

OFFICIAL PROCEEDINGS OF BOARD OF EQUALIZATION OF NOBLES COUNTY, MINNESOTA

BOARD OF EQUALIZATION of Nobles County met in regular session on Tuesday, June 14, 2022, in the Board Room, at the Nobles County Government Center, Worthington, Minnesota. The following members attended: Commissioners Justin Ahlers, Gene Metz, Bob Paplow, Robert S. Demuth, Donald Linssen and Chief Deputy Auditor-Treasurer Cathy Roos.

Chairperson Linssen called the meeting to order 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, Kris Fuhrman; Property Appraiser, Linda Pospisil; SAMA, Erik Skogquist and Chief Deputy Auditor-Treasurer, Cathy Roos.	
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: Metz, Gene Seconded by: Ahlers, Justin	
4.0 Meeting Procedures	
Chairperson Linssen 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 5 minute 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 2022 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 2022 Assessment Changes

	<p>County Assessor, Valerie Ruesch, reviewed the 2022 Assessment Summary Changes including:</p> <p>Townships:</p> <ul style="list-style-type: none"> • Annual time trend of 17.415% for Acreages. Time trend is based on a 21 month sale study. <p>Bare Land:</p> <ul style="list-style-type: none"> • There were 44 bare land open market, arm’s-length sales, for the sales period from October 1, 2020 to September 30, 2021. • Annual time trend of 9.1882% for Bare Land. Time trend is based on a 21 month sale study. <p>Small Cities:</p> <ul style="list-style-type: none"> • Annual time trend of 17.415% for Residential. • Components affecting value increases city wide: <ul style="list-style-type: none"> • Time trends based on a 21 month sale study. • Land adjustments. • Manual level increase of 10% for all districts, which reflects the cost of construction. • Map area adjustments. • New construction. • Updated/Corrected parcel information. <p>Worthington City Residential:</p> <ul style="list-style-type: none"> • City of Worthington received a 16.510% Residential annual time trend for Residential for the 2022 Assessment Year • There were 174 open market, arm’s length sales for the sales period of October 1, 2020 to September 30, 2021 that were used to make adjustments to areas of the town. <p>Attachments:</p> <p>2022 Local Board Equalization Schedule 2022 Assessment Summary Changes Average Tillable/Deeded Listing Ag Border Map 2022 Average Township Values Class Summary By Section 2022 Final Ratios 2022 Final Sales Listings 2021 Study Small Sample Reports Nobles 2021 Study Five Year Report</p>												
C.	State Changes												
	<table border="1" data-bbox="571 1650 1268 1906"> <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;">13383</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;">166</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;">14698</td> </tr> </tbody> </table>	County Total Parcel Count		Taxable Real Estate	13383	Exempt Real Estate:	1037	Personal Property:	166	Manufactured Home:	112	County Total:	14698
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MARKET TRENDS		
	% Change from Last Year	Amount of New Construction
Residential	23.5%	\$11,255,900
Seasonal Residential Recreational	-1.8%	\$59,000
Agricultural (2a)	7.7%	\$3,064,200
Rural Vacant Land (2b)	14.1%	\$0
Apartments	12.2%	\$2,440,000
Commercial	12.8%	\$2,065,500
Industrial	15.3%	\$12,620,400

5.2 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 Paula Behrens representing Parcels 31-3923-503, 31-3923-506, 31-3923-513, 31-3923-521 and 31-3923-525 and Eileen Henning representing parcels 21-0377-000 and 21-0378-000.

VOTING
 It was duly passed that an adjustment be made to the estimated market value of \$189,500 to \$172,300 on Parcel 31-3923-503 per the Assessor's recommendation.
 Moved by: Ahlers, Justin
 Seconded by: Paplow, Bob

VOTING
 It was duly passed that an adjustment be made to the estimated market value of \$145,200 to \$116,800 on Parcel 31-3923-506 per the Assessor's recommendation.
 Moved by: Demuth, Robert S.
 Seconded by: Metz, Gene

VOTING
 It was duly passed that an adjustment be made to the estimated market value of \$183,300 to \$160,100 on Parcel 31-3923-513 per the Assessor's recommendation.
 Moved by: Paplow, Bob
 Seconded by: Ahlers, Justin

VOTING
 It was duly passed that an adjustment be made to the estimated market value of \$170,500 to \$142,800 on Parcel 31-3923-521 per the Assessor's recommendation.
 Moved by: Roos, Cathy
 Seconded by: Ahlers, Justin

VOTING
 It was duly passed that an adjustment be made to the estimated market value of \$189,500 to \$172,200 on Parcel 31-3923-525 per the Assessor's recommendation.
 Moved by: Demuth, Robert S.
 Seconded by: Linsen, Donald

VOTING
 It was duly passed that an adjustment be made to the estimated market value of \$59,300 to \$56,300 on Parcel 21-0377-000 per the Assessor's recommendation.
 Moved by: Demuth, Robert S.
 Seconded by: Ahlers, Justin

VOTING
 It was duly passed that an adjustment be made to the estimated market value of \$71,600 to \$68,600 on Parcel 21-0378-000 per the Assessor's recommendation.
 Moved by: Ahlers, Justin
 Seconded by: Paplow, Bob

6. Other/Future Business

7. Recess/Adjournment

VOTING

It was duly passed to adjourn the meeting at 7:03 p.m.

Moved by: Ahlers, Justin

Seconded by: Paplow, Bob



(Chairperson)



(County Administrator)