

June 17, 2014

Pipestone County Board of Appeal and Equalization
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The Pipestone County Board of Appeal and Equalization met with Chairman William (Bill) Johnson, Commissioners Luke Johnson, Jerry Remund, Harold (Butch) Miller, Bruce Kooiman, and Auditor Tyler Reisch. Also in attendance were Assessor Joyce Schmidt, Junior Appraiser Chris McChesney, and County Administrator Sharon Hanson. Pipestone County residents present were Lucille Boll of Altona township, Edward O'Hearn of Woodstock, and Leo and Paul Hess of Sweet township. Chairmen Johnson called the meeting to order at 7:00 PM with the Pledge of Allegiance to the Flag.

The oath to fairly and impartially perform the duties of the official members of the County Board of Appeal and Equalization was read by Auditor Tyler Reisch and signed by the Board of Appeal and Equalization.

Lucille Boll requested a valuation reduction on her parcels R02.126.0100 and R02.126.0150, which are classified as agricultural land and buildings. Assessor Schmidt previously met with Marvin Boll on 6/6/2014 and discussed the condition of the outbuildings and the house. Based on that discussion Assessor Schmidt recommended depreciating the home to 70% based on deferred maintenance, increasing the deprecation on several outbuildings, adding 3 storage buildings which were omitted, and adding heat and extra eave height for the farm shop built in 2013. She also recommended adjusting the CER on the land from 70.21 to 69.24. All of the recommended changes would result in a valuation reduction of \$14,900 (\$440,700 to \$425,800) on parcel R02.126.0100. Assessor Schmidt also recommended changing the CER on parcel R02.126.0150 from 69.16 to 68.66, as well as changing the land breakout. These changes would result in a valuation increase of \$4,900.00 (\$341,900 to \$346,800). Motion by Luke Johnson, seconded by Miller to approve the Assessor's recommendations. Motion carried unanimously.

Edward O'Hearn appeared before the Board for valuation reduction on parcels R21.260.0450, R21.260.0990, R21.260.1060, and R21.260.1090. Mr. O'Hearn argued the \$9,702/ac value on his approximate 11.9 acres was too high due to the size and location of the tracts of land. After checking the CER on the land, Assessor Joyce Schmidt recommended raising the CER from the current 72.50 to a more appropriate 78.69. She also recommended

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lowering the per acre value of \$9,702 to a value comparable with Mr. O'Hearn's neighbors. Motion by Kooiman, seconded by Luke Johnson to approve a 72.50 CER \$9,702/ac value resulting in no change. Motion carried unanimously.

Leo and Paul Hess appeared before the Board to request a valuation change on parcel R11.029.0400. Leo and Paul provided pictures showing the dilapidated state of the outbuildings and home. They claimed that their land was valued disproportionately higher than the surrounding agricultural land, and that a 100% value increase in three years is unreasonable. Leo provided a list of sales on surrounding agricultural land to back up their argument. Lastly, the Hess's contended using a 40 year old land study was out of date and couldn't be relied on. Assessor Joyce Schmidt recommended a \$500 reduction based on the removal of the loft barn as shown in the pictures provided by the Hess family. Motion by Kooiman, seconded by Luke Johnson, to lower the value of the home and outbuildings to a total of \$45,000 resulting in a \$39,500 reduction and to have no change on the value of the land. Motion carried unanimously.

Assessor Joyce Schmidt presented a recommendation to correct the value of parcel R08.004.0100, owned by Roger Peters, from \$152,300 to \$132,400. It was determined at the Local Board of Appeal and Equalization that the double wide mobile home on the property was mistakenly valued. After the Local Assessor viewed the property on 04/29/2014 he recommended; the structure should be valued as a double wide mobile home rather than a modular home, the actual age of the mobile home is 1997 vs. 2001, and a 15% extra physical depreciation due to the condition of the roof and deferred maintenance. Motion by Reisch, seconded by Bill Johnson to approve the Local Assessor's and Assessor Joyce Schmidt's recommendation resulting in a \$19,900 reduction in value. Motion carried unanimously.

Assessor Joyce Schmidt brought a recommendation to the Board for parcel R04.010.0260, owned by Debra D Esche and Dawn Schunneman. The parcel is a narrow strip of land which lies between the railroad and Highway 23. Currently the tract is being mowed for grass hay. Assessor Schmidt recommends changing the classification on this parcel from Industrial to Agricultural. Motion by Remund, seconded by Luke Johnson to approve the Assessor's recommendation. Motion carried unanimously.

Motion by Kooiman, seconded by Bill Johnson to adjourn the meeting. Motion carried unanimously. Meeting adjourned at 8:15 PM.

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William (Bill) Johnson
Pipestone County Board Chair

ATTEST:

Tyler Reisch
County Auditor