

Board of Equalization
April 19, 2018

The Board of Equalization reconvened at 6:00 PM at Oakes Community Center with the following members present: Mayor Zimmer and Council: Conklin, O'Brien, and Harris. Engel and Forward were absent. Visitors present: Keith Sitts, Jason Olson, JoAnn Roney, Joan Buske, Kevin Schmitz, Robert Schaefer, Tim Brown, Curtis McCloskey, Jerry Praska, Jonda Praska, Matt Schaefer, Rocky Foss, Shirley Walker, and Don Flaherty-Dickey County Director of Tax Equalization. Employees present: Matt O'Brien, Pat Nelson, E. Rodningen, Gary Neuharth, and April Haring.

Don Flaherty, Dickey County Director of Tax Equalization, explained the reasons for the proposed adjustments. One of the reasons is the implementation of a new property management software to equalize property county-wide to meet State requirements. The updated information showed land evaluations were low compared to the total value of the property. The recommendation was to implement new land values for residential parcels but there was miscommunication on how to balance land and structure values. Flaherty's recommendation is to keep residential property at the same value as 2017 except those with increases due to new construction or expired exemptions.

Bob Schaefer expressed concerns of past increases on his lot values. Flaherty explained the total value is what is reported to the State Equalization Board and if that number is accurate then it is acceptable. The total value would consist of the structure value and the lot value. Schaefer was encouraged to contact Flaherty's office to review his concerns and protest of value. If any property owner would like to review their property information, all are open records and available for inspection if requested. These records are available through the City Assessor and Flaherty's office.

Tim Brown asked what steps will be taken next year. Flaherty explained the properties that were given the proposed increase will be re-addressed and values could still be adjusted. It was then asked how values are determined. Flaherty explained the process is primarily based on sales information. The law requires values must be within 90% of the sale prices or market value. The State Equalization Board looks at county-wide information but recommendations from his office are based on the separate areas broke down by city and townships. Other factors that affect value include style, building material, size, and age. Normal maintenance to improve the appearance typically does not change valuation unless upgrading material.

Don closed with emphasizing the ability to contact his office with questions or concerns regarding property value.

Exempt Properties & Homestead Credits: Conklin moved, O'Brien second to approve the applications for exempt properties and homestead credits as presented, carried.

New Home Exemptions: O'Brien moved, Harris second to approve new home exemptions as presented, carried.

1. Tom Rodine, Lots 7 & 8 Block 3 Vculeks 1st Addition
2. Troy Schumacher, Lots 5,6 & 7 Block 40 EOP

Home Improvement Exemption Application: Conklin moved, Harris second to approve a three-year tax exemption for improvement value for Stephen Quandt, Lots 8 & 9 Block 21 Washburns, carried.

Assessor Book Changes: O'Brien moved, Harris second to approve the changes in valuation and to approve changes in true and full values as made by the assessor per recommendations by Dickey County Director of Tax Equalization including removal of increases for residential property unless due to new construction or expired exemption, carried.

No other protests were received.

O'Brien moved, Conklin second to adjourn Board of Equalization meeting at 6:33 PM.

MAYOR Marty Zimmer ATTEST Phil Hering
(minutes subject to correction and approval at the next regular meeting)