

April 3, 2019

**PERCH LAKE TOWNSHIP
MINUTES OF THE BOARD OF APPEAL AND EQUALIZATION**

Motions are tagged in bold. The meeting was recorded to facilitate the preparation of minutes.

The County Assessor is presumed to hold the official and final record of transactions. For purposes of these minutes, the term EMV stands for "Estimated Market Value."

1. CALL TO ORDER, ROLL CALL, AND SIGN-UP

Chair Gary Harms opened the meeting at 10:00 a.m., with the roll call.

Town Board Officers: Chair Gary Harms, Supervisor Steve Olson, Supervisor Keith Depre, Treasurer Cheri DeMenge, and Clerk Lora Eames.

County Assessor: County Assessor Kyle Holmes, Chief Deputy Assessor Donna House, and Appraisers Ryan Carlson, Deb Carter, Brian House, Nick Siltanen.

The purpose of the meeting was to review property assessments for 2020.

County Assessor Kyle Holmes offered to take the name of any person who wanted to appeal, but could not be at this meeting. He could enter names into the record to preserve their right to appeal to the County Board of Appeal and Equalization in June.

Chair Harms asked those who wish to be heard to sign up; then, he turned the meeting over to Carlton County Assessor Kyle Holmes.

2. INTRODUCTON AND COMMENTS.

County Assessor Holmes introduced himself and his staff.

Holmes summarized state requirements that his office is required to follow each year regarding the appraisal of properties within the county. Consequently, his staff will conduct a door-to-door reappraisal of all properties within Perch Lake Township this summer.

In addition, Holmes reported the following:

- (i) Perch Lake values have remained unchanged within the last three years. The Township did not have six qualifying sales in any of those years. (The State deems six sales to be a "qualifying" market for making adjustments.) Last year, the Township had 15 sales, 7 of which qualified. All properties sold for 30% less than the County Assessor's values.
- (ii) The average increases in Perch Lake were:
 - 23% for off-lake, off-water property.*
 - 13% for on-lake, on- water property.

*The assessed values were more "off" as opposed to sales prices; therefore, this category had the biggest increase.

Holmes offered appellants the opportunity to have an inspection done and come back in front of the Town Board. The board could raise or lower a valuation, or make no change; but could not make a change unless the property had had an interior inspection within the last five years.

Holmes emphasized that this was not a tax meeting, and that he was not sure how these increases would impact taxes. (Tax questions are for the County Auditor/Treasurer.) The local taxes would not likely be affected, but the other levels of government would likely be affected.

3. **APPEALS & MOTIONS**

a. **Appeals with Motions (4) and Comments (1) from Those in Attendance.** **EMV = Estimated Market Value.**

The Town Board and County Assessor heard appeals from those in attendance.

- (1) **Tony Angell (Kimberly)**
Parcel No. 92-026-5041
Address: 2895 Strand Road

Tony Angell was present to request a reduction in the EMV (estimated market value) due to the current state of disrepair of the house. Holmes sent an assessor to conduct an interior inspection.

MOTION (Depre/Olson): To approve the County Assessor's recommendation to reduce the EMV by \$22,500, from \$198,200 to \$175,700, to correct the property record after an interior inspection. Motion carried.

- (2) **Dean Myers (Lynn)**
Parcel Nos. 92-210-0380, 92-210-0340, and 92-210-0300
Address: 902 Lakeview Drive

Dean Myers was present to protest a large increase in EMV that he believed would jeopardize the sale of his property. Holmes offered to send an assessor for an interior inspection, but Myers declined to have one at this time. After some quick calculations, the County Assessor showed that the total average increase for all three properties fell within the normal range (13%). Therefore, the County Assessor's recommendation was "No Change" with the opportunity to appeal to the County Board of Appeal and Equalization. (Myers must contact the County Assessor to set up an appointment.)

See motion for Dean Myers on page 4.

- (3) **Cameron Nelson (Joanna)**
Parcel No. 92-230-0040
Address: 1111 Cary Road

Cameron Nelson was present to request a reduction of \$30,000 in the EMV, from \$250,000 to \$220,000 (the purchase price). The purchase was not an open market sale. Appraiser Brian House reported that he made some adjustments, adding that the property would sell at the estimated market value. Therefore, the County Assessor's recommendation was "No Change," with the opportunity to appeal to the County Board of Appeal and Equalization.

MOTION (Depre/Olson): To deny Cameron Nelson's request to reduce the EMV by \$30,000, from \$250,000 to \$220,000 and to approve the County Assessor's recommendation of "No Change," with the opportunity to appeal to the County Board in June. Motion carried.

(5) **Craig Langenbrunner
Protest, No Appeal**

Craig Langenbrunner did not sign up, but protested a 26% increase on the valuation of his property and other issues. When Chair Harms asked him to sign up to be heard, he refused, claiming that he could not sign up to speak without having an inspection of his property. Assessor Donna House spoke up, saying he could sign up to be heard without an inspection. Chair Harms then asked Langenbrunner if he had questions about his valuation. Langenbrunner asked if a 26% valuation increase would result in a 26% tax increase. Depre responded that the resulting tax increase could not be 26%, since Perch Lake residents just approved a levy which has not changed in years. Some tax increases could come from other levels of government. Langenbrunner raised many unrelated issues, but did not pursue an appeal; so Chair Harms ended the discussion.

At this point, Chair Harms closed all appeals and went on to the motions.

b. **Other Motions.
EMV = Estimated Market Value.**

The Town Board approved the following recommendations.

(2) **Joseph Kelly Family Trust**
Parcel Nos. 92-010-4050, 92-010-3910, 92-010-3900, 92-010-4062
Address: 3148 Magney Drive

MOTION (Depre/Olson): To approve the County Assessor's recommendations to reduce the EMV on one parcel and "No Change" on the other three parcels. Motion carried.

<u>Parcel #</u>	<u>Change</u>	<u>From</u>	<u>To</u>	<u>Explanation</u>
92-010-4050	-\$8,700	\$192,000	\$183,300	In-floor heat not working correctly in one zone of the house.
92-010-3910				No change
92-010-3900				No change
92-010-4062				No change

(3) **Robert Abramowski**
Parcel Nos. 92-230-0260, 92-230-0240
Address: 3141 Pine Grove Drive

MOTION (Olson/Depre): To approve the County Assessor's recommendation to reduce the EMV on both parcels. Motion carried.

<u>Parcel #</u>	<u>Change</u>	<u>From</u>	<u>To</u>	<u>Explanation</u>
92-230-0260	-\$4,100	\$250,700	\$246,600	Corrected property record after interior inspection.
92-230-0240	-\$100	\$73,900	\$73,800	Removed shed value.

- (4) **John Angell (Karen)**
 Parcel Nos. 92-034-6431, 92-034-6430, 92-034-6433
 2870 Strand Road

MOTION (Depre/Olson): To approve the County Assessor's recommendation to reduce the EMV on one parcel, and "No Change" on two other parcels. Motion carried.

<u>Parcel #</u>	<u>Change</u>	<u>From</u>	<u>To</u>	<u>Explanation</u>
92-034-6430	-\$8,600	\$173,800	\$165,200	Corrected property record after interior inspection.
92-034-6433				No change.
92-034-6431				No change.

- (5) **Stephen Rosen (Janet)**
 Parcel No. 92-010-2965
 3319 Ditchbank Road

MOTION (Olson/Depre): To approve the County Assessor's recommendation to reduce the EMV by \$8,100, from \$242,600 to \$234,500 due to a correction of the property record after the interior inspection. Motion carried.

- (6) Board members made one motion for additional "No Changes" not covered in previous appeals.

MOTION (Depre/Olson): To approve the County Assessor's recommendation for "No Change" in the following valuations, with the opportunity to appeal to the Carlton County Board of Appeal and Equalization in June. Motion carried.

<u>Name</u>	<u>Parcel No.</u>		<u>Address</u>
Angell, Brian	92-026-5045	No Change	2877 Strand Road
Besser, Kurt (Dorothy)	92-170-0580	No Change	3114 Pine Grove Drive
	92-230-0720	"	
Johnson, Gloria	92-050-0620	No Change	3208 Bob's Drive
Lynnes, Sharon (Bruce)	92-010-4150	No Change	705 Salmi Road
Nelson Family Rev. Trust	92-034-5380	No Change	3121 Berquist Drive
Randall, Crystal (Christoper)	92-050-0600	No Change	3210 Bob's Drive
	92-050-0580	"	
Randolph, Paul	92-010-4030	No Change	808 Brower Drive
Scanlon, Jacob (Carissa)	92-010-1745	No Change	2779 Lund Road
	92-010-1750	"	
Zeisler, Karen	92-010-4620	No Change	2580 Big Lake Road

- (7) **Dean Myers (Lynn)**
 Parcel Nos. 92-210-0380, 92-210-0340, and 92-210-0300
 Address: 902 Lakeview Drive

MOTION (Depre/Olson): To approve the County Assessor's recommendation of "No Change" in the valuation of Dean Myers' properties, with the opportunity to appeal to the County Board in June. Motion carried.

- (8) **Jesse Myers**
Parcel Nos. 92-210-0260, 92-210-0540, 92-210-0240
Address: 902 Lakeview Drive

MOTION (Olson/Depre): To approve the County Assessor's recommendation of "No Change" in valuation of Jesse Myers' properties, with the opportunity to appeal to the County Board in June. Motion carried.

4. **ADDITIONAL COMMENTS**

Town Board members briefly discussed how they should coordinate future appeals with the County Assessor's Office. No changes were made.

5. **ADJOURNMENT**

Chair Harms adjourned the meeting at approximately 11:05 a.m.

Respectfully submitted,

Approved by Town Board

Lora Eames, Clerk

Gary Harms, Chair

COUNTY ASSESSOR'S EXHIBITS:

(Copies Available upon Request from Town Clerk)

- a. Exhibit A - March 11, 2019, Listing of Owners, Property Classifications, and Estimated Taxable Market Values.
- b. Exhibit B - Carlton County Final 2019 Local Tax Rates
- c. Exhibit C - Local Board of Appeal and Equalization Record Summary of All Board Actions