

MINUTES OF THE PROCEEDINGS OF THE CITY COUNCIL
OF THE CITY OF FOSSTON, POLK COUNTY MINNESOTA
April 26, 2023

The Board of Review of the Council of the City of Fosston, Polk County Minnesota was held in council chambers on Wednesday, April 26, 2023 at 4:00p.m. for the purpose of reviewing and correcting the assessments of the city.

The meeting was called to order by Mayor Offerdahl with the following members present: Dufault and LePier. Absent: Anderson and Mulry. Members of the public present were: Doug Hand, Patricia Johnson, Harlan Haroldson, Mark & Jacelyn Randall, Dorothy Paulson Kathryn Plante-Ziermeier and James Haugstul. Also present was City Administrator Cassie Heide, Assistant City Administrator Sarah Manecke, Polk County Assessor Patty Flaa, Amber Hill, and Jenny Perreault.

Patty Flaa, Polk County 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. Flaa noted the importance of doing an interior and exterior inspection once every five (5) years to ensure data on file is correct. The market has been crazy over the past couple of years. The review FSA/Pictometry/GIS maps for acre breakdown and made corrections where needed. (Small number of parcels with acreage in city limits). 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 .76 to .80
- Fosston city residential 65+ increased from .71 to .95
- Fosston city residential 140+ increased from .82 to .92
- Fosston city residential 200+ increased from .64 to .72
- Fosston city commercial increased from .58 to .59 Prime Com from .58 to .59
- Fosston city industrial increased from .58 to .59
- Fosston city apartments increased from .62 to .63

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.

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

Flaa reported that corrections were made as needed for missing, escaped or demolished improvements.

Patricia Johnson, 221 Omland Ave N, parcel numbers 87.00710.00 and 87.00719.01, questioned the increase in her estimated market value when no improvements were made in the last year. Flaa indicated that she is a part of the Fosston city residential 65+ group that had market value increase by 24% due to market sales. Flaa reminded her of the process in which the county must follow with market value based on comparable sales in the area. She also noted that the interior of her property is up for review so he would be happy to visit and adjust the market value, if necessary.

Doug Hand, 503 2nd St NE, parcel number 87.00339.00, questioned the increase in his estimated market value. Flaa reminded him of the process in which the county must follow with market value based on comparable sales in the area. Hand noted that his estimated market value is \$140,600 which puts him in the Fosston city residential 140+ group that had market value increase by 10% due to market sales. Flaa indicated that he was mistakenly included in the 65+ group which saw a larger increase. Flaa noted that an estimated market value adjustment from \$194,700 to \$188,900 was necessary.

Per recommendation from Flaa, a motion was made by LePier, seconded by Dufault to change Mr. Hand's market value accordingly. Motion carried.

Harlan Haroldson, 504 3rd St NE, parcel number 87.00337.00, questioned the increase in his estimated market value when no improvements were made in the last year. Flaa reminded him of the process in which the county must follow with market value based on comparable sales in the area. Heide reminded Haroldson that the city does not set the values but votes on any changes that are necessary. He also expressed concern with the value because of the issues with the neighbor's property. Per review of his property, Flaa noted that an interior review of the property has not been done since 2005. Flaa stated she would be willing to do a thorough review of the inside of their property to ensure they have the most updated information and adjust the market value, if necessary. Haroldson indicated he would like to have a review done.

Per recommendation from Flaa, no changes were made to Mr. Haroldson's market value at this time. Motion was made by Dufault, seconded by LePier. Motion carried.

Mark & Jacelyn Randall, 613 Foss Ave N, parcel number 87.00457.00, questioned the increase in their estimated market value when no improvements were made in the last year. Jacelyn noted that their market value went from \$92,700 to \$127,800. Flaa indicated that they a part of the Fosston city residential 65+ group that had market value increase by 24% due to market sales. Flaa stated she would be willing to do a thorough review of the inside of their property to ensure they have the most updated information and adjust the market value, if necessary. They indicated they would like an interior review done. Ms. Randall also noted that her husband has been disabled for many years and asked if they would qualify for a reduction in taxes. Flaa told her to call Janet in their office to file a disability claim for a possible reduction in their taxes.

Per recommendation from Flaa, no changes were made to the Randall's market value at this time. Motion was made by LePier, seconded by Dufault. Motion carried.

Dorothy Paulson, 401 Brandt Ave N, parcel number 87.00125.00, questioned the increase in her estimated market value. She expressed concern with the value because of the dilapidated property next door. Flaa indicated that she is a part of the Fosston city residential 65+ group that had market value increase by 24% due to market sales. Flaa stated that her last interior review was done in 1995 so she would be willing to do a thorough review of the inside of her property to ensure they have the most updated information and adjust the market value, if necessary. Paulson indicated she would like an interior review done.

Per recommendation from Flaa, no changes were made to the Ms. Paulson's market value at this time. Motion was made by Dufault, seconded by LePier. Motion carried.

Kathryn Plante-Ziermeier, 816 Granum Ave N, parcel number 87.00411.00, talked with Flaa prior to the meeting questioning the nearly \$100,000 increase in her estimated market value. Plante-Ziermeier indicated that she has not made any changes to the exterior of the home. Flaa stated that they will re-measure the concrete patio in the backyard and do a thorough review of the inside of her property to ensure they have the most updated information and adjust the market value, if necessary.

Per recommendation from Flaa, no changes were made to the Ms. Plante-Ziermeier's market value at this time. Motion was made by Dufault, seconded by LePier. Motion carried.

James Haugstul, 412 Foss Ave N, parcel number 87.00483.00, questioned the increase in his estimated market value when no improvements were made in the last year. Flaa indicated that he is a part of the Fosston city residential 65+ group that had market value increase by 24% due to market sales. Flaa stated she would be willing to do a thorough review of the inside of their property to ensure they have the most updated information and adjust the market value, if necessary. Haugstul indicated he would like an interior review done because his equipment, wiring, and many other things are outdated.

Per recommendation from Flaa, no changes were made to Mr. Haugstul's market value at this time. Motion was made by Dufault, seconded by LePier. Motion carried.

James Offerdahl, 817 Mary Ave N, parcel number 87.00731.00, indicated he would like Flaa to do a thorough review of the inside of his property to ensure they have the most updated information on file and adjust the market value, if necessary. He noted that the basement has been completely gutted and is no longer finished.

Per recommendation from Flaa, no changes were made to Mr. Offerdahl's market value at this time. Motion was made by Dufault, seconded by LePier. Motion carried.

David & Donna Marshall, 618 8th St NE, parcel number 87.00434.00, reached out to Flaa prior to the meeting to discuss their property. Approximately 70% of the property has been remodeled and 30% is considered obsolescent. The Marshall's plan to start the remodel process again. Once completed, an interior review of the inside of their property will be done to ensure they have the most updated information and adjust the market value accordingly.

Per recommendation from Flaa, no changes were made to Mr. & Mrs. Marshall's market value at this time. Motion was made by LePier, seconded by Dufault. Motion carried.

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

Cassie Heide, City Administrator