

REDWOOD COUNTY BOARD OF EQUALIZATION

Redwood County is committed to stewardship, respect & shared responsibility in providing improved cost-efficient services to all!

TUESDAY, JUNE 21, 2022, 6:00 PM
COMMISSIONERS ROOM, GOVERNMENT CENTER
REDWOOD FALLS, MINNESOTA

Please Note: All times listed below are approximate.

6:00 p.m.

➤ **OATH OF OFFICE – VICKI KLETSCHER**

Jean Price
Jim Salfer
Rick Wakefield
Bob Van Hee
Dave Forkrud
Dennis Groebner

➤ **COUNTY ASSESSOR**

John Thompson
Overview of 2022 Assessment

- * For County Board of Equalization meetings, the Board must hold at least one meeting that does not recess or adjourn prior to 7:00 p.m.



2022

REDWOOD COUNTY BOARD OF APPEAL AND EQUALIZATION

John Thompson
REDWOOD COUNTY ASSESSOR

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Responsibilities of the County Board of Appeal and Equalization

The responsibility and procedure for the County Board of Appeal and Equalization are contained in Minnesota Statutes 274.13 and 274.14.

1. The County Board of Appeal and Equalization shall consist of the County Commissioners or a majority of them, with the County Auditor, or if the Auditor cannot be present, the Deputy County Auditor or if there is not a Deputy, the Court Administrator of the District Court. Their purpose shall be to form a Board of Appeal and Equalization for the assessment of the property in the County.
2. Each time the County Board of Appeal and Equalization convenes, each board member present will need to sign the document entitled Minnesota Revenue Certification Form 2022. The purpose of this form is to document that a trained board member is present and that a quorum has been established.

Any county that fails to meet the compliance of having a certified member by February 1st:

- Is deemed to have transferred its powers to the Special Board of Equalization for the following assessment year.
- The county board must appoint a special board before the following year's assessment. The Special Board of Equalization serves at the direction and discretion of the appointing County Board, and is subject to the restrictions imposed by law on the appointing board. The appointing board may determine the number of members to be appointed to the special board, the compensation and expense to be paid, and the term of the office of each member. At least one member of the special board must be an appraiser, real estate agent, or other person familiar with property valuations in the county. For a Special Board, the County Auditor is a nonvoting member and serves as the recorder.
- A county board whose powers are transferred to the special board for failing to meet these requirements may be reinstated by resolution of the County Board and upon proof that at least one of the County Board's members has attended the appeals and equalization course. The resolution and proof must be provided to the commissioner of revenue by December 1st to be effective for the following assessment year.

County and Special Boards of Appeal and Equalization are both held to the same training and quorum requirement as are outlined in Minnesota Statute, section 274.135. For both County and Special Boards of Appeal and Equalization, at least one member of the board must have completed Department of Revenue training and received certification, and a quorum of members must be present at each meeting.

If a board attempts to convene but cannot because it does not have a quorum or trained member present, the taxpayers will be allowed to appeal to the Commissioner of Revenue so they are not disenfranchised. Pursuant to law, a fee of \$500 per tax parcel will be assessed to the county for these appeals.

An important duty placed by law upon the County Board is to serve as the County Board of Appeal and Equalization. Effective actions taken by the County Board may potentially make a direct contribution to attaining assessment equality.

One of the main objectives in property tax administration is an equalized assessment (sales ratio's between 90-105%). It is important that maximum equalization be attained both among individual properties as well as between taxing districts. The purpose of the County Board of Appeal and Equalization is to provide a fair and objective forum for property owners to appeal their valuation or classification. The goal of the County Board of Appeal and Equalization should be to attempt to address property owner's issues efficiently, fairly, and objectively.

Always keep in mind that any changes made by the board must be substantiated by facts. Any value reductions must be justified because they have the effect of shifting the tax burden to other property in the jurisdiction. It is assumed that the assessor properly valued and classified all the property in the jurisdiction. The burden of proof rests with the property owner, who must present factual evidence to disprove the assessor's value or classification.

3. Board meetings dates/times. Minnesota Statute, section 274.14 states:

- The board must meet after the second Friday in June on at least one meeting day and may meet for up to ten consecutive meeting days
- The actual meeting dates must be contained on the valuation notices mailed to each property owner in the county as provided in section 273.121. For this purpose, "meeting days" is defined as any day of the week excluding Sunday. At the board's discretion, "meeting days" may include Saturday.
- For County Board of Appeal and Equalization meetings convened in 2022, the board must hold at least one meeting that does not recess or adjourn prior to 7:00 p.m.
- If the board does not offer a meeting until 7:00 p.m., the board must meet on a Saturday.
- For County Boards that require appointments, appointments must be allowed as late as 7:00 p.m. or on a Saturday.

In no case can the County Board of Appeal and Equalization exceed the maximum length of session of 10 consecutive meeting days. If the County Board of Appeal and Equalization completes its work in less than 10 days, it may adjourn at that time.

No Action taken by the County Board of Appeal and Equalization after June 30 is valid, except for corrections that are clerical in nature or changes that extend homestead treatment until the tax extension date for that assessment year. Any such changes made by the assessor after adjournment

must be fully documented and maintained in a file in the assessor's office and shall be available for review.

4. It is a requirement that a property owner has made an official appearance at the Local Board of Appeal and Equalization prior to an appearance at the County Board of Appeal and Equalization. This could have been done in person, by agent, or by letter.
5. If the jurisdiction elected to have an alternative Board of Appeal and Equalization, the County Board of Appeal and Equalization meeting can be attended without the property owner attending the alternative review meeting provided by the assessor. These property owners were notified of the "open book" information meeting however, it is not a prerequisite to attending the County Board of Appeal and Equalization.
6. For the 2022 assessment all Redwood County property owners were afforded the opportunity to attend a Local Board of Appeal and Equalization or Open Book Meetings to discuss their values and classification.
7. For equalization activities the Board must not reduce the aggregate value of all property in Redwood County by more than one percent of the total valuation. If the total amount of adjustments made by the County Board does lower the aggregate assessment by more than 1 percent, none of the adjustments will be allowed. There are no restrictions to the amount of the total aggregate increases.
8. Members of the County Board can't participate in discussions or actions involving appeals of their own property, property of relative, or property in which they have a financial interest. county board members shall not participate in any actions of the board which result in market value adjustments or classification changes to property owned by the board member, the spouse, parent, stepparent, child, stepchild, grandparent, grandchild, brother, sister, uncle, aunt, nephew, or niece of a board member, or property in which a board member has a financial interest. The relationship may be by blood or marriage. The appeal should be handled solely by the remaining members of the board who have no such interest in the property.
9. The format for the County Board of Appeal and Equalization is at the discretion of the Board. Before the Board convenes the Board must take the oath of office. This is typically given by the Judge. If a property owner appears and is requesting a change in valuation and the assessment staff have not been given an opportunity to review the property, the first meeting should be recessed until a later date in order for the assessor's staff to make appointments to view properties and make recommendations to the Board when it reconvenes the meeting. All work of the Board has to be done by June 30, 2022.

All information that is provided to the board is taken under advisement and in some cases additional information is obtained and provided to the board. There will be a recommendation made from the Assessor's Office on each appealing property; the Board may follow all, some or none of the Assessor's recommendations.

10. The County Auditor shall keep a record of the proceedings and the orders of the Board. The County Assessor completes a certification form and must submit it along with a copy of the minutes within five working days to the Department of Revenue as required by section 274.16.

The 2022 Redwood County Assessment

Market Value as the Basis for the Assessment

The 2022 assessment, like each of the annual assessments, affect all property owners in Redwood County. State law requires the assessor value all the property at market value each year as of January 2nd. This has been done and the property owners have been notified of their 2022 value and classification on the prescribed by statute format of the Local Board of Appeal and Equalization Form.

Minnesota Statute 273.121 reads, “All real property shall be valued at its market value. In estimating and determining such value, the assessor shall not adopt a lower or different standard of value because the same is to serve as a basis for taxation, nor shall they adopt as criterion of value the price for which property would sell at auction or forced sale, or in the aggregate with all the property in the town or district but they shall value each article or description of property to be fairly worth in money”

The statute says all property shall be valued at market value, not may be valued at market value. This means that no factors other than market value issues shall affect the assessor’s value and subsequent action by the Board of Appeal and Equalization.

Market value is, “The most probable price in terms of money which a property will bring if exposed for sale on the open market by a seller who is willing but not obligated to sell, allowing a reasonable time to find a purchaser who is willing but not obligated to buy, both with knowledge of all the uses to which it is adapted and for which the property is capable of being used”.

The real estate tax is ad valorem (by value), and based on the value of property and not the owner’s ability to pay. The assessment is updated in a uniform objective manner each year. The assessor analyzed the previous twelve month’s real estate sales to modify the mass appraisal system to the current market as well as to improve equalization among properties. For the January 2, 2022 value, sales from October 1, 2020 to September 30, 2021 were analyzed both for market trends as well as the assessment to sale ratio (assessor’s value divided by sale price).

Reasons Why Valuations Change

There are two reasons that valuations change. The most common is inflation or deflation of prices in the real estate market.

The second reason for a valuation change is, even in a stable market, if a property value based on analysis of sales, is thought to be under assessed, either in relation to other properties or to a range of acceptable guidelines, the valuation may increase. Different types of real estate change at different rates and the economic principle of change say that values are constantly changing. In order to treat all types of property fairly the Commissioner of Revenue requires all property types to be assessed between 90 and 105 percent of selling prices. Any assessment, be aggregate property type, that is outside of these parameters could receive a State Board of Equalization change.

Methodology in Estimating Value

The purpose of the assessment process is to make an accurate estimate of the market value of each parcel of property every year. This requires current information about the properties being assessed and the local real estate market. The Redwood County Assessor's Office maintains a record of every property in the county, including its size, location, physical characteristics and condition. This record is updated whenever new information becomes available. The information may be as a result of a door-to-door revaluation, improvements being made to the property or when the property owner requests a physical review.

The Assessor's office examines all sales that are recorded in the County Recorder's Office in order to analyze as much information as possible about the local real estate market. The document that is prepared at recording is the electronic Certificate of Real Estate Value (ECRV). The assessor's office receives a copy as well as the State of Minnesota, Department of Revenue. When reviewing the Certificates of Real Estate Value any evidence suggesting a forced sale, foreclosure, sale to a relative or anything but an arms-length transaction results in the sales information being omitted from the study. This is important because the real estate sales information is the database for the statistical comparisons necessary to make the property assessment.

Measures of Assessment Level and Quality

The accuracy of the Assessor's Office work project is measured by the assessment to sale ratio (sales ratio), which is the assessor's estimated market value divided by the actual selling price. For example, a house having an estimated market value at \$90,000 and an actual selling price of \$100,000 equals a sales ratio of 90 percent. The State studies sales of property by classification, by jurisdiction and requires the sales ratio to be between 90 to 105%.

One of the main objectives in property tax administration is an equalized assessment. It is important that maximum equalization be attained both among individual properties as well as between taxing districts because the assessment serves as a basis for:

1. Tax levies by overlapping governmental units (i.e. counties, school districts, and special taxing districts).
2. Determination of net bonded indebtedness restricted by statute to a percentage of either the local assessed value or market value.
3. Determination of authorized levies restricted by statutory tax rate limits.
4. Apportionment of state aid to governmental units via the school aid formula and the local government aid formula.

An equitable distribution of the tax burden is achieved only if it is built upon a uniform assessment. The result of a non-uniform assessment is a shift in the tax burden to other property owners.

For the 2022 State Board of Equalization, Redwood County was issued an order for the City of Vesta to raise the residential/non-commercial seasonal recreational residential values by 5% which we have done already. We did receive a notification to monitor areas in other districts but nothing that deems major response at this time as we just don't have the sales. A copy of the 2022 State Board of Equalization orders is attached.



2022 STATE BOARD OF EQUALIZATION

COUNTY INFORMATION

COUNTY: Redwood DATE: 3/23/2022
 ASSESSOR: John Thompson PTCO: Dan Panka

County Total Parcel Count	
Taxable Real Estate	13374
Exempt Real Estate:	1145
Personal Property:	187
Manufactured Home:	76
County Total:	14782

MARKET TRENDS

	% Change from Last Year	Amount of New Construction
Residential	16.3%	\$6,311,500
Seasonal Residential Recreational	72.8%	\$0
Agricultural (2a)	16.4%	\$2,198,300
Rural Vacant Land (2b)	3.0%	\$0
Apartments	9.9%	\$0
Commercial	6.6%	\$474,400
Industrial	6.2%	\$1,542,500

REVIEW OF FOLLOW-UP ISSUES IDENTIFIED FROM 2021 Yes No

County/City/Township:	County					
	<u>Property Type</u>			<u>Identified Issue</u>		
	<input checked="" type="checkbox"/> Res/SRR	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Rural Vacant	<input type="checkbox"/> Ag Borders	<input type="checkbox"/> Ratio	<input type="checkbox"/> COD
	<input type="checkbox"/> Ag/RVL	<input type="checkbox"/> Apartment	<input type="checkbox"/> Comm/Ind	<input checked="" type="checkbox"/> PRD	<input type="checkbox"/> PRB	<input type="checkbox"/> Other
Remarks: Monitor Countywide PT 91, Residential/Non-Commercial Seasonal Recreational Residential, PRD. 2020 sales study the PRD was 1.0309.						
In the 2021 sales study the PT 91, Residential/Non-Commercial Seasonal Recreational Residential, PRD was 1.0204. No further review.						

County/City/Township:	City of Vesta					
	<u>Property Type</u>			<u>Identified Issue</u>		
	<input checked="" type="checkbox"/> Res/SRR	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Rural Vacant	<input type="checkbox"/> Ag Borders	<input checked="" type="checkbox"/> Ratio	<input type="checkbox"/> COD
	<input type="checkbox"/> Ag/RVL	<input type="checkbox"/> Apartment	<input type="checkbox"/> Comm/Ind	<input type="checkbox"/> PRD	<input type="checkbox"/> PRB	<input type="checkbox"/> Other

Remarks: Monitor PT 91, Residential/Non-Commercial Seasonal Recreational Residential, ratio. Small sample study five year ratio is 88.6% with eighteen sales. 2020 the ratio was 84.0% with three sales, 2019 the ratio was 102.4% with three sales, 2018 the ratio was 98.6% with three sales, 2017 the ratio was 75.7% with four sales, and 2016 the ratio was 67.9% with five sales.

In the 2021 sales study the PT 91, Residential/Non-Commercial Seasonal Recreational Residential, ratio was 87.11% with twelve sales. There will be a State Board Order of 5% increase to all Residential/Non-Commercial Seasonal Recreational Residential structures.

County/City/Township:			City of Wabasso		
<u>Property Type</u>			<u>Identified Issue</u>		
<input type="checkbox"/> Res/SRR	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Rural Vacant	<input type="checkbox"/> Ag Borders	<input checked="" type="checkbox"/> Ratio	<input type="checkbox"/> COD
<input type="checkbox"/> Ag/RVL	<input type="checkbox"/> Apartment	<input checked="" type="checkbox"/> Comm/Ind	<input type="checkbox"/> PRD	<input type="checkbox"/> PRB	<input type="checkbox"/> Other

Remarks: Monitor PT 06, Commercial, ratio. Small sample study five year ratio is 115.7% with eight sales. 2020 the ratio was 128.5% with one sale, 2019 there were zero sales, 2018 the ratio was 86.4% with two sales, 2017 the ratio was 134.8% with one sale, and 2016 the ratio was 107.6% with four sales.

In the 2021 sales study PT 06, Commercial, there were zero sales. No further review with only four sales between 2020 and 2017.

County/City/Township:			Township of Delhi		
<u>Property Type</u>			<u>Identified Issue</u>		
<input checked="" type="checkbox"/> Res/SRR	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Rural Vacant	<input type="checkbox"/> Ag Borders	<input checked="" type="checkbox"/> Ratio	<input type="checkbox"/> COD
<input type="checkbox"/> Ag/RVL	<input type="checkbox"/> Apartment	<input type="checkbox"/> Comm/Ind	<input type="checkbox"/> PRD	<input type="checkbox"/> PRB	<input type="checkbox"/> Other

Remarks: Monitor PT 91, Residential/Non-Commercial Seasonal Recreational Residential, ratio. Small sample study five year ratio is 87.4% with ten sales. 2020 the ratio was 87.6% with three sales, 2019 the ratio was 86.5% with three sales, 2018 the ratio was 92.0% with one sale, 2017 the ratio was 86.4% with one sale, and 2016 the ratio was 80.8% with two sales.

In the 2021 sales study the PT 91, Residential/Non-Commercial Seasonal Recreational Residential, there were zero sales. Continue to monitor.

County/City/Township:			Township of Kintire		
<u>Property Type</u>			<u>Identified Issue</u>		
<input checked="" type="checkbox"/> Res/SRR	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Rural Vacant	<input type="checkbox"/> Ag Borders	<input checked="" type="checkbox"/> Ratio	<input type="checkbox"/> COD
<input type="checkbox"/> Ag/RVL	<input type="checkbox"/> Apartment	<input type="checkbox"/> Comm/Ind	<input type="checkbox"/> PRD	<input type="checkbox"/> PRB	<input type="checkbox"/> Other

Remarks: Monitor PT 91, Residential/Non-Commercial Seasonal Recreational Residential, ratio. Small sample study five year ratio is 80.3% with seven sales. 2020 the ratio was 77.0% with one sale, 2019 the ratio was 87.3% with one sale, 2018 the ratio was 76.8% with one sale, 2017 the ratio was 89.5% with one sale, and 2016 the ratio was 66.0% with three sales.

In the 2021 sales study the PT 91, Residential/Non-Commercial Seasonal Recreational Residential, ratio was 78.6% with one sale. Continue to monitor.

County/City/Township:			Township of Paxton		
<u>Property Type</u>			<u>Identified Issue</u>		
<input checked="" type="checkbox"/> Res/SRR	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Rural Vacant	<input type="checkbox"/> Ag Borders	<input checked="" type="checkbox"/> Ratio	<input type="checkbox"/> COD
<input type="checkbox"/> Ag/RVL	<input type="checkbox"/> Apartment	<input type="checkbox"/> Comm/Ind	<input type="checkbox"/> PRD	<input type="checkbox"/> PRB	<input type="checkbox"/> Other
<p>Remarks: Monitor PT 91, Residential/Non-Commercial Seasonal Recreational Residential, ratio. Small sample study five year ratio is 82.0% with fourteen sales. 2020 the ratio was 83.2% with two sales, 2019 the ratio was 76.1% with two sales, 2018 the ratio was 92.9% with four sales, 2017 the ratio was 77.1% with three sales, and 2016 the ratio was 78.9% with three sales.</p> <p>In the 2021 sales study the PT 91, Residential/Non-Commercial Seasonal Recreational Residential, ratio was 109% with four sales. No further review.</p>					

2022 STATE BOARD RECOMMENDATIONS <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Assessment District	Classification and Kind (Land, Structures) of Property	Increase	Decrease
City of Vesta	Residential Structures Only	5%	
City of Vesta	Non-Commercial Seasonal Recreational Residential Structures Only	5%	

FOLLOW-UP ISSUES FOR 2023 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
County/City/Township:			County		
<u>Property Type</u>			<u>Identified Issue</u>		
<input type="checkbox"/> Res/SRR	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Rural Vacant	<input type="checkbox"/> Ag Borders	<input type="checkbox"/> Ratio	<input type="checkbox"/> COD
<input checked="" type="checkbox"/> Ag/RVL	<input type="checkbox"/> Apartment	<input type="checkbox"/> Comm/Ind	<input checked="" type="checkbox"/> PRD	<input type="checkbox"/> PRB	<input type="checkbox"/> Other
<p>Remarks: Monitor Countywide PT 93, Agricultural Land Only 34.5+ acres, PRD. 2021 sales study the PRD was 1.1032.</p>					

County/City/Township:			City of Seaforth		
<u>Property Type</u>			<u>Identified Issue</u>		
<input checked="" type="checkbox"/> Res/SRR	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Rural Vacant	<input type="checkbox"/> Ag Borders	<input checked="" type="checkbox"/> Ratio	<input type="checkbox"/> COD
<input type="checkbox"/> Ag/RVL	<input type="checkbox"/> Apartment	<input type="checkbox"/> Comm/Ind	<input type="checkbox"/> PRD	<input type="checkbox"/> PRB	<input type="checkbox"/> Other
<p>Remarks: Monitor PT 91, Residential/Non-Commercial Seasonal Recreational Residential, ratio. Small sample study five year ratio is 79.7% with ten sales. 2021 the ratio was 73.8% with two sales, 2020 there were zero sales, 2019 the ratio was 89.5% with four sales, 2018 the ratio was 66.2% with two sales, and 2017 the ratio was 98.2% with two sales.</p>					

County/City/Township:			City of Wanda		
<u>Property Type</u>			<u>Identified Issue</u>		
<input checked="" type="checkbox"/> Res/SRR	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Rural Vacant	<input type="checkbox"/> Ag Borders	<input checked="" type="checkbox"/> Ratio	<input type="checkbox"/> COD
<input type="checkbox"/> Ag/RVL	<input type="checkbox"/> Apartment	<input type="checkbox"/> Comm/Ind	<input type="checkbox"/> PRD	<input type="checkbox"/> PRB	<input type="checkbox"/> Other
Remarks: Monitor PT 91, Residential/Non-Commercial Seasonal Recreational Residential, ratio. Small sample study five year ratio is 80.6% with six sales. 2021 the ratio was 65.2% with one sale, 2020 the ratio was 97.3% with two sales, 2019 the ratio was 81.5% with two sales, 2018 there were zero sales, and 2017 the ratio was 83.5% with one sale.					

County/City/Township:			Township of Delhi		
<u>Property Type</u>			<u>Identified Issue</u>		
<input checked="" type="checkbox"/> Res/SRR	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Rural Vacant	<input type="checkbox"/> Ag Borders	<input checked="" type="checkbox"/> Ratio	<input type="checkbox"/> COD
<input type="checkbox"/> Ag/RVL	<input type="checkbox"/> Apartment	<input type="checkbox"/> Comm/Ind	<input type="checkbox"/> PRD	<input type="checkbox"/> PRB	<input type="checkbox"/> Other
Remarks: Monitor PT 91, Residential/Non-Commercial Seasonal Recreational Residential, ratio. Small sample study five year ratio is 88.1% with eight sales. 2021 there were zero sales, 2020 the ratio was 87.6% with three sales, 2019 the ratio was 86.5% with three sales, 2018 the ratio was 92.0% with one sale, and 2017 the ratio was 86.4% with one sale.					

County/City/Township:			Township of Redwood Falls		
<u>Property Type</u>			<u>Identified Issue</u>		
<input type="checkbox"/> Res/SRR	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Rural Vacant	<input type="checkbox"/> Ag Borders	<input checked="" type="checkbox"/> Ratio	<input type="checkbox"/> COD
<input checked="" type="checkbox"/> Ag/RVL	<input type="checkbox"/> Apartment	<input type="checkbox"/> Comm/Ind	<input type="checkbox"/> PRD	<input type="checkbox"/> PRB	<input type="checkbox"/> Other
Remarks: Monitor Countywide PT 93, Agricultural Land Only 34.5+ acres, ratio. 2021 sales study the ratio was 112.09% with six sales. Two of those sales were selling one property to two brothers and negotiated together as one sale. Because there were multiple buyers involved these sales were not able to be combined. Had they been combined there would have only been five sales in the sales study and not subject to equalization review. The median ratio of those five sales would be 104.94%. Additionally, there are currently three sales in the new sales study with sale prices between \$11,000 - \$13,000/deeded acre and the average deeded acre in the jurisdiction is currently \$7,407/acre.					

Below is the map of tillable values along with the neighboring counties.

We went up 17% on tillable land this year.

HAZEL RUN \$6,801 \$6,487 89 CPI	MN FALLS \$6,676 \$5,270 76 CPI	HAWK CREEK \$7,004 \$5,178 80 CPI	SACRED HEART \$7,468 \$6,259 82 CPI	EMMET \$7,899 \$7,423 88 CPI	TROY \$8,217 \$7,253 85 CPI	BIRD ISLAND \$8,405 \$7,989 90 CPI	MELVILLE \$8,673 \$8,337 90 CPI	
DICINE COUNTY			RENNVILLE COUNTY					
SANDNES \$6,986 \$6,330 86 CPI	WOOD LAKE \$6,794 \$6,182 85 CPI	SIoux AGENCY \$6,740 \$5,671 80 CPI	9.39% 25.87% SWEDE FOREST \$6,634 \$4,640	FLORA \$7,781 \$6,595 82 CPI	HENRYVILLE \$7,856 \$6,892 87 CPI	NORFOLK \$8,419 \$8,073 93 CPI	PALMYRA \$8,140 \$7,842 83 CPI	
LUCAS \$8,926 \$8,449 89 CPI 25.08%	POSEN \$8,812 \$8,297 88 CPI -1.83%	ECHO \$9,110 \$8,596 88 CPI 10.85%	KINTIRE \$8,045 \$7,663 90 CPI	-16.19% 22.03% DELHI \$6,437 \$5,142	BEAVER FALLS \$7,270 \$5,460 59.69%	BIRCH COOLEY \$7,622 \$6,324 84 CPI	BANDON \$7,423 \$7,976 92 CPI	
STANLEY \$8,116 \$7,200 82 CPI 8.89%	UNDERWOOD \$7,407 \$6,560 83 CPI -26.48%	VESTA \$7,458 \$6,889 81 CPI -24.78%	SHERIDAN \$7,528 \$6,810 84 CPI	REDWOOD FALLS \$8,037 \$7,407 88 CPI	HONNER \$4,598 \$2,201	SHERMAN \$7,664 \$6,162 -20.11%	CAMP \$7,423 \$6,302 82 CPI 2.22%	
CLIFTON \$9,088 \$8,651 88 CPI 13.76%	WESTLINE \$7,892 \$7,461 89 CPI	GRANITE ROCK \$7,546 \$7,183 88 CPI	VAIL \$8,062 \$7,683 89 CPI	NEW AVON \$7,889 \$7,537 91 CPI	THREE LAKES \$8,500 \$8,122 92 CPI	MORGAN \$8,759 \$8,381 92 CPI 10.32%	EDEN \$8,475 \$7,516 89 CPI 16.15%	
AMIRET \$7,732 \$6,678 81 CPI 7.29%			REDWOOD COUNTY					PRAIRIEVILLE \$8,143 \$7,789 92 CPI -0.32%
MONROE \$8,926 \$8,133 89 CPI 9.96%	SPRINGDALE \$8,067 \$7,323 87 CPI	NORTH HERO \$7,798 \$6,968 86 CPI -19.99%	LAMBERTON \$7,370 \$6,339 79 CPI	WILLow LAKE \$8,076 \$7,664 88 CPI	SUNDOWN \$7,845 \$7,476 88 CPI	BROOKVILLE \$8,244 \$7,814 88 CPI	LEAVENWORTH \$7,269 \$6,570 79 CPI	
SHETEK \$8,360 \$7,459 88 CPI -9.04%	HOLLY \$8,378 \$7,353 86 CPI 0.41%	ANN \$8,888 \$8,361 88 CPI 12.06%	HIGHWATER \$7,742 \$7,286 85 CPI 13.00%	GERMANTOWN \$6,998 \$6,352 88 CPI 1.78%	STATLEY \$8,092 \$6,785 84 CPI 6.38%	BASHAW \$7,897 \$6,749 84 CPI	MULLIGAN \$7,031 \$6,164 76 CPI -14.76%	

Redwood County – 2022 LBAE

On the following pages a listing of all appeals that were made at Township and City meetings as well as any adjustments that were made.

2022 TOWNSHIP CHANGES for Board of Appeal and Equalization

Gales Township		
1. Jay A Stolp 53-024-2020	Chg EMV (land) from \$535,700 to \$509,600 <i>5% reduction of tillable value</i>	-26,100
		TOTAL <u><u>-26,100</u></u>
Morgan Township		
1. Jonathan & Samantha Tauer 59-012-2020	Property Class from Residential to Agricultural <i>no change in EMV for land or improvement</i>	0
		TOTAL <u><u>\$0</u></u>
Sundown Township		
1. Dean Rans 67-022-2040	NO CHANGE	0
		TOTAL <u><u>\$0</u></u>
		GRAND TOTALS <u><u>-26,100</u></u>

2022 CITIES CHANGES for Board of Appeal and Equalization

Redwood Falls City		
1. Karen Looock 88-721-0900	Chg EMV (improvement) from \$180,800 to \$180,000 <i>value too high - building</i>	-800
2. Scott & Cory Barber 88-283-0220	Chg EMV (improvement) from \$351,900 to \$276,800 <i>value too high - building (House Water Damage)</i>	-75,100
3. Steven Hammerschmidt 88-131-4330	NO CHANGE presented at LBAE so he can go to CBAE	0
4. Steven Hammerschmidt 88-610-0980	NO CHANGE presented at LBAE so he can go to CBAE	0
Sanborn City		
1. Stanley C & Christine Fraize 90-297-0360	NO CHANGE Refused Entry. <i>(was informed could not challenge)</i>	0
		TOTAL <u><u>-75,900</u></u>

2022 Township/City Attendance for Board of Appeal and Equalization

BROOKVILLE TOWNSHIP	No Appeals	BELVIEW CITY	No Appeals
CHARLESTOWN TOWNSHIP	No Appeals	CLEMENTS CITY	No Appeals
DELHI TOWNSHIP	No Appeals	DELHI CITY	No Appeals
GALES TOWNSHIP	1. Jay A Stolp	LAMBERTON CITY (open book)	No Appeals
GRANITE ROCK TOWNSHIP	No Appeals	LUCAN CITY	No Appeals
HONNER TOWNSHIP	No Appeals	MILROY CITY	No Appeals
JOHNSONVILLE TOWNSHIP	No Appeals	MORGAN CITY (open book)	No Appeals
KINTIRE TOWNSHIP	No Appeals	REDWOOD FALLS CITY	1. Karen Loock
LAMBERTON TOWNSHIP	No Appeals		2. Scott & Cory Barber
MORGAN TOWNSHIP	1. Jonathan & Samantha Tauer		3. Steven Hammerschmidt
NEW AVON TOWNSHIP	No Appeals		4. Steven Hammerschmidt
NORTH HERO TOWNSHIP	No Appeals	REVERE CITY	No Appeals
PAXTON TOWNSHIP	No Appeals	SANBORN CITY	1. Stanley C & Christine Fraize
REDWOOD FALLS TOWNSHIP (open book)	No Appeals	SEAFORTH CITY	No Appeals
SHERIDAN TOWNSHIP (open book)	No Appeals	VESTA CITY (open book)	No Appeals
SHERMAN TOWNSHIP	No Appeals	WABASSO CITY (open book)	No Appeals
SPRINGDALE TOWNSHIP	No Appeals	WALNUT GROVE CITY	No Appeals
SUNDOWN TOWNSHIP	1. Dean Rans	WANDA CITY	No Appeals
SWEDES FOREST TOWNSHIP	No Appeals		
THREE LAKES TOWNSHIP	No Appeals		
UNDERWOOD TOWNSHIP	No Appeals		
VAIL TOWNSHIP	No Appeals		
VESTA TOWNSHIP	No Appeals		
WATERBURY TOWNSHIP	No Appeals		
WESTLINE TOWNSHIP	No Appeals		
WILLOW LAKE TOWNSHIP	No Appeals		

For the 2022 assessment: We assessed 34 of the 41 taxing districts located in Redwood County with remaining 7 districts done by 2 local assessors. For the upcoming 2023 assessment the County is now doing 36 districts, with only 4 townships left to make a decision on a new local assessor or have the County do it

Board Decision required:

None at the time of preparing this document.

Sales 10/2021 thru 9/2022

Redwood County Tillable Ag Sales

Tillable Acre ----- Sale Price / tillable Acre

_____ Bare land under 35 acres deeded

_____ Bare land over 35 acres deeded

CITY LIMITS:

