

OFFICIAL PROCEEDINGS OF BOARD OF EQUALIZATION OF NOBLES COUNTY, MINNESOTA

BOARD OF EQUALIZATION of Nobles County met in regular session on Tuesday, June 13, 2023, in the Board Room, at the Nobles County Government Center, Worthington, Minnesota. The following members attended: Commissioners; Robert S. Demuth, Justin Ahlers, Gene Metz (virtually – non voting) and Bob Paplow and Chief Deputy Auditor-Treasurer, Cathy Roos.

Chairperson Demuth 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, Ben Puthoff; Property Appraiser, Linda Pospisil; SAMA, Erik Skogquist.	
2. Oath	
Allison Heidebrink, Notary, 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 Demuth 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 2023 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. Attachments: Board of Appeal and Equalization Handbook County Board of Appeal and Equalization Duties
B.	Updates on 2023 Assessment Changes
	County Assessor, Valerie Ruesch, reviewed the 2023 Assessment Summary Changes including:

Townships

Annual time trend of 15.343% for Acreages. Time trend is based on a 21-month sale study.

Bare land:

There were 64 bare land open market, arm’s-length sales, for the sales period from October 1, 2021 to September 30, 2022.

There were two agricultural with improvements, open market, arm’s length sales, for the sales period from October 1, 2021 to September 30, 2022.

Annual time trend of 30.768% for Bare Land. Time trend is based on a 21-month sale study.

Small Cities

Annual time trend of 15.343% for Residential

Components affecting value increases citywide:

- Time trends based on a 21 month sale study
- Land adjustments
- Manual level increase of 5% for all districts, which reflects the cost of construction
- Map/Neighborhood area adjustment
- New construction and/or omitted structures
- Updated/Corrected parcel information (quintile review)

City of Worthington received a 16.351% Residential annual time trend for Residential properties for the 2023 Assessment Year

Work Summary

2023 Assessment Year – Reviewing of properties that were viewed for the 2018 assessment. Adjustments and changes were made accordingly based on current information and from any changes that took place in the past 5 years. The requirement for parcels to be viewed is 20% each year.

Viewed open market, arm’s-length sales for the sale period from October 1, 2021 to September 30, 2022 for accuracy.

Building permits were viewed.

Attachments:

- 2023 Local Board Equalization Schedule
- 2023 Assessment Summary Changes
- 2023 Average Township Values
- Class Summary By Section
- 2023 Final Ratios
- Nobles 2022 Study Five Year Report
- 2022 Study Small Sample Reports
- 2023 Final Sales Listings

C. State Changes

County Total Parcel Count	
Taxable Real Estate	13432
Exempt Real Estate:	1325
Personal Property:	167
Manufactured Home:	112
County Total:	15036

MARKET TRENDS		
	% Change from Last Year	Amount of New Construction
Residential	20.6%	\$12,777,711
Seasonal Residential Recreational	10.6%	\$5,300
Agricultural (2a)	46.3%	\$4,871,900
Rural Vacant Land (2b)	63.2%	\$0
Apartments	2.9%	\$88,400
Commercial	-4.2%	\$2,807,500
Industrial	4.6%	\$881,100

5.2 **Persons appealing Local Board of Review Determination**
Attachments:
 LEAE Record Forms

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 no adjustment be made to the estimated market value on Parcel 01-0124-000 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 \$1,062,300 to \$963,900 on Parcel 31-3887-000 per the Assessor's recommendation.
 Moved by: Ahlers, Justin
 Seconded by: Roos, Cathy

VOTING
 It was duly passed that an adjustment be made to the estimated market value of \$616,700 to \$587,100 on Parcel 31-1843-550 per the Assessor's recommendation.
 Moved by: Paplow, Bob
 Seconded by: Ahlers, Justin

VOTING
 It was duly passed that no adjustment be made to the estimated market value of \$60,400 on Parcel 31-2686-000 per the Assessor's recommendation.
 Moved by: Ahlers, Justin
 Seconded by: Roos, Cathy

VOTING
 It was duly passed that an adjustment be made to the estimated market value of \$131,600 to \$129,300 on Parcel 31-2631-000 per the Assessor's recommendation.
 Moved by: Paplow, Bob
 Seconded by: Ahlers, Justin

VOTING
 It was duly passed that no adjustment be made to the estimated market value of \$340,400 on Parcel 31-2837-500 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 \$243,300 to \$226,500 on Parcel 31-3120-000 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 \$727,600 to \$661,100 on Parcel 13-0032-500 per the Assessor's recommendation.

Moved by: Ahlers, Justin

Seconded by: Roos, Cathy

VOTING

It was duly passed that an adjustment be made to the estimated market value of \$1,615,300 to \$1,500,000 on Parcel 08-0153-000 per the Assessor's recommendation.

Moved by: Paplow, Bob

Seconded by: Demuth, Robert S.

VOTING

It was duly passed that an adjustment be made to the estimated market value of \$810,400 to \$683,900 on Parcel 02-0165-000 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 \$263,200 to \$237,400 on Parcel 29-0159-000 per the Assessor's recommendation.

Moved by: Roos, Cathy

Seconded by: Paplow, Bob

VOTING

It was duly passed that an adjustment be made to the estimated market value of \$244,800 to \$170,300 and the classification be changed to Rural Vacant Land Non-Contiguous Non-Homestead on Parcel 08-0203-000 per the Assessor's recommendation.

Moved by: Ahlers, Justin

Seconded by: Roos, Cathy

VOTING

It was duly passed that an adjustment be made to the estimated market value of \$303,600 to \$248,700 on Parcel 30-0207-000 per the Assessor's recommendation.

Moved by: Roos, Cathy

Seconded by: Demuth, Robert S.

VOTING

It was duly passed that an adjustment be made to the estimated market value of \$131,800 to \$116,400 on Parcel 17-0262-000 per the Assessor's recommendation.

Moved by: Ahlers, Justin

Seconded by: Paplow, Bob

*Cathy Roos abstained from the vote

VOTING

It was duly passed that an adjustment be made to the estimated market value of \$631,100 to \$594,200 on Parcel 08-0031-500 per the Assessor's recommendation.

Moved by: Paplow, Bob

Seconded by: Ahlers, Justin

6. Other/Future Business

7. Recess/Adjournment

VOTING

It was duly passed to adjourn the meeting at 7:52 p.m.

Moved by: Ahlers, Justin

Seconded by: Paplow, Bob



(Chairperson)



(County Administrator)