

# MINNESOTA · REVENUE

## Local Board of Appeal and Equalization Trained Member Certification Form

Minnesota Statute 274.014 subdivision 3 states:

*“Any city or town that conducts local boards of appeal and equalization **meetings must provide proof to the county assessor by February 1, 2006, and each year thereafter, that it is in compliance with the requirements of subdivision 2. Beginning in 2006, this notice must also verify that there was a quorum of voting members at each meeting of the board of appeal and equalization in the current year [emphasis added] ...”***

Please select **one of the options** below and fill in the information that is needed. Upon completion please email or fax the completed form to the county assessor **no later than February 1 of the current year**. A DOR Property Tax Compliance Officer will be reviewing the files to be sure that all jurisdictions are complying with the submission of these forms by the February 1<sup>st</sup> deadline. **If the form is not returned by February 1, the board of appeal powers will be transferred to the county for the current assessment year.**

### Option 1:

As of February 1 of the current year, \_\_\_\_\_ has verified that at least one board

*(Jurisdiction Name: ex – City of Rice/Bear Twp)*

member has completed the Board of Appeal and Equalization training in the past four years.

\_\_\_\_\_  
(Name of one trained board member)

\_\_\_\_\_  
(Training expiration date)

\_\_\_\_\_  
*(Jurisdiction Clerk/Admin Signature)*

\_\_\_\_\_  
Date

\_\_\_\_\_  
*(County Assessor Signature)*

\_\_\_\_\_  
Date

### Option 2:

As of February 1 of the current year, \_\_\_\_\_ will not have a trained board member

*(Jurisdiction Name: ex – City of Rice/Bear Twp)*

therefore, we understand that under Minnesota Statute 274.014 subdivision 3 the jurisdiction will lose its board of appeal and equalization powers beginning with the current year's assessment. The board of appeal powers will be transferred to the county until a resolution and proof of training are provided to the county assessor.

\_\_\_\_\_  
*(Jurisdiction Clerk/Admin Signature)*

\_\_\_\_\_  
Date

\_\_\_\_\_  
*(County Assessor Signature)*

\_\_\_\_\_  
Date