

BOARD OF REVIEW MEETING
CITY OF CROSSLAKE
THURSDAY, APRIL 17, 2008
10:00 A.M. – CITY HALL

The annual Board of Appeal and Equalization (Board of Review) for the City of Crosslake, Minnesota was held in the Council Chambers of City Hall on Thursday, April 17, 2008 at 10:00 A.M. The following Council Members were present: Mayor Jay Andolshek, Steve Roe, Dean Swanson and Rusty Taubert who arrived at approximately 11:00 A.M. Council Member Irene Schultz was absent. Also present was City Administrator Tom Swenson, Clerk Treasurer Darlene Roach, Community Development Director Ken Anderson, and Ron Rydh, Rick Bymark and Shawn McCutchen of the Crow Wing County Assessor's Office. There were approximately 25 individuals in the audience.

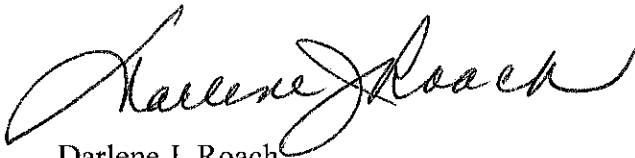
Mayor Andolshek called the meeting to order and read the Statute pertaining to the purpose of the meeting which is to review property value assessments and classifications for the current assessment year 2008 which will be reflected in taxes payable in 2009. The meeting was then turned over to Ron Rydh of the County Assessor's Office.

Mr. Rydh stated that he has done the majority of the appraisals in the City of Crosslake for the past thirteen years so he has a good idea of where properties are located within the City. Mr. Rydh stated that upon the sale of a property, a Certificate of Real Estate Value (CRV) is submitted to the County. The Assessor then determines if the sale involved bare land, lake property or was an off lake sale. For the 2008 values, sales occurring between October 2006 and September 2007 were used in making a determination. A representative from the State Department of Revenue picks up the data from the County approximately every two weeks and they track the information to determine that what the Assessor's office is basing the valuation on is at least 95% of market value. Some sales are excluded from the formula such as family sales, foreclosures and business sales. In the period between October 2006 and September 2007, a total of 99 sales were used in determining the valuations. It was noted that 49 sales have already taken place since October of 2007, so contrary to the national average, sales in Crosslake are averaging close to normal. The Limited Market Value, which was imposed by the State Legislature, is nearing sunset and 2008 is the last year this value will appear on the Notice of Valuation and Classification. This Limited Market Value is the value that the taxes are based on and this value is set by the State. The actual market value is the only valuation that the County Assessor can address and make changes on. If a property owner is not satisfied with their valuation, a review form can be completed and the assessor will visit the property and perform an evaluation. The deadline for requesting a review is 10 days from the date of this meeting and the property owner is responsible for setting up a time to meet with the assessor. At 10:30 a.m. after several questions were asked by members of the audience, the meeting was open to individual review by a member of the Council and a representative from the Assessor's Office.

At 11:38 a.m. each letter received at City Hall was read into the record. Letters were received from Todd and Rosemary Rosen, Kathy (John) Snyder, Charles and Denise Hicks and Jeanne Winiecki. In addition to the letters received at City Hall, the County Assessor's Office received appeals on 19 parcels which were each reviewed by the assessor with the members of the City Council. There was some discussion regarding consolidation of lots that cross a section line. The County Auditor's Office currently does not allow these types of consolidations and the City Council requested that the Assessor's Office work with the Auditor's Office in getting this policy changed. The Council requested that Mr. Rydh send a report to the City as to how each appeal was resolved.

There being no further comments, MOTION 04S1-01-08 WAS MADE BY STEVE ROE AND SECONDED BY DEAN SWANSON TO ADJOURN THE BOARD OF REVIEW MEETING AT 12:27 P.M. MOTION CARRIED WITH ALL AYES.

Respectfully submitted by,

A handwritten signature in cursive script that reads "Darlene J. Roach". The signature is written in black ink and is positioned above the printed name and title.

Darlene J. Roach
Clerk/Treasurer

Clerk:Board of Review.doc