
Le Sueur County, MN

Tuesday, March 4, 2014

Board Meeting

Item 8

9:55am Darrell Pettis - Administrator/Engineer

Joint Power Agreement between the State of Mn. and Le Sueur County to provide access to the States I/Mobile System

Board of Appeal and Equalization, Saturday, June 14th at 10:00 a.m.

Staff Contact:

MINNESOTA • REVENUE

Memo

Date: February 25, 2014

To: County Assessors

From: John Hagen, Director
Property Tax Division

Re: 2014 County Board of Appeal and Equalization

Please provide a copy of this memo to the Chairperson of the County Board of Commissioners.

This memorandum is intended to specify the dates that the County Board of Appeal and Equalization (CBAE) may convene so all CBAEs meet on dates that comply with state law.

Board Meeting Dates/Times

Minnesota Statutes, section 274.14, states:

"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. The actual meeting dates must be contained on the valuation notices mailed to each property owner in the county as provided in section 273.121. For this purpose, "meeting days" is defined as any day of the week excluding Sunday. At the board's discretion, "meeting days" may include Saturday. No action taken by the county board of review after June 30 is valid, except for corrections permitted in sections 273.01 and 274.01. The county auditor shall keep an accurate record of the proceedings and orders of the board. The record must be published like other proceedings of county commissioners. A copy of the published record must be sent to the commissioner of revenue, with the abstract of assessment required by section 274.16."

In other words, the County Board of Appeal and Equalization may meet on any meeting day in June after the second Friday in June. The board may meet up for ten meeting days. This means that for 2014, the board may convene on any day after Friday, June 13 (including Saturday, June 14 if the county recognizes Saturday as a meeting day; but not including Sunday, June 15 as Sunday is not a business day).

| JUNE 2014 | | | | | | |
|-----------|-----|-----|-----|-----|-----|-----|
| SUN | MON | TUE | WED | THU | FRI | SAT |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

Another important reminder is that M.S. 274.14, subdivision 2 requires that:

“...for counties that conduct either regular board of review meetings or open book meetings, at least one of the meeting days must include a meeting that does not end before 7:00 p.m. For counties that require taxpayer appointments for the board of review, appointments must include some available times that extend until at least 7:00 p.m. The county may have a Saturday meeting in lieu of, or in addition to, the extended meeting times under this paragraph.”

Therefore, for County Board of Appeal and Equalization meetings convened in 2014, the board must also hold at least one meeting that does not recess or adjourn prior to 7 p.m. If the board does not offer a meeting until 7 p.m., the board must meet on a Saturday. For county boards that require appointments, appointments must be allowed as late as 7:00 p.m. or on a Saturday.

Training/Quorum Requirements

County and Special Boards of Appeal and Equalization are both held to the same training and quorum requirements as are outlined in Minnesota Statutes, section 274.135. For both county and special boards of appeal and equalization, at least one member of the board must have completed Department of Revenue training and received certification, and a quorum of members must be present at each meeting.

For appeals beginning in 2014, if a board attempts to convene but does not have a quorum or trained member present, the taxpayers are not to be unduly disenfranchised and shall be allowed to appeal to the Commissioner of Revenue.

Minnesota Statutes, section 274.135, subdivision 3, paragraph (d) provides that in the case of either a county or special board failing to meet training or quorum requirements, property owners and taxpayers who would have appealed to that board will be allowed to appeal to the Commissioner of Revenue. This same law provides that a fee of \$500 per tax parcel will be assessed to the county for these appeals.

If you have any questions or concerns, please contact us at proptax.questions@state.mn.us.

Property Tax Division
600 North Robert Street
Mail Station 3340
St. Paul, MN 55101

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TTY: Call 711 for Minnesota Relay
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www.revenue.state.mn.us

**YOU'RE INVITED TO
A NEIGHBORHOOD MEETING
FOR THE
FIFTH STREET (CSAH 3) AREA STREET AND UTILITY IMPROVEMENT PROJECT**

The proposed Fifth Street (CSAH 3) Area Street and Utility Improvement Project will be presented and discussed at a neighborhood meeting to be held on **Tuesday, March 11, 2014, from 6:30 p.m. to 8:00 p.m.** in the **Montgomery Middle School Auditorium** (*NOTE: Please enter the building through the Pool Door*). A presentation of the project will be made beginning at 6:40 p.m. The streets included in the proposed project are:

- Fifth Street SE/NE (CSAH 3) from TH 21 to Mill Avenue (CSAH 3)
- Fifth Street NE from Mill Avenue to Hickory Avenue (*potential resurfacing only*)
- Oak Avenue SE from Fifth Street to dead-end
- Elm Avenue SE from Fifth Street to dead-end
- Sixth Street SE from Oak Avenue to Elm Avenue
- Ash Avenue SE from Fifth Street to dead-end

Note that the project is being proposed for the 2015 construction season and includes consideration of sanitary sewer, sanitary sewer services, water main, water services, storm sewer, concrete curb and gutter, sidewalk, aggregate base, bituminous surfacing, turf restoration, and miscellaneous items required to properly complete the improvements.

This first neighborhood meeting is intended to be informal and provide you with an opportunity to discuss the plans for the proposed project, answer questions you may have, and give you the opportunity to make city staff and the engineers aware of any special problems the project could address. Note: there is likely to be two additional meetings coming up before the project moves forward into final design. We anticipate a second neighborhood meeting in late April to provide any new information about the project and to provide a second opportunity for those that may not be able to attend this first meeting. The preliminary planning phase will end with a public hearing and formal presentation of the engineer's report with the city council tentatively in May.

Information will be provided at the meeting concerning:

- Scope of the proposed project
- Construction information
- Anticipated project costs

As the project is developed, your input is important. We need to hear your concerns and comments regarding the proposed project.

If you cannot attend this meeting or would like information concerning the proposed project, you can contact Chris Cavett, SEH, at 877.316.7636, or by e-mail at ccavett@sehinc.com.

Brian Heck
City Administrator

c: Darrell Pettis, Le Sueur County Engineer/County Administrator

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