

CITY COUNCIL PROCEEDINGS
PUBLISHED SUBJECT TO THE GOVERNING BODY'S REVIEW AND REVISION

A meeting of the City of Beach Board of Equalization was called to order by City Council President Jeanne Larson on April 28, 2020 at 7:00 pm. Present when the meeting was called to order was City Council Tim Marman, Andy Zachmann, Bev Wolff, Mark Benes, City Auditor Kimberly Gaugler, Golden Valley County Tax Director Henry Gerving, guests Loni Thilmony and Duane Martian.

The Pledge of Allegiance was recited.

Roll call was taken. Wade Walworth was absent.

Minutes of the Board of Equalization meeting on April 1, 2019 were approved.

Golden Valley County Tax Director Henry Gerving reviewed the Assessment Book for the year 2020 highlighting changes that have been made since March 31st.

Gerving provided information on increases/decreases in true and full valuation of property, eligible property tax exemptions and sales ratio analysis. Total True & Full Valuation for 2020 in the City of Beach is \$81,687,900 an increase of 2.0% from 2019. Overall, Commercial Lots increased \$20,100, Commercial Structures increased \$1,551,800, Residential Lots remained the same as 2019 at \$6,846,600, and Residential Structures remained the same as 2019 at \$51,717,200. Based on Sales Ratio Study for the 2020 assessments, the average price for a residential structure is \$119,900. Based on Sales Ratio Study for the 2020 assessments, the average price for a commercial structure is \$160,470. Twenty-two applicants are tax exempt under Non-Profit, Religious Organization, Veterans and Blind Persons. Twenty-five applicants qualified for Senior Citizens/Disabled Persons Tax Credits.

President Larson opened the meeting for comment. Duane Martian requested the City Council consider lowering the land value of Near's First Addition, Block 1, Lots 7, 8, 9 (Parcel 05012000). Currently, the land value is at \$18,000. Martian stated a portion of these lots are located in the floodplain and believed they are valued higher than other vacant lots throughout the City that are not in the floodplain. Discussion. Marman moved to reduce the land value of Near's First Addition, Block 1, Lot 9 to \$0 due to location in the floodplain, second by Benes. Motion carried unanimously.

Loni Thilmony mentioned the legal description on their 2019 tax statement includes land that they do not own - 66' of vacated Prospect Avenue. Thilmony request verification that they are not being tax on the property. Gerving will confirm the description on file at the Courthouse and follow up with her.

Marman request parcels 04657000 and 05116000 be reviewed for accuracy.

Larson provided a list of vacant lots which had varying land values and asked that they be reviewed by Gerving.

Marman moved a finding be made that all classifications of property have been reviewed and we find them proper as assessed, second by Wolff. Motion carried unanimously. Marman moved that a finding be made that we have reviewed all Exemption Applications and Homestead Credit Applications and find them proper as presented, second by Benes. Motion carried unanimously. Marman moved that a finding be made that the overall Assessment Roll for the City of Beach for 2019 has been reviewed and upon the land value of Near's First Addition, Block 1, Lot 9 being valued at \$0, it is proper as assessed, second by Wolff. Motion carried unanimously.

Benes moved based on preceding findings, we declare the Assessment Roll for 2020 for the City of Beach equalized, second by Wolff. Motion carried unanimously.

Benes moved to adjourn the City of Beach Board of Equalization meeting, second by Zachmann. Motion carried unanimously. Meeting adjourned at 8:15 pm.

ATTEST:

Jeanne Larson, President

Kimberly Gaugler, City Auditor