PROCEEDINGS OF THE ROSEAU COUNTY BOARD OF APPEAL AND EQUALIZATION

June 15, 2011

The Board of Appeal and Equalization of Roseau County, Minnesota [Board], met in the County Board room in the courthouse in the City of Roseau, Minnesota, on Wednesday, June 15, 2011, at 5:00 p.m. Chairman Mark Foldesi was not present, therefore Vice Chairman Russell Walker called the meeting to order at 5:00 p.m. Members present were Commissioners Russell Walker, Roger Falk, Jack Swanson, Glenda Phillipe and County Auditor Martha Monsrud. Also present was County Assessor Allen Heim, and members of the public.

Board members signed the official oath of the Roseau County Board of Appeal and Equalization.

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

A motion was made by Commissioner Falk, seconded by Commissioner Swanson, and carried by unanimous vote that the proceedings of the June 15, and 22, 2010, meetings of the Roseau County Board of Appeal and Equalization be approved as printed.

There were no correspondences received.

Assessor Heim met with the Board. Throughout the meeting he reviewed information regarding 2011 assessments.

Taxpayer Appearances:

(1) ***David M. Johnson*** met with the Board to discuss his parcel of land in Pine Ridge Estates, Lake Township. He stated that the parcel had a significant increase in value.

Assessor Heim explained that Roseau County has an over built factor in place since approximately 1999 in the amount of $120,000.00. With the Assessment year 2011 this amount has been raised from $120,000.00 to $200,000.00.

In previous years the value of this property was subject to the over built factor of $120,000.00, but with the raise of the threshold this property no longer qualifies for this factor.

Mr. Johnson asked why this factor had not been increased gradually over the years instead of a onetime increase. Assessor Heim explained there is no provision in the statute that allows for a gradual increased.

Mr. Johnson explained that he had a previous discussion with Assessor Heim regarding his property. He mentioned that Assessor Heim had answered his questions, but was glad he was able to voice his concerns.

(2) **Floyd Haugen-Haugen Farms** presented the Board with a copy of his letter to Moose Township, which gives an explanation of why he feels his property is overvalued.

Assessor Heim explained that we have not had a market defined enough to show different value for flood prone property.

Mr. Haugen made reference to the large land sale that occurred in Moose Township. The property that was sold adjoins his parcels and was purchased for less per acre than the county's current per acre value.

(3) ***John McCoy*** explained that his property was purchased from a mortgage foreclosure and the previous owner had rented the property before the foreclosure. The renters destroyed the inside of the house

and he was in the process of making the repairs needed to make the house livable.

Assessor Al Heim and local assessor Robert Novacek will view this property and will report back to the board with a recommendation.

(4) ***John B. Bosch*** explained that he felt his property in Lake Township was overvalued. He also explained that he has an easement running the full length of his property to the land owner behind him and this land owner does not take care of his property. He had an appraisal done on his property and that came back at $98,000.00, so the value the county has on his property is $120,000.00, which he feels he will not be able to sell his property for that amount.

Assessor Heim will contact the assessor Lake Township has hired and they will view the parcel and report back to the board with a recommendation.

(5) ***Paul King*** Assessor Heim explained to Paul the over built factor because he arrived at the meeting late.

Assessor Heim and the local assessor for Lake Township will review this property and report back to the board with a recommendation.

A motion by Commissioner Walker, seconded by Commissioner Phillipe to recess the meeting of the Roseau County Board of Appeal and Equalization at 7:10 p.m., until said Board reconvenes at 8:30 a.m. on Tuesday, June 28, 2011.

Assessor Heim will notify the individuals who appeared at tonight's meeting to inform them that the Board will reconvene on June 28.

June 28, 2011

The Board of Appeal and Equalization of Roseau County, Minnesota, reconvened the June 15, 2011, meeting in the County Board room in the courthouse in the City of Roseau, Minnesota, on Tuesday, June 28, 2011, at 10:35 a.m. Members present were Commissioners Mark Foldesi, Russell Walker, Roger Falk, Jack Swanson, Glenda Phillipe and County Auditor Martha Monsrud. Also, present were County Assessor Allen Heim, County Attorney Karen Foss, Interim Coordinator Jeff Pelowski and Board Clerk Ann Marie Miller.

Chairman Foldesi called the meeting to order at 10:35 a.m. Board members signed the official oath of the Reconvened Meeting of the Roseau County Board of Appeal and Equalization and the reconvened County Board of Appeal and Equalization Certification Form for 2011.

Assessor Heim recommended that changes should be made to properties, as follows:

Owner/Parcel No.	Explanation for Changes to Valuation Appeals
David M Johnson **15.0094742.**	This property was originally valued at $225,200 ($22,000 Land, $203,200 Buildings). The property was valued at $182,900 in 2010 and the increase in value is due to the change in the overbuilt factor. This home was built in 2003 and is in normal condition. The home is graded properly. **No change is recommended**.
Floyd J Haugen **Various Parcels**	The appeal includes several agricultural parcels located in Moose Township. This appeal was presented at the Moose Township Local Board of Appeal and Equalization on 5/4/2011. The local board is aware of the drainage issues realized by Mr. Haugen's property but feels the land breakdown and value are comparable to surrounding properties. Therefore, the local board

decided that no change could be made. **No change is recommended.**

John W McCoy
52.0102400

This property was originally valued at $54,300 ($8,700 Land, $45,600 Buildings). The home was vacant for a period of time and was purchased by Mr. McCoy through a bank sale. The plumbing froze up while the home was vacant and the home has also realized some structural problems as well as neglected maintenance. **After reviewing the property the recommendation is to reduce the value to $32,300 ($8,700 Land, $23,600 Buildings).**

John Bradley Bosch
15.0103302 & 15.0103311

This property was originally valued at $120,700 ($18,800 Land, $101,900 Buildings). Mr. Bosch presented an appraisal with a value of $98,000. After reviewing the property it was determined the value of the home required additional depreciation. **The recommendation is to reduce the value to $94,100 ($18,800 Land, $75,300 Buildings).**

Paul W King
15.0103307 & 04.0006700

This property was originally valued at $166,100 ($17,200 Land, $148,900 Buildings). Mr. King questioned the increase in value. The initial increase was due to the change in the overbuilt factor. After reviewing the property it was determined that the grade of the home should be reduced. It was also discovered that some remodeling was in progress and an adjustment was made for incompletion. **The recommendation is to reduce the value to $155,800 ($17,200 Land, $138,600 Buildings).**

A motion was made by Commissioner Phillipe and seconded by Commissioner Falk and carried by unanimous vote to adopt the following resolution:

BE IT RESOLVED that the Roseau County Board of Appeal and Equalization concurs with the above changes recommended by Assessor Heim.

BE IT RESOLVED that no changes—other than those listed above—are necessary in the 2011 assessments of real estate property for payable 2012 taxes.

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

There being no other business to bring before the Board and upon motion by Commissioner Swanson and seconded by Commissioner Walker, Chairman Foldesi declared that the County Board of Appeal and Equalization is adjourned at 11:00 a.m.

Approved: Date June 12, 2012

Martha Monsrud
County Auditor

Glenda Phillipe
Commissioner, District 1

Jack Swanson
Commissioner, District 2

Roger Falk
Commissioner, District 3

Russell Walker
Commissioner, District 4

Mark Foldesi
Commissioner, District 5