

Committee Summary

Origin

The Minnesota Statutes Chapter 274.13 subdivision 2 provides that the County Board may appoint a Special Board of Appeal and Equalization to which it may delegate all of the powers and duties required of a Board of Appeal and Equalization.

Composition

The Special Board of Appeal and Equalization shall have up to 7 members. The Special Board of Appeal and Equalization is authorized to appoint its own Chair and Vice-Chair. At least one member must have completed the Department of Revenue training course in the past 4 years.

6 - At Large

1 - Appraiser, Realtor or other person familiar with property valuations in the county

The County Auditor or Deputy Auditor shall be a nonvoting member and shall serve as the recorder for the Board of Appeal and Equalization.

Since commissioner districts are the basis for democratic representation on the Hennepin County Board, whenever legal and practical all boards, committees, and task forces will include persons who reside in each of the Hennepin County commissioner districts.

Appointments to the Special board of Appeals and Equalization must be communicated to the County Auditor's Office no later than March 31.

Duties/Responsibilities

The board is to determine whether all of the taxable property in Hennepin County 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. The board does not have authority to approve exemption or establish any special programs that require an application, such as homestead.

Term

Two years. Terms will be staggered by appointing up to 3 individuals to a one-year term and up to 4 individuals to a two-year term for 2025 appointments.

Meetings

The Board of Appeal and Equalization will meet in the Hennepin County Government Center at the location listed on the valuation notice. The board must meet after the second Friday in June on at least one meeting day and may meet for up to ten consecutive meeting days. No action taken by the county board of review after June 30 is valid.

The meetings will be scheduled for morning hours and will carry-over into the afternoon. While days and times of the meetings will vary depending on volume, at least one meeting may extend until 7:00 p.m. In the past several years, the board's work was completed in less than three meetings. The county may have a Saturday meeting in lieu of, or in addition to, the extended meeting times.

Eligibility Requirements

At Large : Preference given to Hennepin County residents. One member must be a Realtor, Appraiser or otherwise familiar with property valuations. All applicants must complete the Department of Revenue's [Board of Appeal and Equalization Training](#)

Special Board of Appeal and Equalization

Compensation

The members shall be compensated at the rate of \$140.00 for attendance at each morning, afternoon and evening meeting.

The Chair of the Special Board of Appeal and Equalization shall be compensated at the rate of \$170.00 for attendance at each morning, afternoon and evening meeting.

Reimbursement

Members shall be provided courtesy parking or shall be reasonably reimbursed for use of another parking facility, during the Special Board of Appeal and Equalization sessions.

Other Information

The Hennepin County Auditor and Assessor's offices will hold a training session prior to the Board of Appeal and Equalization convening.

Contact Information

Department Liaison	Committee Contact
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