

PTABOA Hearing 6-28-2018

The Starke County Property Tax Assessment Board of Appeals met in regular session at 9:00 A.M. in the Annex Meeting Room, located at 53 E Mound Street in Knox, Indiana, with Michelle Snowdon, John Viveiros, Martin Lucas, Rebecca Ferch, Todd Leinbach, and Carolla Heilstedt present and the following proceedings were held to wit:

ORIENTATION:

- Due to having a few new board members, all members were given an orientation packet prior to the meeting including: a Property Valuation Overview, a DLGF Appeal Process Fact Sheet, an Appeal Flow Chart, an explanation of Market Value-In-Use, a link to the Real Property Assessment Manual on the DLGF website, a copy of the previous board's Informal Resolution Policy, and a sheet defining both legal "Burden of Proof" and "Prima Facie". A few of these handouts were discussed and/or clarified for the new members.
- Rebecca Ferch was nominated to be President of the Board by Todd and it was seconded by Carolla. The motion carried unanimously.
- Board members were informed that a Level II assessor/appraiser board member must be present at all meetings to make a quorum, so as the only Level II member, Rebecca must be present or the board cannot meet.

JOHN F & CAROLE A POWERS APPEAL:

The taxpayer in this case failed to appear before the board. The board decided to review the evidence provided with the appeal, and make a decision without the taxpayer being present. After some discussion Carolla made a motion to reduce the value to the 2016 assessment and apply the other corrections as discussed (other corrections included moving a shed to the correct parcel also owned by Powers, and correcting a minor land calculation error on both parcels, even the one not appealed). Todd seconded the motion and it carried unanimously.

JEFF & CHRISTINA WILSON APPEAL:

The board heard evidence of a previous informal agreement between the taxpayer and the assessor's office that didn't pass the board's review. The board had countered with different values and the taxpayer decided to present their case to the board. Rebecca made a motion that both improvements be valued at \$100 each and the home-site should receive an additional 50% mis-improvement factor until such time as the remains of the collapsed home are removed. It was seconded by Carolla and was carried unanimously.

JOYCE BAILEY APPEAL:

The taxpayer sent her son, Ronald Bailey to represent her in this case. He explained that the land should not be valued the same as surrounding land due to on-going environmental issues caused from leaking buried fuel tanks. The tanks have been removed, but despite the cleanup efforts of the taxpayer, the EPA still considers this a contaminated site. Due to the discussed environmental issues, Carolla made a motion to reduce the land value by 20% and the building value by 50% due to abnormal obsolescence inherent in the need to clean up the environmental hazard. It was seconded by Todd and the motion carried unanimously.

FORM 136 EXEMPTIONS:

- **Everlasting River Fellowship:** A not-for-profit church that already has an exemption on their church building has bought some land across the street. Their form does not specify what the new land will be used for other than "church use" therefore Carolla made a motion to table this discussion until the next meeting so the Assessor can

follow-up with the church to find out the specific use of this property before the board makes a decision on the validity of the exemption. Todd seconded the motion and it carried unanimously.

- **Habitat for Humanity:** A not-for-profit that already has exemptions on other parcels in Starke County missed the deadline to file the form on some newly acquired land, and have filed it now for 2018 pay 2019 taxes. They would also like the board to make their exemption retroactive to 2017 pay 2018 assessment year. Due to the nature of this organization and their leadership's volunteer status, Rebecca made a motion to offer them a one-time exception for excusable neglect and allow the exemption to be retroactive to the 2017 payable 2018 assessment year. Carolla seconded the motion and it was carried unanimously.
- **Healthlinc Inc:** After much discussion and review of the paperwork included with the form filed by this healthcare provider, Carolla made a motion to table a decision on this exemption until the Board is provided with site-specific information that would show this site has a predominate use of not-for-profit activity. Rebecca seconded that motion and it carried unanimously.
- **Hoosier Valley Railroad Museum:** A not-for-profit entity that already has exemptions on other parcels in our county applied for the exemption on some newly acquired land. Todd made a motion to allow the exemption for the new property. Rebecca seconded the motion and it carried unanimously.

POLICY ON INFORMAL RESOLUTION OF APPEALS:

The former board's policy on their right to oversight of informal hearing changes was brought before the board and discussed. With regard to informally resolved appeals, IC 6-1.1-15-1(j)(3) states that "if the matter in issue (*an informal resolution of appeal by the Assessor and taxpayer*) is the assessment of tangible property, the county board *may* reserve the right to change the assessment under IC 6-1.1-13", but the board's policy has historically been not to hear every single change the Assessor's Office makes. The former board's policy read as follows: "Per IC 6-1.1-15-1, the Starke County PTABOA has the right to review all changes in assessment following the informal resolution of a taxpayer appeal. In order to make the most efficient use of the PTABOA's time, the Board has, as a matter of general policy, agreed that **ONLY** changes in assessment that involve a *subjective* change in data characteristics AND exceed \$10,000 or 10% of the original total assessed value are *required* to be presented to the PTABOA for review and approval. A parcel which has a large reduction in value due to a residential dwelling being reclassified in Very Poor Condition / Unlivable is exempt from this policy." M made a motion to continue to maintain that policy until such time as the board may see fit to change it. M seconded it and it carried unanimously.

ADJOURNMENT:

The next meeting will be held on July 26, 2018 at 9:00 A.M. in the Annex Meeting Room, located at 53 E Mound Street in Knox, Indiana. As there was no further business to discuss, Rebecca made a motion to adjourn. Carolla seconded the motion and it carried unanimously. The meeting adjourned at 11:30 A.M.