

Board of Review Meeting Minutes
Tuesday, May 12, 2015, at the Rockland Town Hall
Adjourned at 8:00 p.m.

Present were Clerk Charette, Chairman Cashman, Supervisor Van Vonderen, Treasurer Van Dyck and Assessor Robert Taicher. Supervisor Lasee arrived at 6:23 p.m.

Chairman Cashman called the meeting to order at 6:00 p.m.

Clerk Charette verified that notices for both Open Book and Board of Review were properly posted; the Board of Review notice was also published in the Press Gazette on April 26, 2015.

Appointment of Chairperson

M/M by Supervisor Van Vonderen to appoint Chairman Cashman as Chairperson of Board of Review; seconded by Treasurer Van Dyck. Motion carried by voice vote.

Appointment of Vice-Chairperson

M/M by Chairman Cashman to appoint Supervisor Van Vonderen as Vice Chairperson of Board of Review; Treasurer Van Dyck seconded. Motion carried by voice vote.

Chairman Cashman presented the agenda.

Acceptance of Board of Review Member Training Affidavit

Clerk Charette noted that Chairman Cashman, Supervisor Van Vonderen, and Treasurer Van Dyck attended Board of Review training last year. Clerk Charette verified that the Board of Review member training affidavit was submitted to the Department of Revenue on April 27, 2015.

M/M by Chairman Cashman to accept the Member Training Affidavit presented by the Clerk; seconded by Supervisor Van Vonderen. Motion carried by voice vote.

Acceptance of Clerk's Affidavit and Statement of Audit of Assessment Role

Clerk Charette provided a copy of the Brown County Assessment roll trial balance for both real and personal property values. The roll trial balance for real property is \$190,085,000.00 and the roll trial balance for personal property is \$1,248,800.00. Assessor Taicher informed the Board that these numbers matched his assessed values. Taicher also reported that there are four partially completed homes, Brokardt (2288 CTH ZZ), Schumacher (3849 Cashman Drive), Platner (848 Windchime Way) and Weerts (2635 Nickel Ledge) in the 2015 assessed total. Parcel R-3-3, 2451 CTH ZZ, owned by Ryan Rollins, is clear and in 2015 is assessed for the value of the vacant residential lot and the well and septic system located on the property.

Acceptance of Assessor's Affidavit

Bob Taicher read his Assessor's affidavit to the Board and presented it to Clerk Charette.

Motion by Supervisor Van Vonderen to accept the Assessor's Affidavit; seconded by Treasurer Van Dyck. Motion carried by voice vote.

Board of Review Functions

Assessor Taicher informed the Board that he held Open Book on April 27, from 2:00-4:00 p.m. at the Rockland Town Hall. Mike Cuene, owner of Parcel R-254-1, 4120 Old Military Road and Richard Nichol, Parcel R-170, 6025 Ledge Crest Road appeared. Assessor Taicher did not receive any objection notices. Clerk Charette did not receive any verbal or written objection notices to appear at the Board of Review.

Appearances and Deliberations

Jim Kellem, Parcel R-659, 2225 Laddie Trail, and R-660, appeared before the Board of Review. He stated that he did not submit an objection notice to the Board of Review for this meeting.

M/M by Chairman Cashman to waive the 48 hour objection notice requirement; seconded by Supervisor Van Vonderen. Motion carried by voice vote.

Jim Kellem testified that he installed an indoor pool along with a concrete patio on his Parcel, R-659, in 2014. He stated that the cost of the project was \$50,500.00. When he received his assessment notice, he noticed that the assessed value of his property increased by \$50,500.00. He believes that the increase in assessment is too high. Mr. Kellem did not present any additional written evidence to the Board.

Bob Taicher, Assessor, testified that the standard procedure that he uses to determine the value of this type of improvement is the actual dollars spent on the project and reported on the building permit application. Taicher stated that since these types of projects can be quite unique, the state does not have a specific formula to use in valuing the square footage of the improvement. Taicher stated that he used the same valuation procedure on this improvement as he did on the two other properties that installed in-ground pools in 2014.

Kellem then testified that he also owns Parcel R-660. It is currently valued as undeveloped land with a total assessed value of \$3,900.00. Kellem asked the Board to assess the parcel as agricultural. Kellem explained that when he purchased both parcels, he purchased them with the condition that the two lots would be considered as one lot because only one house could be built on the two lots. Parcel R-660 is a bit over two acres. Kellem stated that this parcel is not currently being used for agriculture.

Taicher explained that some type of agricultural activity needs to occur on the property for one year in order for it to be considered agricultural. Since this property is not currently being used for agriculture, it is properly assessed as undeveloped land. Taicher stated that if Kellem could get the land farmed then it could get switched to agricultural. Taicher explained that this could include planting trees, growing hops or other crops, and beekeeping, for example.

Findings:

Based upon the testimony provided by the owner and by Assessor Taicher that the value of the improvement on Parcel R-659 is equal to the cost of the project listed on the building permit and that this is standard procedure for the Assessor to follow, the Board passed the following motion:

Motion by Chairman Cashman to have the assessed value on Parcel R-659 remain as is; seconded by Supervisor Van Vonderen. Motion carried by voice vote.

The Board then considered the evidence provided by the owner and Assessor Taicher regarding Parcel R-660, which is a bit over two acres in size, assessed as undeveloped land, and zoned as Estate Residential (ER-2) 2 Acres. The Board found that currently there is nothing on the property and no crops being grown. According to the Assessor, the parcel's assessed value could be lowered by changing the use of the land to include the planting trees, growing of hops, planting crops or undergoing beekeeping.

Motion by Chairman Cashman to keep the assessed value on Parcel R-660 the same until the use changes; seconded by Supervisor Lasee. Motion carried by voice vote.

Review of Assessment Records for Real and Personal Property

The Board reviewed the real property and personal property roll trial balance. The total roll trial balance for 2015 is \$191,333,800.00 (\$190,085,000.00 real property and \$1,248,800.00 personal property). This represents approximately \$4,000,000.00 in increased value above the 2014 tax rolls. The roll trial balance does not include the totals for manufacturing.

Chairman Cashman asked about Parcel R-32, owned by Robert Hecker. Assessor Taicher reported that the improvements on the parcel are valued at \$25,000.00. The land is valued at \$35,900.00 for a total assessed value of \$60,900.00. The 2015 taxes of \$932.00 were paid.

The Board received a copy of a request from David Verhagen & Sher Brandl for exemption of a renewal energy system for Parcel R-220. Assessor Taicher stated that he made the adjustment for 2015 on Parcel R-220 based upon receipt of this form.

Taicher also stated that Brown County requested that two parcels, R-235-1, approximately 1.1 acre, and Parcel R-319-1, approximately 1.1 acre in size be put on the tax roll for 2015. Both of these parcels are owned by CMC Hartland Partners with a tax mailing address of Railroad Properties, LLC, 420 E.18th Street, Tacoma, Washington. Taicher attempted to send the notice of assessment on each of these parcels to the Tacoma address but they were returned as unable to deliver and unable to forward. Clerk Charette conducted a quick google search during the meeting and reported that the parent company of CMC Heartland Partners filed for bankruptcy in April of this year.

The Board discussed other properties and assessed values.

M/M by Supervisor Van Vonderen to adjourn at 8:00 p.m.; seconded by Supervisor Lasee. Motion carried by voice vote.

All minutes have been taken truthfully and honestly and to the best of my knowledge and ability.

Jann Charette
Town Clerk

Minutes approved as written / with corrections (**strike one**) by the Town Board on Monday, May 18, 2015.

Dennis J. Cashman
Town Chairman