## BIG STONE COUNTY BOARD OF APPEAL AND EQUALIZATION June 14, 2016

The Big Stone County Board of Appeal and Equalization met in the Commissioner's Room at 7:00 PM on Tuesday, June 14, 2016. Chairman Athey called the meeting to order with Commissioners Backer, Olson and Sandberg present. Commissioner Berning was absent. Also present were County Assessor Sandy Vold, County Auditor Michelle Knutson, Deputy Assessor/Appraiser Barb Amundson and Appraiser 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.

Assessor Vold reviewed the 2016 assessment data, including a breakdown of the classifications as a percentage of their estimated market value in comparison to their percentage of net tax capacity. Assessor Vold reported that the boards of review were quiet and the office had not received a lot of calls.

Assessor Vold stated that Wade Athey had attended the Prior Township meeting regarding his concern with his classification of his homestead, but no action could be taken because of conflicts of interest with township board members. Discussion followed on Mr. Athey's request to have his property reclassified as agricultural homestead instead of residential homestead. Assessor Vold explained that in order to qualify for ag homestead on parcels which are 10 acres or more, there must be at least 10 contiguous acres used for agricultural purposes. Following further discussion, motion by Olson and seconded by Sandberg to support the Assessor's residential classification of the parcel. Vice Chairman Backer called for the vote. Motion carried with Commissioner Athey abstaining.

Deputy Assessor Amundson distributed sales data for the Board's review.

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

## 2016-15

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 Athey adjourned the meeting at 7:47 PM.

	ATTEST:	
Wade Athey, Chairman	Michelle R. Knutson, Auditor	