

Eagles Nest Township
Property Tax Assessment Process and Appeal Process
Updated 2/2022

I. [Property Tax Overview](#)

The property taxes on your land and buildings are used to partially fund St. Louis County, our local School District #2142, and Eagles Nest Township. Your tax depends on two factors: levies set by those three government entities and the estimated market value of your property. Your tax is the ratio of your estimated market value to the total market value of all properties in the Township times the levy amounts.

II. [How your taxes are established](#)

Both St. Louis County and ISD #2142 set preliminary levies (the total amount they will collect from all property owners) in September and then their final levies in December of each year. Eagles Nest Township sets its levy at its Annual Meeting in March of each year – for example, the 2021 Annual Meeting set the levy for 2022. These levies are then funded by the property taxes each property owner pays.

The estimated market value of your property is determined in the assessment process. Based on current market conditions, the local assessor (in our case, the St. Louis County Assessor) determines a preliminary value of properties in the Township, taking into account the characteristics of the land and any structures on it. Such characteristics include location and neighborhood, acreage and attributes of the land, public or private restrictions on the property, building type and size, quality of construction, ages of structures, physical condition of the structures, total number of rooms, and number of bedrooms and bathrooms. On a rotating basis, the assessor does a field inspection of each property at least once every 5 years.

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III. [What if I have a concern about the valuation on my property?](#)

A. The first recommendation is to contact the St. Louis County Assessor's office in Ely. Many problems can be simply resolved by the local assessors without any further effort on the part of the property owner. The phone number for the Ely Assessor's office is 218-365-8206 or 218-365-8208.

B. The next option for a property owner is an appeal to the Local Board of Appeal and Equalization (LBAE). The Township Board of Supervisors comprises the LBAE. This Board holds one meeting between April 1 and May 31 of each year. The actual date and time for the meeting is set by the County Assessor by February 15 of each year. The Town Clerk must publish and post notice of the meeting at least 10 days before the date of the meeting. For a number of years, our township has requested and been granted the first Saturday in May, starting at 10:00 a.m., for the meeting. The local board must conduct its business and adjourn within 20 days of the date stated in the clerk's published notice.

Appeals to the LBAE are preferred in writing, in advance of the meeting, but citizens may bring their concerns to this public meeting directly. Appeals should include all evidence that will allow the Board to make an informed decision about the property valuation. One of the most successful ways to convince the LBAE to adjust your estimated market value is to point out an error of fact or judgment in the assessor's report, such as an incorrect number of bedrooms or quality of the land.

If a property owner disagrees with the findings of the assessor and the LBAE, further appeal may be made to the St. Louis County Board of Appeal and Equalization. Alternatively, the property owners can make an appeal to the Tax Court. Upon request the local assessor can provide details of these procedures and their deadlines.

The LBAE is not the venue to complain about the amount of property taxes you owe, only the valuation of your property. Recall that your property taxes are determined both by your estimated market value and by levies set by the three units of government. Concerns about the total amount of money to be collected (the levies) must be aired in the meetings when levies are set, in the case of the Township, during the annual meeting.

Note: In order to appeal to the County Board of Appeal and Equalization, one must first have appealed to the Local Board of Appeal and Equalization; the County Board will not hear an appeal that has not first been heard by the Local Board. Additionally, neither Board can make adjustments to prior year assessments.