MINUTES

This Meeting was posted Monday, March 11, 2008 at City Hall.

The Taylors Falls City Council met for the purpose of Board of Appeals on Wednesday, April 2, 2008 at 7:00 p.m. in the council chambers at City Hall, 637 First Street, Taylors Falls, Minnesota.

CALL TO ORDER:
Mayor Buchite called the meeting to order at 7:04 p.m.

PLEDGE OF ALLEGIANCE
All those present at the meeting recited the Pledge of Allegiance to the United States flag.

ROLL CALL:
MEMBERS PRESENT: Mike Buchite, Ross Rivard, Larry Julik-Heine, John Tangen
MEMBERS ABSENT: Zara Kinnunen
OTHERS PRESENT: Larry Phillips, ZA-Coordinator, Chisago County Assessors Lyn Regenauer and Patrick Poshek, Jeff Halverson, Jim Schoonmaker, Trina Noble, Steven and Diane Gall, David McKeg, Daniel Petersen, and Gina Bonin.

BOARD OF APPEALS
Mayor Buchite explained the process of appealing the estimated market value (EMV) of properties. According to records provided by the Assessors, the tax base of the City increased in 2008 by $240,100 for new construction. The total estimated market value of the City is $82,047,800.

Jeff Halverson
R20.00139.000, 2008 $289,200 Estimated Market Value
Halverson stated his property would not sell for the EMV and his property taxes had doubled in five years. Poshek stated the property could be reviewed using the income method where income would be used as a factor in determining the EMV. Poshek recommended the property be reviewed using the income method and for the new EMV to be brought back to the Board.

Trina Noble
R20.00596.02, 2008 $221,100 EMV
Noble stated her property taxes increased $7,000. Regenauer explained the adjustment to the EMV had been made using the view of the property has a factor called a land line; a 10% adjustment to the landline indicates there is a good view from the property and a 5% adjustment to the landline indicates there is a fair view from the property. A 10% adjustment had been made to the landline. Noble stated only the neighborhood can be viewed from her property and there is no view of the river valley. Regenauer recommended a 5% reduction to the landline be made, decreasing the EMV by $2,700.

Jim Schoonmaker
R20.00185.00, 2008 $251,600 EMV
Schoonmaker stated the sale of nearby commercial property drastically increased the EMV of his commercial property. He explained his EMV increased 48% from 2007 and he feels the increase is dramatic and it should have been adjusted overtime. Poshek stated they analyzed the commercial market to make a determination on similar EMV; he stated they should review this at the end of the meeting.
Steven Gall  
**R20.00500.00, 2008 $178,700 EMV**  
Gall explained his EMV increased $12,000 from 2007 and over the last several years the EMV has increased dramatically. Regenauer stated there were changes made to the land’s EMV; using the GIS program helped determine the size of the parcel; the area the property is located, furthermore, the Angel Hill area has been a more desirable housing market. Regenauer recommended no change in the EMV for this property.

Daniel Petersen  
**R20.00542.01, 2008 $159.100 EMV**  
Petersen stated four years ago he added a deck and there have been no improvements since then. His EMV increased $8,200, while his neighbors only increased $2,000. Regenauer explained the house value decreased and the land value increased, thus the reason for the EMV increase. Poshek stated they used the GIS program to re-evaluate properties and the system is very accurate, however, because the property contains a large storm water easement, he recommended an administrative review of the EMV.

David McKeg  
**R20.00342.10, 2008 $7,600 EMV**  
McKeg explained this property is bluff land with no improvements on it, and in the springtime water leaches out the side of the bluff rendering the land useless. Poshek stated the condition of the bluff was not considered in the assessment and recommended a site review of the property.

Gina Bonin  
**R20.00292.10, 2008 $202,000 EMV**  
Bonin stated the property was purchased 3½ years ago and every year the EMV increases and the longer she lives there, more and more repairs are required. Bonin further explained the house has many internal problems. Poshek recommended a site review of the property.

Jim Schoonmaker  
**R20.00185.00, 2008 $251,600 EMV**  
Schoonmaker’s request was revisited. Tangen and Buchite questioned the 48% increase on EMV on Schoonmaker’s property. Poshek explained properties were assessed using the GIS program, which yielded accurate results; the current EMV is very accurate. Schoonmaker argued the increase was too dramatic; Poshek agreed the increase was dramatic, however the property was not at an accurate EMV in the past years.

Rivard stated the EMV increase was large; other commercial property’s EMV’s also increased dramatically; he further stated this was a matter of equalization of the tax burden. Julik-Heine stated the 48% increase was based on factual information. Poshek stated reducing the EMV 10% would decrease the EMV by $25,200.

Frank Crain  
**R20.00186.00, 2008 $138,400 EMV**  
Regenauer stated Frank Crain had contacted the assessor’s office ten days prior to the Board of Review and requested a reduction of the EMV based on the recent sale price of the property. Poshek recommended lowering EMV from $138,400 to $132,400.

Howard Rieke (Rieke family)  
20.00467.00, 2008 $7,700 EMV  
20.00469.00, 2008 $17,300 EMV  
20.00472.00, 2008 $3,800 EMV  
20.00463.00, 2008 $10,600 EMV  
20.00459.00, 2008 $14,900 EMV  
20.00457.00, 2008 $13,000 EMV
20.00458.00, 2008 $2,400 EMV
20.00471.00, 2008 $11,000 EMV
20.00470.00, 2008 $1,900 EMV

Regenauer presented a letter from Howard Rieke requesting the property be reclassified as either Waste or Low-Ground, the property is currently classified as Agricultural (High Ground). Poshek recommended bringing this request back at the next Board meeting so they would have time to calculate the EMV of the parcels if they were to be reclassified as either Waste or Low-Land.

**RECESS**

MOTION BY JULIK-HEINE/TANGEN TO RECESS THE 2008 BOARD OF APPEALS MEETING FOR THE CITY OF TAYLORS FALLS UNTIL MONDAY, APRIL 14, 2008 AT 6:30 P.M. MOTION CARRIED UNANIMOUSLY.

The meeting recessed at 9:15 p.m.

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Michael D. Buchite, Mayor     Larry Phillips, ZA - Coordinator

**APPROVED: MAY 12, 2008**