

BIG STONE COUNTY BOARD OF APPEAL AND EQUALIZATION
June 17, 2013

The Big Stone County Board of Appeal and Equalization met in the Commissioner's Room at 7:00 PM on Monday, June 17, 2013. Chairman Berning called the meeting to order with Commissioners Athey, Sandberg, Olson and Wulff present. Also present were Kim Danielson, Melissa Nelson, Michael Schwartz, Richard Mueller, County Assessor Sandy Vold, County Auditor Michelle Knutson and Assessor's Office staff Barb Amundson, Janet Messmer and Eric Banken. The Pledge of Allegiance followed and the Oath of Office was duly administered to the members of the Board of Appeal and Equalization.

Melissa Nelson was present to express her concerns with the valuation on her parents land in Otrej Township. Due to the fact that most of the acres are used for pasture and haying and that the land is often flooded, Ms. Nelson feels that the value is out of line with the actual value of the land. Recently, an easement was also obtained on a portion of the property. Currently, a 15% reduction is received on the parcel due to the wet conditions. Assessor Vold presented new legislation relating to property tax valuation regarding land with easements. Discussion was held on the legislation. Ms. Nelson was encouraged to contact the FSA office to provide a statement that the acres are no longer certified for farm programs to the Assessor's Office. Ms. Nelson was thanked for attending the meeting.

Michael Schwartz was then invited to discuss his concerns with the Board even though no action may be taken on his property because the procedures for board review were not followed. Assessor's Office staff will be meeting with Mr. Schwartz tomorrow to address his valuation for the next assessment.

Deputy Assessor Amundson presented information on behalf of the owners of the Lawrence Beier L.E. property. They feel that the value is too high on their mobile home and land in Beardsley. However, no change is recommended.

Assessor Vold referred to the information received via email from Richard Freed regarding the Freed Family Trust property in Artichoke Township. Mr. Freed stated that he feels "the valuation is incorrect (and unfair at a number of levels)." Other comments in his email were related to the taxes he has paid. Assessor Vold had shared sales ratio information with Mr. Freed and clarified to the Board several misstatements and inaccuracies in his email correspondence.

Following review of the appeals and information discussed, the following motions were made:

Motion by Olson, seconded by Sandberg and carried to deny the Nelson appeal.

Motion by Sandberg, seconded by Athey and carried to deny the Freed Family Trust appeal.

Motion by Athey, seconded by Wulff and carried to deny the Lawrence Beier L.E. appeal.

Assessor Vold stated that no further appointments had been scheduled and asked if there were any questions on the sales data they had received.

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

2013-17

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 Berning adjourned the meeting at 7:38 PM.

Joseph J. Berning, Chairman

ATTEST: _____
Michelle R. Knutson, Auditor