PROCEEDINGS OF THE ROSEAU COUNTY BOARD OF APPEAL AND EQUALIZATION

June 13, 2006

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 13, 2006. County Auditor Anne Granitz called the meeting to order at 9:05 a.m. Members present were Commissioners Orris Rasmussen, Russell Walker, Alan Johnston, Mark Foldesi, Jack Swanson, and County Auditor Anne K. Granitz. Also present were County Assessor Lorna Sandvik, Deputy Auditor Martha Monsrud, and members of the public and local media.

After members signed the official oath of the Roseau County Board of Appeal and Equalization, Auditor Granitz asked for nominations for Chairman. Commissioner Walker 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 2006 Roseau County Board of Appeal and Equalization.

Chairman Rasmussen presided for the remainder of the meeting.

Commissioner Walker nominated County Auditor Anne Granitz to serve as Clerk. Commissioner Johnston seconded the nomination. A motion was made by Commissioner Foldesi, seconded by Commissioner Swanson, and carried by unanimous vote that nominations cease and that County Auditor Anne Granitz shall hereby serve as Clerk of the 2006 Roseau County Board of Appeal and Equalization.

A motion was made by Commissioner Swanson, seconded by Auditor Granitz, and carried by unanimous vote that the Roseau County Board of Appeal and Equalization Agenda be approved with the added appointment of Moranville taxpayer Roy Laznicka.

A motion was made by Commissioner Foldesi, seconded by Commissioner Walker, and carried by unanimous vote that the proceedings of the June 14 and June 21, 2005, meetings of the Roseau County Board of Appeal and Equalization be approved as printed.

There was no correspondence received from taxpayers.

Assessor Sandvik reviewed information regarding 2006 assessments and recommendations from local boards regarding 2006 assessment adjustments that she mailed to County Board of Appeal and Equalization members prior to the meeting. Auditor Granitz complimented Assessor Sandvik on the detailed documentation she prepared for the Board. A discussion was held regarding land values within Roseau County.

Taxpayer Appearances:

(1) LeRoy Taus was scheduled but did not appear before the Board.

(2) Roy Laznicka discussed a ditch cleaning issue. Commissioner Walker and Mr. Laznicka will meet with the watershed board regarding this matter. Mr. Laznicka requested a reduction in the valuation of his property. Assessor Sandvik stated that an adjustment in valuation was made in 2005.

(3) James Jenson raised an issue on the appraisal of his agricultural land that is in the CRP program in Skagen Township. He noted that the land has grown to brush. The Local Board of Appeal and Equalization did not make a change in classification or valuation of Mr. Jenson's parcel. It was agreed that Assessor Sandvik would view Mr. Jenson's property and make a recommendation to the Board at a reconvened meeting.

(4) Walter Otto informed the Board that water goes over his land, he has concerns with the value of the home in Skagen Township, he has logged off some of his woods, and he requested a decrease in his valuation. The Local

Board of Appeal and Equalization did not make a change in classification or valuation of Mr. Otto's parcel. Assessor Sandvik stated that the local assessor reduced the valuation of the buildings in 2005 and commented that there is a good strong market for property similar to Mr. Otto's parcel. Ms. Sandvik recommended reducing the valuation on twelve acres of woods to brush.

(5) Floyd Haugen presented the Board with photos of his property in Moose Township taken after the 2002 flood and discussed water issues on his property. Assessor Sandvik took photos of Mr. Haugen's property on June 1, 2006, for presentation to the Board. Mr. Haugen commented that any rain now would look the same as the 2002 flood. He also commented that he has not received a good reception from his Town Board. Assessor Sandvik discussed sales figures and valuation for agricultural lands. The Local Board of Appeal and Equalization reduced the value of one of Mr. Haugen's parcels but made no other changes.

Mr. Haugen also discussed property owned by his son Brent Haugen in Ross Township. A new home was built on the property; however, a mobile home (not hooked up to utilities) is still located on the parcel. Mr. Haugen has an issue with the valuation of the home. Assessor Sandvik commented that the local assessor was not given access to go into the home and that she would review any inaccuracies in valuation but could not do that until Brent made arrangements with the local assessor to view the home. The Local Board reduced the value on the mobile home but made no other changes to the parcels.

(6) Mr. and Mrs. Clifford Block informed the Board that their parcel has been a residential property for many years but that they now have some sheep on the property. The Local Board of Appeal and Equalization did not make a change to classification or valuation. Assessor Sandvik commented that there must be ten acres in production or an intensive agricultural use to be classified as agricultural property and that their hobby farm did not meet the agricultural use criteria.

(7) Jon Jenson met with the Board to discuss the valuation of the house located on his hunting land located in Unorganized Twp. 163N., Rg. 44W. (Blooming Valley) Assessor Sandvik stated that the house is valued on the cabin schedule. She will analyze the valuation of Mr. Jenson's property and report to the Board.

Upon motion carried, Chairman Rasmussen recessed the meeting of the Roseau County Board of Appeal and Equalization at 10:45 a.m. It was agreed that the Board will reconvene at 10:30 a.m. on Tuesday, June 27, 2006.

(Note: Per Minnesota Department of Revenue Rules, the reconvened meeting must be held on or before June 26; therefore, upon public notice, said Board will reconvene at 10:30 a.m. on Tuesday, June 20, 2006.)

June 20, 2006

The Board of Appeal and Equalization of Roseau County, Minnesota, reconvened the June 13, 2006, meeting in the County Board room in the courthouse in the City of Roseau, Minnesota, on Tuesday, June 20, 2006, at 10:30 a.m. Members present were Commissioners Orris Rasmussen, Russell Walker, Alan Johnston, Jack Swanson, and County Auditor Anne K. Granitz. Commissioner Mark Foldesi was absent. Also present were County Assessor Lorna Sandvik, Deputy Auditor Martha Monsrud, and Taxpayer James Jenson.

Members of the Board reviewed the June 13, 2006, requests for adjustments to the 2006 assessments. Assessor Sandvik provided her recommendations regarding the requests previously presented to the County Board of Appeal and Equalization. Ms. Sandvik reported that she visited the property of James Jenson and agrees that 131 acres currently valued as tillable should be changed to brush. She informed the Board that, upon viewing Mr. Jenson's property, she noticed that Mr. Jenson appeared to have a camper

repair business that should be classified as commercial for half of his shop building and one-half acre.

James Jenson appeared before the Board to discuss his property, including his camper repair business. He informed the Board that he will no longer continue with his business. A lengthy discussion ensued.

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

BE IT RESOLVED that, upon recommendation of County Assessor Lorna Sandvik, the Roseau County Board of Appeal and Equalization concurs that the following changes shall be made to the 2006 assessments:

Parcel No. 09.0059500	**Reduce from $54,700 to $53,000**
Parcel No. 56.0184943	**Reduce from $110,600 to $100,500**
Parcel No. 02.0015800	**Reduce from $21,600 to $20,400**
Parcel No. 33.0017200	**Reduce from $60,400 to $59,800**
Parcel No. 01.0052400	**Reduce from $17,500 to $14,700**
Parcel No. 31.0068100	**Reduce from $248,000 to $201,000**
Parcel No. 08.0005200	**Reduce from $73,600 to $66,300**
Parcel No. 29.0020500	**Reduce from $191,400 to $168,400** **Classification change from Ag Homestead to Ag Homestead ($163,100)/Commercial ($5,300)**
Parcel No. 29.0000700	**Reduce from $98,200 to $95,800**

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 2007.

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 11:48 a.m.

Attest:

Anne K. Granitz

Anne K. Granitz, Clerk
County Auditor

Approved: Date June 14, 2007

Orris Rasmussen

Orris Rasmussen, Chairman
Commissioner, District 3