

TOWNSHIPS 2023 LOCAL BOARD OF APPEAL AND EQUALIZATION

April 17, 2023:

Pleasant Valley Township

Racine Township

Frankford Township

April 18, 2023:

Bennington Township

Lodi Township

Adams Township

April 19, 2023:

Red Rock Township

Udolpho Township

April 20, 2023:

Austin Township

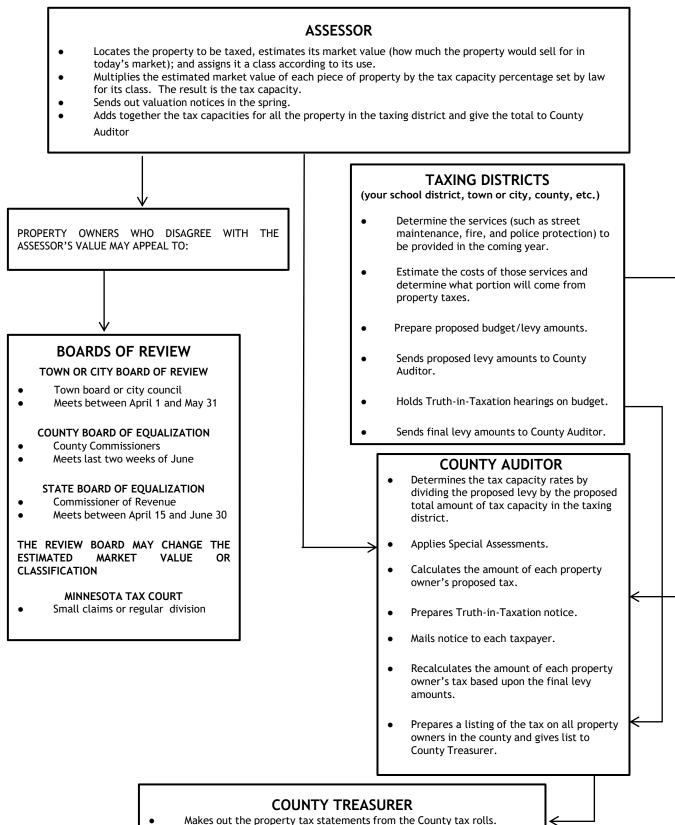
Lyle Township

Windom Township

Prepared by the Mower County Assessor's Office:

Joy Kanne, Mower County Assessor Renee Thorpe, Property Appraiser Michael Kellar, Property Appraiser Fran Bekaert, Property Appraiser Jack Anderson, Property Appraiser/Trainee Stephanie Leverington, Assessment Technician Jill Herrera, Assessment Technician

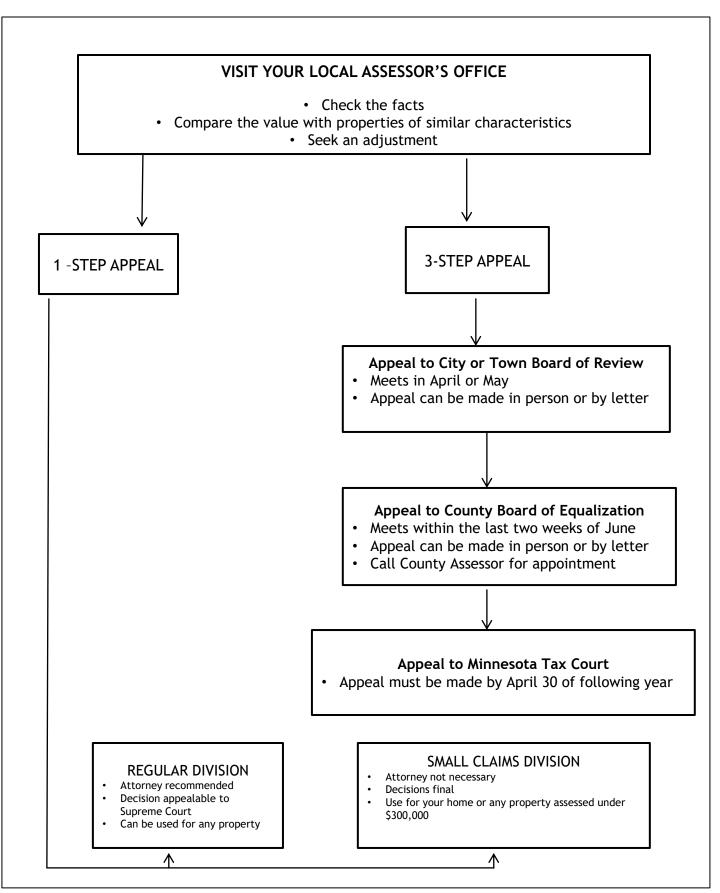
"Who Does What" in the Property Tax System



- Mails out the tax statements.
 - Collects payments in two installments, Residential (May 15 and October 15) and Agricultural (May 15 and November 15).
- Distributes tax receipts to taxing districts.

DO YOU THINK YOUR PROPERTY IS OVER ASSESSED?

The diagram below shows the steps in contesting your property valuation:



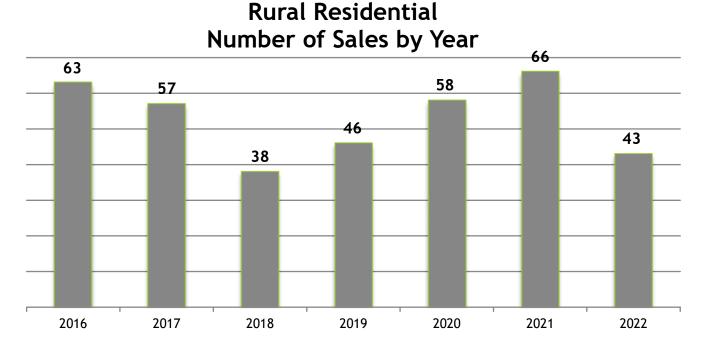
LOCAL BOARD OF APPEAL AND EQUALIZATION RULES AND DUTIES

- Can reduce the value of a property.
- Can increase the value of a property.
- Can add omitted properties back on the assessment roll.
- Can add improvements to the assessment roll.
- Can change the classification of a property.
- Cannot consider prior year assessments.
- Cannot order percentage increases or decreases for an entire class of property.
- Cannot reduce the aggregate assessment of the taxing jurisdiction by more than 1 percent.
- Cannot exempt property.
- Cannot grant special program status.
- Cannot make changes benefiting a property owner who refuses the Assessor entry.
- A board member cannot make changes to a property in which he/she has a conflict of interest or financial interest.
- Appeals must be based on facts. The property owner must present supporting evidence to convince the board that the current year valuation or classification is incorrect. The supporting evidence can be presented either in person, through a letter, or through an authorized representative.

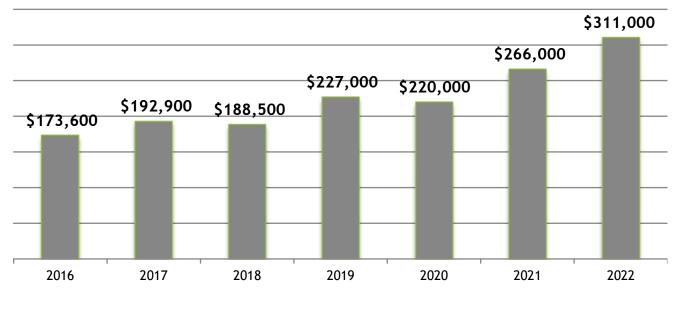
MINNESOTA DEPARTMENT OF REVENUE RULES ON EQUALIZATION

- Median sales ratios are used for equalization, when a valid sample is available.
- 6 sales in any taxing district in any property class constitutes a valid sample.
- Jurisdictions without valid samples are subject to review based on 5-year trends.
- Adjusted ratios under 90 percent could result in a state ordered increase.
- Adjusted ratios over 105 percent could result in a state ordered decrease.
- Farmland values may be changed if border values are not within 10% of adjoining counties.
- State board orders are not subject to appeal.

RURAL RESIDENTIAL MARKET DATA



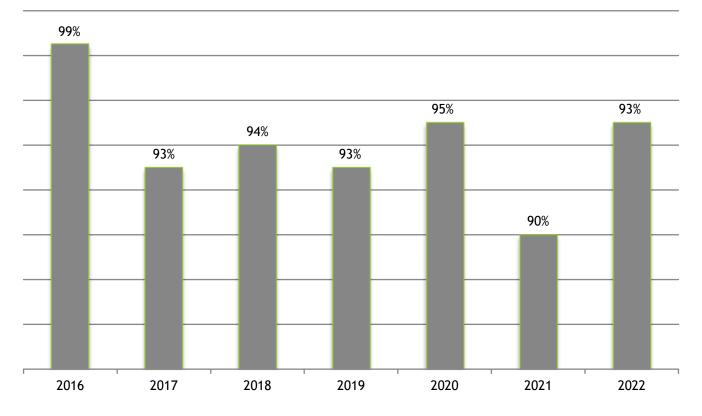
Rural Residential Average Sale Price by Year



Northern Twp. Avg. SP = \$343,937 Southern Twp. Avg. SP = \$255,786 *A 34.46% difference between the North and South sides of the County

RURAL RESIDENTIAL MARKET DATA CONTINUED

Rural Residential Sales Ratio by Year



*Department of Revenue requires the median ratio to fall between 90%-105%

Before any residential market adjustments, we were at an <u>81.55%</u> ratio.

2022 SALES STUDY- AG LAND SALES

				1	1							
		Primary	Sale	Sale	РТ		Gross Sale	Deeded				
Sale #			Month	Year	Code	Township	Price	Acres	Buyer	Seller	Price/Acre	CER Notes
1	1367234	01.016.0041	12	2021	93	Adams Twp	\$635,000	70.21	Steve Retterath	John Jax	\$9,044	67.5
2	1454855	01.026.0065	8	2022	93	Adams Twp	\$1,000,000	104.71	Schaefer Land, LLC	Albert Smith	\$9,550	71
										The Trust Agreement of Melvin J.		
3	1367316	01.028.0041	11	2021	93	Adams Twp	\$2,209,800	216.46	John Jax	Thome	\$10,209	74
4	1376436	01.033.0060	1			Adams Twp	\$1,193,250	155.2	John Kloeckner	Lammers Farm, LLC	\$7,688	65
5	1475851	02.008.0260	9	2022	93	Austin Twp	\$881,840	120.8	John Carroll	Gregory Schiefelbein	\$7,300	57.5
									Patricia Morse Revocable Trust	Richard Epley Trust dated July 15,		
6	1394514	02.009.0070	3			Austin Twp	\$1,885,645		Agreement	2014	\$9,393	68
		02.010.0011	3	2022		Austin Twp	\$1,889,776		Lawrence Gerlach	Richard E. Epley Trust	\$12,373	61
		02.010.0012	4			Austin Twp	\$899,976		Lynn Sathre	Lawrence Gerlach	\$12,395	61
		02.024.0010	10			Austin Twp	\$720,000		Gary Parmenter	Maurice Cotter Family Farm LLC	\$9,000	74
10	1366083	03.021.0021	11	2021	93	Bennington	\$304,000	40	Robert Bunne	Sindy Staart	\$7,600	82.5
		03.023.0051	4	2022		Bennington	\$1,450,000			Delvin Drinkall Revocable Living Trust Agreement Dated September 9, 2009	\$9,775	79.5
12		03.024.0024	6			Bennington	\$925,000		Robert Bunne	Ross Jessen	\$11,587	73
		03.024.0025	6			Bennington	\$925,000		Eugene Smallidge	Ross Jessen	\$11,594	73
		03.034.0010	12			Bennington	\$4,000,000		Johnston Legacy, LLC	D.L.D Trust	\$10,073	74.6
15		04.030.0011	11			Clayton	\$1,050,000		Doran Kasel Mishaal Amdafar	Susan Speer	\$10,194	76
		04.036.0015	12			Clayton Deuter Two	\$360,000		Michael Arndorfer	Gary Balmer	\$9,000 \$12,990	84.5
			3	2022		Dexter Twp	\$1,560,000		Safe Harbour EAT-XX, L.L.C.	Cynthia Anderson		81
		05.026.0031	4			Dexter Twp	\$975,000		Wyatt Holst	Terry Leininger Dale Queensland	\$6,763	80.5
		06.002.0025	6			Frankford	\$815,000	/5	Ready Mix Holding, Inc. Safe Harbour EAT - XX, LLC		\$10,867	67.5
20	1389248	06.011.0080	3	2022	93	Frankford	\$950,000	108.34	Sale Harbour EAT - XX, LLC	Sue Dougan	\$8,769	67
	4000000	00 042 0044		0000	00		6040.000	50.50		Audrey M. Queensland Revocable	644.000	
21		06.013.0011	3			Frankford	\$840,000		Bradley Grafe	Trust	\$14,096	81
22	1363190	06.018.0031	12	2021	93	Frankford	\$174,500	34.9	Nathen Yutzy	Thomas Warren	\$5,000	66
									Bradley D Skifter Revocable Trust	Audrey M Queensland Revocable		
		06.025.0060		2022		Frankford	\$964,000		Agreement dated October 7 2014	Trust	\$12,050	75.5
24	1400693	06.026.0020	4	2022	93	Frankford	\$475,000	52	Gavin Keim	James Anderson	\$9,135	74
25	1384062	06.026.0041	2	2022	93	Frankford Grand	\$867,200	73.52	Clint Weiss	Audrey M. Queensland Revocable Trust	\$11,795	80
26	1439841	07.001.0031	7	2022	93	Meadow Twp	\$849,850	74.9	Terry Jones	IIa F. Johnson Family Trust	\$11,346	67.5
						Grand						
27	1398730	07.009.0017	4	2022	93	Meadow Twp	\$916,000	80	Terry Jones	Cristine Ayers	\$11,450	82
						Grand				Gerald E. Kerrins Revocable Trust	. ,	
28	1420897	07.025.0010	6	2022	93	Meadow Twp	\$925,000	80	Bonnie Kruegel	UTA dated January 25, 1999	\$11,563	77.5
						Grand			, v	Gerald E. Kerrins Revocable Trust		
29	1419886	07.036.0031	6	2022	93	Meadow Twp	\$2,100,000	233.37	AMD Properties, LLC	under agreement dated 1999	\$8,999	73
30	1420620	07.036.0081	6	2022		Grand Meadow Twp	\$911,560		Dale Queensland Good Friday 2022 Mower 80 Farm	Gerald Ĕ. Kerrins Revocable Trust UTA dated January 25, 1999	\$12,335	83
31	1413848	08.001.0025	5	2022	93	Lansing	\$1,020,000	80	MN, LLC	Michael Horan	\$12,750	63.5
32		08.008.0025	2			Lansing	\$477,840		Matthew Penkava	Nancy Robertson	\$8.000	74
								50.70	Good Friday 2022 Mower 150			
33	1413888	08.013.0015	5	2022	93	Lansing	\$1,900,000	150	Farm MN, LLC	Pamela J. Horan Revocable Trust	\$12,667	64
		08.018.0045	3		93	Lansing	\$90,000		David Erdahl	Kevin Finley	\$2,595	0 RIM
										Delmar F Wilkie Living Trust dated		
		08.020.0025		2022		Lansing	\$1,570,622			June 1, 2017	\$9,816	83
		08.037.0050	9			Lansing	\$400,000	67.37	ROCHESTER ASPHALT, INC.	SCOTT HAYNES	\$5,937	73.5
		09.016.0040	7			Le Roy Twp	\$431,000		Stephanie Sukalski	Kelly Peterson	\$5,388	62
		10.007.0020	7			Lodi	\$500,000		Thomas Kasel	Betty Joyce Wood Estate	\$6,190	78.5
		11.001.0050	3			Lyle Twp	\$978,440		Gary Parmenter	Beverly J. Hansen Trust	\$12,194	64
		11.017.0032	4			Lyle Twp	\$612,730		Gregory Smith	Sherbun Roberts	\$6,390	65
		11.018.0045	12			Lyle Twp	\$1,240,000		Mega Load Properties, LLC	Triple "D" Investments, LLP	\$10,009	59
		11.035.0025 12.035.0040	5			Lyle Twp Marshall	\$881,148 \$634,000		Jared Koopal Brian Swenson	Triple K Farms, LLP Duane Hill	\$11,640 \$5,320	64.5 52.5
45	1373303	12.035.0040		2022	35	Marshall	\$034,000	113.10	The John H. Fossey and Diane M. Fossey Revocable Trust dated		\$5,520	52.5
		13.018.0020	6			Nevada	\$320,000		July 9, 1998	Kaye Nagel	\$8,000	74
		13.032.0055	4			Nevada	\$353,901		Cory Ransom	Jeffrey Meyer	\$9,306	56.5
46	1396057	13.032.0056	4	2022	93	Nevada	\$327,322	35.81	Jerry Ransom	Jeffrey Meyer	\$9,141	56.5
47	1444339	14.009.0015	7	2022	93	Pleasant Valley	\$1,393,000	152.58	Terry Jones	H & J Development Partnership	\$9,130	70.5
	1364500	14 015 0045	10	2024	02	Pleasant	\$1 495 000	152.04	Europo Smellidae en Trustes *	Paul Schumann	CQ 077	72.5
48	1304593	14.015.0045	12	2021	93	Valley	\$1,425,000	153.61	Eugene Smallidge, as Trustee *	Paul Schumann	\$9,277	72.5
49	1401573	14.021.0050	4	2022	93	Pleasant Valley Pleasant	\$1,500,000	160	Robb Lubenow	Summit Ag Fund II, LLP, a Delaware limited liability partnership	\$9,375	73
50	1422118	14.030.0052	6	2022	93	Valley	\$425,000	40	Matthew Johnson	Marilyn Murphy	\$10,625	78
50	1722110	14.000.0002	0	2022	100	valicy	Ψ-25,000	40		interprise	¥10,023	10

2022 SALES STUDY- AG LAND SALES CONTINUED

51	1361272	15.006.0013	12	2021	93	Racine Twp	\$840.000	81.67	Oehlke Farms	James Anderson	\$10.285	69.5
		15.017.0041	6			Racine Twp	\$544,500		Corv Boehm	Jillian Adams	\$9,900	72
		15.025.0030	11			Racine Twp	\$900,000		Ready Mix Holding, Inc.	Sue Dougan	\$11,250	79
		15.026.0021	6	2022		Racine Twp	\$537,333		Raymond Kvalvog	Daniel Cox	\$7,992	78.5
						i dente i np		01.20	Trust Agreement of Eugene and			
									Louise Smallidge dated March 7.			
55	1415699	15.028.0050	5	2022	93	Racine Twp	\$880,000	80	2012	Daniel Harris	\$11,000	79.5
		15.028.0070	5	2022		Racine Twp	\$640,000		Daryle Irlbeck	LeRoy Johnson	\$8,000	75
57		16.006.0015	4	2022		Red Rock	\$1,030,000		H&K Properties, LLC	Richard Dulitz	\$7.013	65
		16.034.0040	12			Red Rock	\$1,075,000		Daryle Irlbeck	Mark Hessenius	\$7,876	67.5
		16.036.0030	6	2022		Red Rock	\$2,064,000		Alan Akkerman	Summit Ag Fund II, LLP	\$12,900	76.5
						Sargeant						
60	1461807	17.034.0040	8	2022	95	Twp	\$760,000	65.97	Matthew Machacek	Timothy Schultz	\$11,520	0 Wetland Reserv
						Sargeant						
61	1340965	17.036.0030	10	2021	93	Twp	\$664,000	80.83	Eric Lee	Mower Land, LLC	\$8,215	79.5
						Sargeant						
62	1340655	17.036.0031	10	2021	93	Twp	\$632,000	80.83	Jacob Haarstad	Mower Land, LLC	\$7,819	79.5
63		18.016.0015	11			Udolpho	\$786,582	98.5	Mary Radnich	Stuart Collins	\$7,986	61
64	1450501	18.023.0050	8	2022	95	Udolpho	\$960,000	75.29	Keith Johnson	Everett Dennis	\$12,751	62.5
65	1332664	18.031.0130	10	2021	93	Udolpho	\$277,061	35.5	Warren Smith	Bette Martin	\$7,805	68
66	1332670	18.032.0015	10	2021	93	Udolpho	\$802,970	114	Ryan Smith	Bette Martin	\$7,044	66.5
						Waltham						
67	1364658	19.004.0066	12	2021	93	Twp	\$2,662,380	261.23	Louise Smallidge	Sue Dougan	\$10,192	69.8
						Waltham						
68	1330878	19.010.0015	10	2021	93	Twp	\$1,910,000	226.5	Steve Retterath	Larry Christian	\$8,433	78.8
						Waltham	[]				1	
69	1338853	19.015.0015	10	2021	93	Twp	\$2,200,000	239.5	Preul Farms, LLC	Higginsfam, LLP	\$9,186	70
						Waltham				The Adeline Wachlin Revocable		
70	1374562	19.019.0055	1	2022	93	Twp	\$1,130,850	151	Jeffrey Schieck	Family Trust UTA dated May 4, 2005	\$7,489	67
						Waltham				Lawrence Hansen Kids LLC a		
71	1338867	19.028.0050	10	2021	93	Twp	\$422,500	80	Neal Anderson	Minnesota limited liability company	\$5,281	56.5
						Waltham				Jewel A. Lord Revocable Family Trust		
72		19.030.0081	12			Тwp	\$844,000		keith johnson	UTA Dated February 25, 2016	\$6,472	62
73		20.032.0011	4	2022		Windom	\$882,980		Jeffrey Sayles	Beverly Hansen	\$11,889	60
74		20.032.0020	3	2022		Windom	\$654,278		Bradley Klouse	Beverly J. Hansen Trust	\$8,085	51.5
75		20.032.0021	3			Windom	\$214,173		Curtis R. Sheely Trust	Beverly J. Hansen Trust	\$5,300	51.5
76	1455211	20.036.0015	8	2022	93	Windom	\$2,429,923	227.97	Albert Smith	Cress Family Farm Trust	\$10,659	73

- RECORD AG LAND SALES OF 76
- GOING IN RATIO OF 65.25%
- TIME TREND OF 21.74% APPLIED BY DEPARTMENT OF REVENUE (APPEALED FROM 28.286%)
- OVERALL OUTGOING RATIO OF 91.95%
- AVERAGE AG LAND INCREASE OF 40% (SOME MARKET AREAS INCREASED AS MUCH AS ALMOST 60%)
- 4 TOWNSHIPS WITH A SALES STUDY OF 6 OR MORE SALES
 - FRANKFORD TOWNSHIP
 - LANSING TOWNSHIP
 - RACINE TOWNSHIP
 - WALTHAM TOWNSHIP

AGRICULTURE

2022 ASSESSMENT DATA (sales occurring between 10/20 - 9/21)

NUMBER OF SALES:	48
AVERAGE SALE PRICE/DEEDED AC:	\$7,000
MEDIAN SALE PRICE/DEEDED AC:	\$7,400
AVERAGE SALE PRICE/TILLABLE AC:	\$7,700
MEDIAN SALE PRICE/TILLABLE AC:	\$7,600
HIGHEST SALE PRICE/AC:	\$9,700
LOWEST SALE PRICE/AC:	\$1,300 *conservation easement sale
MEDIAN SALES RATIO:	93%

2023 ASSESSMENT DATA (sales occurring between 10/21 - 9/22)					
NUMBER OF SALES:	76				
AVERAGE SALE PRICE/DEEDED AC:	\$9,300				
MEDIAN SALE PRICE/DEEDED AC:	\$9,300				
AVERAGE SALE PRICE/TILLABLE AC:	\$10,400				
MEDIAN SALE PRICE/TILLABLE AC:	\$10,200				
HIGHEST SALE PRICE/AC:	\$14,100				
LOWEST SALE PRICE/AC:	\$2,600 *conservation easement sale (RIM)				
MEDIAN SALES RATIO:	92%				

**DEPARTMENT OF REVENUE REQUIRES THE MEDIAN RATIO TO BE BETWEEN 90-105%.

AGRICULTURE CONT.

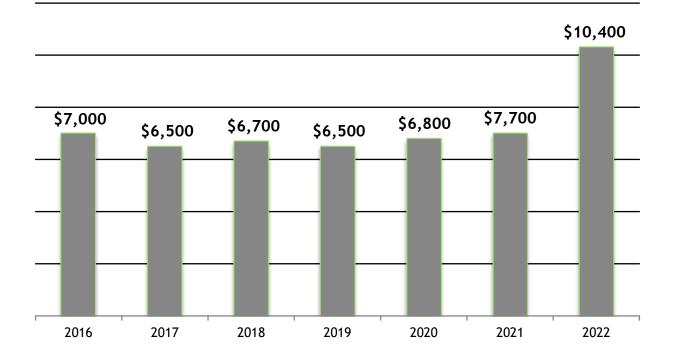
2024 ASSESSMENT DATA (sales occurring between 10/22 - 3/1/2023)

NUMBER OF SALES:	21
AVERAGE SALE PRICE/DEEDED AC:	\$10,300
MEDIAN SALE PRICE/DEEDED AC:	\$10,500
AVERAGE SALE PRICE/TILLABLE AC:	\$11,700
MEDIAN SALE PRICE/TILLABLE AC:	\$11,100
HIGHEST SALE PRICE/AC:	\$12,500
LOWEST SALE PRICE/AC:	\$7,300
MEDIAN SALES RATIO:	
	99%

**Sales study goes until Sept. 30, so this is only a preliminary ratio as of March 1, 2023.

AGRICULTURE CONT.

Avg. Sale Price/Tillable Ac



2023 LAND SCHEDULE:

100 CER	\$13,800 *
AVG CER (71)	\$10,200 *
PASTURE	\$2,200
WOODS	\$2,500 *
WASTE	\$1,000
RIM/CREP BEFORE 2013 CONTRACTS	\$1,500
RR	\$1,000
WIND TURBINE-PER TOWER SITE	\$20,000
CELL TOWER SITE	\$20,000

*reflects an increase in value over last year

MARKET VALUATION CHANGE BY JURISICATION

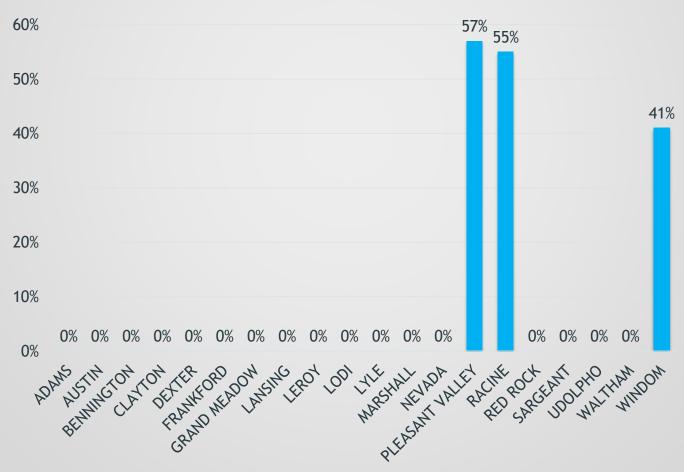
TOWNSHIP	2022 EMV	2023 EMV	NEW CONSTRUCTION	% CHANGE
ADAMS	\$196,893,900	\$271,189,100	\$865,400) 27%
AUSTIN	\$204,600,700	\$258,039,800	\$1,109,500) 21%
BENNINGTON	\$191,251,300	\$276,653,700	\$412,200) 31%
CLAYTON	\$195,944,300	\$279,286,800	\$679,400) 30%
DEXTER	\$197,758,800	\$253,408,600	\$219,400) 22%
FRANKFORD	\$188,206,900	\$279,352,400	\$1,990,100) 33%
GRAND MEADOW	\$217,403,400	\$299,040,300	\$644,300) 27%
LANSING	\$226,533,800	\$291,021,800	\$383,800	22%
LEROY	\$181,657,800	\$231,575,800	\$639,600) 22%
LODI	\$191,866,600	\$250,546,000	\$947,500	23%
LYLE	\$182,703,300	\$251,026,700	\$92,200) 27%
MARSHALL	\$200,655,600	\$277,466,000	\$566,300	28%
NEVADA	\$193,942,300	\$256,768,900	\$1,092,000) 24%
PLEASANT VALLEY	\$169,442,800	\$237,772,000	\$655,200) 29%
RACINE	\$218,995,100	\$291,016,200	\$2,178,000) 25%
RED ROCK	\$239,628,700	\$296,366,000	\$639,800) 19%
SARGEANT	\$198,055,400	\$257,613,600	\$2,085,400) 23%
UDOLPHO	\$201,258,000	\$270,284,200	\$187,700) 26%
WALTHAM	\$207,675,700	\$264,520,200	\$272,500) 21%
WINDOM	\$194,606,200	\$271,861,500	\$399,000	28%

5 YEAR TOWNSHIP QUINTILE PLAN-BY ASSESSMENT YEAR

TOWNSHIP	LAST QUINTILED	NEXT QUINTILE	APPRAISER
ADAMS	2020	2025	JACK
AUSTIN	2022	2027	JACK
BENNINGTON	2021	2027	JACK
CLAYTON	2021	2025	JACK
DEXTER *	2019	2024	RENEE
FRANKFORD	2020	2025	RENEE
GRAND MEADOW	2021	2025	RENEE
LANSING	2022	2027	RENEE
LEROY	2021	2026	JACK
LODI	2021	2026	JACK
LYLE *	2019	2024	JACK
MARSHALL	2020	2025	JACK
NEVADA *	2020	2024	JACK
PLEASANT VALLEY	2019	2023	RENEE
RACINE	2019	2023	RENEE
RED ROCK	2021	2026	RENEE
SARGEANT *	2020	2024	RENEE
UDOLPHO	2021	2026	RENEE
WALTHAM	2020	2025	RENEE
WINDOM	2018	2023	JACK
*will be reviewed th	nis summer		

TAXPAYER RESPONSE RATES FOR QUINTILED TOWNSHIPS

TOWNSHIP RESPONSE RATE BY PERCENTAGE



Sample Postcard for Quintiles

