

**OFFICIAL PROCEEDINGS OF BOARD OF EQUALIZATION OF NOBLES COUNTY,
MINNESOTA**

BOARD OF EQUALIZATION of Nobles County met in regular session on Tuesday, June 12, 2018, in the Commissioners Room, at the Nobles County Government Center, Worthington, Minnesota. The following members were in attendance: Justin Ahlers, Gene Metz, Matt Widboom, Robert S. Demuth, Donald Linssen and Beth Van Hove.

The meeting was called to order by Chairperson Demuth at 6:00 PM followed by the Pledge of Allegiance.

1. Call to order	
Others present were County Assessor, Valerie Ruesch; County Administrator, Tom Johnson; Property Appraiser, John Meyer; Property Appraiser, Ben Puthoff; Property Appraiser, Ted Buhner and SAMA, Erik Skogquist.	
2. Oath	
Judge Gordon Moore, Fifth Judicial District, swore in the Board of Equalization to fairly and impartially perform their duties as members of the Board of Equalization.	
3. Review and Approve Agenda	
<u>VOTING</u> It was duly passed to approve the agenda as presented. Moved by: Ahlers, Justin Seconded by: Widboom, Matt	
4. Presentations	
Chairperson Linssen reviewed the rules of order for the meeting and informed the audience that citizens can participate if they attended their local board of appeals and that comments on individual appeals will be limited to 5 minutes.	
4.1	County Assessor - Valerie Ruesch
A.	Guide to 2018 County Board of Appeal and Equalization
	County Assessor, Valerie Ruesch, advised on the Board of Appeal and Equalization Handbook Guide for County Board of Appeals and Agenda rules will be followed. The meeting may not adjourn til 7:00 p.m. according to M.S. 274.14. Aggregated value of the County cannot be lowered more than 1%. The Board cannot hear questions if the taxpayer did not appear before the local board. The Board cannot exempt property or remove it from the tax rolls but the Board may make classification changes. If any members of the Board have financial interest in or are related to any property owners of property being appealed, they need to abstain from that vote due to conflict of interest. If the Board needs to reconvene, it needs to do so within 10 days. No action can be taken after June 30th. Can make blanket changes to an entire class of property. <u>Attachments:</u> Board of Appeal and Equalization Handbook County Board of Appeal and Equalization Duties

B.	Updates on 2018 Assessment Changes
	<p>County Assessor, Valerie Ruesch, reviewed the 2018 Assessments payable 2019 with the Board of Appeal and Equalization including:</p> <ul style="list-style-type: none"> • Townships and little cities had an annual time trend of 9.963% • City of Worthington residential had an annual time trend of 5.9465% • Adjustments: Increase in Twp House Schedule; first acre; grain bins and machine shed, Little Cities and City of Worthington. had manual increase due to construction costs, bare ag land now \$1.9 million compared to last year at \$1.940. • Appraisers picked up some missed things in townships • Commercial county wide ratios were 53.33% and are now at 77.99% after sales; Industrial was 87% and is now 94.7% after sales; Apartments 121% preliminary; Residential (191 sales) was 88.10% and is now 93.53%; bare ag land was 100.33%. • Indian Lake township had some adjustments after sales and was at 107.23% and is now 99.72%. The overall bare ag land ratio is 99.67%. Indian Lake was the only township to see a decrease county wide. <p>Attachments: 2018 Local Board of Equalization Schedule Average Tillable/Deeded Listing Ag Border Map 2018 Average Township Values Class Summary By Section 2018 Final Ratios 2018 Final Sales Listings 2017 Study Small Sample Reports</p>
C.	State Changes
	<p>Nobles County did not receive any State Board increases or decreases for the County but we do have some follow up issues including:</p> <ul style="list-style-type: none"> •Need to look at county wide commercial due to median of 77.99% •Acreage sales have been higher than value in Bigelow and Lorain Twp. •Bigelow Twp small sample ratio 2013-2017 has failed criteria of sale of 90%
4.2	Persons appealing Local Board of Review Determination
	<p>All persons in attendance were allowed to make presentations if they attended their Local Board of Equalization meeting. Kimberly Dailey Parcel 31-3949-600 and Valerie Ruesch, County Assessor, representing Audra Buxengard Parcel 23-0191-000, representing Donald Rickabaugh Parcel 31-1676-000 and representing Dennis & Marie Weeks Parcel 31-3131-000, each presented the Board with information and asked that further consideration be given to the value on their property for 2018.</p>
	<p><u>VOTING</u> It was duly passed to adjust the estimated market value to parcel 31-3949-600 from \$258,700 to \$246,100 per the Assessor's recommendation. Moved by: Van Hove, Beth Seconded by: Metz, Gene In Favor: Van Hove, Beth; Metz, Gene; Robert S. Demuth; Matt Widboom, Donald Linssen Opposed: Ahlers, Justin Abstained: None</p>
	<p><u>VOTING</u> It was duly passed to adjust the estimated market value to parcel 23-0191-000 from \$101,800 to \$76,200 per the Assessor's recommendation. Moved by: Ahlers, Justin</p>

Seconded by: Widboom, Matt

VOTING

It was duly passed to make no adjustment to the estimated market value in the amount of \$126,500 for parcel 31-1676-000 per the Assessor's recommendation.

Moved by: Metz, Gene

Seconded by: Linssen, Donald

Discussion continued on Parcel 31-3131-000. Valerie Ruesch, County Assessor, confirmed time trends for the last 3 years and that the whole area will be viewed soon.

VOTE

A motion was made by Matt Widboom and seconded by Gene Metz, to adjust the estimated market value to parcel 31-3131-000 from \$249,000 as approved by the City of Worthington to \$196,100 per the Assessor's recommendation. The vote resulted in a tie.

In Favor: Metz, Gene; Widboom, Matt; Demuth, Robert S.

Opposed: Ahlers, Justin; Linssen, Donald; Van Hove, Beth

The consensus of the Board was to consult with County Attorney, Kathleen Kusz.

At 7:10 a.m., a 15 minute break was taken while staff contacted the County Attorney for advisement.

County Attorney, Kathleen Kusz addressed the Board and advised that on page 26 of the Board of Appeal and Equalization Handbook, it is stated "There also may be circumstances involving complicated appeals, in which the board may review the information presented and not be able to determine of the assesor's value should stand or if the property owner's evidence justifies a value or class change. If the board is faced with a situation in which it is not sure how to rule based on the facts presented, the proper decision would be "no change." In these instances, the board should keep in mind that the taxpayer can appeal to Tax Court."

Valerie Ruesch, County Assessor, advised the estimated market value would stay at \$249,000 as adjusted by the City of Worthington.

5. Other/Future Business

6. Recess/Adjournment

VOTING

It was duly passed to adjourn the meeting at 7:26 p.m.

Moved by: Demuth, Robert S.

Seconded by: Ahlers, Justin



(Chairperson)



(County Administrator)