

**Aitkin County Board of Commissioners**  
**Request for County Board Action/Agenda Item Cover Sheet**



To: Chairperson, Aitkin County Board of Commissioners      Date: 2/6/13

Via: Patrick Wussow, County Administrator

From: Mike Dangers, County Assessor

Title of Item:

Request to Schedule Public Hearing – County Board of Appeal and Equalization

Requested Meeting Date: 2/12/13      Estimated Presentation Time: \_\_\_\_\_

Presenter: Mike Dangers

**Type of Action Requested** (check all that apply)

- For info only, no action requested       Approve under Consent Agenda
- For discussion only with possible future action       Adopt Ordinance Revision
- Let/Award Bid or Quote (attach copy of basic bid/quote specs or summary of complex specs, each bid/quote received & bid/quote comparison)
- Approve/adopt proposal by motion       Approve/adopt proposal by resolution (attach draft resolution)
- Authorize filling vacant staff position
- Request to schedule public hearing or sale       Other (please list) \_\_\_\_\_
- Request by member of the public to be heard
- Item should be addressed in closed session under MN Statute \_\_\_\_\_

**Fiscal Impact** (check all that apply)

- Is this item in the current approved budget? Yes \_\_\_\_\_ No \_\_\_\_\_ (attach explanation)
- What type of expenditure is this?  Operating  Capital  Other (attach explanation)
- Revenue line account # that funds this item is: \_\_\_\_\_
- Expenditure line account # for this item is: \_\_\_\_\_

**Staffing Impact** (Any yes answer requires a review by Human Resources Manager before going to the board)

- Duties of a department employee(s) may be materially affected.  Yes  No
- Applicable job description(s) may require revision.  Yes  No
- Item may impact a bargaining unit agreement or county work policy.  Yes  No
- Item may change the department's authorized staffing level.  Yes  No



**Supporting Attachment(s)**

- Memorandum Summary of Item
- Copy of applicable county policy and/or ordinance (excerpts acceptable)
- Copy of applicable state/federal statute/regulation (excerpts acceptable)
- Copy of applicable contract and/or agreement
- Original bid spec or quote request (excluding complex construction projects)
- Bids/quotes received (excluding complex construction projects, provide comparison worksheet)
- Bid/quote comparison worksheet
- Draft County Board resolution
- Plat approval check-list and supporting documents
- Copy of previous minutes related to this issue
- Other supporting document(s) (please list) \_\_\_\_\_

**Provide (1) copy of supporting documentation NO LATER THAN Wednesday at Noon to make the Board's agenda for the following Tuesday. (If your packet contains colored copies, please provide (4) paper copies of supporting documentation as we do not have a color printer or copier.) Items WILL NOT be placed on the Board agenda unless complete documentation is provided for the Board packets.**



**OFFICE OF  
AITKIN COUNTY ASSESSOR**  
209 2<sup>nd</sup> ST N.W. Room 111  
AITKIN, MINNESOTA 56431  
Phone: 218/927-7327 – Fax: 218/927-7379  
[assessor@co.aitkin.mn.us](mailto:assessor@co.aitkin.mn.us)

## MEMO

February 6, 2013

To: County Board of Commissioners

From: Mike Dangers, County Assessor 

Re: 2013 County Board of Appeal and Equalization Meeting Date and Time

The County Board needs to set the 2013 County Board of Appeal and Equalization (CBOAE) meeting time in accordance with Minnesota Statute 274.14. Attached to this document is a copy of this Statute, minutes from the 2012 CBOAE and a copy of the scheduling page of the Minnesota Property Tax Administrator's Manual. A calendar of June 2013 is also attached.

The Board must either convene on a Saturday or convene on a weekday with appointment times available after 7:00pm. The Board may schedule the initial meeting on any date between Saturday June 15 and Saturday June 22. Last year, the CBOAE convened on Tuesday, June 12 at 4:05pm and adjourned at 8:15pm. Sixteen appeals were made at that time with nearly half of them made without the owner or owner representative present. A primary reason for this was that County Staff were able to come to an agreement with owners prior to the Meeting. This saved time and expense for all parties.

The Assessor's Office plans to schedule appointments again this year. Appointments have been required to appeal to the CBOAE. If this continues to be our policy, the Board would then have the option to adjourn prior to 7pm. The Notices of Valuation and Classification shall clearly state that appointments are required.

I encourage the Board to schedule the meetings to best satisfy the needs of the taxpayers. At last year's meeting, the majority of the appeals were made by residents of Aitkin County.

Please contact me at (218) 927-7340 with any questions.

**274.14 LENGTH OF SESSION; RECORD.**

The board must meet after the second Friday in June on at least one meeting day and may meet for up to ten consecutive meeting days. The actual meeting dates must be contained on the valuation notices mailed to each property owner in the county as provided in section 273.121. For this purpose, "meeting days" is defined as any day of the week excluding Sunday. At the board's discretion, "meeting days" may include Saturday. No action taken by the county board of review after June 30 is valid, except for corrections permitted in sections 273.01 and 274.01. The county auditor shall keep an accurate record of the proceedings and orders of the board. The record must be published like other proceedings of county commissioners. A copy of the published record must be sent to the commissioner of revenue, with the abstract of assessment required by section 274.16.

For counties that conduct either regular board of review meetings or open book meetings, at least one of the meeting days must include a meeting that does not end before 7:00 p.m. For counties that require taxpayer appointments for the board of review, appointments must include some available times that extend until at least 7:00 p.m. The county may have a Saturday meeting in lieu of, or in addition to, the extended meeting times under this paragraph.

**History:** (2050) *RL s 860; 1949 c 543 s 4; 1971 c 564 s 9; 1973 c 582 s 3; 1975 c 339 s 7; 1976 c 334 s 8; 1980 c 437 s 8; 1987 c 229 art 4 s 1; 1987 c 268 art 7 s 38; 1Sp1989 c 1 art 9 s 29; 1990 c 480 art 7 s 15; 1995 c 264 art 11 s 5; 2005 c 151 art 5 s 27; 2008 c 366 art 6 s 32; 2009 c 88 art 10 s 13*

**BOARD OF APPEAL AND EQUALIZATION  
JUNE 12, 2012  
OFFICE OF COUNTY AUDITOR**

The Aitkin County Board of Commissioners met this 12<sup>th</sup> day of June, 2012 at 4:05 p.m. with Auditor Kirk Peysar, County Assessor Mike Dangers, County Commissioners J. Mark Wedel, Laurie Westerlund, Don Niemi, Brian Napstad, Anne Marcotte, County Administrator Patrick Wussow and Administrative Assistant Sue Bingham.

Staff present – Karen Ladd, Tom Burman, Jim Hicks, Darcy Moore, Lori Tibbetts, Stacy Westerlund, and Rebecca Trapp

Motion by Commissioner Napstad, seconded by Commissioner Niemi and carried, all voting yes to approve the BAE agenda.

Introduction and General Review of 2012 Assessment

The following persons appeared, wrote letters, or telephoned regarding appeal and equalization of property:

**William (Bill) Kangas**

Numerous

Information presented: Would like the gun range noise valuation circle reconsidered. Feels there are no sales to prove a reduction is necessary.

Action: Motion by Commissioner Niemi, seconded by Commissioner Napstad and carried. All voted no change.

**Denny Solsvig representing Denny's Lakeview Inn, LLC**

09-1-101101

Information presented: Believes taxes are too high.

Action: Motion by Commissioner Napstad, seconded by Commissioner Niemi and carried. All voted no change.

**Theodore and Patricia Skaff**

16-0-044901

Information presented: Owner purchased property for less than what was valued, so wishes to have his property valued at what he paid for it.

Action: Motion by Commissioner Marcotte, seconded by Commissioner Westerlund and carried. All voted no change.

**Charles Hawkinson**

08-0-025900

Information presented: Feels valuation is too high, and property should qualify for class 2e and Aggregate Resource Preservation Program.

Action: Motion by Commissioner Niemi, seconded by Commissioner Napstad to reduce 2012 assessed value to \$25,000.00. Roll call vote. Motion carried (4-2 Marcotte/Westerlund)

**Charles Hawkinson – Gun Lake Sand & Gravel**

08-0-023001, 08-0-024200, 08-0-024300,  
08-0-025800, 08-0-025901, 08-0-025902,  
08-1-064600

Appeal was withdrawn.

**Linda Farah**

22-0-046002

Information presented: Concerned because after purchasing land from neighbor, the per acre value increased.

Action: Motion by Commissioner Marcotte, seconded by Commissioner Niemi to reduce 2012 assessed value to \$24,600.00. Roll call vote. All voted yes.

**Keith Nenti**

56-1-012600

Information presented: Valuation of parcel is too high.

Action: Motion by Commissioner Westerlund, seconded by Commissioner Niemi and carried. All voted yes to reduce land value to \$55,000.00 and building value to \$100.00 for a total 2012 assessed value of \$55,100.00.

**Dennis Kohlgraf**

30-0-012800

Information presented: Valuation too high due to gun range noise.

Action: Motion by Commissioner Napstad, seconded by Commissioner Westerlund to reduce 2012 assessed value to \$108,166.00. Roll call vote. Motion carried (5-1 Marcotte).

Motion by Commissioner Westerlund, seconded by Commissioner Niemi and carried, all members voting yes to reassess all residential homestead residences in Aitkin County within ¼ mile of gun range for 2012 assessed values.

**Clifford Grulke**

53-0-019402

Information presented: Valuation is too high.

Action: Motion by Commissioner Westerlund, seconded by Commissioner Marcotte and carried. All voted yes to correct land typing which results in a \$500 reduction of Estimated Market Value for a final Estimated Market Value of \$40,300.00 as recommended by the County Assessor.

**Martin Wellens**

41-0-059201

Information presented: Feels value too high.

Action: Motion by Commissioner Napstad, seconded by Commissioner Niemi and carried. All voted no change.

**Christopher Worms**

39-0-060900

Information presented: Feels value too high.

Action: Motion by Commissioner Niemi, seconded by Commissioner Napstad and carried. All voted no change.

**Dennis Tennison**

06-0-006200

Information presented: Wants an appropriate amount of acreage deducted for Loon Avenue (CR #65) right of way.

Action: Motion by Commissioner Napstad, seconded by Commissioner Niemi and carried. All voted to change acreage deduction for row from 2 ac to 3 ac, giving a total estimated market value reduction of \$400.00, to \$228,500.00 as recommended by the County Assessor.

**Cliff & Michelle Nelson**

02-0-051302

Information presented: Requesting agricultural homestead classification be reinstated.

Action: Motion by Commissioner Niemi, seconded by Commissioner Westerlund and carried. All voted to classify as agricultural homestead as recommended by the County Assessor.

**Robert & Marilyn Feero**

56-1-134100

Information presented: Concerned Estimated Market Value too low.

Action: Motion by Commissioner Westerlund, seconded by Commissioner Marcotte and carried. All voted to increase Estimated Market Value to \$122,800.00 as recommended by the County Assessor.

**Steve Slette**

09-0-051402

Information presented: Glen Township Local Board of Appeal and Equalization increased number of gravel pit acres from 1 to 7.

Action: Motion by Commissioner Niemi, seconded by Commissioner Marcotte and carried. All voted to reduce gravel pit acres to 2 acres for the 2012 assessment as recommended by the County Assessor.

**Patricia Peters**

11-0-064410

Information presented: Valuation too high.

Action: Motion by Commissioner Niemi, seconded by Commissioner Napstad and carried. All voted no change as recommended by the County Assessor.

Motion by Commissioner Niemi, seconded by Commissioner Napstad and carried, all members voting yes to adjourn the meeting at 8:15 p.m.

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J. Mark Wedel, Chairperson  
Aitkin County Board of Commissioners

ATTEST:

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Kirk Peysar  
Aitkin County Auditor

SEAL

Section: Assessment Review and Appeals

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### County Boards of Appeal and Equalization

The County Board of Appeal and Equalization (CBAE) is the second avenue in the appeals process. As noted above, a property owner must first appeal to the Local Board of Appeal and Equalization before being eligible to appear at the county board (as provided in Minnesota Statutes, section 274.01).

The board may meet on any ten consecutive meeting days in June after the second Friday in June. "Meeting days" typically means any day of the week excluding and Sunday. The board may elect to consider Saturday as a meeting day as well. At least one meeting must be held until 7:00 pm; and if the county does not hold a meeting until 7:00 pm they must instead hold a meeting on a Saturday. This is to ensure that property owners have ample time to present their appeals. A board may convene on the first Monday after the second Friday in June at 6:00 p.m. and adjourn at 8:00 p.m. and these requirements will have been met. The board may also convene on the Saturday immediately following the second Friday. In any scenario, the board must allow for ten full meeting days before June 30, and may not hold meeting beyond those ten meeting days without approval from the Commissioner of Revenue. If the board chooses to consider Saturday a "meeting day," it must consider a second Saturday as a meeting day if it falls within ten meeting days of the original Saturday meeting. All boards must adjourn no later than June 30. Any action taken after that date is considered invalid except corrections of clerical errors. The dates of the meetings must be contained in valuation notices.

If a board completes its work before ten meeting days have transpired, and has meet the requirements to be present for a meeting not recessing/adjourning prior to 7:00 p.m. or has met on a Saturday, it is not necessary for the board to continue to meet for each of the ten meeting days.

\*\*\*If a county requires appointments for CBAE appeals, the county must allow appointments until 7:00 p.m., but the board is not required to meet until 7:00 p.m. or on a Saturday (per Minnesota Statutes, section 274.14). If the board requires appointments and allows for appointment times as late as 7:00 p.m., but those times go unfilled, the board does not need to physically meet at or until 7:00 p.m., nor is the board required to allow walk-ins at that time. The allowance of scheduled appeals until 7:00 p.m. is sufficient.

However, if the CBAE allows for walk-ins and does not require appointments, the board may not adjourn prior to 7:00 p.m. In other words, if value notices sent to taxpayers show that the board will meet during a specific time frame, the assumption is that the board will be available during that time frame for walk-in appointments and therefore must meet (i.e. if the notices say the board will meet from 1 p.m.-7p.m., the board must be in attendance during that posted time for walk-ins).

We recommend that requirements to schedule an appeal to a CBAE be clearly stated in Notices of Valuation and Classification, and if appointments are required, rather than stating the specific time frame in which the board will be convened, list the time the board will begin only and be prepared to schedule appointments until 7p.m. to comply with statute.



# JUNE 2013

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					Flag Day (USA)	

<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>
Father's Day First Quarter					Summer Begins	

<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>
Full Moon	St. John the Baptist Day (Que.)					

<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>
Last Quarter						
<b>30</b>						