

LOCAL BOARD OF EQUALIZATION

March 16, 2015

The meeting of the Local Board of Equalization was called to order by Mayor Gloria Hanson at 6:00 pm. Members present were Cronin, Gabriel, Ricketts, Rose and Seiler with Bernhard absent. Officials present were Fuller, Lawrence, and Heezen.

Objections to Real Estate Valuations

- 1.) Tyler & Tiffany Stoesser- parcel #6918-Roger Fuller, on behalf of the Stanley County Director of Equalization (SC DOE) Office, performed an analysis of the property valuation and acknowledged that the property was assessed for a basement that it doesn't have. Therefore, he recommended adjusting the value of the structure to \$337,360 and leaving the lot at \$42,000. The Local Board of Equalization agreed with his recommendation.
- 2.) Charles & Shirley Swanson-parcel #7051- Roger Fuller, on behalf of the SC DOE Office, performed an inspection. Subsequently, he recommended adjusting the value of the structure to \$10,772 and leaving the lot at \$10,416. The Local Board of Equalization agreed with his recommendation.
- 3.) Craig & Dorothy Smith-parcel #7927- Roger Fuller, on behalf of the SC DOE Office, performed an analysis of the valuation. He noted that the valuation accurately reflected the market value of the property and stated that it will equalize with the neighbors next year. Subsequently, he recommended that the valuation not be changed at this time. The Local Board of Equalization agreed with his recommendation.
- 4.) Lyle & Lisa Magorien-parcel #s 9636, 7992, 7993- Roger Fuller, on behalf of the SC DOE Office, performed an analysis of the valuation and noted that the value was at or near purchase price. The Local Board of Equalization felt that market value would be reflected in the purchase price of the property. Therefore, they took action that the valuation not be changed at this time.
- 5.) Larry Peters-parcel #6822- Roger Fuller, on behalf of the SC DOE Office, plans to perform an inspection of the property and an analysis of the valuation. The Local Board of Equalization deferred action on the appeal to the County Board to allow Roger time to line up an inspection of the property.
- 6.) Pat (Ed) Duffy-parcel #6534- Roger Fuller, on behalf of the SC DOE Office, performed an inspection. Subsequently, he recommended adjusting the value of the structure to \$10,600 and leaving the lot at \$16,870. The Local Board of Equalization agreed with his recommendation.
- 7.) Barry & Kathy Heiss-**9255**-no 2015 valuation-file an abatement due to DOE error; **9429**-no 2015 valuation-file an abatement due to DOE error; **9257**-no 2015 valuation-file an abatement due to DOE error; **9430**-no 2015 valuation-file an abatement due to DOE error; **9258**-no 2015 valuation-file an abatement due to DOE error; **9351**-no 2015 valuation-file an abatement due to DOE error; **9781-9789**-2015 valuation \$8,000, for taxes payable in 2016-can file an abatement for taxes payable in 2015 but this should have been dealt with during last year's equalization process; **9767**-valuation changed to \$8,000-can file an abatement but this will be resolved when updated plat is filed; **9350**-the Local Board of Equalization recommended that the City reference what other park areas are assessed. In doing this, it was noted that parcel number 9350 is assessed at \$.41 per sq. ft. while the other park area is assessed at \$2.08 per sq. ft. Based on this information, the Local Board of Equalization took action that the valuation not be changed at this time.
- 8.) David Wiedemer-parcel #6918- Roger Fuller, on behalf of the SC DOE Office, performed an analysis of the property valuation. Subsequently, he recommended adjusting the values back to 2014 values, \$38,324 for the structure and \$35,217 for the lot. The Local Board of Equalization agreed with his recommendation.
- 9.) The following taxpayers submitted appeals for the special maintenance fee: Douglas & Marty Davis-6445; Dick Jones-7444; Dave Dahl-7289; Cody & Lila Briggs-7295; Mary Puckett-8597-8601 (with error noted in footage on 8601-to be adjusted by City); Timothy Hughes-9381, 7282, 7086, 7087, 8595, 8592-8596; Magnel-6705, 6742, 7123, 7274, 7900, 8267, 9121, 9645; Brull Harvesting-8313, 8314. The Local Board of Equalization determined that the fee would not be changed for 2015 but their situations would be considered during the 2016 budget process when the 2016 maintenance fee is determined, possibly making special consideration for such things as parcel size, zoning, whether the property is developable, etc.

Seiler moved and Gabriel seconded to recommend the above noted action, passing them on to the property owner and the County and to approve the remainder of the Assessment Roll as presented to the Local Board of Equalization.

Adjournment. The board recessed at 6:40 pm to meet for their regularly scheduled City Council meeting. They came back to the review board at 7:30 pm to continue to hear taxpayer comments. With no further business, Hanson declared the meeting adjourned at 8:35 pm.

Gloria Hanson, Mayor

ATTEST:
(SEAL)

Roxanne Heezen, City Finance Officer