

Pursuant to due call and notice there of the Southside Township Board of Supervisor's met for the Local Board of Appeal and Equalization on Thursday, April 25, 2024, at 9:00 a.m. at Southside Township Hall. Wright County MN. The following members were present: Chairman Dan Berg, Supervisors Marty Ferguson and Jim Hallstrom and Clerk/Treasurer Carmen Merrill. Also present: Chase Phillipi, Appraiser, Keith Triplett Assistant County Assessor. Adam Blomquist, Appraiser, Mike Lund, and Bernice Helm.

Chairman Berg opened the meeting and stated the purpose of the meeting is to review the 2024 assessment for taxes payable in 2025.

He then turned the meeting over to Chase Phillipi, Township appraiser and Adam Blomquist.

Chase Phillipe, Keith Triplett and Adam Blomquist reviewed the information for Southside Township for 2025 assessment.

The purpose of this Local Board of Appeal and Equalization is to review the 2024 assessment for property taxes due and payable in 2025.

The board has the ability to make changes to individual property valuations and classifications based on the appeals presented to them with the exception of the following:

- They are unable to open any prior year's assessment, including for taxes payable in 2024
- They are unable to grant an exemption
- They are unable to order property to be removed from the tax rolls.

A quorum must be present and at least one member must be "Training Certified" under Minnesota statutes, section 274.014.

MN State law requires the assessor to value property at 100% of market value; The Statutes allow Assessors to be within a range of 90 to 105% of market value.

The assessor's estimate of market value is prima facie valid correct. The burden of proof is on the taxpayer to prove that the assessor's value is in error. MN Statutes, section 271.06. Prior to making a change, a physical inspection of the property should be conducted by the Assessor to ensure the property data is accurate. If access is denied, an adjustment can not be made by the Local Board of Adjustment.

The 2024 assessment is based on qualified market sales that took place from October 1st, 2022, through September 30th, 2023. It is these sales that determine the assessed market values as of January 2nd, 2024. Sales that take place after September 30th, 2023, will be included in next year's sale study. This will represent the current market and will be used for the 2025 assessment. Each year estimated market values are analyzed, along with sales data for Southside Township. Appropriate adjustments for each property and each class of property are made based on the results of the sales study. Residential / Seasonal Recreational Residential and Seasonal Recreational property valuations, whether up, down, or remaining the same, are the result of market analysis of area real estate transactions. During this year's study, we had 24 qualified sales used in the sales ratio study with an overall starting sales ratio of 88.76%. This was down from 28 sales last year. The State of Minnesota requires assessors to value property at 100 percent of market value with an allowable range of 90 to 105 percent. Following all changes for market conditions and equalization, our state time

adjusted median sales ratio for the 2024 assessment is now 95.78%. This was a result of a 6.97% increase of total township residential & seasonal market value excluding new construction. Below you will see how Southside Township's residential values changed for the 2024 assessment in comparison to surrounding districts within Wright County.

Agricultural property valuations, whether up, down, or remaining the same, are the result of 32 sales used in the AG sales ratio study, with a final median sales ratio of 97.09%. This was down from 40 sales in last year's study. The Green Acre / Rural Preserve taxable values are controlled by the Minnesota Commissioner of Revenue. Land valuation in Southside Township varied depending on location, zoning and future land use. A chart showing the breakdown can be found below for agricultural land. All agricultural zoned land that lies within the AG/RES area of the land use plan may have additional value, as in most cases the highest and best use value is greater than the agricultural value. Waste land is broken down into 2 types, A & B. Waste A is at \$2,200/ac, and Waste B is at \$700/acre.

Border values have seen variable changes depending on location and the current sale trends of fringe development areas. The land bordering the City of Annandale is valued at \$10,000/acre.

#### 2024 Summer Review Area:

Northeast portion of the Township; excluding the lakes. In addition, the western portion of Lake Sylvia.

2024 total estimated market value for Southside Township is \$797,832,547 up 7.54% from 2023.

Since the beginning of the new sales study on 10/1/23, there have been approximately 12 residential and seasonal market sales. The qualified sales will be used for the 2025 assessment, and our current sales ratio would be approximately 93.68%. As of April 10th, 2024, there are currently only 4 improved properties for sale in Southside Township. There continues to be a lack of supply and strong demand for rural and lakefront property. There is currently no evidence of a declining market.

Bernice Helm, 217-020-000050 – 60 & 70 was present because the value of her property ID ending in 70 went from \$94,800 to \$33,300 and the value of her property ID ending in 50 went from \$10,500 to \$77,200. She owns all three lots on Lake Louisa. 70 contains her garage, 60 is her house and 50 is her septic and drain field. She doesn't understand why the big change in the two lots. She'd like to see it adjusted so 50 has less value and 70 has more because of the garage. Chase explained since she owns 3 contiguous lots, they value the property as one but spread the value between the 3 lots. Also, lake lots are valued with the largest value going to the first 75 ft of lakeshore and then the value goes down for each 75 feet. Since lot 60 has the house it should have the biggest value than the garage, and finally the septic lot. Adam stated that is not the way it was valued, thus the big changes. Bernice was not concerned about the overall value of \$432,100 for all lots but would like the value to spread as it was previously, with more value placed on the lots with structures. Chase said they could reevaluate and send her the results. Chairman Berg made a motion for no change in value, seconded by Supervisor Ferguson. Motion carried.

Chase presented a list of properties that he was contacted about.

<b>OWNER</b>	<b>PARCEL ID#</b>	<b>PROPERTY ADDRESS</b>
SHARON REXROTH REVLIVTR	217-000-272405	14743 77TH ST NW
SANDRA J HAY	217-037-000010	7526 QUINN AVE NW
BELINDA M BERGREN	217-036-000040	7327 QUINN AVE NW

JEFFREY D & GAIL M MATTILA	217-028-000040	6112 PORTER AVE NW
JESSICA MARX REVTR	217-028-000111	16070 62ND ST NW
JESSICA MARX REVTR	217-028-000112	16070 62ND ST NW
JESSICA MARX REVTR	217-029-003010	16070 62ND ST NW
ANDY & PHYLLIS L JANSONS	217-058-000320	6830 QUINN AVE NW
ANDY & PHYLLIS L JANSONS	217-058-000325	6830 QUINN AVE NW

Sharon Rexroth, 217-000-272405, 14743 77<sup>th</sup> St NW, asked for a review. Chase reported he was able to enter the cabin for a full review. The cabin is like a mix of two times. The front portion is knotty pine 1960's cabin and back of the cabin and kitchen was redone in 1990's. He reduced the value due to the effective age. He reduced the value of the deck from good to fair. He changed the value of the land because the backyard floods every spring due to a driveway that was installed by the neighbors. The original value for land was \$570,800 and building was \$209,100 for total value of \$779,900. Land was reduced to \$563,300 and building to \$192,600 for total estimated market value of \$755,900, a \$24,000 reduction.

Sandra Hay, 217-037-000010-7526 Quinn Ave NW, asked for a review. Chase reported he did a full review of the property. The property has no garage as the owner was denied one by Wright County. The home has a shared septic with the neighbors. When they rebuilt the home they were restricted from building on the 1983 footprint. Chase remeasured all the buildings and adjusted the house square footage by 2 sq ft and the shed square footage by 2 sq ft. He changed the value of the deck from good to fair. Total finished square feet is 1699 square feet. There is no basement, only a crawlspace. The original value for the land was \$769,300 and the building was \$241,100 for total value of \$1,010,400. Land was adjusted to \$623,400 and \$237,500 for the building for a total value of \$860,900, which is a \$149,500 reduction.

Belinda Bergren, 217-036-000040, 7327 Quinn Ave NW, asked for a review. Her finished square footage was off. She had finished the basement but her contractor had not pulled a permit. Chase reviewed the property and adjusted the finished square footage from 1729 square feet to 2400 sq feet. Original land value was \$248,500 and building value was \$171,100 for total value of \$419,600. After review, land value was \$248,500 and home was \$222,500 for total value of \$471,000 which is a \$51,400 increase in value.

The remaining property owners were not available to attend today's meeting but would like their appeal opened so they can attend the County meeting.

Supervisor Hallstrom made a motion to approve the adjustments as recommended by Wright County Assessor's as follows:

OWNER	PARCEL ID#	PROPERTY ADDRESS	Original Value	Recommended Value
SHARON REXROTH REVLIVTR	217-000-272405	14743 77TH ST NW	779,900	755,900
SANDRA J HAY	217-037-000010	7526 QUINN AVE NW	1,010,400	860,900
BELINDA M BERGREN	217-036-000040	7327 QUINN AVE NW	419,600	471,000
JEFFREY D & GAIL M MATTILA	217-028-000040	6112 PORTER AVE NW	463,600	463,600
JESSICA MARX REVTR	217-028-000111	16070 62ND ST NW	581,700	581,700
JESSICA MARX REVTR	217-028-000112	16070 62ND ST NW	161,800	161,800
JESSICA MARX REVTR	217-029-003010	16070 62ND ST NW	85,500	85,500
ANDY & PHYLLIS L JANSONS	217-058-000320	6830 QUINN AVE NW	774,100	774,100

ANDY & PHYLLIS L JANSONS

217-058-000325

6830 QUINN AVE NW

88,400,

88,400

Supervisor Ferguson seconded the motion. All voted aye. Motion carried.

The meeting was adjourned at 9:57 a.m.