

CITY OF MINNEAPOLIS

# 2019 Local Board of Appeal and Equalization Report

City Assessor's Office


# Local Board of Appeal and Equalization Overview: Process and Procedures

- Dictated by statute and/or guidelines established by the Department of Revenue
- Work closely with the Clerk's Office on process improvement
  - First year utilizing LIMS for agendas and supporting documentation for transparency and access
  - Improved room/space utilization for both the formal hearing space and space for attendees to complete applications and consult with the assessing team

# Local Board of Appeal and Equalization Overview: Preparation

- Approved members of the Local Board
- Established the Local Board of Appeal and Equalization
- 2019 Assessment Report presented to the Ways and Means Committee
- Mailed the 2019 Notices of Valuation and Classification  
(Assessment Year 2019 for Taxes Payable in 2020)

# Local Board of Appeal and Equalization Overview: Applications



## Application for the Local Board of Appeal and Equalization - Copy

For property owners who wish to appeal their 2019 Estimated Market Value for taxes payable in 2020. In an appeal, the Board has the authority to increase, decrease or maintain the Assessor's Estimated Market Value of a property.

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### Important Reminders

- The Board cannot make changes benefiting a property owner who refuses entry by the assessor.
- Separate applications are required for each parcel.
- This form does not allow you to save your progress during form completion. Please gather all information needed to complete and submit the form in a one-sitting.
- If there are any questions send email to: [marketvalueappeal@minneapolismn.gov](mailto:marketvalueappeal@minneapolismn.gov)

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### Applicant Information

**Property Owner \***

**Street Address \***

**City \***

**State \***

**Zip \***

**Daytime Phone \***

**Email \***

### Appeal Information

The assessed value is presumed to be correct. Please provide clear and convincing evidence why the Assessor's value is incorrect. Assessments of other properties, percent of assessment increase, personal hardship, amount of tax and other matters unrelated to market value may not be relevant or sufficient evidence to prove market value.

**Owner's estimate of market value: \***

**Evidence: \***  
Please limit your response to 250 characters or less.

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### Supporting Documentation

Please attach supporting documentation. It is important to understand that the Board is limited to determining the market value of the property being appealed, therefore any adjustment to the assessed value must be based on documented evidence that relates to the market value of the property. Evidence may include: written contractor estimates for the cost to repair building or land defects, letters or documents from government agencies or other experts describing development limitations of the property (zoning restrictions, denial of building permit, etc.), deeds describing easement limitations, appraisal documents, maps showing proximity to nuisances, and listings or sales of comparable properties.

**File Attachments**

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### Rental/Income Property Requirements

(Skip this section if owner occupied)

**Current Monthly Rent**

**Utilities Included in monthly rent:**  
If this is a rental property you must attach:  
- Statement of income and expenses for the past two (2) years  
- Copy of lease or rental agreement  
- Rent roll near the valuation date (January 2, 2019)

Gas  
 Water/Garbage  
 Electric

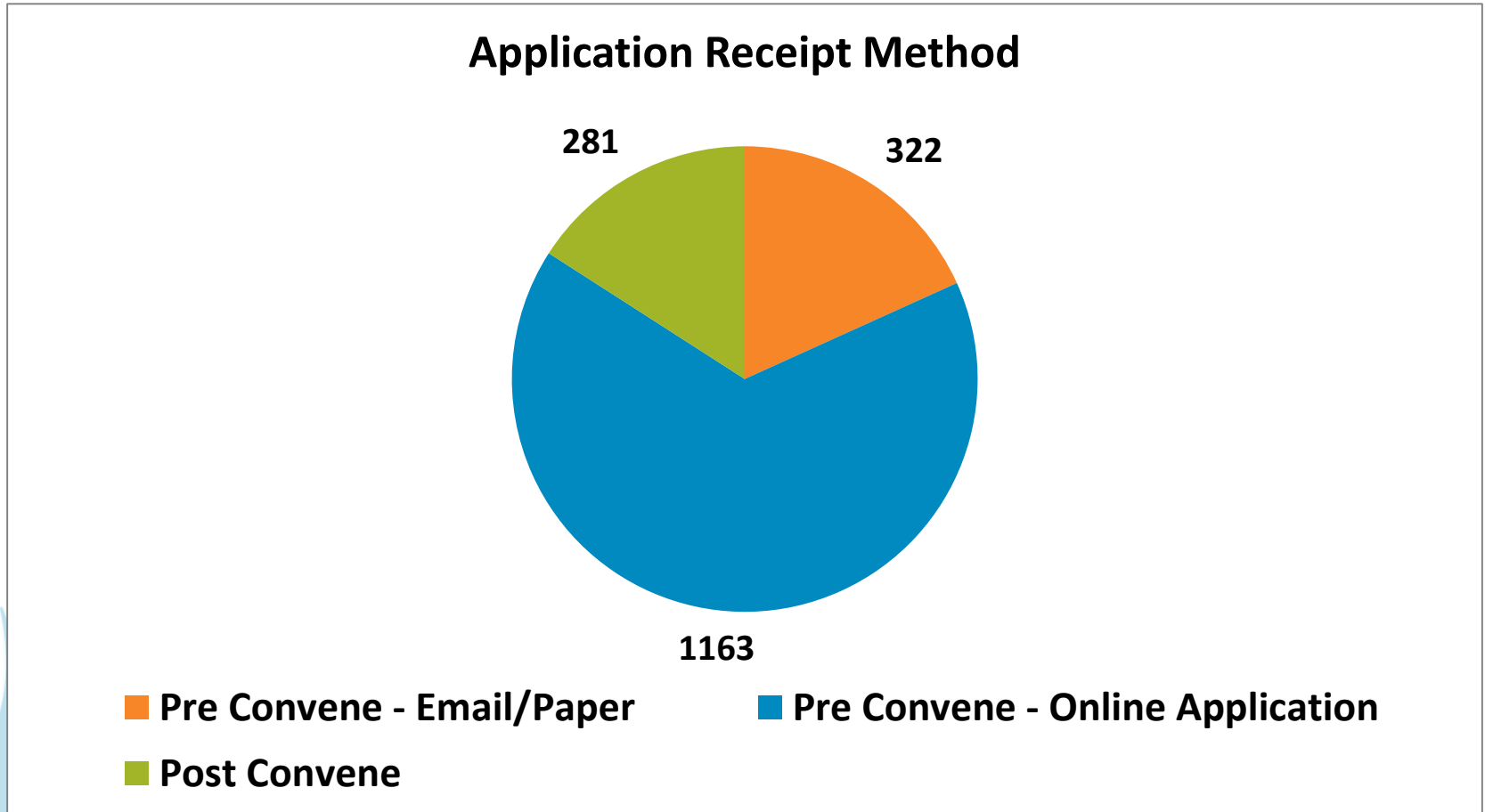
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If I do not come to a concurrence with the City Assessor's Office during the review process, I wish to make a personal appearance before the Board on May 7, 2019.

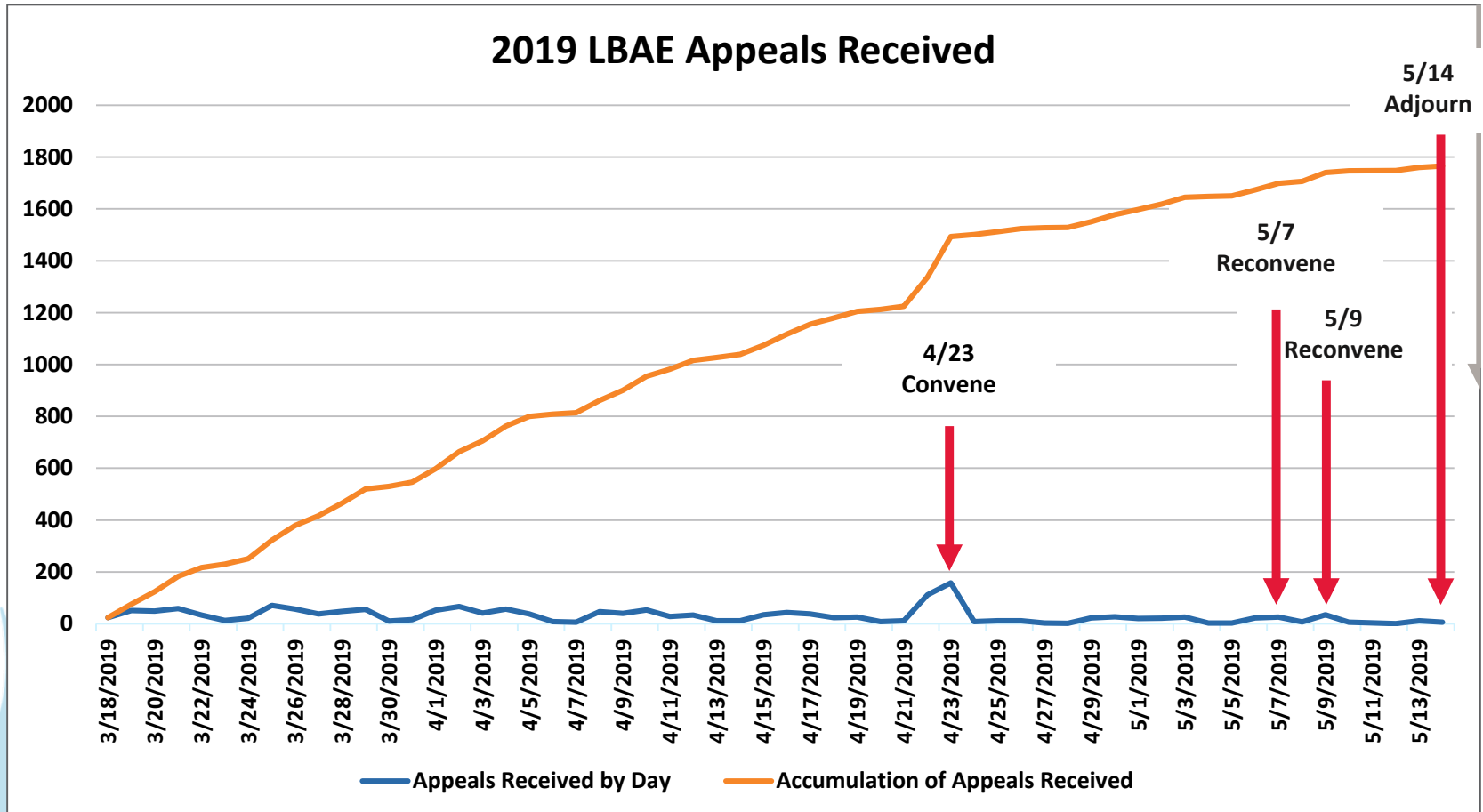
(If you choose to appear, hearing information will be sent to you. If you choose not to, the Board will make a decision based on your written evidence.)

Yes  
 No

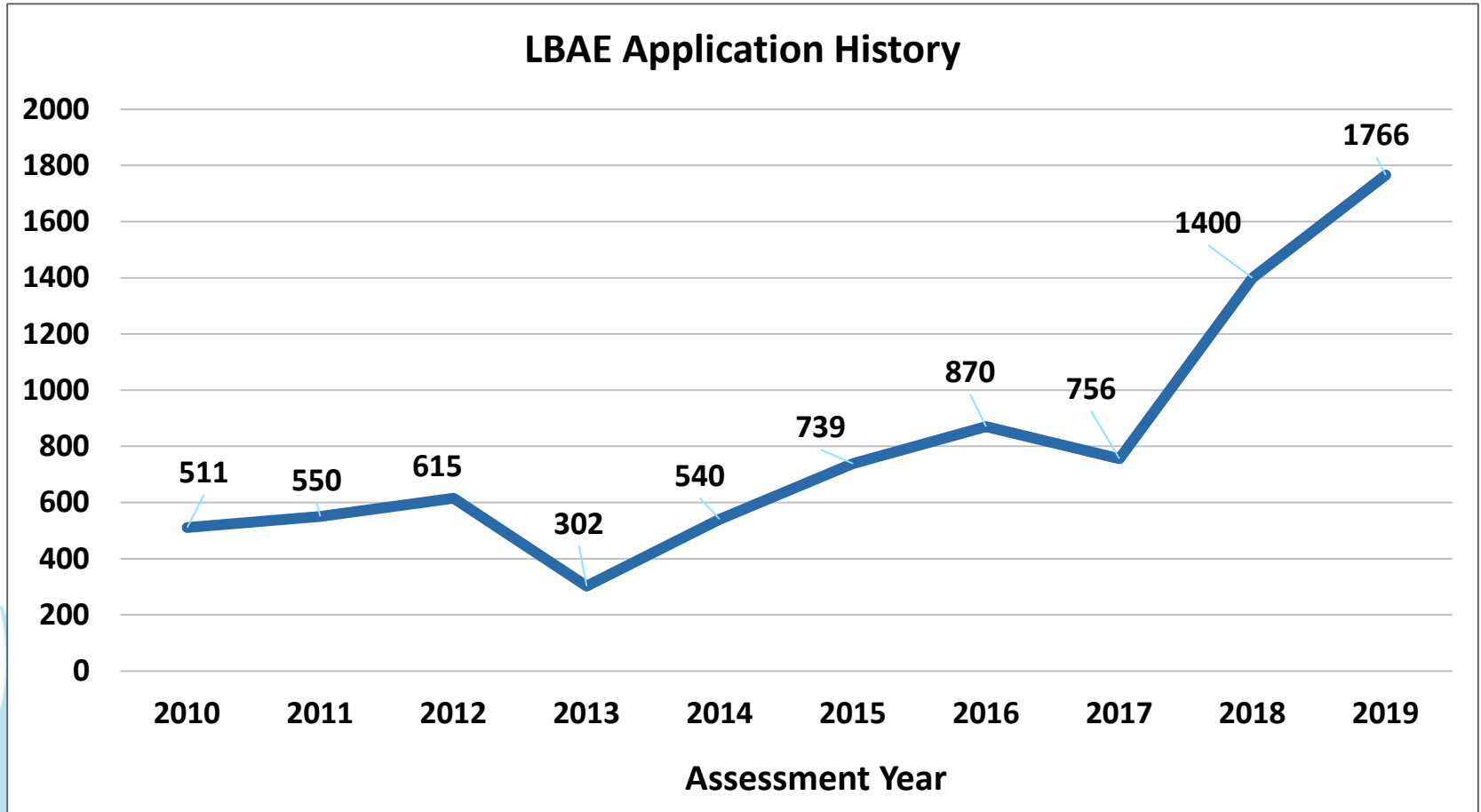
# Local Board of Appeal and Equalization Overview: Applications



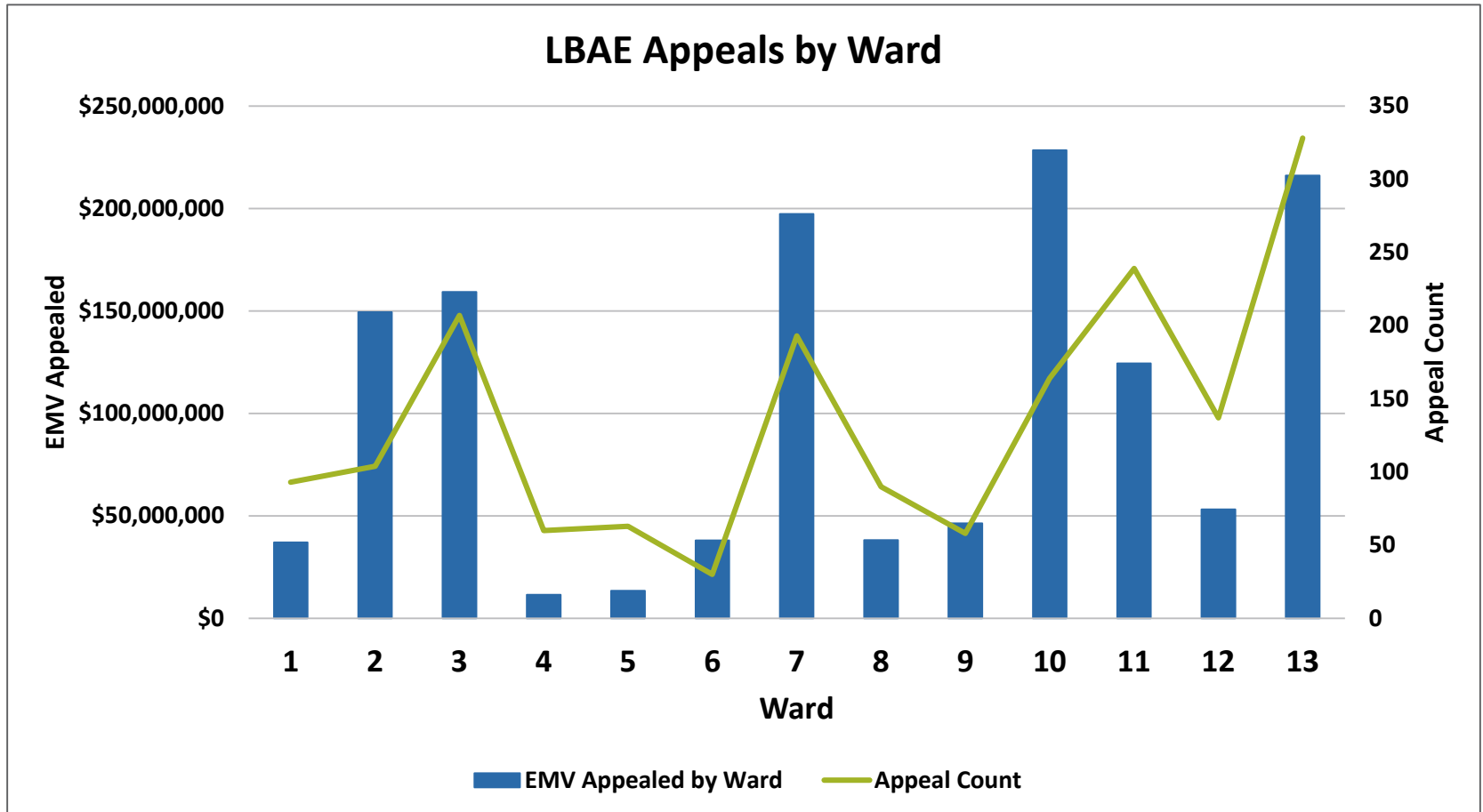
# Local Board of Appeal and Equalization Overview: Application Accumulation



# Local Board of Appeal and Equalization Overview: Application History

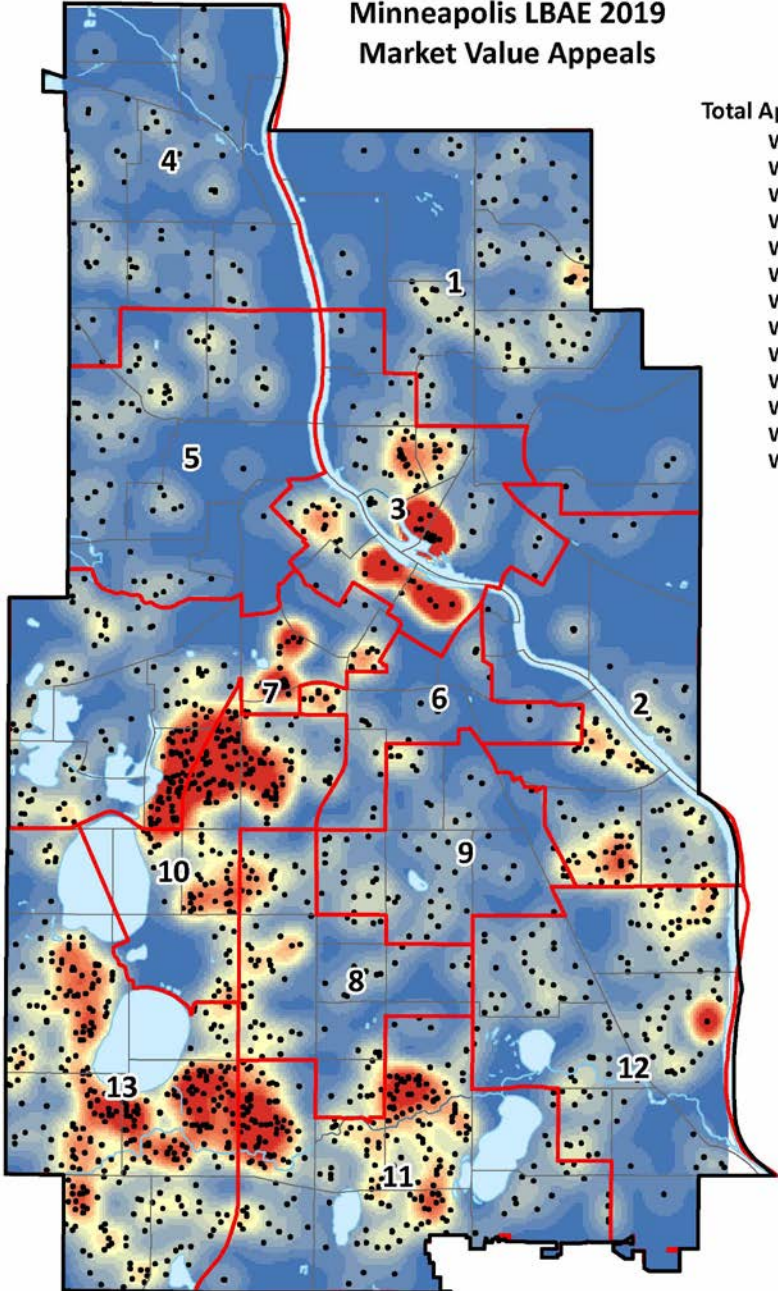


# Local Board of Appeal and Equalization Overview: Appeal Breakdown





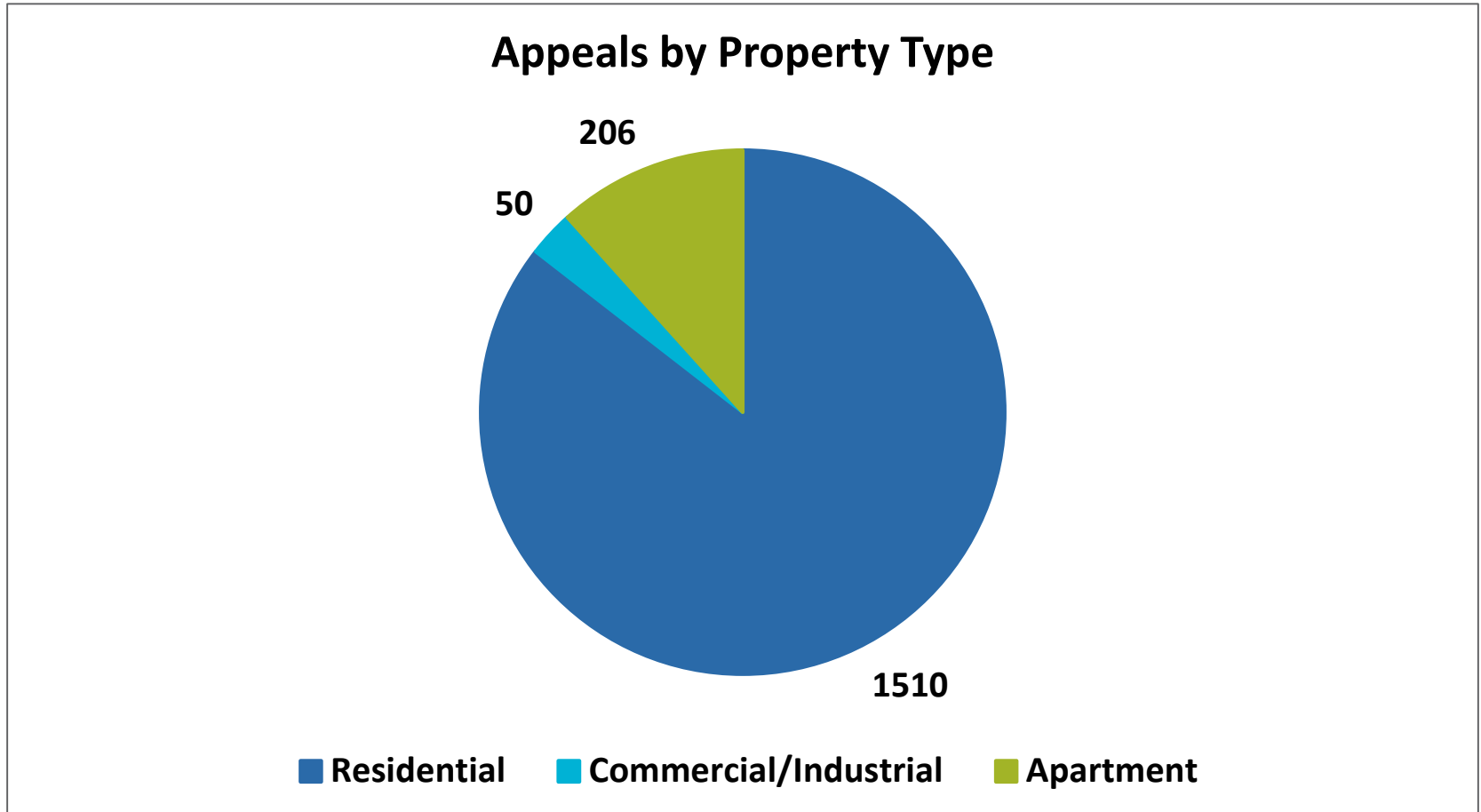
# Minneapolis LBAE 2019 Market Value Appeals



### Total Appeals per Ward

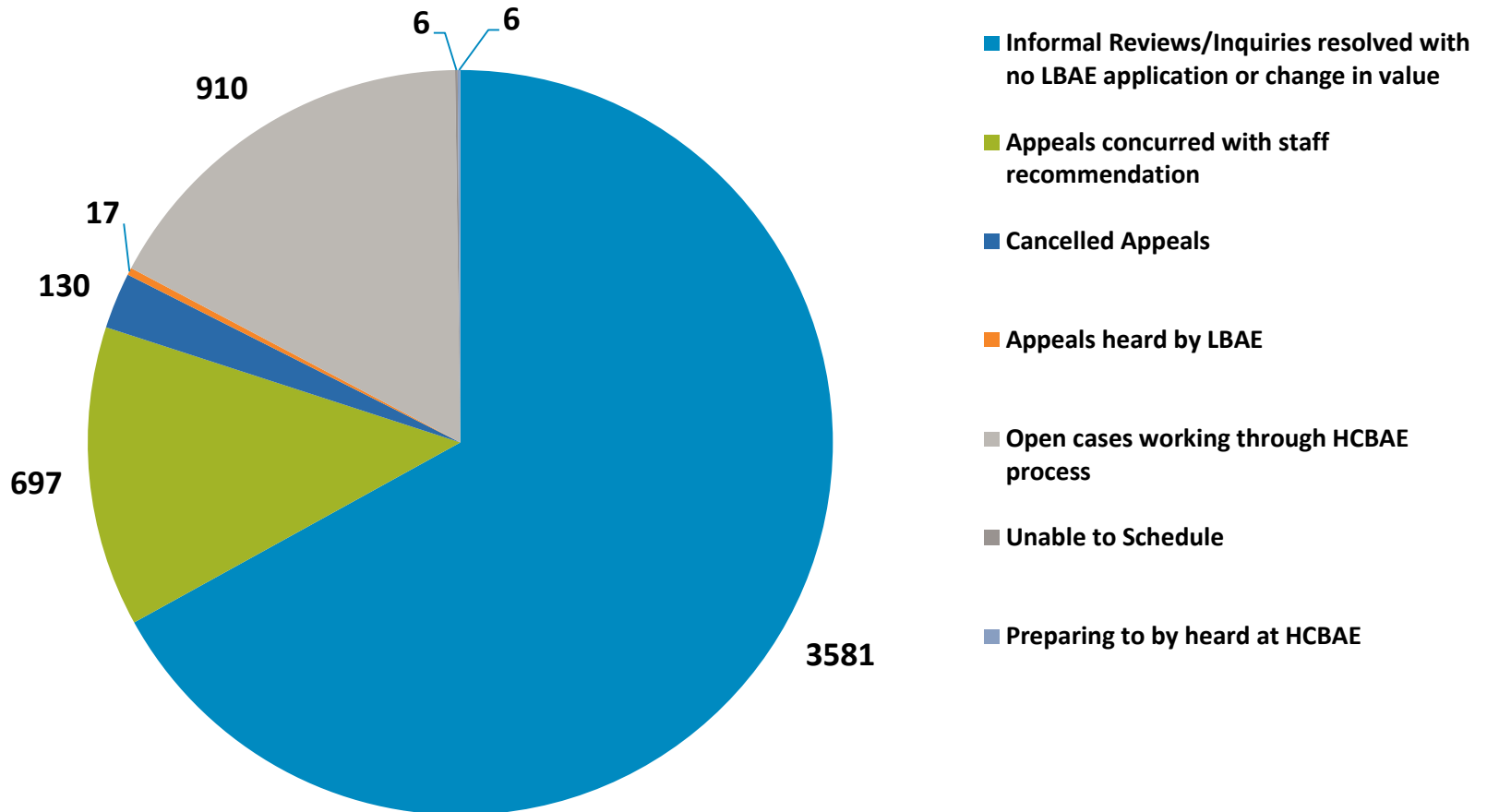
- Ward 1: 93
- Ward 2: 104
- Ward 3: 207
- Ward 4: 60
- Ward 5: 63
- Ward 6: 30
- Ward 7: 193
- Ward 8: 90
- Ward 9: 58
- Ward 10: 164
- Ward 11: 239
- Ward 12: 137
- Ward 13: 328

# Local Board of Appeal and Equalization Overview: Appeal Breakdown



# Local Board of Appeal and Equalization Overview: Appeal Status Post Adjourn

## Result of 2019 EMV Inquiries



# Local Board of Appeal and Equalization Overview: Appeal Workflow

**125,000 Value Notices Mailed**



**5,347 Informal Reviews/Inquiries**



**1,766 Applications**



**916 Open cases –  
working through  
HCBAE process**



**850 Resolved  
(Cancelled, Concurred  
or Board Action)**

# Local Board of Appeal and Equalization Action Taken

	Cases	Original EMV	Post-Board Action EMV	Percent Reduction from Original EMV
<b>Appeals presented to the LBAE</b>	<b>17</b>	<b>\$ 8,219,600</b>	<b>\$ 8,032,100</b>	<b>-2.28%</b>
Properties sustained at Original Estimated Market Value	11	\$ 5,104,100	\$ 5,104,100	0.0%
Properties reduced from Original Estimated Market Value	6	\$ 3,115,500	\$ 2,928,000	-6.02%
<b>Properties concurred with staff</b>	<b>697</b>	<b>\$ 456,250,500</b>	<b>\$ 399,709,000</b>	<b>-12.39%</b>

# Hennepin County Board of Appeal and Equalization

## Overview: Appeal Workflow (as of 6/5/19)

**940 Open cases – working through HCBAE process**

**466 Concurred**

**14 Cancelled**

**54 Sustained**

**1 Refused  
Entry**

**26  
Unable to  
Schedule**

**18 Preparing Board Case**

**361 Open**

# Local Board of Appeal and Equalization Outreach: Proactive Communication

- News release to community media, including neighborhood and cultural newspapers
- Stories for ward newsletters
- Social media
- Story pitch to North News
- Radio underwriting spot produced for KMOJ for on-air play

# Local Board of Appeal and Equalization Next Step Appeal Options

## Hennepin County Board of Appeal and Equalization

Convenes June 17

To schedule a hearing:

[countyvalueappeal@hennepin.us](mailto:countyvalueappeal@hennepin.us)

612.348.7050

## Minnesota Tax Court

File by April 30, 2020 for Assessment Year 2019

651.539.3260

[www.mn.gov/tax-court](http://www.mn.gov/tax-court)



# Local Board of Appeal and Equalization Looking to 2020 and beyond

- Because of increasing appeal counts and uncertainty of future appeals in addition to knowing we already can't accommodate the volume of appeals, we have to look at alternatives for the future Local Boards.
- Due to the large number of appeals we are at least one month behind in the next cycle of our work which is the quintile revaluation. This work will begin immediately following the HCBAE.

# Local Board of Appeal and Equalization Closing

Thank you appraisal and support staff!

