

**Sandstone City Council Meeting Minutes**  
**April 20, 2021**

**Board of Appeal & Equalization**

**CALL TO ORDER:** 6:00 p.m. This meeting took place in person and via teleconferencing.

**ROLL CALL:** Peter Spartz, Val Palmer, Julena Rahier, Randy Riley

Members absent: Cassie Gaede

Staff present: Administrator Kathy George

Others present via teleconferencing: Lorri Houtsma and Kim Kylander, Pine County Assessor's Office

Board of Appeal & Equalization

The purpose of the meeting was to hold the annual Board of Appeal & Equalization meeting. All Council Members have taken the required training.

Houtsma stated that the purpose of tonight's meeting was to hear from property owners about the 2021 assessed valuation of their property, which is used for the 2022 tax payments. She explained that the Assessor conducts a sales study of qualified sales that occurred from October 2019 through September 2020 and compares the sale price to the Assessor's Estimated Market Value. The State requires that the ratio be between 90% and 105%. For residential properties, there were 15 qualifying sales during this period. The sales to EMV ratio was 85.48%. Therefore, the Estimated Market Value on all improved residential property (land and buildings) in the City of Sandstone was increased 9.17%, bringing the ratio up to 94.65%.

The County was contacted by the new owner of 101 State Highway 23, Terry White. Kylander inspected the home and found mold on the porch, stating that the wall boards need to be stripped. Floors are uneven and need to be stripped. There is black mold in the basement. Walls need to be torn down to the studs and reinsulated. The kitchen was minimal, with no appliances. The new owner plans to make repairs in the future. Houtsma stated that the property is currently valued at \$150,000. The Assessor recommends dropping it to \$114,400 for land (\$61,500) and building (\$52,900, dropping from \$87,400). **Motion Riley, second Rahier, to reduce the value of the building located at 101 State Highway 23 to \$52,900. Motion carried 4-0.**

The County was also contacted by the owner of 426 Division Street regarding the valuation. Kylander inspected the home and found the floor slopes and needs to be replaced. The roof leaks. The garage roof is leaning. And there used to be 1.25 bathrooms, but now there is only 1. The Assessor recommends reducing the value of the property from \$90,000 to \$82,200. **Motion Riley, second Spartz, to reduce the value of the property located at 426 Division Street from \$90,000 to \$82,200. Motion carried 4-0.**

When asked if these adjustments affect the neighbor's property valuations, Houtsma stated that changes affect everyone in the City; however, these changes will not really be noticeable. There is no effect specifically on the neighbor's property valuations.

Commercial property was not discussed at the meeting.

**ADJOURN**

**Motion Palmer, second Rahier to adjourn at 6:30 p.m. Motion carried 4-0.**

---

Peter Spartz, Mayor

---

Kathy George, Administrator