

April 3, 2024

**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.

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 Appraiser Ryan Carlson, Appraiser Brian House

2. AGENDA

Harms requested a motion to approve the agenda before turning the meeting over to County Assessor Kyle Holmes and his staff.

MOTION (Olson/Depre): To approve the agenda as presented. Motion carried.

3. COUNTY ASSESSOR

a. Introductions and Overview

Carlton County Assessor Holmes introduced everyone.

Holmes reported that the County Assessor's staff conducted door-to-door reevaluations in the City of Barnum, Township of Barnum, Moose Lake, Township of Moose Lake, Holyoke, Clear Creek, Mahtowa, and Atkinson. Perch Lake Township was not up for reappraisal – that was done a couple of years ago. So, any value changes in Perch Lake were due to (i) building permits (where something was added) or (ii) market-derived increases.

Minnesota statute requires the County Assessor to place a market value on each property by January 2 of each year. The value must be within 100% of the market value (the value at which it can be sold). The acceptable level of assessment in Minnesota is 90% to 105%. If this level of assessment is not reached each assessment year, the state is required to adjust the assessment to an acceptable level within each municipality.

The County Assessor found that the county wide market is still increasing; and every township in Carlton County was below 90%. So, the Assessor raised every land value by 10% and every structural value by 5%. This action got three-fourths of the townships and cities over the 90% threshold. The remaining one-fourth, including Perch Lake Township, had to be tweaked.

b. Perch Lake Township Statistics

Holmes reported that Perch Lake Township had 7 good sales from October 1, 2022, through September 30, 2023.

The Assessor's Office looked at (i) off-water properties vs. on-water properties and (ii) the past five years in sales. The 10% on land and 5% on buildings got off-water properties over 90% threshold. The on-water values were still below that threshold, so the Assessor had to make additional adjustments.

The average increases for a Perch Lake propertyowner:

- off -water property: 7 1/2 %
- on-water property: 9%

c. Town Board Role

Holmes announced that a propertyowner attending the local Board of Appeal and Equalization (BOAE) was eligible to appeal to the County BOAE.

The Perch Lake Town Board could make changes to an appraisal, but they could not make a change to the benefit of a propertyowner if the propertyowner had not allowed the assessor to make a full inspection of the property.

**4. APPEALS FROM RESIDENTS IN ATTENDANCE.
EMV = Estimated Market Value**

a. Appeals and Motions

(1) Paul Randolph

Parcel ID 92-010-4020
Parcel ID 92-010-4030
Parcel ID 92-010-4010
Parcel ID 92-010-4000
Address: 808 Brower Drive

Randolph had several questions. Holmes answered all questions and confirmed all discounts. In addition, Holmes sent Carlson out to check Randolph's vehicles for tabs. Carlson found a current license on Parcel 4020 and no travel trailer on Parcel 4010.

MOTION (Depre/Olson): To approve the County Assessor's recommendation as follows:

Parcel 92-010-4020	Reduce the EMV by \$3,500	New EMV of \$4,200
Parcel 92-010-4010	Reduce the EMV by \$5,000	New EMV of \$25,500

Motion carried.

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

a. Appeals

Holmes reported that he had recommendations for two residents who previously contacted the County Assessor's Office and had property inspections.

**(1) Daniel Vick
Parcel ID 92-010-4802
967 Reponen Road**

Holmes reported that they did an inspection of his house which was in rough condition. They dropped a condition which increased the appreciation. Holmes recommended a reduction of \$15,800 for a new EMV of \$407,200.

- (2) Raelea Skow
Parcel ID 92-010-4132
3151 Homestead Road

Holmes reported that they did an inspection and found that the house had interior damage, roof, and water issues. Skow has not made repairs. Holmes recommended a reduction of \$11,700 for a new EMV of \$262,000.

b. Motion to Approve County Assessor's Recommendations.

MOTION (Olson/Depre): To approve the following County Assessor's recommendations for reductions as follows:

- (Vick) Parcel 92-010-4802 Reduce the EMV by \$15,800 New EMV of \$407,200
 - (Skow) Parcel 92-010-4132 Reduce the EMV by \$11,700 New EMV of \$262,000
- Motion carried.

6. COMMENTS.

The supervisors discussed a variety of topics with County Assessor Holmes, but they took no action on any specific matter.

7. ADJOURNMENT.

Chair Harms adjourned the meeting at approximately 11:00 a.m.

Respectfully submitted,

Approved by Town Board

Lora Eames, Clerk

Gary Harms, Chair

Information

- Final 2024 Local Tax Rates (attached).
- Local Board of Appeal and Equalization Log Form (attached).
- 03/11/24 List of Valuation Notices (see Clerk for copy).
- Sales Pictures and Information (see Clerk for copy).

**CARLTON COUNTY
FINAL 2024 LOCAL TAX RATES**

CT	SCH	SD	AMBSW	JURISDICTION	COUNTY RATE	COUNTY LIBRARY	CITY / TOWN	SCHOOL	ARDC	055 CLOQ AMB	267 CLOQ FIRE	527 ML FIRE	571 NW CC AMB	TOTAL
78	98	0	0	0	THOMSON	0.426	20.925	13.961	0.142					100.860
78	98	0	2	0	THOMSON	0.426	20.925	13.961	0.142	3.892				104.752
81	91	0	0	0	TWIN LAKES	0.428	27.714	18.489	0.142					112.441
81	93	0	0	0	TWIN LAKES	0.427	27.683	7.146	0.142					100.964
81	93	0	2	0	TWIN LAKES	0.427	27.654	7.171	0.142	3.892				104.835
81	94	0	0	0	TWIN LAKES	0.385	25.625	31.024	0.142					116.181
81	100	0	0	0	TWIN LAKES	0.428	27.714	21.654	0.142					115.606
84	100	0	0	0	WRENSHALL	0.428	13.170	21.654	0.142					101.062
86	91	0	0	0	CLEAR CREEK	0.428	9.879	18.489	0.142					94.606
86	93	0	0	0	CLEAR CREEK	0.428	9.879	7.231	0.142					83.348
86	97	0	0	0	CLEAR CREEK	0.428	9.879	17.399	0.142					93.516
86	100	0	0	0	CLEAR CREEK	0.428	9.879	21.654	0.142					97.771
88	91	0	0	0	CORONA	0.428	14.024	18.489	0.142					98.751
88	91	0	1	0	CORONA	0.428	14.024	18.489	0.142	2.105				100.856
88	93	0	0	0	CORONA	0.428	14.024	7.231	0.142					87.493
88	93	0	1	0	CORONA	0.428	14.024	7.231	0.142	2.105				89.598
88	95	0	0	0	CORONA	0.427	13.965	30.722	0.142					110.717
88	95	0	1	0	CORONA	0.427	13.963	30.724	0.142	2.105				112.825
90	95	0	1	0	EAGLE	0.428	12.514	30.863	0.142	2.105				111.720
92	93	0	2	0	PERCH LAKE	0.428	7.066	7.231	0.142	3.892	16.283			100.710
92	93	0	2	1	PERCH LAKE	0.428	7.066	7.231	0.142	3.892	16.283			100.710
92	94	0	2	0	PERCH LAKE	0.428	7.066	35.751	0.142	3.892	16.283			129.230
92	94	0	2	1	PERCH LAKE	0.428	7.066	35.751	0.142	3.892	16.283			129.230
94	93	0	1	0	PROGRESS	0.428	3.705	7.231	0.142	2.105				79.279
94	94	0	1	0	PROGRESS	0.428	3.705	35.751	0.142	2.105				107.799
94	95	0	1	0	PROGRESS	0.426	3.569	30.674	0.142	2.105				102.300
96	95	0	1	0	RED CLOVER	0.428	9.787	30.863	0.142	2.105				108.993
98	93	0	0	0	SAWYER	0.428	6.894	7.231	0.142					80.363

REFERENDUM MARKET VALUE RATES

ISD#	Voter		Total	State General Tax Rate--Comm/Ind	State General Tax Rate---Seasonal
	Approved	Other			
ISD# 91	0.00000	0.14696	0.14696	29.294	10.640
ISD# 93	0.04283	0.04606	0.08889		
ISD# 94	0.00000	0.15285	0.15285		
ISD# 95	0.00000	0.14670	0.14670		
ISD# 97	0.00000	0.09661	0.09661		
ISD# 99	0.00000	0.14803	0.14803		
ISD# 100	0.00000	0.09204	0.09204		



Local Board of Appeal and Equalization

LBAE 2024

Jurisdiction Information

County	Jurisdiction	County Mailing Address	City	State	ZIP Code	County MN Tax ID
Carlton	Perch Lake	PO Box 440	Carlton	MN	55718	9039916

Overview of All Board Activity

Parcels Appealed	Parcels Reduced	Parcels Increased	Class Changes	Parcels Not Changed	Total Change in EMV	Jurisdiction Total EMV	% Change Total EMV
6	4	0	0	2	-36,000	195,337,000	-0.02%

Meeting

Meeting Date
4/3/2024

Board Activities

Property Owner Vick, Daniel	Assessor Land EMV 81,800	Assessor Improvement 341,200	Assessor Total EMV 423,000	Assessor Class 1a Residential Hmstd
Parcel Id 92-010-4802	Board Land EMV 81,800	Board Improvement 325,400	Board Total EMV 407,200	Board Class 1a Residential Hmstd
Appeal Code AR = Assessor Recommendation	Changes to EMV -15,800	Type Of Change Property inspected	Explanation Of Change leftblank	
Property Owner Skow, Raelea	Assessor Land EMV 50,600	Assessor Improvement 223,100	Assessor Total EMV 273,700	Assessor Class 1a Residential Hmstd
Parcel Id 92-010-4132	Board Land EMV 50,600	Board Improvement 211,400	Board Total EMV 262,000	Board Class 1a Residential Hmstd
Appeal Code AR = Assessor Recommendation	Changes to EMV -11,700	Type Of Change Property inspected	Explanation Of Change leftblank	
Property Owner Randolph, Paul	Assessor Land EMV 4,200	Assessor Improvement 3,500	Assessor Total EMV 7,700	Assessor Class 1a Residential Hmstd
Parcel Id 92-010-4020	Board Land EMV 4,200	Board Improvement 0	Board Total EMV 4,200	Board Class 1a Residential Hmstd
Appeal Code P = Property Owner	Changes to EMV -3,500	Type Of Change Property inspected	Explanation Of Change leftblank	
Property Owner Randolph, Paul	Assessor Land EMV 97,700	Assessor Improvement 229,000	Assessor Total EMV 326,700	Assessor Class 1a Residential Hmstd
Parcel Id 92-010-4030	Board Land EMV 97,700	Board Improvement 229,000	Board Total EMV 326,700	Board Class 1a Residential Hmstd
Appeal Code P = Property Owner	Changes to EMV 0	Type Of Change No Change	Explanation Of Change leftblank	
Property Owner Randolph, Paul	Assessor Land EMV 4,200	Assessor Improvement 26,300	Assessor Total EMV 30,500	Assessor Class 1a Residential Hmstd
Parcel Id 92-010-4010	Board Land EMV 4,200	Board Improvement 21,300	Board Total EMV 25,500	Board Class 1a Residential Hmstd
Appeal Code P = Property Owner	Changes to EMV -5,000	Type Of Change Property inspected	Explanation Of Change leftblank	

Property Owner Randolph, Paul	Assessor Land EMV 4,200	Assessor Improvement 0	Assessor Total EMV 4,200	Assessor Class 1a Residential Hmstd
Parcel Id 92-010-4000	Board Land EMV 4,200	Board Improvement 0	Board Total EMV 4,200	Board Class 1a Residential Hmstd
Appeal Code P = Property Owner	Changes to EMV 0	Type Of Change No Change		Explanation Of Change leftblank

Certification

Name

Donna House

Email

donna.house@carltoncountymn.gov

Phone Number

218-384-9589

Submission Date

4/5/2024