

PROCEEDINGS OF THE COUNTY
BOARD OF APPEAL AND EQUALIZATION
OF MOWER COUNTY, MINNESOTA,
AT ITS REGULAR ANNUAL MEETING
June 18, 2010

The Board of Appeal and Equalization of Mower County, Minnesota, re-convened their annual session in the Commissioner's room of the Mower County Courthouse at Austin, Minnesota, at 1:00 p.m. on June 18, 2010.

The following members were present:

Raymond J. Tucker, Chair
Dick Lang
Dave Hillier
Tim Gabrielson
Mike Ankeny
Linda Ehmke, Chief Deputy County Auditor-Treasurer

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

Appellants: Patrick O'Connor, Rick Lamon, John Warmka

Richard Peterson prepared a response and a recommendation for the each of the appeals heard on June 15, 2010.

Richard Peterson reported that the appeal of Bob Lamp and the Grand Meadow Gun Club was based on the tax load and the club's ability to pay. A few years ago the club had received the change in classification due to a change in law. Some clubs had lobbied for the classification to remain seasonal/recreational with no success. In addition, the Grand Meadow Gun Club has seen an increase in valuation as a result of Ag land sales in the area. The Assessor's recommendation is that the valuation and classification of this property is appropriate.

Richard Peterson reported on the appeal of Dallas Shawback. There have been no sales in the area in which to change the value of the property. Once there is a market change then the assessor's office can react.

Richard Peterson reported on Larry Hanson's appeal based on possible contamination of the property. The Assessor's office needs documentation of the contamination and once it is received the office can react in changing the value of the property.

Richard Peterson reported on the appeal of Steve Hamilton indicating that his property was not valued the same as his neighbors. The Assessor's office reviewed the valuation of the neighbors that Mr. Hamilton indicated and the Assessor's office is following

the same schedule for valuing all the parcels for both the building and land values and in accordance with area sales.

Richard Peterson reported on the appeal of Patrick O'Connor. The Assessor's office reviewed three area sales in the area used to value the property and recommends that Mr. O'Connor's valuation remain the same.

Richard Peterson reported on the appeal of Rick Lamon. Mr. Peterson provided a sheet of information that compared two comparable properties. Mr. Lamon commented that he had filed for tax court but that he did not wish to proceed with the claim if an agreement could be reached. Mr. Peterson stated that statutory information requested from Mr. Lamon such as income and expense reports, remodel expenses and complete appraisal information (if any) had not yet been received from Mr. Lamon in order to proceed with a professional review of the current valuation of the property. Mr. Peterson stated that the Board's motion can include a provision that any accepted negotiated settlement on Mr. Lamon's property would also apply to the 2010 pay 2011 tax liability. Mr. Lamon would provide the initial required information to the County Coordinator.

Richard Peterson reported on the appeal of John Warmka. The appraisal that Mr. Warmka had provided was not considered a "complete" appraisal and sale's data used was "old". The construction costs provided by Mr. Warmka indicated that Mr. Warmka was able to have his new shop and office constructed at a considerable savings over similar properties. The construction costs were less than the values that assessor's use from the compiled appraisal manuals. The Assessor's office reviewed four comparable Grand Meadow sales for valuation and the Assessor handed out a comparison sheet of the Warmka property with the Bus Barn in Grand Meadow. The Assessor provided a "work sheet / tool" that the board could use in valuating the Warmka property.

It was reported that a letter was received following the Board of Equalization on June 15, 2010 from Mike Adams indicating his inability to attend the meeting on June 15 and present his appeal. The Assessor stated that in accordance with the manual on the appeal process for the Board of Equalization, additional appeals cannot be heard following the initial meeting.

Motion made by Commissioner Ankeny, seconded by Commissioner Gabrielson to adjourn the meeting at 3:47 p.m. until June 23, 2010 at 1:00 p.m. Motion carried.

THE BOARD OF APPEAL AND EQUALIZATION

BY: _____
Chairperson

Attest:

By: _____
County Chief Deputy Auditor-Treasurer

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adjourn

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