

**Wall Local Board of Equalization
Community Center Meeting Room
March 21, 2016 5:00pm**

The local Board of Equalization met on Monday, March 21, 2016 at 5:00 pm at the Wall Community Center meeting room.

Members present: Mayor Marty Huether; Councilman Gale Patterson; Councilman Jerry Morgan; Councilman Rick Husted; Councilman Dan Hauk, Finance Officer Carolynn Anderson (also representing Wall School District), and Dar Haerer.

Mayor Huether called the meeting to order at 5:01pm, roll call was taken and a quorum was present.

Motion by Patterson, second by Husted to approve the agenda. Motion carried.

Dar Haerer, newly appointed councilman for Ward 2 took his Oath of Office at this time.

The grievances heard were as follows:

Niki Mohr, 63-06-451-001; Lot 7A, Kelly Subd #1. Mohr explained her house was on the market for an extended length of time before they purchased it in August 2015. It was purchased for \$177,500, but is assessed at \$206,100 Mohr did comparisons with two other properties in her area that was purchased in 2015. One for \$150,000 and is assessed at \$116,000. Another for \$180,000 and assessed at \$158,800. Typically the assessed value is 20% of purchase price. Motion by Husted, second by Haerer keep the land value at \$14,600 and to change the structure value to \$175,400, for a total assessed value of \$190,000. Motion carried.

Lori Walker, 63-06-203-008; Block 7; Lot 9, Marquite Crown's 1st Addn. Walker explained she had medical issues last year during this process and was not able to come in to appeal last year's high increase. Walker explained she still has water damage on her ceilings and a \$22,700 increase in two years is just too extreme. Motion by Husted, second by Hauk to keep the land value at \$12,600 and to take the structure value back to \$110,500,600 for a total value of \$123,100. Motion carried.

Lori Walker (Walker's Refuse Inc.), 63-05-101-012; Lot F of NW1/4NW1/4, 1S, 16E, Sec. 5. Walker explained this property is in a low area and has water damage because of the slow drainage in Wall. The pavement is buckling and the roof on the building needs repair. Motion by Husted, second by Patterson to keep the land value at \$27,400 and the structure value at \$54,600 for a total value of \$82,000. Motion carried.

Anthony Schulz, 63-06-452-004; Block 2, Lot 4, Kelly Subd #3. Schulz explained this is a governor's house and was purchased three years ago at a foreclosure auction for around \$30,000; which included the land. No changes or improvements have been made and it has been increased by 35%, for the last two years. Motion by Morgan, second by Patterson to keep the land value at \$14,100 and to take the structure value back to \$34,400 for a total valuation of \$48,500. Motion carried

Paul Hinzman, 8000875; Lot R4L7, Husted's Mobile Home Court. Hinzman shared his concern that he has to come every year to argue the valuation of this trailer. Hinzman explained he has the same trailer; just a year newer in Box Elder and again the valuation of the older one in Wall is assessed higher. Trailer's typically go down in valuation, not higher. Hinzman appealed the value last year and it was taken down to \$18,000 from \$20,000 and was accepted. Motion by Hauk, second by Haerer to take the structure valuation down to \$15,000. Motion carried

Rick Sutter, 63-06-202-001; Lot 1 of Outlot 1, Marquite Crown's 1st Addn. Sutter stated his valuation took a 25% increase and there have been no changes or improvements. He checked other comparable houses in age and square footage and they have a lower valuation and have gone down in valuation for 2016. Sutter was willing to take a

slight increase but felt 25% was too high. Motion by Haerer, second by Patterson to keep the land value at \$13,300 and to lower the structure valuation to \$91,700 for a total valuation of \$105,000. Motion carried.

Tommi Cheney, 63-06-454-002; Block 1, Lot 1, Kelly Sub #5 and 63-06-454-001; Block 1, Lot 2, Kelly Sub #5. Cheney explained these two lots were purchased for \$10,000 apiece in 2015 and the lots are unimproved. Motion by Morgan, second by Haerer to lower the valuation of both lots to \$10,000 apiece. Motion carried.

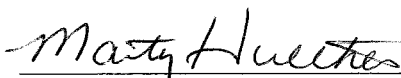
Tommi Cheney, 63-08-101-013; Block 5, Lot 2 less Lot A & B, Shearer #1 Addn. Cheney showed her paperwork from the past two years on her property valuation which conflicted with the assessment books and the online information. Cheney stated there were no changes or improvements in the last two years and therefore the valuation should stay what it was two years ago. Motion by Patterson, second by Hauk to keep the land valuation at \$33,000 and to lower the structure valuation to \$206,379, for a total valuation of \$239,379. Motion carried.

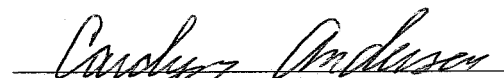
Barb Reckling, 8011467; 1995 Friendship, VIN: MY9513176V, Husted's Mobile Home Court. Reckling researched other trailers of the age and square footage of hers and they are valued at \$18,000. She did add a movable deck but felt an increase of \$4,000 was too high for that type of improvement and trailers go down in value rather than increase. Motion by Hauk, second by Haerer to lower the structure valuation to \$18,000. Motion carried.

Brennan and Laurie Kjerstad, 63-08-151-016; Block 4, Lot 9, Shearer #1 Addn. Kjerstad stated that last year's valuation was close to what the construction cost of the house was and they have not made any changes since then. The 35% increase to the valuation this year was extreme and exceeded the cost of construction. Motion by Patterson, second by Morgan to keep the land valuation at \$21,000 and keep the structure valuation at \$274,400, for a total valuation of \$295,400. Motion carried.

Wall Drug, 63-05-102-014; Bal of W1/2NW1/4 Less ROW, Lot 6, 1S, 16E, Sec 5. Motion by Patterson, second by Hauk to accept the county adjustment of keeping the land valuation at \$178,000 and lowering the structure valuation to \$486,300, for a total valuation of \$664,300. Motion carried.

With no further business, the meeting adjourned at 6:27pm.


Marty Huether, Mayor


Carolynn M. Anderson, Finance Officer