

CITY OF BEULAH

April 12, 2023, 6:00 pm

Beulah City Hall Council Chambers

BOARD OF EQUALIZATION

The Board of Equalization meeting was called to order at 6:00 pm by President Ben Lenzen with Council Members Gary Miller, Jason Isaak, Sean Cheatley, David Czywczynski and Auston Biles present. Jeff Gooss, Eric Hoffer and Amanda Mohl absent.

Also Present: City Attorney Scott Solem, Assistant City Attorney Jennifer Gooss, City Engineer Charlie Hankins, Economic Development Beaver Brinkman, Water Superintendent Gary Bovkoon, Police Chief Frank Senn, Public Works Superintendent Kenny Yeager, City Assessor/Planner Heidi Hamelton, City Auditor Heather Ferebee, Renee Carlson, Nancy Hausauer, Rod Schaper, Ashley Baker, Lester Heringer, Kameron and Cassie Plienis, Beulah residents, Editor Alyssa Meier.

Pledge of Allegiance

Heidi Hamelton commented the analysis completed with Vanguard at Mercer County was sent to council. No changes were made to residential properties as far as the manual level or map factor adjustments for 2023 related to the sales ratios as they were within tolerance. The Mercer County Tax Director did adjust the manual level from 135 to 140 for commercial properties based on the last three years of sales data. 237 value adjustments (up and down) were made for 2023. Property sales were reviewed and adjusted according to sales listings as well as nine onsite reviews being conducted. The city's fifty apartment buildings were reviewed as a group and adjustments were made to increase values to remain consistent with recent sales as far as land value and obsolescence. There were reviews done on Prairie Hills and Barton Estates to include basement finishes. Other changes were made for building permits, property splits and combos, city property sales, and removing or adding improvements to property cards to fix errors. There were 37 Homestead Tax Credit applications completed and 39 property tax applications. The apartment assessments will be reviewed onsite for 2024 to check the condition. Lenzen thanked Hamelton for the work she has done. Hamelton stated properties should be reviewed every 5-7 years.

Miller moved to accept the assessor report and changes to property values as presented. Cheatley seconded. It was questioned why there is an increased value on the lots on Keller Drive that were sold by auction. It was stated that the city owned them and there was not a value on them prior to the sale. An auction is not considered an arms-length transaction, so the surrounding similar property is evaluated to calculate the value. A reduction was included as there is no access to water and sewer. Roll call vote found Miller, Cheatley, Isaak, Czywczynski and Biles in favor. Czywczynski moved to close the meeting. Biles seconded. Roll call vote found Czywczynski, Biles, Miller, Cheatley and Isaak in favor.

Adjourned at 6:09 pm.



Ben Lenzen, Council President



Heather Ferebee, City Auditor