

PROCEEDINGS OF THE
MARTIN COUNTY BOARD OF APPEAL AND EQUALIZATION
TUESDAY, JUNE 19, 2018
@ 6:30 P.M.

The Martin County Board of Appeal and Equalization was called to order by Chairman Tom Mahoney at 6:30 p.m. Members of the Board of Appeal and Equalization present were Commissioners Flohrs, Belgard, Smith, Schmidtke. Staff present was Dan Whitman, County Assessor, Mike Sheplee, Deputy Assessor, Angie DeBoer, Appraiser, Deb Eversman, Appraiser, Laura Odgren, Appraiser, and Scott Higgins, County Coordinator. There were six appellants present. Board members signed the Oath as presented.

Chairman Mahoney made introductions. After introductions Mahoney asked Whitman. Sheplee explained the appeals process.

Sheplee stated that the purpose of today's meetings is for those who wish to appeal the assessor's values or classifications of their properties. Sheplee continued to state that for some people this would be the second step in the appeal. If there was a local Board anyone who appeared before the local Board at a township or city qualifies to continue their appeal here today if the action of the local Board was not to their satisfaction. This is the part of the process where we just talk about value of the property; so each appeal is a presentation to this Board about the value of a property and why the property owner feels like it is either misclassified or miss-valued; and present evidence, and then the Board has the ability to make a ruling on what the value or the classification should be on that property.

Sheplee presented a document titled "Martin County Board of Appeals and Equalization Assessment Overview for Taxes Payable in 2019", with staff reviewing each of the major areas to include Ag Land, Rural Residential, Commercial/Industrial, Apartments, Small Cities, Fairmont on Lake Residential, Fairmont Off-Lake Residential to give the board an idea.

Chairman Mahoney opened the meeting up to in-person appeals.

The following in- person appeals are listed on CBAE 2018 record form as follows,

Appeal #1-Maynard Johnson- appeal parcel #23.157.0250, included a written appeal, but was present to present the appeal. Johnson stated that he is trying to correct an error in 2016 assessed market value taxes. I noticed from Beacon four of my neighbor's homes all went down in value and our home went up. We have lived in our house for 44 years and our estimated value was always lower than my neighbors until 2016. My estimated market value since 2016 has increased faster because of the higher value and now we have an estimated market value of \$192,000 and requested that it be reduced accordingly.

Doug Hilgendorf-appeal three parcels #06.013.0100, #06.013.0200, 39.040.0120;

Appeal #2-Parcel 060130100, stated that he believes there is misinformation on who places classification of land (pertaining to the contained in the parcel): stating that

townships were charged to do this at one time and believe townships have done this more accurately than what is being used today for (CPI)

Hilgendorf stated that the new soils maps that are being used as part of the assessing have errors, further stating that there are deficiencies of some sort and that one has to consider if there is adequate drainage management.

Sheplee stated that we feel the way we look at soils now is much more accurate.

Whitman affirmed using CPI has improved determining value greatly.

Hilgendorf presented supporting documentation for this parcel, stating that due to the various classifications of the soils throughout this parcel, he requested that the value be lowered from \$1,201,600 to \$920,000, due to deficiency in tile (drainage) not being taken into consideration.

Appeal #3- Parcel 060130200, Hilgendorf appealed the proposed value stating again there needs be consideration for deficiencies on land due to inadequate drainage issues, and stated that there should be a 15% deficiency calculated in the value of the land.

Appeal #4 Parcel 390400120-Hilgendor stated that this appeal pertains to the property assessment in Trimont where we make tortilla chips, supporting documentation was provided to the Board. Hilgendorf presented the comparable to other building sites.

Whitman stated he has looked at the buildings and there have been significant improvements to the property to get it up to food grade. We have a number of sales to we used that were used to determine value of this property.

Hilgendorf requested that the value be lowered from \$153,400 to \$126,000.

Appeal # 5-Gary and Pam Hill were presented and stated that they were attended the township open book earlier this year and are concerned that there is so much school tax being assessed to them.

Appeal #6- Randel and Elizabeth Groves presented appeal for the assessment of their property stating that the in 2017 the value was at \$630,700 and in 2018 the value increased to \$683,000 and stated that she wants to know why it increased so much.

Sheplee stated that would need to take a look at the property and would be happy to do so.

This appeal was not taken to the local board of review.

Appeal #7-Written Appeal from Nathan Whitehead to appeal the value of parcel #040260600 stating that there are many other factors to value land and not just soil types, which include slope, shape, waterways, etc. There is not one field that has fault in it and it makes it harder to

farm. Therefore, making the land less valuable for someone to want to rent it and requested that the land be all B grade land or less for tax reasons.

There were no further written or in person appeals for the Board to consider at this time.

The Board took the following actions:

Appeal #1 Parcel #23.157.0250. Maynard Johnson. Assessor recommended no change
Motion by Schmidtke, seconded by Belgard, that there be no change to Parcel #23.157.0250 and remain at \$192,900. Carried unanimously.

Appeal #2 Parcel 06.013.0100. Assessor recommended change and will list in CBAE 2018
Motion by Flohrs, seconded by Smith to make adjustments to Parcel #23.157.0250 to include recommended percentage of reduction to due deficiencies by the Assessor's Office as listed in the CBAE 2018. Carried unanimously.

Appeal #3- Parcel #060130200. Assessor recommended reductions due to factors to include deficiencies in the parcel.

Motion by Schmidtke, seconded by Flohrs, pertaining to the appeal of Parcel #060130200; and per the recommendation of Assessor to consider the deficiencies and to make the adjustments in reductions of value accordingly and as listed on the CBAE 2018 form. Carried unanimously.

Appeal #4- Parcel #390400120 –The Assessor recommended no change to the value of property.

Motion by Belgard, seconded by Smith, per the recommendation of the Assessor, hereby approves no change in estimated market value for Parcel #390400120. Voting Aye: Schmidtke, Belgard, Smith, and Mahoney. Voting Nay: Flohrs. Motion Carried.

Appeal #5- Consideration for Gary and Pam Hill concerns that the School taxes are too high (Granada Huntley/East Chain School District). Although the Board and Assessor's Office have compassion for their concerns, recommend no change to estimated market value.

Motion by Flohrs, seconded by Smith, regarding the appeal from Gary and Pam Hill; and per the recommendation of the Assessor; and lack of supporting documentation to support their appeal for concerns that the School tax (Granada/Huntley/East Chain) is too high on their property, hereby approve no change to the value of property in question. Carried unanimously.

Appeal #6-Randel and Elizabeth Groves presented appeal for the assessment of their property stating that the in 2017 the value was at \$630,700 and in 2018 the value increased to \$683,000 and stated that she wants to know why it increased so much. Assessor's recommendation is no adjustment, the appellants did not attend their local board of review and not eligible for consideration at this Board.

Due to the appellant not attending their Local Board of Review to address this appeal, there was no action taken by the Board.

Appeal #7- Written Appeal from Nathan Whitehead to appeal the value of parcel #040260600. Assessor made recommended no change to the classification of the Ag land to all B Classification.

Motion by Flohrs, seconded by Schmidtke, in consideration of the Nathan Whitehead to appeal the value of parcel #040260600 and upon the recommendation of the Assessor, hereby approves no change to the classification and estimated market value to the aforementioned Parcel. Carried unanimously.

The following are parcels that require adjustments per the recommendation of the Assessor and are included on the CBAE 2018 listing. The following actions were taken by the Board.

Parcel #41.330.0050-Lloyd Mau, Assessor recommended to reduce estimated market value from \$42, 600 to \$38,300.

Motion by Belgard, seconded by Smith, per the Assessor's recommended warranted adjustment for Parcel #41.330.0050-Lloyd Mau, hereby approves the reduction of the estimated market value from \$42, 600 to \$38,300 as a corrected condition. Carried unanimously.

Parcel #42.060.0110-Lawrence Bergemann, Assessor recommended to adjust to salvage value from \$10, 500 to \$1,400.

Motion by Smith, seconded by Belgard, per the recommendation of the Assessor for Parcel #42.060.0110-Lawrence Bergemann, hereby approved the reduction in the estimated market value be adjusted to salvage value from \$10, 500 to \$1,400. Carried unanimously.

Parcel #17.700.0170-Harold and Joann Rehling, the Assessor recommended to adjust the estimated market value from \$335,500 to \$319,600 verified that basement was not finished.

Motion by Schmidtke, seconded by Flohrs, upon the recommendation of the Assessor on Parcel #17.700.0170-Harold and Joann Rehling, hereby approves reducing the estimated market value from \$335,500 to \$319,600 verified that basement was not finished. Carried unanimously.

Parcel #020270400-Richard Findley, the Assessor recommendation is to lower the estimated market value from \$110,500 to \$82,200 due to the condition of the residential site quality, condition and location.

Motion by Schmidtke, seconded by Smith after review and consideration of the recommendation by Assessor of Parcel #020270400-Richard Findley, hereby approves reducing the estimated market value from \$110,500 to \$82,200 due to the condition of the residential site quality, condition and location of the property. Carried unanimously.

Parcel #020350650-Bruce and Bryan Brockman, the Assessor recommendation is to lower the estimated market value from \$117,000 to \$88,900 due to the frequent flooding of the property.

Motion by Flohrs, seconded by Belgard, after review and consideration of the recommendation from the Assessor on Parcel #020350650-Bruce and Bryan Brockman, hereby approve reducing the estimated market value of the property from \$117,000 to \$88,900 due to the frequent flooding of the property. Carried unanimously.

Parcel #11.014.0200- Gary Lee Helmers, the Assessor recommendation is to lower the estimated market value from \$128,500 to \$114,900 due to a poor well condition and part of the basement is a crawl space.

Motion by Schmidtke, seconded by Smith, after review and consideration of the Assessor's recommendation on Parcel #11.014.0200- Gary Lee Helmers, hereby approves reducing the estimated market value from \$128,500 to \$114,900 due to a poor well condition and part of the basement is a crawl space. Carried unanimously.

Parcel #05.036.0300-Beth J.B. Neist, the Assessor recommendation is to lower the estimated market value from \$18,800 to \$7,100 due not buildable and flooding occurs frequently.

Motion by Flohrs, seconded by Belgard, upon the Assessors' recommendation on Parcel #05.036.0300-Beth J.B. Neist, hereby approves reducing the estimated market value from \$18,800 to \$7,100 due not buildable and flooding occurs frequently. Carried unanimously.

The Assessor recommended that the remaining properties (29 of them) as listed on the CBAE 2018 form presented to the Board, each need to be adjusted to correct land under wind turbines to conform to Minnesota Statute.

Motion by Schmidtke, seconded by Smith, upon the recommendation the Assessor, hereby approves the required adjustments to the estimated market values of the following parcels:
010200240, 010200300, 010200400, 010200600, 010210200, 010210300, 010290150,
010290200, 010290300, 010300100, 010300150, 010300200, 010300300, 010300500,
040050100, 040060300, 040060400, 040060500, 040190100, 040190200, 040190300,
040190400, 040200100, 040200300, 040300200, 040300400, 070320300, 170040400,
170040500, to correct the estimated market values on lands under wind turbines to conform to Minnesota Statute. Carried unanimously.

(INSERT CBAE 2018 FORM)

Motion by Belgard, seconded by Flohrs to adjourn. Carried unanimously.

Meeting adjourned at 8:44 p.m.

BOARD OF EQUALIZATION

MARTIN COUNTY, MN

Tom Mahoney, Board Chair

ATTEST: _____
Scott Higgins, County Coordinator