

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

BOARD OF EQUALIZATION of Nobles County met in regular session on Tuesday, June 15, 2021, in the Board Room, at the Nobles County Government Center, Worthington, Minnesota. The following members were in attendance: Commissioners Justin Ahlers, Gene Metz, Bob Paplow, Robert S. Demuth, Donald Linssen and Auditor-Treasurer Joyce Jacobs.

The meeting was called to order by Chairperson Metz at 6:00 PM.

1. Call to order	
Others present were County Assessor, Valerie Ruesch; County Administrator, Bruce Heitkamp; Property Appraiser, John Meyer; Property Appraiser, Ben Puthoff; Property Appraiser, Linda Pospisil and SAMA, Erik Skogquist.	
2. Oath	
Judge Sherry Haley, 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: Paplow, Bob	
4.0	Meeting Procedures
Chairperson Metz 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.	
5.0 Presentations	
5.1	County Assessor - Valerie Ruesch
A.	Guide to 2021 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. 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. <u>Attachments:</u> Board of Appeal and Equalization Handbook County Board of Appeal and Equalization Duties

B.	Updates on 2021 Assessment Changes
	<p>County Assessor, Valerie Ruesch, reviewed the 2021 Assessment Summary Changes including:</p> <p>Townships:</p> <ul style="list-style-type: none"> • Annual time trend of 3.3565% for Acreages • Bare land remained steady. There was 32 good arm's-length sales, reflecting a median of 102.27%. Three of the 32 sales were transferred to the State of Minnesota, the final median was based on 29 good arm's-length sales, final median was 103.20%. • There were 19 township residence good arm's-length sales. Township residences increased by 4%. Increases larger or lesser than 4% may be due to quintile viewing, omitted items or building permits. <p>Small Cities Residential:</p> <ul style="list-style-type: none"> • Annual time trend of 3.3565% for Residential • Adrian had 16 residential good arm's-length sales. • Bigelow had 1 residential good arm's-length sales. • Brewster had 10 residential good arm's-length sales. • Dundee had 1 residential good arm's-length sale. • Ellsworth had 3 residential good arm's-length sales. • Kinbrae had 0 residential good arm's-length sales. • Lismore had 3 residential good arm's-length sales. • Round Lake had 6 residential good arm's-length sales. • Rushmore had 7 residential good arm's-length sales. • Wilmont had 0 residential good arm's-length sales. <p>Worthington City Residential:</p> <ul style="list-style-type: none"> • City of Worthington received a 3.3382% Residential annual time trend for Residential for the 2021 Assessment Year • There were 140 residential arm length sales for the sales period of October 1, 2019 to September 30, 2020 that were used to make adjustments to areas of the town. The areas with double digit sales were Homewood Hills with 14 sales, Okabena Heights with 13 sales, Original Town with 12 sales, and Across From the Lake with 11 sales. <p><u>Attachments:</u> 2021 Local Board Equalization Schedule 2021 Assessment Summary Changes Average Tillable/Deeded Listing Ag Border Map 2021 Average Township Values Class Summary By Section 2021 Final Ratios 2021 Final Sales Listings 2020 Study Small Sample Reports Nobles 2020 Study Five Year Report</p>
C.	State Changes

	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="2" style="text-align: center;">County Total Parcel Count</th> </tr> </thead> <tbody> <tr> <td>Taxable Real Estate</td> <td style="text-align: right;">13324</td> </tr> <tr> <td>Exempt Real Estate:</td> <td style="text-align: right;">1037</td> </tr> <tr> <td>Personal Property:</td> <td style="text-align: right;">148</td> </tr> <tr> <td>Manufactured Home:</td> <td style="text-align: right;">112</td> </tr> <tr> <td>County Total:</td> <td style="text-align: right;">14621</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3" style="background-color: black; color: white; text-align: center;">MARKET TRENDS</th> </tr> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">% Change from Last Year</th> <th style="width: 20%; text-align: center;">Amount of New Construction</th> </tr> </thead> <tbody> <tr> <td>Residential</td> <td style="text-align: center;">3.6%</td> <td style="text-align: right;">\$7,517,300</td> </tr> <tr> <td>Seasonal Residential Recreational</td> <td style="text-align: center;">39.6%</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Agricultural (2a)</td> <td style="text-align: center;">-0.3%</td> <td style="text-align: right;">\$2,439,500</td> </tr> <tr> <td>Rural Vacant Land (2b)</td> <td style="text-align: center;">-7.4%</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Apartments</td> <td style="text-align: center;">5.4%</td> <td style="text-align: right;">\$1,151,000</td> </tr> <tr> <td>Commercial</td> <td style="text-align: center;">0.6%</td> <td style="text-align: right;">\$3,027,800</td> </tr> <tr> <td>Industrial</td> <td style="text-align: center;">3.4%</td> <td style="text-align: right;">\$6,310,200</td> </tr> </tbody> </table>	County Total Parcel Count		Taxable Real Estate	13324	Exempt Real Estate:	1037	Personal Property:	148	Manufactured Home:	112	County Total:	14621	MARKET TRENDS				% Change from Last Year	Amount of New Construction	Residential	3.6%	\$7,517,300	Seasonal Residential Recreational	39.6%	\$0	Agricultural (2a)	-0.3%	\$2,439,500	Rural Vacant Land (2b)	-7.4%	\$0	Apartments	5.4%	\$1,151,000	Commercial	0.6%	\$3,027,800	Industrial	3.4%	\$6,310,200
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5.2	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 including Rod Elsing Parcel 15-0044-500, Ron Prins Parcel 31-3803-500, Glen Lonneman Parcel 20-0154-000 and David Bradford Parcel 31-3264-000, presented the Board with information and recommendation of adjustments to the values on their properties for 2021. Valerie Ruesch presented the board on behalf of Roger Henning Parcel 15-0046-000</p>																																							
	<p><u>VOTING</u> It was duly passed that no adjustment be made to the estimated market value of \$173,600 on Parcel 15-0044-500 per the Assessor's recommendation. Moved by: Demuth, Robert S. Seconded by: Paplow, Bob</p>																																							
	<p><u>VOTING</u> It was duly passed that no adjustment be made to the estimated market value of \$1,631,100 on Parcel 31-3803-500 per the Assessor's recommendation. Moved by: Paplow, Bob Seconded by: Jacobs, Joyce</p>																																							
	<p><u>VOTING</u> It duly was passed that no adjustment be made to the estimated market value of \$871,700 on Parcel 20-0154-000 per the Assessor's recommendation. Moved by: Ahlers, Justin Seconded by: Demuth, Robert S.</p>																																							
	<p><u>VOTING</u> It was duly passed that no adjustment be made to the estimated market value of \$326,800 on Parcel 31-3264-000 per the Assessor's recommendation. Moved by: Linszen, Donald Seconded by: Ahlers, Justin</p>																																							
	<p><u>VOTING</u> It was duly passed that an adjustment be made to the estimated market value of \$730,200 to \$584,600 on Parcel 15-0046-000 per the Assessor's recommendation. Moved by: Ahlers, Justin Seconded by: Paplow, Bob</p>																																							
	6. Other/Future Business																																							

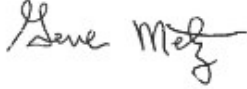
7. Recess/Adjournment

VOTING

It was duly passed to adjourn the meeting at 7:29 p.m.

Moved by: Demuth, Robert S.

Seconded by: Ahlers, Justin



(Chairperson)



(County Administrator)