

**PROCEEDINGS OF THE COUNTY
BOARD OF APPEAL AND EQUALIZATION
OF MOWER COUNTY, MINNESOTA,
AT ITS REGULAR ANNUAL MEETING
June 18, 2024**

The Board of Appeal and Equalization of Mower County, Minnesota, convened their annual session in the Commissioner's room of the Mower County Government Center at Austin, Minnesota, at 6:30 p.m. on June 18, 2024.

The following members were present and subscribed to the Oath of the Board of Appeal and Equalization: Chair John Mueller, Vice-Chair Polly Glynn, Mike Ankeny, Dan Sparks, Jerry Reinartz and Scott Felten, County Auditor-Treasurer.

Also Present: Deputy County Administrator Matthew Verdick; Land Records Taxpayer Services Director Joy Kanne; Mower County Assessor Michael Harvey; Property Appraisers Renee Thorpe, Mike Kellar, Fran Bekaert, Jack Anderson; Executive Assistant Denise Barthels and appellants.

The meeting was opened with the Pledge of Allegiance.

The Chair called the meeting to order and Executive Assistant Denise Barthels administered the oath to the Board.

Motion made by Commissioner Ankeny, seconded by Commissioner Reinartz, to approve the agenda deleting the appeal of Mr. Bergstrom due to his ineligibility to present an appeal. Motion carried.

The Chair asked for the **ASSESSOR'S REPORT**. County Assessor Michael Harvey presented his report which included information pertaining to Value Changes from 2023 to 2024 in the categories/classes of agricultural/rural, residential, apartments/mobile home parks, commercial and industrial. The estimated market values (EMV) are as of January 2, 2024 for taxes payable 2025. Among all classes of EMV the gross change over 2023 values was an increase of 2.44% (net change 1.93%). All agricultural tillable land has now been converted from Crop Equivalency Ratio (CER) valuation to Crop Productivity Index Value (CPI) which is a more equitable method of valuation. The entire Assessor's report is available at the County Assessor and County Administration offices.

APPEALS

John R. Johnson appeared before the Board to appeal the estimated market value on parcel 27.006.0945. Mr. Johnson stated that the value was too high due and shouldn't be valued at \$12,000 per acre due to the fact that the one small (2.71 acre) field was too small for ease of farming making it less desirable for farming having to plant in short, pointed rows. Large, square fields are more desirable to plant. It was noted that the Assessor's

office has reviewed the parcel and information provided by Mr. Johnson and has made some adjustments to match the tillable acres to FFA documentation. It was noted that Mr. Johnson has parcels in both the City and Townships of Lyle and the City of Lyle's tax rates are higher which accounts for some taxing discrepancies between tax statements. Mr. Johnson was encouraged to fill out an application to combine the parcels.

Michael Roy for Lincoln Hwy, LLC appeared before the Board remotely to appeal the estimated market value on parcel 34.521.0120. Mr. Roy stated that commercial properties can be valued based on an income appraisal and condition of the property. The Shopko building in Austin is 100% vacant and is not generating any income and the condition of the property is deteriorating. The property is losing approximately \$151,000 per year. Mr. Roy also provided images of the condition of the property. Mr. Roy presented a letter of intent for a potential lease agreement for a portion of the 90,000 square foot building that reflected that in order to properly lease the property to this tenant with their requests to fix the property's roof, parking lot, etc. it would cost approximately \$7 million dollars to bring the entire property into an appropriate leasable condition. Mr. Roy would like the valuation of the property to be decreased from \$2,056,800 to \$750,000 market value to reflect the vacant condition of the property.

Motion made by Commissioner Reinartz, seconded by Commissioner Ankeny, to deny the appeal of John R. Johnson of the 2024 value on parcel 27.006.0945. Motion carried. It was requested that staff assist Mr. Johnson in the process to combine parcels.

Motion made by Commissioner Glynn, seconded by Commissioner Ankeny, to deny the appeal of Lincoln Hwy, LLC of the 2024 value on parcel 34.521.0120. Motion carried.

Assessor staff provided the Board with information pertaining to an appeal following the local Board of appeal made by Sherry Slycord and Kim Faust regarding the 2024 value on parcel 26.005.0081. Staff reviewed the property and recommends reducing the value from \$73,700 to \$68,100.

Motion made by Commissioner Glynn, seconded by Commissioner Reinartz, to decrease the 2024 value on the Sherry Slycord and Kim Faust parcel 26.005.0081 from \$73,700 to \$68,100. Motion carried.

Assessor staff provided the Board with information pertaining to an appeal following the local Board of appeal made by Tracy and Jim Crews regarding the 2024 value on parcel 27.003.0040. Staff reviewed the property and recommends reducing the value from \$97,400 to \$61,600.

Motion made by Commissioner Ankeny, seconded by Commissioner Glynn, to decrease the 2024 value on the Tracy and Jim Crews parcel 27.003.0040 from \$97,400 to \$61,600. Motion carried.

Assessor staff provided the Board with information pertaining to an appeal following the local Board of appeal made by Kyler Kelly regarding the 2024 value on parcel

18.004.0050. Staff reviewed the property and recommends reducing the value from \$251,800 to \$231,100.

Motion made by Commissioner Glynn, seconded by Commissioner Reinartz, to decrease the 2024 value on the Kyler Kelly parcel 18.004.0050 from \$251,800 to \$231,100. Motion carried.

Assessor staff provided the Board with information pertaining to an appeal following the local Board of appeal made by Robert & Jolene Holtorf regarding the 2024 value on parcel 11.022.0040. Staff reviewed the property and recommends reducing the value from \$655,400 to \$557,300.

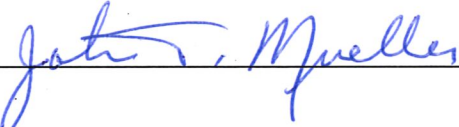
Motion made by Commissioner Glynn, seconded by Commissioner Sparks, to decrease the value on the Robert & Jolene Holtorf parcel 11.022.0040 from \$655,400 to \$557,300. Motion carried.

Motion made by Commissioner Ankeny, seconded by Commissioner Reinartz, to accept the report of the Assessor. Motion carried.

Motion made by Commissioner Glynn, seconded by Commissioner Sparks, to approve the minutes of today's meeting subject to review and approval of the chair. Motion carried.

Motion made by Commissioner Glynn, seconded by Commissioner Ankeny to adjourn at 8:07 p.m.

THE BOARD OF APPEAL AND EQUALIZATION

BY:  Chairperson

Attest:

By: 
County Auditor-Treasurer