

The **Annual Cormorant Township Board of Appeals and Equalization** meeting was held on Wednesday, **May 1st, 2024**, at 10:30 a.m. at the Cormorant Community Center. Board members present were Chairperson Steve Sorenson, Supervisor John Buhaug, Clerk Claudia Hanson, Deputy Clerk Penny Wickenheiser and Treasurer Susie Braseth. Additionally, Tony Vigen, Becker County Assessor and Lisa Marschall, Cormorant Township Assessor were also present.

A. **Call to Order** by Chairperson Steve Sorenson. Introductions were made, and Steve turned meeting over to Tony Vigen. Mr. Vigen has been the new County Assessor since December of 2024, as Lisa Will accepted a position with the State of Minnesota Department of Revenue.

Mr. Vigen explained that Cormorant Township market sales were high again last year, especially with a 37% increase for tillable land; Pasture/wood land increased 19%. Lake property had more of an increase on Big Cormorant Lake and Little Cormorant Lake. Agricultural sales are not slowing down and have increased the price per acre of agricultural land from \$8000 to \$10,000 an acre. Mr. Vigen also shared new agricultural construction in Cormorant township for last year was \$29,000, and residential new construction for our township was \$3,853,000.

B. Cormorant Township residents who made appointments:

1) **Donny Braseth 06.0245.002** = Mr. Braseth first mentioned he never received a green sheet in the mail, which is the 2025 property valuation notice (advises property owner of property value and classification). He owes 2.5 acres, was building a new house last year and wondering why his property value was so high. His value was at \$315,900 for 2023, then jumped up to \$413,000. Lisa Marschall explained that house was under construction so an estimated value of \$413,000 was given. Lisa further noted that the actual value for the property went down to \$381,600 for 2025. Donny would have had to appeal last year for the \$413,000 valuation. But next year his taxes will be much lower as the property value did decrease to \$381,600. No change warranted and Donny appreciated the insight into his property values.

2) **DeWonna and Randy Jensen (several parcels)** = The Jensen's' own five parcels on Erickson Lake near the end of 145th Street. Four of the five parcels are in a US Fish & Wildlife Service perpetual easement that was established by the prior owner. They have concerns about their property classification as 4 of the parcels (06.0045.000; 06.0155.000; 06.0131.000; and 06.0155.001) have historically been classified as Agricultural homestead as they produce hay on all of these parcels and added garlic as a product for sale. They homesteaded December 1st, 2023. Their house is in parcel 06.0151.001 which is not in the Easement. Mr. Vigen explained how he interpreted the MN Dept. Of Revenue classification definitions and he adamantly believes the parcels are correct as rural vacant land. Lisa added that if it were changed to tillable, their taxes would be significantly higher. There was much involved discussion amongst the Board, the Jensen's, and the assessors, with a consensus to have these parcels reviewed by the MN Dept. of Revenue directly. Mr. Vigen will contact the revenue department if the classification is correct as is, or if they recommend changing parcels back to agricultural homestead.

The next issue the Jensen's inquired about is to valuation of their parcels. They also never received a green 2025 Valuation notice. Steve Sorenson stated that is unacceptable that some taxpayers never received their valuation notices, which Mr. Vigen apologized for the printers who erred in printing the notices.

Regarding valuations, the biggest parcel of land, 06.0045.000, increased in value from 11,000 to 34,000. Lisa Marschall researched this and the acreage is considered partly pasture and partly tillable, and county wide, these two categories have significantly increased. Also, they asked why the wooden parcel of 06.0131.000 went up so much. Some of this parcel is not in the Easement, and some of the land is subject to countywide increases in taxes. Tony Vigen added that the value of the Easement parcels are already reduced by 70%. Lisa did note that the parcel in which the barn is located is too high and should be reduced. All agreed and Steve motioned to lower that parcel by \$3000, seconded by John. Carried 3.0

A few other general questions were asked. In summary, Assessor Vigen will email the MN Dept. Of Revenue and copy the Board, Lisa Marschall, and the Jensen's' on what their outcome or opinion is of the classification issue.

C. **Calls or correspondence received:** Lisa Marschall informed additional email questions and calls were received.

1). **Craig Boisjolie 06.0809.000** = This was a correction to the description of this property on Holiday Beach, whereas Lisa had initially noted there being a car port, when in fact, it is actually an open porch. Steve motioned in agreement to this correction, seconded by John. Carried 2-0.

2). **Brian Raftevoid 06.0833.225** = Lisa M. advised a mistake was made on Mr. Raftevoid location of his property. He called in stating that his property is not on Lake Ida, but on Lake 610 (change from a recreational lake to an environmental lake). Lisa has corrected this. Steve motioned in agreement to this, seconded by John. Carried 2-0.

3) **Cormorant Township 06.0089.001** – Township Clerk Claudia Hanson alerted that a tax notice was received for the new township brush and compost site. The township is exempt in paying taxes and Lisa advised to contact Steve Skoog at Becker Cty. Environmental Services to request a change in property classification to exempt. Steve motioned to agree with this request, seconded by John. Carried 2-0.

D. **Adjournment** – This meeting was adjourned at 11:45 a.m. by Steve, seconded by John, as there were no other inquiries, or concerns brought forward to the Board. Carried 2-0.

Respectfully submitted,

Claudia M. Hanson, Clerk