

PROCEEDINGS OF THE
MARTIN COUNTY BOARD OF APPEAL AND EQUALIZATION
TUESDAY, JUNE 18, 2019
@ 6:30 P.M.

The Martin County Board of Appeal and Equalization was called to order by Chairman Kathy Smith at 6:30 p.m. Members of the Board of Appeal and Equalization present were Commissioners Flohrs, Belgard, Smith, and Koons. Staff present was Mike Sheplee, County Assessor, Laura Odgren, Deputy Assessor, Angie DeBoer, Appraiser, Deb Eversman, Appraiser, Jessica Korte, Accountant and Scott Higgins, County Coordinator. There were two (2) appellants present. Board members signed the Oath as presented.

Chairman Smith made introductions. After introductions Smith asked Sheplee to explain 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 provided a document reviewing the overall trends with Lake Residential vs off Lake Residential in the City of Fairmont MN, along commercial and industrial trends. Odgren reviewed the overall trends in taxes payable 2020 for residential lake home values vs. off lake residential values. Sheplee briefly presented summary of commercial and industrial values in the county.

Sheplee presented a document titled "County Board of Appeal Equalization Record" with ten listed properties addressing estimated market value or classification changes as recommended by the County Assessor for the various listed properties.

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

The following in- person appeals are listed on CBAE 2019 record form as follows,

Appeal #1-Eugene Goerndt- appeal parcel #23.143.0190, was present to present the appeal. Goerndt stated he doesn't know why his estimated market value went up 45%. His estimated market value (EMV) is listed at \$339,300. I am just looking for answers. I don't agree with it. I would ask for reduction down to \$295,000-\$310,000.

The Board determined to take action after all in person appeals have been heard.

Appeal #2-Kent Johnson appealing Parcel 23.246.0600, stated his disagreement with the estimated market value (EMV) on this parcel. Johnson presented and reviewed various comparable parcels (documents), and thanked Odgren for her assistance. The parcel is current listed EMV is \$59,000 and stated he believes the EMV should be reduced to \$45,000 range.

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

Sheplee reviewed each of the parcels listed in the 2019 County Board of Equalization Record as provided to the Board. After review of each parcel listed, with the exception of the Goerndt and Johnson in person appeals,

The Board took the following actions:

Motion by Mahoney, seconded by Belgard, after careful consideration and review and upon the recommendation the Assessor, hereby approves the adjustments to the various parcels as listed in the 2019 County Board of Appeal and Equalization as follows:

(INSERT CBAE 2019 FORM)

Carried unanimously.

In consideration of the two in person appeals, the following action was taken by the Board,

Motion by Belgard, seconded by Flohrs, after careful review and consideration, and upon the recommendation of the County Assessor regarding Parcel #23.141.0190- Eugene Goerndt, hereby approves the County Assessors recommendation for no change to the Estimated Market Value and to remain at \$339,300. Carried unanimously.

Motion by Belgard, seconded by Flohrs, after careful review and consideration, and upon the recommendation of the County Assessor regarding Parcel #23.246.0600-Kent Johnson, hereby approves the County Assessors recommendation for no change to the Estimated Market Value and to remain at \$59,000. Carried unanimously.

With no further business to wit,

Motion by Koons, to adjourn the meeting, seconded by Forshee to adjourn the meeting. Carried unanimously.

Meeting adjourned at 7:21 p.m.

BOARD OF EQUALIZATION
MARTIN COUNTY, MN

Kathy Smith, Board Chair

ATTEST: _____
Scott Higgins, County Coordinator