

**Minutes of the
Board of Appeal and Equalization
Harris Township
Thursday May 20, 2020
9:00am**

Pursuant to due notice and call thereof, a Local Board of Appeal and Equalization was conducted on Thursday, May 20, 2020 at 9:00 am at the Harris Town Hall, with following officers of the board present: Supervisors Chair Ken Haubrich, Vice-Chair Peggy Clayton, Supervisor Mike Schack and Supervisor Dennis Kortekaas. Absent Supervisor Jim Kelley. This meeting was continued from April 30, 2020 due to COVID-19.

Also in attendance were Cory Leinwander, Assistant Itasca County Assessor, Lena Schafer, Assessor/Appraiser for Harris Township, and Travis Westlake, County-Assessor/Appraiser.

There were 3 Harris Township residents in attendance. There were a total of 19 parcels appealed, of which 9 were reduced, 2 were increased, 1 class changed, and 8 were not changed, for total changes in EMV of \$56,800.

Opening Comments

Chairman Haubrich introduced the 2020 Local Board of Appeal and Equalization for Harris Township: Supervisors Clayton, Kortekaas, Haubrich, and Schack. He then turned the meeting over to 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 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 2020 classifications and assessments/valuations of Harris Township properties that are used to calculate taxes payable in 2021. 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 2020 (such as homestead vs. non homestead, business vs. residential, etc.) that will affect taxable payable in 2021.
- 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 2016 for the 2017 assessment. The next time an assessor will reappraise the properties will be in 2021 the 2022 assessment.

The sales study included October 1, 2018- September 31, 2019. There were 48 sales in Harris Township in 2019. The total value for Harris for 2019 was \$419,740,900.00.

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.

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| Taxpayer name(s): Larry Bondhus/Lori Hildebrandt | Parcel number (s): 19-513-0134 |
| Address: 20549 Mishawaka Shores Trail | Classification: in person |
| Nature of grievance: Larry was before the Board regarding his lot, which is not on lakeshore. The lot has no lake access, or dock/boat access. Larry would like to see it go back to where it was 3 years ago (\$36,900,00), as it has once again increased to EMV of \$56,700, even though nothing has changed on the lot. | |
| Action taken: <i>Motion made by Supervisor Haubrich, and seconded by Supervisor Schack to limit the Increase to 20% vs. 42.80%, therefore decreasing the EMV by \$9,100, down to the new EMV of \$47,600.00 for 2021. Motion carried.</i> | |

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| Taxpayer name(s): Kevin and Cindy Malmquist | Parcel number (s): 19-013-4104 |
| Address: 19302 Wendigo Road | Classification: in person |
| Nature of grievance: Kevin and Cindy came before the Board regarding the EMV for their home. Kevin and Cindy conducted research on 3 comparable homes, and all were in a higher property area. The current EMV of \$336,400 is higher than the taxable value of \$311,900. They were requesting a decrease in the EMV. | |
| Action taken: <i>A motion was made by Supervisor Haubrich, and seconded by Supervisor Clayton to decrease 15% off the home value, which would be an overall decrease of \$36,700, changing the EMV from \$336,400 to the new EMV of \$299,700 for 2021. Motion carried.</i> | |

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| Taxpayer name(s): Russell Namchek | Parcel number (s): 19-650-0230 |
| Address: 21828 Verde Lane | Classification: in writing |
| Nature of grievance: Russell was appealing the EMV of his buildings, due to the severity of defects, as no one would ever pay the EMV that is currently in place (\$158,500.). He was requesting a decrease in the overall EMV. | |
| Action taken: <i>A motion was made by Supervisor Clayton and seconded by Supervisor Kortekaas to reduce the EMV by 5% which is a reduction of \$7,000, thereby reducing the EMV from \$158,500 to the new EMV of \$151,500 for 2021. Motion carried.</i> | |

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| Taxpayer name(s): Ryan and Amelia Novak | Parcel number (s): 19-485-1500 |
| Address: | Classification: in writing |
| Nature of grievance: Requested a decrease in land value. Assessor recommendation: EMV was \$30,200 and was decreased by \$15,000 to a final EMV of \$15,200. | |
| Action taken: <i>A motion was made by Supervisor Clayton and seconded by Supervisor Kortekaas to affirm the new EMV of \$15,200 for 2021. Motion carried.</i> | |

5.

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| Ryan and Amelia Novak | Parcel number (s): 19-485-1510 |
| Address: | Classification: in writing |
| Nature of grievance: Requested a decrease in land value. Assessor recommendation: EMV was \$20,400 and was decreased by \$11,300 to an overall EMV of \$9100. | |
| Action taken: <i>Motion made by Supervisor Clayton and seconded by Supervisor Kortekaas to affirm the new EMV of \$9100 for 2021. Motion carried.</i> | |

6.

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| Taxpayer name(s): Marcia Griess | Parcel number (s): 19-019-1200 rec 1 |
| Address: | Classification: in writing |
| Nature of grievance: Requested a decrease in building value. Assessor recommendation: EMV was \$194,900 and was decreased by \$24,800, to a final EMV of \$170,100. | |
| Action taken: <i>Motion made by Supervisor Clayton and seconded by Supervisor Kortekaas to affirm the new EMV of \$170,100 for 2021; motion carried.</i> | |

7.

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| Taxpayer name(s): Marcia Griess | Parcel number (s): 19-019-1200 rec 2 |
| Address: | Classification: in writing |
| Nature of grievance: Assessor recommendation: Affirm EMV of \$81,400. | |
| Action taken: <i>Motion made by Supervisor Clayton and seconded by supervisor Kortekaas to affirm the EMV of \$81,400 for 2021; motion carried.</i> | |

8.

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| Taxpayer name(s): Craig Berryhill & Alese Pomplun | Parcel number (s): 19-570-0563 |
| Address: | Classification: in writing |
| Nature of grievance: Assessor reported EMV of building (\$167,800) was too low and was increased by \$62,000 to a new EMV of \$229,800. (Assessor recommendation) | |
| Action taken: <i>Motion made by Supervisor Clayton and seconded by Supervisor Kortekaas to affirm the new EMV of \$229,800 for 2021; motion carried.</i> | |

9.

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| Taxpayer name(s): Troy and Wendy Odden | Parcel number (s): 19-032-1401 |
| Address: | Classification: in writing |
| Nature of grievance: Value too high on the building. Assessor recommendation: decrease of \$28,600 to EMV of \$215,100, to new EMV for 2021 of \$186,500.. | |
| Action taken: <i>Motion made by Supervisor Clayton and seconded by Supervisor Kortekaas to affirm the new EMV of \$186,500 for 2021; motion carried.</i> | |

10.

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| Taxpayer name(s): Timothy and Susan Dopp | Parcel number (s): 19-012-4206 |
| Address: | Classification: in writing |
| Nature of grievance: Value too high on the building. Assessor recommendation: EMV of \$299,200 was decreased by \$6,200 to the new EMV of \$293,000 for 2021. | |
| Action taken: <i>Motion made by Supervisor Clayton and seconded by Supervisor Kortekaas to affirm the new EMV of \$293,000 for 2021; motion carried.</i> | |

11.

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| Taxpayer name(s): Jeffrey and Terri Pellersels | Parcel number (s): 19-022-1207 |
| Address: | Classification: in writing |
| Nature of grievance: No value was classified. Assessor recommendation: add back in \$153,600 (land)-classification change. | |
| Action taken: <i>Motion made by Supervisor Clayton and seconded by Supervisor Kortekaas to affirm the EMV of \$153,600 for 2021; motion carried.</i> | |

12.

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| Taxpayer name(s): James and Mary Buckman | Parcel number (s): 19-620-0010 |
| Address: | Classification: in writing |
| Nature of grievance: Value too high on the land. Assessor recommendation: current EMV of \$273,400 was decreased by \$20,100 to the new EMV of \$253,300 for 2021. | |
| Action taken: <i>Motion made by Supervisor Clayton and seconded by Supervisor Kortekaas to affirm the new EMV of \$253,300 for 2021; motion carried.</i> | |

13.

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| Taxpayer name(s): Secretary of Veterans Affairs | Parcel number (s): 19-010-2108 |
| Address: | Classification: in writing |
| Nature of grievance: Assessor recommendation: affirm EMV of \$293,000 (no changes made). | |
| Action taken: <i>Motion made by Supervisor Clayton and seconded by Supervisor Kortekaas to affirm EMV of \$293,000 for 2021; motion carried.</i> | |

14.

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| Taxpayer name(s): Heidi Geisler | Parcel number (s): 19-012-4431 |
| Address: | Classification: in writing |
| Nature of grievance: Assessor recommendation: affirm EMV of 457,100 (no changes made). | |
| Action taken: <i>Motion made by Supervisor Clayton and seconded by Supervisor Kortekaas to affirm EMV of \$457,100 for 2021; motion carried.</i> | |

15.

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| Taxpayer name(s): Michael and Barbara Schack | Parcel number (s): 19-025-1200 rec 1 |
| Address: | Classification: in writing |
| Nature of grievance: Assessor recommendation: affirm EMV of \$280,600 (no changes made). | |
| Action taken: <i>Motion made by Supervisor Clayton and seconded by Supervisor Kortekaas to affirm EMV of \$280,600 for 2021; motion carried.</i> | |

16.

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| Taxpayer name(s): Michael and Barbara Schack | Parcel number (s): 19-025-1200 rec 2 |
| Address: | Classification: in writing |
| Nature of grievance: Assessor recommendation: affirm EMV of \$38,300 (no changes made to vacant land). | |
| Action taken: <i>Motion made by Supervisor Clayton and seconded by Supervisor Kortekaas to affirm EMV of \$38,300 for 2021; motion carried.</i> | |

17.

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| Taxpayer name(s): Michael and Barbara Schack | Parcel number (s): 19-025-1200 rec 3 |
| Address: | Classification: in writing |
| Nature of grievance: Assessor recommendation: affirm EMV of \$75,300 (no changes made to commercial industrial). | |
| Action taken: <i>Motion made by Supervisor Clayton and seconded by Supervisor Kortekaas to affirm EMV of \$75,300 for 2021; motion carried.</i> | |

18.

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| Taxpayer name(s): Michael and Barbara Schack | Parcel number (s): 19-025-1100 |
| Address: | Classification: in writing |
| Nature of grievance: Assessor recommendation: affirm EMV of \$43,300 (no changes made to rural vacant land). | |
| Action taken: <i>Motion made by Supervisor Clayton and seconded by Supervisor Kortekaas to affirm EMV of \$43,300 for 2021; motion carried.</i> | |

19.

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| Taxpayer Name(s): Carol Shurson and Erik Lundquist | Parcel number(s): 19-004-1202 |
| Address: | Classification: in writing |
| Nature of grievance: Assessor recommendation: affirm EMV of \$188,800 (no changes made). | |
| Action taken: <i>Motion made by Supervisor Clayton and seconded by Supervisor Kortekaas to affirm EMV of \$188,800 for 2021; motion carried.</i> | |

There being no further business to come before the Board of Appeal and Equalization:

Motion made by Supervisor Schack, and seconded by Supervisor Kortekaas to adjourn the meeting at 10:35 am; motion carried.

Submitted by: _____
Peggy Clayton, Acting Clerk

Signed by: 
Ken Haubrich, Chair

