

City of Minneapolis

Request for Committee Action

To: Taxes
Date: 5/11/2016
Referral: NA
From: City Clerk's Office
Lead Staff: Casey Joe Carl, City Clerk
Presented by: Casey Joe Carl
File Type: Resolution
Subcategory: Assessment

Subject:

2016 Minneapolis Board of Appeal and Equalization Report

Description:

1. Receiving report of the 2016 Board of Appeal and Equalization.
2. Passage of Resolution approving the equalization of assessed valuations of real and personal property as recommended by the Board of Appeal and Equalization.
3. Directing the City Clerk to transmit finalized City assessment rolls to City Assessor, Hennepin County Board of Appeal and Equalization, and Minnesota Department of Revenue with requests to take lawful action to give full effect to the same.

Previous Actions:

See Legislative File Nos. [16-00176](#) approving appointments to the 2016 Board of Appeal and Equalization; and [16-00177](#) establishing the 2016 Board of Appeal and Equalization.

Ward/Address:

All Wards

Background/Analysis:

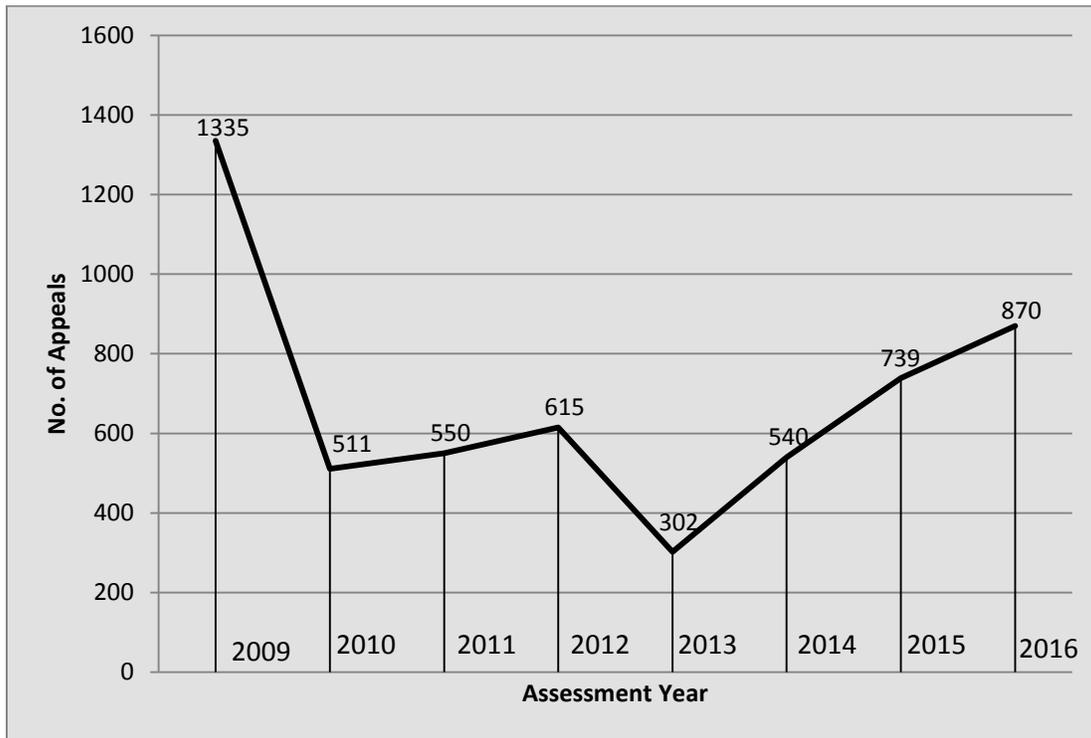
Pursuant to Minnesota Statutes § 247.01, subd. 2, the Board of Appeal and Equalization (BOE) arbitrates disputes between the City and property owners concerning property classification and/or estimated market value assessments. The Board is authorized to recommend the market value be increased, sustained, or decreased, subject to final action by the City Council.

The BOE's recommendations are submitted for consideration by the City Council. If approved, real and personal property in Minneapolis will be finalized as revised, equalized, and granted by the BOE and the City's assessment rolls—as corrected and adjusted—will be transmitted to the City Assessor, Hennepin County Board of Appeal and Equalization, and Minnesota Department of Revenue with requests that they take such action within their respective powers as authorized by law to give full effect to the same.

Table 1. 2016 General Statistics	
Number of appeals received by Clerk's Office	870
Number of properties cancelled prior to hearing date	59
Number of properties concurred prior to hearing date	608
Number of appeals presented to BOE	8
Number of appeals received after deadline, for transmittal to Hennepin County	195

Table 2. 2016 Valuations by City Board of Appeal & Equalization				
	Cases	Pre-Hearing	Post-Hearing	Percent
Number of properties sustained at current value (including refused entries)	7	\$1,800,000	\$1,800,000	0.0
Number of properties with reduced values	608	\$362,659,100	\$324,346,000	-11.8
Number of properties with increased values	1	\$404,500	\$435,000	7.0
Number of properties eligible to appear before Hennepin County BOE (including late appeals, concurrences, and properties decided by the City's BOE)	203	\$483,751,100	\$483,781,600	0.0

Table 3. Comparative Analysis								
Year	2009	2010	2011	2012	2013	2014	2015	2016
No. of Appeals	1,335	511	550	615	302	540	739	870



See attached Report of the City Clerk for further details.

Financial Review:

No financial impact.

Attachments:

1. 2016 Report of the Minneapolis Board of Appeal and Equalization
2. Report of the City Clerk on the 2016 Property Assessment Appeals Process