

PRESENTING APPEALS
TO THE 2024
SAINT LOUIS COUNTY
BOARD OF APPEAL AND EQUALIZATION



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COUNTY BOARD OF APPEAL AND EQUALIZATION

INTRODUCTION

You have made an appeal to the St. Louis County Board of Appeal and Equalization. You now have an opportunity to tell the board why you feel the value or classification of your property is incorrect.

The County Board of Appeal and Equalization is a seven-member board made up of individuals who are knowledgeable about property values in St. Louis County. They are appointed by the St. Louis County Board of Commissioners to provide a hearing for taxpayer appeals by an impartial, knowledgeable board.

The County Board of Appeal and Equalization meets during the last three weeks of June to consider assessment appeals throughout St. Louis County. The board meets during two to four days during this period, with at least one meeting in both Duluth and Virginia. Appeals are heard by scheduled appointments made with the Clerk of the County Board in advance of the meeting date. Property owners may also appeal in writing.

This booklet will help you understand the appeal process, and your rights and responsibilities in appealing to the board. This booklet is intended to provide public information, not legal advice.

The 2024 meeting of the County Board of Appeal and Equalization will include an option to appeal virtually using WebEx. Information on how to appeal virtually will be provided to appellants upon request. The meeting is public and can be attended in-person or virtually by using the link provided on the St. Louis County Website.

BUILDING AND PARKING INFORMATION

The St. Louis County Government Services Center in Duluth is located at 320 West 2nd Street. The meeting will be held in the Lake Superior Conference Room on the 2nd Floor. Parking is available in the parking lot directly north of the building across 2nd Street. **The County Board of Appeal and Equalization meets here on Tuesday, June 18, 2024.**

The St. Louis County Government Services Center in Virginia is located at 201 South 3rd Avenue West. The meeting will be held in the Liz Prebich Conference Room. Parking is available in the public lots located adjacent to the building. **The County Board of Appeal and Equalization meets here on Wednesday, June 26, 2024.**

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APPEALING YOUR ASSESSMENT

Minnesota property taxpayers have a right to appeal the assessment of their property if they feel the assessment is in error. In organized jurisdictions, you must first appeal to the Local Board of Appeal and Equalization to be eligible for the County Board of Appeal and Equalization. In unorganized townships, the County Board of Appeal and Equalization is the first level of formal appeal.

The County Board of Appeal and Equalization is authorized to deal only with the current year's assessment, which is the basis for real estate taxes payable next year. In all cases, property owners are encouraged to discuss their assessment with their Assessor on an informal basis before filing a formal appeal.

Who decides my appeal?

The seven-member Special County Board of Appeal and Equalization decides on all appeals.

Do I need to be present to appeal?

No, you may appeal remotely via WebEx, in writing, or you may send a representative to present your appeal.

Who will represent the County in my appeal?

A Residential or Commercial Appraiser from the St. Louis County Assessor's Department will review your appeal and prepare a report for the County Board of Appeal and Equalization.

How will my appeal be handled by the County?

A representative from the County Assessor's Department will call you to identify the basis for your appeal and to schedule a field inspection of your property. The Appraiser will ask to make an interior inspection of your property and will review the attributes of your property and compare it to sales and assessments of similar properties in the area. The results of this review will be communicated to you, and a written recommendation will be prepared for the County Board of Appeal and Equalization.

If you refuse to allow an Appraiser to inspect your property, the County Board of Appeal and Equalization cannot adjust the market value or classification in a way that would benefit the property owner. Minn. Statute 274.13 Subd. 1(8) states the following:

The board may not make an individual market value adjustment or classification change that would benefit the property if the owner or other person having control over the property has refused the assessor access to inspect the property and the interior of any buildings or structures as provided in section 273.20.

If you do not respond to the County Appraiser's request to discuss your appeal, an accurate review of your appeal cannot be completed. In this circumstance, the County Board of Appeal and Equalization may choose to make no change to the current assessment.

Requirement for Interior Inspection

If the Appraiser has been refused the opportunity to make an interior inspection of a property, Minnesota State Law does not allow the County Board of Appeal and Equalization to adjust the property's market value or classification in a way that would benefit the property owner.

What are my responsibilities?

Minnesota law assumes that the County Assessor has correctly assessed or classified your property. You must convince the board otherwise to win your appeal.

You may describe your property, how you use the property, and its current condition. You, as owner, may give the board your own opinion of the property's value or use. Even if you are not an appraiser, you know your property and can provide the board with valuable information about it.

How will I know when my appeal is going to be heard?

The Clerk of the County Board will schedule an appointment for you. Generally, the appointments are for 15-20 minutes.

Where will my appeal be heard?

Your appeal will be heard at the St. Louis County Government Services Center in Duluth or at the St. Louis County Government Services Center in Virginia. You may select the location that is most convenient to you when you schedule your appointment with the Clerk of the County Board. See "Building and Parking Information" inside the front cover of this booklet (page 3 of the digital .pdf) for more information.

For appellants who prefer to present their appeal virtually, instructions for how to attend the scheduled appointment via WebEx will be provided.

Can the board exempt property?

Based on the opinions of the St. Louis County Attorney's Office and the Minnesota Department of Revenue, the County Board of Appeal and Equalization lacks authority to grant exemptions under the Minnesota ad valorem property tax system. The board can only make changes to the current year valuation or classification of properties. Only the County Assessor or the Minnesota Tax Court has the authority to exempt property.

Understanding the Board of Appeal and Equalization

Real estate taxes are not the subject of these hearings. The board will consider the estimated market value and classification of the property. To strengthen your appeal, present evidence about the property's value and/or use rather than how much you pay in taxes.

PREPARING YOUR APPEAL

The most common reasons for filing an appeal are:

- You think the estimated market value as determined by the Assessor is greater than the property's actual value on the open market.
- You believe the property is unequally assessed when compared with other properties.
- You believe that the classification of the property (residential, agricultural, commercial, etc.) is incorrect.

Appeals usually involve questions of fact about the property. How much is a property worth on the local market? What is its use? How does it compare with similar properties nearby?

These are the issues on which you can present information in your assessment hearing. Other issues, such as the amount of your taxes or the level or type of services you are receiving are not relevant at this hearing.

How can I convince the board that the valuation of the property is incorrect?

You should be prepared to present information to support your belief that the Assessor's valuation is incorrect.

First, review the Assessor's data on your property to make sure everything is correct. You can discuss your property with the County Appraiser during the review of your appeal.

Check the records of recent property sales in your area. At the Assessor's Office, ask for the Certificates of Real Estate Value (CRVs) from the past year for properties in your area and taxing district. This is public information that describes the actual sale prices of properties in your area.

Be prepared to provide the County Board of Appeal and Equalization with an opinion of what you feel your property is worth, along with factual evidence to support your opinion. **A recent appraisal report prepared by a licensed real estate appraiser for the purpose of establishing a value for calculating property tax is the best evidence of value.** Less reliable supporting information would include market analyses, listings, cost data, or verbal opinions of value, all of which have limited information upon which to base a decision.

Please be aware that appraisals are made for different purposes. Some appraisals that have been done for financing, estate, divorce, or other purposes may not be appropriate for use in an assessment appeal. If you plan to use such an appraisal report as part of your case, you should contact the appraiser who prepared the report to review its **intended use** and to confirm whether it should be used for an alternate purpose.

If you plan to have an appraisal completed in support of your appeal, the following information should be communicated to your appraiser:

- The effective date of the appraisal should be January 2, 2024
- The intended users of the appraisal should include the St. Louis County Board of Appeal and Equalization
- The appraiser should have a Real Estate Appraiser license appropriate to the property being appraised.

The Best Evidence of Value

The County Board of Appeal and Equalization has indicated that the best evidence of the value of your property is a recent appraisal report prepared by a licensed Real Estate Appraiser for the purpose of establishing a value for calculating property tax.

How can I prove my property is classified incorrectly?

Property in Minnesota is classified according to its actual use, such as commercial, industrial, agricultural, seasonal recreational, or residential. Vacant land, other than Rural Vacant Land, is classified according to its highest and best use. The County Assessor has a copy of the definition of highest and best use from the Minnesota Department of Revenue available for your review.

Residential property is classified as homestead - that is, the owner or a qualified relative lives in the residence - or non-homestead, which is when the home is owned by a person or entity other than the resident.

If you intend to dispute the classification of your property, you need to prove how you use the property. If the Assessor has changed the classification and the property has not been sold or transferred, you must prove that your property should be in a different classification.

Minnesota Statutes are available in many public libraries, most college libraries, and all law libraries. They are also available on the internet at <http://www.leg.state.mn.us/leg/statutes.asp>. The laws that apply are in Chapter 273 of the Minnesota Statutes. Talk to the Assessor about interpretation of these laws.

Special program status

According to the Minnesota Department of Revenue, the County Board of Appeal and Equalization cannot grant "special program status" resulting from property tax programs which statutorily require an application and supporting materials to be submitted and approved by the County Assessor's office.

Examples of such programs are Homestead classification, Green Acres, or the Disabled Veteran's Exclusion, among others. If you wish to have your property classified as homestead, and occupancy is in question, you must convince the Assessor that you or a qualifying relative occupy the property as your principal place of residence.

THE DAY OF THE MEETING

What happens at the meeting?

As the property owner, you will be asked to present your information supporting the basis for your appeal first. You will have 5 to 10 minutes for your presentation. The board will ask you for:

1. A clear and succinct statement of what you are seeking
2. Factual evidence to support your opinion

Next, the County Assessor's staff will present their findings. You may review the Assessor's findings prior to the meeting. The board will ask questions and then make a decision on your appeal. They have the authority to increase or decrease your value or leave it the same. They may also review the classification of your property.

Copies for the Board

*If you have photos, written materials, or other exhibits you wish to share with the County Board of Appeal and Equalization in support of your **virtual appeal** or **written appeal**, please email these materials by Friday, June 7, 2024 to AssrDept@stlouiscountymn.gov.*

*If you have photos, written materials, or other exhibits you wish to share with the County Board of Appeal and Equalization in support of your **in-person appeal**, please bring twelve (12) copies of each exhibit to the meeting to share with members of the board and Assessor's Department staff.*

This information will be distributed to board members. If supporting materials are not provided digitally by June 7, or in sufficient number at the time of your appointment, the board may not be able to review them in your allotted time.

How can I make a strong presentation?

- **Do your preparation.** Make a list of key points you wish to make. Keep it with you for reference.
- **Set the scene.** The board has never seen your property. Describe your property so they will understand your arguments more fully. Where is the property located? What buildings are on it? How are the buildings used? How much did you pay for it? Have you made improvements? Are there natural features, like creeks or ponds, which affect the value or use of your property? How much would you sell it for? Describe the issues that are in dispute in the appeal.
- **Keep your presentation brief and factual.** Prepare well and know exactly what evidence you want to present. Make your case directly and factually. If your appeal involves the property's value, be prepared to present an opinion of what you believe the property to be worth, along with evidence to support your opinion.
- **Listen respectfully to the County's report.** After you have told the board your story, it will be the County's turn to present their report on your appeal. Listen respectfully. Do not interrupt. Make notes on any points you would like to clarify further for the board.

How long will my hearing last?

Normally, it will last about 15-20 minutes. The board has numerous appeals to consider each day and they will attempt to stay on schedule.

When will I find out about the board's decision?

In most cases, the board decides on appeals as they are heard. In a few instances they have requested additional information for their consideration later in the meeting or at their next meeting. In all cases, a decision is made before the board adjourns at the end of June. You will be notified in writing of the board's decision.

If I send a written appeal, how will I be notified of the board's decision?

On all appeals, the County Assessor will send you a copy of the section of the County Board of Appeal and Equalization meeting minutes covering the decision on your appeal after the board adjourns.

Can I appeal to a higher level?

The next level of appeal is the Minnesota Tax Court. The filing deadline is April 30 of the year following the assessment. For information about forms, procedures, and filing fees, you may call the St. Louis County Court Administrator at (218) 221-7560.