

PROCEEDINGS OF THE COUNTY
BOARD OF APPEAL AND EQUALIZATION
OF MOWER COUNTY, MINNESOTA,
AT ITS REGULAR ANNUAL MEETING
June 16, 2008

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 16, 2008.

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

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

Staff Present: Richard Peterson, Mower County Assessor
Jody LeVasseur, Deputy Assessor
Joy Kanne, Property Appraiser
Mike Harrington, Property Appraiser

Speakers: Dan Hoffman, Dean Adams on behalf of Austin Eagles, Margaret Johnson, Mike Adams, Diane Englehardt, Kyle Klaehn, Troy Miller, Mike Steichen, Scott Johnson, and Jon Felten.

Richard Peterson, County Assessor updated the Board on a new law that requires them to sign a form in regard to prohibiting them from adjusting the value of property owned by family members.

Dan Hoffman appealed the valuation on parcel number 21.015.0010. The property is a five-plex apartment unit. Mr. Hoffman's appeal was based on comparable sales of similar properties in Mower and surrounding counties, and a reduction for the value of personal property in the apartment units.

Dan Hoffman appealed the valuation on parcel number 24.001.0260. The property is a four-plex apartment unit. Mr. Hoffman's appeal was based on comparable sales of similar properties in Mower and surrounding counties, and a reduction for the value of personal property in the apartment units.

Dean Adams, representing the Eagles Club in Austin, appealed the value on parcel number 34.447.0031, the Eagle's Club in Austin. The Eagle's appeal is based on comparable assessed values on other properties in Austin, Minnesota and the statement that the current value is based on construction cost. Mr. Adams requested time to complete a commercial appraisal that would look at an income approach and comparables. Rich Peterson responded that since the building is owner occupied, an income approach would be inappropriate.

Discussion took place in regard to allowing a commercial appraiser and the Assessor had several concerns regarding timelines and setting a precedent.

Margaret Johnson addressed the Board in regard to parcel number 11.011.0031 and an issue with her property being overvalued due to a clerical error, which was then adjusted. Ms. Johnson requested a tax abatement for the previous year, which was denied. Ms. Johnson requested a reason for the denial. Rich Peterson responded that the Board of Equalization does not have jurisdiction to change previous years' values and that the abatement should be brought to a regular board meeting.

Mike Adams appealed the classification and value on parcel number 05.034.0010. Mr. Adam's appeal on classification is based on the amount of land being used for agriculture purposes is over 10 acres. Mr. Adam's appeal on value is based on mixed use of the property and the inability to sell the property. Rich Peterson reported that he went out and viewed the property and the agriculture land in question does not qualify even if over ten acres and that the Department of Revenue supported the current classification of residential with a Bed and Breakfast. Mr. Peterson provided comparables of several properties in regard to the valuation appeal.

Diane Englehart appealed the valuation on parcel number 24.006.0010. The appeal is based on a large increase in value due to the property being platted even though it is currently used as a hayfield and corn field. Discussion followed indicating that the value has been lowered and that the City of Elkton was involved in developing the property with the previous owner but will not assist Ms. Englehart with developing the property.

Kyle Klaehn appealed the classification of parcel number 08.007.0035. Mr. Klaehn's appeal is based on the use of 5 acres of the land being rented for cropland. Mr. Klaehn feels that the size of the parcel is irrelevant if the agriculture use is intensive and exclusive.

Troy Miller appealed the valuation of parcel number 34.173.0110. Mr. Miller's appeal was based on the price he purchased the property for and the length of time the house was on the open market. Realtor Mike Steichen spoke on behalf of Mr. Miller. Rich Peterson indicated that the local Board of Review felt the value was fair and that Mr. Miller got a "good deal" that was not indicative of the market value.

Scott Johnson appealed the classification on parcel number 15.035.0045. Mr. Johnson's appeal was based on his business not opening until April 2008 and therefore not taxed as commercial until 2010. Rich Peterson indicated the since Mr. Johnson did not attend the local board of review that the Board of Equalization could not take action on this appeal.

Jon Felten appealed the value of parcel number 13.002.0060. Mr. Felten's appeal was based on water damage to his property.

The Board recessed at 12:55 p.m. The Board reconvened at 1:01 p.m.

Rich Peterson, County Assessor, presented the report of 2008 Valuations.

Motion by Commissioner Tucker, seconded by Commissioner Lang to table all appeals to June 24, 2008 at 11:00 a.m. Motion carried.

Motion by Commissioner Hillier, seconded by Commissioner Lang to recess the meeting at 1:24 p.m. until June 24, 2008 at 11:00 a.m. Motion carried.

THE MOWER COUNTY BOARD OF COMMISSIONERS

BY: _____
Chairperson

Attest:

By: _____
Clerk/Coordinator

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