



FINANCE AND TAXPAYER SERVICES
Lavon Augustine, County Assessor
509 W. Fifth St.
Red Wing, MN 55066
651-385-3040

TO: County Board of Commissioners
FROM: Lavon Augustine, County Assessor
SUBJECT: Consent Agenda Item – Clerical Error / Abatement List
DATE: December 2, 2024

Background:

The Assessor's office is required, per Minnesota Statutes 273.01 and 274.13, to provide the County Board with a list that includes all changes made after the County Board of Appeal and Equalization meeting has adjourned. The attached Clerical Error /Abatement list is required to be available for review by any person and fulfills the above-mentioned requirement.

Recommendation:

Staff recommends the County Board approve the attached list.

2024 Clerical Errors / Abatements / Tax Court Decisions

PID#	Owner/Taxpayer	Assessment Year	Taxes Payable Yr	EMV Prior	EMV After	Comments
42-970-082A	Lois Gronseth	2024	2024	58,100	58,100	Homestead was removed and should not have been
52-100-3770	Adam Nord	2023	2024	350,400	350,400	Fractional homestead was incorrectly converted in the new software conversion
64-410-0160	Donna Holst	2023	2024	329,300	329,300	Homestead was inadvertently removed with software conversion
39-001-0201	Eric Vlk	2023	2024	316,300	316,300	Fractional homestead was incorrectly converted in the new software conversion
35-029-0600	Jay Fogelson	2023	2024	81,400	81,400	Parcel was not given a mid-year homestead and linked with main parcel
35-030-0200	Jay Fogelson	2023	2024	738,200	738,200	Parcel was not given a mid-year homestead and linked with main parcel
35-030-0300	Jay Fogelson	2023	2024	24,000	24,000	Parcel was not given a mid-year homestead and linked with main parcel
36-006-1000	Jay Fogelson	2023	2024	194,300	194,300	Parcel was not given a mid-year homestead and linked with main parcel
36-007-0100	Jay Fogelson	2023	2024	76,000	76,000	Parcel was not given a mid-year homestead and linked with main parcel
34-030-0702	Michael Augustin	2023	2024	478,500	478,500	Parcel was inadvertently linked with ag homestead parcel of Michael J Augustine
72-500-0010	Gary Floan	2023	2024	189,400	189,400	Exclusion was not applied with software conversion
31-021-0400	Mercedes Klein	2023	2024	232,300	232,300	Exclusion was not applied with software conversion
45-015-0500	Mente Edstrom	2023	2024	359,100	359,100	Exclusion was not applied with software conversion
37-033-0700	Brent Hommedahl	2023	2024	625,600	625,600	Homestead and classification 101/200 (res) to 101/101 (ag).
55-508-0130	Lisa Richardson	2023	2024	477,800	54,900	Credit from House Fire
37-006-2101	Scott Thisius	2023	2024	936,500	279,000	House Fire abatement
32-028-0802	Donna Pasternak	2024	2025	580,900	580,900	Class changed during software conversion. Changing back to residential
54-100-0301	Randy Trotter	2024	2025	558,500	558,500	Class changed during software conversion. Changing back to residential
55-893-0010	Walmart	2022	2023	10,192,000	8,958,700	Tax Court settlement
72-375-0010	Americold Realty Trust	2022	2023	776,800	776,800	Tax Court settlement
72-375-0020	Americold Realty Trust	2022	2023	2,798,400	2,798,400	Tax Court settlement
72-375-0021	Americold Realty Trust	2022	2023	2,021,400	2,021,400	Tax Court settlement
72-375-0030	Americold Realty Trust	2022	2023	3,747,600	3,575,900	Tax Court settlement
72-375-0040	Americold Realty Trust	2022	2023	18,900	18,900	Tax Court settlement
55-856-0010	Fairview Woods LLC	2023	2024	8,182,600	6,850,000	Tax Court settlement
52-999-0715	MN Energy Resources Corp	2022	2022	2,580,700	1,909,900	Tax Court settlement - State Assessed
28-999-0238	MN Energy Resources Corp	2022	2022	331,700	245,500	Tax Court settlement - State Assessed
66-999-0910	MN Energy Resources Corp	2022	2022	1,423,600	1,053,600	Tax Court settlement - State Assessed
36-999-0105	MN Energy Resources Corp	2022	2022	1,700	1,300	Tax Court settlement - State Assessed
68-999-0430	MN Energy Resources Corp	2022	2022	3,663,200	2,711,000	Tax Court settlement - State Assessed
70-999-0330	MN Energy Resources Corp	2022	2022	754,600	558,400	Tax Court settlement - State Assessed
72-999-0760	MN Energy Resources Corp	2022	2022	3,069,800	2,271,800	Tax Court settlement - State Assessed
38-999-0200	MN Energy Resources Corp	2022	2022	302,500	223,800	Tax Court settlement - State Assessed
40-999-0095	MN Energy Resources Corp	2022	2022	15,800	11,700	Tax Court settlement - State Assessed
38-999-0300	MN Energy Resources Corp	2022	2022	300	200	Tax Court settlement - State Assessed
39-999-0100	MN Energy Resources Corp	2022	2022	7,500	5,600	Tax Court settlement - State Assessed
41-999-0100	MN Energy Resources Corp	2022	2022	14,400	10,600	Tax Court settlement - State Assessed
47-999-0200	MN Energy Resources Corp	2022	2022	199,800	147,900	Tax Court settlement - State Assessed
52-999-0715	MN Energy Resources Corp	2023	2023	2,377,100	1,849,800	Tax Court settlement - State Assessed
28-999-0238	MN Energy Resources Corp	2023	2023	295,700	230,100	Tax Court settlement - State Assessed
66-999-0910	MN Energy Resources Corp	2023	2023	1,370,100	1,066,100	Tax Court settlement - State Assessed
36-999-0105	MN Energy Resources Corp	2023	2023	1,300	1,000	Tax Court settlement - State Assessed

68-999-0430	MN Energy Resources Corp	2023	2023	3,270,700	2,545,100	Tax Court settlement - State Assessed
70-999-0330	MN Energy Resources Corp	2023	2023	681,100	530,000	Tax Court settlement - State Assessed
72-999-0760	MN Energy Resources Corp	2023	2023	2,884,000	2,244,100	Tax Court settlement - State Assessed
38-999-0200	MN Energy Resources Corp	2023	2023	273,700	212,900	Tax Court settlement - State Assessed
40-999-0095	MN Energy Resources Corp	2023	2023	34,800	27,100	Tax Court settlement - State Assessed
38-999-0300	MN Energy Resources Corp	2023	2023	300	200	Tax Court settlement - State Assessed
39-999-0100	MN Energy Resources Corp	2023	2023	6,600	5,100	Tax Court settlement - State Assessed
41-999-0100	MN Energy Resources Corp	2023	2023	12,900	10,100	Tax Court settlement - State Assessed
47-999-0200	MN Energy Resources Corp	2023	2023	53,500	41,600	Tax Court settlement - State Assessed