

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

BOARD OF EQUALIZATION of Nobles County met in regular session on Tuesday, June 18, 2019, 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 Joyce Jacobs.

The meeting was called to order by Chairperson Widboom at 6:01 PM.

<b>1. Call to order</b>	
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.	
<b>2. Oath</b>	
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.	
<b>3. Review and Approve Agenda</b>	
No changes.	
<b>4. Presentations</b>	
Chairperson Widboom reviewed the rules of order for the meeting and reminded property owners that only appeals for the current year valuation or classification can be made. Taxes for prior years' assessments are not within the jurisdiction of the board. Property owners may only appeal the estimated market value, and that appeals process is concerning this amount – not tax amounts. A time limit will be imposed for all appellants and the Assessor's office will send a letter to all appellants to inform them of the decision.	
<b><u>VOTING</u></b>	
It was duly passed to set the time limit for each appellant at five (5) minutes. Moved by: Metz, Gene Seconded by: Demuth, Robert S.	
<b>4.1</b>	<b>County Assessor - Valerie Ruesch</b>
<b>A.</b>	<b>Guide to 2019 County Board of Appeal and Equalization</b>
	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. The Board can make blanket changes to an entire class of property. 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. <b><u>Attachments:</u></b> Board of Appeal and Equalization Handbook County Board of Appeal and Equalization Duties

<p><b>B.</b></p>	<p><b>Updates on 2019 Assessment Changes</b></p> <p>County Assessor, Valerie Ruesch, reviewed the 2019 Assessment Summary Changes including:</p> <p>Township Residential:</p> <ul style="list-style-type: none"> <li>• Annual Time Trend 11.081% (11.08%).</li> <li>• House and garage had a 10% increase.</li> <li>• Increase in excess building site acres from \$5500 to \$6500.</li> </ul> <p>Small Cities Residential:</p> <ul style="list-style-type: none"> <li>• Annual Time Trend 11.081% (11.08%).</li> <li>• Residential and Commercial land increases.</li> <li>• Increases determined by sales and ratios.</li> </ul> <p>Worthington City Residential:</p> <ul style="list-style-type: none"> <li>• Annual Time Trend 7.4506% (7.45%).</li> <li>• Neighborhood increases determined by sales and ratios.</li> <li>• Homewood Hills neighborhood had a land (13%) and neighborhood increase (8%) due to viewing and sales.</li> <li>• The neighborhood with the most sales was Moulton's &amp; Clifton's which had 20 sales and had a neighborhood increase (14%).</li> <li>• The median residential increase in the City of Worthington was 7% with some neighborhoods seeing no change and others seeing more or less than a 7% increase.</li> </ul> <p>Worthington City Non-Residential:</p> <ul style="list-style-type: none"> <li>• No major changes to Apartments &amp; Industrial.</li> <li>• Commercial had increases in the Downtown area and the higher profile areas along Oxford and Humiston.</li> </ul> <p>Agricultural Bare Land:</p> <ul style="list-style-type: none"> <li>• Remained steady.</li> <li>• Annual Time Trend 3.5773% (3.58%).</li> </ul> <p>Agricultural Bare Land Homestead Limit:</p> <ul style="list-style-type: none"> <li>• \$20,000 decrease from 2018 Assessment \$1,900,000 to 2019 Assessment \$1,880,000.</li> </ul> <p>New for the 2019 assessment:</p> <ul style="list-style-type: none"> <li>• Round Lake City, Dundee City, Brewster City, Bigelow City, Hersey Township, Graham Lakes Township, Bigelow Township were viewed by county staff. Adjustments were made with up to date information.</li> </ul> <p>Countywide Ratios:</p> <ul style="list-style-type: none"> <li>• Apartments had a Prelim Final of 50.84% and a Final Ratio of 67.42%; 1 Sale</li> <li>• Commercial had a Prelim Final of 87.37% and a Final Ratio of 93.99%; 6 Sales</li> <li>• Industrial had a Prelim Final of 57.55% and a Final Ratio of 93.55%; 1 Sale</li> <li>• Residential had a Prelim Final of 88.94% and a Final Ratio of 92.30%; 219 Sales</li> <li>• Ag Bare Land had a Prelim Final of 96.63% and a Final Ratio of 96.63%; 24 Sales</li> </ul> <p><b><u>Attachments:</u></b>  2019 Local Board of Equalization Schedule  2019 Assessment Summary Changes</p>
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	<p>Average Tillable/Deeded Listing  Ag Border Map  2019 Average Township Values  Class Summary By Section  2018 Study Trend Report  2019 Final Ratios  2019 Final Sales Listings  2018 Study Small Sample Reports  Nobles 2018 Study Five Year Report</p>
<b>C.</b>	<b>State Changes</b>
	<p>Ms. Ruesch advised Nobles County did not receive any State Board orders and reviewed the follow-up issues for Bigelow Township in 2020 include:</p> <p>For 2019, the small ratio was out of recommended guidelines between 2014 and 2018. Every year had sales that show a low ratio. The county has been increasing values, for 2019 assessment the county increased values by 12%. Continue to monitor for the 2020 assessment.</p>
<b>4.2</b>	<b>Persons appealing Local Board of Review Determination</b>
	<p>All persons in attendance were allowed to make presentations if they attended their Local Board of Equalization meeting including Craig &amp; Madonna Carlson Parcel 01-0258-000, Susan Blair Parcels 25-0300-250 and 25-0302-000, Bradley Hoekstra Parcel 01-0124-500, Colette Smythe Parcel 25-0188-000, and Eugene and Sandy Sanders Parcels 25-0073-000 and 25-0030-000. Valerie Ruesch, County Assessor, representing the City of Adrian for 23 parcels from the Suedkamp Addition, representing Marty &amp; Ginger Lonneman Parcel 21-0628-075, representing Kenneth &amp; Renee Wolf Parcels 21-0628-080 and 21-0628-085, representing Ronald &amp; Leah Lonneman Parcel 21-0628-090, representing Mary Poller Parcel 23-0128-000, representing Dale &amp; Shirley Martin Parcel 31-1891-000, representing Diane Roth Parcel 31-2759-000 presented the Board with information and recommendation of adjustments to the values on their properties for 2019.</p>
	<p><b><u>VOTING</u></b>  It was duly passed that no adjustment be made to the estimated market value of \$38,600 on Parcel 01-0258-000 per the Assessor's recommendation.  Moved by: Ahlers, Justin  Seconded by: Metz, Gene</p>
	<p><b><u>VOTING</u></b>  It was passed that no adjustment be made to the estimated market value of \$75,000 on Parcel 25-0300-250 per the Assessor's recommendation.  Moved by: Demuth, Robert S.  Seconded by: Linssen, Donald  In Favor: Demuth, Robert S.; Donald Linssen; Metz, Gene; Jacobs, Joyce  Opposed: Ahlers, Justin; Widboom, Matt  Abstained: None</p>
	<p><b><u>VOTING</u></b>  It duly was passed that no adjustment be made to the estimated market value of \$9,000 on Parcel 25-0302-000 per the Assessor's recommendation.  Moved by: Ahlers, Justin  Seconded by: Jacobs, Joyce</p>
	<p><b><u>VOTING</u></b>  It was duly passed that no adjustment be made to the estimated market value of \$257,900 on Parcel 01-0124-500 per the Assessor's recommendation.</p>

Moved by: Ahlers, Justin  
Seconded by: Demuth, Robert S.

**VOTING**

It was passed that no adjustment be made to the estimated market value of \$115,200 on Parcel 25-0188-000 per the Assessor's recommendation.

Moved by: Linssen, Donald

Seconded by: Metz, Gene

In Favor: Linssen, Donald; Metz, Gene; Widboom, Matt; Demuth, Robert S., Jacobs, Joyce

Opposed: Ahlers, Justin

Abstained: None

**VOTING**

It was duly passed that no adjustment be made to the estimated market value of \$38,600 on Parcel 25-0073-000 per the Assessor's recommendation.

Moved by: Metz, Gene

Seconded by: Demuth, Robert S.

**VOTING**

A motion was made by Justin Ahlers and seconded by Matt Widboom to adjust the estimated market value on Parcel 25-0030-000, lowering it to \$2,500.00. Motion failed. No adjustment was made.

Moved by: Ahlers, Justin

Seconded by: Widboom, Matt

In Favor: Ahlers, Justin; Widboom, Matt

Opposed: Metz, Gene; Demuth, Robert S., Linssen, Donald; Jacobs, Joyce

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-005 from \$18,200 to \$18,500 per the Assessor's recommendation.

Moved by: Metz, Gene

Seconded by: Linssen, Donald

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-010 from \$18,200 to \$18,500 per the Assessor's recommendation.

Moved by: Ahlers, Justin

Seconded by: Widboom, Matt

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-015 from \$19,000 to \$18,500 per the Assessor's recommendation.

Moved by: Metz, Gene

Seconded by: Ahlers, Justin

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-020 from \$24,600 to \$18,500 per the Assessor's recommendation.

Moved by: Ahlers, Justin

Seconded by: Widboom, Matt

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-030 from \$16,700 to \$14,500 per the Assessor's recommendation.

Moved by: Metz, Gene

Seconded by: Linssen, Donald

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-035 from \$14,700 to \$14,500 per the Assessor's recommendation.

Moved by: Ahlers, Justin

Seconded by: Demuth, Robert S.

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-040 from \$18,300 to \$17,500 per the Assessor's recommendation.

Moved by: Metz, Gene

Seconded by: Demuth, Robert S.

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-050 from \$20,600 to \$18,500 per the Assessor's recommendation.

Moved by: Ahlers, Justin

Seconded by: Widboom, Matt

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-055 from \$25,800 to \$18,500 per the Assessor's recommendation.

Moved by: Metz, Gene

Seconded by: Ahlers, Justin

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-060 from \$19,500 to \$14,500 per the Assessor's recommendation.

Moved by: Ahlers, Justin

Seconded by: Linssen, Donald

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-065 from \$17,600 to \$14,500 per the Assessor's recommendation.

Moved by: Metz, Gene

Seconded by: Demuth, Robert S.

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-070 from \$22,900 to \$18,500 per the Assessor's recommendation.

Moved by: Ahlers, Justin

Seconded by: Widboom, Matt

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-075 from \$46,700 to \$35,300 per the Assessor's recommendation.

Moved by: Metz, Gene

Seconded by: Linssen, Donald

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-080 from \$17,100 to \$11,800 per the Assessor's recommendation.

Moved by: Ahlers, Justin

Seconded by: Metz, Gene

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-085 from \$29,300 to \$19,900 per the Assessor's recommendation.

Moved by: Metz, Gene

Seconded by: Demuth, Robert S.

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-090 from \$45,200 to \$30,200 per the Assessor's recommendation.

Moved by: Ahlers, Justin

Seconded by: Linssen, Donald

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-095 from \$22,700 to \$17,500 per the Assessor's recommendation.

Moved by: Metz, Gene  
Seconded by: Demuth, Robert S.

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-100 from \$17,900 to \$17,500 per the Assessor's recommendation.

Moved by: Ahlers, Justin  
Seconded by: Linssen, Donald

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-105 from \$17,000 to \$17,500 per the Assessor's recommendation.

Moved by: Metz, Gene  
Seconded by: Widboom, Matt

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-110 from \$17,000 to \$17,500 per the Assessor's recommendation.

Moved by: Ahlers, Justin  
Seconded by: Metz, Gene

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-115 from \$17,000 to \$17,500 per the Assessor's recommendation.

Moved by: Metz, Gene  
Seconded by: Linssen, Donald

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-120 from \$18,700 to \$17,500 per the Assessor's recommendation.

Moved by: Ahlers, Justin  
Seconded by: Demuth, Robert

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-125 from \$17,900 to \$18,500 per the Assessor's recommendation.

Moved by: Metz, Gene  
Seconded by: Widboom, Matt

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-130 from \$17,000 to \$17,500 per the Assessor's recommendation.

Moved by: Ahlers, Justin  
Seconded by: Linssen, Donald

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-135 from \$17,000 to \$17,500 per the Assessor's recommendation.

Moved by: Metz, Gene  
Seconded by: Demuth, Robert S.

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-140 from \$17,000 to \$17,500 per the Assessor's recommendation.

Moved by: Ahlers, Justin  
Seconded by: Linssen, Donald

**VOTING**

It was duly passed to adjust the estimated market value to parcel 21-0628-145 from \$18,700 to \$18,500 per the Assessor's recommendation.

Moved by: Metz, Gene  
Seconded by: Ahlers, Justin

**VOTING**

It was duly passed to adjust the estimated market value to parcel 23-0128-000 from \$95,800 to \$88,400 per the Assessor's recommendation.

Moved by: Demuth, Robert S.

Seconded by: Metz, Gene

**VOTING**

It was duly passed to adjust the estimated market value to parcel 31-1891-000 from \$306,000 to \$238,500 per the Assessor's recommendation.

Moved by: Ahlers, Justin

Seconded by: Linssen, Donald

**VOTING**

It was duly passed that no adjustment be made to the estimated market value of \$129,900 on Parcel 31-2759-000 per the Assessor's recommendation.

Moved by: Demuth, Robert S.

Seconded by: Metz, Gene

**5. Other/Future Business**

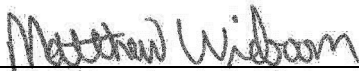
**6. Recess/Adjournment**

**VOTING**

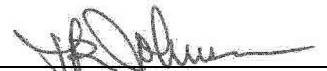
It was duly passed to adjourn the meeting at 8:02 p.m.

Moved by: Ahlers, Justin

Seconded by: Metz, Gene



(Chairperson)



(County Administrator)