

**Carver County Board of Commissioners
September 16, 2008
County Board Room
Carver County Government Center
Human Services Building
Chaska, Minnesota**

County Board Work Session Agenda

Time	Topic	Page
4:00 p.m.	1. COUNTY ADMINISTRATION	
	1.1 Vision, Mission and Value Statements Review.....	1-2
4:30 p.m.	2. PROPERTY RECORDS/TAXPAYER SERVICES	
	2.1 Board of Equalization discussion.....	3-18
5:15 p.m.	Board and Administrator Reports	

David Hemze
County Administrator



REQUEST FOR BOARD ACTION

AGENDA ITEM : Vision, Mission, and Value Statements Review

Originating Division: Administration

Meeting Date: September 16, 2008

Amount of Time Requested: 30 minutes

Attachments for packet: Yes No

Item Type: Consent Regular Session Closed Session Work Session Ditch/Rail Authority

BACKGROUND/EXPLANATION OF AGENDA ITEM:

The County Board and Division Directors developed a Carver County strategic plan over the course of the past few months. One of the outcomes of these meetings was the creation of a subcommittee to update Carver County's Vision, Mission, and Value Statements.

Commissioners Lynch and Maluchnik, Doris Krogman, Bud Olson, and David Hemze have drafted an updated document which is attached. This document consolidates the vision, mission, and value statements which were previously scattered in a number of separate formats and Board actions. In addition, a number of language changes are proposed which will be reviewed during the work session.

ACTION REQUESTED:

Direction to place the updated vision, mission, and value statements on a future Board agenda for adoption.

FUNDING

County Dollars = \$

Other Sources & Amounts =

= \$

TOTAL = \$

Related Financial Comments:

FISCAL IMPACT

None

Included in current budget

Budget amendment requested

Other:

Reviewed by Division Director

Date: 9/10/08



Vision Statement

Carver County: a great place to live, work and play for a lifetime.

Mission Statement

The mission of Carver County is to meet the service requirements and special needs of our residents in a fiscally responsible way. We will plan the county's growth to preserve its rural uniqueness and urban compatibility.

Value Statements

The following values are fundamental to fulfilling the mission and vision of Carver County:

FISCAL RESPONSIBILITY: We believe in good stewardship of public funds and providing services in a cost-effective manner.

RESPECT: We affirm the value of each individual and strive to meet the needs of citizens of all ages from all cultural, social and economic experiences.

SERVICE: We serve the public with respect, concern, courtesy and responsiveness.

ETHICS: We demonstrate the highest ethical standards of professional and personal integrity and honesty, as these are the foundation of public trust and confidence.

ACCOUNTABILITY: We believe in a government that is accountable and accessible; one that listens to and communicates with its residents. We encourage and value public participation by the citizens we serve.

STEWARDSHIP: We recognize the delicate balance between growth and the protection of our natural resources. We are committed to maintaining this environmental balance to protect our historic past while planning for a dynamic future.

COLLABORATION: We communicate and cooperate with other units of government to achieve better understanding and to accomplish common goals.

EMPLOYEES: We recognize our employees as the most valuable resource in providing service to the public. We encourage creativity and innovation in fulfilling our responsibilities to the people of Carver County.

LEADERSHIP: We provide progressive and visionary leadership.



REQUEST FOR BOARD ACTION

AGENDA ITEM : Board of Equalization discussion

Originating Division: Prop. Rec./Taxpayer Serv.

Meeting Date: Sept. 16,2008

Amount of Time Requested: 20 minutes

Attachments for packet: Yes No

Item Type: Consent Regular Session Closed Session Work Session Ditch/Rail Authority

BACKGROUND/EXPLANATION OF AGENDA ITEM

Discussion on the make up of the members serving as the County Board of Equalization. Prior material was disseminated concerning fellow counties and their boards.

ACTION REQUESTED

FUNDING

County Dollars = \$

Other Sources & Amounts = \$

= \$

TOTAL = \$

Related Financial Comments:

FISCAL IMPACT

None

Included in current budget

Budget amendment requested


Other:

Reviewed by Division Director 

Date: 9-8-08

MEMORANDUM

TO: County Commissioners
David Hemze
Laurie Engelen
Angie Johnson

FROM: Mark Lundgren 

DATE: July 15, 2008

RE: Board of Equalization

Commissioner Maluchnik requested that I research other Metro Counties as to whether they appoint outside individuals to serve as the Board of Equalization. Presently, of the seven Metro Counties, Anoka, Dakota, Hennepin and Ramsey appoint outside individuals.

I have attached the responses gathered from the other six Metro Counties.

SCOTT:

Subject: RE: Board of Equalization

We do not appoint individuals to the Board of Equalization as we have both a banker and realtor that already sit on our board so meet the requirements of the separate board requirement in statute already.

WASHINGTON:

Subject: RE: Board of Equalization

Washington County does not appoint a special board. We have asked the Commissioners if they were interested in that option as recently as this spring and they have said they are not interested and want to continue to serve.

ANOKA:

Subject: Re: Board of Equalization

Anoka County does appoint outside individuals to serve on the Board of Equalization. Each of the seven board members nominates someone to serve. Members receive \$75 in compensation for attendance at each meeting, but those who have certification as a certified licensed appraiser are paid \$125. Mileage is provided as well for review of properties. Our commissioners like the arrangement, and bringing in some professionals has really helped the process. We've been doing this for as long as I can remember, so that has to be over 20 years.

HENNEPIN:

Board Action Requested:

BE IT RESOLVED, that the 2008 Hennepin County Special Board of Appeal and Equalization be established for the purpose of examining assessments within the County; that it be composed of one member appointed by each County Commissioner; that the chair be appointed by the Chair of the County Board; that at least one appointee be an appraiser, Realtor or other person familiar with property values in Hennepin County; that the Special Board of Equalization shall serve commencing on June 16, 2008, and as necessary thereafter until they adjourn sine die on or before the close of business on June 27, 2008, at which time the 2008 Hennepin County Special Board of Appeal and Equalization so appointed shall cease to exist; and

BE IT FURTHER RESOLVED, that members of the 2008 Special Board of Appeal and Equalization shall be compensated at the rate of \$140.00 for attendance at each morning or afternoon session and the chair of the Special Board of Appeal and Equalization shall be compensated at the rate of \$170.00 for attendance at each morning or afternoon session that the Board meets, and that all members be compensated for parking while attending meetings.

Background:

Minnesota Statutes Chapter 274.13 provides that county boards may constitute themselves as Boards of Appeal and Equalization for the purpose of examining the assessments of the county or they may appoint a Special Board of Appeal and Equalization to which they delegate all of the powers and duties imposed on a Board of Appeal and Equalization. At least one member of the Special Board of Appeal and Equalization must be an appraiser, Realtor or other person familiar with property valuations in the county. The county auditor shall be a non-voting member, serving as the Recorder for the Special Board.

Minnesota Statutes Chapter 274.14 provides that the County Board of Appeal and Equalization shall meet on any ten consecutive meeting days in June, after the second Friday in June, excluding Saturday and Sunday. The 2008 Special Board of Appeal and Equalization is scheduled to meet beginning on June 16, 2008, and will meet thereafter as necessary until adjournment sine die on or before June 27, 2008.

Compensation of \$137.50 per half day for Board members and \$165.00 per half day for the chair was established in 2007. The County Auditor recommends an increase in the rate of compensation to \$140.00 per half day for Board members and an increase to \$170.00 per half day for the Chair, effective for the 2008 Special Board of Appeal and Equalization.

By May 19, 2008, staff requests that each Commissioner notify Jill Alverson, the Director of Taxpayer Services, and copy the Clerk to the Board, of his or her appointment to the Special Board of Equalization and whether that appointee is an appraiser, Realtor or other person familiar with property values in Hennepin County. Orders of the Special Board shall be published like other

proceedings of the county commissioners and a copy of the published record shall be sent to the Commissioner of Revenue.

RAMSEY:

We appoint ten members; eight as selected by the county board and two as recommended by the county manager.

The county manager appointees are typically our required real estate experts (currently both are appraisers).

We pay \$300 for the first day and \$200 for each additional day of service.

Most members serve one to three days as we empanel each board with only five of the ten appointees. (This give us the option of having two panels if demand was to warrant that level of effort.)

Please see the attached resolution for our format and rules and procedures and our application form which was due by May 9, 2008

Ramsey County Commissioners

Presented By: Commissioner Bennett Date: May 13, 2008 No. 2008-174

Attention: Budgeting and Accounting
Mark Oswald, Property Records and Revenue
Stephen Baker, County Assessor

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WHEREAS, Minnesota Statutes, Section 274.13, Subd. 2, authorizes a County Board of Commissioners to appoint a Special Board of Appeal and Equalization and delegate to it the powers and duties in Minnesota Statutes, section 274.13, subd.1; and

WHEREAS, Section 274.13, Subd. 2, authorizes the County Board to determine the number of appointees to the special board, and the compensation to be paid, but specifies that at least one member of the special board must be an appraiser, realtor or other person familiar with property valuations; and

WHEREAS, The Ramsey County Board of Commissioners desires to appoint a special board to be known as the Ramsey County Board of Appeal and Equalization to be conducted pursuant to Minnesota Statutes, Section 274.13, subd.1; and

WHEREAS, The Ramsey County Board of Commissioners desires to establish standards to insure that Ramsey County property owners are provided easy access to the Special Board and simplified procedures for presenting appeals and receiving a fair, impartial hearing; and

WHEREAS, The Ramsey County Board of Commissioners desires to provide for required training for our Board Members on future Special Boards of Appeal and Equalization Now; Therefore, Be It

RESOLVED, The Ramsey County Board of Commissioners hereby appoints the following Special Board members and designated chairs as stated below, to conduct the 2008 Ramsey County Special Board of Appeal and Equalization; and Be It Further

RESOLVED, The Ramsey County Board of Commissioners hereby ratifies the procedural rules stated below. The procedures shall be adhered to by the Ramsey

Resolution

Board of

Ramsey County Commissioners

Presented By: Commissioner Bennett Date: May 13, 2008 No. 2008-174

Attention: Budgeting and Accounting
Mark Oswald, Property Records and Revenue
Stephen Baker, County Assessor

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County Special Board of Appeal and Equalization in conducting its business; and Be It Further

RESOLVED, The Ramsey County Board of Commissioners hereby ratifies the code of ethics and conduct guidelines as stated below. The procedural rules shall be adhered to by the Ramsey County Special Board of Appeal and Equalization in conducting its business; and Be It Further

RESOLVED, The Ramsey County Board of Commissioners hereby grants the County Manager the authority to coordinate and provide resources for designated 2009 Special Board of Appeal and Equalization Board Members to attend required state sponsored training.

2008 Special Board of Appeal and Equalization Members

DISTRICT 1 Tony Bennett	Jerry Stradinger 1426 W. County Road E Arden Hills, MN 55112	651-633-9189
DISTRICT 2 Jan Parker <i>Board Chair</i>	David L. Norrgard 2499 N. Albert Roseville, MN 55713	651-636-9218
2 nd appointee	Mark Mastel 2599 Lexington Ave N #322 Roseville, MN 55113	651-283-8825

Ramsey County Board of Commissioners

	YEA	NAY	OTHER
Tony Bennett	X		
Toni Carter	X		
Jim McDonough			Absent
Rafael Ortega	X		
Victoria Reinhardt	X		
Janice Rettman	X		
Jan Parker	X		

Jan Parker, Chair

By: 

Bonnie C. Jackelen
Chief Clerk - County Board

Resolution

Board of

Ramsey County Commissioners

Presented By: Commissioner Bennett Date: May 13, 2008 No. 2008-174

Attention: Budgeting and Accounting
Mark Oswald, Property Records and Revenue
Stephen Baker, County Assessor

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DISTRICT 3
Janice Rettman
Nyais Kittel* (Chair) 651-489-1918
1118 Churchill Street
St. Paul, MN 55103

DISTRICT 4
Toni Carter
Nathan Johnson 651-528-8562
486 Carroll Avenue
St. Paul, MN 55103

DISTRICT 5
Rafael Ortega
Pat Igo 651-298-0000
819 Holly Ave
St. Paul, MN 55104

DISTRICT 6
Jim McDonough
Tienne M. Linden* (Chair) 651-731-2562
2217 Highwood
St. Paul, MN 55119

DISTRICT 7
Victoria Reinhardt
**Bob Cardinal, Broker 952-831-3300
2497 Adele St
Maplewood, MN 55109

COUNTY MANAGER
2 appointments
**Marsha Goff, Appraiser 651-644-5251
1532 Asbury St.
St. Paul, MN. 55108

**Albin Kline, MAI, Appraiser 763-545-0690
5896 Prairie Ridge Drive
Shoreview, MN 55126

*Designated Chair

**Required Real Estate Professional

Ramsey County Board of Commissioners

	YEA	NAY	OTHER
Tony Bennett	X		
Toni Carter	X		
Jim McDonough			Absent
Rafael Ortega	X		
Victoria Reinhardt	X		
Janice Rettman	X		
Jan Parker	X		

Jan Parker, Chair

By: 

Bonnie C. Jackelen
Chief Clerk - County Board

Resolution

Board of

Ramsey County Commissioners

Presented By: Commissioner Bennett Date: May 13, 2008 No. 2008-174

Attention: Budgeting and Accounting
Mark Oswald, Property Records and Revenue
Stephen Baker, County Assessor

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2008 Special Board of Appeal and Equalization Procedural Rules

1. The Ramsey County Board of Appeal and Equalization shall consist of at least ten members, with one member being recommended by each Commissioner and two members by the Chair and two members by the County Manager. All members must be residents of Ramsey County. At least one member must be a real estate appraiser, realtor or other real estate professional, familiar with property valuation in the County.
2. Two designated chairpersons shall be appointed by and serve at the pleasure of the Commissioners. A chairperson shall preside at all meetings of the Board of Appeal and Equalization and shall have duties and responsibilities as are normally attended upon that office. The Board of Appeal and Equalization shall be convened as panels of five members, including a designated chair each day. If volume of appeals dictates two separate panels, the panels may consist of only three members if required. The Ramsey County Assessor's office shall schedule panel members.
3. Regular meetings of the board shall be held as specified in Minnesota Statutes, section 274.14.
 - The Assessor's Office will mail an application form 1679 to interested persons, including a request for basic information concerning the property.
 - Upon receipt of a completed form 1679 the Assessor's Office will arrange with the applicant, a time to perform an inspection of the property.
 - The Assessor's Office will complete a review appraisal of the property for valuation appeals. This appraisal will be written and will, if possible, be made

Ramsey County Board of Commissioners

	YEA	NAY	OTHER
Tony Bennett	X		
Toni Carter	X		
Jim McDonough			Absent
Rafael Ortega	X		
Victoria Reinhardt	X		
Janice Rettman	X		
Jan Parker	X		

Jan Parker, Chair

By: 

Bonnie C. Jackelen
Chief Clerk - County Board

Resolution

Board of

Ramsey County Commissioners

Presented By: Commissioner Bennett Date: May 13, 2008 No. 2008-174

Attention: Budgeting and Accounting
Mark Oswald, Property Records and Revenue
Stephen Baker, County Assessor

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available to the applicant at least two days prior to the hearing. But always prior to any scheduled Board hearing.

- Upon receipt of the completed application and review of the property the Assessor's office will schedule a hearing at 40-60 minutes intervals beginning the first day scheduled for the board.
- Each Residential applicant will be allowed 15 minutes to present any data or information relevant to the market value or tax classification of the subject property. The County Assessor, or his designee, will then be allowed up to 10 minutes to present any relevant information to support the market value or tax classification assigned by the Assessor. The board shall have 10 minutes to make a decision. The board Chair shall have the authority to cast a tie-breaking vote should any deliberations result in a tie.
- Each Commercial or Apartment applicant will be allowed 20 minutes to present any data or information relevant to the market value or tax classification of the subject property. The County Assessor, or his designee, will then be allowed up to 15 minutes to present any relevant information to support the market value or tax classification assigned by the Assessor. The board shall have 10 minutes to make a decision. The board Chair shall have the authority to cast a tie-breaking vote should any deliberations result in a tie.
- All deliberations are to be made immediately following the individual hearings and in full view and hearing of the public. The board will make its decisions based solely on information offered at the hearing and will conduct no independent fact-finding of its own relative to the value or classification of any parcel presented to the board for review.

Ramsey County Board of Commissioners

	YEA	NAY	OTHER
Tony Bennett	X		
Toni Carter	X		
Jim McDonough			Absent
Rafael Ortega	X		
Victoria Reinhardt	X		
Janice Rettman	X		
Jan Parker	X		

Jan Parker, Chair

By: 

Bonnie C. Jackelen
Chief Clerk - County Board

Resolution

Board of

Ramsey County Commissioners

Presented By: Commissioner Bennett Date: May 13, 2008 No. 2008-174

Attention: Budgeting and Accounting
Mark Oswald, Property Records and Revenue
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- The decisions of the Board should be made by motion, second, discussion and voice vote. The Recording Secretary will record the vote of each board member for each case heard by the Board. The Secretary shall review said record with the board each day to ensure accuracy.
4. All meetings and hearings conducted by the board shall be conducted pursuant to the Minnesota Open Meeting Law, Minnesota Statutes, Section 471.705. All data presented relative to the valuation or classification of any parcel will be considered public data.
 5. Each member will be paid \$300 for the first day of service and an additional \$200 for each additional day of service. Each member will receive a minimum of \$300.
 6. All of the Board's legal questions, which arise from work performed, should be referred to the Ramsey County Attorney for appropriate response.
 7. The Director of the Department of Property Records and Revenue will be responsible for staffing and assembling documentation for the appointees. The Assessor shall provide an organizational orientation session for the appointees prior to beginning their work on June 16th. Examples of staffing responsibilities include, but are not limited to the ten-day staffing and scheduling, the administering of an oath to the members, completing forms for compensation for the members and the training program.
 8. The Director of Property Records & Revenue shall appoint a non-voting member to serve as the recording secretary for the Special Board of Appeal and Equalization.

Ramsey County Board of Commissioners

	YEA	NAY	OTHER
Tony Bennett	X		
Toni Carter	X		
Jim McDonough			Absent
Rafael Ortega	X		
Victoria Reinhardt	X		
Janice Rettman	X		
Jan Parker	X		

Jan Parker, Chair

By: 

Bonnie C. Jackelen
Chief Clerk - County Board

Resolution

Board of

Ramsey County Commissioners

Presented By: Commissioner Bennett Date: May 13, 2008 No. 2008-174

Attention: Budgeting and Accounting
Mark Oswald, Property Records and Revenue
Stephen Baker, County Assessor

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Ramsey County Special Board of Appeal and Equalization

Board Code of Ethics and Conduct Guidelines

The Mission of the Ramsey County Special Board of Appeal and Equalization is the fair and equitable resolution of all valuation and classification appeals on real and taxable personal property located in Ramsey County. As part of this mission, the Board will attempt to foster an open and trusted professional relationship with concerned taxpayers and County staff.

1. Board Members shall strive to treat applicants, fellow Board members and staff respectfully at all times
2. All deliberations shall be made on an impartial basis and publicly.
3. Board members should refrain from discussing Board proceedings with applicants outside of the presence of the other Board Members.
4. Concerns about the actions, behavior or motivations of any participant in the Board process should be directed to the County Manager.
5. Board members should attempt to understand all facts presented them in order to arrive at a fair decision. They should ask for clarification when necessary and seek additional information when required.
6. No Board member shall participate in any proceeding regarding his/her own property

Ramsey County Board of Commissioners

	YEA	NAY	OTHER
Tony Bennett	X		
Toni Carter	X		
Jim McDonough			Absent
Rafael Ortega	X		
Victoria Reinhardt	X		
Janice Rettman	X		
Jan Parker	X		

Jan Parker, Chair

By: 

Bonnie C. Jackelen
Chief Clerk - County Board

Resolution

Board of

Ramsey County Commissioners

Presented By: Commissioner Bennett Date: May 13, 2008 No. 2008-174

Attention: Budgeting and Accounting
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7. No member shall sit in judgment of an appeal where the member either has a personal interest in a property under appeal or personal bias toward the parties.

Should this situation arise the Board member will inform the Chair and recuse themselves.

8. Board members should be extremely cautious of participating in deliberations of an appeal where the member has a prior personal relationship with the applicant. Such relationship should be disclosed prior to the beginning of the hearing of the appeal. Fellow Board members should then decide whether the issue should be waived or the fellow Board member is excused for that preceding.

9. It is unethical to accept or to agree to accept compensation of any kind from an appellant appearing before the Board.

10. No board member shall participate or vote in any deliberation relating to issues or proposal in which he or she has a conflict of interest. A conflict of interest exists where the member:

10.1. Has a material, current, or anticipated financial interest in the property, or is affected by the issues or proposed assessment to a greater degree than other members of his/her business classification, profession or occupation; or

10.2. Is a director, trustee, officer, employee, or agent of a company or institution directly involved in the property; or

10.3. Is related by blood or marriage to an individual having any current or contemplated ownership interest in the subject property; or

Ramsey County Board of Commissioners

	YEA	NAY	OTHER
Tony Bennett	X		
Toni Carter	X		
Jim McDonough			Absent
Rafael Ortega	X		
Victoria Reinhardt	X		
Janice Rettman	X		
Jan Parker	X		

Jan Parker, Chair

By: 

Bonnie C. Jackeien
Chief Clerk - County Board

1. has a material, financial interest in the property, or is affected by the issues for proposal greater than other members of his/her business classification, profession or occupation; or
2. is a director, trustee, officer, employee, or agent of an institution directly involved in the property to a greater extent than similar institutions; or
3. is related by blood or marriage to an individual having any ownership interest in the subject property.

Prior to the commencement of deliberation a member who has a conflict of interest shall disclose orally that he or she has a conflict of interest to the Board chairperson.

IV. Compensation:

Board members shall receive compensation at the rate of \$175.00 per day for a full day or \$87.50 for a half day of review hearings. In addition, members shall be reimbursed for mileage incurred in attending Board meetings at the rate specified by the Commissioners for county employees. No compensation shall be paid for time other than that spent during review hearings.

V. Legal Counsel:

All legal questions arising from work performed by the Board will be referred to the Dakota County Attorney for appropriate response.

VI. Amendments:

These rules of procedure may be amended as needed by a majority vote of the Commissioners at any meeting provided that written notice setting forth in detail the contents of the proposed amendments has been given to the Board at least ten (10) days prior to said meeting.

Resolution

Board of

Ramsey County Commissioners

Presented By: Commissioner Bennett Date: May 13, 2008 No. 2008-174

Attention: Budgeting and Accounting
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- 10.4. Is a personal friend of the applicant.
11. There will be no official audio or video recording of any of the meetings. There shall be no unofficial audio or video recordings made unless agreed to by all participants and then they will not be made part of the official record.

DAKOTA:

As Joel mentioned, Dakota County does have a Special Board of Appeal and Equalization. Our commissioners went to this process about 20 years ago. Each commissioner appoints one member (7 members). At least one member must be trained in real estate such as appraiser or Realtor. Most of our members have real estate experience. We usually only need to meet one day each year (actually 1/2 day). Board members receive \$175 for a full day, \$87.50 for a half day plus mileage. The County Attorney is present at the meeting to advise the board. It's a great way to go. Politics are completely removed from the process. Attached please find a copy of our rules and procedures. Thanks. Bill Peterson, Dakota County Assessor.

RULES OF PROCEDURE
FOR
DAKOTA COUNTY SPECIAL BOARD OF EQUALIZATION

I. Purpose and Name:

The Dakota County Board of Commissioners, hereinafter "Commissioners", pursuant to authority granted in Minn. Stat. §274.13, subd. 2, by resolution number 90-169 established the Dakota County Special Board of Equalization, hereinafter "Board". The Board is appointed to assist the Commissioners in implementing Minn. Stat. §274.13. The Board is to examine and compare the returns of the assessment of real property in Dakota County and to equalize them so that each parcel of property is entered on the assessment list at its market value subject to the following rules:

- 1) The Board shall raise the valuation of each tract or lot of real property which in its opinion is returned below its market value to the sum believed to be its market value. The Board must first give notice of intention to raise the valuation to the person in whose name it is assessed, if the person is a resident of the county. The notice must fix a time and place for a hearing.
- 2) The Board shall reduce the valuation of each tract or lot which in its opinion is returned above its market value to the sum believed to be its market value.
- 3) The Board shall raise the valuation of each class of personal property which in its opinion is returned below its market value to the sum believed to be its market value. It shall raise the aggregate value of the personal property of individuals, firms, or corporations, when it believes that the aggregate valuation, as returned, is less than the market value of the taxable personal property possessed by the individuals, firms, or corporations, to the sum it believes to be the market value. The Board must first give notice to the persons of intention to do so. The notice must set a time and place of a hearing.
- 4) The Board shall reduce the valuation of each class of personal property listed in section 273.49 that is returned above its market value to the sum it believes to be its market value. Upon complaint of a party aggrieved, the Board shall reduce the aggregate valuation of the individual's personal property, or of any class of personal property for which the individual is assessed, which in its opinion has been assessed at too large a sum, to the sum it believes was the market value of the individual's personal property of that class.
- 5) The Board must not reduce the aggregate value of all the property of its county, as submitted to the County Board of Equalization, with the additions made by the auditor under Minnesota Statutes Chapter 274, by more than one percent of its whole valuation. The Board may raise the aggregate valuation of real property, and of each class of personal property, of the county, or of any town or district of the county, when it believes it

is below the market value of the property, or class of property, to the aggregate amount it believes to be its market value.

- 6) The Board shall change the classification of any property which in its opinion is not properly classified.

II Membership:

- A. Appointment. The Board shall be appointed by the Commissioners in accordance with the Dakota County "Open Appointments Policy". The Board shall consist of at least five members, with one member being recommended by each Commissioner. All members must be residents of Dakota County. At least one member must be a real estate appraiser, realtor or other person familiar with property valuations in the county.
- B. Terms. Members shall serve for staggered terms of two (2) years and until their successors are appointed. For the Initial appointment in 1990 Board members appointed by the Commissioner from Districts 2 and 4 shall serve a one (1) year term: members appointed by the Commissioner from Districts 1,3 and 5 shall serve a two (2) year term. In the event a Board member resigns prior to the expiration of his/her term, the Commissioners shall appoint another person to serve the remainder of the unexpired term. Appointment to the remainder of an unexpired term will not preclude appointment to serve a consecutive full term.
- C. Officers.
 1. Chairperson. The chairperson shall be appointed by and serve at the pleasure of the Commissioners. The chairperson shall preside at all meetings of the Board and shall have duties and responsibilities as are normally attended upon that office and as are specifically prescribed by these Rules, applicable laws and regulations, and as are specifically delegated or assigned by the Commissioners.
 2. Vice-Chairperson. The chairperson shall name a vice-chairperson from among members subject to the approval by the Board. The vice-chairperson shall act for the chairperson during his/her temporary absence or disability.
 3. Recorder. The County Auditor shall serve as a non-voting member of the Board and shall maintain complete and accurate records of the Board's deliberations.
- D. Vacancies. Appointments. Board members shall communicate their intention to resign to the Board chairperson in writing. When a vacancy occurs, the Board chairperson shall immediately notify the County Administrator, and the Commissioners shall, as soon thereafter as possible, appoint a new member, having the necessary characteristics as prescribed herein to fill the vacated position for the unexpired term.

E. Attendance. If a member fails to attend three consecutive regular Board meetings and such absences are unexcused, that member's seat shall be deemed vacant and subject to reappointment by the Commissioners. An absence shall be deemed excused if: 1)the absence was due to injury, illness or family emergency; and 2)the member notified the chairperson of the Board of the reason for the absence prior to the Board meeting if possible, but in any case within one day after the meeting.

III. Meetings of the Board:

A. Regular Meetings. Regular meetings of the Board shall be held as specified in Minn. Stat. §274.14 as amended or supplemented by special law for Dakota County.

1. Valuation notices mailed to taxpayers by the Dakota County Assessor will advise persons desiring to appear before the Board to challenge a valuation or classification to contact the County Assessor by telephone or in writing to request a hearing.

2. The Assessor's Office will mail an application to interested persons requesting basic information concerning the property.

3. Upon receipt of the completed application the Assessor will schedule hearings at one-half hour intervals beginning on the first day permitted by law for the Board to meet.

4. Each applicant will be allowed 10 minutes to present any data or information relevant to the market value or tax classification of the subject property. The County Assessor, or his designee, will be allowed 10 minutes rebuttal to present any relevant information to support the market value or tax classification assigned by the Assessor.

5. The Board will make its decisions based solely on information offered at the hearing and will conduct no independent fact-finding of its own relative to the value or classification of all parcels presented to the Board for review. The Board shall not accept or consider any ex-parte communication from any person concerning parcels being reviewed.

B. Quorum. A majority of the members of the Board shall constitute a quorum for the conduct of Board reviews. If a quorum exists at any time during a review hearing, a quorum is determined to exist for the remainder of that hearing.

C. Open Meeting Law; Data Practices Act. All meetings and hearings conducted by the Board shall be conducted pursuant to the Minnesota Open Meeting Law, Minn. Stat. §471.705. All data presented relative to the valuation or classification of any parcel will be considered public data unless the proponent of the information demonstrates and the Board concurs that the data is other than public.

D. Conflict of Interest. No Board member shall participate or vote in any deliberation relating to issues or proposal in which he or she has a conflict of interest. A conflict of interest exists where the member: