

# 2011 Local Board of Appeal & Equalization Helga Township

## MINUTES

APRIL 26, 2011

9:00 AM

NARY SCHOOL - 25895 COUNTY 9

**ATTENDEES** Michael Sherwood, Township Supervisor; James Lyle, Township Supervisor; Jim Autrey, Township Supervisor (Acting Chair); Shannon Skime, Township Clerk; Deb Tuck, Township Assessor; Bob Hansen, County Assessor; Matt Dotta, County Admin. Support Tech.

**MEETING INTRO** Pledge was said. County staff introduced itself. After the below appeals were heard, Mr. Hansen gave a presentation regarding recent sales in Hubbard County.

## APPEALS

**PID # 11.16.00270**

**OWNER: JACKSON**

**CLASS: COMM**

**DISCUSSION** Mr. Jackson does not feel his property should have a commercial classification. He said when he pulled the permit for the 44' x 88' shed a couple of years ago, he was required to declare multiple times that the structure would not be used commercially. Mr. Jackson requested that the commercial classification be removed. Mr. Hansen explained that for assessment purposes, property is classified based on how it is actually being used (if the property is vacant, then classification defaults to local zoning, if it exists). The building was specifically constructed for the purpose of storage and service of the equipment (tractor/trailer) for Mr. Jackson's business. Mr. Hansen gave multiple examples of similar situations throughout the county that mirror Mr. Jackson's property—and they are receiving a commercial classification. Ms. Tuck explained that she submitted two change requests to the County Assessor's Office, and it appears none of the requests have been entered in the CAMA system. Her changes included A) change building width from 48' to 44'; B) delete BLDG record and add multiple XFOB lines describing the building as a shed with finished details; and C) change classification to residential.

**RECOMMENDATIONS** **MS. TUCK RECOMMENDED THAT HER CHANGES THAT WERE ORIGINALLY SUBMITTED TO THE ASSESSOR'S OFFICE BE IMPLEMENTED. MR. HANSEN RECOMMENDED NO CHANGE AT THIS TIME.**

**M/S/P** **AUTREY/SHERWOOD/REVISE CLASSIFICATION FROM COMM TO RES-NONHMSTD; CHANGE WIDTH OF BUILDING TO 44'; AND MAKE CHANGES THAT MS. TUCK ORIGINALLY SUBMITTED TO THE COUNTY ASSESSOR'S OFFICE VIA EMAIL LAST MONTH.**

**PID # 11.20.01120**

**OWNER: MARTY**

**CLASS: RVL**

**DISCUSSION** Mr. D. Marty said the value of his property increased over \$17,000 this year. Mr. Hansen explained that this increase was a result of a split—last year the parcel was valued as a part of the larger parcel; this year's value is based on the parcel as a stand-alone 20-acre parcel. Mr. Marty then stated that although he does not have specific sales data, he is confident that he could not sell the parcel for the \$46,900 EMV. Mr. Hansen explained that his year, for Helga Township, although 1<sup>st</sup> Tier land values were slightly increased, 2<sup>nd</sup> and 3<sup>rd</sup> Tier land values were both decreased. Had the subject property been split one year earlier, the EMV would have been approx. \$3,100 more last year. Mr. Hansen gave Mr. Marty a copy of the Rural Off-Water Sales Study for properties sold in Hubbard County between Oct. 1, 2009 & Mar. 1, 2011. As a side note, Mr. Marty indicated that the property is covered with 15-20 year old pine trees.

**RECOMMENDATIONS** **NO CHANGE AT THIS TIME**

**M/S/P** **SHERWOOD/AUTREY/APPROVE ABOVE RECOMMENDATION**

**PID # 11.20.01110**

**OWNER: RYLANDER**

**CLASS: RVL**

**DISCUSSION** Mr. R. Marty (father of owner) had similar concerns as the previous appeal (11.20.01120). This parcel was a result of the same split referenced above. Mr. Marty acknowledged that he heard the previous comments made by all and he understands why the increase occurred. He asked if it matters that "80% of the property is unbuildable". Ms. Tuck explained that he is only being assessed for a 1-acre building site. Mr. Marty acknowledged that there is at least that.

**RECOMMENDATIONS** **NO CHANGE AT THIS TIME**

**M/S/P** **SHERWOOD/LYLE/APPROVE ABOVE RECOMMENDATION**

**PID # 11.34.01110**

**OWNER: GUIDA**

**CLASS: RES-HMSTD**

**DISCUSSION** Mr. Guida submitted a written letter to the County Assessor's Office, dated April 11, 2011 (see attached). This letter was read aloud, in its entirety. Mr. Guida mentions that his taxes increased 12% and "a tax hike such as this is unfair." Mr. Hansen gave a presentation on the valuation of the property over the past four years. For the most recent valuation, the EMV decreased by just over 5%. In previous years there was increased value due to the construction of a new house (in response to Mr. Guida, document changes in building value since the 2008 valuation).

**RECOMMENDATIONS** **NO CHANGE AT THIS TIME.**

**M/S/P** **SHERWOOD/AUTREY/APPROVE ABOVE RECOMMENDATION**

## **ADJOURNMENT**

**M/S/PSHERWOOD/LYLE/ADJURED AT 11:05 AM**

Respectfully submitted,

Shannon Skime  
Helga Township Clerk