



2026 Board of Appeal and Equalization Committee Charter

Overview: County Board 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: Comprised of the 5 Wadena County Commissioners, Wadena County Auditor/Treasurer, Wadena County Assessor, and the Wadena County Administrator.

Position	Role	Agency/Represented
Commissioner	Member	District 1
Commissioner	Member	District 2
Commissioner	Member	District 3
Commissioner	Member	District 4
Commissioner	Member	District 5
Assessor	Non-Voting Member	Wadena County
Administrator	Non-Voting Member	Wadena County
Auditor/Treasurer	Member	Wadena County

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:
 - informally appealing either the market value or classification by contacting the Assessor,
 - attending a more organized review at an open book meeting,
 - make formal appeals to the local, county and/or special boards of appeal and equalization, or
 - appeal 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.
 - People are entitled to have differences of opinion, and much of what is done throughout the assessment process is based on opinion.
 - The very definition of an appraisal is "an opinion of value".
 - That opinion is based on market evidence, professional judgement, experience, and expertise, but in the end, it is still an "opinion".
 - The assessment review and appeal process is designated 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.
 - This requires effective communication skills as well as positive and proactive public relations strategies.
 - Assessors should be able to clearly explain the assessment process and issues at hand in an understandable and concise manner to taxpayers.