
Actions for Effective Appeals Processes

CHAPTER 3

This chapter describes goals and actions for effective property assessment appeals processes. The goals and actions provide a framework for identifying best practices — those practices that could save resources or improve effectiveness. We believe the goals and actions apply to effective appeals processes in all assessment jurisdictions, regardless of their size or location in the state.

We use the goals and actions to help define what qualifies as a best practice. However, an individual practice may not be appropriate in every jurisdiction around the state. We recognize that a community's unique circumstances may prevent it from adopting a particular practice that worked well elsewhere. Notwithstanding this, we describe some of the effective practices used by Minnesota assessment jurisdictions. Chapter 4 details examples of select counties, cities, and townships where some of these specific practices are in use. In this chapter we ask:

- **What are the goals of an effective appeals process?**
- **What actions need to be taken to reach those goals?**
- **What are some practices that reflect these actions?**

We identified two goals important to achieving a successful appeals process. The first goal is:

Appeals processes should provide objective forums for questioning assessments and be understandable and effective for all participants.

- **The process should offer a fair and objective forum to appeal property assessments.**

This means that any property owner with an assessment dispute should have an opportunity to be heard and that all those with similar situations should receive equitable treatment without caprice. The second goal is:

- **The process should be understandable, easy to use, and effective for all participants.**

This second goal underlines the importance of an appeals process that meets the conflicting needs of three parties: property owners who may not be familiar with property assessment and appeals, assessors whose job it is to complete property value estimates, and board members who sit in judgment of assessors' estimates of value.

We identified five actions that we believe will help assessment offices reach these goals. We derived these actions from surveys of assessors, boards of review and equalization, and appellants; field observations of boards as they met; and literature published about appealing assessments. By taking these actions, assessment jurisdictions are more likely to achieve fair and objective appeals processes that are easily understood and effective for all participants. The five actions are:

1. **Foster knowledge about property values and assessment among members of boards of review and equalization.**
2. **Resolve property owners' questions objectively, fairly, and efficiently.**
3. **Communicate understandable appeals information to property owners.**
4. **Provide flexibility in the appeals process to accommodate varying schedules.**
5. **Adopt clear tax abatement policies.**

We included tax abatements even though they are not part of the formal appeals process because they allow taxpayers to receive assessment reductions and tax refunds for taxes paid erroneously in the past.

Although we believe these five actions are instrumental to effective appeals processes, they are not necessarily all inclusive. Additional actions may also help satisfy the goals of fair and objective appeals processes that are understandable and effective for all participants.

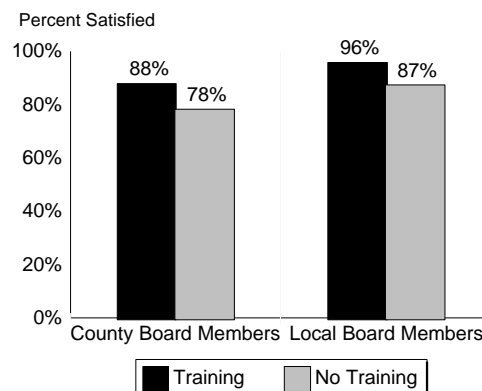
Assessment jurisdictions can implement these five actions in a variety of ways. In the next section we describe each action and list some practices, used by Minnesota local governments in 1994, that illustrate the value of these actions. Chapter 4 describes how specific local governments use these best practices.

FOSTER KNOWLEDGE ABOUT PROPERTY ASSESSMENT AMONG BOARDS OF REVIEW AND EQUALIZATION

The first action needed for an effective appeals process is helping board of review and equalization members to be knowledgeable about valuation and appraisal. Board members with this knowledge will not only be better qualified to confer with appellants, but will also be better equipped to make well-informed appeals decisions.¹ We found higher levels of satisfaction among board members who had prepared in advance of the meeting or had received training.² As illustrated in Figure 3.1, according to our board surveys:

- **A somewhat larger percentage of board members with training than those without training said that they were very satisfied with the overall fairness and ease of the process for board members.**

Figure 3.1: Board Member Satisfaction with Overall Fairness and Ease of Appeals Process, By Training, 1994



Source: Legislative Auditor's Office Survey of Boards of Review and Equalization, 1995.

¹ International Association of Assessing Officers, *Standard on Assessment Appeal* (Chicago: IAAO, 1982), 6.

² Of the 87 members of county boards of equalization we surveyed, 84 percent responded. Of the 18 members of local boards of review we surveyed, 80 percent responded. Results are subject to a sampling error of plus or minus 7 percentage points on the county equalization board survey and plus or minus 5 percentage points on the local board survey.

Similarly, board members who spent time preparing were somewhat more likely to be very satisfied with the appeals process than those who had not prepared. We found that:

- **About 57 percent of board members who prepared before the meeting were very satisfied with the board’s overall understanding of the issues in the appeals process, compared to 48 percent who did not prepare.**

Members of some local boards of review and county boards of equalization have served in their elected capacities for years and are well acquainted with the board’s purpose and procedures. Other members are less familiar. For the 1994 assessment year, few had professional experience in real estate or appraisal, yet they were expected as board members to make judgments on the assessors’ assessments and classifications. (See Table 3.1.)

Table 3.1: Professional Background of Board Members

	County Boards of Equalization (n = 73)	Local Boards of Review (n = 210)
Real estate agent	7%	6%
Appraiser	6	2
Other	88	92

Note: May not sum to 100 percent due to rounding error.

Source: Legislative Auditor’s Office Survey of Boards of Review and Equalization, 1995.

Appellants in 1994 were mixed in their opinion of boards’ preparation and experience. We found that:

- **About half of the people who appealed their estimated values in 1994 felt the board was well prepared and experienced to make a decision on their particular appeal.**

From among persons we interviewed who had filed petitions in tax court, we noted dissatisfaction with the local boards’ level of knowledge and interest in their appeal.

Best Practices Related to Fostering Knowledge Among Boards of Review and Equalization

Since most individuals serving on boards of review and equalization are not necessarily trained in the field of appraisal, advance preparation helps. Some of the practices jurisdictions follow to foster knowledgeable boards involve: assessors providing relevant assessment and sales information to the board, board members preparing themselves for the meeting, and local governments appointing members with real estate backgrounds and experience to boards of review and equalization. In Chapter 4, we describe specific examples of how local governments use these practices.

Provide Relevant Information to Boards

We observed that many assessors’ offices provided information to prepare board members for their meeting. This helped board members review the nature and scope of their duties as well as that of the whole appeals process. Pertinent information included a review of the board’s roles and responsibilities, a discussion of the assessment and valuation process, a description of value changes and market trends by property type over the past year, recent changes in assessment statutes, and typical questions to expect from taxpayers. When possible, some assessors’ offices also provided information specific to the parcels in question. As Table 3.2 shows, according to our board survey:

- **More than two-thirds of county boards of equalization received some training or orientation prior to the 1994 board meeting. About one-third of the local boards of review received training.**

The completeness of the training or orientation materials provided by assessors varied among jurisdictions. As Table 3.3 shows, we found that:

Table 3.2: Training Received by Boards of Review and Equalization, 1994

	Counties (n=73)	Cities (n=137)	Townships (n=70)
Received Training	68%	40%	23%
Received No Training	32	60	77

Source: Legislative Auditor's Office Survey of Boards of Review and Equalization, 1995.

- **Most board members' training consisted of a review of the board's responsibilities, and many included a discussion of the assessment, appraisal, and valuation process.**

As Board Members, Prepare for Meetings

Board members have an opportunity to take advantage of training offered specifically to acquaint elected officials with the assessment process and duties of the boards.³ They also can prepare in advance of the meeting by familiarizing themselves with the board's process, consulting with the assessor, and reviewing information about market trends or specific parcels. We found that:

- **Members of about 59 percent of the county boards of equalization, and about 45 percent of the local boards of review, spent time preparing prior to the 1994 meeting.**

Appoint Board Members with Real Estate or Appraisal Experience

The composition of some boards includes members with real estate or appraisal experience. This type of experience helps board members make informed decisions and increases their comfort level with the appeals process. According to our survey, a few cities and counties gained property-related expertise by appointing members with assessment or appraisal backgrounds to a special board of review or equalization. Most of the board appointees in 1994 were real estate agents, appraisers, or were otherwise familiar with property valuations. Appointed board members tended to be more satisfied with the appeals process and how it worked than other members who were elected officials. We found that:

- **About 63 percent of board members serving on appointed boards were very satisfied with how user friendly the appeals process was for them, compared to 45 percent of members serving on regular boards comprised of elected officials.**

Table 3.3: Types of Training and Orientation Received by Boards, 1994

	Counties (n=50)	Cities (n=55)	Townships (n=17)
Discussion of the Responsibilities of the Board	78%	80%	59%
Discussion of the Assessment, Appraisal, and Valuation Process	52	49	47
Discussion of Possible Responses to Typical Taxpayer Questions	46	27	29

Note: Percentages do not total 100 because survey respondents could select more than one option.

Source: Legislative Auditor's Office Survey of Boards of Review and Equalization, 1995.

³ The University of Minnesota's Extension Service, for example, makes board member training available in different locations around the state each year.

Similarly, about 69 percent of members on appointed boards were very satisfied with the overall fairness of the appeals process, compared to 50 percent of regular board members.

We also learned about certain Dakota County communities that had delegated their authority as boards of review to the county's special appointed board of equalization under provisions of special legislation. In these cases, cities and townships transferred their board of review responsibilities to the members of the county's appointed board, all of whom have appraisal, realty, or other property-related backgrounds.

Despite the fact that relatively few jurisdictions have taken advantage of Minnesota's law allowing city councils and county boards to delegate their board of review or equalization authority to a special appointed board, those with appointed boards have generally met with success. Communities that attempted to gauge citizens' reactions to their appointed boards discovered support for such boards largely because of the expertise that appointed board members typically have exhibited. In some communities, the appointed boards replaced what had been a somewhat political process of granting valuation reductions in an arbitrary or subjective way. We heard about elected officials who appreciated avoiding a confrontational process in which they had to frequently deny their constituents' requests.

On the other hand, some city council members had doubts about appointed boards in their cities. They believed that the board of review's duties are part of the job to which they were elected and feel a responsibility to their constituents to perform this duty. Council members who remained guarded about the appointed boards believed that the boards have to prove themselves over a longer period of time, and under various market conditions. Yet even among the skeptics we found agreement that the appointed boards have worked well in practice.

Assessors have been pleased to work with appointed board members experienced in property assessment issues and the real estate market. More often than not, assessors who worked with ap-

pointed boards had as much or more work to do in appointing and preparing the appointed boards than they did when their local elected officials sat on the board. For instance, the appointed boards may have required extra meetings for the staff, who had to familiarize appointees with their tasks, or for elected officials, who may have reviewed the appointed boards' work. However, assessors considered the extra efforts worthwhile given the overall benefits of the appointed board.

RESOLVE PROPERTY OWNERS' QUESTIONS EFFICIENTLY AND OBJECTIVELY

The second major action needed to reach the overall goal of effectiveness in the appeals process is to resolve property owners' questions efficiently and objectively. Assessors receive inquiries from property owners throughout the year, but particularly in the spring following the mailing of valuation notices. Although assessment offices receive tens of thousands of these calls across the state, assessors answer many of the inquiries informally, before the boards of review meet.

To the extent that assessors' offices handle requests before the board meeting, all parties involved benefit. Property owners are better served because they receive immediate answers to their questions. They are spared from attending an extra meeting, and spend less time and expense than if they had to take off hours from work or away from other obligations. Board members are in a better position as well. They do not have to deal with property owner questions that could have been easily answered with a check of the assessors' files; board member time is reserved for genuine differences in agreement between property owners and the assessor's office. Assessors also benefit. By resolving issues as early as possible, assessors minimize the time they need to spend reviewing property and defending assessments during the local board of review process.

In 1994, many assessors' offices resolved a large portion of property owners' inquiries before the board of review met. According to our survey:

- **About half of the local and county assessors reported that they resolved at least 75 percent of assessment inquiries they received prior to board of review meetings in 1994.**

Because preparing for a board of review meeting is typically more complex and time consuming than the informal review process, encouraging taxpayers to discuss their questions with assessment staff before making a formal appeal can save time and money.⁴ We found:

- **County assessors' offices that resolved a high percentage of property owners' inquiries prior to local board of review meetings typically had fewer appeals per parcel at their local board of review meetings than other counties. They also tended to be slightly more efficient than others.**

County assessor offices that resolved at least 75 percent of the inquiries they received prior to the board of review reported having a median 51 appeals per 10,000 parcels at their board of review meetings and a median \$19 per parcel county assessment cost.⁵ This compared to a median 108 appeals per 10,000 parcels and a median \$23 county cost per parcel for those resolving fewer inquiries. Around the state, the median number of appeals at boards of review was 64 appeals per 10,000 parcels; the median total county assessment costs were \$19 per parcel for which the county was responsible in 1994. Because the difference in median costs per parcel was slight, we do not want to overstate its importance, especially in light of the many factors that go into determining an assessment office's total expenditures for a year.

Best Practices Related to Resolving Questions Efficiently

Some assessors' offices take particular steps that allow them to resolve inquiries as early as possible. These practices include encouraging property owners to contact assessors' offices and holding "open book" meetings. In Chapter 4, we provide details on certain local governments using these practices.

Encourage Owners to Contact Assessors' Offices

By encouraging property owners to contact the assessor's office prior to attending the board of review meeting, assessors have a greater opportunity to resolve questions early. We found that some assessors were proactive in encouraging property owners to contact their offices before attending the board meeting in 1994. For instance, some assessors used the real estate valuation notice to advertise the telephone number of the assessor that property owners could call with questions. In describing the procedures for appealing value, some notices suggested contacting the office as a first step. Others stated that property owners consider the board of review as a forum for appeal only after discussing the situation with the assessor.

This approach invited property owners to contact the office without preventing those who wished to appear before the board from doing so. The method required assessors to structure adequate time in the appeals process for property owners to inquire informally about their assessments. It also required assessors' offices to prepare their staff with the appropriate information, procedures, and time for handling what could be a large volume of calls or visits.

Many assessors provided objective and fair information to property owners who called, according to our survey of taxpayers.⁶ We found that appellants

⁴ Joseph K. Eckert, editor, *Property Appraisal and Assessment Administration* (Chicago: IAAO, 1990), 554-558.

⁵ To compare efficiency, we isolated county assessor offices' total expenditures for all assessment costs in 1994 (exclusive of local assessors' costs) on a per parcel basis, including only those parcels for which the county office was directly responsible. Then we compared total county costs per parcel by the share of taxpayers' questions those county offices resolved before boards of review met.

⁶ Of the 328 appellants to county boards of equalization we surveyed, 73 percent responded. Of the 385 appellants to local boards

who contacted their assessor's office after receiving their valuation notices were generally favorably impressed with how fairly they were treated. We found that:

- **About 65 percent of the appellants who contacted their assessors' offices with questions after reading their valuation notices said they received either very fair or moderately fair treatment from the assessor's office.**

Hold Open Book Meetings

Some assessors' offices held "open book" meetings to answer property owners' questions. These informal meetings, typically held during the evenings or weekends, allowed property owners to learn how the assessor arrived at the estimated value. Owners attended the meeting to discuss their assessments on a one-on-one basis with assessment staff. Staff members had access to property information either from field cards or computer databases they brought to the meeting. The atmosphere was generally open, non-confrontational, and focused on providing information to owners about their particular concerns. The meetings gave owners an opportunity to inquire about their assessment and receive an answer without lodging a formal appeal or having to demonstrate why they thought their estimate should be lowered. From this standpoint, the public was better served. These open book meetings also allowed assessors to resolve many questions that might otherwise have gone to boards of review and equalization.

COMMUNICATE UNDERSTANDABLE APPEALS INFORMATION TO PROPERTY OWNERS

The third action needed to achieve an effective appeals process is communicating understandable in-

formation to property owners. Effective communication helps increase public awareness of the assessment and appeals processes and contributes to a better understanding of the property tax system in general.⁷ Assessors have many groups with whom they interact — property owners, real estate agents and lawyers, developers, board members, and elected officials — but we chose to focus on the communication between assessors and the taxpaying public.

Best Practices Related to Effective Communication

Because most property owners do not have real estate or appraisal backgrounds, they need appeals information written in lay persons' terms and provided in easily read formats. Among the practices used by assessors to communicate effectively are: providing helpful and clear property valuation notices, and providing additional information specifically for property owners who want to appear before a board of review or equalization or file in tax court.

Provide Helpful and Clear Property Valuation Notices

State statutes require certain information on a property valuation notice, such as the market value, limited-market value, classification, assessor's office address, and logistical information regarding meetings of the boards of review and equalization.⁸ All notices contain that information, however, many assessors' offices use the notices to provide additional information to assist property owners who have questions about their assessment.

We found that most counties included information on the valuation notice regarding what steps property owners must take to appeal their assessment, in addition to information required by statute on date, places, and times of board of review and equalization meetings. According to our survey:

of review we surveyed, 71 percent responded. Results are subject to a sampling error of plus or minus 6 percentage points.

7 International Association of Assessing Officers, *Standard on Public Relations* (Chicago: IAAO, 1988), 5.

8 *Minn. Stat.* §273.121.

- **Assessors in 95 percent of the counties, and in 74 percent of the cities that sent valuation notices, described procedures for appealing estimated market values on the valuation notice above and beyond what statutes required in 1994.**

A majority of the persons we surveyed who appealed their assessments in 1994 before local boards of review and county boards of equalization said they became aware of the process for appealing assessments from the property valuation notice. (See Table 3.4.)

Table 3.4: Sources of Information About Appealing to Boards, 1994

Source of Information	Appellants (n = 514)
Property Valuation Notice	57%
Prior Experiences	27
Contacted the Assessor	18
Called county, city, or township officials	13
Neighbors/Friends	12
Other	36

Note: Respondents may have marked more than one source of information.

Source: Legislative Auditor's Office Survey of Appellants, 1996.

Most of the property owners found the notices beneficial. According to our survey:

- **More than three-quarters of the appellants in 1994 said they found the property valuation notice either very useful or moderately useful and informative in providing information about appealing property value estimates.**

Develop Additional Useful Information for Appellants

Other communications from assessors' offices, beyond the valuation notice, are important year round but perhaps especially so during the appeals process. Reducing the mystery and increasing the awareness of the assessment and appeals process are good public relations. Moreover, appellants are less apt to feel that the deck is automatically stacked against them when they understand how assessors arrived at their value estimates, see the comparable properties against which their own was compared, and realize that the assessor did not single them out for an increase.

For property owners who contested their property values in 1994, information from the assessor's office helped them know what to expect and prepare for a process that is otherwise foreign. Some of the information that assessors' offices provided to potential appellants included: (1) the steps owners should take to prepare for an appeal of their assessment, (2) the types of information appellants should bring to a board meeting, and (3) a summary of the process assessors follow in estimating values.

Most of the appellants we surveyed said they spent some time preparing for the 1994 board meeting in advance. For those who prepared, the assessor's office was one of the sources appellants relied on for information. According to our survey:

- **Among appellants who prepared in advance of a board meeting, about 41 percent of appellants to county boards of equalization, and 20 percent of appellants to local boards of review, said they relied on either the property valuation notice or the assessor for information about how to prepare for the meeting.**

For those appellants who contacted their assessor after receiving the notice, 71 percent reported that the information they obtained was either very clear or moderately clear and understandable. At the same time, some respondents said they did not understand how the assessment process worked, and in

particular, how an assessor calculated their property's value or why their value increased.

PROVIDE FLEXIBILITY IN THE APPEALS PROCESS

The fourth action needed for an effective appeals process is providing flexibility in the process. Although state statutes prescribe the time periods within which boards of review and equalization meet, boards have leeway in arranging the time and place of the meetings. Because of work and family commitments or time and distance constraints, not all property owners are able to attend these board meetings.

According to our survey of appellants, about a third of the respondents at the local board level, and over half of those at the county level, did not actually appear before their respective boards. Most of those who did not appear either communicated by letter to the board, dropped the inquiry, or spoke with the assessors' office to resolve the problem. However, some of the appellants we surveyed specifically noted difficulties with attending meetings of boards of review or equalization. We found that:

- **Of those appellants who decided against appearing before the board, about 17 percent said the meeting was held at a time or place where they could not appear.**

In particular, property owners from outside the county where the property was located voiced problems with attending board meetings. These were owners of a variety of property types — residential homesteads, agricultural property, and seasonal recreational residences. An additional 10 percent of those who did not appear said work or family commitments prevented them from attending. Although these property owners had the option of stating their case in writing, some believed they would be at a disadvantage if they did not attend the meeting because their absence could allow assessors and boards to more easily dismiss their concerns.

Best Practices Related to Flexibility

Some jurisdictions use practices that provide additional flexibility in the appeals process. These practices include scheduling meetings at convenient times and scheduling appointments.

Hold Meetings at Convenient Times

To make the process more convenient for property owners and board members, some jurisdictions have scheduled board meetings during evening hours or that overlap into the evening. This accommodated those persons with traditional work schedules, or some who live or work outside the county in which the property is located and could not easily attend a meeting during the day. With the use of open book meetings on weekends or during evenings, some assessors provided additional flexibility for property owners who had valuation questions but did not wish to appear before the board or could not attend the board meeting.

Schedule Appointments

Appointments to appear at board meetings benefited both the boards and the appellants, especially in jurisdictions where the potential number of appellants was large. When assessors knew in advance who would appear, they could provide background information on the property in question to aid the board's deliberations. Property information, combined with the appellants' discussion, gave board members complete information on which they could base their decision. Appellants benefit because they could appear at a predetermined time and avoid waiting through what could often be hours of other testimony. Many counties and some cities required appellants who wanted to appear before the board to schedule an appointment. Some others provided appointments as an option, but did not require them.

ADOPT CLEAR TAX ABATEMENT POLICIES

The fifth and final action we discuss to meet the goals of an effective appeals process is adopting clear tax abatement policies. Counties may grant estimated market value reductions and tax abatements to tax payers who paid taxes erroneously or unjustly. Tax abatements are not a part of the formal appeals process that ends when boards of equalization adjourn in June, but we discuss them here because they represent a method for reducing certain estimates of value under special circumstances.

Laws passed in 1990 and 1993 give counties discretion over considering abatement requests, but allow counties to consider abatements only as they relate to taxes payable in the current year and the two prior years.⁹ Further, abatements of taxes for the two prior years may only be considered when one of two conditions exist: (1) clerical errors or (2) when the taxpayer fails to file due to hardship, as determined by the county board.

Many counties responded to the tax abatement authority granted them in 1990 by developing or upgrading policies to help determine what abatement requests they would consider. The policies reduce the risk that counties will be subject to charges of treating abatement requests capriciously, or giving unfair treatment to one taxpayer over another. By setting an abatement policy and making it known, the county better protects itself against such charges. The policy also becomes a communications tool, signifying to property owners the conditions under which abatement requests will be considered. If the conditions are not met, the county has grounds for refusing to grant the abatement request.

Best Practices Related to Adopting Abatement Policies

Tax abatement policies help counties control unnecessary or unfounded abatement requests. The practices for adopting tax abatement policies, which

jurisdictions can use as a framework for treating all abatement requests uniformly, are straightforward: write explicit abatement policies and define hardship in them. In Chapter 4 we discuss some abatement policies used by specific counties.

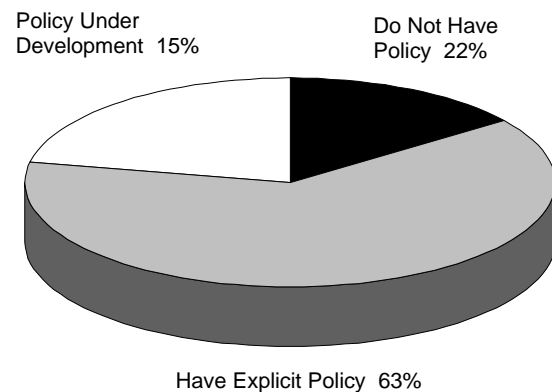
Write Explicit Tax Abatement Policies

Many counties in 1994 had explicit abatement policies. As shown in Figure 3.2,

- **Assessors in 55 of the 87 counties indicated that they had an explicit policy on considering and granting abatements in 1994.**

Assessors in 32 percent of the larger cities with authority for considering abatements said they had explicit policies on tax abatements.

Figure 3.2: Counties with Explicit Policies Regarding Tax Abatements, 1994



Source: Legislative Auditor's Office Survey of Assessors, 1995.

Define Hardship in Abatement Policies

For those counties that consider abatement requests for the two prior tax years, defining hardship sets the ground rules for deciding which property owners qualify. According to our survey, assessors in 30 counties said they considered abatement requests from the two prior tax years; 46 counties did not. Only a few counties had defined hardship.

⁹ *Minn. Stat.* §375.192, subd. 2 and *Minn. Laws* (1993), Ch. 375, Art. 5, Sec. 31.

- Among those who considered abatement requests from earlier years, assessors in 10 counties said they had defined "hardship," one of the two conditions under which the law says counties may consider abatement requests from the prior two tax years.

Counties typically described hardship as extreme circumstances beyond the control of the taxpayer that prevent the taxpayer from correcting the situation sooner. (See Figure 3.3 for examples.)

SUMMARY

Two goals for guiding effective appeals processes are: (1) the process should offer a fair and objective forum to appeal property assessments and (2) the process should be understandable, easy to use, and effective for all participants. In this review we recommend five actions for meeting these goals, although other actions may also be appropriate. The five actions are:

1. Foster knowledge about property values and assessment among members of boards of review and equalization.

Figure 3.3: Definitions of Hardship for Considering Tax Abatements

Anoka — Any event or circumstance beyond the control of the taxpayer which precludes the taxpayer from filing for a reduction or an adjustment of the property taxes. Examples of "hardship" may include the incapacity of the taxpayer or illness of the taxpayer or taxpayer's immediate family and other events or circumstances which may constitute excusable neglect on the part of the taxpayer.

Becker — Hardship is defined as a condition whereby the owner is not physically capable of acting on, or mentally capable of understanding, the valuation and classification of their property.

Chippewa — A serious illness causing an extensive hospitalization or any other means which would have prohibited them from physically or verbally contacting the assessor's office.

Crow Wing — Hardship is defined as: (1) problems resulting with first-time and/or out-of-state home buyers, (2) documented mail problems, or (3) documented medical reasons.

Dakota — A tragedy or casualty suffered by the taxpayer such as death in the family, extreme or extended illness, accident, fire, or other extreme hardship, if said hardship can be documented to the county assessor.

Kittson — A condition whereby the owner is not physically capable of acting on, or mentally capable of understanding, the valuation and classification of their property, as determined by an affidavit stating such and signed by a medical doctor. Hardship is also defined as the property owner having a family emergency or being out of the area for military service, or other situation as determined by the county board.

Lake — Severe illness or hospitalization.

Ramsey — Where extraordinary or special circumstances exist and the abatement of the taxes, penalty, interest, costs, and/or values would be in the interest of the tax paying public of Ramsey County, reduce tax forfeitures, protect the financial interest of the taxing entities within Ramsey County, and/or promote economic and social stability.

St. Louis — (1) Medical or familial distress of individuals or principals of a business (partnerships, single proprietorships, sub-chapter S); (2) Being in the process of foreclosure or bankruptcy procedures; (3) Disaster affecting the property or business (i.e., fire, flood, windstorm, etc.), during the applicable time period.

2. Resolve property owners' questions objectively, fairly, and efficiently.
3. Communicate understandable appeals information to property owners.
4. Provide flexibility in the appeals process to accommodate varying schedules.
5. Adopt clear tax abatement policies.

We used these goals and actions to help identify some best practices related to the appeals process. Assessors' offices and members of boards of review and equalization in Minnesota use these practices, although not universally. The effective practices include: providing relevant information and training to board members, encouraging property owners to contact assessors' offices with their questions, holding open book meetings, providing understandable valuation notices and other information, scheduling board meetings at convenient times, and writing tax abatement policies.