## KOOCHICHING COUNTY BOARD OF EQUALIZATION Opening Session 2019 – Tuesday, June 18, 2019; 1:30 p.m.

MEMBERS PRESENT: Commissioners Pavleck, McBride, Skoe, Sjoblom, Adee

Auditor/Treasurer Tom West

MEMBERS ABSENT: None

COUNTY STAFF ATTENDING: County Assessor Peterson, Administration Director Herman, County Assessor Staff Promersberger, Harmening, Lunser, Sohlman and Heibel.

OTHERS ATTENDING: Dave Jackson

Oaths of Office were conducted for members of the County Board of Equalization. The Chairman opened the Board of Equalization (BOE) session to review 2019 property valuation and classification for taxes payable in 2020. The Auditor-Treasurer stated that there are two scheduled appointments for today's session and no written appeals were submitted.

The County Assessor opened with a report on the Department's work plan and what was done for the 2019 assessment year. The Assessor stated that the final order from the Minnesota Department of Revenue has not ordered any adjustments and not one ratio was outside of the allowable limits. The Assessor commented this has never been done before and gave credit to his excellent staff for the work they do and the improvements they have made over the last several years.

The Board Chair opened session for Appeals:

1. Dave Jackson, Parcel #92-102-00141 and 92-102-00150. Mr. Jackson indicated he owns approximately 9.25 acres of land and is concerned the value of his property has decreased due to noise from an adjacent commercial property. The Board heard Mr. Jackson describe his concerns regarding the noise and informed Mr. Jackson he would be notified of the Board's actions after the adjournment of the meeting on July 25, 2019.

With the other scheduled appointment not appearing and no other appeals, the Board Chair recessed the meeting at 2:15 p.m. and will reconvene on Tuesday, June 25, 2019 at 6:00 p.m.

## KOOCHICHING COUNTY BOARD OF EQUALIZATION Reconvened 2019 Session – Tuesday, June 25, 2019; 6:00 p.m.

MEMBERS PRESENT: Commissioners Pavleck, McBride, Skoe, Sjoblom Auditor/Treasurer Tom West

MEMBERS ABSENT: Adee

COUNTY STAFF ATTENDING: Administration Director Herman, County Assessor Staff Promersberger, Harmening and Lunser

OTHERS ATTENDING: Al Linder

The Board Chair reconvened the 2019 County Board of Equalization. Auditor/Treasurer stated there was one scheduled appointment and there were no written appeals received. Meeting was opened for appeals.

1. Al Linder, Parcel #12-041-31000, 12-046-41000: Mr. Linder stated that this was a new parcel that was purchased and questioned why his agricultural and rural land credits had been reduced. Appraiser Lunser explained the allocation process for agricultural and rural land credits, noting that on Mr. Linder's property tax statement, the credits issued in 2018 were for the previous owner and the tax credits Mr. Linder is receiving are spread over several parcels that are jointly owned by Mr. Linder and his family members. Mr. Linder inquired as to how many acres he was being assessed on for the property that his house sits on as it runs along a highway and there are roadway easements. He was informed they are reducing his property by 12 acres to account for the roadway easement.

With no other appeals submitted, the County Board of Equalization acted on the business coming before the Board.

BOE2019/06-01 Motion by Sjoblom, seconded by Skoe accepting the recommendation of the County Assessor for valuation of properties reviewed by the County Board of Equalization for Dave Jackson, Parcel #92-102-00141 and #92-102-00150; and Al Linder, Parcel #12-041-31000 and #12-046-41000 with no change in value or classification. Voting yes: Pavleck, McBride, Skoe, Sjoblom, West. Motion carried.

With no further business, the Board Chair adjourned the 2019 County Board of Equalization at 7:02 p.m.	
Brian McBride, Board Chair	Jenny Herman, Administration Director