



**Board of Review and Equalization
Approved Minutes
April 14, 2026 at 9am**

The Board of Review was called to order on April 14, 2026 at 9AM by Acting Mayor Dan Saumer.

Members present: Acting Mayor Dan Saumer, Nancy Rys and Don Ramberg.

Absent: Sam Christenson and Mayor Dick Johnson

Others present: Troy Stewart | Pine County Assessor and Lake Nosan | Pine County Appraiser, Craig and Kathleen Saari, Wendy and Mike Annerl, Teresa Foy

The City Office did not receive any letters or phone calls. Troy confirmed that there is a quorum of three council members present and at least one, Dan and Don, that have completed the Certified Board of Appeal and Equalization Training.

Troy explained that the values are based on sales from October 1, 2024 thru September 30, 2025. The State orders that the ratio must be between 90 – 105% of the value of what properties are selling for and should be based on 6 or more sales by type/classification.

Troy said there are difference classifications that properties go into: residential/seasonal less than 34.5 acres, larger properties over 34.5 acres, commercial, industrial, apartments, etc.

Troy mentioned that they are basing property values based on old data and that they are always trying to play catchup. Troy said that recreational land is driving everything right now.

Land Values are:

	2024	2025	2026	2027
Building Site – 1st Acre				\$ 40,000
Tillable	\$ 3,200	\$ 3,500	\$ 3,000	\$ 3,300
Pasture/Woodland	\$ 3,600	\$ 3,600	\$ 3,300	\$ 3,900
Waste/Swamp	\$ 700	\$ 800	\$ 800	\$ 1,000
Site Improvements				
Gravel			\$ 20,000	\$ 25,000
Blacktop			\$ 25,000	\$ 30,000



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Craig & Kathleen Saari – R43.0272.000 and R43.0278.006

Craig and Kathleen addressed the Council and Assessor regarding materials they submitted related to a historical land grant and property taxation. They referenced an 1857 land grant for educational purposes, which they stated they believe exempts certain land in Rock Creek from property taxes.

Craig asked the Assessor whether assessing property taxes on what he described as “unrealized gains” was lawful. The Assessor, Troy, responded that property assessments are conducted in accordance with applicable state statutes and advised that if they wished to formally challenge their property tax assessment, they could pursue the matter through Minnesota Tax Court.

Kathleen stated that they had previously attempted to provide notice and record related documents with the County in 2021 but were unable to do so. She further indicated their position that while land itself may be taxable, residential structures should be considered personal property and not subject to property tax.

Council Member Dan Saumer asked whether, if exempt from property taxes, the property owners would still intend to utilize public infrastructure such as roads. Craig responded that they were not requesting a decision at this time, but rather asking questions for the record and providing information for consideration.

Kathleen also referenced broader discussions occurring in other states regarding the potential elimination of property taxes. Council Member Don Ramberg questioned how states would fund public services under such a model. Kathleen responded that states have alternative revenue sources, such as natural resources and utilities, and expressed concerns regarding government expenditures.

Craig and Kathleen provided written materials for Council review.

No action was requested at this time.

Dan Saumer motioned, seconded by Don Ramberg, that no decision be made regarding the matter at this time. Motion carried unanimously.

Teresa Foy – R43.0243.004

Teresa inquired about the increase in her assessed property value of over \$100,000 between 2026 and 2027. She stated she was under the impression that property taxes on building permits would not be applied until the project was fully completed. Troy clarified



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that this is a common misunderstanding, and that properties are assessed annually based on the percentage of project completion.

Teresa currently has an open building permit for a home addition; however, construction has stalled due to lack of funds. She noted the addition is not heated or insulated and does not have siding or doors installed. The existing livable portion of the home is less than 1,000 square feet and consists of one bedroom and one bathroom.

Lake stated that he was not permitted to enter the home during his assessment visit and therefore had to estimate the percentage of completion based on exterior observations. Teresa reiterated that she is not required to allow entry into her home and expressed discomfort with allowing assessors inside.

Pine County assessors agreed to allow Teresa to submit timestamped photos and videos of the interior for review. Following that review, a determination will be made at the county level and, if necessary, the matter will be presented at the County Board of Review on Teresa's behalf.

Don Ramberg motioned, seconded by Nancy Rys that no decision be made regarding the matter at this time. Motion carried unanimously.

Brian Paulson – R43.5269.000

Brian contacted the County directly, as he was unable to attend the meeting. He reported that his property was being assessed based on inaccurate information, including an incorrect bedroom and bathroom count, a fireplace that does not exist, and incorrect details regarding the size and quality of the pole shed.

The current assessed value of the property is \$449,300. The County recommended an adjusted value of \$423,900.

Don Ramberg motioned, seconded by Nancy Rys, to reduce the assessed value from \$449,300 to \$423,900 in accordance with the County's recommendation. The motion carried unanimously.

Don Ramberg motioned, seconded by Nancy Rys to adjourn the meeting at 9:56 am. Motion carried unanimously.

Ashley Rauschnot
Interim City Administrator