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**OFFICIAL PROCEEDINGS**  
**Pope County Board of Appeal and Equalization**  
**June 14, 2021**

The June 14, 2021 Pope County Board of Appeal and Equalization meeting was called to order at 6:30 p.m. by Board Chair Paul Gerde with the following members present: Commissioners Nan Haggerty, Larry Lindor, Cody Rogahn, and Gordy Wagner. Also in attendance was Auditor-Treasurer Stephanie Rust, Assessor Mike Wacker, Deputy Assessor Bonnie Lay, and Administrator Kersten Kappmeyer. The meeting was conducted in-person by the members of the Board at the Courthouse Community Room. Telephonic access to the meeting was also provided to appellants as an alternative to in-person attendance based on meeting noticed previously published.

Joshua Gladis approached the Board regarding valuation on parcel 03-0051-115, requesting a reduction in the assessed value of his property, based on cited values in the area surrounding the subject parcel and the price of the land based on his recent purchase in 2020. Deputy Assessor Lay addressed the Board, citing the increase of value due to comparable sales on water in Pope County and front foot values, including on Lake Reno. On motion by Haggerty, seconded by Rogahn, and by the following vote, Ayes: Haggerty, Rogahn; Nays: Gerde, Lindor, Wagner, the Board declined to reduce the parcel value to \$150,000. On motion by Rogahn, seconded by Lindor, and by the following vote, Ayes: Gerde, Lindor, Rogahn, Wagner; Nays: Haggerty, the Board reduced the parcel value from \$187,000 to \$170,000, a reduction of \$17,000.

Ted Holsten approached the Board regarding valuation on parcel 03-0068-003, requesting a reduction in valuation, based on the unique characteristics of the parcel, including water features and the likely cost to provide access to the parcel from public roads. Deputy Assessor Lay addressed the Board, citing the increase in assessed front feet along Lake Reno and other features of the property. Rogahn moved to reduce the parcel value to \$200,000, which failed to receive a second. On motion by Lindor, seconded by Wagner, and by the following vote, Ayes: Gerde, Lindor, Rogahn, Wagner; Nays: Haggerty, the Board sustained the parcel at \$237,900.

Curtis Bardal approached the Board regarding valuation on parcel 08-0410-000, requesting a reduction in valuation, based on comparable land lots in the area and features and size of the subject parcel. Deputy Assessor Lay addressed the Board, citing the increase in assessed front feet value along Pelican Lake and other features of the property, recommending a reduction in valuation to \$110,800. On motion by Rogahn, seconded by Haggerty, and unanimously carried, the Board adopted the assessor's recommendation to reduce the parcel value from \$126,200 to \$110,800, a reduction of \$15,400.

Rachel Sperr approached the Board regarding valuation on parcel 23-0047-000, requesting a reduction in valuation, based on the characteristics and age of the manufactured home on the property. Deputy Assessor Lay addressed the Board, citing the age of the structure and also improvements reducing the structure's functional age. On motion by Rogahn, Chairman Gerde passed the presiding of the meeting to Vice-Chair Lindor and seconded the motion, and by the following vote: Ayes: Gerde, Lindor, Rogahn, Wagner; Nays: Haggerty, the reduced the parcel value from \$85,100 to \$85,000, a reduction of \$100.

Daniel Pederson approached the Board regarding valuation on parcel 08-0088-102, requesting an increase in valuation, based on an argued correction to Lake Pelican front footage, citing a survey of the property. Deputy Assessor Lay addressed the Board, citing the use of current water line in determining front footage on the lake, and not survey data based on ordinary high-water levels. On motion by Rogahn, seconded by Haggerty, and unanimously carried, the Board increased the parcel value from \$218,900 to \$260,300, an increase of \$41,400.

Assessor Wacker brought the following matters to the Board's attention on office's recommendations, the appellants in these files having approached the Assessor's Office regarding valuation in anticipation of County Boards, but not appearing at the Board meeting at the duly noticed place and time.

Paul Bartos, Parcel 25-0111-000: Assessor Wacker explained that the parcel was examined by his office at the landowner's request, and he had determined that changes in the size of a replacement building, fire damage to a building on the parcel, and other factors led him to recommend a reduction in building values on the parcel. On motion by Lindor, seconded by Rogahn, and unanimously carried, the Board adopted the recommendation to reduce the parcel value from \$271,000 to \$257,400, a reduction of \$13,600.

Daniel Schwendemann, Parcel 15-0075-000: Assessor Wacker noted the 2021 valuation did not take into account the existence of a current CRP contract on the parcel, and had instead converted land to wetlands from tillable, reducing its value. The CRP contract was received and reviewed, leading the office to recommend an increase in valuation. On motion by Lindor, seconded by Wagner, and unanimously carried, the Board adopted the recommendation to increase the parcel value from \$30,600 to \$85,200, an increase of \$54,600.

Brian Meyer, Parcel 02-0183-001: Assessor Wacker stated that valuation on this parcel was affected by whether the parcel was deemed buildable or not. The question of buildability of the lot was discussed, but based on this question, the recommendation of the office was to reduce the parcel value at this time. On motion by Lindor, seconded by Rogahn, and unanimously carried, the Board adopted the recommendation to reduce the parcel value from \$99,600 to \$45,300, a reduction of \$54,300.

There being no further business before the Board, and no other members of the public in attendance asking to be heard, and it being after 7:00 p.m., Board Chair Gerde adjourned the meeting at 8:27 p.m.



Kersten Kappmeyer, County Administrator



Paul Gerde, Chairman of the Board