**LEOLA LOCAL BOARD OF EQUALIZATION MEETING**

**March 19, 2018**

 **On Monday, March 19, 2018 the Leola City Council, a School Representative, with the Finance Officer met as the Local Board of Equalization in the Council Room of the Municipal Building.**

 **Doug Yost called the Local Board of Equalization Meeting to order, with the following members present: Michael Yost, Jessica Lipke,** **Dana L. Leibel, Jackie Rau,** **Lindsey Bollinger, representing the City of Leola,** **Trevor Zantow, representing the Leola School District and Candice Kappes, Clerk for Local Board. Absent: Richard Reis. Also present: Lanette Butler, Director of Equalization, Terry and Verna Pudwill.**

 **The Board reviewed the City of Leola Tax Assessment List and compared valuations to comparable properties. The City received one written notice to appeal property tax assessments from Terry Pudwill on his property assessment of 114,920, certificate #8785, described as: House and Lots 1-10 Block 1 Pudwill Lakeside Estates Addition in the City of Leola, McPherson County appealing the property assessment be $10,000 on the land and $40,000 on the building for a total assessment of $50,000. The board reviewed the total tax assessments on the property since 2010 which showed depreciation of assessment over the year and the 5% increase to all properties received this year. They discussed the 4.67 acres of land and 3000 sq. ft. building. After comparing the property to other unfinished buildings and those size and age of building the board felt property assessment was lower than age comparable structures. Pudwill said there wasn’t** **water, sewer or no walls in the building and any electrical besides two electrical outlets.**

 **Jackie Rau moved to not lower the assessment on the building or land. Motion failed for a lack of a second.**

 **After further discussion on how the assessment may have been figured originally when built and if the lack of electrical, framed in walls, water and sewer were considered in the original assessment was discussed. Lindsey Bollinger moved to have the Director of Equalization do an onsite check of the property, and check numbers on Terry’s building and allow him to appeal to the County Board of Adjustments the difference if any in the assessment if not lowered for the structure being without framed walls, lack of water, sewer and electrical and that difference if any be allowed on to the property on the County Board of Adjustment not the his appealed request. Trevor Zantow seconded the motion. All present members of the Local Board of Equalization voted as follows: Michael Yost-Yes, Lindsey Bollinger-Yes, Trevor Zantow-Yes, Dana L. Leibel-Yes, Jessica Lipke-Yes and Jackie Rau-No. Motion carried.**

 **Michael Yost moved, with a second by Lindsey Bollinger, to adjourn Local Board of Equalization. All present members voted in favor. Motion carried.**

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 **Candice Kappes, Leola City Finance Officer**

 **Clerk for Local Board of Equalization**

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