

BIG STONE COUNTY BOARD OF APPEAL AND EQUALIZATION
June 17, 2008

The Big Stone County Board of Appeal and Equalization met in the Commissioner's Room at 10:40 AM on Tuesday, June 17, 2008. Chairman Janssen called the meeting to order with Commissioners Athey, Sandberg, Tomschin, and Olson present. Also present were County Assessor Sandy Vold, Deputy Assessor Barb Amundson, and Deputy Auditor Sharon Finke. Following the Pledge of Allegiance, the Oath of Office was duly administered to the members of the Board of Appeal and Equalization.

County Attorney Bill Watson arrived at 10:45 AM

Assessor Vold reviewed the legislative changes that will affect the County Board of Appeal and Equalization. Two of the changes that directly affect the Board are:

1) Beginning in 2009, and each year thereafter, there must be at least one member at each Board of Appeal and Equalization meeting who has attended an appeals and equalization course developed or approved by the Commissioner of Revenue within the last four years. Assessor Vold recommends that at least 2 members receive the training as something can always happen which could prevent the trained person from attending the meeting. The Association of Minnesota Counties will likely be making the training available at upcoming meetings.

2) Beginning in 2009, the Board of Appeal and Equalization must be held in the evening or Saturday to allow those working during the weekdays to attend.

Assessor Vold then handed out the sales data information for 2007 and 2008, valuation data for the various property classifications, and other property tax informational documents. Discussion was held regarding sales that had occurred and the effects those sales have on values.

Marlyn Schumacher, representing Big Stone Township, arrived at 10:50 AM.

Assessor Vold reported that there is a new law in place that allows for the exclusion of market value for certain disabled veterans. She stated that to date, their office had received approximately 10 applications for the exclusion.

At 11:00, AM Elsie Perrine, Sheila O'Brien, Steve O'Brien, and Deputy Assessor Eric Banken arrived at the meeting.

Assessor Vold reported that Sheila O'Brien had requested an appointment with the Board. Sheila read a prepared statement regarding the increase in value on her property in the City of Barry. Steve O'Brien also made statements regarding the property valuation. Deputy Assessor Amundson distributed copies of the O'Brien property field card and pointed out that an added value is placed on property that is improved with sewer and water. That added value is the largest part of the value to O'Brien's property. Following discussion, Sheila and Steve O'Brien were thanked for attending and left the meeting.

Assessor Vold reported that Brian Naas, of Big Stone Flyway, LLC, requested an appointment with the Board, however no one appeared at the meeting. The Board reviewed the information which the Assessor's Office had used to arrive at the value placed on the property. Attorney Watson also presented data pertaining to the appeal.

Following discussion, motion by Olson, seconded by Tomschin and carried to deny the Sheila O'Brien appeal.

Motion by Olson, seconded by Tomschin and carried to deny the Big Stone Flyway, LLC, appeal.

Motion by Olson, seconded by Sandberg and carried to adopt the following resolution:

2008-14

WHEREAS, Minnesota Statute 274.13 requires that the County Board of Appeal and Equalization shall equalize the assessment of the property of the County; and WHEREAS, the Big Stone County Board of Appeal and Equalization has examined and compared the returns of the assessment of property as prepared by the County Assessor.

BE IT HEREBY RESOLVED, that the valuation of all remaining property located in Big Stone County not previously considered by this Board, be ordered approved and equalized as presented by the County Assessor.

There being no further business before the Board of Appeal and Equalization, Chairman Janssen adjourned the meeting at 11:30 AM.

Howard Janssen, Chairman

ATTEST: _____
Sharon Finke, Deputy Auditor