

**ST. LOUIS COUNTY SPECIAL BOARD
OF APPEAL AND EQUALIZATION
FOR THE ASSESSMENT YEAR
OF 2012 PAYABLE 2013**

The meeting of the 2012 St. Louis County Special Board of Appeal and Equalization (the "Board") was called to order at 9:58 a.m. on Tuesday, June 19, 2012, in the St. Louis County Board Room, 2nd Floor, Courthouse, Duluth, MN, by Patricia Stolee, Deputy Auditor/Clerk of County Board. By Resolution No. 12-254, adopted May 1, 2012, the St. Louis County Board of Commissioners appointed the following to serve on the Special Board of Appeal and Equalization and roll call was taken:

John Vigen – District 1, present;
Lee Conradi – District 2, present;
Kevin O'Brien – District 3, present;
Leonard Cersine – District 4, present;
William Clements – District 5, present;
Dawn Cole – District 6, present; and
Frank Bigelow – District 7, absent

The oath of office was administered to each member present by Deputy Auditor Stolee.

Deputy Auditor Stolee asked for nominations for Chair of the 2012 Special Board of Equalization. Conradi/Vigen nominated William Clements. No other nominations were received. Vigen/O'Brien moved to close nominations and declare William Clements Chair by unanimous ballot. Vote: 6-0

Chair Clements asked for nominations for Vice-chair. Vigen/Cole nominated Len Cersine as Vice-chair. No other nominations were received. Vigen/Conradi moved to close nominations and declare Len Cersine Vice-chair by unanimous ballot. Vote: 6-0

County Assessor David Sipila was present for all meetings of the Special Board of Appeal and Equalization.

Hearing appeals start time: 10:03 a.m.

Case No. 69A and B, John Wilson, 9421 West Branch Road, Duluth MN 55803, 69-A includes parcel codes 502-0020-00690, 660, 680, and 700 (Town of Pequaywan); 69-B includes parcels 502-20-03130 (1) and (2), 3160, 3230, 3260, 2880 (Town of Pequaywan). Mr. Wilson handed out a comparison spreadsheet, presented valuations of surrounding areas and requested to be comparable. On 69A, the assessor recommended an increase to the building in the amount of \$4,400 for a full basement and a ¾ bath that had not previously been assessed and on 69B to reduce by \$2,600 for reduction in assessed frontage by 240'. Vigen/Cersine moved to accept the assessor's recommendation. (6-0)

Case No. 34A, Randy and Joyce Simonson, 5214 Albert Olson Road, Duluth MN. The assessor recommended a reduction due to average condition in the amount of \$60,000. O'Brien/Cersine moved to accept the assessor's recommendation. (6-0)

Case No. 18, Bromley Griffin, 6410 Hwy. 29, Floodwood, MN 55736. The assessor reviewed the case and found only one of the buildings assessed was actually on the property, and the correction has been made to the record. Vigen/Cersine moved to accept the assessor's recommendation. (6-0)

A brief recess was taken from 10:53 a.m. to 10:56 a.m.

Case No. 61A and 61B, Adele Hartwick, 3893 Fauvelle Road, Duluth, MN 55803. The assessor recommended to reduce the value for 61A, parcel 320-0050-00010 (Town of Ellsburg) to \$10,600 as the parcel is bounded by a railroad and is composed entirely of wetland. Vigen/Cersine moved to approve the assessor's recommendation for 61A. (6-0). On Case 61B, the assessor recommended no changed. After discussion, Vigen/Cersine moved to approve the assessed valued at \$10.00 per square foot. (5-1, Clements)

Case No. 29A, 30A, 31A, 32A, 33A. County Assessor Dave Sipila said notices went out to Portage, Cherry, Great Scott and Crane Lake, and error was made and revised statements were sent out. The adjustments are procedural and are clerical corrections, according to Assessor Sipila. O'Brien/Vigen to accept the assessor recommendation. (6-0)

Case No. 45L, Stanley Germek, 9128 Escape Road, Babbitt, MN 55706, letter appeal. The assessor recommended a reduction due to incorrect acreage and a lowered schedule in 2012 that was not applied to this property, for a new total assessment of \$398,100. Cole/Cersine moved to accept the assessor's recommendation. (6-0)

Case No. 41AR, Michael Bustrom, 1675 Bradach Road, Ely, MN 55731, The assessor recommended decreasing the land and increasing the building for a net reduction of \$69,100. Cole/Conradi moved to accept the assessor's recommendation. (6-0)

Case No. 56L. Robert Pearson, 2121 Dunedin Avenue, Duluth, MN 55803, letter appeal for rural vacant land in Eagles Nest. Mr. Pearson was concerned with increases on ten parcels in this case. The increase was due to an error in the way the totals were calculated and the assessor recommends a decrease in \$200 for each parcel for a net reduction in the amount of \$2,000. Vigen/O'Brien moved to accept the assessor's recommendation. (6-0)

Case No. 58L- 1 and 2, Mike Kochevar, letter appeal, 31 West 544 Penny Road, Barrington, IL 60010, regarding property at 1372 Walsh Road, season recreational, in Eagles Nest Township. On the first appeal, the assessor recommends a reduction of \$45,400 due to lot depth on two parcels and decreasing the value on an older cabin, and increasing the value on the other building to correct for foundation type and add a fireplace. On the second case, at lot 11, block 1, Swanson's Shores, Eagles Nest Township, the assessor recommended a land decrease on one parcel in the amount of \$13,600 and an increase on the other parcel in the amount of \$5,700, for a net decrease of \$7,900. Cole/O'Brien moved to accept the assessor's recommendation for both cases. (6-0)

Case No. 1AR, Michel Erjavec, 7547 Airport Dr. N. Eveleth, MN 55734, appealing parcels in Town of Fayal. Vigen/Cersine moved to accept the assessor's recommendation of a net reduction of \$24,400. (6-0)

Case No. 3L, Arthur Eggen, 7455 Crane Lake Road, Crane Lake, MN, letter appeal. The assessor recommended a reduction for a new total value of \$44,000, as adjustments that needed to be made and the new schedule applied. Cersine/Cole moved to accept the assessor's recommendation. (6-0)

Case 17AR, Jerry Prosnick, 1012 7th Ave S., Virginia, MN 55792. The assessor recommended a \$34,700 building reduction. Cole/Vigen moved to approve as presented. (6-0)

Case 44 A, Lucinda Bourn, 621 63rd Ave W. Duluth, MN 55807. Ms. Bourn requested consideration, noting the house is almost 100 years old. The assessor recommended no change. Vigen/Cersine moved to reduce \$3,500 from the building value. (6-0)

Case 49A, Eugene Stevens, 5608 Howard Gnesen Road, Duluth, MN, regarding property at 2223 Harris Bay Road, Unorganized 55-14. The assessor recommended a \$7,000 reduction in the building as the interior inspection revealed substandard construction. O'Brien/Conradi moved to accept the assessor's recommendation. (6-0)

Case No. 67A, Mary Robinson, 2147 Old North Shore Road, Duluth, MN 55804, appealing parcel 010-2710-00112 (9.85 acres on NE corner of Glenwood and Old Howard Mill). Ms. Robinson requested a reduction as the property is on a busy road and has no view. The assessor recommended an increase in the land value from \$160,000 to \$185,100. Vigen/Cole moved to reduce the land value to \$160,000. (4-2, Cersine, O'Brien)

Case No. 7AR, Robert Murphy, property at 2413 Point Street, Babbitt, MN. The assessor said the cabin over a garage was lower quality without running water and recommended a reduction of \$17,100, for a total assessed value of \$322,400. Cersine/O'Brien moved to accept the assessor's recommendation. (6-0)

Case No. 36AR, James Jude, 9173 Townline Rd., Iron, MN (Clinton Township). The assessor recommended a clerical correction to the value, which resulted in an \$18,500 reduction. Cole/Conradi moved to accept the assessor's recommendation. (6-0)

Case No. 5L, Tom Johns, appeal on property located at 1274 Blackburn Drive, Cotton, MN, letter appeal. The assessor recommended no change in the current assessed value of \$84,100. O'Brien/Cole moved to accept the assessor's recommendation. (6-0)

Case No. 25A, Tom Marchand, 5965 Birch Point Road, Saginaw, MN (Grand Lake Township) The assessor recommended a building reduction in the amount of \$8,200 for a new total assessment of \$252,700. Vigen/Cersine moved to accept the assessor's recommendation. (6-0)

Case No. 4, Stephen Kucera, 9857 Davidson Drive, Meadowlands, MN 55765. The assessor recommended a reduction of \$3,000 on the storage building as it is in poor condition. Cersine/O'Brien moved to accept the assessor's recommendation. (6-0)

Case No. 24, John Krysiak, 2626 Nanticoke St. Duluth, MN, appeal regarding rural land in Canosia Township. The assessor recommended a reduction in the land value as is wetland, swamp and unbuildable. Cole/Conradi moved to accept the assessor's recommendation. (6-0)

Case No. 53L, Tim and Jennifer LaMaster, 440 Kenliworth Ave., Duluth, MN, letter appeal regarding rural vacant land in Canosia Township. The assessor recommended a total reduction in the amount of \$16,300 as the property is overvalued based on lack of access, driveway and utilities. Cole/O'Brien moved to accept the assessor's recommendation. (5-1, Cersine)

A recess was taken from 3:38 p.m. to 4:05 p.m.

Case No. 76, John and Susan Charlstrom, 12255 Potshot Road, Floodwood, MN, walk-in appeal of two parcels, 750-0010-03650 and 03690. The assessor recommended no change. After further discussion, Vigen/O'Brien moved to reduce the total value of parcel number 750-0010-03690 to \$52,900, and no change to parcel number 750-0010-03650. (6-0)

At 4:33 p.m. Chair Clements recessed the board until 10:00 a.m. Monday, June 25, 2012, in the Northland Office Building, Prebich Room, Virginia, MN.

On Monday, June 25, 2012, at 10:02 a.m. the special County Board of Appeal and Equalization reconvened in the Prebich Room, Northland Office Center, Virginia, MN, with all members present except Frank Bigelow. Board member Frank Bigelow arrived at 10:04 a.m. and was given the oath of office.

Case No. 54AR, Steve Menelli, regarding property at 9181 County Road 23, Buyck, MN, Portage Township. The assessor recommended a new total value of \$88,900 to correct for frontage quality and non lake shore quality for the three parcels. Vigen/O'Brien moved to accept the assessor's recommendation. (7-0)

Case No. 70AR, Jay Mackie, 3325 Wolf Lake Road, Ely, MN (rural vacant land Town of Embarrass). The assessor recommended a new total value of \$60,500, with reductions on most parcels due to poor quality. Cersine/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 11A, Dan Quinn, regarding approximately 1012 acres and a hunting cabin located in Unorganized Township 59-16. Mr. Dan Quinn requested that John Vigen recuse himself from voting as he dealt with Mr. Vigen in a past real estate transaction. Board Member Vigen declined stating that it was quite a few years ago and he is a professional and will decide fairly. Mr. Quinn presented his case and requested the board consider reduction in several parcels. The assessor recommended no change in value, based on recent sales data. After lengthy discussion, O'Brien/Cersine moved to accept the assessors recommended value. (6-1, Bigelow)

Case No. 12A, Edward Vest, 4153 St. Mary's Court, Eveleth, MN. Mr. Vest requested a reduction, noting his property increased while others decreased. The assessor said they received Mr. Vest's appeal late, recommending no change. After further discussion, Kevin O'Brien requested the calculation from good to fair. After further discussion, Bigelow/Cersine moved to change the classification from good to fair for a total reduction of \$19,100. (7-0)

Case No. 13A, Jeff and Kerry Collie, 1402 N 3rd Ave West, Virginia, MN. Mr. Collie said the bank obtained an appraisal for \$375,000 and the local board reduced the value by \$40,000. The assessor recommended no further reductions. After lengthy discussion, Bigelow Cole moved to approve a new total value of \$400,000, with the reduction taken from the building. Kevin O'Brien offered a friendly amendment to value the property at \$406,700, and the makers did not accept. After further discussion, the motion passed. (7-0)

Case No. 62A, Harry Homer, 147 Harvey Street, Ely, MN regarding lots on Mitchell Lake, Morse Township. The assessor recommended reductions for the three lots as follows: parcel 465-0113-00050 a \$64,800 reduction; parcel 465-0113-0060 a \$9,000 reduction and parcel 465-0113-00020 a \$37,000 reduction. The reason for reduction includes incorrect grading. O'Brien/Bigelow moved to approve the reduction for all three parcels. (7-0)

Case No. 21AR, Nancy Roe, 1685 Bradach Road, Ely, MN (Eagles Nest Township). The assessor recommended a \$47,600 reduction on land and a \$7,600 reduction in the building, due to corrections to shoreline grading, water damage in the garage and a crooked entryway. Cersine/Vigen moved to accept the assessor's recommendation. (7-0)

Case No. 52L, Bob Kruse, letter appeal for property at Migisi Road, Ely, MN (Eagles Nest Township). A re-inspection of the property showed an incorrect grading of land and shoreline. The assessor recommended a \$19,500 reduction for a new total value of \$78,200. Cersine/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 80, Kevin Groth, walk-in appeal, 234 Andover Road, Hoyt Lakes, MN 55750. Vigen/Conradi moved to table this until the next meeting to give the assessor's office time to review. (7-0)

Case No. 19A, Violet and John Simek, 8992 Poplar Road, Kelsey, MN. Mrs. Simek said this is a dairy farm and value is too high. The assessor recommended a total value of \$339,100 for all parcels. After further discussion, Conradi/Cersine moved to accept the assessor's recommendation. (7-0)

At 1:34 p.m. Chair Clements called a recess, noting the next appeal is scheduled for 2:00 p.m.

At 2:15 p.m. Chair Clements called the meeting back to order.

Case No. 14A, Dan Mobia, 5896 Echo Point Road, Breitung Township, MN, appeared and requested a reduction in the building value. After lengthy discussion, O'Brien/Bigelow moved to approve a 10% reduction, totaling \$33,800, to the building value. (7-0)

Case No. 66A, Llyal Bean, 6478 McCormack Lake Road, Chisholm, MN, appealing property contiguous to the above address, stating his wife purchased with intent of buying the point, only to find out later that the point wasn't included. The assessor recommended a \$200 reduction to the land value. Vigen/O'Brien moved to accept the assessor's recommendation. (7-0)

Case No. 46A, Ron Erickson, appealing property located at 6727 Hwy 73, Chisholm, MN (Balkan township). Mr. Erickson requested a reduction due to a three season road and limited access to the property. The assessor recommended no change. After further discussion,

Vigen/Cersine moved to accept the assessor's recommendation. Frank Bigelow offered a friendly amendment to reduce the building values, and the makers did not agree. (6-1, Bigelow)

Case No. 79, Jim Koch, walk-in, appealing values of property located at Giants Ridge. The assessor said there are approximately 100 different properties for this case. After further discussion, Vigen/Bigelow moved to table until the June 28, 2012 meeting to give the assessor time to review. (7-0)

Case No. 51, David Wehr, 75 Church Road, Cloquet, MN, letter appeal regarding 40 acres parcel on Canosia Road, Solway Township. The assessor recommended a \$3,500 reduction. After discussion, O'Brien/Bigelow moved to accept the assessor's recommendation. (7-0)

At 4:29 p.m. Chair Clements recessed the board until 10:00 a.m. on June 28, 2012.

At 10:03 a.m. the County Board of Appeals and Equalization convened in the County Board Conference Room, Duluth MN, with all members present.

Case No. 35A, Judith Berntson, 3249 Commonwealth Ave., Duluth, MN, 55808, requesting a reduction in land value to the back lot. After discussion, O'Brien/Cersine moved to reduce the land value to \$5,000 for the back lot, parcel code 010-3310-06620. (6-1, Conradi)

Case No. 28A, David Kuiti, appealing property 6049 Taft Road, Duluth, MN (Grand Lake Township). Mr. Kuiti handed out a packet which included three appraisals, and said the heat in the cabin doesn't work and there is no stove. The assessor recommended a total value of \$125,600. The current value of both properties is \$110,200. After lengthy discussion, Cole/Bigelow recommended a \$114,000 total value, taking the reduction equally from land on both parcels. (6-0-1 abstention, Clements)

Case No. 47A, George Hudek and Rachel Pastoor, 608 N. 58th Ave E. Duluth, MN, 55804. Ms. Pastoor requested a reduction to \$224,000. The assessor recommended no change. After lengthy discussion, Vigen/Bigelow moved a \$16,000 reduction to the building value. (7-0)

Case No. 63A, Richard Cihoski, 1169 W. 2nd St. Duluth, MN. Mr. Cihoski requested a reduction due to the condemned condition of the home and the lot he purchased is solid rock. The assessor recommended no change. After further discussion, Vigen/O'Brien moved to accept the assessor's report. (7-0)

Case 74A, Fay Kuettel, O'Brien/Bigelow moved to table Case 74A until after lunch.

At 12:20 p.m., Chair Clements recessed the board for lunch.

At 1:25 p.m., the board reconvened.

Case No. 60A, Annette Mega, 1709 Mall Drive, Duluth MN, mixed used commercial property. Ms. Mega brought in pictures and requested the board to consider reducing the value to \$199,000. After lengthy discussion, Bigelow/Cersine moved to approve a new value of \$200,000. (7-0)

Case No. 74A, Fay Kuettel, 1615 London Road, Duluth, MN. The assessor recommended decreasing the land by \$23,100 and increasing the building by \$23,100, for a zero net change totaling \$270,000. Bigelow/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 73A, Greg Camp. 1732 London Road, Duluth, MN. The assessor said there are two sections for this appeal. The first section includes three commercial office and converted single family properties. The assessor recommended a reduction on this section in the amount of \$44,100, and the appellant agrees. The second section includes a duplex and two single family properties. The assessor recommended a reduction in the amount of \$35,500 for these properties and the appellant agrees. Bigelow/Conradi, moved to approve both sections as presented by the assessor. (6-0)

Case No. 57L, Eron Ahmer, appealing property at 5778 Crane Lake Road, Orr, MN (Portage Township), letter appeal. The assessor recommended a \$7,700 reduction for a new total value of \$17,400. The assessor also recommended changing the classification of the land to rural vacant. Cole/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 75A, Brian and Elana Pfeifer, 4349 Miller Trunk Road, Eveleth, MN, appealing two contiguous parcels on St. Mary's Lake. Mrs. Pfeifer presented her case, focusing on lots 1 and 2 and water problems in the basement. The assessor said the local board reduced parcel 340-0160-00020 by \$4,300 and lot 340-0160-00030 by \$11,300. The assessor recommended no further reduction for a total assessment for the two lots of \$406,900. Vigen/O'Brien moved to accept the assessor's recommendation. (7-0)

Case No. 79A, Wayzata Hospitality Group, 153 E. Lake Street, Wayzata, MN, appealing value of condos at Giants Ridge in Biwabik, MN. Mr. James Koch and Mr. Tony Jeffries represented the Wayzata Hospitality Group. The assessor recommended no changes to the current assessed values for the properties at Giants Ridge. After lengthy discussion, Vigen/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 55A, Bruce Carlson, appealing property at 2350 Blue Rock Road, Cook, MN, Greenwood Township. Mr. Carson brought in appraisal from 2011 for his property. The assessor recommended a 10% reduction to the subject home for functional obsolescence, for a new total of \$1,924,500. Vigen/Cersine moved to approve the assessor's recommendation. (7-0)

The board took a short recess from 4:13-4:15 p.m.

Case No. 65A, Dennis and Sarah McLean, 517 W. 6th Street, Duluth, MN, twin townhome. Mrs. Mclean presented her case and read a letter, asking for a reduction. The local assessor reduced the value by \$10,000 and reported that the home is in superior condition. The board discussed the value of the land and compared to land value of the other townhomes. After further discussion, Bigelow moved to reduce the land value to \$38,000, or a reduction of \$13,000. (7-0)

A recess was taken from 4:50 p.m. Kevin O'Brien left the meeting at 4:54 p.m.

The board reconvened at 4:54 p.m. with Kevin O'Brien absent, and all other members present.

Case No. 42L, Charles Evancevich, 8960 Bear Island Cabin Drive. Babbitt, MN, letter appeal for property in Babbitt and Unorganized Township 61-13. On the first property in Babbitt, the assessor recommended a \$9,700 reduction for the building due to lower condition and an unfinished basement. On the properties in Unorganized Township 61-13, the assessor recommended a \$16,700 land reduction and a \$3,500 building reduction for parcel 625-15-240, and no change to parcel 625-15-250. Bigelow/Cersine moved to accept the assessor's recommendation. (6-0)

Case No. 22L, Robert Wilmunen, 16365 S. White Iron Rd., Ely, MN, letter appeal for property in Unorganized Township 61-12. The assessor recommended a \$32,800 reduction to correct land grading. Bigelow/Cersine moved to accept the assessor's recommendation. (6-0)

Case No. 50L, Robin and Irene Vora, letter appeal for property at 1181 Ringrock Road, Ely, MN, cabin on White Iron Lake, Morse Township. The assessor recommended no change to the value. Cersine/Bigelow moved to accept the assessor's recommendation. (6-0)

Case No. 77L, Linda Richardson, 5831 Fawn Trail Circle, Woodbury, MN, appealing value of lot on Wakemup Narrows Addition to Vermilion Lake (swampy vacant land used as an access to Lake Vermilion). The subject parcel is divided into eight 1/8 interests. The assessor recommended each 1/8 interest be reduced from \$5,000 to \$1,000 due to the poor site value. The assessor also recommended that the same reduction be applied to the other 1/8 interest parcels included in the addendum. Bigelow/Cersine moved to accept the assessor's recommendation. (6-0)

Case No.72L, Ed and Rhonda Ford, letter appeal regarding property at 7763 Hazelwood Rd., Buyck, MN. The assessor recommended a \$10,100 reduction in the building value due to a change from good to above average, and the appellant agrees. Bigelow/Cersine moved to approve as recommended. (6-0)

Case No. 80A, Kevin Groth, appeal regarding property a 6568 Barker Road, Gilbert, MN, which is a seasonal riverfront cabin in Unorganized 57-16. The assessor recommended a reduction in the building value and an increase in the land value, for a net decrease in the amount of \$900. Bigelow/Cersine moved to approve the assessor's recommendation. (6-0)

Case No. 27L, Melanie Lloyd, letter appeal regarding property at 6813 Lawnwood Rd, Duluth, MN, (lake home in Gnesen Township). The appellant requested the value be reduced to \$270,000 or less. The assessor's recommended a \$16,400 reduction to the value of the building for a new total value of \$294,100. Bigelow/Cersine moved to accept the assessor's recommendation. (6-0)

County Assessor Dave Sipila presented a spreadsheet of clerical error correction, many of which were found after the local board meeting. Bigelow/Cersine moved to approve the corrections as presented. (6-0)

Assessor Sipila presented a list of appellants who agreed no change was required and withdrew their appeal. Cersine/Cole moved to approve the list as presented. (6-0)

With no further appeals to consider, Bigelow/Cersine moved to approve the following resolution:

COUNTY BOARD RESOLUTION

RESOLVED, that the assessment rolls from the several assessment districts of the County of St. Louis, Minnesota, for the year 2012, to-wit: Cities of Aurora, Babbitt, Biwabik, Brookston, Buhl, Chisholm, Cook, Duluth, Ely, Eveleth, Floodwood, Gilbert, Hermantown, Hibbing, Hoyt Lakes, Iron Junction, Kinney, Leonidas, McKinley, Meadowlands, Mountain Iron, Orr, Proctor, Tower, Virginia, and Winton; and Towns of Alango, Alborn, Alden, Angora, Arrowhead, Ault, Balkan, Bassett, Beatty, Biwabik, Breitung, Brevator, Camp 5, Canosia, Cedar Valley, Cherry, Clinton, Colvin, Cotton, Crane Lake, Culver, Duluth, Eagle's Nest, Ellsburg, Elmer, Embarrass, Fayal, Fairbanks, Field, Fine Lakes, Floodwood, Fredenberg, French, Gnesen, Grand Lake, Great Scott, Greenwood, Halden, Industrial, Kabetogama, Kelsey, Kugler, Lakewood, Lavell, Leiding, Linden Grove, McDavitt, Meadowlands, Midway, Morcom, Morse, Ness, New Independence, Normanna, North Star, Northland, Owens, Pequaywan, Pike, Portage, Prairie Lake, Rice Lake, Sandy, Solway, Stoney Brook, Sturgeon, Toivola, Van Buren, Vermilion Lake, Waasa, White, Willow Valley, Wuori and all the Unorganized Towns, as returned by the respective assessors and local Boards of Review, are hereby ordered placed upon the tax lists by the County for the year 2012, subject to changes as may be ordered by the Minnesota Tax Committee.

YEAS: Vigen, Conradi, Cersine, Cole, Bigelow, and Chair Clements – 6
NAYS: None
ABSENT: O'Brien – 1

John Vigen presented closing comments.

At 5:25 p.m., Bigelow/Conradi moved to adjourn the 2012 Special Board of Appeal and Equalization. (6-0)

Patricia Stolee, Deputy County Auditor/Clerk of County Board