CITY OF BALATON SPECIAL CITY COUNCIL MEETING APRIL 22, 2024, at 6PM

The order of the Minutes does not necessarily reflect the order of the meeting.

1) CALL TO ORDER: The Local Board of Appeal and Equalization Meeting was called to order at 6:02pm on Monday, April 22, 2024, by Lonnie Lambertus.

2) ROLL CALL:

- **Present:** Mayor Lonnie Lambertus, Council Members: Greg Erickson, Scott Wood, Dylan Fricke, Kimberly Wall-Clerk/Treasurer, Michael Wall, Delores Tolhurst, Brita Fricke, Theresa Zaske, Mark Buysse, Bradin Wyffels and Verlane Ross.
- Absent: Curt Paradis

3) The Local Board of Appeal and Equalization

- Mark Buysse and Bradin Wyffels reviewed the City of Balaton Local Board of Appeal and Equalization. Mark explained that the Local Board can reduce the value of a property, increase the value of a property, add properties to the assessment list, add improvements to the assessment list and change the classification of the property. Mark also explained what the Local Board was not able to do such as consider prior year assessments, order percentage increases or decreases for an entire class of properties, reduce the aggregate assessment by more than one percent, exempt property from taxation, make a change benefitting a property owner who refuses entry by the assessor, make changes to property in which he/she has a conflict of interest or financial interest and grant special program status. Local Board of Appeal and Equalization must complete its work within a 20-day period (on or before May 12, 2024). All owners appealing their valuation and/or classification will be notified by letter of the decision made by the Local Board of Appeal and Equalization. Anyone who is not satisfied with the Local Board's decision may appeal to the County Board of Appeal and Equalization on June 18, 2024, at 6:30 PM by appointment only.
- The council asked Michael Wall, Brita Fricke and Theresa Zaske if they had any comments or questions, all advised no questions or comments.
- For the 2024 assessment, Balaton had seven good arm's length transactions with a preliminary sales ratio of 83.36%. The assessment level for all property types in all jurisdictions in Minnesota is 100%, with an acceptable median ration falling within the range of 90 to 105 percent. Sales ratios are only calculated and further scrutinized, according to the Minnesota statute, when there are at least six sales, including extremes, for a property type within a jurisdiction.
- Verlane Ross asked Mark why her property taxes increased. Mark explained the 2024 assessment process. Verlane Ross was given the option to do a walk through to reevaluate her house, Verlane Ross declined.
- Delores Tolhurst asked why her property taxes increased. Mark and Bradin informed her that the detached garage was sided which increased her value from \$9,000 to \$11,000. Delores stated that it was painted, not sided. Mark gave Delores the option to do a walk through, which she accepted. Mark, Bradin, and Delores returned to the meeting, and it was determined that the 2024 property value of \$151,800 will decrease to \$130,100. A motion was made by Dylan Fricke and seconded by Scott Wood to accept the property valuation of \$130,100 for parcel number 21-106001-0. Motion carried by all present.
- Mark Buysse informed the council that he was able to meet with Bruce Bauer and did a walk through for parcel 21-108031-0. The determination was to reduce the 2024 property value from \$131,300 to \$68,300 until rehabilitation is complete. A motion was made by Scott Wood and seconded by Dylan Fricke to approve the property valuation of \$68,300 for parcel 21-108031-0.

4) Balaton Municipal Liquor Store

• Lonnie Lambertus advised the council that the City Clerk brought to the attention of the council that the Balaton Municipal Liquor Store bank account was decreasing monthly since January 2024. Lonnie and Scott brought up the fact that they were paying two managers for two months, sick and vacation time paid out to Kathy Olson in the amount of \$8,123.19. There was also a large LMCIT payout in February. Scott Wood informed the council that Jessica Waltz increased the prices of some drinks by (up to) one dollar. Dylan Fricke stated that the loss was \$33,000 since the beginning of the year. Scott also informed the council of the paperwork that Jessica is required to do including converting for the city clerks. Lonnie suggested a Point of Sales system for the bar. Lonnie asked if the Point of Sales would be compatible with Banyon, clerk informed Lonnie they will call Banyon and get information. The council discussed the benefits of the Point of Sales system verses the current inconsistencies of daily operations. Scott mentioned that Jessica brings over the credit cards receipts to the city office, per Lonnie, credit card receipts

	must be kept due to mandated retentions. The council will check pricing. Scott mentions replacing a few bad shingles, Erickson will check into it. No decision was made at this	
5)	ADJOURNMENT: With no further business, a motion to adjourn was made by Scott Wood and	
	seconded Dylan Fricke. Motion carried by all present. The meeting adjourned at 6:59pm.	
	Kimberly Wall / Clerk-Treasurer	Lonnie Lambertus, Mayor