

**MINUTES OF THE MEETING  
OF THE  
OTTER TAIL COUNTY BOARD OF APPEAL AND EQUALIZATION  
Wednesday, June 13, 2018  
AND THE  
RECONVENED MEETING  
Tuesday, June 26, 2018**

The Otter Tail County Board of Appeal and Equalization met Wednesday, June 13, 2018, at 9:00 a.m., with Commissioners Roger Froemming, Douglas Huebsch, Wayne D. Johnson, John Lindquist, Lee Rogness and County Auditor - Treasurer Wayne Stein present. Commissioner Wayne Johnson, Chair, called the meeting to order at 9:00 a.m. 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 13, 2018 the Board of Appeal and Equalization heard in person appeals from nineteen property owners regarding assessment year 2018 valuation and/or classification issues impacting twenty-eight 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 twenty-two property owners regarding assessment year 2018 valuation and/or classification issues impacting thirty-one parcels. The above noted in-person appeals were heard, discussed, considered and reviewed between 9:00 a.m. and 1:42 p.m.

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 8:45 a.m. on Tuesday, June 26, 2018.

With no additional appointments scheduled and hearing no additional business, Wayne Johnson, Chair, recessed the Otter Tail County Board of Appeal and Equalization meeting at 1:42 p.m. until approximately 8:45 a.m. on Tuesday, June 26, 2018, at which time Douglas 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 13, 2018 before taking final action on the 2018 appeals.

Wayne Johnson, Chair, reconvened the Board of Appeal and Equalization at 8:47 a.m. on Tuesday, June 26, 2018 with Commissioners Roger Froemming, Douglas Huebsch, Wayne D. Johnson, John Lindquist, Lee Rogness, and Assistant Finance Director (Chief Deputy Auditor-Treasurer) Kris Vipond representing Wayne Stein, County Auditor-Treasurer who was absent due to a scheduling conflict. Douglas 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 the parcels, which were appealed either by phone, in person or by an email to the County Assessor's office.

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

1. The list contains fifty-nine (59) parcels.
2. Twenty-eight (28) parcels were appealed in-person.
3. One (1) parcel was withdrawn the morning of the meeting
4. Thirty-one (30) parcels were appealed by a direct contact (phone/letter/email) with the County Assessor's office
5. The County Assessor recommended valuation changes for Thirty-five (35) parcels as detailed in the table below.
6. Estimated market value reductions were recommended for Thirty-four (34) parcels.
7. Estimated market value increases were recommended for One (1) parcels.
8. No property classification changes were recommended.
9. No changes were recommended for Twenty-three (23) parcels.
10. The total estimated market value of Otter Tail County was reduced by \$796,400.

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

<u>Name</u>	<u>Parcel #'s</u>	<u>Township/City</u>	<u>Estimated 2018 EMV</u>	<u>Recommended 2018 EMV</u>	<u>Valuation Adjustment</u>	<u>Notes</u>
Robert Preuss	49-000-07-0039-002	Parkers Prairie Township	230,600	230,600	No Change	Classification Rural Vacant Land
William Schafer	46-000-05-0031-000	Otter Tail Township	25,700	25,700	No Change	Value as building site
Scot Manthe	37-000-02-0009-000	Lida Township	838,100	794,600	(43,500)	Readjust land
Arvid & Darlene Hoppe	49-000-07-0045-000	Parkers Prairie Township	20,600	20,600	No Change	Value as building site
Jay & Tamara Ellsworth	49-000-27-0204-011	Parkers Prairie Township	241,200	235,500	(5,700)	Value detached garage as pole building
Ronald Haus & Eva Berou	03-000-15-0103-003	Aurdal Township	291,500	241,700	(49,800)	Functional obsolescence for foundation issues, windows, doors and trim.
Peter Stark	48-000-32-0206-001	Paddock Township	224,900	223,000	(1,900)	Adjust valuation on decks and extra baths
Daniel & Debra Ament	53-000-16-0094-000	Rush Lake Township	349,100	340,700	(8,400)	Land Adjustment
Daniel & Debra Ament	53-000-15-0090-002	Rush Lake Township	486,900	432,400	(54,500)	Adjustment to building and land
Steve Heidenson	29-000-99-1065-000	Girard Township	108,800	98,300	(10,500)	Lot Quality adjustment to match adjacent lots
Betty Lou Engelhart	39-000-35-0290-000	Maplewood Township	93,200	55,500	(37,700)	Valuation adjustment on doublewide mobile home
Michael & Paula Lepak	14-000-02-0011-000	Dead Lake Township	442,600	442,600	No Change	
Wayne Walvatne	25-000-11-0067-000	Everts Township	1,108,900	1,108,900	No Change	
Wayne Walvatne	25-000-12-0069-000	Everts Township	243,800	243,800	No Change	
David & Kristin Alstadt	26-000-17-0104-005	Fergus Falls Township	334,400	309,800	(24,600)	Functional obsolescence for layout and lack of windows
Richard Herrmann Tstee Et Al	17-000-99-0599-000	Dunn Township	226,800	226,800	No Change	
Richard Herrmann Tstee Et Al	17-000-99-1072-001	Dunn Township	365,200	342,100	(23,100)	Changed grade of the home from a 5 to 4.5 to reflect cabin grade
Richard Herrmann Tstee Et Al	17-000-05-0070-009	Dunn Township	29,100	29,100	No Change	
Richard Herrmann Tstee Et Al	17-000-05-0070-023	Dunn Township	16,700	16,700	No Change	
Darrell & Viola Vorderbruggen	31-000-22-0153-001	Henning Township	123,300	103,500	(19,800)	Adjusted depreciation due to correcting age of home and its condition.
Ione Koep	03-000-08-0056-001	Aurdal Township	187,000	157,200	(29,800)	Adjustments to home for condition and functionality
Craig Hanson	29-000-19-0121-000	Girard Township	49,400	49,400	Withdrawn	
Terry Jellison	30-000-99-0297-000	Gorman Township	543,900	505,300	(38,600)	Adjustments to home (basement area)

Terry Jellison	30-000-99-0298-000	Gorman Township	214,900	204,900	(10,000)	No well or septic on lot
Robert Bjorklund	17-000-99-1544-000	Dunn Township	183,300	181,600	(1,700)	Size correction on garage and finished basement
West By Northwest LLC	63-000-50-0003-009	City of Battle Lake	101,200	49,800	(51,400)	Lot Quality adjustment (Unbuildable)
John Casper	17-000-99-1305-000	Dunn Township	320,800	294,200	(26,600)	Lot Quality Adjustment
John Casper	17-000-99-1306-000	Dunn Township	382,800	382,800	No Change	
John Casper	17-000-99-1307-000	Dunn Township	208,100	208,100	No Change	
Gregg Kaldor	53-000-06-0032-016	Rush Lake Township	172,900	159,000	(13,900)	Lot Quality adjustment
Gregg Kaldor	53-000-06-0032-020	Rush Lake Township	108,700	100,300	(8,400)	Lot Quality adjustment
Gregg Kaldor	53-000-06-0032-021	Rush Lake Township	84,500	91,600	7,100	Lot Quality adjustment
David Adams Et Al	53-000-07-0036-000	Rush Lake Township	228,300	179,600	(48,700)	Lot Quality adjustment
Gregory Lang	37-000-99-0902-000	Lida Township	55,200	51,200	(4,000)	Travel Trailer has current license tabs. Remove from RE.
Wayne & Patricia Kyro	48-000-07-0046-000	Paddock Township	278,600	278,600	No Change	
Dale McBrady	43-000-29-0222-900	Oak Valley Township	259,800	259,800	No Change	
Dale McBrady	43-000-30-0227-000	Oak Valley Township	261,300	247,800	(13,500)	Adjustment on land and cabin
Perry Johnson	29-000-99-1066-000	Girard Township	64,500	54,100	(10,400)	Lot Quality adjustment
Aaron Peterson	29-000-99-1067-000	Girard Township	64,500	54,100	(10,400)	Lot Quality adjustment
Karla Love	29-000-99-1068-000	Girard Township	64,200	53,700	(10,500)	Lot Quality adjustment
Michael Hatling	29-000-99-1069-000	Girard Township	64,300	53,800	(10,500)	Lot Quality adjustment
Kenneth Ordes	29-000-99-1070-000	Girard Township	62,300	51,800	(10,500)	Lot Quality adjustment
Raymond Heidenson	29-000-99-1071-000	Girard Township	33,800	23,300	(10,500)	Lot Quality adjustment
Maxwell Heidenson	29-000-99-1072-000	Girard Township	33,800	23,300	(10,500)	Lot Quality adjustment
Timothy Peterson	29-000-99-1073-000	Girard Township	33,800	23,300	(10,500)	Lot Quality adjustment
Jenne Lueker	29-000-99-1074-000	Girard Township	33,800	23,300	(10,500)	Lot Quality adjustment
Gary and Kristen Vipond	63-000-50-0019-000	Battle Lake City	682,300	613,200	(69,100)	Lot Quality adjustment/adjustment to dwelling
Elmer and Patricia Zitzow	20-000-18-0100-001	Edna Township	300,700	297,600	(3,100)	Lot Quality adjustment
Joseph and Jennifer Eckert	02-000-99-0321-000	Amor Township	638,300	638,300	No Change	
Wes Kellogg	32-000-99-0648-000	Hobart Township	106,700	106,700	No Change	
Thomas Friedkin Tst	32-000-07-0053-004	Hobart Township	34,000	34,000	No Change	
Thomas Friedkin Tst	32-000-07-0054-007	Hobart Township	1,411,400	1,411,400	No Change	
Thomas Friedkin Tst	32-000-07-0054-012	Hobart Township	64,700	64,700	No Change	
Thomas Friedkin Tst	32-000-07-0054-910	Hobart Township	376,900	376,900	No Change	
Mason Huseth	58-000-27-0187-002	Tordenskjold Township	206,200	95,300	(110,900)	House in a fire 12-18-2017
Thomas Boehm	45-000-25-0148-001	Oscar Township	161,300	161,300	No Change	
Thomas Boehm	45-000-25-0148-002	Oscar Township	321,300	321,300	No Change	
Thomas Boehm	45-000-26-0158-001	Oscar Township	206,100	206,100	No Change	
Thomas Boehm	45-000-26-0158-002	Oscar Township	61,200	61,200	No Change	
Grand Totals			14,468,200	13,671,800	(796,400)	

Also, in attendance was Robert Preuss. He stated that he had talked to Gary Michaels with the Department of Revenue in an attempted to clarify the classification of his land. Mr. Preuss believes his land should retain the ag classification since the land is enrolled in a program with the US Fish and Wildlife Service. Mr. Preuss noted that Mr. Michaels would not make a recommendation, but that he did review Federal and State Statute and noted that it is only the State Statute that would apply.

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 13, 2018, the information from the on-site visits since the June 13, 2018 meeting, the list of recommendations as presented by Douglas Walvatne, County Assessor and the information presented by Mr. Preuss on Tuesday, June 26, 2018.

Commissioner Huebsch stated that in his opinion Mr. Preuss' land should be classified as agricultural because in his opinion the program that Mr. Preuss' land is enrolled in is like CRP. Douglas Walvatne, County Assessor, noted that in his opinion Mr. Preuss' land does not meet the requirements for ag classification. Mr. Walvatne stated that he has sent information regarding the US Fish and Wildlife program to the Minnesota Department of Revenue for clarification. Wayne Johnson, Chair, asked Mr. Preuss to share Mr. Michaels contact information with Mr. Walvatne.

After review, consideration and discussion by the Board, a motion was made by Commissioner Huebsch, seconded by Commissioner Froemming and carried with the members of the Board voting as follows to accept and approve the list of recommendations as presented by Douglas Walvatne with the exception of Mr. Preuss' land (Parcel 49-000-07-0039-002), which will retain the same classification for assessment year 2018 as the property had for assessment year 2017, should the Department of Revenue issue an opinion that Mr. Preuss' property as presently used is no longer eligible for the ag classification that opinion will be considered for assessment year 2019.

<u>Board Members -</u>	<u>For</u>	<u>Against</u>	<u>Absent</u>	<u>Abstained</u>
Douglas Huebsch	X			
Wayne D. Johnson	X			
John Lindquist	X			
Roger Froemming	X			
Lee Rogness				
Wayne Stein			X – June 26, 2018	
Kris Vipond				X

Note – Kris Vipond abstained because she did not participate in the June 13<sup>th</sup> meeting and was only in attendance at the June 26 meeting due to the absence of Wayne Stein, County Auditor-Treasurer.

The detailed County Board of Appeal and Equalization Record for 2018 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.

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, Wayne Johnson, Chair, declared the meeting of the 2018 Otter Tail County Board of Appeal and Equalization adjourned at 9:01 a.m.

Respectfully submitted,

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