

Board of Equalization  
June 16, 2015  
Commissioners Board Room

The meeting was called to order by Chair Commissioner Steve Flohrs. Members present were Commissioners Elliot Belgard, Dan Schmidtke, Tom Mahoney and James Forshee Auditor Treasurer. Staff present was Scott Higgins, Martin County Coordinator, Dan Whitman, County Assessor, Mike Sheplee, Deputy County Assessor, Deb Eversman, Appraiser, and Joyce Eisenmenger, Appraiser. All members signed the oath statement.

Whitman gave a brief introduction to the public and board members of the purpose and process of the County board of Equalization.

The Board determined that they would first hear and consider all appeals and make any final decisions after all appeals were heard.

Flohrs asked of those present if there were any appeals.

Dean Tlam of Lake Freemont Township was present and inquired of how the homestead credit worked, stating that he had bought a house in town and moved off the farm and ended up with a large increase due to lack of homestead on farm.

Whitman responded that there can only be one homesteaded parcel and that it is placed on where you live. Whitman further stated that the homestead credit is set by the legislature.

Due to Minnesota Law on Homestead credits, were not able to make any changes to the Homestead credit as requested by Mr. Tlam.

Kurt Koehler of Lake Belt Township representing two land parcels he owns, Parcel # 10.009.0400 and Parcel No. 10.009.0100-Agricultural land, stating that the value was too high and felt that the classification of the farm land was not correct and asked for reduction in estimated market value (EMV) of the two aforementioned parcels of land.

Sheplee responded that he had reviewed the property and has recommended re-grading the parcels of land as follows, Parcel No. 10.009.0400 change grade and reduce EMV by \$42, 800, and Parcel No. 10.009.0100 to change land grade and reduce EMV by \$8,100.

There was a brief discussion by the board.

R and C farms Parcel No. 17.017.0500 had a clerical error that was corrected. Sheplee stated that the buildings were not moved from the parent parcel when split was completed. Sheplee recommended that the EMV be reduced by \$180,971.

Gary and Linda Nielsen Parcel No. 16.016.0400 of Rutland Township had a clerical error that was corrected. Sheplee stated that after reviewing the parcel the building should have been put to salvage value and recommended that EMV be reduced by \$69,400.

Louis Maday Parcel No. 14.005.0500 Pleasant Prairie Township had a clerical error that was corrected. Sheplee stated that the buildings were not taken off the tax system and recommended that the EMV be reduced by \$900.

Keith Worthley Parcel No. 09.009.0600 in Jay Township had a clerical error that was corrected. Sheplee stated that the buildings were not taken off the tax system and recommended that the EMV be reduced by \$1,500.

Cathy Smith was present representing property owned by Watonwan Farm Services (WFS) Parcel No. 21.040.0390 in City of Ceylon-Commercial Industrial stating that WFS is no longer planning to operate the grain elevator, stating that the cost to repair the elevator for operations are too high.

Whitman stated that the board can change the classification if it was not going to be used commercially. Sheplee stated that the EMV on the property is \$125,900. There was an elevator sold in Northrup, MN recently and sold for approximately \$100,000 and was classified to Agriculture classification due to the use of the new owners for their own purposes.

Whitman further stated that the property is still owned by WFS. The issue to consider here is what the highest and best use of the property is. No change was made to this parcel.

Stanley Nelson was present representing Parcels No. 12.300.0270 and 12.300.0260 near Sherburn on Fox Lake, stating that are two lots and the EMV is too high on them, stating that they have been for sale for two years and he cannot sell them.

Eisenmenger stated that based on comparisons, the EMV is not out of line for the property and recommended no changes to the EMV.

Kathy Bremer (Ceylon City Council Member) and Mary Muller were present and presented a letter dated April 23, 2015, along with the City of Ceylon-Summary of Urban RSD Difference spreadsheet, stating that the City of Ceylon wishes to lodge a complaint to the Board of Equalization on how the agricultural properties that are taxed by the City of Ceylon are being valued. Bremer stated that due to the reductions by the Board of Equalization last year, the concept of Rural Service District was wiped out by the Board, stating that the Board of Equalization reduced all properties in the Rural Service District by 30% and all Ag property not eligible for Rural Service District by 60%.

Whitman stated changes were also made to Dunnell this year and the remaining cities in the county were reviewed as well.

There was a brief discussion by the Board.

There were no written appeals submitted to the Board for review.

After Board discussion,

Motion by Dan Schmidtke, seconded Elliot Belgard upon careful consideration and review, the Martin County Board of Appeal and Equalization, hereby approve the recommended changes by the County Assessor's Offices as listed on the CBAE record form for the following Parcels: 10.009.0400, 10.009.0100, 17,017,0500, 16.016.0400, 14.005.0500, and 09.009.0600; and Be It Further Resolved, that no changes be made to the following requests and parcels 21.040.0390, 12.300.0260 and 12.300.0270 (Stanley Nelson Etal), and request by the City of Ceylon per the letter submitted (dated April 23, 2015), and request by Dean Tlam for reduction for non-homesteaded property. Carried unanimously.

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

The meeting adjourned at 7:31pm.

---

Steve Flohrs, Board Chairman

---

Attest: Scott Higgins, Martin County Coordinator