

Local Board of Appeal and Equalization
Monday, April 1, 2024
City of Tyler Fire Department
4:30 p.m.

1. Call to Order – Roll Call

The meeting was called to order by Mayor Joan Jagt at 4:30 p.m. In attendance were Council Members Cricket Raschke, Keith Lindemann, and Karen Meyers. Representing Lincoln County was Lincoln County Assessor Jean Nelson and Assistant Assessor Cody Moen. Council Member Scott Dressen was absent because he was still at work. City Administrator Terry East was absent from the meeting due to illness.

2. Lincoln County Assessor's Presentation

Assessor Nelson presented an update for the 2023 assessments. According to Nelson, the data used is from Oct. 1, 2022-Sept. 30, 2023. Nelson reported that the state median is 86.58% and property value in the City of Tyler needed to be increased by 9% in order to meet the state minimum of 93.49%.

3. Public Hearing

The public hearing opened. Duane Johnson of Tyler was at the meeting with a request to reassess his Swan Lake property. Johnson spoke to Nelson, explaining that the property was originally lake property that was drained and it is not buildable. Nelson explained that she was trying to equalize Johnson's property and the taxable market value went from \$2300 up to \$14,000 as a result. She said that if she was in error, she was willing to reduce the taxable market value, but she wanted the City Council to recommend a value for it. It was recommended that a 96 x 110 square foot area be taxed and the rest be designated as waste-acres. After the adjustment was made, the final recommended taxable market value was \$5100.

A motion was made to adjust the taxable market value of Duane Johnson's Swan Lake property from \$14,000 down to \$5,100.

M: Meyers S: Lindemann Action: Pass

4. Adjournment

There were no other members of the public in attendance and the meeting was adjourned.