



DECEMBER BOARD OF REVIEW 2017 MINUTES

Meeting called to order Tuesday, December 12, 2017 at 9:00 am by Member Jenny Fredenburg.

Present: Members: Jenny Fredenburg, Colleen Jorgensen, and alternate member Larry Schillinger, Assessor of record Colleen Barton, and Temporary Assistant Assessor James Munson. Motion made by Jenny Fredenburg to excuse Chairperson Bill Farquhar from the meeting supported by Colleen Jorgensen, motion carried.

Secretary for the board of review: Colleen Barton.

Call to the Public: None heard.

Call to the Public Closed.

Assessor, Colleen Barton presented the board with the petitions list and petitions for approval. See attach list.

Motion made by Jenny Fredenburg supported by Larry Schillinger to approve affidavits of correction, motion carried.

New Business:

Approval of the 2018 Board of Review meeting dates.

March Board of Review:

| | |
|---------------------------|------------------------------------|
| Monday, March 12, 2018 | Organizational Meeting 8 am – 9 am |
| | Appeals 9 am – 12 pm |
| | Appeals 1 pm – 5 pm |
| Wednesday, March 14, 2018 | Appeals 5 pm – 9 pm |
| Monday, March 26, 2018 | Appeals 9 am – 12 pm |
| | Appeals 1 pm – 4 pm |

** Written appeals / poverty applications must be received by March 2, 2018 **

July Board of Review:

Tuesday, July 17, 2018 9:30 am – until finished

** Written appeals / poverty applications must be received by July 13, 2018 **

December Board of Review:

Tuesday, December 11, 2018 9:00 am – until finished

** Written appeals / poverty applications must be received by December 9, 2018 **

Motion made by Jenny Fredenburg to appoint Colleen Jorgensen as Chairperson for 2018, supported by Larry Shillinger, motion carried.

Old Business:

None

Member, Jenny Fredenburg adjourned the meeting at 9:38 am seconded by Colleen Jorgensen and Larry Shillinger, motion carried.

Distributed to: Bill Farquhar by e-mail
Colleen Jorgensen by e-mail
Larry Schillinger by e-mail
Jenny Fredenburg by regular mail
BOR File

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2017 DECEMBER BOARD OF REVIEW

Petition List

| Case # | Class | Tax Code | Name | 2017 AV | 2017 TV | 2017 BR/AV | 2017 BR/TV | Current PRE | JBOR PRE | (+/-AV) | (+/-TV) | REASON |
|--------|-------|-----------------|----------------------------|-------------|-------------|-------------|-------------|-------------|----------|-------------|-------------|---|
| 12-01 | 407 | 4718-06-107-022 | Lyle J & Ruth G Miller | \$138,500 | \$126,938 | \$0 | \$0 | 100% | 100% | (\$138,500) | (\$126,938) | Partial VA Exemption Bought 9/13/2017 |
| 12-02 | 407 | 4718-30-102-015 | Kenneth & Tammy Abbott | \$23,900 | \$17,629 | \$0 | \$0 | 100% | 100% | (\$23,900) | (\$17,629) | VA Exemption |
| 12-03 | 401 | 4718-31-208-008 | Andrew Miller | \$103,600 | \$74,646 | \$103,600 | \$74,646 | 0% | 100% | \$0 | \$0 | Owned & Occupied Property |
| 12-04 | 401 | 4718-31-300-048 | Kevin Whitman | \$73,600 | \$52,179 | \$73,600 | \$52,179 | 0% | 100% | \$0 | \$0 | Owned & Occupied Property |
| 12-05 | 401 | 4718-31-303-008 | Michael Dolecki | \$90,800 | \$70,588 | \$90,800 | \$70,588 | 0% | 100% | \$0 | \$0 | Owned & Occupied Property |
| 12-06 | 305 | 4718-98-201-040 | Eberspaecher North America | \$6,593,800 | \$6,593,800 | \$6,593,800 | \$6,593,800 | 0% | 0% | \$0 | \$0 | Qualified Error - Wrong rate of Taxation |
| 12-07 | 251 | 4718-99-002-703 | GFL Environmental USA Inc. | \$64,200 | \$64,200 | \$57,100 | \$57,100 | 100% | 100% | (\$7,100) | (\$7,100) | Mutual Mistake of Fact - Amended 2017 PP Stmt received 10/25/2017 |
| 12-08 | 251 | 4718-99-003-434 | Big Apple Bagels | \$170,600 | \$170,600 | \$45,700 | \$45,700 | 100% | 100% | (\$124,900) | (\$124,900) | Mutual Mistake of Fact - Amended 2017 PP Stmt received 10/2/2017 |
| 12-09 | 251 | 4718-99-003-497 | Action Sportswear Inc. | \$50,500 | \$50,500 | \$0 | \$0 | 100% | 100% | (\$50,500) | (\$50,500) | Appeal of Assessor's decision of denying the Affidavit to claim small business tax exemption. Letter dated 7/17/17. |

| Case # | Class | Tax Code | Name | 2016 AV | 2016 TV | 2016 BR/AV | 2016 BR/TV | Current PRE | JBOR PRE | (+/-AV) | (+/-TV) | REASON |
|--------|-------|-----------------|----------------------------|-------------|-------------|-------------|-------------|-------------|----------|---------|---------|--|
| 12-10 | 401 | 4718-31-208-008 | Andrew Miller | \$96,300 | \$73,981 | \$96,300 | \$73,981 | 0% | 100% | \$0 | \$0 | Owned & Occupied Property |
| 12-11 | 401 | 4718-31-300-048 | Kevin Whitman | \$69,200 | \$51,714 | \$69,200 | \$51,714 | 0% | 100% | \$0 | \$0 | Owned & Occupied Property |
| 12-15 | 305 | 4718-98-201-040 | Eberspaecher North America | \$5,375,400 | \$5,375,400 | \$5,375,400 | \$5,375,400 | 0% | 0% | \$0 | \$0 | Qualified Error - Wrong rate of Taxation |

| Case # | Class | Tax Code | Name | 2015 AV | 2015 TV | 2015 BR/AV | 2015 BR/TV | Current PRE | JBOR PRE | (+/-AV) | (+/-TV) | REASON |
|--------|-------|-----------------|---------------|----------|----------|------------|------------|-------------|----------|---------|---------|---------------------------|
| 12-12 | 401 | 4718-31-208-008 | Andrew Miller | \$84,320 | \$73,760 | \$84,320 | \$73,760 | 0% | 100% | \$0 | \$0 | Owned & Occupied Property |
| 12-13 | 401 | 4718-31-300-048 | Kevin Whitman | \$65,620 | \$51,560 | \$65,620 | \$51,560 | 0% | 100% | \$0 | \$0 | Owned & Occupied Property |

| Case # | Class | Tax Code | Name | 2014 AV | 2014 TV | 2014 BR/AV | 2014 BR/TV | Current PRE | JBOR PRE | (+/-AV) | (+/-TV) | REASON |
|--------|-------|-----------------|---------------|----------|----------|------------|------------|-------------|----------|---------|---------|---------------------------|
| 12-14 | 401 | 4718-31-208-008 | Andrew Miller | \$70,460 | \$70,460 | \$70,460 | \$70,460 | 0% | 100% | \$0 | \$0 | Owned & Occupied Property |