



Committee Charter: County Board of Appeal and Equalization

Overview: County Boards of Appeal and Equalization have a dual role: review and equalize values across local jurisdictions and also hear individual taxpayer appeals.

Purpose: The integrity of an ad valorem (value-based) property tax system rests upon an equitable and reliable process for establishing market values. The property tax is unique in the fact that it has provisions for local review to help ensure its integrity.

Composition:

Name	Role	Agency/Represent
Lee Brekke	Non-Voting Member	Assessor
Heather Olson	Voting Member	Auditor/Treasurer
Jon Kangas	Voting Member	Vice Chair - County Board
Sheldon Monson	Voting Member	Chair – County Board
Bill Stearns	Voting Member	County Board
Murlyn Kreklau	Voting Member	County Board
Mike Weyer	Voting Member	County Board
Ryan Odden	Non-Voting Member	County Coordinator

Membership:

- Comprised of the 5 Wadena County Board of Commissioners, Wadena County Auditor/Treasurer, Wadena County Assessor, and the County Coordinator.

Responsibilities:

- The first step in this process is notifying taxpayers of their valuations and classifications as determined by the assessor.
- Next, taxpayers are able to review their assessments and engage in the appeals process if necessary, which may include:
 - o informally appealing either the market value or classification by contacting the assessor,
 - o attending a more organized review at an open book meeting,
 - o formal appeals to the local, county and/or special boards of appeal and equalization, or
 - o appealing to Minnesota Tax Court.
- In addition to hearing individual taxpayer appeals, each County Board of Appeal and Equalization reviews and examines assessments in general, and can make changes to the assessment on a broader scope if necessary.
- While assessors do not directly affect the amount of property tax an individual property pays, taxpayers often view the assessor as the face of the property tax system and may be critical of their work.
- When a property's value or classification is appealed, or when the assessment level of a jurisdiction is being reviewed, everyone involved must remain professional.
 - o People are entitled to have differences of opinion, and much of what is done throughout the assessment process is based on an opinion.
 - o The very definition of an appraisal is "an opinion of value..."
 - o That opinion is based on market evidence, professional judgment, experience, and expertise, but in the end, it is still an "opinion."
 - o The assessment review and appeal process is designed to allow for adequate consideration of different opinions with the goals of fairness, consistency, and equalized assessments so that every property paying taxes pays its fair amount.
- The assessor has a responsibility to maintain a professional image throughout the assessment review and appeal process.
 - o This requires effective communication skills as well as positive and proactive public relations strategies.
 - o Assessors should be able to clearly explain the assessment process and issues at hand in an understandable and concise manner to taxpayers.

