

**Minutes of the  
Board of Appeal and Equalization  
Harris Township  
Thursday May 4, 2017  
9:00am**

Pursuant to due notice and call thereof, a Local Board of Appeal and Equalization was conducted on Thursday, May 4, 2017 at 9:00am at the Harris Town Hall, with following officers of the board present: Supervisors Ken Haubrich, Peggy Clayton, and Jim Kelley, and Clerk Cari Ann Alleman. *Absent: Supervisors Dennis Kortekaas, Mike Schack, and Treasurer Becky Adams.*

Also in attendance were Cory Leinwander, Itasca County Assessor, Eric Odden -Assessor/Appraiser for Harris Township, Tony Trombely, County-Assessor/Appraiser, Carissa Nelson County-Assessor/Appraiser, Amber Peratelo, County Assesor.

There were 4 Harris Township residents in attendance.

**Opening Comments**

Chairman Kelley introduced the 2017 Local Board of Appeal and Equalization for Harris Township: Supervisors Kelley, Haubrich, and Clayton. He then turned the meeting over to County Assessor Odden.

**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 staff was there to represent the County Assessor's Office. **He noted that Supervisor Kelley and Supervisor Haubrich 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 2017 classifications and assessments/valuations of Harris Township properties that are used to calculate taxes payable in 2018. Any person feeling aggrieved could discuss their complaint with the Board and Assessor. The meeting is to be kept orderly and anyone becoming loud or out of order would be asked to leave. The complaints 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. Even if no change is made at the local level, the board will need to make a motion, second, and approve that a resident has the right to appear before the County Board of Appeal.

This is a meeting of the residents; the local board should be addressed with all grievances – 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, they measure the rooms and look at the inside of the home.

Leinwander explained that at the end of today, the 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 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 2017 (such as homestead vs. non homestead, business vs. residential, etc.) that will affect taxable payable in 2018.
- 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 there were made, does not affect Harris Township. Increase in zoning in 35 acres or more.

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 reconvened. If necessary to reconvened, 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 in 2015-2016. Odden will go into a portion of Harris Township this year. It will be another 5 years before the assessor will reassess the properties.

The sales study included October 1 2014- September 31 2015, will be doing another study for October 1 2015- september 31 2016

In Harris Township, Cory Leinwander gave out the packet of the improved sales book (attached).

**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.**

<b>Taxpayer name(s):</b> Herold Thompson	<b>Parcel number (s):</b> 19-615-0120
<b>Address:</b>	<b>Classification:</b>
<b>Nature of grievance:</b> Herold came before the board before he goes to the county. The assessors have come out to look at the property	

again. A couple of years ago the value of his house went up \$30,000 in value and went down \$50,000 after going to the county and having the assessors come back out. Estimated taxes for 2018 went up, with the high water it killed a bunch of trees. Herold feels that the increase for 2018, is a large increase in one year. The values went up 20%.

Reassessment of the platted portion is what was assessed this year. Herold's property was previously assessed at the lake shore as fair to average and now at average and good. The county sees it as good lake shore, but water came up and killed several trees. The county is trying to equal out the values of the useable lakeshore on Pokegama Lake.

The property that that the county assessed is not useable land and they have assessed it at a higher rate. The county added 109 feet of lakeshore to his plat of land. Based on reassessment they are equalized on the same sales and similar lake shore. The county assessed the property close to what it would sell for. Statutory is they have to value at 100% of the estimated market value.

Herold doesn't accept a 20% increase in the property. It's quite a jump in the valuation.

The county has adopted 3 different lake shore market changes and the board of appeal is technically valid for 1 year only. The change in the effected assessment is valid is until the next assessment.

**Action taken:**

*Affirm the value of the property and Herold will be able to take it to the county board. Supervisor Haubrich motioned to have the value reduced by 10% Seconded by Supervisor Kelley. Evaluation of the lake shore changed and 109 feet added to the plat. Is it the property or the 109 feet that popped up getting the value higher? With the better technology the county can be more accurate. They are more objective.*

*County asked where the 10 % will come off of. Will it be the house, property or the lakeshore? The 20% came from the lakeshore so the board suggested it come off of the lakeshore valuation. It would be on the lake shore and the total value of lakeshore right now is \$296,700. Changed from fair to average and average to good. If they did the 10 % on just the lakeshore would be a reduction of \$29,700. The county board accepted the lakeshore to be in the fair valuation why hasn't that been in consideration for this assessment? The assessors are using the same procedures for all the property on Pokegama Lake.*

*Motion to reduce the 10% just on the lake shore made by Supervisor Haubrich seconded by Sueprvisor Kelley passed by all. \$535,700 is the new value of the property.*

Herold still disagrees with the grade of the lakeshore. He has the opportunity to go to the county. He will get a revised property evaluation from the county in the next couple of days and if he still doesn't agree he can take it to the county.

**2.**

<b>Taxpayer name(s):</b> Daniel Lundquist	<b>Parcel number (s):</b> 19-540-0220
<b>Address:</b>	<b>Classification:</b>
<b>Nature of grievance:</b> Daniel wanted to make sure you knew it is not a garage it's a shed. He put in a rolling door so it makes it easier to get things in and out. He has a problem with the value, it goes up by about \$10,000 every year. Daniel has it for sale. The listed price is \$35,000 and the county has assessed it at \$56,000.	

Before he had 5+ acres on the listed property. The more property you have the more of a discount you get. It is a price adjustment with the size adjustment and it's less per acre. When he split the parcels, the size adjustment discount was taken away. There are big red pines and white pines on the property. He just wants to get rid of the property. He had two parcels but the county values it as a whole. The value of the land went up \$6700 in one year. It went from \$49,900 to \$56,600 the building is \$3400 in value. They have the property on the market at the top of what he could get for it. A 5 acre lot base rate of \$.27 an square foot. They also accounted for the drive way and electric. It goes up every year. The \$6,700 was the increase based on the size adjustment. The land went up and it is high land and it is not cleared. Pine crest is the address

**Action taken:** *Motion to affirm the value made by Supervisor Kelley seconded by Supervisor Haubrich, passed by all.*

**3.:**

<b>Taxpayer name(s):</b> Robert Wickman	<b>Parcel number (s):</b> 19-520-0563
<b>Address:</b> LaPlant road	<b>Classification:</b>
<b>Nature of grievance:</b> Robert has not made any improvements to the property, but the increase this year was \$16,000 dollars. The quality of living is not the same because of the rentals on the one side of them. They feel like they are getting taxed out of their homes. New improvement value was zero on the property assessment they received form the county. The Wickman's used to have a straight line discount on their lakeshore property. The county draws a straight line from one corner of the lake shore to the other. That way they are not being taxed on a peninsula. The county has taken off the straight line adjustment as it was not needed, they didn't have a peninsula. There is not a peninsula and it was a \$14,000 increase. Only 1/3 of the lakeshore is useable, it has been the same since he bought the property.	
<b>Action taken:</b> <i>Motion to affirm the value made by Supervisor Clayton seconded by Supervisor Kelley passed by all.</i>	

**4.:**

<b>Taxpayer name(s):</b> Barb Olson	<b>Parcel number (s):</b> 19-023-4304
<b>Address:</b> Robinson road	<b>Classification:</b>
<b>Nature of grievance:</b> Taxes have not gone up or down much every year and this year it went up \$1049 dollars and now we have lakeshore that has not been ever been there. We only have 422 feet of lakeshore, we have a creek runs through the property. She went to the GIS office and talked with them. Because the GPS is so much more accurate, her property went from 10 acres to 11.5 acres. Revised version for the 2018 year with the added 900 feet of lakeshore will be sent out. They reassessed it and it went back down to 422 feet of lake shore. It has never been surveyed. The property is at the lowest valuation, they used an aerial photograph to see the property lines. The county suggested to have an independent surveyor come out to survey the land. We can't change the 2017 property taxes.	

**Action taken:** *Motion to affirm the value of her property made by Supervisor Haubrich seconded by Sueprvisor Clayton passed by all.*

5.

<b>Taxpayer name(s):</b> Loretta Barton	<b>Parcel number (s):</b> 19-445-0090
<b>Address:</b> 32186 Southwood road	<b>Classification:</b>
<b>Nature of grievance:</b> The property was valued at \$147,000. The lake shore grade changed by the county down to \$\$112,000. The homeowner wants it valued at \$60,000. The Property owner is basing this valuation on the neighbor's property.	
<b>Action taken:</b> <i>Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Kelley passed by all.</i>	

6.

<b>Taxpayer name(s):</b> Natalie Anderson	<b>Parcel number (s):</b> 19-520-0510
<b>Address:</b>	<b>Classification:</b>
<b>Nature of grievance:</b> Purchased it as cabin, the county changed the value on building from \$234,300 to \$226,900.	
<b>Action taken:</b> <i>Motion to affirm value made by Supervisor Kelley seconded by Supervisor Clayton passed by all.</i>	

7.

<b>Taxpayer name(s):</b> Ryan Novach	<b>Parcel number (s):</b> 19-485-0560
<b>Address:</b>	<b>Classification:</b>
<b>Nature of grievance:</b> The county changed the grade of the house from \$445,900 to \$420,700 after interior inspection.	
<b>Action taken:</b> <i>Motion to affirm value made by Supervisor Clayton seconded by Supervisor Kelley passed by all.</i>	

8.

<b>Taxpayer name(s):</b> Elizabeth Lyons	<b>Parcel number (s):</b> 19-018-3303
<b>Address:</b>	<b>Classification:</b>

<b>Nature of grievance:</b>
<b>Action taken:</b> <i>Motion to affirm the value made by Supervisor Kelley seconded by Supervisor Haubrich passed by all.</i>

9.

<b>Taxpayer name(s):</b> Alitta Frisby	<b>Parcel number (s):</b> 19-024-1303
<b>Address:</b>	<b>Classification:</b>
<b>Nature of grievance:</b>	
<b>Action taken:</b> <i>Motion to affirm the value and the right to go to the county board made by Supervisor Kelley seconded by Supervisor Haubrich, passed by all.</i>	

10.

<b>Taxpayer name(s):</b> William Eckblad	<b>Parcel number (s):</b> 19-465-0175
<b>Address:</b>	<b>Classification:</b>
<b>Nature of grievance:</b>	
<b>Action taken:</b> <i>Motion to affirm her value at this time Supervisor Clayton seconded by Supervisor Haubrich, motioned passed</i>	

11.

<b>Taxpayer name(s):</b> John Lamier	<b>Parcel number (s):</b> 19-520-0530
<b>Address:</b>	<b>Classification:</b>
<b>Nature of grievance:</b> The county changed lake shore grading from \$202,900 to \$187,300.	
<b>Action taken:</b> <i>Motion to affirm value made by Supervisor Kelley seconded by Supervisor Haubrich passed by all.</i>	

12.

<b>Taxpayer name(s):</b> Eric Glorvigan	<b>Parcel number (s):</b> 19-495-0255
<b>Address:</b>	<b>Classification:</b>
<b>Nature of grievance:</b> New construction, initial assessment was \$622,500 dropped the value after being able to go assess it with the homeowner. It is not 100% complete so it is currently being valued at \$421,400. Will go back out and assess it after it is 100% complete.	
<b>Action taken:</b> <i>Motion to affirm the value of the property made by Supervisor Clayton seconded by Haubrich passed by all.</i>	

**13.**

<b>Taxpayer name(s):</b> John Howeri	<b>Parcel number (s):</b> 19-520-0030
<b>Address:</b>	<b>Classification:</b>
<b>Nature of grievance:</b> The county did an interior inspection, made adjustments and upper level wasn't finished. Changed the valuation from \$358,800 to \$345,200.	
<b>Action taken:</b> <i>Motion to affirm the value made by Supervisor Kelley seconded by Supervisor Haubrich passed by all.</i>	

**14.**

<b>Taxpayer name(s):</b> Paul Venne	<b>Parcel number (s):</b> 19-600-0270, 19-600-0280, 19-600-0290, 19-600-0300
<b>Address:</b>	<b>Classification:</b>
<b>Nature of grievance:</b>	
<b>Action taken:</b> <i>Motion to affirm the value made by Supervisor Clayton seconded by Supervisor Haubrich passed by all.</i>	

*Motion to adjourn made by Supervisor Haubrich seconded by Supervisor Kelley passed by all, at 10:53 am*