

April 6, 2022

**PERCH LAKE TOWNSHIP
MINUTES OF THE BOARD OF APPEAL & EQUALIZATION MEETING**

1. CALL TO ORDER AND ROLL CALL

Chair Gary Harms opened the meeting at 10:00 a.m. with a roll call. Supervisor Keith DePre hosted the meeting on Zoom.

Town Board Members: Chair Gary Harms, Supervisor Steve Olson, Supervisor Keith DePre, Treasurer Cheri DeMenge, Clerk Lora Eames

County Assessor's Office County Assessor Kyle Holmes, Chief Deputy Assessor Donna House, Appraisers Ryan Carlson, Appraiser Nick Siltanen

Harms announced that the purpose of the meeting was to allow property owners to appeal their valuations or classifications for 2023. He asked individuals to sign up; then, he turned the meeting over to Carlton County Assessor Kyle Holmes.

2. COUNTY ASSESSOR

Introductions and Town Board role.

County Assessor Holmes introduced himself and his staff.

The Perch Lake Town Board will:

- hear each person in attendance.
- make and approve decisions at this meeting.
- act on all recommendations made by the County Assessor.

The Board can adjust values only if the County's appraiser has been allowed to inspect the property.

What happened the year covered: October 2020-September 2021.

Holmes called this year a market value or market adjustment year. The County adjusted everyone's value, based on what was happening in the market. This ended up being 30% increases in valuations across the County; the average in Perch Lake Township was 30.7%. However, this increase should not impact taxes because everyone's values went up.

In addition, Holmes discussed a couple of programs:

- Property Tax Refund Program – this program has been expanded in recent years. Persons with higher incomes and lower taxes are also qualifying.
- Senior Citizen Deferral Program – this program allows the deferral of taxes (with a very low interest rate) until the property is transferred and a deed is filed.

Supervisors DePre and Olson mentioned that the Perch Lake Annual Meeting, held the second Tuesday of each March (per statute) at the Perch Lake Town Hall, which gives residents the opportunity to vote to set the Township's levy.

The new Enbridge Line 3 value will be here in 2022. It will include significant new construction. This value will likely pick up a greater share of the taxes.

Miscellaneous:

Lake property in Perch Lake Township went up 35%; non-lake property went up 31%.

2. **APPEALS FROM RESIDENTS IN ATTENDANCE.**

EMV = Estimated Market Value

a. **Appeals and Motions**

- (1) **Teresa Head (Michael)**
Parcel No. 92-010-4470
Address: 716 Salmi Road

Teresa Head attended the meeting to appeal the EMV of \$353,700. She presented comparisons. County Assessor Holmes sent an appraiser out to inspect her property. After receiving the appraisal, Board members decided not to change the Assessor's recommendation.

MOTION (Olson/Depre): To approve the County Assessor's recommendation of "No Change" to the EMV of \$353,700. Motion carried.

- (2) **Kelley Family Trust (Joseph and Arlene Kelley)**
Parcel 92-010-4050
Address: 3148 Magney Drive

The Kelleys attended the meeting to appeal the EMV of \$268,800. Arlene Kelley argued that the encampment on Magney Drive has likely impacted their property value. For example, they had to put up "NO TRESSPASSING signs for the first time. Holmes agreed that the encampment could affect property values, but he had no sales data to measure the impact. So, he reminded Town supervisors that they could make an adjustment (if they desired) based on their knowledge of the situation.

After some discussion, the supervisory consensus was that:

- The Board should not give a discount to one resident, based on the encampment, without giving discounts to other residents nearby.
- The encampment will likely "disappear" in a year due to many challenges.

MOTION (Depre/Olson): To approve the County Assessor's recommendation of "No Change" with the possibility of reconsidering in one year. Motion carried.

Joseph Kelley sought consideration for two other issues:

- Kelley's home is over 17 years old, and the floor heating system is failing, resulting in higher electric bills.
- One of their lots should not be considered lake property.

Holmes and the Board responded (i) hat the Kelleys already have a discount on the property value until they repair the heating system; and (ii) that all their lots are connected to a home with lake access and so, must be considered lake property.

- (3) **Kurt Besser (Dorothy)**
Parcel No. 92-230-0720
Address: 3114 Pine Grove Drive

Kurt Besser had previously contacted the Assessor's Office. He attended the meeting to ask questions about the EMV increase and to express his concern about the potential for increased taxes. Holmes and the supervisors offered the following information – that all valuations increased across the board, but not taxes; that valuation increases do not necessarily correlate with future levy increases; and that increases for lake property valuations were higher than for non-lake valuations.

MOTION (Olson/Depre): To approve the County Assessor's recommendation of "No Change" in the EMV of \$374,300. Motion carried.

- (4) **David Carlson**
Parcel No. 92-010-2110
Address: 639 Brookston Road

David Carlson attended the meeting; but he had stepped out before being called. Carlson never returned to the meeting.

MOTION (Depre/Olson): To approve the County Assessor's recommendation of "No Change" in the EMV of \$46,600. Motion carried.

- (5) **Big Lake Storage, LLC**
Parcel No. 92-010-3560
3193 Magney Drive

Robert Minogue attended the meeting to have his property appraised. County Assessor Holmes sent an appraiser out to inspect his property.

MOTION (Depre/Olson): To approve the County Assessor's recommendation of "No Change" in the EMV of \$52,000. Motion carried.

- (6) **Robert and Louise Minogue**
Parcel No. 92-010-3565
3187 Magney Drive

MOTION (Olson/Depre): To approve the County Assessor's recommendation to reduce the EMV by \$3,000, for a new total EMV of \$33,800. Motion carried.

- (7) **Robert Minogue**
Parcel No. 92-010-3575
Address: 3215 Magney Drive

MOTION (Depre/Olson): To approve the County Assessor's recommendation to reduce the EMV by \$14,200, for a new total EMV of \$68,500. Motion carried.

- (8) **Robert Minogue (Louise)**
Parcel No. 92-260-0100
Address: 841 Lyndhurst Bay Drive

MOTION (Depre/Olson): To approve the County Assessor's recommendation to reduce the EMV by \$7,400, for a new total EMV of \$197,400. Motion carried

- (9) **Ray Carlson (Marie)**
 Parcel No. 92-010-2120
 Parcel No. 92-010-2122
 Parcel No. 92-010-2100
 2503 Ray's Lane

Carlson (who is deaf) attended the meeting with his daughter to obtain information. The daughter asked questions about how to have a voice in the process of setting levies. Holmes and the town supervisors provided her with information about the taxing entities and their meeting dates. Carlson has not previously allowed an inspection; therefore, no changes can be made at this time. The daughter will contact the County Assessor's Office to set up an appointment for the appraiser.

MOTION (Depre/Olson): To approve the County Assessor's recommendation of for Ray Carlson's properties. Motion carried.

<u>Parcel ID</u>	<u>Recommendation</u>
92-010-2120	No change in the EMV of \$420,200.
92-010-2122	No change in the EMV of \$183,600
92-010-2100	No change in the EMV of \$34,900

4. **APPEALS FROM RESIDENTS WHO CONTACTED THE COUNTY ASSESSOR'S OFFICE**

Board members made one motion to cover recommendations for those residents who contacted the County Assessor.

MOTION (Olson/Depre): To approve the County Assessor's recommendation on the following appeals. Motion carried.

<u>Propertyowner</u>	<u>Parcel ID</u>	<u>Address</u>	<u>Recommendation</u>
Wayne & Patricia Dupuis	92-034-5530	1025 Mission Rd.	No change in the EMV of \$353,200.
Miles Langenbrunner	92-010-1625	3040 Hardwood Lake Rd.	EMV reduction of \$7,600. New EMV of \$234,900.
Darren Williams	92-034-6262	1118 Cary Rd.	EMV reduction of \$25,800. New EMV of \$461,100.

5. **COMMENTS.**

The Town Board thanked Holmes for his testimony before the State Legislature to have lawmakers waive the requirement that local governments pay refunds to Enbridge.

6. **ADJOURNMENT.**

Chair Harms adjourned the meeting at approximately 11:40 p.m.

Respectfully submitted,

Approved by Town Board

Lora Eames, Clerk

Gary Harms, Chair

Attachments:

Press Release: 2022 Proposed Valuations for Taxes Payable 2023

Sales Information for Homes Sold in Perch Lake Township

Local Board of Appeal and Equalization Log