

The 2017 Board of Equalization meeting was held on April 18, 2017 at 9:00 a.m. at Southside Town hall. The following members were present: Chairperson Tim Hable s, Supervisors John Reynolds & Jim Hallstrom & Clerk/Treasurer Carmen Merrill. Also, present: Chase Philippi and Wally Peterson, township assessors and Keith Triplett of the Wright County Assessor's office.

Chase Philippi opened the meeting by reading the statement regarding Local Board of Appeal and Equalization:

- The purpose of this Local Board of Appeal and Equalization is to review the 2017 assessment for taxes due and payable in 2018. The board does not have the authority to open any prior year's assessment for taxes due and payable in 2017.
- The local board does not have the authority to grant an exemption or to order property to be removed from the tax rolls.
- A quorum must be present and at least one of the members must be "Training Certified" under Minnesota statutes, section 274.014.
- Minnesota State law requires the assessor to value property at 100% of market value; however, the Statutes allow the Assessor to be within a range of 90 to 105 percent of market value.
- The sales ratio study period is from October 1, 2015 thru September 30, 2016. The sales data gathered from this study period is used to appraise property as of the January 2, 2017 assessment date.
- There were 1977 residential and seasonal recreational properties used in the county wide sales ratio study with a time adjusted median sales ratio of 88.61%. The non-time adjusted county-wide sales ratio was 92.66%. There was a county-wide 6.02% increase on this type of property.
- There were 28 commercial and industrial properties used in the county-wide sales ratio study. There was a county-wide 1.42% increase on this type of property.
- The formula for calculating Green Acre and Rural Preserve taxable value is statutorily determined by the Department of Revenue as required by legislative changes that took place in 2008.
- A percentage of change reports indicate that the county-wide agricultural estimated market value was increased by .87% for 2017 assessment. The current assessment meets or exceeds standards for uniform assessment in all jurisdictions established by the International Association of Assessment Officers.

Summary of the Southside Township 2017 Assessment:

- During this years' study, we had 35 qualified sales used in the sales ratio study with a sales ratio of 96.24%.

- Our state time adjusted median sales ratio following all changes for market condition and equalization for the 2017 assessment is now 94.89%. This was a result of a 4.59% increase of total township residential value.
- Since the beginning of the new sales study on 10/1/2016 there have been 4 qualified sales and 4 pending sales. The qualified sales will be used for the 2018 assessment, and our current sales ratio would be approximately 101.82%.
- There was a total of 9 permits for new construction of dwellings for 2016. 2017 new permits to date – 7 (3/21/17) Permits to follow up on in 2017 – 21.
- Total value of new construction of 2016 residential was \$3,294,400. Commercial construction - \$69,500. Total value of agriculture new construction for 2016 - \$104,200.
- Total Township estimated market value of all taxable parcels after new construction, review & market analysis for 2017 = \$422,579,486 which is a 5.82% increase over 2016.
- Total Township EMV of all parcels including tax exempt for 2017 = \$428,675,900

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Chase present his chart showing the system he developed for grading Lake Sylvia land. The system considers shore quality topography, lake shore quality which ranged from excel hard bottom, no weeds, sand/rock to very mucky, minimal access, no swim and topography structure to shore, rip rap and landscape amenity. He and Keith viewed or plan to review and photograph all properties on Lake Sylvia, Lake John and the Chain of Lakes. They also remeasured every structure.

Linda and D J Christofersen, 217-046-000180-7042 Pilger Ave NW, were present to request a review of their property. Chase and Keith have been out to remeasure the property. They noticed there is water run-off from the adjacent property that pools at the corner of their structure. This is causing the walls of the cabin to sag. They recommended reducing the property value from \$287,400 to \$272,200 to allow for cost to drain tile and build a retaining wall to divert the water from running into the cabin. Supv Hallstrom made a motion to reduce the property value from

\$287,400 to \$272,200 due to the condition of the existing cabin. Supv Hable seconded the motion. Motion carried.

Elaine Fleskes, 217-014-000100-7295 Newcomb Ave NW, Lake John, was present to ask for a review of her property. She had been approached by other Lake John property owners, some whose property value went up and others that stayed the same. She was curious about her own property. Her property value in 2016 was \$211,700. 2017 value is \$248,200. The increase in value was due to the land. Her lakeshore is valued as excellent which resulted in the increase in total value. She was satisfied with this review and did not request a property value reduction.

Brian & Janice Ruggles asked for a review of the following properties:

217-071-001010; 217-071-001020; 217-000-331204; 217-071-000010

The properties are lots on Lake Sylvia ranging in size from 2.28 acres to 3.43 acres. The lakeshore is excellent and the topography is gentle slope. Supv Hallstrom made a motion to make no change to the 2017 estimated market values. Supv Hable seconded the motion. Motion carried.

Beth Van der Weerd, 217-046-000160 -7058 Pilger Ave NW-asked for a review of her property. Her 2016 value was \$587,100 and her 2017 value is \$677,400. Keith and Chase reviewed and remeasured the property. They removed the finished basement and adjusted the square footage to 2772 finished square feet. They recommended reducing the value by \$3,800 to \$673,600. Supv Hallstrom made a motion to reduce the value from \$677,400 to \$673,600 due to new measurement and correction of square footage. Supv Hable seconded the motion. Motion carried.

Paul Ringer, 217-000-343303- 14926 62nd St NW – requested a review of his property. His 2017 value is at \$452,600. Paul had notified Chase that there is a 33' easement across the property. Chase reviewed the plat and found the easement. He recommended the value be reduced by \$4,800 due to the easement. Supv Hallstrom made a motion to reduce the property value from \$452,600 to \$447,800 due to the easement. Supv Hable seconded the motion. Motion carried.

Lynn Rexroth, 217-000-272404-14727 77th ST NW – requested a review of his property value. His 2016 value was \$252,200 and 2017 value was \$302,200. Chase reported the rise in value was due to an increase in the land value. Supv Reynolds made a motion to make no change to the 2017 value. Supv Hallstrom seconded the motion. Motion carried.

Stephen Penney, 217-000-324303-a 3.34-acre lot near Pickerel Lake. The 2016 value was \$8,400 and 2017 value is \$17,600. Chase reported he reviewed the land and found the lot had ½ acre swamp and 1 1/3-acre marginal land with an easement across the land. He recommended adjusting the value to \$9,700 due to the easement. Supv Reynolds made a motion to adjust the value from \$17,600 to \$9,700 due to the easement across the property. Supv Hallstrom seconded the motion. Motion carried.

John Peery, 217-049-000170-13431 80th St NW – asked for a review of his property value. His 2016 value was \$518,800; 2017 value is \$605,000. Chase and Wally reviewed the property and remeasured and found the square footage was over stated by 198 sq, ft. They also stated quality

of the construction was rated as 8.6 and it should be a 7. The lakeshore frontage was adjusted to 154' and the back-lot line adjusted to 158'. They recommended a reduction from \$605,100 to \$563,200. Supv Hallstrom made a motion to reduce the value from \$605,100 to \$563,200 due to square footage reduction, quality of construction and lakeshore frontage reduction. Supv Reynolds seconded the motion. Motion carried.

Richard & Meredith Baker, 217-062-001040-13922 68th ST NW – asked for a review of their property value. Their 2016 value was \$196,000 and 2017 value is \$247,200. Chase informed the Board this request just came in so they need to go out to review the property. They recommended no change so the property can be reviewed at the County Board of Appeal and Equalization. They can review the property prior to that meeting. Supv Hallstrom made a motion to defer due to no time to review prior to the meeting. Supv Reynolds seconded the motion. Motion carried.

There were no other requests for reviews. The meeting was adjourned at 11:35 a.m.