

**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 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.
- 7) The Board does not have the authority to grant an exemption or to order property removed from the tax rolls.
- 8) The Board may not make an individual market value adjustment or classification change that would benefit a 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 Minn. Stat. § 273.20.

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. The application instructions will specify a due date for the Assessor's Office to receive the interested person's application and the supporting documents the person intends to present to the Board.

3. Upon receipt of each completed application and supporting documents, the Assessor will review the documentation and perform his/her own analysis to determine whether the assessment should be changed based on new information. For all unresolved applications, 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/her designee, will be allowed 10 minutes rebuttal to present any relevant information to support the market value or tax classification assigned by the Assessor. The Board will then have an opportunity to ask questions of each participant, provided the participants will have the opportunity to rebut information provided by each other. The Board shall announce its decision at the conclusion of each applicant's allotted time. The Board will not rule on an application if the applicant does not appear at the meeting.

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 the 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. Decisions of the Board shall be made by majority rule. In the event of a tie in voting, the current assessment shall prevail.
- C. Open Meeting Law; Data Practices Act. All meetings and hearings, whether held in person or virtually, conducted by the Board shall be conducted pursuant to the Minnesota Open Meeting Law, Minn. Stat. §471.705, and in accordance with County Policy 1015. Attendance via virtual or electronic meeting format is considered formal attendance and applies to quorum and any voting decisions. 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:
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 and mileage reimbursement as stated in Dakota County Policy #1015 Citizen Advisory Committee Membership and Policy #1550 Volunteer/Advisory Committee Reimbursement. 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.