The Pipestone County Board of Appeal and Equalization met with Chairman Luke Johnson, Commissioners Bruce Kooiman, Jerry Remund, Les Nath, Dan Wildermuth, and Auditor Tyler Reisch. Also in attendance were Assessor Joyce Schmidt, Appraiser Lisa Braun, and County Administrator Sharon Hanson. Chairman Johnson called the meeting to order at 7:00 PM.

The oath to fairly and impartially perform the duties of the official members of the Pipestone County Board of Appeal and Equalization was read by Auditor Reisch and signed by the Board of Appeal and Equalization.

Assessor Schmidt described the assessment changes for the 2016 assessment, payable in 2017. Assessor Schmidt presented a recommendation to lower the value of parcel 17.500.0070,

owned by the Jasper Evangelical Lutheran Church, from \$74,400 to \$51,800 resulting in a \$22,600 reduction. The Local Assessor valued the parsonage as if it was Exempt use rather than Taxable use. Request for reduction is based on the residential market in the City of Jasper. Motion by Kooiman, seconded by Nath to approve the Assessor's recommendations. Motion carried unanimously.

Assessor Schmidt brought forward a recommendation to lower the value of parcel 18.645.1430, owned by the Pipestone County Historical Society, from \$104,600 to \$54,200 resulting in a \$50,400 reduction. The Local Assessor valued the parcel assuming exempt use. The Parcel is split classed Exempt/Commercial use. Request for reduction equalizes the commercial portion with the City of Pipestone's commercial market. Motion by Remund, seconded by Wildermuth to approve the Assessor's recommendations. Motion carried unanimously.

Assessor Schmidt brought forward a request from Bill Lebrun, parcel 05.002.0400, to lower the value on a 1 acre portion of his agricultural land by \$6,800. Mr. Lebrun feels that a portion of parcel 05.002.0400 should have its value lowered due to it being non-tillable land. Commissioner Wildermuth stated he didn't want to set precedence by changing the value on such a small piece of land. Kooiman went on to state that a number of parcels in the County contain some sort of non-tillable land that isn't being valued as such. Wildermuth motioned,

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seconded by Remund to deny Mr. Lebrun's value change request, resulting in no change.

Motion carried unanimously.

Motion by Auditor Reisch, seconded by Kooiman to adjourn the meeting. Motion carried unanimously. Meeting adjourned at 7:58 PM.

Luke Johnson Pipestone County Board Chair

Attest:

Tyler Reisch Pipestone County Auditor