PROCEEDINGS OF THE ROSEAU COUNTY BOARD OF APPEAL AND EQUALIZATION

June 14, 2005

The Board of Appeal and Equalization of Roseau County, Minnesota, met in the County Board room in the courthouse in the City of Roseau, Minnesota, on Tuesday, June 14, 2005. County Auditor Anne Granitz called the meeting to order at 9:00 a.m. Members present were Commissioners Orris Rasmussen, Russell Walker, J. C. Stone, Alan Johnston, Mark Foldesi, and County Auditor Anne K. Granitz. Also present were County Assessor Lorna Sandvik, County Coordinator Teresa Harren, members of the public and local media (attendance sheet on file in the County Auditor's Office).

After members signed the official oath of the Roseau County Board of Appeal and Equalization, Auditor Granitz asked for nominations for Chairman. Commissioner Stone nominated Commissioner Rasmussen. A motion was made by Commissioner Foldesi, seconded by Commissioner Walker, and carried by unanimous vote that nominations cease and that Commissioner Rasmussen shall hereby serve as Chairman of the 2005 Roseau County Board of Appeal and Equalization.

Chairman Rasmussen presided for the remainder of the meeting.

Commissioner Stone nominated County Auditor Anne Granitz to serve as Clerk. Commissioner Johnston seconded the nomination. A motion was made by Commissioner Foldesi, seconded by Commissioner Johnston, and carried by unanimous vote that nominations cease and that County Auditor Anne Granitz shall hereby serve as Clerk of the 2005 Roseau County Board of Appeal and Equalization.

A motion was made by Commissioner Johnston, seconded by Commissioner Walker, and carried by unanimous vote that the Roseau County Board of Appeal and Equalization Agenda be approved as written.

A motion was made by Commissioner Stone, seconded by Commissioner Foldesi, and carried by unanimous vote that the proceedings of the June 15, 2004, meeting of the Roseau County Board of Appeal and Equalization be approved as printed.

There was no correspondence received from taxpayers.

Assessor Sandvik reviewed recommendations from local boards regarding 2005 assessment adjustments, a 2004-05 comparison of market values, 2005 tillable averages, October 2003 to September 2004 sales from the spring mini-abstract and resulting changes made to the 2005 assessment for taxes payable in 2006 and information regarding 2005 apartment valuations.

Taxpayer LeRoy Taus met with the Board regarding the value of his land in Poplar Grove and Huss Townships. He expressed concern of rising land values due to what he believes is the high price being paid by "outsiders" for land in his area; and he offered an opinion that Minnesota should follow California's Proposition 13 approach to taxation. A lengthy discussion was held regarding land values across Roseau County. Assessor Sandvik does not recommend that Mr. Taus' land values be changes. There was no action taken by the Board.

DW Jones Management representative Lori met with the Board regarding the value of several apartment buildings located in Roseau and Warroad. After a lengthy discussion regarding the Roseau apartment buildings, Assessor Sandvik reported that she concurs with the City of Roseau Board and recommends "no change" in value for the Roseau apartments. Northern Lights Apartment in Warroad is located in a "bad" neighborhood, has a high vacancy rate, and the building in continually damaged as shown in photos presented to the Board. The City of Warroad Board of Appeal and Equalization recommended a valuation decrease for this property. The Board will give consideration to valuation changes pending further research by Assessor Sandvik.

Leroy Norstebon appeared before the Board with questions about his property in two unorganized townships. There was no action taken.

Floyd Haugen met with the Board concerning the valuation of several parcels in Moose Township due to conditions following flooding. There was no action taken.

Mr. Haugen also discussed the estimated market value of a mobile home located in Ross Township and owned by his son Brent Haugen. Assessor Sandvik stated that Brent Haugen appeared before the Ross Town Board of Appeal and Equalization, and she concurs with said Board that there should be no change in valuation. There was no action taken.

Upon motion carried, Chairman Rasmussen recessed the meeting of the Roseau County Board of Appeal and Equalization at 10:57 a.m. until said Board reconvenes at 10:00 a.m. on Tuesday, June 21, 2005.

June 21, 2005

The Board of Appeal and Equalization of Roseau County, Minnesota, reconvened the June 14, 2005, meeting in the County Board room in the courthouse in the City of Roseau, Minnesota, on Tuesday, June 21, 2005, at 10:00 a.m. Members present were Commissioners Orris Rasmussen, Russell Walker, J. C. Stone, Alan Johnston, and County Auditor Anne K. Granitz. Commissioner Mark Foldesi was absent. Also present were County Assessor Lorna Sandvik and County Coordinator Teresa Harren.

Members of the Board reviewed the June 14, 2005, requests for adjustments to the 2005 assessments. A lengthy discussion ensued regarding the valuation of apartment buildings.

A motion was made by Commissioner Johnston, seconded by Commissioner Walker, and carried by unanimous vote that the following resolution be adopted:

BE IT RESOLVED that the Roseau County Board of Appeal and Equalization concurs with the City of Warroad Board of Appeal and Equalization that a decrease in estimated market value for the Northern Lights apartment building in Warroad shall be made to the 2005 assessment, as follows:

Parcel No. 56.0187388 Reduce from $507,500 to $380,700

A motion was made by Commissioner Stone and seconded by Commissioner Johnston that the following resolution be adopted:

BE IT RESOLVED that a decrease in estimated market value for Southside Square and Pederson Apartments in Roseau shall be made to the 2005 assessments, as follows:

Parcel No. 54.0291621 Reduce from $746,700 to $634,700
Parcel No. 54.0291623 Reduce from $421,500 to $358,300

Voting in favor: Commissioners Rasmussen, Johnston, Stone, and Auditor Granitz. Voting against: Commissioner Walker. Motion carried.

A motion was made by Commissioner Johnston, seconded by Commissioner Walker, and carried by unanimous vote that the following resolution be adopted:

BE IT RESOLVED that, upon recommendation of the Spruce Township Board of Appeal and Equalization and County Assessor Lorna Sandvik, the following parcels—owned by taxpayer Elhue Castle et ux and located in Spruce Township—be adjusted for the 2005 assessment with values to be reviewed when a ditch issue is resolved:

Parcel No. 31.0066713 Reduce from $9,500 to $1,300
Parcel No. 31.0066715 Reduce from $9,500 to $1,300
Parcel No. 31.0066716 Reduce from $9,500 to $1,300
Parcel No. 31.0066717 Reduce from $9,500 to $1,300
Parcel No. 31.0066718 Reduce from $9,900 to $1,900

Parcel No. 31.0066721	**Reduce from $9,500 to $1,300**
Parcel No. 31.0066722	**Reduce from $9,500 to $1,300**
Parcel No. 31.0066723	**Reduce from $9,500 to $1,300**
Parcel No. 31.0066724	**Reduce from $9,500 to $1,300**
Parcel No. 31.0066725	**Reduce from $9,500 to $1,300**
Parcel No. 31.0066726	**Reduce from $9,500 to $1,300**
Parcel No. 31.0066727	**Reduce from $9,500 to $1,300**
Parcel No. 31.0066728	**Reduce from $9,500 to $1,300**
Parcel No. 31.0066729	**Reduce from $9,500 to $1,300**

A motion was made by Commissioner Johnston, seconded by Commissioner Walker, and carried by unanimous vote that the following resolution be adopted:

BE IT RESOLVED that, upon recommendation of the Badger City Board of Appeal and Equalization and County Assessor Lorna Sandvik, the following parcels—owned by taxpayer Mark Lundquist and located in the City of Badger—be adjusted for the 2005 assessment with values to be reviewed when a wetland delineation issue is resolved:

Parcel No. 51.0060332	**Reduce from $8,800 to $1,200**
Parcel No. 51.0060333	**Reduce from $8,400 to $1,100**
Parcel No. 51.0060334	**Reduce from $4,000 to $1,000**

A motion was made by Commissioner Johnston, seconded by Commissioner Walker, and carried by unanimous vote that the following resolution be adopted:

BE IT RESOLVED that no changes—other than those listed above—are necessary in the assessments of real estate or in the assessments of personal property for payable 2006.

BE IT FURTHER RESOLVED that said assessments be and are hereby approved.

There being no other business to bring before the Board, Chairman Rasmussen declared that the County Board of Appeal and Equalization is hereby adjourned sine die at 10:45 a.m.

Attest:

Anne K. Granitz

Anne K. Granitz, Clerk
County Auditor

Approved: Date June 13, 2006

Orris Rasmussen

Orris Rasmussen, Chairman
Commissioner, District 3