

LOCAL BOARD OF APPEAL AND EQUALIZATION MEETING  
(BOARD OF REVIEW)  
CITY OF CROSSLAKE  
THURSDAY, APRIL 29, 2010  
10:00 A.M. – CITY HALL

The annual Board of Appeal and Equalization Meeting (Board of Review) for the City of Crosslake, Minnesota was held in the Council Chambers of City Hall on Thursday, April 29, 2010 at 10:00 A.M. The following Council Members were present: Deputy Mayor Dean Swanson, John Moengen, Steve Roe, and Rusty Taubert. Absent was Mayor Jay Andolshek. Also present was Clerk/Treasurer Jenny Max, Community Development Director Ken Anderson, and Ron Rydh, Gary Griffin and Shawn McCutchen of the Crow Wing County Assessor's Office. There were approximately 20 individuals in the audience. (Sign in sheet attached as a permanent record.)

Deputy Mayor Swanson called the meeting to order and stated that the purpose of the meeting was to review property value assessments and classifications for the current assessment year 2010 which will be reflected in taxes payable in 2011. 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 fifteen years and therefore 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 completed by the realtor and submitted to the County. The Assessor then determines if the sale involved bare land, lake property or non-lakeshore property. For the 2010 values, sales occurring between October 2008 and September 2009 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 the Assessor's office valuation of the sale is between 90 – 105% of the market value. Some sales are excluded from the formula such as family sales, foreclosures and business sales. In the period between October 2008 and September 2009, a total of 48 arms length sales were used in determining the valuations. The County's valuation was initially at 104.4% for all classifications citywide, but after reviewing and revaluing a second time, the overall median ratio for all classifications was at 91.7% which appeared more reasonable. Rydh stated that the Limited Market Value, which was imposed by the State Legislature, expired in 2009 so the taxable market value is the only valuation that is used. 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 property owner is responsible for setting up a time to meet with the assessor at the property and ideally all visits can be completed by mid-May.

The meeting was open to the public for comments and several questions were asked dealing with the slowdown in sales due to the economy, how the valuations appear to be high compared to what the property is selling for, and the lag time used between the sales that have occurred and the current assessed valuation.

At 10:18 a.m. Mayor Andolshek arrived at the meeting.

At 10:20 a.m. the meeting was open to individual review on a first come, first serve basis in which to state their individual concerns with their assessed property value with the City Council and the Assessor's Office.

At 1:00 p.m. each letter received at City Hall was read into the record. In addition to the letters received at City Hall, the County Assessor's Office received appeals on several parcels that were each reviewed by the Assessor with the members of the City Council.

At 1:50 p.m. Councilmember Moengen left the meeting.

There being no further comments, MOTION 04S2-01-10 WAS MADE BY DEAN SWANSON AND SECONDED BY RUSTY TAUBERT TO ADJOURN THE BOARD OF REVIEW MEETING AT 2:07 P.M. MOTION CARRIED WITH ALL AYES.

Respectfully submitted by,



Jennifer Max  
City Clerk/Treasurer



