

**PROCEEDINGS OF THE COUNTY  
BOARD OF APPEAL AND EQUALIZATION  
OF MOWER COUNTY, MINNESOTA,  
AT ITS REGULAR ANNUAL MEETING  
June 13, 2007**

The Board of Appeal and Equalization of Mower County, Minnesota, convened their annual session in the Commissioner's room of the Mower County Courthouse at Austin, Minnesota, at 1:00 p.m. on June 13, 2007.

The following members were present and subscribed to the Oath of the Board of Appeal and Equalization:

Dick Lang, Chair  
Richard Cummings  
Dave Hillier  
Dave Tollefson  
Ray Tucker  
Douglas Groh, County Auditor-Treasurer

Staff Present: Richard Peterson, Mower County Assessor  
Jody LeVasseur, Deputy Assessor

Speakers: Mike Adams, Jon Shaw, Randy Hegge, Doug Weseman, Leonard Titus

The Chair called the meeting to order at 1:06 P.M.

At this time, Richard Peterson requested each member sign the 2007 certification for submission to the Department of Revenue.

Mike Adams appealed the change of Ag classification to residential homestead, subclass Bed and Breakfast on parcel 05.034.0010 and also the increase in market value of \$94,900 for the 2007 assessment year. Mike Adams presented a letter from the assessors office dated April 2, 2007, distributed his letter and analysis, dated June 13, 2007, of Minnesota Statutes regarding property tax law, presented a letter from the USDA (farm plan) dated May 17, 2007 and a picture of the property.

Richard Peterson responded that the property doesn't meet the agricultural classification. Also, Mike Adams analyses of state statutes either do not apply to the property (green acres) or are obsolete. Property value based on Land Schedule and adjusted valuations were applied to townships.

Motion by Ray Tucker, second by Cummings to table the Mike Adams appeal to 10:00 A.M. on June 26, 2007. Passed.

Chair calls for Mark Monnier to speak or for review of any written appeal.

Richard Peterson states that Mark Monnier's complaint is resolved.

Jon Shaw appeals the valuation on parcel 23.013.0080. He feels the Travel Plaza valuation of \$455,200, an increase of \$21,300, is too high and doesn't understand how the county values commercial real estate.

Motion by Tucker, second by Tollefson to table the Jon Shaw appeal to 10:00 A.M. on June 26, 2007. Passed.

Randy Hegge appeals the valuation of \$263,300 on parcel 12.018.0016 stating the construction costs were considerably less than assessed value. He states that other factors such as a nearby hog confinement and beehive operations, soil erosion and limited law enforcement services create a less than desirable location warranting a lower assessment value instead of a \$56,700 increase over the 2006 assessment year.

Motion by Hillier to visit site, on your own, before the 26th, seconded by Cummings. Passed

Doug Weseman asks for a reappraisal of parcel 11.004.0100. The buildings have been removed, however, water and septic remain. He requests that the building site value of \$68,000 be reclassified from Ag building to Ag land. Total 2007 assessment land value is \$368,900.

Hillier states that we deny request until January 2008.

Lang asks if this is a motion.

Hillier restates motion to raise or lower value until 10:00 A.M. on June 26, 2007. No second.

Motion by Cummings second by Tucker to move to table decision until 10:00 A. M. June 26, 2007. Passed.

Leonard Titus inquired about the role of the Board of Equalization and property tax and assessment functions.

Following appeals and inquiries, Richard Peterson distributed and discussed handouts. i.e. Duties of the County Board of Appeal, Mower County Tillable Farm Land Sales, Mower County MKV, and spring mini abstract 2006 and 2007 tax capacity.

Motion by Cummings, second by Tollefson, to recess until June 26, 2007 at 10:00  
A.M. Passed.

**FOR THE BOARD OF APPEAL AND EQUALIZATION**

**BY:** \_\_\_\_\_  
**Chairperson**

**Attest:**

**By:** \_\_\_\_\_  
**Clerk/Coordinator**

\_\_\_\_\_  
**Auditor - Treasurer**