

# County Board of Appeal and Equalization - Minutes

June 16, 2020

Martin County Courthouse, Commissioners Room

The meeting was called to order at 6:30. The Oath of Office consisted of the statements from the CBAE Certification Form:

List all voting members of the CBAE and indicate if each member was present or absent. All members present at the meeting must sign this form. By signing this form, you certify that:

- you attended the CBAE meeting along with the other board members marked as present on this form;
- the board heard appeals for the parcels listed and voted to act as indicated on the CBAE Record Form; and
- no board member participated in changes made to property owned by the board member, the board member's spouse, parent, stepparent, child, stepchild, grandparent, grandchild, brother, sister, uncle, aunt, nephew, or niece of the board member, or any property in which the board member has a financial interest.

For each voting member present, check "Yes" or "No" indicating if the member has completed the training required under Minnesota Statutes, Section 274.135 within the last four years. All voting members present at the meeting must sign this form.

## Introductions:

Present in the Commissioners Room: Commissioner Koons, Auditor / Treasurer Jessica Korte, Brad Buhmann, Dennis Janssen, Larry Moore, Appraiser Deb Everesman, Deputy Assessor Laura Odgren, County Assessor Michael Sheplee.

Attending via WebEx with video – Commissioners Flohrs, Smith and Belgard. Appraisers Jessica Laue and Angie Deboer.

Attending via phone – John Carlson (at approximately 6:45)

## Information requests:

Dennis Janssen requested information on 3 parcels, but was not appealing any values or classifications.

## Appeals:

Jayne Dulas – sent a letter indicating they would not be attending or appealing.

Todd Amborn cancelled his scheduled appointment.

John Carlson – 01.024.0900 Appeal was heard, he disagreed with the use of the term “Seasonal Recreational” classification related to the residential structure and surrounding 10 acres of land. He indicated that a shared driveway was primarily used for access to the farmed

land. He did not request specific valuation changes. He shared that taxes were too high and the farming economy has been and is poor. After all appeals were heard – motion to make No Change by Belgard, second Koons, roll call = all yes.

Larry Moore – 22.060.0340 Appealed to restore Residential Relative Homestead classification using MN Statute 273.124 subd 13 (e) to contend that once granted, a homestead can't be removed:

**Subd. 13.Homestead application.**

(e) The homestead application shall also notify the property owners that if the property is granted homestead status for any assessment year, that same property shall remain classified as homestead until the property is sold or transferred to another person, or the owners, the spouse of the owner, or the relatives no longer use the property as their homestead. Upon the sale or transfer of the homestead property, a certificate of value must be timely filed with the county auditor as provided under section 272.115. Failure to notify the assessor within 30 days that the property has been sold, transferred, or that the owner, the spouse of the owner, or the relative is no longer occupying the property as a homestead, shall result in the penalty provided under this subdivision and the property will lose its current homestead status.

After all appeals were heard – Motion by Koons to change classification to Residential Relative Homestead until the property changes hands. Motion did not receive a second.

After further discussion – Motion by Belgard to make No Change, second Smith, roll call Koons no, all others yes.

Mr. Moore then called for an investigation into the methods, events and policies that were used to make the classification decision on his parcel alleging numerous accusations of misconduct. The board made no comments.

No additional business was conducted.

At 7:37 pm, motion by Belgard to adjourn, second Koons, approved via voice vote.

Minutes submitted by: Michael Sheplee, County Assessor 6/17/2020