

**MINUTES OF THE MEETING
OF THE
OTTER TAIL COUNTY BOARD OF APPEAL AND EQUALIZATION
Wednesday, June 14, 2017
AND THE
RECONVENED MEETING
Tuesday, June 27, 2017**

The Otter Tail County Board of Appeal and Equalization met Wednesday, June 14, 2017, at 9:00 a.m., with Commissioners Roger Froemming, Doug Huebsch, Wayne D. Johnson, John Lindquist, Lee Rogness and County Auditor - Treasurer Wayne Stein present. Commissioner Doug Huebsch, Chair, called the meeting to order at 9:00 a.m. The meeting was opened with the pledge of allegiance to the United States Flag of America. Members of the Board read and signed an oath to support the Constitution of the United States and the Constitution of the State of Minnesota and to faithfully execute and discharge the duties of the County Board of Appeal and Equalization according to law and to the best of their knowledge, ability and understanding.

Representing the County Assessor's office were the following:

Douglas Walvatne, County Assessor
Kevin Scheidecker, Chief Deputy Assessor

On Wednesday, June 14, 2017 the Board of Appeal and Equalization heard in person appeals from thirteen property owners regarding assessment year 2017 valuation and/or classification issues impacting sixteen tax parcels located in various townships and cities. The Board received written, email and phone requests for review and consideration prior to the scheduled meeting from nineteen property owners regarding assessment year 2017 valuation and/or classification issues impacting nineteen parcels. The above noted in-person appeals were heard, discussed, considered and reviewed between 9:00 a.m. and 12:05 p.m.

Doug Walvatne, County Assessor, discussed appeals that had been previously considered and approved by the City of Perham at their Local Board of Appeal and Equalization meeting; however, since the total changes exceeded one (1) percent of the total estimated market value of the City of Perham these local appeals must be approved by the County Board of Appeal and Equalization. The one (1) percent threshold was exceeded because of the consideration granted to Barrel O Fun Foods Company. These appeals are being presented as assessor recommendation to the County Board of Appeal and Equalization for discussion, consideration, review and approval. These appeals impacted nineteen property owners and nineteen parcels in City of Perham.

Throughout the appeal process, members of the Board recommended some parcels for an on-site review by a representative of the County Assessor's office and/or a member of the Board. The on-site reviews would be scheduled for completion before the Board reconvenes at 2:30 p.m. on Tuesday, June 27, 2017.

With no additional appointments scheduled and hearing no additional business, Doug Huebsch, Chair, recessed the Otter Tail County Board of Appeal and Equalization meeting at 12:05 p.m. until approximately 2:30 p.m. on Tuesday, June 27, 2017, at which time Doug Walvatne, County Assessor, will provide the full membership of the Board with a report regarding the on-site reviews and with a list of recommendations regarding the appeals noted above. The Board will then consider those recommendations, the site visit reports and the information previously received on Wednesday, June 14, 2017 before taking final action on the 2017 appeals.

Doug Huebsch, Chair, reconvened the Board of Appeal and Equalization at 2:30 p.m. on Tuesday, June 27, 2017 with Commissioners Roger Froemming, Doug Huebsch, Wayne D. Johnson, John Lindquist, Lee Rogness, and County Auditor-Treasurer Wayne Stein present. Doug Walvatne, County Assessor, presented a list of recommendations, which included a brief verbal report of the on-site visits for review, discussion and consideration by the Board.

The list contained recommendations for all of the parcels, which were appealed either by phone, in person or by an email to the County Assessor’s office.

The following is a brief summary of the list of recommendations as presented by Doug Walvatne, County Assessor:

1. The list contains fifty-four (54) parcels.
2. Sixteen (16) parcels were appealed in-person.
3. Nineteen (19) parcel were appealed by a direct contact (phone/letter/email) with the County Assessor’s office
4. Nineteen (19) parcels from the Local Board of Review from the City of Perham were brought forward as County Assessor recommendations because they could not be approved at the local board because these appeals, along with the Barrel O Fun Foods Company appeals exceeded more than one (1) percent of the total estimated value for the City of Perham.
5. The County Assessor recommended valuation changes for thirty-three (34) parcels as detailed in the table below.
6. Estimated market value reductions were recommended for thirty-one (32) parcels.
7. Estimated market value increases were recommended for two (2) parcels.
8. Property classification changes were recommended for four (4) parcels.
9. No changes were recommended for twenty (20) parcels.
10. The total estimated market value of Otter Tail County was reduced by \$1,005,500.

The following is the detailed list of recommendations as presented by Doug Walvatne, County Assessor to the Otter Tail County Board of Appeal and Equalization for final consideration:

Name		Parcel #'s	Township/City	Estimated 2017 EMV	Recommended 2017 EMV	Notes
Roger Halvorson	(1)	13-000-05-0024-002	Dane Prairie	\$16,400	\$13,600	Adjustment made for no easement or approach to building site
Dale & Karen McBrady	(1)	43-000-30-0227-000	Oak Valley	\$245,400	\$230,600	Changed land breakdown based on forestry assessment; removed mobile homes
Timothy & David Bolling	(1)	16-000-36-0206-000	Dora	\$72,500	\$65,200	Adjust lakeshore quality to .90 for low area/wetland on lot
Timothy & David Bolling	(1)	16-000-36-0206-002	Dora	\$201,000	\$186,700	Remove story and height and add loft/Adjust lakeshore quality to .90 for low area/wetland on lot
James & Melaine Hoffmann	(1)	82-000-99-0151-000	Vergas	\$155,300	\$155,300	No Change
Kenneth Fett	(1)	32-000-04-0036-004	Hobart	\$279,700	\$279,700	No Change
Richard Chodek	(1)	18-000-18-0124-000	Eagle Lake	\$146,800	\$146,800	No Change
Richard Chodek	(1)	18-000-19-0126-000	Eagle Lake	\$146,000	\$146,000	No Change
Leaf Lake Prop Own Assoc.	(1)	35-000-99-0528-000	Leaf Lake	\$43,900	\$43,900	No Change

Tom & Brenda Murch	(1)	35-000-21-0188-012	Leaf Lake	\$768,900	\$780,800	Changed story height to 1 1/4 on garage and house; corrected sketch; lowered loft and garage finish value; changed fireplace
Barrel O Fun Foods Co.	(10)	77-000-10-0004-014	City of Perham	\$18,700	\$18,000	Adjust parcels down 4%
Barrel O Fun Foods Co.	(1)	77-000-10-0005-000	City of Perham	\$2,712,500	\$2,604,000	Adjust parcels down 4%
Barrel O Fun Foods Co.	(1)	77-000-99-0236-000	City of Perham	\$3,918,800	\$3,762,100	Adjust parcels down 4%
Barrel O Fun Foods Co.	(1)	77-000-99-0253-001	City of Perham	\$7,461,200	\$7,162,800	Adjust parcels down 4%
Barrel O Fun Foods Co.	(1)	77-100-00-5009-000	City of Perham	\$9,100	\$8,700	Adjust parcels down 4%
Barrel O Fun Foods Co.	(1)	77-200-99-6024-000	City of Perham	\$312,400	\$299,900	Adjust parcels down 4%
Lorsung Tst	(2)	13-000-09-0055-001	Dane Prairie	\$201,800	\$169,400	Change lakeshore value to reflect inability to develop due to conservation easements and wetlands
Lorsung Tst	(2)	13-000-09-0053-005	Dane Prairie	\$1,700	\$1,700	No Change
Lorsung Tst	(2)	13-000-99-0362-000	Dane Prairie	\$195,600	\$195,600	No Change
Samuel & Christina Davenport	(2)	13-000-25-0161-003	Dane Prairie	\$205,900	\$205,900	Reinstate Ag-homestead and No Value Change
Charles & Joanne Orvik Tsts	(2)	16-000-14-0081-002	Dora	\$245,500	\$245,500	No Change
Orvik Farm Enterprises LLLP	(2)	16-000-23-0130-009	Dora	\$106,900	\$106,900	No Change
Birkey Tst	(2)	31-000-99-0267-000	Henning Township	\$85,700	\$85,700	No Change
Daniel & Rebecca Byrne	(2)	36-000-28-0201-009	Leaf Mountain	\$436,100	\$432,000	Add waste acres; change storage building to D2 garage
Denise Lillis	(2)	51-000-99-0373-000	Perham Township	\$49,600	\$33,300	Change adjustment #4 to .40 due to high water
Nick Evanov	(2)	55-000-36-0248-002	Scambler	\$30,200	\$30,200	No Change
Nick Evanov	(2)	55-000-36-0248-005	Scambler	\$40,600	\$40,600	No Change
Mary Jo Hultgren Trustee	(2)	76-000-99-0433-000	City of Pelican Rapids	\$402,000	\$402,000	No Change
Michael & Patricia Hamann Tst	(2)	77-000-99-0139-001	City of Perham	\$181,800	\$171,300	Change a portion of the interior to medical clinic to reflect space rented to MAHUBE
Donald & Kay Litch	(2)	63-000-50-0004-007	City of Battle Lake	\$257,800	\$240,900	Adjust lot depth, add tar driveway and shed.
Monroe Tst	(2)	37-000-99-0730-900	Lida	\$15,000	\$15,000	No Change
Monroe Tst	(2)	37-000-99-0749-000	Lida	\$414,600	\$411,800	Lower house grade to reflect functional issues; change house size; change fireplace, loft and garage finish quality; correct size of det garage, loft and garage finish
Raymond Ruikka	(2)	40-000-22-0224-000	Newton	\$105,000	\$105,000	No Change
Raymond Ruikka	(2)	40-000-24-0243-001	Newton	\$43,100	\$43,100	No Change
Rothsay Camp Association	(2)	37-000-23-0114-000	Lida	\$92,615	\$92,615	No Change
Parta Newspapers Inc	(3)	77-000-14-0000-010	City of Perham	\$22,700	\$20,400	Adjustment for being vacant lot
Ryan & Nicole Guck	(3)	77-000-14-0007-019	City of Perham	\$87,900	\$83,300	Adjustment for no city sewer
Kenneth & Jacqueline Alststadt	(3)	77-000-14-0007-001	City of Perham	\$42,700	\$21,200	Changed from residential land value to commercial value
Kenneth & Jacqueline Alststadt	(3)	77-000-14-0007-020	City of Perham	\$50,700	\$13,600	Changed from residential land value to commercial value, adj. for no city sewer
Kenneth R Alststadt	(3)	77-000-14-0007-021	City of Perham	\$175,800	\$170,300	Adjustment for no city sewer
Wenzel Tst	(3)	77-000-14-0007-022	City of Perham	\$63,600	\$36,300	Changed from residential land value to commercial value
Rewind Inc.	(3)	77-000-14-0007-023	City of Perham	\$153,400	\$148,500	Adjustment for no city sewer
Rewind Inc.	(3)	77-000-14-0007-024	City of Perham	\$317,600	\$307,000	Adjustment for no city sewer
Scott Seedorf & S Keskitalo	(3)	77-000-14-0121-000	City of Perham	\$161,500	\$80,200	Adjustment for no city sewer or water
CBM of Perham LLC	(3)	77-000-99-0083-000	City of Perham	\$78,000	\$53,100	Lower effective year built, adjust part of building for no heat, no air conditioning.
CBM of Perham LLC	(3)	77-000-99-0084-000	City of Perham	\$111,300	\$80,900	Lower effective year built, adjust part of building for no heat
CBM of Perham LLC	(3)	77-000-99-0085-000	City of Perham	\$92,600	\$92,600	No Change
Scott & Pamela Wilson	(3)	77-000-99-0103-000	City of Perham	\$94,600	\$83,400	Reduce effective age of building
Andrea J Greiff	(3)	77-000-99-0103-001	City of Perham	\$123,200	\$105,800	Adjust area with no heat or air conditioning, lower grade on building and adjust the effective year built.
Michael & Patricia Hamann Tst	(3)	77-000-99-0139-001	City of Perham	\$181,800	\$181,800	No Change
Gary E & Cathy L Doll	(3)	77-000-99-0299-000	City of Perham	\$146,100	\$130,700	Adjust amount of basement area, lowered effective year built, lower grade on detached garage.
Irene Sweere	(3)	77-000-99-0324-002	City of Perham	\$16,400	\$12,800	Adjust land for no city water or sewer, lower grade on garage
Brian Holzer	(3)	77-000-99-0599-000	City of Perham	\$115,200	\$71,800	Adjust home due to being gutted and adjust service garage
Brian Holzer	(3)	77-000-99-0600-000	City of Perham	\$52,000	\$75,400	Adjust home due to being gutted and adjust service garage

Totals \$21,707,215 \$20,701,715

Overall Change -\$1,005,500

- 1- In-Person Appeal
- 2- Office Contact by Phone, Letter or email
- 3- Assessor Recommendation

The Board proceeded to discuss, review and consider the individual requests that had been presented to and/or received by the Board on Wednesday, June 14, 2017, the information from the on-site visits since the June 14, 2017 meeting, and the list of recommendations as presented by Doug Walvatne.

After review, consideration and discussion by the Board, a motion was made by Roger Froemming, seconded by John Lindquist and unanimously carried with the members of the Board voting as follows to accept and approve the lists of recommendations as presented:

<u>Board Members -</u>	<u>For</u>	<u>Against</u>	<u>Absent</u>
Doug Huebsch	X		
Wayne D. Johnson	X		
John Lindquist	X		
Roger Froemming	X		
Lee Rogness	X		
Wayne Stein	X		

The detailed County Board of Appeal and Equalization Record for 2017 is incorporated as a part of the official minutes and is on file in the County Auditor-Treasurer’s office for review as well as with the Minnesota Department of Revenue. It should be noted that where “No Change” is indicated on the detailed record, a determination was made that the valuation is comparable to the valuation of other properties within the general area and/or that the classification is comparable to the classification of other properties within the general area having the same use and/or soil types. It should also be noted that where “Assessor Recommendations” are noted in the table above, approval by the Otter Tail County Board of Appeal and Equalization was necessary because the total changes authorized the Local Board of Appeal and Equalization for the City of Perham exceed one (1) percent of the total estimated market value of the City of Perham.

Douglas Walvatne, County Assessor, will contact each of the individuals requesting consideration from the Board regarding the Board’s final decisions. The Otter Tail County Board of Appeal and Equalization thanked Mr. Walvatne and his staff for their professional and excellent service in performing the property valuation and classifications for Otter Tail County.

With no further business, Doug Huebsch, Chair, declared the meeting of the 2017 Otter Tail County Board of Appeal and Equalization adjourned at 2:48 p.m.

Respectfully submitted,

Wayne Stein, Auditor - Treasurer
 Clerk, County Board of Appeal and Equalization