

Clearwater Township  
Local Board of Appeal and Equalization  
April 10, 2018 - Approved

Local Board of Appeal and Equalization meeting for the Town of Clearwater was called to order by Chairman Bill Langenbacher at 7:02 p.m. on April 10, 2018 at the Clearwater Town Hall. Board members present were Supervisors Chairman, Bill Langenbacher, Scott Miller, Deputy Clerk Sharon Lee and Wright County Assessors, Alex Bersie and Chase Philippi. Chase Philippi performed the 2017 assessment for Clearwater Township through contract with Wright County.

Alex Bersie presented an Opening Statement:

- The purpose of this Local Board of Appeal and Equalization is to review the 2018 assessment for taxes due and payable in 2019. The board does not have the authority to open any prior year's assessment for taxes due and payable in 2018.
- The local board does not have the authority to grant an exemption or to order property to be removed from tax rolls.
- A quorum must be present and at least one of the members must be "Training Certified" under Minnesota statutes, section 274.014.
- Minnesota State law requires the assessor to value property at 100% of market value; however, the Statutes allow the Assessor to be within a range of 90-105 percent of market value.
- The sales ratio study period is from October 1, 2016 thru September 30, 2017. The sales data gathered from this study period is used to appraise property as of the January 2, 2018 assessment date.
- There were 2,158 residential and seasonal recreational properties used in the county wide sales ratio study with a time adjusted median sales ratio of 88.34%. The non-time adjusted county-wide sales ratio was 92.56%. There was a county-wide 6.87% increase on this type of property.
- The percentage of change reports indicate that the county-wide agricultural estimated market value was increased by 4.21% for 2017.
- The current assessment meets or exceeds standards for uniform assessment in all jurisdictions established by the International Association of Assessment Officers.

Chase discussed some of the criteria used in the assessment:

Residential/Seasonal Recreational: Property valuations, whether up or down, or remaining the same, are the results of market analysis of area real estate transactions. During this year's study, we had 22 qualified sales used for the sales ratio study with a sales ratio of 95.09%. Our off the water ratio was 94.86% and on water was 95.32%, showing good equalization between these types of property. There is a 4.75% increase of total township value.

Agricultural: There were 34 sales used in the AG sales ratio study. The AG sales ratio for Wright County for 2017 assessment year was 96.91%.

2017: Review Areas: Sections 24,25,26,27,28,29,32,33,34 & Plats within.

2018: Projected Review Area: Sections 25,26,35,36, & Plats within (Sugar Lake)

Total Township Estimated Market Value of Clearwater Township 2017: \$225,760,700, 2018: \$236,954,500, which is the total value including tax exempt.

Richard and Pamela Bender- 8170 160<sup>th</sup> St NW, Clearwater, R 204-131-001990. Richard Bender approached the board with a request that we discuss his property value. The property value continue to increase thus the taxes continue to increase. The value increase 3.8% in 2018. He has 2.49 Acres and the value increased from \$193,200 to \$200,600.

After a brief discussion, Chase Philippi stated that the valuation of the property is in the market value range of comparable properties in Clearwater Township. Philippi recommendation is to make no changes to the property.

Langenbacher made a motion to make no changes to the property. Miller seconded the motion. Motion carried.

Miller moved to adjourn the meeting. Motion seconded by Langenbacher. Motion adjourned. Time 7:47 p.m.

 Date 5/14/18

Sharon R. Lee, Deputy Clerk

 Date 5/14/18

Bill Langenbacher, Chairman