

1. Agendas

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Agenda
Winona County Board of Appeal and Equalization
June 15, 2021
6:30 PM

- 1) Swearing in of Board Members
- 2) Elect a Meeting Chair and Secretary
- 3) Property Owners Appeals
- 4) Review Assessor's 2021 Report
- 5) Act on Assessor's Consent Change List
- 6) Act on Property Owners' Appeals
- 7) Adjourn



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County Board of Appeal and Equalization Annual Report
Tuesday, June 15, 2021—6:30 PM

The following report is designed to assist board members with their duties at County Board of Appeal and Equalization. Contents included consists of assessment data and local board of appeal activity.

General Adjustments Completed for 2021 assessment

- Farmland tillable did not change.
- Non-Tillable land rate was set at \$3,100 per acre, or an increase of \$100/acre from the 2020 assessment. This value is set by using sales of lands predominantly non-tillable. Sales of this type of land are continuing to sell well.
- The base rate for houses increased from \$122.00 to \$128.00 per square foot. The state time adjustment applied for residential property was 7.4% for the metro Winona market and 6.3% for the remainder of the county. This change was not universal due to different levels of assessment.
- All classifications and districts with at least 6 sales ended up with acceptable sales ratio percentages. No State Board of Equalization orders were issued. Winona County was not given any recommendations for improvements.
- The State continues to use an updated sales ratio methodology. The change more accurately measures decreases in market value trends. Simply put, the values used to compare against the sales are our current values. The sales ratio chart shows ratios before updating and after.
- The number of new houses for the past 12 years are as follows:

2008—86	2015—64
2009—62	2016—63
2010—42	2017—87
2011—50	2018—67
2012—49	2019—55
2013—49	2020---47
2014—41	

Winona County Sales Study—2021 Assessment
 Prepared for Winona County Board of Equalization
 June 15, 2021

District	Sales	Ratio	Pre-Adjustment Ratio
<i>Residential Properties</i>			
Countywide	547	95.26	87.95
Altura City	7	95.26	88.81
Goodview City	48	93.78	88.43
Lewiston City	13	99.10	94.89
Rollingstone City	8	92.77	85.68
St. Charles City	52	93.99	86.63
Stockton City	12	94.80	89.28
Utica City	6	96.86	84.65
Winona City	337	93.61	87.52
Homer Twp.	12	92.70	82.04
Richmond Twp.	10	92.30	88.58
Rollingstone Twp.	7	94.98	92.85
Wilson Twp.	7	97.64	88.90
<i>Commercial Properties</i>			
Countywide	15	100.82	95.19
<i>Agricultural Vacant Land</i>			
Countywide	23	99.17	
<i>Rural Vacant Land</i>			
Countywide	11	96.90	93.74

These ratios are after the effect of the 2021 assessment is applied. Each ratio prior to adjustment is listed to the right of the final ratios.

Department of Revenue Rules on Equalization

- Median sales ratios are used for equalization
- 6 sales in any district in any property class constitutes a valid sample
- A valid sample requires an adjusted sales ratio between 90 and 105 per cent
- Adjusted ratios under 90 per cent will result in a state ordered increase
- Adjusted ratios over 105 per cent will result in a state ordered decrease except for farms on a county-wide level
- Increases of over 20 per cent in local effort will not result in further changes
- Farmland values, especially tillable land, may be changed if border values with adjoining counties are not within 10 per cent

- Utility and railroad values are state assessed and are equalized depending on commercial sales ratio
- State Board orders are not subject to appeal

Local Board of Appeal History

Year	Meeting Contacts	Consent Adjustments
2021	1	1
2020	2	0
2019	11	6
2018	4	10
2017	11	5
2016	8	7
2015	7	19
2014	19	7
2006	46	n/a

Several districts cancelled their local board and moved to an open book meeting.

Tax Court Update

Tax court cases still active are Wal Mart, Goodwill, Hal Leonard, Badger Equipment, Menards, Fleet Farm, Shopko (new one) and Edina Realty (new one). Wal Mart appeal went to the State Supreme Court in March. We hope to hear the ruling sometime this summer.

Board of Equalization Rules and Duties

The first prerequisite is that all persons appealing must have attended local board of review. All entities signed up for the meeting either attended their local meeting or are subject to the open book process for districts that do not hold a local meeting.

The board is required to meet during the last two weeks of June. The meeting must be adjourned by the last working day of the month. At least one member must be DOR certified and trained as a local board member. Commissioner Meyer and Sandra Suchla have met that requirement. If additional opportunities for training come up, other board members may wish to become certified as well. All training is now on-line. Failure of the board to have a trained member will result in the meeting being terminated and the county board would be required to appoint a special board for future years.

The board is restricted in changing values within the county by not more than one percent of the aggregate total. The board may not rule in a property owner's favor if the assessor has not been allowed to view the property.

Open book changes made prior to June 5 can be made by the county assessor.

2021 County Valuation Summary									
District	Total Value	New			Rural Vacant	Residential	Commercial		Apartment
		Construction	Agricultural			Industrial			
Dresbach	82,410,400	649,600	10,694,800	4,951,200	55,673,600	2,155,200		526,400	
Elba T	96,601,900	871,100	66,612,600	7,840,300	20,668,800	206,300		-	
Fremont	153,046,100	443,800	129,264,100	8,574,500	14,801,200	263,600		-	
Hart	146,016,600	161,100	113,620,100	16,518,500	14,149,300	315,500		-	
Hillsdale	69,652,000	511,800	36,666,200	11,503,600	18,408,400	290,600		-	
Homer	235,309,000	1,173,300	51,400,000	35,767,400	138,609,100	4,724,600		-	
Mt. Vernon	110,690,700	202,800	80,738,100	16,485,300	12,822,900	345,300		-	
New Hartford	163,277,400	534,900	65,260,500	29,770,800	61,512,200	3,720,900		-	
Norton	140,949,300	926,000	88,987,800	16,757,500	33,582,700	711,700		-	
Pleasant Hill	143,227,000	587,200	82,596,400	26,045,800	32,067,500	1,059,800		-	
Richmond	93,049,600	201,200	16,367,500	9,032,700	59,111,400	1,115,000		-	
Rollingstone T	121,840,400	114,800	40,738,900	21,246,300	54,461,600	2,248,700		-	
St. Charles T	173,486,100	1,073,100	122,928,000	5,770,700	38,615,400	5,478,600		-	
Saratoga	188,698,500	1,705,500	142,324,300	10,193,100	34,050,500	1,577,900		-	
Utica T	187,581,000	460,300	150,141,000	2,574,300	31,047,800	3,698,900		-	
Warren	177,679,000	1,153,300	125,759,700	13,694,800	34,418,000	2,567,800		-	
Whitewater	67,198,700	340,700	45,645,200	8,332,400	12,146,200	291,400		-	
Wilson	217,198,500	1,223,600	81,041,300	21,466,700	104,431,800	7,069,500		-	
Wisconsin	123,725,400	308,800	69,217,700	26,277,300	21,305,600	510,000		-	
Altura	39,800,200	559,500	11,262,000	402,400	24,810,400	2,832,100		493,300	
Dakota	26,889,100	234,900	81,200	-	25,214,300	712,000		10,700	
Elba C	14,024,800	291,000	1,172,000	787,000	10,373,400	621,600		-	
Goodview	333,677,400	1,686,300	311,900	-	239,884,800	57,504,600		32,571,900	
LaCrescent	16,948,500	1,446,800	-	-	16,948,500	-		-	
Lewiston	97,746,100	179,200	3,360,200	-	76,662,200	13,366,400		3,836,900	
Minneiska	5,862,300	21,900	28,500	83,700	5,384,400	334,800		-	
Minnesota City	11,952,000	117,900	6,000	-	10,149,000	1,498,700		298,300	
Rollingstone C	51,428,600	450,500	331,800	99,200	48,120,700	2,356,900		520,000	
St. Charles C	332,172,200	5,945,400	4,092,400	218,100	277,598,300	36,508,900		13,063,100	
Stockton	49,138,400	244,900	756,100	1,032,600	44,300,300	2,028,200		114,200	
Utica C	22,827,300	178,000	4,626,800	43,400	16,051,000	2,034,800		71,300	
Winona	2,023,400,600	24,967,400	7,439,500	4,182,400	1,359,197,000	459,823,400		190,799,800	
2021 Totals	5,717,505,100	48,966,600	1,553,472,600	299,652,000	2,946,578,300	617,973,700		242,305,900	
2020 Totals	5,446,432,700	57,322,700	1,538,164,650	296,077,900	2,745,240,050	597,575,700		228,770,500	
% to 2020	4.98%	-14.58%	1.00%	1.21%	7.33%	3.41%		5.92%	

Assessors Recommendations for County Board Approval

32.455.0230, 529 Huff St., Winona.

Original 2022 value = \$470,100

Recommendation = \$283,700

29.010.0230, 1336 Wabasha Ave, St. Charles.

Original 2022 value = \$165,900

Recommendation = \$57,400

32.051.0010, 515 W 7th St., Winona.

Original 2022 value = \$369,900

Recommendation = \$667,300