

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

BOARD OF EQUALIZATION of Nobles County met in regular session on Tuesday, June 16, 2020, in the Farmers 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 Ahlers at 6:00 PM.

<b>1. Call to order</b>	
Others present were County Assessor, Valerie Ruesch; County Administrator, Tom Johnson; Deputy County Administrator, Bruce Heitkamp; Property Appraiser, John Meyer; Property Appraiser, Ben Puthoff; 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>	
Chairperson Ahlers 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 approve the agenda as presented. Moved by: Metz, Gene Seconded by: Widboom, Matt	
<b>4.0 Presentations</b>	
<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
<b>B.</b>	<b>Updates on 2020 Assessment Changes</b>

	<p>County Assessor, Valerie Ruesch, reviewed the 2020 Assessment Summary Changes including:</p> <p>Township Residential:</p> <ul style="list-style-type: none"> <li>• No annual time trend</li> <li>• Bare land remained steady with 26 good arm’s-length sales, final median 98.67% (required range 90% to 105%)</li> <li>• Township residences remained steady. Any changes that may have occurred, may be due to the quintile viewing or omitted items.</li> </ul> <p>Small Cities Residential:</p> <ul style="list-style-type: none"> <li>• No annual time trend</li> </ul> <p>Worthington City Residential:</p> <ul style="list-style-type: none"> <li>• City of Worthington received NO annual time trend for the 2020 Assessment Year</li> <li>• Since 2015, 98% of the <b>residential</b> properties in the City of Worthington have been viewed. 39% of those properties had an interior inspection by an appraiser.</li> <li>• There were 151 residential arm length sales for the sales period of October 1, 2018 to September 30, 2019 that were used to make adjustments to areas of the town. Original Town was the winner with 20 residential sales. Homewood Hills was a close second with 15 residential sales. Okabena Heights came in third with 12 residential sales.</li> <li>• There are 3,731 “Residential” parcels in the City of Worthington.</li> </ul> <p>Worthington City Non-Residential:</p> <ul style="list-style-type: none"> <li>• Apartments: Relatively flat with a 1% increase to the map area. Minimal sales activity but regionally still strong sales. This after large increases in 2016 and 2017.</li> <li>• Industrial: Relatively flat with a 1% increase to the map area.</li> <li>• Commercial: 6 arm length sales.</li> </ul> <p><b><u>Attachments:</u></b>  2020 Local Board of Equalization Schedule  2020 Assessment Summary Changes  Average Tillable/Deeded Listing  Ag Border Map  2020 Average Township Values  Class Summary By Section  2020 Final Ratios  2020 Final Sales Listings  2019 Study Small Sample Reports  Nobles 2019 Study Five Year Report</p>
<b>C.</b>	<b>State Changes</b>

County Total Parcel Count	
Taxable Real Estate	13266
Exempt Real Estate:	1037
Personal Property:	147
Manufactured Home:	112
<b>County Total:</b>	<b>14562</b>

MARKET TRENDS		
	% Change from Last Year	Amount of New Construction
Residential	1.4%	\$5,759,700
Seasonal Residential Recreational	8.8%	\$43,200
Agricultural (2a)	-0.1%	\$2,784,938
Rural Vacant Land (2b)	0.0%	\$0
Apartments	-0.3%	\$44,700
Commercial	1.2%	\$5,388,000
Industrial	1.1%	\$1,271,600

**4.2 Persons appealing Local Board of Review Determination**

All persons in attendance were allowed to make presentations if they attended their Local Board of Equalization meeting including David Bradford Parcel 31-3264-000, Linda Griffith Parcel 31-1293-000, Jay Hoekstra Parcel 01-0116-500, Ken Meyerdirk Parcel 08-0019,08-0019-250 & 08-0019-000 & 08-0042-000 & 08-0049-000 & 01-0081-000, and Brad Hoekstra Parcel 01-0124-500 & 01-0124-000. Valerie Ruesch, County Assessor, representing Champion Worthington LLC Parcel 31-0609-250, representing Donald Rickabaugh Parcel 31-1676-000, representing Rockman Farms LLC Parcels 15-0160-000 and 15-0115-000, representing Mary Brake Parcel 19-0076-500, representing Lary Schieck Parcel 13-0143-000, representing Orville Hokeness Parcel 03-0001-000, representing Ronald & Lee Lonneman Parcel 21-0628-090, representing City of Adrian Parcels 21-0628-090, 21-0628-055, 21-0628-060, 21-0628-065, 21-0628-070, 21-0628-150, representing Marty & Ginger Lonneman Parcel 21-0628-075, representing Kenneth & Renee Wolf Parcels 21-0628-080, 21-0628-085 presented the Board with information and recommendation of adjustments to the values on their properties for 2020.

**VOTING**

It was passed that no adjustment be made to the estimated market value of \$623,500 on Parcel 01-0116-500 per the Assessor's recommendation.

Moved by: Demuth, Robert S.

Seconded by: Jacobs, Joyce

In favor: Demuth, Robert S.; Jacobs, Joyce; Linsen, Donald; Widboom, Matt; Metz, Gene

Opposed: Ahlers, Justin

**VOTING**

It was duly passed that no adjustment be made to the estimated market value of \$242,300 on Parcel 08-0019-000 per the Assessor's recommendation.

Moved by: Jacobs, Joyce

Seconded by: Widboom, Matt

**VOTING**

It duly was passed that no adjustment be made to the estimated market value of \$955,900 on Parcel 08-0042-000 per the Assessor's recommendation.

Moved by: Ahlers, Justin

Seconded by: Metz, Gene

**VOTING**

It was duly passed that no adjustment be made to the estimated market value of \$1,125,200 on Parcel 08-0081-000 per the Assessor's recommendation.

Moved by: Metz, Gene

Seconded by: Linssen, Donald

**VOTING**

It was duly passed that no adjustment be made to the estimated market value of \$600,500 on Parcel 01-0124-000 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 \$257,900 on Parcel 01-0124-500 per the Assessor's recommendation.

Moved by: Metz, Gene

Seconded by: Demuth, Robert S.

**VOTING**

It was duly passed that no adjustment be made to the estimated market value of \$1,307,600 on Parcel 31-0609-250 per the Assessor's recommendation.

Moved by: Demuth, Robert S.

Seconded by: Linssen, Donald

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

Opposed: Ahlers, Justin

**VOTING**

It was duly passed to adjust the estimated market value to parcel 31-3264-000 from \$327,700 to \$286,500.

Moved by: Widboom, Matt

Seconded by: Linssen, Donald

**VOTING**

It was duly passed that no adjustment be made to the estimated market value of \$728,400 on parcel 03-0001-000 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 13-0143-000 from \$132,400 to \$102,700 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 19-0076-500 from \$481,300 to \$448,600 per the Assessor's recommendation.

Moved by: Demuth, Robert S.

Seconded by: Widboom, Matt

**VOTING**

It was duly passed to adjust the estimated market value to parcel 31-1293-000 from \$144,100 to \$126,100 per the Assessor's recommendation.

Moved by: Demuth, Robert S.

Seconded by: Linssen, Donald

**VOTING**

It was duly passed that no adjustment be made to the estimated market value of \$143,800 on Parcel 31-1676-000 per the Assessor's recommendation.

Moved by: Demuth, Robert S.

Seconded by: Widboom, Matt

**VOTING**

<p>It was duly passed to adjust the estimated market value to parcel 21-0628-090 from \$41,100 to \$35,800 per the Assessor's recommendation.  Moved by: Linssen, Donald  Seconded by: Ahlers, Justin</p>
<p><b><u>VOTING</u></b>  It was duly passed that no adjustment be made to the estimated market value of \$1,273,000 on parcel 15-0115-000 per the Assessor's recommendation.  Moved by: Jacobs, Joyce  Seconded by: Ahlers, Justin</p>
<p><b><u>VOTING</u></b>  It was duly passed to adjust the estimated market value to parcel 21-0628-080 from \$16,200 to \$14,100 per the Assessor's recommendation.  Moved by: Demuth, Robert S.  Seconded by: Widboom, Matt</p>
<p><b><u>VOTING</u></b>  It was duly passed to adjust the estimated market value to parcel 21-0628-085 from \$27,500 to \$23,800 per the Assessor's recommendation.  Moved by: Ahlers, Justin  Seconded by: Metz, Gene</p>
<p><b><u>VOTING</u></b>  It was duly passed to adjust the estimated market value to parcel 21-0628-075 from \$47,400 to \$41,600 per the Assessor's recommendation.  Moved by: Metz, Gene  Seconded by: Linssen, Donald</p>
<p><b><u>VOTING</u></b>  It was duly passed to adjust the estimated market value to parcel 21-0628-055 from \$25,200 to \$22,000 per the Assessor's recommendation.  Moved by: Ahlers, Justin  Seconded by: Widboom, Matt</p>
<p><b><u>VOTING</u></b>  It was duly passed to adjust the estimated market value to parcel 21-0628-060 from \$19,600 to \$17,100 per the Assessor's recommendation.  Moved by: Widboom, Matt  Seconded by: Metz, Gene</p>
<p><b><u>VOTING</u></b>  It was duly passed to adjust the estimated market value to parcel 21-0628-065 from \$19,100 to \$16,900 per the Assessor's recommendation.  Moved by: Demuth, Robert S.  Seconded by: Ahlers, Justin</p>
<p><b><u>VOTING</u></b>  It was duly passed to adjust the estimated market value to parcel 21-0628-070 from \$24,500 to \$21,600 per the Assessor's recommendation.  Moved by: Jacobs, Joyce  Seconded by: Metz, Gene</p>
<p><b><u>VOTING</u></b>  It was duly passed to adjust the estimated market value to parcel 21-0628-150 from \$208,600 to \$192,600 per the Assessor's recommendation.  Moved by: Metz, Gene  Seconded by: Widboom, Matt</p>
<p><b>5. Other/Future Business</b></p>
<p><b>6. Recess/Adjournment</b></p>

**VOTING**

It was duly passed to adjourn the meeting at 8:25 p.m.

Moved by: Demuth, Robert S.

Seconded by: Metz, Gene



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(Chairperson)



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(County Administrator)