

Board of Appeal and Equalization

April 2, 2019

Meeting called to order by Mayor Tammy Konz at 6:00pm

Council members present: Tammy Konz, Sheryl Carlson, DuWayne Orbeck and Cindy Stelten; Kyle Christensen arrived at 6:25pm

Others present: Connor Rausch, Mitch Determan, Dustin Orbeck, Melissa Wendlandt, Ann Serbus, Alyssa Pauls, Eileen Dahlinger and Jon Lentz

Those present from the County Assessor's Office reviewed the following information with the Council: there were 24 qualified sales from October 1, 2017 thru September 30, 2018. This is a 33% increase over last year when there were just 18 qualified sales. The sales indicated a time adjusted median ratio of 83.33%. There was \$1,047,700 of new construction. This is down from last year when there was \$1,271,400 of new construction. Average market value changes for properties in the City for the 2019 assessment for taxes payable in 2020 were:

Residential	Old plats + 10% to + 15%	New plats + 2% to + 6%
	Sunrise Townhomes + 15% to + 20%	
Apartments	+ 3% to + 5%	
Agricultural – Market	+ 0% to + 2%	
Agricultural - Green Acre	+ 0% to + 1%	
Commercial/Industrial	+ 0% to + 2%	

Each year the state of Minnesota requires the assessor to be within 90 and 105% of the median sales price. The following are the 2018 median sales prices for the old and new plats of Kimball:

Old plats – 13 sales	79.61% median ratio
New plats – 10 sales	89.81% median ratio
Sunrise Townhomes – 1 sale	75.99% median ratio

The median sale price within the old plats was \$132,000. The median sales price within the new plats was \$179,500.

Sales activity for the past 3 years in the City of Kimball is as follows:

2018 study:	24 sales
2017 study:	18 sales
2016 study:	13 sales

Motion made by Sheryl Carlson and seconded by Cindy Stelten to lower the valuation of PID# 60.70414.0100 by \$4,400 from \$25,900 to \$21,500; motion carried

Those voting in favor: Tammy Konz, Sheryl Carlson, DuWayne Orbeck and Cindy Stelten

Those voting against: none

Those absent: Kyle Christensen

Dustin Orbeck stated that he wanted to figure out what taxes each property pays; he has compared the Country Store & Deli's taxes to Styme Industries and American Family Insurance. Mr. Orbeck stated that their gas station has been open for 5 years and has lost \$500,000 and if their taxes don't go down, they will have to close.

Connor Rausch explained how commercial property taxes work in Minnesota in conjunction with tax capacities and the local tax levy.

Motion made by Cindy Stelten and seconded by Sheryl Carlson to not change the valuation of PID# 60.34433.0000 currently valued at \$393,200; motion carried

Those voting in favor: Tammy Konz, Sheryl Carlson, DuWayne Orbeck and Cindy Stelten

Those voting against: none

Those absent: Kyle Christensen

Councilmember Kyle Christensen arrived at 6:25pm

Motion made by Cindy Stelten and seconded by Sheryl Carlson to adjourn at 6:30pm; motion carried

Respectfully submitted by Nicole Pilarski