



**John Conway**  
**Winona County**  
*Senior Accredited Minnesota Assessor*

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## Agenda

Winona County Board of Appeal and Equalization  
June 20<sup>th</sup>, 2023  
6:30 PM

- 1) Swearing in of Board Members
- 2) Elect a Meeting Chair and Secretary
- 3) Property Owners Appeals
- 4) Act on Property Owners' Appeals
- 5) Review Assessor's 2023 Report
- 6) Act on Assessor's Consent Change List
- 7) Adjourn

2023 County Valuation Summary							
District	Total Value	New Construction	Agricultural	Rural Vacant	Residential	Commercial Industrial	Apartment
Dresbach	118,207,800	401,900	15,160,800	8,809,000	80,312,100	2,707,700	640,600
Elba T	121,256,100	1,185,000	80,669,300	11,184,600	27,349,800	323,900	-
Fremont	193,056,000	962,400	159,265,000	12,171,600	21,098,300	334,100	-
Hart	185,440,700	884,600	140,333,025	23,423,300	19,423,875	360,300	-
Hillsdale	86,817,900	-	43,847,950	16,280,900	23,285,350	535,800	-
Homer	292,578,200	2,309,300	62,090,060	49,900,900	168,898,840	5,429,600	-
Mt. Vernon	140,371,100	192,700	98,905,400	23,407,400	17,233,100	406,800	-
New Hartford	208,136,300	1,908,500	80,760,950	41,836,100	76,843,050	4,061,800	-
Norton	175,933,800	-	107,570,100	23,670,200	42,443,900	817,600	-
Pleasant Hill	181,260,700	340,300	99,559,200	34,160,200	41,720,100	1,205,900	-
Richmond	134,106,600	100,200	23,567,400	14,048,900	85,682,700	633,600	-
Rollingstone T	156,379,600	1,710,200	50,040,500	29,970,600	69,309,600	3,046,100	-
St. Charles T	219,435,900	425,600	152,330,600	8,156,000	51,506,000	6,527,300	-
Saratoga	233,201,400	1,340,300	175,203,100	14,411,500	41,679,900	1,479,200	-
Utica T	227,765,000	743,100	181,374,100	3,653,900	38,311,500	4,283,600	-
Warren	220,415,600	607,500	154,071,100	19,577,800	42,041,800	2,760,500	-
Whitewater	83,565,300	100,000	55,006,700	11,809,200	15,433,200	339,700	-
Wilson	286,639,600	1,424,600	104,036,100	30,177,600	140,404,300	7,556,800	-
Wiscoy	159,333,000	431,800	87,131,200	35,279,800	26,830,300	537,200	-
Altura	51,506,700	100,800	12,631,500	571,100	34,603,000	3,207,800	493,300
Dakota	35,358,100	103,500	92,700	-	33,216,000	824,100	14,200
Elba C	17,229,800	8,000	1,464,700	1,169,400	12,466,500	748,000	-
Goodview	389,414,100	1,165,600	407,900	-	288,787,500	63,986,700	32,827,800
LaCrescent	24,141,600	1,932,200	-	-	24,141,600	-	-
Lewiston	120,194,100	49,100	4,066,100	-	96,659,600	14,861,800	4,071,700
Minneiska	6,994,200		34,700	118,800	6,440,300	377,400	-
Minnesota City	14,023,400	77,000	8,000	27,400	12,036,200	1,647,200	304,600
Rollingstone C	64,599,100	955,400	77,600	67,900	61,155,400	2,771,700	526,500
St. Charles C	419,438,700	4,385,100	5,056,100	283,600	357,042,200	41,161,300	15,139,800
Stockton	64,348,900	129,500	882,300	1,447,800	58,878,300	2,041,300	142,600
Utica C	27,880,700	289,800	5,449,900	61,600	19,697,200	2,594,200	77,800
Winona	2,355,162,300	12,726,000	9,514,700	5,118,600	1,634,630,600	498,559,600	205,081,400
<b>2023 Totals</b>	<b>7,014,192,300</b>	<b>36,990,000</b>	<b>1,910,608,785</b>	<b>420,795,700</b>	<b>3,669,562,115</b>	<b>676,128,600</b>	<b>259,320,300</b>
<b>2022 Totals</b>	<b>6,511,927,300</b>	<b>59,329,900</b>	<b>1,746,109,415</b>	<b>374,520,107</b>	<b>3,409,035,685</b>	<b>654,943,500</b>	<b>248,544,800</b>
% to 2022	7.71%	-37.65%	9.42%	12.36%	7.64%	3.23%	4.34%



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**County Board of Appeal and Equalization Annual Report**  
**Tuesday, June 20th, 2023—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 2023 Assessment**

- Farmland tillable went up 10% county wide.
- Non-Tillable land rate was set at \$4,400 per acre, or an increase of \$400/acre from the 2022 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 \$147.00 to \$158.00 per square foot. The state time adjustment applied for residential property was 8% for Winona, Goodview, Wilson Twp, Homer Twp and Rollingstone Twp. The rest of the county was 13.66%-time trend.
- The number of new houses for the past 12 years are as follows:  
2011—50; 2012—49; 2013—49; 2014—41; 2015—64; 2016—63; 2017—87;  
2018—67; 2019—55; 2020---47, 2021---57; 2022---62
- The State continues to use an updated sales ratio methodology. The change more accurately measures a decrease 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.

**Winona County Sales Study—2023 Assessment**  
Prepared for Winona County Board of Equalization  
June 20, 2023

District	Sales	Ratio	Pre-Adjustment Ratio
<b><i>Residential Properties</i></b>			
Countywide	644	91.78	85.58
Goodview City	52	91.63	85.98
Lewiston City	21	93	84.36
Rollingstone City	6	92.53	84.85

St. Charles City	63	92.97	82.33
Stockton City	7	92.95	74.24
Winona City	411	91.99	86.84
Dresbach Twp.	6	91.35	68.06
Homer Twp.	7	96.09	94.02
Richmond Twp.	6	91.58	70.67
Wilson Twp.	13	93.92	90.49
<b><i>Commercial Properties</i></b>			
Countywide	24	91.96	84.57
<b><i>Agricultural Vacant Land</i></b>			
Countywide	6	96	87.15
<b><i>Rural Vacant Land</i></b>			
Countywide	11	94.2	85.62

These ratios are after the effect of the 2023 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

#### **Tax Court Update**

All tax court petitions from last year have been settled or dismissed. We settled with Shopko and Edina Realty. Walmart dismissed. We have two new petitions filed in April. Automotive Enterprises LLC (Dahl) and Bluff View Partners LLC.

## **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 Chelsi Wilbright 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 10<sup>th</sup> can be made by the county assessor.