

**PROCEEDINGS OF THE ROSEAU COUNTY BOARD OF APPEAL AND
EQUALIZATION**

June 17, 2008

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 17, 2008. County Auditor Anne Granitz called the meeting to order at 9:00 a.m. Members present were Commissioners Russell Walker, Alan Johnston, Mark Foldesi, Orris Rasmussen, Jack Swanson, and County Auditor Anne K. Granitz. Also present were County Assessor Lorna Sandvik and members of the public.

After members signed the official oath of the Roseau County Board of Appeal and Equalization, Auditor Granitz asked for nominations for Chairman. Commissioner Rasmussen nominated Commissioner Swanson. A motion was made by Commissioner Johnston, seconded by Commissioner Walker, and carried by unanimous vote that nominations cease and that Commissioner Swanson shall hereby serve as Chairman of the 2008 Roseau County Board of Appeal and Equalization.

Chairman Swanson presided for the remainder of the meeting.

A motion was made by Commissioner Johnston, seconded by Commissioner Foldesi, and carried by unanimous vote that County Auditor Anne Granitz shall hereby serve as Clerk of the 2008 Roseau County Board of Appeal and Equalization.

A motion was made by Auditor Granitz, seconded by Commissioner Walker, and carried by unanimous vote that the Roseau County Board of Appeal and Equalization Agenda, as amended, be approved with the added appointments of taxpayers Scott Habstritt, Jerry Endrizzi, and Ed Krzoska.

A motion was made by Commissioner Walker, seconded by Commissioner Rasmussen, and carried by unanimous vote that the proceedings of the June 14 and June 26, 2007, meetings of the Roseau County Board of Appeal and Equalization be approved as printed.

There was no correspondence received from taxpayers.

Assessor Sandvik explained the purpose of the meeting is to provide a fair and objective forum for property owners to appeal their valuation or classification. She informed the Board that 2008 legislation requires that prior to the 2009 meeting there be at least one member who has attended an appeals and equalization course developed and approved by the Commissioner of Revenue.

Assessor Sandvik reviewed information regarding 2008 assessments and recommendations from local boards regarding 2008 assessment adjustments that she mailed to County Board of Appeal and Equalization members prior to the meeting.

She also discussed arm's length sales from October 1, 2006, to September 30, 2007, that were used to determine changes necessary for the 2008 assessment for all areas of Roseau County. She distributed copies showing assessment changes for 2007

to 2008 for primary property types and a Fact Sheet entitled, "My House is Worth What?" that was prepared by the Department of Revenue.

Board members referenced the detailed documentation that Ms. Sandvik prepared regarding each of the properties to be discussed at today's meeting.

Taxpayer Appearances:

- (1) **Keith Peppel** appeared at the meeting but did not have an appointment. The Board scheduled him to meet at the reconvened meeting on June 24, 2008.
- (2) **Scott Habstritt** questioned the values on two of his agricultural parcels located in Unorganized Spruce Valley Township. Assessor Sandvik explained that she had made adjustments on these parcels prior to today's meeting.
- (3) **Jerry Endrizzi** appealed the value of the Marian Endrizzi et al agricultural parcel located in Spruce Township. Mr. Endrizzi stated that the parcel is not worth the assessor's market value because it is marginal land and not able to produce a crop.
- (4) **Ed Krzoska** stated that the land around him in Beaver Township is selling for more than the land is worth, and he is of the opinion that land should be valued according to purchase price. He informed the Board that he has discussed this with Representative Olin.
- (5) **Robert Novacek** previously appeared before the Soler Township Local Board of Appeal and Equalization. He is a voting member of that Board. To avoid a conflict of interest, the Township made no change to this valuation and referred Mr. Novacek to the County Board.

Mr. Novacek raised issue with the value placed on one of his parcels in Soler Township that adjoins corner to corner with State land because it is being assessed an added value due to location (adjacent to State Land). Assessor Sandvik informed Mr. Novacek that if he qualifies for Green Acres for payable 2010, the location factor will not be a tax issue.

- (6) **James Jenson** previously appeared before the Skagen Township Local Board of Appeal and Equalization, and that Board made no changes to the value or classification of his parcel.

Mr. Jenson commented that he has discussed the classification of his land in Skagen Township with Soil Conservation Service and Farm Service Agency. He believes that the county's tillable farm land breakdown for all agricultural parcels should be redone using a new method. Assessor Sandvik explained that for the past several decades, the county's tillable land has been valued based on an A, B, and C productivity rating.

- (7) **Jeff Muirhead** informed the Board that he had contacted the County Assessor regarding removal of a shed and a correction on a detached garage on his parcel in Spruce Township that was not complete at the time of the 2008 assessment. He also noted that a comparable home located in another township was valued less than his home. Assessor Sandvik explained that she corrected the 2008 estimated market value and that homes located in another township may have a different value based on the location.

(Because the Spruce Township Local Board of Appeal and Equalization met without a statutorily trained voting member in attendance, the duties of the local board were turned over to the County for the 2008 and 2009 assessments.)

- (8) **Dale Dahl** previously appeared at the open book meeting held for Reine Township.

Mr. Dahl commented that his 480 acres in Reine Township are valued too high and that the location factor (“adjacent to State Land”) used to value his property is unfair. He stated that much of the wooded acreage is dying out and the land is swampy. It was agreed that the local assessor would accompany Mr. Dahl to tour his property, and the valuation concerns would be addressed at a reconvened meeting of this Board.

- (9) **Randall Horner and Loren Horner** previously appeared before the Cedarbend Township Local Board of Appeal and Equalization, and that Board made some adjustment to the Horner parcels.

Their main contention is with parcels located in Sections 3, 9, and 10 because of the location factor added for being adjacent to State land. Randall Horner believes that land owned by the DNR should be assessed using something other than current statute allows, and he has issues with the DNR’s payment/nonpayment of tax. Assessor Sandvik stated that exempt property (such as State Land) will be reassessed in 2010 according to statute.

- (10) **Floyd Haugen** previously appeared before the Moose and Ross Township Local Boards of Appeal and Equalization, and those Boards made no changes to the Haugen parcels.

Mr. Haugen met with the Board on behalf of his brothers Elmer and Jalmer, son Brent, and himself regarding their agricultural land in Moose and Ross Townships. Regarding the location factor added for being adjacent to State land, Mr. Haugen commented that he owned land before the State land was there; and he also commented that with Green Acres, your rights are really disappearing.

- (11) **Francine Fish** appeared on behalf of TARASAM Corporation regarding the proposed market value of a residential rental property located in the City of Roseau. Assessor Sandvik recently viewed the parcel and recommends reducing the value to \$74,500.

The Board agreed that today's meeting should be recessed pending follow up with the items listed above. They reviewed Assessor Sandvik's recommendations for changes to the 2008 assessment of several properties.

Chairman Swanson recessed the meeting of the Roseau County Board of Appeal and Equalization at 12:35 p.m. until said Board reconvenes at 9:00 a.m. on Tuesday, June 24, 2008.

June 24, 2008

The Board of Appeal and Equalization of Roseau County, Minnesota, reconvened the June 17, 2008, meeting in the County Board room in the courthouse in the City of Roseau, Minnesota, on Tuesday, June 24, 2008, at 9:10 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, and members of the public (sign-in sheet on file in the County Auditor's office).

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

Keith Peppel met with Assessor Sandvik and then canceled today's appointment. He had previously appeared at the open book meeting for Reine Township regarding his concerns on the impact of the Bovine TB issues on his property value and the additional increase in value as he is adjacent to State land. Ms. Sandvik recommended a classification change to agricultural for a portion of the parcel.

Assessor Sandvik provided the Board with information regarding the breakdown of the land that comprises the **Marian Endrizzi et al** parcel in Spruce Township.

The following individuals—who previously met with the County Board of Appeal and Equalization on June 17th reappeared before said Board to further discuss the value of their parcels:

Dale Dahl informed the Board that on June 18 he, local assessor Phillip Kotta, and Assessor Sandvik met at Mr. Dahl's property and viewed it. Mr. Dahl gave a presentation regarding his research of similar properties in Roseau and adjoining counties, and he recommended that tamarack swamp acres in Roseau County should have a base value of \$250 per acre.

Assessor Sandvik reported that they also reviewed and measured certain areas of the parcels from the aerial photos on the County GIS system and reviewed the acreage breakdown on neighboring parcels. The local assessor and Assessor Sandvik recommend that several acres on the three parcels should be moved from wooded value to lowland brush value. Mr. Kotta will review the logged acres for the 2009 assessment for work done after January 2, 2008, for the 2009 assessment.

Randall Horner and Loren Horner addressed the Board and Assessor Sandvik adamantly opposing the location factor assigned to parcels that are adjacent to State land.

Members of the Board reviewed the June 17, 2008, requests for adjustments to the 2008 assessments. Assessor Sandvik provided her recommendations regarding the requests previously presented to the County Board of Appeal and Equalization.

A motion was made by Commissioner Johnston, seconded by Auditor Granitz, 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 2008 assessments on the following parcels:

Owner/Parcel No.

Explanation for Change

Arne Heggedal

22.0039700 - Reduce value from \$77,000 to \$75,300 (Woods to tillable)

Layton Oslund

23.0032800 - Reduce value from \$91,600 to \$81,400 (Location Factor)

Engkjer Properties

23.0045700 - Reduce value from \$37,700 to \$33,500 (Location Factor)

23.0039700 - Reduce value from \$138,600 to \$134,600 (Location Factor)

23.0037900 - Reduce value from \$153,700 to \$133,000 (Location Factor)

Troy Freeberg

23.0048100 - Reduce value from \$74,300 to \$63,700 (Location Factor)

Ron Kotschevar

13.0023700 - Classification change from residential to agricultural

13.0024600 - Classification change from residential to agricultural

13.0024500 - Classification change from residential to agricultural

13.0025501 - Classification change from residential to agricultural

13.0025500 - Classification change from residential to agricultural

13.0042300 - Classification change from residential to agricultural

13.0041100 - Classification change from residential to agricultural

26.0002600 - Classification change from seasonal recreation to agricultural (36 acres)

26.0002800 - Classification change from seasonal recreation to agricultural (20 acres)

Gerald Graff

30.0035000 - Reduce value from \$3,700 to \$1,000 (Parcel combined)

Gerald Wilhelmi

51.0074500 - Reduce value from \$106,300 to \$98,900 (Land adjustment)

Thomas Dann

51.0074200 - Reduce value from \$119,900 to \$111,100 (Land adjustment)

Danny Hanson

51.0078102 - Reduce value from \$36,800 to \$32,800 (Land adjustment)

Allan Monsrud

51.0078400 - Reduce value from \$100,100 to \$96,100 (Land adjustment)

Marsha Yates

51.0073900 - Reduce value from \$150,400 to \$142,400 (Land adjustment)

Kyle Geroy

51.0069700 - Reduce value from \$16,100 to \$10,900 (Land adjustment)

Morris Vacura

51.0072100 - Increase value from \$65,000 to \$67,000 (Land and Building adjustment)

Raymond Blazek

51.0072400 - Increase value from \$8,700 to \$13,400 (Land adjustment)

Isane Farms

51.0074100 - Reduce value from \$169,200 to \$160,300 (Land adjustment)

Shane Lee

51.0074300 - Reduce value from \$67,600 to \$63,800 (Land adjustment)

Kathryn Bronson

51.0074600 - Reduce value from \$77,500 to \$75,600 (Land adjustment)

Jeffrey Secord

51.0076900 - Reduce value from \$41,700 to \$38,700 (Land adjustment)

Carol Hanson

51.0077800 - Reduce value from \$68,600 to \$66,200 (Land adjustment)

Marcus Thompson

51.0078100 - Reduce value from \$12,200 to \$8,200 (Land adjustment)

Tim Hanson

51.0078101 - Reduce value from \$109,000 to \$104,200 (Land adjustment)

Nathan Olafson

51.0078521 - Reduce value from \$126,300 to \$124,100 (Land adjustment)

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 makes changes to the 2008 assessment on the following parcels owned by **Dale Dahl**:

Parcel No. 27.0006700	Reduce from \$150,000 to \$117,500
Parcel No. 27.0008200	Reduce from \$73,600 to \$71,300
Parcel No. 27.0022000	Reduce from \$125,400 to \$119,000

A motion was made by Commissioner Swanson, seconded by Commissioner Johnston, 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 change shall be made to the 2008 assessment on the following parcel owned by **TARASAM Corp:**

Parcel No. 54.0101300 Reduce from \$94,600 to \$74,500

A motion was made by Commissioner Walker, seconded by Commissioner Johnston, 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 change shall be made to the 2008 assessment on the following parcel owned by **Randall Horner:**

Parcel No. 04.0009200 Increase from \$53,800 to \$58,100

A motion was made by Commissioner Rasmussen, 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 2009.

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

There being no other business to bring before the Board, Chairman Swanson declared that the County Board of Appeal and Equalization is hereby adjourned sine die at 10:40 a.m.

Attest:

Approved: Date _____

Anne K. Granitz, Clerk
County Auditor

Jack Swanson, Chairman
Commissioner, District 2