



Stephen I. Hacken
Winona County
Assessor

*Senior Accredited Minnesota Assessor
Licensed Certified General Property Appraiser*

Winona County Govt Center
177 Main Street
Winona, MN 55987

Phone: (507) 457-6300

Fax: (507) 454-9372

Email:

shacken@co.winona.mn.us

County Board of Appeal and Equalization Data
Tuesday, June 21, 2016—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 2015 assessment

- Farmland tillable base was reduced from \$8,000 to \$7,600 for Class A1 land in region 1 (the southeastern six townships). The remainder of the county tillable land was also reduced by 5 per cent. The primary reason for this change was that the Minnesota Department of Revenue concluded that there was a negative 8.66% time adjustment applied for farm sales. The time adjustment is based on sales trends in Winona, Houston, Fillmore, Olmsted, Wabasha and Goodhue Counties. While the Winona County sales did not seem to share this trend, adjustments are made on a regional basis and cannot be appealed unless all counties agree.
- Non-Tillable land rate was set at \$2,500 per acre, the same as the 2015 assessment. This value is set by using sales of lands predominantly non-tillable.
- The base rate for houses was increased from \$98.00 to \$102.00 per square foot. Generally most values for residential properties increased approximately 2 per cent compared to the previous assessment. The adjustments are value range based in some cases, especially in St. Charles City.
- 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 ordered to keep current on farmland values, to work on equalization among adjoining counties and to review the assessment level on residential properties in Richmond Township.
- 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. In past assessments, the Department of Revenue used the previous year's values and adjusted the ratio by the increase or decrease the assessor placed on properties in aggregate.
- The number of new houses for the past 11 years are as follows:
2005—191; 2006—113; 2007—88; 2008—86; 2009—62
2010—42; 2011—50; 2012—49; 2013—49; 2014—41; 2015--64

Winona County Sales Study—2016 Assessment
 Prepared for Winona County Board of Equalization
 June 21, 2016

District	Sales	Ratio
<i>Residential Properties</i>		
Countywide	534	96.74
Goodview City	53	97.39
Lewiston City	20	98.35
Rollingstone City	12	99.60
St. Charles City	52	92.90
Stockton City	12	100.75
Winona City	320	96.99
Homer Twp.	7	97.92
Richmond Twp.	6	95.25
Wilson Twp.	8	101.86
<i>Commercial Properties</i>		
Countywide	19	95.16
<i>Agricultural Bare Land</i>		
Countywide	16	100.38

There were considerably more residential sales during the past year than in the previous assessments, especially in Winona City.

These ratios are after the effect of the 2016 assessment is applied.

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
2016	8	7
2015	7	19
2014	19	7
2006	46	n/a

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. Commissioners Jacob and Pomeroy 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.

Now, the duties of the board of equalization. The board is to review assessments made throughout the county. Included in this e-mail are the aggregate values of property in all taxing districts throughout the county. Also included is a sales ratio summary sheet of all taxing districts with at least six sales.

The board also has the authority to increase or decrease property values within the county. If the board chooses to increase a value, the property owner must be notified and offered a hearing. My office is recommending that no properties be increased this year. The board may also change the classification of a parcel, which in its opinion is not properly classified. The board may not however exempt a property from taxation. Only the county assessor is permitted to grant an exemption.

The board is restricted in changing values within the county by not more than one percent of the aggregate total.

No property owners have signed up for this meeting nor are there any consent changes the assessor's office wishes to submit to the board for its approval.

