August 1. A fee of \$500 per tax parcel that is appealed will be assessed to the county.

Arrive on time for the meeting

It is also very important that the board members and all required attendees (county assessor, local assessor, clerk, auditor, etc.) arrive at the meeting on time and that the meeting begins at the scheduled time. This shows respect for the people who are appealing to the board, and also shows that their time is valued.

Explanations of alternative methods of appeal

Open Book Meetings

Role of the board in the assessment process

Traditionally, open book meetings have been scheduled for jurisdictions in which the Local Board of Appeal and Equalization duties have been transferred to the county.

During “open book” meetings, the valuation and classification issues are handled by the assessor’s staff on a one-on-one basis with the property owner.

Typically, open book meetings are held by the county assessor’s staff. However, larger cities with an appointed city assessor may hold their own open book meetings.

The open book meetings are held in locations that are convenient for property owners. Often open book meetings are held over several days during both day and evening hours. This allows property owners to appeal when it best suits their schedules instead of having to rearrange their schedules to attend a meeting held at one place and time.

The open book meetings provide a forum for property owners to meet with assessment staff on an informal basis to review information about their property and to ask questions about the assessment. This setting allows the assessor’s office to resolve questions and reduce the number of appeals to the County Board of Appeal and Equalization (or the Special Board of Equalization).

Property owners do not need to make an appointment to meet with the assessment staff. They can simply show up at the dates and times stated on the Notice of Valuation and Classification to discuss their assessment.

Depending on the jurisdiction, the appraisers may have laptop computers to access information about the taxpayer’s property. Some counties may be able to link directly to their computer-assisted mass appraisal (CAMA) system which allows the appraiser to obtain data on sales of comparable properties.

When reviewing the details of the property with the owner, the appraiser can verify the accuracy of the county’s data and correct any errors. The property owner can also schedule an appointment for the appraiser to view the property if needed.

Benefits for the property owner

Property owners often find that the open book meeting is less intimidating than presenting their appeal to the board of appeal and equalization. They often appreciate the fact that they can have their questions answered in a more private setting, and not have to be apprehensive about making a presentation in front of their friends and neighbors. In this one-on-one setting, property owners may spend as much time with the appraiser as they need. They can compare the value of their home with the values of similar homes owned by their neighbors.

The process is very efficient because concerns and questions are often resolved immediately. Property owners can see that the appraiser collects the same information on all properties, reassuring them that the process is the same for everyone, and they have not been singled out for a value increase.

Open book meetings

An open book meeting is a meeting held by the county assessor’s office to discuss property owners’ questions regarding their assessments. The one-on-one meeting usually is held as an alternative to the Local Board of Appeal and Equalization.

Property owners who are not satisfied with the “open book” approach may appeal to the County Board of Appeal and Equalization (or Special Board of Equalization) and/or appeal to Tax Court.

It is only a recommendation that the property owner attend the open book meeting to discuss concerns prior to the county or special board. If a jurisdiction does not have a Local Board of Appeal and Equalization, **the property owner is not required to attend an open book meeting in order to appeal to the County Board of Appeal and Equalization (or Special Board of Equalization).**

Open book benefits for property owners

“Open book” meetings provide many benefits:

- No appointment needed.
- Property owners can verify or correct information about their property.
- Property owners can schedule a time for the assessor to view their property.
- The setting is less intimidating than a board meeting.
- The property owner does not need to “present” their appeal in front of friends and neighbors.
- Property owners can compare their values to the values of other similar homes.
- Questions and concerns are often resolved immediately.
- The process is very efficient.
- Property owners may appeal to the County Board of Appeal and Equalization (or the Special Board of Equalization) and/or to Tax Court if not satisfied with the outcome.

Benefits for the local board

The benefit for the local board is that an open book meeting saves time for board members. It eliminates the need for the board to become familiar with and educated on the local real estate market. Board members will be able to spend this time concentrating on their other duties as town board or city council members. In addition, board members can avoid confrontational situations with constituents and will no longer be put into difficult situations by having to make decisions about the property values or classifications of property owned by friends and neighbors.

However, one possible disadvantage is that the assessor who made the original assessment may also be reviewing the property for the open book appeal.

Objectivity (or the appearance of objectivity) may be lost.

Benefits for the county

While the number of appeals made at the open book meeting may not be less than the number of appeals to the local board, the benefit for the county is that the open book process allows for immediate consideration of issues, and in many cases, appeals are resolved before the County Board of Appeal and Equalization. The process is efficient for the county because it can often consolidate several jurisdictions into one meeting (or a series of meetings) instead of holding at least one meeting in each jurisdiction.

Option 1: Transferring assessment and local board duties to the county

The town board or city council may transfer the powers and duties of the Local Board of Appeal and Equalization to the county board (under Minnesota Statutes, Section 274.01, subdivision 3) and no longer perform the function of a Local Board of Appeal and Equalization.

However, in order to exercise this option, the local jurisdiction also must have its assessment done by the county. This means that the local jurisdiction must give up its local assessor. Some jurisdictions do not see this as an option, because they have no intention of relinquishing this power to the county. For other town boards or city councils, this may be a good option.

Before transferring the powers and duties to the county board, the town board or city council must give public notice of the meeting at which the proposal for transfer is to be considered (the public notice needs to follow the procedure contained in Minnesota Statutes, Section 13D.04, subdivision 2).

A town board or city council that wishes to transfer the assessment and local board duties to the county board must communicate this intent in writing to the county assessor before December 1 of any year to be effective for the following year's assessment. This transfer of duties may either be permanent or for a specified number of years. However, the duties must be transferred to the county board for a minimum of three years, and the length of the transfer must be stated in writing. A town or city may renew its option to transfer its duties to the county board.

Property owners in jurisdictions that have chosen this option would be provided with an open book meeting in place of the Local Board of Appeal and Equalization.

Property owners who are not satisfied with the outcome of the open book meeting may appeal to the County Board of Appeal and Equalization and/or to Tax Court.

Option 2: Transferring local board duties to the county

Previously, the only option for transferring the local board duties to the county board meant that the local jurisdiction had to give up its local assessor as well. Some jurisdictions saw this option as a loss of control, and therefore, it was not considered to be an option for the city or town.

The quorum and training requirements for local boards were implemented to improve the local board process so that the boards function fairly and objectively. The intent of the legislation was not to force or require a city or town to give up its local assessor. However, a jurisdiction that fails to meet these requirements must transfer the duties of the Local Board of Appeal and Equalization to the County Board of Appeal and Equalization. In this situation, the jurisdiction would lose the right to hold its local board, but it would be able to retain its local assessor.

It seems unfair that a jurisdiction which **voluntarily transfers** its Local Board of Appeal and Equalization duties to the County Board of Appeal and Equalization must give up its local assessor, while a local board that **must transfer** its duties to the county board for failing to meet the training or quorum requirements may retain its local assessor.

It seems appropriate that the local jurisdiction be given the opportunity to decide to forego its right to act as a Local Board of Appeal and Equalization and still maintain its local assessor. If the town board or city council deems that property owners would be best served with an open book meeting, which also would relieve the board from having to make difficult value and classification decisions, the board or council should contact the county assessor and inform him/her of the jurisdiction's intent to be treated as though it did not meet the quorum or training requirements. It should clarify that the city or town is transferring its duties to the county board, but will retain its local assessor. The town board or city council must notify the county assessor of this decision in writing before December 1 of any year to be effective for the following year's assessment.

Property owners in a jurisdiction that has chosen to transfer its Local Board of Appeal and Equalization duties to the County Board of Appeal and Equalization would be provided with an open book meeting in place of the local board. Property owners who are not satisfied with the outcome of the open book meeting may appeal to the County Board of Appeal and Equalization and/or to Tax Court.

The local board can be reinstated by resolution of the governing body of the city or town and upon proof of compliance with the training requirements. The resolution and proof of compliance must be provided to the county assessor before December 1 of any year to be effective for the following year's assessment

Other alternate methods of appeal

Special Boards of Appeal and Equalization - Local

The governing body of a city (including cities with charters that provide for a board of equalization) may appoint a Special Board of Appeal and Equalization in lieu of a **local board**. The city may delegate to the Special Board of Appeal and Equalization all of the powers and duties of the Local Board of Appeal and Equalization. Town boards are not able to appoint special boards.

The special board serves at the direction and discretion of the appointing body, subject to the restrictions imposed by law. The appointing body shall determine the number of members of the board, the compensation and expenses to be paid, and the term of office of each member.

At least one member appointed to the Special Board of Appeal and Equalization must be an appraiser, realtor or other person familiar with property valuations in the assessment district. The special board must also meet the training and quorum requirements that a local board must meet.

Special Board of Appeal and Equalization - County

As mentioned in the quorum requirements section of this handbook, the **county** commissioners of any county can appoint a special board of equalization and delegate the powers and duties to this special board. A special board may also be required when the training or quorum requirements are not satisfied by the county board of appeal and equalization.

These special boards serve at the direction and discretion of the appointing body and are subject to the restrictions imposed by law. The appointing body shall determine the number of members of the board, the compensation and expenses to be paid, and the term of office of each member.

At least one member appointed to the Special Board of Appeal and Equalization must be an appraiser, real estate agent, or other person familiar with property valuations in the county. This special board must also meet the training and quorum requirements that regular boards must meet.

Tax Court

Minnesota has a specific court established to hear and determine all questions of law and fact arising under the tax laws of the state. The Tax Court has statewide jurisdiction. Except for an appeal to the Supreme Court, the Tax Court is the sole and final authority. The petitioner must file in Tax Court on or before **April 30 of the year in which the tax is payable, not the year of the assessment**.

There are two divisions of Tax Court: the Small Claims Division and the Regular Division. The Small Claims Division only hears appeals in certain circumstances and is less formal. Property owners often represent themselves and there is no official record of the proceedings, meaning the decisions cannot be appealed further. The Regular Division hears all types of appeals and the decisions can be further appealed.

There is a filing fee and other fees associated with appealing to Tax Court. The court is based in St. Paul, but it travels to the county where the property being appealed is located for the trial. More information is available at [Minnesota Tax Court / Minnesota.gov \(mn.gov\)](https://www.mn.gov)

Appendix

Glossary

Abatement – Reduction of estimated market value, taxes, costs, penalties or interest which have been erroneously or unjustly paid.

Adjourn – The final closing of a meeting, such as a meeting of the board of directors or any official gathering. Adjourn is not to be confused with “recess,” which means the meeting will break and then continue at a later time.

Agricultural property – Property including the house, garage, farm buildings and farm land used for raising or cultivating agricultural products for sale. Defined in Minnesota Statutes as Class 2a agricultural land. An agricultural homestead is class 2a land that is homesteaded along with any contiguous class 2b rural vacant land under the same ownership. Agricultural property may also be non-homestead.

Apartment property – Residential real estate containing four or more units and used or held for use by the owner or by the tenants or lessees of the owner as a residence for rental periods of 30 days or more. Defined in Minnesota Statutes as Class 4a rental housing.

City council – The legislative body of a city. The city council in a standard plan city consists of an elected mayor, an elected clerk, and three or five elected council members (which means these cities have either five or seven voting members). In optional plan cities, the city council consists of an elected mayor and four or six elected council members (which means these cities have either five or seven voting members). In all statutory cities, the mayor is a voting member of the council and must be counted when determining whether a quorum is present. Charter cities may provide that a different number of council members constitutes a quorum.

Class rate – The percent of market value (as defined in Minnesota Statutes) used to determine a property’s net tax capacity.

Classification – The assessor assigns a statutorily-defined classification to all property based upon the use of the property on January 2 of each year. Examples of Minnesota property classes include residential, agricultural, commercial-industrial, apartment and seasonal residential recreational.

Commercial-industrial property – Property used for commercial or industrial purposes such as retail or manufacturing. Defined in Minnesota Statutes as Class 3a commercial and industrial property.

Comparable property sales – Properties that have recently been sold which have similar property characteristics to a property being appraised.

Computer-assisted mass appraisal (CAMA) system – A computerized system that uses statistical analysis to generate estimates of property value.

County Board of Appeal and Equalization – A group of people, typically the county commissioners and the county auditor, authorized to examine, compare and equalize property assessments so that each parcel in the county is listed at its market value.

Estimated market value (EMV) – This is the value that the assessor estimates the property would likely sell for on the open market. This value may be appealed to the Local Board of Appeal and Equalization, County Board of Appeal and Equalization or Tax Court.

Exempt property – Property that is not subject to taxation. All property, real and personal, in the state is taxable except that which by law is exempt. Exemption laws are to be construed strictly, not broadly. Local or County Boards of Appeal and Equalization cannot grant an exemption. Ownership, use and necessity of ownership are key elements reviewed by the assessor when determining exemption.

Highest and best use – “A principle of appraisal and assessment requiring that each property be appraised as though it were being put to its most profitable use (highest possible present net worth), given probable legal, physical, and financial constraints.” *Glossary for Property Appraisal and Assessment*, International Association of Assessing Officers, 1997.

Home rule charter city – Any city which has adopted a home rule charter pursuant to the constitution and laws; “statutory city” means any city which has not adopted such a charter.

Homestead – Property that is occupied as the principal place of residence by the owner is eligible to receive the homestead status and the market value homestead exclusion. Property may be a residential or agricultural homestead.

Local assessor – An assessor who works on a contract basis for a township or city.

Local Board of Appeal and Equalization – A group of people, typically the town board or city council, authorized to determine whether the assessor has properly valued and classified all parcels of taxable property located within the district.

Mass appraisal – The process of valuing a group of properties as of a given date using standard methods and statistical testing.

Median sales ratio – The midpoint (middle) of all the individual ratios that are included for that property type in that city or township for a sales ratio study period when they are put in order. In Minnesota, the median sales ratio should be between 90% and 105%. This means that when all sales from that study period for that property type in that city or township are put in order from smallest to largest ratio, the middle ratio should be between 90% and 105%.

Net tax capacity – Determined by multiplying the class rate by the taxable market value for each property.

Notice of Valuation and Classification – A notice mailed to taxpayers at least 10 days prior to the Local Board of Appeal and Equalization (generally in February or March) to inform them of their property values and classifications for the current assessment year. Minimally, the notice must include: the estimated market value for the current and prior assessment; the value of any new improvements; the amount qualifying for any deferral or exclusion; the taxable market value for the current and prior assessment; the property classification for the current and prior assessment; the assessor’s office address, phone number, website and time when property information can be viewed by the public; and the dates, places and times set for the meetings of the Local Board of Appeal and Equalization, any open book meetings and the County Board of Appeal and Equalization.

Open book meeting – A meeting held by the county assessor’s office to discuss property owners’ questions regarding their assessments. The one-on-one meeting usually is held as an alternative to the Local Board of Appeal and Equalization.

Property characteristics – Distinguishing interior and exterior features of a property and its surroundings such as its: location and neighborhood; public or private restrictions on the property; building type and size; quality of construction; age of the structure; physical condition of the structure; and the total number of rooms, bedrooms and bathrooms.

Quorum – The number of people required to be present before the members at a meeting can conduct business. For the Local Board of Appeal and Equalization, a majority of the voting members of the board must be present to meet the quorum requirement.

Recess – A break in a meeting or proceedings until a certain date and time. Recess is not to be confused with “adjournment,” which ends the proceedings.

Residential property – Property that is residential in nature consisting of the house, garage and land including homestead and non-homestead single-family houses, duplexes and triplexes. Defined in Minnesota Statutes as Class 1a residential homestead, Class 1b disabled homestead, Class 4b(1) residential real estate containing less than four units that does not qualify as class 4bb, Class 4bb(1) nonhomestead residential real estate containing one unit, other than seasonal residential

recreational property; and Class 4bb(2) a single family dwelling, garage, and surrounding one acre of property on a nonhomestead farm.

Rural vacant land – Property that is unplatted, rural in character and not improved with a structure unless it is a minor, ancillary and nonresidential structure. Defined in Minnesota Statutes as Class 2b rural vacant land. Rural vacant land may be part of an agricultural homestead if it is contiguous to class 2a agricultural land under the same ownership.

Sales ratio study – A tool assessors use to help determine values for properties. The sales ratio study period includes sales that have occurred in a twelve month period. For the January 2, 2013 assessment, the assessor reviews sales that occur between October 1, 2011 and September 30, 2012. A sales ratio shows the relationship between the EMV and the sale price of a property. It is the EMV divided by the sales price. In Minnesota, six sales of each property type in each jurisdiction are required to complete a sales ratio study. One sale is not enough evidence for the assessor to change values. Assessors look at all sales in a study to arrive at conclusions and value estimates in mass.

Seasonal residential recreational property – Real property devoted to temporary and seasonal residential occupancy for recreation purposes, including real property devoted to temporary and seasonal residential occupancy for recreation purposes and not devoted to commercial purposes for more than 250 days in the year preceding the year of assessment. Defined in Minnesota Statutes as Class 4c(1) commercial or noncommercial seasonal residential recreational property.

Special Board of Equalization – A specially-appointed board established by the governing body to complete the appeals and equalization duties delegated to it. One member of the board must be an appraiser, real estate agent, or other person familiar with proper valuations in the assessment district.

State Board of Equalization – The Commissioner of Revenue, serving as the State Board of Equalization, ensures assessors follow approved appraisal and assessment practices and reviews the results of the assessor’s work in estimating values. This board meets

in June of every year. The board can increase or decrease values to bring about equalization on a county-, city- and township-wide basis as well as across county lines to ensure a fair valuation process across taxing districts, county lines and by property type.

Statutory city – Any city which has not adopted a home rule charter pursuant to the constitution and laws; the term “home rule charter city” means any city which has adopted such a charter.

Tax Court – A specific court established to hear and determine all questions of law and fact arising under the tax laws of the state. The Tax Court has statewide jurisdiction. Except for an appeal to the Supreme Court, the Tax Court is the sole and final authority. The petitioner must file in Tax Court on or before April 30 of the year in which the tax is payable, not the year of the assessment.

Tax levy – The total amount of property tax revenue needed to meet a jurisdiction’s budget requirements.

Tax rate – Determined by taking the total amount of property tax revenue needed (tax levy) divided by the total net tax capacity of all taxable property within the taxing jurisdiction.

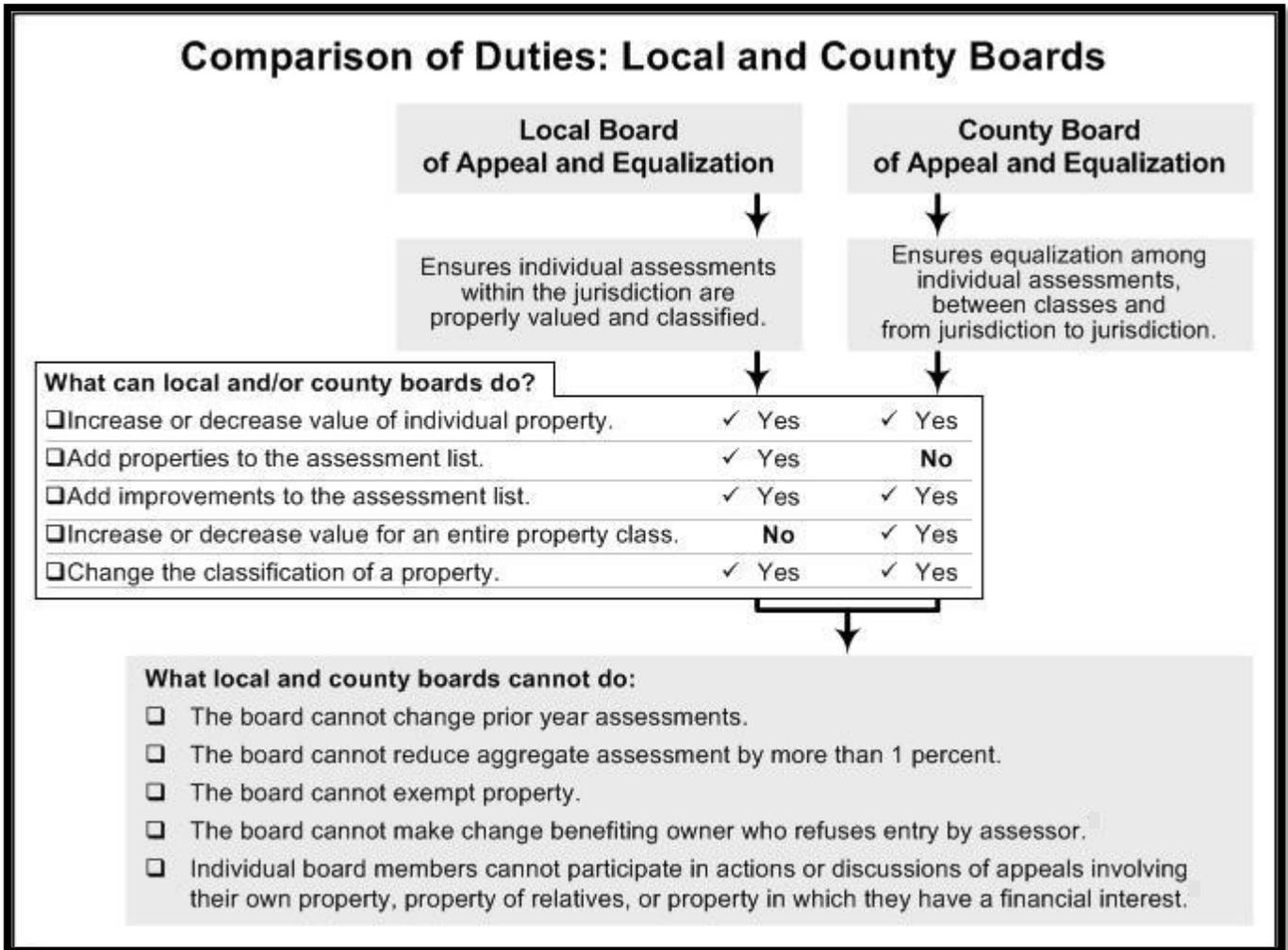
Tax statement – Mailed to taxpayers in March of each year, the property tax statement includes the actual tax amounts to be paid in the current year. Property tax statements for manufactured homes assessed as personal property are mailed in May of each year.

Taxable market value (TMV) – This is the value that property taxes are actually based on, after all reductions, exclusions, exemptions and deferrals.

Town board – The supervisors of a town constitute the town board. Unless provided otherwise, there are three supervisors. Towns operating under “option A” have five supervisors.

Truth in Taxation Notice – Mailed to taxpayers in November of each year, the truth in taxation notice contains the estimated tax amounts for the following year. The statement also includes current year tax amounts for comparison purposes and notice of budget meetings.

Duties of local and county boards



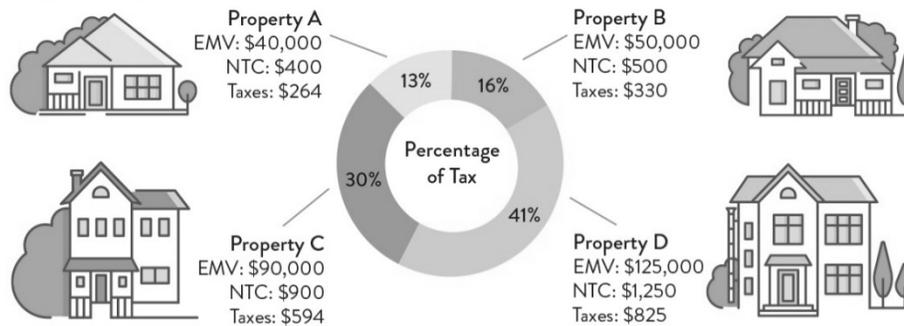
How value changes affect taxes

The examples below are based on a fictional town consisting of four residential non-homestead houses that are not subject to any deferrals, exclusions, or reductions. The small tax base is used to illustrate how **value changes** may affect taxes for each house. As the tax base becomes larger, value changes will not affect taxes as dramatically as the examples shown. Even if a value change results in a smaller tax bill for one property owner and an increased burden to be shared by all property in the jurisdiction, any value change will ultimately affect all taxpayers in the jurisdiction.

Example 1

Total EMV = \$305,000 Class Rate = 1% Township Levy = \$2,000 Tax Rate = 66%

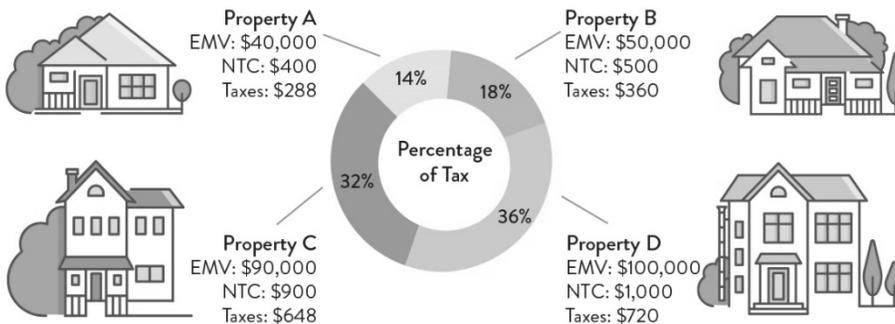
The values and corresponding share of the tax burden for the four properties before the meeting of the Local Board of Appeal and Equalization.



Example 2

Total EMV = \$280,000 Class Rate = 1% Township Levy = \$2,000 Tax Rate = 72%

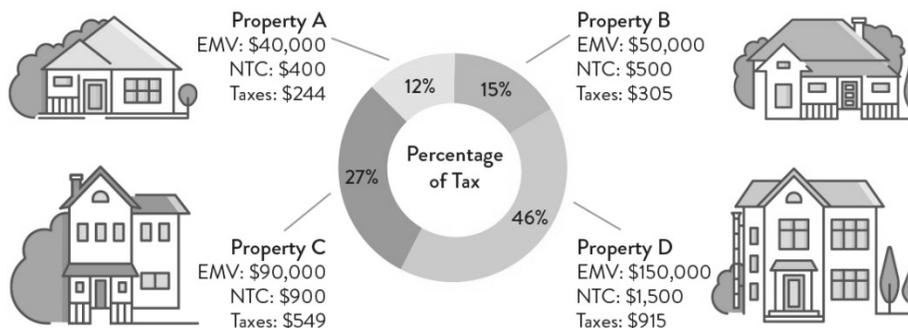
The owner of Property D appealed the value of his property. He did not provide any evidence as to why his value should be reduced. The board reduced his value by \$25,000. The example shows how the change affects the share of the tax burden for the four properties.



Example 3

Total EMV = \$330,000 Class Rate = 1% Township Levy = \$2,000 Tax Rate = 61%

The owner of Property D appealed the value of his property. He did not provide any evidence as to why his value should be reduced. The board raised his value by \$25,000. The example shows how the change affects the share of the tax burden for the four properties.



Recommended format to notify appellants of board decisions

[DATE]

{Insert property owner’s name}
 {Address line 1}
 {Address line 2}

Dear {Insert name here}:

This letter is to acknowledge an appeal to the {insert jurisdiction here} Board of Appeal and Equalization regarding the value or classification of parcel number {Insert parcel number here}.

The local board considered the appeal and any information presented (or supplied in the case of written appeals). As a result of its review, the local board voted to:

- _____ Make no change to the {YEAR} value or classification
- _____ Change the {YEAR} classification from _____ to _____
- _____ Reduce the {YEAR} value from \$ _____ to \$ _____
- _____ Increase the {YEAR} value from \$ _____ to \$ _____

Comments:

If you are not satisfied with the outcome of the Board of Appeal and Equalization, you may appeal to Tax Court [*local boards only*: You may also appeal to the County Board of Appeal and Equalization. {Add details about scheduling appointments or how to appeal to the county board.}]. For more information on the Tax Court, go to [Minnesota Tax Court / Minnesota.gov \(mn.gov\)](http://Minnesota Tax Court / Minnesota.gov (mn.gov)).

Sincerely,

{insert name}
 {insert title}

Frequently asked questions by board members

What is the purpose of the Board of Appeal and Equalization?

One characteristic of the valuation (and to a lesser extent the classification) part of the property tax process is that there are subjective elements involved. Both mass appraisal and independent appraisal are inexact sciences. The property tax system has a method for property owners to appeal the decisions made by the assessor.

Effective actions taken by the Board of Appeal and Equalization may potentially make a direct contribution to attaining assessment equality. Any value reductions have the effect of shifting the property tax burden to other properties, so any changes made by the board must be justified.

On what basis should I make my decisions as a board member?

You have an obligation to objectively listen to the property owner’s appeal, which should focus on the market value and facts that impact the market value or the facts that focus on the classification. It is assumed that the assessor has valued the property correctly. The burden of proof rests with the property owner who must present factual evidence to disprove the assessor’s value. For example, if the property owner states that his/her home is overvalued because it is located on a busy street, the property owner should present comparable sales also located on that street. The board would want to take that information under advisement. Then the board should ask for information from the assessor concerning how the value of the property was determined. Again, any decisions made by the board should be based on facts because any reductions have the effect of shifting the property tax burden to other properties. It is important to keep in mind that all decisions must meet statutory guidelines as well.

What options do property owners have if they are not satisfied with the board’s decision?

For **local boards** the property owner can:

- appeal by letter, representative or in person to the County Board of Appeal and Equalization (a property owner must appeal to the local board to be able to appeal to the county board); and/or
- appeal to Tax Court.

For **county boards**, the property owner can appeal to Tax Court.

What factors make up the valuation of property?

The critical question is whether the property is valued in excess of market value or a theoretical selling price as of January 2 of each year. The components that make up the market value are developed from vacant land sales, replacement cost schedules, abstraction from sales data, and other sources. The mass appraisal system includes both quantitative and qualitative variables.

Quantitative variables are objective characteristics, such as square footage, number of bathrooms or fireplaces, and other straightforward items. It is important that the property description is accurate to allow for a fair application of the mass appraisal schedule to the property.

Qualitative variables are more subjective in nature. They include the grading (or estimating the construction quality) of the property which always involves judgment.

Why do values change?

There are basically three reasons why values change.

Appreciation or depreciation in the real estate market. The assessor’s office collects information on the local real estate market and adjusts property values annually in order to reflect the market. The requirement that the assessor actually view properties once every five years does not limit the assessor to revaluing properties once every five years. The assessor is required to review property values and classifications each year.

Physical changes to improvements on the property. Improvements such as building a deck or finishing the basement increase the value of the property, and the assessor would adjust the value to reflect these improvements. Similarly, the assessor should adjust the value for any structural components that may be removed.

Equalization process. The Commissioner of Revenue, acting as the State Board of Equalization, has the authority to increase or decrease values to bring about equalization. The orders are usually on a county-, city-, or township-wide basis for a particular classification of property. All State Board orders must be implemented by the county for the current assessment year.

The equalization process is designed not only to equalize values on a county-, city-, and township-wide basis but also to equalize values across county lines to ensure a fair valuation process across taxing districts, county lines, and by property type. State Board orders are implemented only after a review of values and sales ratios, discussions with the county assessors in the county affected by the State Board orders, county assessors in adjacent counties and the Commissioner of Revenue.

Frequently asked questions by property owners

Is it legal for the assessor to increase my value so much in one year?

Yes. The assessor must value property at market value each year. Property values change continuously with changing economic conditions. There is no limit to the amount of increase or decrease in estimated market values in a given year. The assessor is required to review the values and classifications as of January 2 of each year.

Why are my taxes so high?

Taxes are not within the authority of the board. The property tax on a specific parcel is based on its market value, property class, the total value of all property within the taxing area, and the budget requirements of all local government units located within the taxing area. Only concerns relating to the current year valuation and/or classification may be heard by the board.

Will I be taxed out of my home?

The local board cannot reduce tax amounts. There is relief for property classified as homestead. The market value homestead exclusion may be applied. In addition to the homestead classification, Minnesota provides property tax relief to homeowners through the Property Tax Refund program. This program has been around for many years and includes two different kinds of refunds: the regular refund and the special refund. The regular refund was designed to relieve the burden on homeowners whose property taxes are high in relation to their income. The special refund is for homeowners who experience a property tax increase of more than 12 percent (and at least \$100), regardless of their income level. Both of these refunds must be applied for using form M1PR from the Minnesota Department of Revenue. There are specific requirements for each refund, which are included in the M1PR instructions.

In addition, qualifying individuals may participate in the Senior Citizen Property Tax Deferral program. This is a deferral of tax, not a reduction. The taxes accumulate along with interest at a rate not to exceed 5 percent and a lien is attached to the property.

Forms and instructions for the Property Tax Refund and Senior Citizen Property Tax Deferral program are available on the Department of Revenue website (<http://www.revenue.state.mn.us>).

Property Tax Information

Further information on property tax in Minnesota can be found on the Minnesota Department of Revenue's website at:

[Property Tax Information | Minnesota Department of Revenue \(state.mn.us\)](#)

Please advise anyone who needs more information regarding property taxes, appeals and special programs to visit our website.

Note: This handbook is designed to provide information to city, town, and county boards or special boards serving as the Boards of Appeal and Equalization. This handbook mentions local, city and county assessors. The specific responsibilities of the local, city and county assessor may differ from one jurisdiction to the next. Not all jurisdictions have a local assessor. For example, counties with a true county assessing system (all assessments are done by the county) will not have a local assessor. In counties having a city of the first class, the powers and duties of the county assessor within such city shall be performed by the duly appointed city assessor. In all other cities having a population of 30,000 persons or more, according to the last federal census (except in counties having a county assessor prior to January 1, 1967), the powers and duties of the county assessor within these cities will be performed by a duly appointed city assessor. The county assessor will, however, retain the supervisory duties contained in M.S. 273.061, subdivision 8. For example, the county assessor may provide sales information for the local boards in the entire county, or a city assessor may be responsible for providing the information for the local board in a city that has an appointed city assessor. If the board has questions about the division of assessor duties in the jurisdiction, please contact the county assessor for clarification.



July 22, 2024

VIA ELECTRONIC DELIVERY ONLY

Terri Boese, City Clerk/Treasurer
City of Dassel
460 3rd Street
Dassel, MN 55325 -0391

RE: FY25 Library Construction Grant: Improvement Application

Dear Terri Boese,

Congratulations! We have selected your application submitted in response to the Library Construction Improvement Grant for funding contingent upon clarifications and negotiations that will be necessary before executing the award. The grant offer is \$187,500.00.

Library Construction Grants are end grants, meaning that the funds are paid in one lump sum after the project is complete and you submit a final report documenting total project costs, the expenditures and sources of matching funding, and other program requirements described in the application and end grant agreement.

Staff will be contacting you directly to discuss next steps in completing the end grant agreement. If you have any questions related to the process, please contact Emma De Vera, State Library Programs Specialist, at emma.devera@state.mn.us or (651) 582-8702.

Deb Rose, Grants Specialist, will be assisting with preparation of the end grant documentation. Her contact information is debra.rose@state.mn.us or (651) 582-8853. The grants specialist will also be conducting a Pre-Award Risk Assessment, which will require a review of financial documentation and prior grant performance before the execution of the grant documentation. The grants specialist will contact you if she needs any information to conduct that assessment.

We look forward to working with you in the future.

Sincerely,

Bette Benson
Grant Coordinator

cc: Bob Lalone, Mayor
Chuck DeWolf, P.E., Project Manager
Terri Boese, City Clerk/Treasurer
Emma De Vera, State Library Programs Specialist
Tami Lee, Director of State Library Services and Expanded Learning Opportunities
Deb Rose, Grant Specialist



Library Construction Grant Opportunity Fiscal Year 2025 – Instructions

TO: Minnesota public library jurisdictions; Council of Regional Public Library System administrators

FROM: Tami Lee, Director, State Library Services and Expanded Learning Opportunities

ACTION: Signed and submitted applications must be received via email by May 17, 2024, 5 p.m. Central Time.

Purpose of Funding

The Minnesota Department of Education (MDE) makes funding available to public libraries for the purpose of renovations, construction and improvement projects that result in more accessible library facilities. Projects may remove architectural barriers from a library building or site, remediate conditions hazardous to health or safety, renovate or expand an existing building for use as a library, or construct a new library. Refer to [Minnesota Statutes 2023, section 134.45](#).

Eligibility Criteria

Regional public library systems, regional library districts, cities, or counties operating libraries under [Minnesota Statutes 2023, section 134.001](#), are eligible to apply.

All projects must comply with Minnesota state building code regulations on accessibility, unless the Americans with Disabilities Act 2010 Design Standards require a higher standard for accessibility. In addition, projects must comply with related Minnesota state statutes and/or Americans with Disabilities Act Title II requirements, whichever requires the higher standard.

Accessibility grants are for projects that remove architectural barriers from a building or site that is already in use as a library or from an existing building that will be used as a library. Renovation of an existing building may include an addition to the building if the additional space is necessary to provide accessibility, or if relocating public spaces to the ground level would provide improved overall accessibility. Grants must not be used to pay part of the cost of meeting accessibility requirements in a new building.

Improvement grants are for projects that renovate or expand an existing building or construct a new building. Renovation may include projects that remediate conditions that are hazardous to health or safety.

Funding Available

Pursuant to [Laws of Minnesota 2023, chapter 72, article 1](#), section 4, the Minnesota Legislature allocated a total of \$4,000,000 to the program.

The maximum grant award for accessibility grants may not exceed \$450,000 or 50 percent of the approved costs of removing architectural barriers from a build or site, whichever is less.

The maximum grant award for improvement grants may not exceed \$1,000,000 or 50 percent, whichever is less, of the approved costs of renovating or expanding an existing library building, or to construct a new library building.

The State reserves the right to offer grant amounts that differ than the applicant's request or the maximum identified above.

Estimated Grant Period

The grant period starts when the End Grant Agreement is fully executed and funds encumbered. We anticipate the start date will be after July 1, 2024, and grantees will have up to five years to complete projects. Project completion means the construction accessibility or improvement project has been completed and the grantee has submitted all required documentation and received payment from the Minnesota Department of Education.

Please see the section below on Executing the End Grant Agreement for requirements that must be met before the grant agreement can be finalized.

State's Right to Cancel

This grant opportunity does not obligate the State to award a contract and the State reserves the right to cancel the solicitation if it is considered to be in its best interest due to lack of funding, agency priorities or other considerations.

General Information

Library Construction Grants support library renovation or construction projects that

- improve library accessibility for people with disabilities,
- address changing community or space needs,
- build a new building, and/or
- remove conditions hazardous to health or safety.

Match Requirement

Both accessibility and improvement grants require a dollar for dollar local match from non-state funds. Eligible matching funds include cash, non-state governmental appropriation, negotiable and nonnegotiable securities, bonds sold or validated. State funds may not be used as matching funds. All funds, including local matching and donated funds must be administered by the grant recipient.

Please note that you must provide documentation either that all project funding has been received or that you have a legally binding commitment in place as part of the End Grant Agreement process. Please refer to pages 12-14 of the [Capital Grants Manual](#) for a complete list of acceptable matching fund documentation.

Project Start

A project is considered started when ground has been broken. The Minnesota Department of Education will not reimburse any costs incurred prior to execution of the End Grant Agreement.

Additional Requirements for Projects of \$1,500,000 or More

Projects with total costs of \$1,500,000 or more have two additional requirements:

1. Predesign review, to be completed prior to submission of the Library Construction Grant application (described immediately below), and
2. Legislative recommendation, to be completed after the grant is awarded (described in the Grantee Requirements section of this document).

Predesign Review – Department of Administration

[Minnesota Statutes 2023, section 16B.335, subdivision 3](#), requires projects with a construction cost of \$1,500,000 or more to submit a predesign package to the Minnesota Department of Administration, which will review and make a recommendation within ten business days. (Not receiving a response to your submission within 10 days is considered a positive recommendation.)

If your project's total costs will be \$1,500,000 or more, please submit a predesign package to the Department of Administration prior to submitting your grant application to MDE, allowing sufficient time to receive a recommendation. Please note that the Department of Administration may require different or additional information than is required in this application. Applicants are strongly encouraged to contact Eric.Radel@state.mn.us, Construction Project Coordinator, to discuss their project prior to submitting their predesign package.

Refer to the [Predesign Manual for Capital Budget Projects](#) for more information on the predesign requirement and process. Send predesign materials Eric.Radel@state.mn.us, Construction Project Coordinator, Minnesota Department of Administration Real Estate and Construction Services.

Criteria Used to Rank Proposals

Grant applications that are submitted on time and by eligible entities will be reviewed by a panel to determine fit with the statutory criteria listed below. If the total amount requested exceeds the amount of funding available, the commissioner will award grants according to the commissioner's judgment and discretion based on ranking of projects according to the criteria below. All decisions are final.

[Minnesota Statutes 2023, section 134.45, subdivision 6](#), lists the following criteria for ranking proposals:

- Need for the project
- Suitability of project
- Degree of collaboration with other public or private agencies
- Long-term feasibility of the project
- Public library jurisdiction's tax burden*

*State Library Services determines an applicant's tax burden using a process described in the [Tax Burden Section](#)

Sample Grant Projects

Accessibility Grant: An accessibility grant was used to install automatic power doors in the library entrance, install grab bars and accessible height toilets in the restrooms, add signage and contrasting and or tactile lettering for restrooms and exits, and ensure their parking lot striping conforms to current code. Total project cost: \$20,000; Grant award: \$10,000; Match minimum: \$10,000.

Improvement Grant: An improvement grant was used to support building the library portion of a joint public library and city hall. The new library, which is fully ADA compliant, provides more space for collections and programs than the previous location. The new building incorporates many sustainable design features like daylight harvesting (electric lighting that adjusts with changing amounts of natural light) and programmable energy efficient HVAC systems, and complies with state and federal statutes and guidelines relating to accessibility by persons with disabilities. Total project cost: \$2,500,000; Grant maximum: \$1,000,000; Match minimum: \$1,500,000.

Grantee Requirements

If you are selected for a grant, you will negotiate an End Grant Agreement with MDE. The information below outlines some of the requirements for grantees during this process. Additional requirements are outlined in the [Resources for State-Funded Bond Projects](#) section.

Executing the End Grant Agreement:

1. Grantees are required to submit a resolution or ordinance authorizing the grant project that is signed by the chair of its governing body. The resolution must include these elements:
 - a. A statement that the city/county has title to (owns) the site and building where the library is located or will be located.
 - b. A statement that the city/county will follow the assurances in the grant application and End Grant Agreement and will comply with requirements outlined in the [Capital Grants Manual](#).

- c. Authorization for the project contact person to sign and submit documents associated with the application and/or End Grant Agreement on behalf of the city/county.
2. A grantee must submit documentation to MDE and Minnesota Management and Budget that verifies all project funding has been received or that a legally binding commitment is in place in order to activate the appropriation in the state accounting system.
3. [Minnesota Statutes 2023, section 16B.335](#), requires construction, major remodeling, and land acquisition projects to receive a legislative recommendation. For such projects, you must submit program plans and cost estimates to the chairs and ranking minority members of the [Senate Finance](#) and [Capital Investment Committees](#) and the [House Capital Investment](#) and [Ways and Means Committees](#). You must receive the chairs' recommendations before preparing final plans and specifications for construction of the project and before execution of the End Grant Agreement. No response to your submission is considered a negative recommendation. The recommendations are advisory only.
4. The library must be in compliance with [Minnesota Statutes 2023, section 134.50](#), which states that all public library computers with Internet access restrict access to material that is reasonably believed to be obscene, child pornography, or is otherwise harmful to minors under federal or state law.

General Expectations of Grantees

Grantees must be capable of administering a grant and are expected to follow all state and federal regulations as well as assurances.

Grantees are required to comply with all provisions included in the End Grant Agreement and [Capital Grants Manual](#).

All projects that receive general obligation bond funding from the State of Minnesota are required to register projects and follow [B3 Guidelines](#) for energy efficiency and sustainability.

Receiving Grant Funds – Project Completion

Library Construction Grants are end grants, meaning that funds are paid to recipients in one lump sum after they complete their projects and submit a final report documenting total project costs, the expenditures and sources of matching funds, and other program requirements described in this application and the [End Grant Agreement template](#).

Grantees are required to obtain a statement from each contractor that prevailing wages were paid to individuals working on the project and that documentation will be provided on request. Statements are submitted as part of the payment process.

Grantees are required to submit jobs data from each contractor and subcontractor to the Minnesota Department of Education. This information will be reported to Minnesota Management and Budget. Reports are submitted as part of the payment process.

Resources for State-Funded Bond Projects

The Library Construction Grant program is complex and grantees must comply with a wide range of state requirements in completing a project. Grant recipients are responsible for complying with all applicable statutes and rules. The following resources, while not comprehensive, will help you become familiar with key requirements.

Minnesota Capital Projects

[Capital Grants Manual](#)

This guide gives an overview of what is required to receive state capital grant funds. The Library Construction Grant program has additional requirements, which are described in the application and instruction documents.

[State of Minnesota Guide to Local Government Capital Assets](#)

This guide explains the accounting and financial reporting requirements for capital projects.

[End Grant Agreement Template](#)

Grantees negotiate an End Grant Agreement with MDE based on this template. Please review carefully as the End Grant Agreement includes additional assurances and program requirements.

[Building Access Survey](#)

Published by the Minnesota State Council on Disability, this resource highlights code requirements of the Accessibility Chapter of the Minnesota State Building Code. The guide helps determine the accessibility of existing commercial buildings. Use this survey as you design and plan your construction project.

[B3 Guidelines](#)

The guidelines apply to all projects that receive general obligation bond funding from the State of Minnesota and are designed to improve buildings' energy efficiency and sustainability. If selected, your project will be registered and tracked by B3. Related Minnesota statutes applicable to state-funded capital projects include:

- [Minnesota Statutes 2023, section 216C.19](#)
- [Minnesota Statutes 2023, section 216C.20](#)

[Predesign Manual for Capital Budget Projects](#)

The manual provides guidance on the predesign process for applicants whose proposed projects cost \$1,500,000 or more as required by [Minnesota Statutes 2023, section 16B.335, subdivision 3](#).

Prevailing Wage Requirements

Grant recipients are required to track and report on wages.

[Information about prevailing wage](#)

Other Requirements

Coverage required for business licenses or permits

[Minnesota Statutes 2023, section 176.182](#)

Insurance

[Minnesota Statutes 2023, section 176.181](#)

Contractors' bonds for public work

[Minnesota Statutes 2023, section 574.26](#)

Tort liability

[Minnesota Statutes 2023, section 466](#)

Tort claims

[Minnesota Statutes 2023, section 3.736](#)

Distribution of obscene material prohibited

[Minnesota Statutes 2023, section 617.241](#)

Human rights

[Minnesota Statutes 2023, section 363A](#)

Government data practices

[Minnesota Statutes 2023, section 13](#)

Grant Application Components

Applicants must submit a complete application that includes the following required components. Please use the application templates provided for the type of grant requested.

Application Coversheet

Complete the coversheet with current contact information and ID numbers. Please make sure the coversheet contains **signatures by two officials** with the authority to sign on behalf of your organization. Their signatures verify that they have read the application and agree to comply with all applicable assurances, including those in the [End Grant Agreement template](#).

Application Narrative

For each narrative section, please respond to each numbered question or request for information. To help reviewers track your project, please indicate whether your project is an Improvement or Accessibility Project, when asked. The total page count recommended for the narrative components, not including the Proposed Expenditure Plan, is 11 pages. There are 100 total points possible, distributed as follows:

- Project Summary – Required, but not scored
- Statement of Need – 30 Points Possible (Recommended Page Count: 2)
- Project Design, Suitability, Budget and Timeline – 30 Points Possible (Recommended Page Count: 4)
- Collaboration and Partners – 10 Points Possible (Recommended Page Count: 2, not including Project Partner Letter)
- Long-term Feasibility – 20 Points Possible (Recommended Page Count: 3)
- Tax Burden* – 10 Points Possible (see below)

****Tax Burden***

A representative for State Library Services will calculate the city or county's adjusted net tax capacity (ANTC) per person for each applicant to determine an average for this application cycle. Applicants whose relative tax burden (as expressed by ANTC per person) fall in the first quartile will receive three points, applicants falling in the second quartile will receive five points, those falling in the third quartile will receive seven points, and those in the fourth quartile will receive 10 points. Applicants may request the data used to compile their scores.

Required Attachments

Please submit the following documents with the completed grant application:

- Proposed Expenditure Plan spreadsheet
- Project Partner Letter — a minimum of one
- A drawing of the proposed project. Please include the floor plan with distances between equipment and furniture, and shelving, furniture, and equipment dimensions. Scale drawings are preferred but not required, with the exception of rest rooms which require a scaled sketch indicating distances and measurements of plumbing, fixtures, doorways, partitions, turn radius, etc.
- A building site plan, if the proposed project is a new building or a building addition.

Applicant Questions

The following program representative is available to provide additional information or answer questions.

Emma De Vera, State Library Programs Specialist

emma.devera@state.mn.us

Questions related to the grant opportunity may be answered **only** by MDE's program representative identified above or his/her successor. Information received from an unauthorized source is not binding and could result in misinformation.

There will be two question and answer periods:

- First question and answer period closes: March 29, 2024
- First question and answer document published: April 5, 2024
- Second question and answer period closed: April 30, 2024
- Second question and answer document published: May 7, 2024

Submission Instructions

Applications must be received by **May 17, 2024, no later than 5 p.m. Central Time**, to be considered. Late applications will not be accepted. We will not accept applications in hardcopy, via fax, through the SERVS system, or saved as Google docs.

Include the signed application coversheet, assurances, and application narrative in one document (in PDF format) along with the Proposed Expenditure Plan spreadsheet (Excel), Project Partner Letter (a minimum of one), a drawing of the proposed project, and a building site plan, if the proposed project is a new building or a building addition, to mde.compgrants@state.mn.us with the subject line Library construction app, then the name of your organization. You should title all documents with the name of your organization, then the name of the document. Example: if Great River Regional Library were to submit an application, then the names of the application coversheet, assurances, and application narrative should be Great River Regional Library Application.

Costs associated with preparing the application must be borne by the applicant. The burden of proof of timely submission is on the applicant.

MDE anticipates the review to be completed in and applicants notified in June 2024. Review feedback is considered public after all grants have been accepted and negotiated with the selected applicants.

Minnesota Department of Education

400 NE Stinson Boulevard
Minneapolis, MN 55413-2614
T: (651) 582-8200
TTY: (651) 582-8201

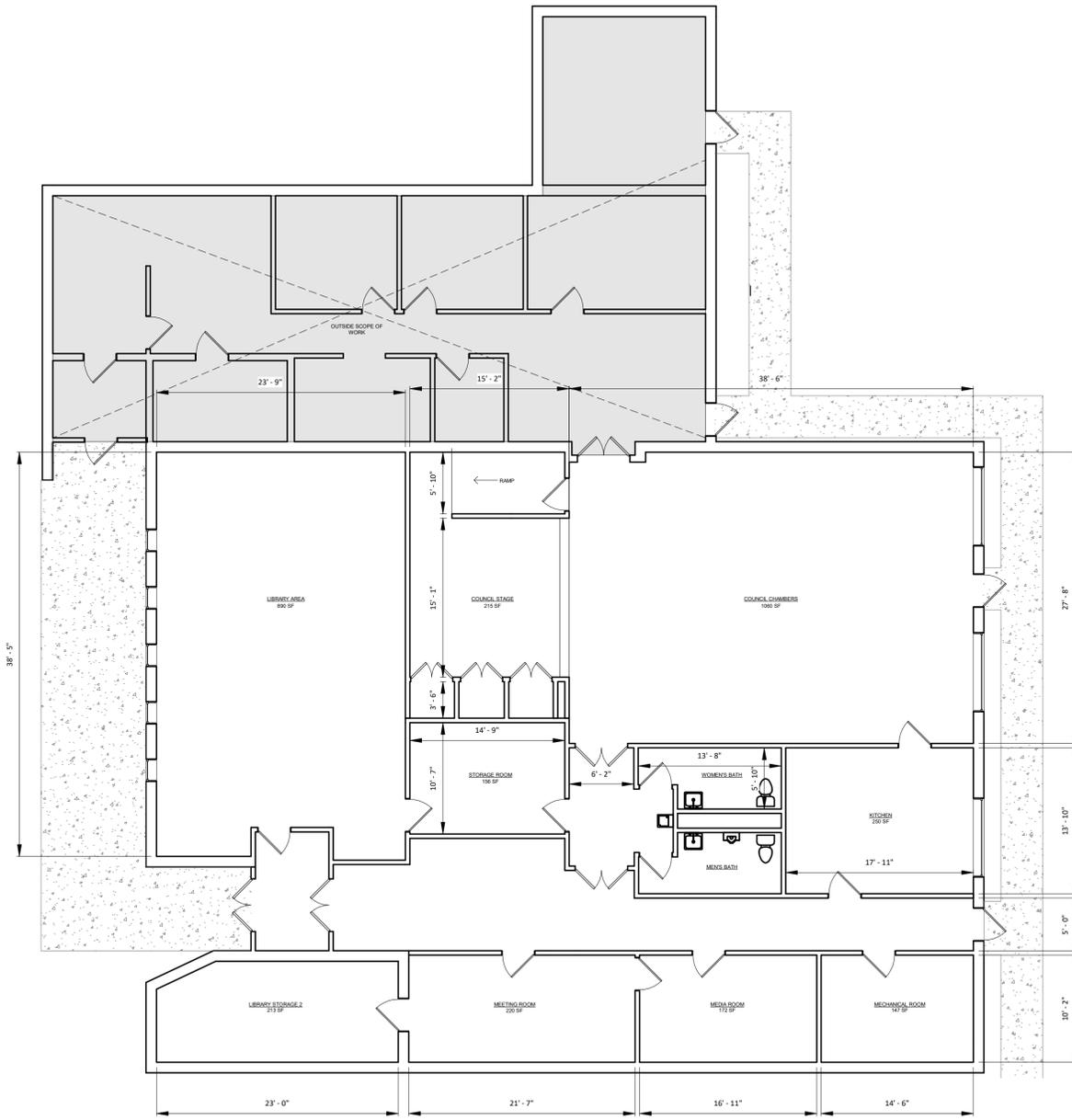
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This document can be made available in alternative formats by calling (651) 582-8651. Persons with a hearing or speech disability may contact the Minnesota Relay Service by dialing 711 or (800) 627-3529.

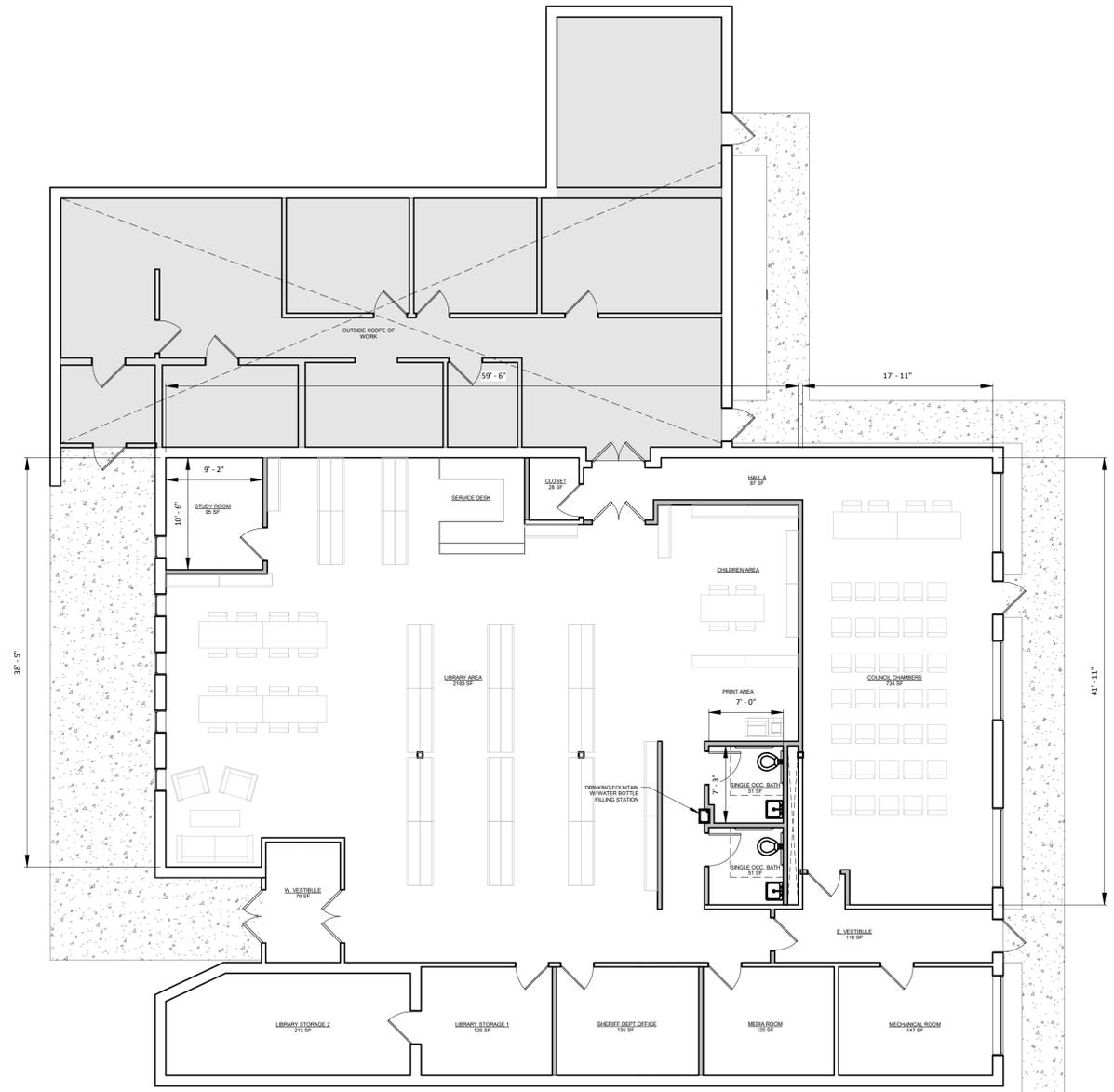
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WALL LEGEND

-  EXISTING WALLS
-  NEW WALLS



1 EXISTING LIBRARY AREA LAYOUT
S1.01 1/8" = 1'-0"



2 PROPOSED LIBRARY AREA LAYOUT
S1.01 1/8" = 1'-0"

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CLIENT PROJ. NO.	OW1.129566		

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DASSEL CITY HALL
LIBRARY EXPANSION LAYOUT



SHEET
S1.01