Equalization and Assessment Committee Minutes July 6, 2015 - 3:00 p.m.

Present: Chairman Collyer; Supervisors Martin, Wood, Jenkins, Lunde, Ziegler, and Kinowski; Joanne Bosley, Real Property; Brian O'Conor, Auditor; Chad Cooke, Deputy Administrator; Steve Dorsey, County Attorney; Spencer Hellwig, County Administrator.

Chairman Collyer called the meeting to order and welcomed all in attendance.

On a motion made by Mr. Lunde, seconded by Mr. Martin the minutes of the June 1, 2015 meeting were approved unanimously.

Mr. O'Conor said for the second quarter of 2015 the Auditor's office approved refunds totaling \$2,868.61, with most of them related to reversed sewer charges.

A motion was made by Mr. Wood, seconded by Mr. Lunde to approve the Auditor's second quarter report of \$2,868.661 in refunds. Unanimous.

Mr. Dorsey said from time to time the auction requires that the Terms and Conditions of Sale be revised. The following changes were recommended:

- 1. If there is no under bidder on the parcel, the County Treasurer shall have the discretion to extend the deadline for payment of the balance due by up to thirty (30) days.
- 2. A successful bidder is prohibited from assigning their rights as the successful bidder to the former owner(s) or to any entity in which the former owner(s) has/have an interest.
- 3. The County shall not be liable or responsible to any successful bidder for any delay in conveying a parcel to the successful bidder caused by a court ordered stay or a stay imposed by federal or state law and/or regulation.

A motion was made by Mr. Martin, seconded by Mr. Lunde to approve the recommended changes to the Terms and Conditions of Sale as outlined above. Unanimous.

Mrs. Bosley said the September Auction Date will be September 15, 2015 with registration at 5:00 p.m. and the Auction at 6:00 p.m.

Mrs. Bosley requested a resolution to credit an outstanding 2015 tax bill on a parcel in the Town of Charlton. She said the parcel is owned by John and Linda Hayes where they agreed on a lot line adjust with the neighbors to purchase .12 acres to bring their parcel up to 2 acres, and in line with the zoning in the Town of Charlton. In the beginning of the 2013 assessment roll that parcel was considered deleted; however, the assessor reactivated the parcel in 2014, in

error, which incurred a 2015 tax bill. A request for an adjustment to bring the taxes due to zero is being made in the amount of \$9.50.

A motion was made by Mr. Lunde, seconded by Mr. Ziegler to approve a tax credit in the amount of \$9.50 on a property owned by John and Linda Hayes in the Town of Charlton. Unanimous.

Mrs. Bosley said she received a request from John and Linda Hayes to delete the 2013 County and Town tax bill for parcel 237.-1-49.212 in the Town of Charlton. Mrs. Bosley said that request has been denied as the taxable status date for the 2012 Final Assessment Roll was March 1, 2012. The 2012 Final Assessment Roll is used to generate the 2013 county and town taxes. Parcel 237.-1-49.212 was merged with 237.-1-50.1 on October 12, 2012 creating parcel 237.-1-77. As the merge happened after the taxable status date of 3/1/12 the 2013 county and town taxes for this parcel are valid. The total tax due is \$193.83.

A motion was made by Mr. Wood, seconded by Mr. Martin to deny a request to delete the 2013 Town and County taxes on parcel 237.-1-49.212 in the Town of Charlton. Unanimous.

On a motion made by Mr. Jenkins, seconded by Mr. Ziegler the meeting was adjourned unanimously.

Respectfully submitted, Chris Sansom