

BIG STONE COUNTY BOARD OF APPEAL AND EQUALIZATION
June 19, 2018

The Big Stone County Board of Appeal and Equalization met in the Commissioner's Room at 7:00 PM on Wednesday, June 19, 2019. Chairman Sandberg called the meeting to order with Commissioners Athey, Backer, Klepel and Olson and County Auditor Michelle Knutson present. Also present were County Assessor Sandy Vold, Deputy Assessor/Appraiser Barb Amundson, Appraiser Eric Banken, Greg Thompson, Chuck Thompson, Dan Thompson, Mark Thompson, and Otre Township Board Supervisors Ron Thompson, Rob Randall and Steve Sitter. The Pledge of Allegiance followed and the Oath of Office was duly administered to the members of the Board of Appeal and Equalization.

Chairman Sandberg announced that there was one appointment scheduled, parcel owned by Dan Thompson. Chairman Sandberg also reviewed the list of voting members and that a majority vote was needed for any motion to pass.

Currently, the parcel to be discussed is classified as residential homestead consisting of 10.4 acres improved with a residence, which falls under M.S. 273.13.

Chairman Sandberg asked the Otre Township Board to summarize their findings from Local Board of Review. Ron Thompson stated that they had denied the appeal based on the number of acres.

Chairman Sandberg then asked Dan Thompson to state why he was appealing their decision. Dan stated that he feels he should receive agricultural homestead classification based on that he farms – he has cattle, grain farms, has a barn and machinery and crop storage and that he rents land.

Assessor Vold stated that Dan's classification is based on Dan's farming operation only. Dan read a letter from the Census defining a farm. Dan stated that he has 35 cattle on his property and Greg stated he has 37 cattle on Dan's property. There was a lengthy discussion on what the definition of intensive means in M.S. 273.13, Subd. 23(f)(2)(i). Motion by Athey to approve Dan Thompson's appeal based on his understanding of intensive. Motion was seconded by Olson. Motion carried with Auditor Knutson and Chairman Sandberg voting Nay due to a different understanding on what intensive means in the statute.

Chairman Sandberg informed Dan that he would be receiving a letter from the Assessor regarding the change.

Assessor Vold expressed her concerns with the decision as it will affect how they are to proceed with their assessment practices.

Assessor Vold distributed value and sales data comparisons for the Board's review. Vold also provided copies of the Spring Mini Abstract and final ratio information.

Motion by Olson, seconded by Backer and carried to adopt the following resolution:

2019-14

WHEREAS, Minnesota Statute 274.13 requires that the County Board of Appeal and Equalization shall equalize the assessment of the property of the County; and
WHEREAS, the Big Stone County Board of Appeal and Equalization has examined and compared the returns of the assessment of property as prepared by the County Assessor.

BE IT HEREBY RESOLVED, that the valuation of all remaining property located in Big Stone County not previously considered by this Board, be ordered approved and equalized as presented by the County Assessor.

There being no further business before the Board of Appeal and Equalization, Chairman Sandberg adjourned the meeting at 8:12 PM.

Roger Sandberg, Chairman

ATTEST: _____
Michelle R. Knutson, Auditor