

## MINUTES

### Wright County Board of Appeal and Equalization June 16, 2014

The Wright County Board of Appeal & Equalization was convened by Chair on Monday, June 16, 2014 at 4:00 pm with the following members in attendance: Commissioners Christine Husom, Pat Sawatzke, Mark Daleiden, Charlie Borrell, and Auditor/Treasurer Bob Hiiivala. Commissioner Michael Potter was absent. Other County staff in attendance were County Chief Deputy Assessor Randy DesMarais, Chief Deputy Assessor Tony Rasmuson, County Appraisers Keith Triplett, Conrad Anderson, Chase Philippi, Lori Thingvold and Local Assessors Ken Yager and Nancy Dahlman. Wright County Surveyor Steve Jobe was also in attendance.

Deputy Auditor Tammi Vaith administered the Oath, and the organizational documents were signed by all members present.

Senior Appraiser Tony Rasmuson addressed the Board. Tony opened by recognizing his staff for their exceptional work this year under the circumstances of the medical absence of the County Assessor, Greg Kramber. Tony recently attended the State Board of Equalization on June 11, 2014. Wright County had no State Board recommendations. Tony commended the fact that, Wright County Assessor's Office, under the leadership of Greg Kramber, has never had a state recommendation. Tony stated the purpose of this Local Board of Appeal and Equalization is to review the 2014 assessment for taxes due and payable in 2015. The board does not have the authority to open any prior year's assessment for taxes due and payable in 2014. The local board does not have the authority to grant an exemption or to order property to be removed from the tax roles. A quorum must be present and at least one of the members must be "Training Certified" under Minnesota statutes, section 274.014. Tony thanked Commissioners Husom and Sawatzke for completing the training process. Minnesota State law requires the assessor to value property at 100% of market value; however, the Statutes allow the Assessor to be within a range of 90 to 105 percent of market value. The sales ratio study period is from October 1, 2012 thru September 30, 2013. The sales data gathered from this study period is used to appraise property as of the January 2, 2014 assessment date. There were 1,239 residential and seasonal recreational properties used in the county-wide sales ratio study with a time adjusted median sales ratio of 85.08%. The non-time adjusted county-wide sales ratio was 89.68%. There was a county-wide 8.47% increase on this type of property. There were 14 commercial and industrial properties used in the county-wide sales ratio study. There was a county-wide 2.81% reduction on this type of property. The formula for calculating Green Acre and Rural Preserve taxable value is statutorily determined by the Department of Revenue as required by legislative changes that took place in 2008. A percentage of change reports indicate that the county-wide agricultural estimated market value was increased by 10.91% from 2013. The current assessment meets or exceeds standards for uniform assessment in all jurisdictions established by the International Association of Assessment Officers. Tony estimated that about 102 appeals attended the local board meetings throughout the county this year. He commended his

staff for putting a lot of work in to eliminate many others from attending by working with the taxpayers before the local meetings.

- Reese Lang PID #206-000-262401  
Property was re-inspected by the Corinna Township Local Assessor, Ken Yager and Wright County Appraiser, Chase Philippi on 3/26/2014. After the review, they are recommending to adjust the 2014 estimated market value from \$361,500 to \$331,300.

Commissioner Daleiden inquired about the reduction and confirmed that it was a land re-breakdown.

Motion made by Borrell to accept the reduced value; Second by Sawatzke. Motion carried unanimously.

- Richard Parris, Jr. PID 218-000-054300 & 218-000-282300  
Efforts were made by County Appraiser, Conrad Anderson to review the properties, but were unsuccessful. Rasmuson is recommending no change.

Motion made by Daleiden to accept the no change recommendation; Second by Borrell. Motion carried unanimously.

- Shawn Weinand (Monticello Industrial Park) PID 155-011-000171  
An adjustment factor applied to the land valuation was erroneously changed. The factor should have remained the same. Rasmuson is recommending reduction in value from \$2,731,600 to \$2,601,000. The value of this parcel should not have changed from the previous year.

Motion made by Daleiden to accept the reduced value; Second by Borrell. Motion carried unanimously.

- Harlan Anderson (Gladys Anderson) PID 205-000-212100  
Rasmuson shared information about the property with the Board. For the past decade the Assessor's Office has been converting agricultural land from deeded acres to GIS acreage. Prior to the 2009 Assessment, the county was valuing 160 acres for the Gladys Anderson Estate. For the 2009 assessment, the acreage was changed to GIS acreage of 171.36. The notice for the change of acreage was on the 2009 Assessment Valuation Notice for taxes payable in 2010. Wright County has been valuing 171.36 acres since the 2009 Assessment.

Mr. Anderson appealed the total acreage to the Cokato Township Local Board of Review. Mr. Anderson did not bring any evidence, such as a current survey, or FSA acre maps, or crop insurance acreage as proof that the farm acreage is only 160 acres. The Local Board changed this parcel's acreage from 171.36 to 160 acres based on the fact that prior to the 2009 assessment this parcel was assessed at 160 acres for many years.

Mr. Anderson was present and addressed the Board. Mr. Anderson is representing his mother, Gladys Anderson, who passed away in February 2014, he is her personal representative. Mr. Anderson feels that the County changed the

acres on this property from 160 to 171.36 without any facts. Sawatzke asked Mr. Anderson how many acres he had and he stated 160, according to FSA (Farm Service Agency), 22 acres of grass and 139 acres of alfalfa. Daleiden asked if Mr. Anderson had the proof from FSA, he provided the commissioners with a map from 2009 from FSA. Harlan expressed his concern that the extra 11 acres appeared suddenly after all of these years and felt that there was no explanation by the county and that it was just a way to get more taxes. Mr. Anderson feels that he is already paying taxes for services (law enforcement, schools, human services) that this property doesn't benefit from. Daleiden inquired about the yellow outlines on the FSA map, stating that outline represented the tillable acres which were reported to be roughly 160 acres, per the FSA. Daleiden noted that there are additional acres outside, so that could be the additional 11.36 GIS acreage. Harlan agreed, however, his argument is that it allegedly changed without his mother knowing or being notified. County Surveyor Steve Jobe confirmed that the acreage should be increased according to the PLS (Public Land Survey) corners that are on the property, which is what the GIS is measuring from. Sawatzke questioned whether the surrounding properties are "losing" 11 acres; Rasmuson confirmed other parcel(s) would have been reduced.

Motion was made by Borrell to go with the FSA acres, which should include the 161.39 tillable acres, along with the 2 buildings, woods, 2 strips of trees and the road provided that Mr. Anderson supply the Assessor's Office with updated FSA information within 5 working days; Second by Sawatzke, with a friendly amendment that the total number of acres should not exceed 171.36. Daleiden opposed. Motion carried 3-1.

- Loretto Bay (Greg Hayes) PID 114-010-1004030 & 114-012-008010  
Appellant provided Rasmuson with an appraisal done by a respected appraisal firm, which came in at \$110,000. The assessor's office could not agree with the value conclusion based upon other sales in the county. Rasmuson recommended reducing value on parcel 114-010-004030 from \$71,100 to \$38,300 and reducing value on parcel 114-012-008010 from \$300,000 to \$161,700.

Motion was made by Borrell to accept the reduced value; Second by Sawatzke. Motion carried unanimously.

Meeting recessed at 5:35pm and will reconvene on Tuesday June 24, 2014 at 8:30AM.

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County Board of Appeal and Equalization was reconvened at 8:30 on June 24, 2014 as a continuation of the June 16, 2014 meeting.

Tony Rasmuson informed the Board that Harlan Anderson provided information from the FSA to the Assessor's Office. The FSA stated that they only measure tillable acres and provided Mr. Anderson with an updated map of the property, which stated that the property has 161.39 tillable acres. Tony asked the Surveyor's Office to lay the county GIS map and FSA maps over each other to compare the lines from each of the maps. The Surveyor calculated an additional 10.25 acres in woods, road and building with the FSA's tillable acres for a total of

171.64 acres. Tony recommended to the Board to stay with the 171.36 acres that the Assessor's Office has calculated. Randy DesMarais informed the Board that he spoke with Mr. Anderson on June 23, 2014 to let him know what the Assessor's Office would be recommending to the Board. Motion was made by Borrell to accept the 171.36 determined by the Assessor's Office; Second by Potter. Motion carried unanimously.

Discussion was had in regards to sending letters out to taxpayers whose acreage changed by a pre-determined percentage. The Commissioners asked that this process be looked into by the Assessor's Office.

The Chair adjourned the meeting at 8:35am.

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