

**Minutes of the
Board of Appeal and Equalization
Harris Township
Thursday April 27, 2023
9:00am**

Pursuant to due notice and call thereof, a Local Board of Appeal and Equalization was conducted on Thursday, April 27, 2023 at 9:00 am at the Harris Town Hall, with following officers of the board present: Madam Chair Peggy Clayton, Vice-Chair Mike Schack, Supervisor Ryan Davies, and Supervisor Jim Kelley.

Also in attendance were Cory Leinwander, Assistant Itasca County Assessor, Jaden Houwman, Assessor/Appraiser of Harris Township, Tony Troumbly, Assessor/Appraiser, and Miranda Meyers, Assessor-Appraiser.

There were **6** Harris Township residents in attendance. There was a total of **20** parcels appealed, of which **12** were reduced, and **8** were not changed, for total changes in EMV of **\$457,600.00**.

Opening Comments

Madam Chairman Clayton introduced the 2023 Local Board of Appeal and Equalization for Harris Township: Chair Peggy Clayton, Vice Chair Mike Schack, Supervisors Ryan Davies, and Jim Kelley. Supervisor Gilbert was absent. She then turned the meeting over to Assistant County Assessor Leinwander.

Opening Comments and introduction of County staff:

Leinwander introduced the staff, who were there to help with taxpayer concerns and give onsite property reviews, if necessary. The Assessor Department staff was there to represent the County Assessor's Office. **He noted that Supervisor Clayton, Supervisor Schack, and Supervisor Kelley, had the current local Board of Appeal and Equalization training and certification, prior to today's meeting.** Leinwander reminded the board that motions are required for any valuation or classification changes.

Explanation of purpose and process for Local Board of Appeal and Equalization

Leinwander explained that this meeting was to review the 2023 classifications and assessments/valuations of Harris Township properties that are used to calculate taxes payable in 2024. Any person wanting to appeal, could discuss their complaint with the Township Board, and Assessor. The meeting was to be kept orderly and anyone becoming loud or out of order would be asked to leave. The appeals would be reviewed in the order they appeared on the sign-in list.

It was further noted that in order to appear before the County Board of Appeal and Equalization, a resident needed to appear before the Local Board of Appeal, either in person or via letter. If no change was made at the local township level, the township board would need to make a motion, second, and reaffirm that there was no change made. Those appealing could still go before the Itasca County Board of Commissioners, (with their appeal.)

This is a meeting of the residents; the local township board should be addressed with all appeals – not the County Assessor. A reminder was given that this meeting is about property valuations - not about taxes. Interior inspection, is walking through your home, and measuring the rooms inside of the home.

Leinwander explained that at the end of the BOA, the township board would have two choices – to adjourn, or to recess if more information is needed. If recessed, the date for a second meeting date must be set within 20 calendar days. At that time, they would then finalize any issues and adjourn.

For clarification, Leinwander explained that only 2 things could be changed at today's meeting:

- The classification for 2023 (such as homestead vs. non homestead, business vs. residential, etc.) that will affect taxable payable in 2024.
- The valuation amount that is shown on the yellow form from the county. (This was *not* a meeting to discuss taxes – but rather the property valuations and classifications.)

County wide changes:

Leinwander commented that if there were any made, it did not affect Harris Township.

The County has to have a minimum of 6 sales in order to reassess the township. Harris could have more sales in the next year.

Leinwander read: *The assessor staff is here to advice and assist the Local Board with any questions or information regarding the valuation and classification of properties. Any changes to the valuation of classification of a property will require a Local Board action via a motion being made, seconded, and passed.*

The Local Board may not take action after adjourning today. All issues must be resolved before the meeting is adjourned. Once adjourned, they cannot be reconvened. If necessary to reconvene, the initial meeting must be recessed and the reconvened meeting must be held and all business of the local board must be concluded within 20 calendar days (including the day of the initial meeting) unless the board requests a time extension in writing from the Department of Revenue and the time extension is granted by the department. The date and time of the reconvened meeting must be determined before the initial meeting is recessed.

Per MN statutes, section 274.14 subdivision 1:

“A board member shall not participate in any actions of the board which shall result in the market value adjustment or classification changes to property owned by the board member, the spouse, parent, stepparent, child, stepchild, grandparent, or grandchild, brother, sister, uncle, aunt, nephew, or niece of a board member, or property in which a board member has financial interest. The relationship may be blood or marriage.”

Township wide changes:

Leinwander commented that Harris Township was last reassessed/reappraised in 2021 for the 2022 assessment. The next time an assessor will reappraise the properties will be this year (2026) for the 2027 assessment.

The sales study included October 1, 2021-September 30, 2022. There were 68 sales in Harris Township in 2021-2022. The total value for Harris for 2022 was **\$23,502,200.00.**”

Cory Leinwander gave out the packet of the improved sales book (attached) at the meeting.

Consider property owners complaints and answer questions about their assessments.

With no other comments or questions, the residents were called in order of sign-in (*a copy of the sign in sheet will be attached to these minutes*), to discuss their grievances with the Local Board of Appeal and Equalization. *Any handouts from the county will also be attached to these minutes, for the record*):

1.

Taxpayer name(s): Larry and Lori Bondhus	Parcel number (s): 19-513-0136
Address: 20549 Mishawaka Shores	Classification: in person
Nature of grievance: Valuation of the property itself. The bldg. is \$328,500 and land is \$126,400 for a total of \$454,900 for EMV. Larry was requesting a reduction in the EMV by \$29,000. No reduction to land was made but reduced bldg. by \$29,000 to \$299,500.	
Action taken: <i>Motion made by Chair Clayton and seconded by Supervisor Davis to re-affirm the EMV of \$454,900 for 2024. Ayes-5; Nays-0. Motion carried.</i>	

2.wqdp

Taxpayer name(s): Joe and Margaret Barrick	Parcel number (s): 19-600-0030
Address: 29339 Sunny Beach Addition	Classification: in person
Nature of grievance: Shed removed. Assessor recommendation: Affirm new adjusted EMV of \$515,900 from \$521,100.00 for 2024.	
Action Taken: <i>Motion made by Supervisor Kelley and seconded by Supervisor Davies to affirm new adjusted EMV of \$515,900 for 2024. Ayes-5; Nays-0. Motion carried</i>	

3.:

Taxpayer name(s): Sue Dopp	Parcel number (s): 19-012-4206
Address: 2042 River Road	Classification: in person
Nature of grievance: Sue purchased property in 2017-2018. EMV went up to \$426,500, and in 2022 it was \$365,000. No improvements have been made. Sue is looking for a reduction. Reduction of \$15,400 in property was presented by Assessor.	
Action taken: A motion was made by Supervisor Schack and seconded by Supervisor Kelley to affirm the reduction of \$15,400 to the property from \$371,200 to \$355,800 for a new EMV for 2024 of \$411,100 (from \$426,500). Ayes-5; Nays-O. Motion carried.	

4.:

Taxpayer name(s): Adam and Kimberly Brace	Parcel number (s): 19-003-2341
Address: 21530 Airport Road	Classification: in person
Nature of grievance: Adam purchased the property for \$160,000. The EMV is \$236,500 and was valued too high. He is looking for a reduction to \$185,000 for EMV. *Note-the property was inspected after the fact. Reduction of \$11,000 to property was discussed. New EMV would then be \$225,500.	
Action taken: A motion was made by Supervisor Kelley and seconded by Supervisor Schack to affirm the reduction of \$11,000 to the property, with a new EMV for 2024 of \$225,500. Ayes-5; Nays-O. Motion carried.	

5. Taxpayer name(s): Christopher Wright	Parcel number (s): 19-550-0250
Address: 15983 Pine Landing Drive	Classification: in person
Nature of grievance: Requested a decrease in the \$488,500 EMV for 2024. Comparable of housing sold in the township have similar values.	
Action taken: <i>A motion was made by Supervisor Schack and seconded by Supervisor Kelley to re-affirm the EMV of \$488,500 for 2024, (no change). Ayes-5; Nays-0. Motion carried.</i>	

6.

Taxpayer Name: Michael and Barbara Schack	Parcel number (s): 19-025-1200
Address: Wendigo Rd	Classification: in person
Nature of grievance: Not appealing, but looking for an answer regarding "city or Town" property tax by jurisdiction when it went up from 2022 (\$256.00) to 2023 (\$638.00), and does the township get the difference? Response was: the township should get the difference.	
Action taken: No change in the \$458,900 EMV for 2024. <i>No action taken. Mike to contact Auditor and ask "is there a breakdown of Township levy compared to net tax capacity for the entire township"? Nothing decreased in 2022, why is there larger % of township levy?</i>	

7.

Taxpayer name(s): Joseph Pelawa	Parcel number (s): 19-600-0010
Address: 29313 Sunny Beach Addition	Classification: Assessor Office
Nature of grievance: Value too high on the building. Land is \$165,900, and bldg is \$316,700 for a total EMV of \$482,600 for 2024. Assessor recommendation: Land stays at \$165,900 and bldg reduced to \$195,000, as bldg was valued too high. Affirm adjusted EMV of 360,900.	
Action taken: <i>Motion made by Supervisor Kelley and seconded by Supervisor Davies to affirm the new adjusted EMV of \$360,900 for 2024. Ayes-5; Nays-0. Motion carried.</i>	

8.

Taxpayer name(s): Joseph Pelawa	Parcel number (s): 19-023-4105
Address: 29313 Sunny Beach Addition	Classification: Assessor Dept.
Nature of grievance: Value too high on the building. Assessor recommendation: Affirm new adjusted EMV of \$325,000 for 2024. (Reduced bldg from \$328,200 to \$207,000).	
Action taken: <i>Motion made by Supervisor Kelley and seconded by Supervisor Davies to affirm the new adjusted EMV of \$325,000 for 2024. Ayes-5; Nays-0. Motion carried.</i>	

9.

Taxpayer name(s): Paul and Susan Roberts	Parcel number (s): 19-530-0120
Address: 29090 Wesleyan Drive	Classification: Assessor
Nature of grievance: Value too high in bldg. and land. Assessor recommendation: Affirm new adjusted EMV of \$16,700 for 2024. (Reduced land by \$10,000 and property by \$600 as both were too high).	
Action taken: <i>Motion made by Supervisor Kelley and seconded by Supervisor Davies to affirm the new adjusted EMV of \$16,700 for 2024. Ayes-5; Nays-0. Motion carried.</i>	

10.

Taxpayer name(s): Marcia Greiss	Parcel number (s): 19-019-1200
Address: 33291 Shadywood Road	Classification: in writing
Nature of grievance: Assessor recommendation: Affirm no change in EMV of \$319,000 for 2024 until and unless inspection is done. (No change).	
Motion made by Supervisor Kelley and seconded by Supervisor Davies to re-affirm the EMV of \$319,000 for 2024 unless and until inspection is done. Ayes-5; Nays-0. Motion carried.	

11.

Taxpayer name(s): Jeffrey and Tara Mattson	Parcel number (s): 19-001-2201
Address: 1585 Jess Harry Road	Classification: Assessor Dept.
Nature of grievance: Value too high on land. Assessor recommendation: Affirm new adjusted EMV of \$3,400 from \$20,500 for land for 2024. (Value too high on land).	
Action taken: <i>Motion made by Supervisor Kelley and seconded by Supervisor Davies to affirm the new adjusted EMV of \$3,400 for 2024. Aye-5; Nays-0. Motion carried.</i>	

12.

Taxpayer name(s): Jeff and Tara Mattson	Parcel number (s): 19-001-2101
Address: 1585 Wesleyan Drive	Classification: Assessor Dept.
Nature of grievance: Value too high on land. Assessor recommendation: Affirm new adjusted EMV of \$397,800 from \$412,800 for 2024.	
Action taken: <i>Motion made by Supervisor Kelley and seconded by Supervisor Davies to affirm the new adjusted EMV of \$397,800 for 2024. Ayes-5; Nays-0. Motion carried.</i>	

13.

Taxpayer name(s): John Casper	Parcel number (s): 19-023-1120
Address: 18919 Wendigo Park Road	Classification: in writing
Nature of grievance: Assessor recommendation: Affirm no change in EMV of \$151,300 for 2024 until and unless inspection is done. (No change).	
Action taken: <i>Motion made by Supervisor Kelley and seconded by Supervisor Davies to re-affirm the EMV of \$151,300 for 2024 until and unless inspection is done. Ayes-5; Nays-0. Motion carried.</i>	

14.

Taxpayer name(s): Mark and Diane Dick	Parcel number (s): 19-455-0342
Address: 21687 Mishawaka Rd	Classification: Assessor Dept.
Nature of grievance: Value too high on building. Assessor recommendation: Affirm new adjusted EMV of \$53,400 from \$102,400 for 2024.	
Action taken: <i>Motion made by Supervisor Kelley and seconded by Supervisor Davies to affirm the new adjusted EMV to \$53,400 for 2024. Ayes-5; Nays-0. Motion carried.</i>	

15.

Taxpayer name(s): Tim and Vickie Shook	Parcel number (s): 19-525-0291
Address: 31202 LaPlant Rd	Classification: Assessor Dept
Nature of grievance: Mobile home removed. Assessor recommendation: Affirm new adjusted EMV of \$589,700 from \$595,600 for 2024.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm new adjusted EMV of \$589,700 for 2024. Ayes-5; Nays-0. Motion carried.</i>	

16.

Taxpayer name(s): Michael and Doris Olson	Parcel number (s): 19-600-0030
Address: 20312 Crystal Springs Loop	Classification: Assessor Dept.
Nature of grievance: Corrected measurements. Assessor recommendation: Affirm new adjusted EMV of \$274,300 from \$283,600 for 2024.	
Action taken: <i>Motion made by Supervisor Kelley and seconded by Supervisor Davies to affirm new adjusted EMV of \$274,400 for 2024. Ayes-5; Nays-0. Motion carried.</i>	

17.

Taxpayer name(s): Thomas and Sheena Richards	Parcel number (s): 19-455-0302
Address: 21766 Mishawaka Rd	Classification: in writing
Nature of grievance: Assessor recommendation: Affirm no change in EMV of \$205,100 for 2024 until and unless inspection is done. (No change).	
Action taken: <i>Motion made by Supervisor Kelley and seconded by Supervisor Davies to affirm no change in the EMV of \$205,100 for 2024 until and unless inspection is done. Ayes-5; Nays-0. Motion carried.</i>	

18.

Taxpayer name(s): Ronald Karkela	Parcel number (s): 19-018-2401
Address:	Classification: Assessor
Nature of grievance: Value too high on building. Assessor recommendation: Affirm new adjusted EMV of \$539,900 for 2024.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm new adjusted EMV of \$539,900 for 2024. Ayes-5; Nays-0. Motion carried.</i>	

19.

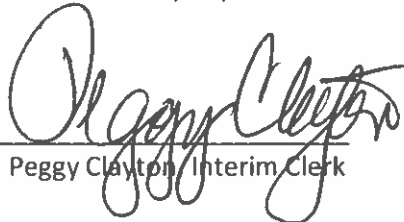
Taxpayer name(s): Bruce Bartos	Parcel number (s): 19-429-0159
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: Affirm EMV of \$255,800 for 2024. (No change).	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to re-affirm the EMV of \$255,800 for 2024. Ayes-5; Nays-0. Motion carried.</i>	

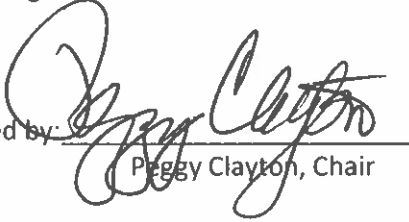
20.

Taxpayer name(s): Lori Lauber	Parcel number (s): 19-513-0126
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: Affirm new adjusted EMV of \$434,000 for 2024. (No change).	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to re-affirm the EMV of \$434,000 for 2024. Ayes-5; Nays-0. Motion carried.</i>	

Adjourn:

There being no further business to come before the Local Board of Appeal and Equalization, a motion was made by Chair Clayton and seconded by Supervisor Schack to adjourn the meeting at 10:30 am.

Prepared by: 
Peggy Clayton, Interim Clerk

Signed by: 
Peggy Clayton, Chair

