

**TUESDAY, JUNE 17, 2014**

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

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

**COUNTY ADMINISTRATION OFFICE  
MANTORVILLE, MN**

**2014-01**

The Dodge County Board of Commissioners met for the annual County Board of Appeal and Equalization meeting on Tuesday, June 17, 2014, in the Commissioner's Room at the Courthouse Annex, Mantorville, MN, at 7:00 p.m. CDT. John Allen, 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
	Tim Tjosaas	District #2
	David Erickson	District #4
	Steven Gray	District #5
Members absent:	Rodney Peterson	District #3
Also present:	Jim Elmquist	County Administrator
	Ryan DeCook	Director of Land Records
	Mike Stupka	Property Appraiser
	Matt Naatz	Property Appraiser
Guests present:	Brian Bellrichard	Taxpayer regarding R24.027.0707

Director of Land Records Ryan DeCook explained that the purpose of the meeting is to provide the opportunity for taxpayers, who have attended a Local Board meeting or Open Book meeting, the opportunity to appeal the value or classification of their property. Mr. DeCook added that this is not a meeting to discuss property tax. The Director of Land Records requested that the Board establish the ground rules of the meeting, hear all cases and then make their decision at the end of the meeting with the exception being Assessor recommendations, the Board agreed.

Guests Welcomed  
and Meeting  
Process Explained

Mr. DeCook presented parcel numbers 08.010.0400 and 08.011.0300 in Canisteo Township owned by Pauline Brannan as an Assessor recommendation. Ms. Brannan attended the Local Board of Appeal and Equalization in Canisteo Township with concerns about the value of her land and tower site. The Local Board recommended Property Appraiser Mike Stupka to review the property and recommend adjustments to the County Board. Mr. Stupka found that the house had been removed from the property. The Property Appraiser also determined that the tower site was only being partially used for commercial purposes. The recommendation was to remove the value of the site since the house was no longer on the property and to split class the tower site.

Value Changes  
Approved for  
Brannan Parcel  
Numbers  
08.010.0400 &  
08.011.0300

Motion by Erickson seconded by Tjosaas to accept the County Assessor's recommendation for changing the values from \$48,400 to \$30,600 for parcel 08.010.0400 and \$650,900 to \$614,100 for parcel 08.011.0300. *Motion adopted unanimously.*

Brian Bellrichard presented a document to the County Board presenting concerns about parcel number 24.027.0707 and contested the estimated market value of \$42,900 which the Assessor’s Office has placed on the parcel. Mr. Bellrichard argued that he paid less than the current estimated market value of the property and believes that the price of the land should be similar to what he paid for it. Mr. Bellrichard does not think that the value of the property should be affected by his adjoining parcel. Mr. Bellrichard feels that since it is a separate parcel and that he could sell it separately the value should be considered as if it was a standalone parcel.

Bellrichard Parcel  
24.027.0707  
Discussed

The Assessor’s Office explained that they are required to value a property at its highest and best use. Since the zoning of this property has changed and it is contiguous to the owner’s property, the optimal value is its current use (additional residential lot size). They explained their current method of valuation in the neighborhood. This property is being treated like the neighboring properties. The total land price of the two parcels is \$88,900. The Assessor’s Office staff also mentioned that the cost of the land could not be considered because it was acquired through a quit claim deed and no CRV was supplied to verify the actual amount that Mr. Bellrichard spent on the land. It was pointed out that it was not a typical market transaction.

The Board questioned whether or not Mr. Bellrichard would sell this lot separately. Mr. Bellrichard explained that he would sell it for as much as he could if he sold his house but he could sell it separately and therefore it should have a separate value. The Assessor’s Office explained that it would be worth less to sell separately and therefore it is not the highest and best use of the property. The Board asked if the property was in the Township. Mr. Stupka explained that it had been annexed into the City.

Motion by Gray seconded by Erickson to support the Assessor’s Office findings of a value of \$42,900 for parcel 24.027.0707. *Motion adopted unanimously.*

Bellrichard Parcel  
24.027.0707 Value  
Reaffirmed

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

2014 Estimated  
Market Value  
Reductions

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	
Pauline Brannan	08.010.0400	Canisteo	43,500	4,900	48,400	25,700	4,900	30,600	-17,800
Pauline Brannan	08.011.0300	Canisteo	650,8900	0	650,900	0	614,100	614,100	-36,800

Motion by Tjosaas seconded by Gray to adjourn the meeting at 7:30 p.m. CDT. *Motion adopted unanimously.*

Meeting  
Adjourned

**ATTEST:**

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JOHN ALLEN  
VICE CHAIR, COUNTY BOARD

\_\_\_\_\_  
JIM ELMQUIST  
CLERK

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DATED: