Browns Valley Board of Appeal and Equalization Meeting Approved Minutes April 10, 2023



The Local Board of Appeals and Equalization meeting of the City of Browns Valley, MN was held in the meeting room of the Public Library. Council members present were Mayor Mike Heck, Neil Madison, Tony Miller, Devan Dobbs, and Jan Biewer. Also, in attendance was City Administrator Jodi Hook-Hansen.

Absent:

Others present: Traverse County Assessor Dianne Reinart, Deputy Assessor Kayla Kleindl and County Commissioner Chad Metz.

Call to Order:

The April 10, 2023, City Council Local Board of Appeals and Equalization meeting was called to order by Mayor Heck at 2:30 p.m.

The Pledge of Allegiance was recited by those in attendance.

Agenda

Upon a motion by Miller with a second by Biewer, the Council unanimously approved the agenda

Assessor's Report

Reinart and Kleindl welcomed Board Members and residents to the 2023 Board of Appeals and Equalization Meeting. Reinart stated that the purpose of the meeting is to hear evaluation appeals for 2023 Assessments, which is the starting point for determining property taxes payable in 2024.

Reinart distributed a packet with information pertaining to sales of real property within the City in 2022 and 2023. There was general discussion on these sales.

Madison and Miller confirmed that they have taken the Board of Appeal Training and are trained through July 2025. Reinart explained the process to get certified to the other Commissioners.

Board of Equalization Hearing

Mayor Heck opened the Board of Equalization Hearing portion of the meeting.

Agena Item: Board of Review and Adjustment Hearing Schedule of Petitioners:

Hook-Hansen stated that there is one resident present, and he wanted to question why his shed was being assessed when the previous City Administrator and Assessor said that the building would not be taxed, as it was not on a permanent structure. Reinart stated that they have to be fair and just in their assessments, and noted that Minnesota Statue 272.03 defines "real property" for taxation purposes as all buildings and structures on a parcel of land, and does not distinguish whether the building or structure is permanent or temporary.

The meeting adjourned at 3:20 p.m.

Minutes submitted by:

Approved by:

Jodi Hook-Hansen, City Administrator

Mike Heck, Mayor / Acting Mayor