



Legislation Text

File #: 21-0233R, **Version:** 1

RESOLUTION AMENDING RESOLUTION NOS. 86-0142, 01-0601, 06-0498, AND 17-0099 MODIFYING THE MEMBERSHIP OF THE CITY SPECIAL BOARD OF REVIEW.

CITY PROPOSAL:

RESOLVED, that resolution no. 86-0142, which established the special board of review pursuant to Minnesota Statutes Section 274.01, subd. 2, as amended by resolution no. 01-0601, resolution no. 06-0498, and resolution no. 17-0099 is hereby further amended to read as follows:

(a) That a special board of review for the city of Duluth is hereby created, and all the powers and duties of the city council under Minnesota Statutes 274.01, Subdivision 1, are hereby delegated to said special board of review;

(b) That, except as hereinafter provided for, said board shall be comprised at least three, but no more than five members, one shall be an employee of the city, one shall be an appraiser, real estate broker, or other person familiar with property valuations in the city of Duluth and the remainder of whom shall also be well versed and familiar with property values in the city of Duluth;

(c) That the city employee member of the board shall be designated prior to each meeting of the board by the chief administrative officer of the city, or in his or her absence, the mayor, and shall have attended the equalization course required by Minnesota Statutes Section 274.014 Subdivision 2. All appointments of board members, except those made to fill an unexpired term and that of the employee member, shall be for four years;

(d) That the board shall meet annually on such day as the county assessor shall designate and from time to time thereafter until all duties and responsibilities imposed on said board by Minnesota Statutes 274.01 are discharged in full;

(e) That all meetings of the special board of review shall be public, and it shall keep minutes of its proceedings which shall be immediately forwarded to the council, and which shall be a public record. Necessary staff, recording, transcription and mailing service shall be provided the board by the department of finance.

(f) That at any meeting of the board, a majority of the members thereof then appointed shall constitute a quorum of the board provided that at least one of the members in attendance shall have attended the equalization course required by Minnesota Statutes Section 274.014 Subdivision 2. Provided, however, that notwithstanding the provisions of paragraphs (b) and (c) of this resolution, in the event that it is necessary to constitute a quorum of the board at any meeting thereof and that there is otherwise in attendance a member who has attended the above equalization course, the finance director or his or her designee shall be a member of the board for that meeting.

STATEMENT OF PURPOSE: The purpose of this resolution is to amend the resolutions which created the city's special board of appeals which handles disputed property value issues related to property taxation.

As authorized by statute, the city originally created a special board of appeals in 1986. This amendment modifies the required number of board members to be a minimum of three and a maximum of five and deletes the requirement that at least one member be an attorney.