

TUESDAY, JUNE 18, 2013

**APPROVED MINUTES OF THE
COUNTY BOARD OF APPEAL AND EQUALIZATION**

**STATE OF MINNESOTA)
COUNTY OF DODGE)**

**COUNTY ADMINISTRATION OFFICE
MANTORVILLE, MN**

2013-01

The Dodge County Board of Commissioners met for the annual County Board of Appeal and Equalization meeting on Tuesday, June 18, 2012, in the Commissioner's Room at the Courthouse Annex, Mantorville, MN, at 7:00 p.m. CDT. David Erickson, Vice Chair called the County Board of Appeal and Equalization meeting to order at 7:00 p.m. CDT.

Meeting Convened

The Vice Chair acknowledged those present and established that there was a quorum:

Those Present

Members present:	John Allen	District #1
	Rodney Peterson	District #3
	David Erickson	District #4
	Steven Gray	District #5
Members absent:	Lyle Tjosaas	District #2
Also present:	Jim Elmquist	County Administrator
	Ryan DeCook	Director of Land Records
	Mike Stupka	Property Appraiser
	Wendy Iverson	Assessment Support Specialist
Guests present:	Richard Welsh	Taxpayer regarding R09.035.2400
	Sandra Sullivan	Taxpayer regarding R26.100.3020
	Lowell & Liz Olson	Taxpayer regarding R22.105.0530 & R22.251.0600

The Vice Chair welcomed those presented and explained that the purpose of tonight's meeting was to deal with actions taken at the local boards and open book sessions regarding the values placed on property in the county.

Guests Welcomed
and Meeting
Process Explained

Mr. Erickson reported that the Dodge County Director of Land Records will now conduct the meeting and explain the process used to deal with valuation issues. After each property owner with concerns has presented their information to the Board and questions have been dealt with; the County Board, acting in the capacity as the Dodge County Board of Appeals and Equalization, will act upon each particular parcel. Dodge County will notify each property owner through the County Assessor's Office of the County Board's decisions.

Commissioner Erickson turned the meeting over to the Director of Land Records, Ryan DeCook.

Meeting Turned
Over to Director of
Land Records

Mr. DeCook reported that the Minnesota Department of Revenue requires the County Board of Equalization to document that a trained board member is present. Each board member that is present will need to sign the document entitled Minnesota Revenue Certification Form 2013. It is necessary that a majority (quorum) of the members be in attendance when the Board of Appeal and Equalization convenes. The County Assessor or one of his assistants is also required to attend this meeting. The Assessor's Office staff is required to take part in the proceedings, but have no vote.

It was noted that Commissioner Steve Gray is a trained board member.

Also pointed out was that four Board members are signed up to attend training in Steele County on September 11, 2013. Training is valid for four years.

Meeting Turned
Over to Director of
Land Records -
Continued

The Director of Land Records informed those present that the 2013 assessment is the basis for developing local rates for property taxes payable in 2014. In order for a taxpayer to appeal to the County Board they must have appealed at a Local Board of Appeal and Equalization meeting or an open book meeting first.

Mr. DeCook reported that appeals by taxpayers should be considered very carefully by the Board. Such assessments must be reviewed in detail and the Board has authority to make corrections it deems to be just. The Board may recess from day to day until all cases have been heard but once it adjourns no further actions can be considered or approved.

The Director of Land Records informed the Board that an official listing of all property owners who are on record of having attended the Local Board of Appeal and Equalization was sent to Board members on June 6, 2013. Board members should review these forms to verify that the appealing property owner has attended a Local Board meeting and is eligible to appeal to the County Board.

Mr. DeCook shared the following information with those present:

The estimated market value is an appraiser's opinion of what a property would likely sell for on January 2nd of each year.

The criteria for "Market Value" is listed in this report.

Sales that meet the criteria are often referred to as "arm's length transactions".

The appraisers are required to view each property once every five years. This is called a quintile. Appraisers will physically inspect the properties within their quintile, update the parcel information, and adjust values.

This does not mean that a property can only be adjusted once every five years. New construction and sales ratios are considered each year. The DOR requires a sales ratio to be between 90 and 105%. A sales ratio is the measure of comparison between the estimated market value and what a property sold for. If the median of properties are outside of that range they will apply a mass adjustment to be in compliance with the DOR.

"Kelly Blue Book" is a mass appraisal system used for cars. The Assessor's Office uses a similar system for real estate. It allows them to treat property owners equally.

The Director of Land Records shared with the Board a list of his employees and statistics.

It was noted that agricultural properties increased over 27% on average while other property types were relatively stagnant.

Agricultural sales study information was briefly reviewed.

Richard Welsh, owner of parcel 09.035.2400, appealed the valuation increase on this five acre wooded lot with cabin. The following rationale for the requested reduction was discussed:

Welsh Parcel
09.035.2400
Reduction
Approved

- a. Argued value should be less because of access.
- b. Disputed valuation of cabin because it's a portable building.

Moved by Allen seconded by Erickson to reduce the land value and an overall value of parcel 09.035.2400 to \$30,500 as requested by Richard Welsh. *Motion adopted, Allen, Erickson, Peterson aye, Gray nay.*

Sandra Sullivan, owner of parcel 26.100.3020, appealed the valuation on her house in the City of West Concord. Ms. Sullivan shared the following information with the Board:

Sullivan Parcel
26.100.3020
Valuation
Sustained

- a. Purchased home for \$265,000.
- b. No appraisal done through bank. Paid cash.
- c. Feels property is over improved for area.

Moved by Gray seconded Peterson to sustain the current assessed valuation for parcel 26.100.3020. *Motion adopted, Allen, Gray, Peterson aye, Erickson nay.*

The Dodge Center LBAE recommended that Matt Naatz review the Lowell & Liz Olson property, parcel 22.105.0530, and present a recommendation to the CBAE. The following information was shared with the Board:

Olson Parcel
22.105.0530
Reduction
Approved

- a. Naatz reviewed property, made minor adjustments.
- b. Recommended valuation reduction to \$91,400.

Moved by Gray seconded by Allen to accept the recommended value of \$91,400 for Lowell & Liz Olson's parcel 22.105.0530. *Motion adopted, Allen, Gray, Erickson aye, Peterson nay.*

The Dodge Center LBAE recommended that Matt Naatz review the Lowell & Liz Olson property, parcel 22.251.0600, and present a recommendation to the CBAE. The following information was shared with the Board:

Olson Parcel
22.251.0600
Reduction
Approved

- a. Naatz reviewed property, made minimal adjustments.
- b. Recommended valuation reduction to \$91,300.

Motion by Allen seconded by Peterson to accept the recommended value of \$91,300 for Lowell & Liz Olson's parcel 22.251.0600. *Motion adopted unanimously.*

The following Local Board of Appeal and Equalization referrals and Open Book recommendations were approved:

2013 Estimated
Market Value
Reductions &
Increases

Name of Property Owner	Parcel Number	Local Jurisdiction	Valuation Appeals						Change (+/-) in EMV (\$)
			Assessor's EMV			Board Ordered EMV			
			Land	Improvements	Total	Land	Improvements	Total	
Richard J. Welsh	09.035.2400	Claremont	29,500	14,500	44,000	16,000	14,500	30,500	-13,500
Sandra Sullivan	26.100.3020	West Concord	15,100	166,100	181,200	15,100	166,100	181,200	0
Lowell & Liz Olson	22.105.0530	Dodge Center	16,000	96,200	112,200	16,000	75,400	91,400	-20,800
Lowell & Liz Olson	22.251.0600	Dodge Center	10,600	85,600	96,200	10,600	80,700	91,300	-4,900

Motion by Allen and seconded by Peterson to adjourn the meeting at 8:36 p.m. CDT. *Motion adopted unanimously.*

Meeting
Adjourned

ATTEST:

DAVID ERICKSON
VICE CHAIR, COUNTY BOARD

JIM ELMQUIST
CLERK

DATED: