

**Martin County Board of Equalization**  
**June 17, 2014**  
**Martin County Courthouse-Board Room**

Chairman Dan Schmidtke called the meeting of the County Board of Equalization to order at 6:30pm. Board members present were: Steve Pierce, Steve Flohrs, Elliot Belgard, Steve Donnelly, and James Forshee. Staff present was: Dan Whitman, County Assessor, Mike Sheplee, Deputy Assessor, Deb Eversman, Appraiser, Joyce Eisenmenger Appraiser, and Scott Higgins, Martin County Coordinator (Board of Equalization Recorder). Also, present Rod Halverson, KFMC/KSUM and nine members of the public present. A sign -up sheet was made available to those that were present at the meeting.

The oath for Board of Equalization was administered. The Chair reviewed the agenda, along with the listing of recommendations for changes of the estimated market values for various parcels (properties) as recommended by the County Assessor and provided information for each of the listed parcels.

Chairman Schmidtke stated that the meeting is to consider appeals of property valuations for assessments and asked the County Assessor to give an overview of the meeting.

Whitman gave a brief overview of the meeting and provided the board with a copy of County Board of Appeal and Equalization for 2014 that included a listing of parcels up for discussion along with staff recommendations.

Chairman Schmidtke opened the meeting to appellants present. There were no Individual written appeals submitted for Board review.

Rod and Deb Laue were present (Fairmont) stated they owned Parcel #21.450.0030 and Parcel #21.525.0010 were included in the Ceylon Rural Service District and believed their estimated market value (EMV) to be too high and the property was not worth the EMV listed. Parcel #214500030 EMV is listed at \$133,000 and Parcel 215250010 is listed at \$32,000 and requested that it be reduced.

Dennis and Jennifer Bremer (rural Ceylon) were present and stated that two parcels they owned was also in the Ceylon Rural Service District-Parcel #210400540 with an estimated EMV of \$15,900, and Parcel #210400530 with an EMV of \$547,300 and presented an argument that the value of the two parcels were valued too high and requested that it be reduced.

Discussion ensued by the Board stating that a reduction of at least 50% if not higher needed to be made on the Laue parcels and to equalize the Bremer parcels accordingly, would be adjusted at reduction of 30%. Staff concurred, but stated that they would need to look at both parcels and to equalize reductions accordingly. It was also stated that any similar or like parcels located in the Ceylon Rural Service District should receive the same formula when determined the percentage reductions as it relates to the estimate market value of the various parcels affected in the District.

After further discussion, it was determined to take action on the appeals after all appellants had been heard.

Brad and Vonnie Cone (Fairmont) were present and requested that the value placed on Parcel #050310550 was valued at \$395,684 and should be reduced. The Cone's stated that a private appraisal was completed on the aforementioned property. Information related to comparisons of similar properties were presented and reviewed.

After discussion it was determined based on the evidence presented that a reduction from \$359,684 to \$359,000 was appropriate.

Harley Rosenberg (Welcome, MN) was present and requested that Parcel #12.003.0675 located in Manyaska Township (Fox Lake) was unbuildable and not connected to the parcel his cabin was located on and believed that the estimated market value of \$16,400 needed to be reduced.

Discussion ensued and found that a septic tank was located on the parcel used by the Mr. Rosenberg's cabin and that the parcel was considered connected due to the septic system on the parcel of land.

Chairman Schmidtke asked if there were any further in person appeals or written appeals. There were none.

Whitman presented and reviewed the remaining listing of parcels, which included parcels from the appellants that were present today, and recommended that the Board order the changes as recommended, with exception of parcels the Board has already acted on, which included the following land parcels that were not addressed earlier,

- Parcel #36040.0060- Roger Kusick (Northrop) classification correction from Commercial to Residential.
- Parcel #10.016.0150-Kevin D. Schmidt (Lake Belt Twnshp) land value reduction from \$44,100 to \$27,150, and value of improvements remain at \$140,173 for a total of \$167,323
- Parcel #02.027.0350-Eugene and Kim Shoemaker (Center Creek Twnshp) reduction in EMV recommended due to the change in land grades from \$181,729 to \$27,031.
- Parcel #18.033.0200 –Kathleen Sulk (Tenhassen Twnshp) reduction in EMV recommended due to change in land grade from \$318,400 to \$130,000.

After further discussion, the Board took the following action.

Motion by Pierce, seconded by Flohrs, Be It Resolved that the Board of Equalization hereby approves the following recommendations and adjustments to the Estimated Market Value (EMV's) and land classifications to the following land parcels,

**(Insert Listing)**

Carried unanimously.

With no further business to wit, Chair Schmidtke declared the meeting adjourned.

The meeting adjourned at 7:22pm

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Dan Schmidtke, Board Chairman

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Attest: Scott Higgins, Martin County Coordinator