CITY COUNCIL SITTING AS BOARD OF EQUALIZATION APRIL 19, 2010 @ 7:30 PM MINUTES

A. CALL TO ORDER

Mayor James Kallander called the City Council sitting as the Board of Equalization hearing to order at 7:30PM on April 19, 2010 in the Library Meeting Room.

B. ROLL CALL

Present were Mayor James Kallander, City Council Members Keith van den Broek, Bret Bradford, EJ Cheshier, David Reggiani and Robert Beedle. Council member David Allison was present via teleconference. Also present were City Manager Mark Lynch and City Clerk Susan Bourgeois.

C. NEW BUSINESS

Mayor Kallander read aloud CMC 5.36.010 A. At the time appointed for the hearing of the appeal or as soon thereafter as the appeal may be heard, the board shall hear the appellant, the assessor, other parties to the appeal and their witnesses, and consider the testimony and evidence adduced, and shall determine the matters in question on the merits and render its decision accordingly. B. If any party to whom notice was mailed as set forth in Section 5.36.150 fails to appear, the board may proceed with the hearing in his absence. C. The burden of proof in all cases shall be upon the party appealing.

Mayor Kallander said that there were six appellants and for the record he stated that there were no appellants present at the hearing.

1. 2010 Property Assessment Appeals

1) Appeal # 2 -- 02-072-423 -- Alicia Jensen

Mayor Kallander introduced Arne Erickson who was at the hearing to represent the City Assessor, Mike Renfro and he could speak to any of the appeals that were before the Board. Mayor Kallander asked Erickson to speak to this appeal. Erickson said that the sale price on this property was \$269K and there was a documented deed of trust in the amount of \$264K. He appraisal. He said he couldn't support lowering the value for taxation purposes.

Mayor Kallander made a few statements for the benefit of the new Council members. He said that assessed values might go up, but that does not mean that taxes will necessarily go up. He said that before June 15, Council would set a mill rate that could adjust a person's taxes. He also stated that the Board member's should not have discussed any of these appeals with the appellants previous to tonight's hearing. At this time he asked any board members who had discussed these appeals to disclose that information now.

Van den Broek asked a procedural question. He asked if all of the appeals get heard by the Board. *Erickson* said that only the unresolved ones come before the Board. *Erickson* said that there were 27 appeals this year and there were six unresolved.

M/Reggiani S/Cheshier to accept the decision of the assessor on tax parcel 02-072-424.

Bradford said he would not support this because he thinks the price was too high (i.e. they paid too much for the property).

Vote on motion: 5 yeas 1 nays (Bradford) 1 absent (Kacsh). Motion carried.

2) Appeal # 10 -- 02-106-721 -- Doug Hollamon

Bradford asked if **Erickson** had spoken to **Mr. Hollamon**. **Erikson** said he had tried several times but the man has no electricity and his cell phone is not always charged.

M/Reggiani S/Cheshier to accept the decision of the assessor on tax parcel 02-106-721. Vote on motion: 6 yeas 0 nays 1 absent (Kacsh). Motion carried.

- 3) Appeal # 19 -- 02-086-425 -- Martha Samuelson
- 4) Appeal # 22 -- 08-001-115 -- Mark & Robin Irving
- 5) Appeal # 25 -- 02-473-529 -- Becky Clausen

Arne Erickson stated that he was able to resolve appeals 19 (02-086-425), 22 (08-001-115) and 25 (02-473-529).

6) Appeal # 27 -- 02-072-732 -- Lynna Merritt

Cheshier recused himself from this appeal because the appellant is his sister. Mayor Kallander agreed and said he was not to discuss or vote on this appeal.

M/Reggiani S/Bradford to accept the decision of the assessor on tax parcel 02-072-732.

Beedle asked if she just wanted her assessment lowered. **Kallander** said the way he read it, she disagreed with the 5% increase this year and would have preferred a 2% increase. **Beedle** asked how we came up with the 5% increase this year. **Kallander** said that the community as a whole is about 20% under fair market value and so the assessors are trying to catch us up.

Vote on motion: 5 yeas 0 nays 1 absent (Kacsh) 1 conflict of interest (Cheshier). Motion carried.

D. ADJOURNMENT

M/Reggiani S/Beedle to adjourn the meeting at 8:05PM Vote on motion: 6 yeas 0 nays 1 absent (Kallander). Motion carried.

APPROVED: June 2, 2010

Sugar Bourgadia City

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