

MINUTES OF THE PROCEEDINGS OF THE CITY COUNCIL
OF THE CITY OF FOSSTON, POLK COUNTY MINNESOTA
April 24, 2019

The Board of Review of the Council of the City of Fosston, Polk County Minnesota was held in council chambers on Wednesday, April 24, 2019 at 4:00 p.m. for the purpose of reviewing and correcting the assessments of the city.

Mayor Offerdahl called the meeting to order with the following members present: Dufault, Anderson, Bosselman and Hoialmen. Member absent: none. Members of the public that were present were: Wayne Holt, Nancy Hegland, and Carol Smeby. Also present was City Administrator Charles Lucken, Assistant City Administrator Cassie Heide, Polk County Deputy Assessor Wes Oian, and Polk County Assessor Mark Landsverk.

Wes Oian, Polk County Deputy Assessor gave an overview of valuations and how the county makes the determinations on market value based on sales. If they fall within 90 to 105% of assessor's figures, then no changes are made. If not, the Polk County Assessor's Office will make the needed changes. On occasions, the Minnesota Department of Revenue may mandate changes in valuations. Tillable acreage in the City had no change. Current market sales in Fosston were used to determine location factors and market areas. Map factor changes were made as follows:

- Fosston city residential was increased from .90 to .91
- Fosston city residential 65+ increased from .94 to .98
- Fosston city residential 140+ increased from .93 to .98
- Fosston city residential 200+ increased from .89 to .90
- Fosston city commercial increased from .79 to .80
- Fosston city apartments increased from .80 to .84

Callbacks and rechecks from prior years were reviewed, field checked and updated where needed.

New construction zoning permits were reviewed and field checks were completed as needed.

Oian reported the land value schedule is unchanged from prior year square foot values and provided a list for the board.

The Assessor's office made corrections for missing, escaped or demolished improvements as needed.

Oian reported that he had spoken with Wayne Holt regarding his home property, parcel number 87.00767.00 that increased value to \$150,800. Oian inspected the home and found a non existing deck, an adjustment needed for a 1992 addition, and an adjustment for the basement being unfinished. Oian is recommending reducing the value to \$145,000 for 2020.

Anderson made motion, seconded by Hoialmen to accept the recommendation from Oian and reduce the market value on parcel #87.00767.00 to \$145,000. Motion carried by unanimous vote.

Nancy Hegland addressed her concern with her taxes going up. Oian informed Hegland that her valuation has not increased since 2016. Member Dufault reminded Hegland that the City approves the preliminary tax levy in September and the final tax levy in December each year. Her concerns regarding the amount she is taxed should be brought to those meetings.

Carol Smeby questioned how valuations are determined. Oian reminded her of the process in which the county has to follow with market value based on comparable sales in the area. Oian assisted Smeby by showing her what the County has listed for her property and urged her to let him know if anything looked incorrect. She did not see anything incorrect. Oian reminded members of the public to call him to address any concerns with their property valuation they may have.

There being no further business to come before the board, motion was made by Hoialmen seconded by Bosselman to close the hearing. Motion carried by unanimous vote.

Charles Lucken, City Administrator