

Pursuant to due call and notice thereof, a Council Work Session of the North Mankato City Council was held in the North Mankato Police Annex on March 25, 2019. Mayor Dehen called the meeting to order at 12:00 p.m. The following were present for roll call: Mayor Dehen, Council Members Whitlock, Norland and Oachs, Finance Director McCann, and City Clerk Van Genderen. Absent: Council Member Steiner and City Administrator Harrenstein.

**Review of County Land and Valuation Process-County Assessor Lorna Sandvik**

County Assessor Lorna Sandvik appeared before Council and stated in 1974 a process began that created a County base for property assessments, this is reviewed every year. Assessors visit properties every 5 years and North Mankato's property was reviewed in 2016. Ms. Sandvik reported often there is not a lot of changes based on the visits, but sometimes assessors find a basement that was flooded and is no longer finished or they may find a deck has been added. All of the property information is entered into the Computer Assisted Mass Appraisal System. State statute requires the County to maintain assessments at between 90%-105% of market value. If a property is assessed at \$90,000 and it sells for \$100,000 a ratio is established by dividing the assessed value by the sales price. In the case of the example the ratio would be 90%, which is within the State mandated requirements. Ms. Sandvik reported the entire City must fall within the average, but the County also looks at neighborhoods within the City to ensure all areas are equitably assessed. She noted the assessment notices are sent out in March. Classifications are noted on the assessment notices and individuals may want to remember to review the classifications. If someone notices the classification of the property has changed they should contact the assessor's office and have it changed. Individuals who believe their classification/assessment is unfair should contact the Assessor's Office. If after speaking with the Assessor's Office they are still not satisfied with the assessment they can appeal to the Local Board of Appeal and Equalization, if they are dissatisfied with the classification at the Local Board of Appeal they can appeal to the County Board of Appeal and if they are still dissatisfied the case can go to tax court. Mayor Dehen requested clarification on the number of individuals who appeal their classification. Ms. Sandvik stated very few appeal and most are satisfied after speaking and being heard about their concerns. Council Member Whitlock requested clarification on if the Assessor's Office contacts City officials if an improvement has been made and a building permit had not been issued. Ms. Sandvik indicated conversations with the City have been held following on-site assessments. Ms. Sandvik noted increasing value is a positive for homeowners because their investment is not depreciating in value. Mayor Dehen requested market trends for 2019. Ms. Sandvik indicated sales seemed to be steady from previous years.

**Revenue Guide-Permits and Licenses**

Finance Director McCann reviewed the Permits and Licenses Revenue Guide which included alcohol licenses, Rental Housing Licenses, Rental License Strikes, Amusement Devices, Tobacco Licenses, Soft Drink Licenses, Cabaret Licenses, Peddlers Licenses and Other Business licenses. The revenue is trending steady to a slight increase. Council Member Norland requested clarification on how often the fees are reviewed. Finance Director McCann reported the fees are reviewed annually and the last major increase was in 2017.

Council Member Whitlock reported he has received several emails concerning the use of Premiere Vets as the holding location for North Mankato stray animals. He noted the business is under State review and the City is looking for a different business to work with, but there are limited locations that would be willing to take in strays.

Mayor Dehen closed the Council Work Session at 12:30 p.m.

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Mayor

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City Clerk