

**Minutes of the Board of Equalization Meeting
Held on May 17, 2022**

Mayor Prysunka called the Board of Equalization meeting to order at 5:30 p.m., May 17, 2022, in the Borough Assembly Chambers.

PRESENT: PRYSUNKA, DEBORD, DALRYMPLE, and POWELL

ABSENT: HOWE, MORRISON, and GILBERT

Borough Manager Good and Borough Clerk Lane were also in attendance.

CONFLICT OF INTEREST

Dalrymple declared a potential conflict of interest on the senior citizen property tax exemption item because he belongs to that class of citizens. Prysunka stated that he did not see that he received an economic gain over anyone else since this benefit was offered to all eligible senior citizens. There were no objections from the Assembly.

ITEM(s) OF BUSINESS

4a Appeals – Real Property

1. Dave Hartung, Appellant for property 02-014-382

Arnie Erickson, Borough Assessor, stated that this was the property on Peninsula Avenue; Hartung did not express what he wanted the assessment stated; did not recommend reassessment; land has not changed in value since 1996; recommendation is no change to the assessments as determined.

Mayor Prysunka stated that as the Board of Equalization, they would determine whether the assessments were accurate or not.

Mr. Hartung, appellant, stated that he didn't really know what value to put in there; my particular lot is not waterfront, like my neighbors; thought that the assessed amount was too high; value had been under \$140,000 and as a senior citizen, was under the \$150,000 value allowance; lot is just a sliver on dry land, not waterfront; realized that everything is going up and the City is looking for money; if some portion or half of the value could be lowered, that would be helpful.

Powell voiced that before this assessment, it was valued at \$67,000.

Powell asked if there were any other properties in this area that went up.

Assessor Erickson stated that they all went up in this area.

Dalrymple asked if the percentage was the same amount.

Assessor Erickson stated that they always try to be consistent, but it depends on the land and area.

Powell stated that the only problem he has with this is that it's been 25 years since the value increased; should have gone up gradually and not all at once.

Dalrymple asked Assessor Erickson if they considered Mr. Hartung's concerns.

Assessor Erickson stated that yes, everything was considered; went to the property today to physically inspect it; they consider everything; did not find anything to warrant lowering the value.

M/S: Dalrymple/DeBord moved to accept the Real Property Tax Assessment prepared and presented by Arnie Erickson, Borough Assessor, in the amount of \$194,000 for Property Owner Appellant Dave Hartung.

Dalrymple stated that he believed that our role as the BOE was to overturn the Assessors assessment only if they found an error in his assessment.

Motion approved unanimously by polled vote.

2. Jim Bailey, Appellant for property 02-028-309

Mr. Bailey, appellant, stated that this was for one of the lots in the Industrial Lot; this lot value went up 146%; I feel like that's too big of a jump in one year; not saying this is a mistake; seems like there should be some kind of cap that is raised in one year; my issue is not the value but the huge jump in one year.

Assessor Erickson stated that the property was assessed at \$4 per square feet; Mr. Renfro, Borough Assessor, suggested a 50% reduction from \$4 to \$2 per square feet which brings the new assessed value to \$32,000; this is a filled lot; land value has not changed in 1993; agree it's a dramatic increase however it's consistent with property sales in the area.

Dalrymple stated that he sees that the Assessor already lowered the value by 50%.

Powell stated that the area was not assessed for 29 years so one could look at it like it was a tax break.

M/S: Powell/Dalrymple moved to accept the Real Property Tax Assessment prepared and presented by Arnie Erickson, Borough Assessor, in the amount of \$32,000 for Property Owner Appellant Jim Bailey. Motion approved unanimously by polled vote.

3. Lindsey Gross, Appellant for property 03-003-252

Ms. Gross was not present for the meeting.

Assessor Erickson stated that Ms. Gross submitted two appeals; around 1 Mile Zimovia Hwy.; looked at the property and surrounding properties and suggested no adjustment; we walked the properties today and based on our assessment, we do not recommend any adjustment.

Prysunka stated that it looks like that in the appeal correspondence from Ms. Gross, there were some timely issues.

M/S: Powell/Dalrymple moved to accept the Real Property Tax Assessment prepared and presented by Arnie Erickson, Borough Assessor, in the amount of \$54,500 for Property Owner Appellant Lindsey Gross.

4. Lindsey Gross, Appellant for property 03-003-254

Ms. Gross was not present for the meeting.

Assessor Erickson stated that just like the property above, he walked the property and does not recommend an adjustment.

Dalrymple asked if there was a structure on the property.

Assessor Erickson said that yes there was.

M/S: Powell/DeBord moved to accept the Real Property Tax Assessment prepared and presented by Arnie Erickson, Borough Assessor, in the amount of \$95,500 for Property Owner Appellant Lindsey Gross.

Howe arrived at 6:20 p.m.

5. Elizabeth Whitmore, Appellant for property 02-003-260

Assessor Erickson stated that the original assessment was adjusted 20% for the land only; no adjustment recommended for the improvements was recommended.

Erickson read from Ms. Gross's appeal: "Safety is an issue now excessive erosion may cause trees to fall on house. This is a damage report of property continuing due to improper & lack of adequate road runoff control/discharge. Photos on request – or inspect by appointment with tenant."

Erickson also read from Ms. Gross's email from today: "Excessive water discharge from the road modifications and the lack of uphill (grade wise) water deferment by way of absent ditch collection and deferment through needed drainage culvers has resulted in overwhelming discharge through one culvert on our property, discharging at excessive PSI and excessive cubic/ft minimum; resulting in excessive erosion, mature trees damaged and dangerous (now needing to be removed) and removed use of land from tenant's and extreme erosion. At minimum safety first and ultimately, last years "assessed value of land" should be reduced from \$64k to \$30k. Certainly not \$115. Respectfully, Elizabeth W. Whitmore."

Erickson stated again that they walked the property today and they do not believe that the value should be lowered anymore; land was already lowered from \$115,300 to \$92,200, making the total value with land and improvements \$260,600.

Prysunka asked if the reduction was considered due to Ms. Whitmore's concerns.

Assessor Erickson stated that the reduction was made because of the erosion.

M/S: Powell/Dalrymple moved to accept the Real Property Tax Assessment prepared and presented by Arnie Erickson, Borough Assessor, in the amount of \$260,600 for Property Owner Appellant Elizabeth Whitmore.

5b Approval of the Fire Suppression Property Tax Exemptions for the Tax Year 2022 for the Total Assessed Value of \$73,628

M/S: Howe/Powell to approve the Fire Suppression Property Tax Exemptions for the Tax Year 2022 for the Total Assessment Value of \$73,628. Motion approved unanimously by polled vote.

5c Approval of the Disabled Veteran Exemptions for the Tax Year 2022 for the Total Assessed Value of \$855,600

M/S: DeBord/Powell to approve the Disabled Veteran Property Tax Exemptions, for the tax year 2022, for the total assessed value of \$855,600. Motion approved unanimously by polled vote.

5d Approval of the Senior Citizen Property Tax Exemptions for the Tax Year 2022 for the Total Assessed Value of \$33,687,575

M/S: Howe/Powell moved to approve the Senior Citizen Property Tax Exemptions for the Tax Year 2022 for the Total Assessed Value of \$33,687,575. Motion approved unanimously by polled vote.

Board of Equalization meeting adjourned at 6:34 p.m.

ATTEST:

Robbie Marshall, Deputy Clerk

Stephen Prysunka, Mayor

