JACKSON COUNTY
MINNESOTA

BOARD OF APPEAL & EQUALIZATION

Tuesday, June 18, 2024, 6:30 P.M.
Jackson County Courthouse, Commissioners Board Room
405 Fourth Street Jackson, MN

6:30 p.m. Oath of Office - Swearing in of Board of Appeal & Equalization

Call to Order

1.1. Pledge of Allegiance

1.2. Adoption of Agenda

1.3. Board of Appeal and Equalization Training Acknowledgement
- Commissioner Jim Eigenberg – training expires 7/1/27
- Commissioner Roger Pohlman – training expires 7/1/27
- Commissioner Scott McClure – training expired 7/1/22
- Commissioner Phil Nasby – training expires 7/1/27
- Commissioner Don Wachal – training expires 7/3/25
- Auditor/Treasurer Kevin Nordquist – 7/1/27

6:32 p.m. County Assessor, Karla Ambrose

2.1. Assessment Review

2.2. Scheduled Appeals (Comments must be limited to the appeal of tax parcel valuations; the Chair may limit the time for providing appeal comments)

2.3. Unscheduled Appeals or Questions

2.4. Local Board Appeals Deferred to County Board for Approval

Unscheduled Adjourn (not sooner than 7:01 p.m.)

2024

Jackson County Board of Review

Overview of the Sales Ratio Study

- In order to evaluate the accuracy and uniformity of assessments within the state and to ensure compliance with property tax laws, the Minnesota Department of Revenue conducts an annual sales ratio study. The Sales Ratio Study is required by Minnesota Statute 270.12. The study measures the relationship between appraised values and actual sale prices, indicating both of the level of assessment (how close appraisals are to market value on an overall basis) and the uniformity of assessment (how close individual ratios are to the median ratio and each other). As a mathematical expression, a sales ratio is the assessor's estimated market value (EMV) of a property divided by its sales price, as seen here:
- **Sales Ratio = Assessor's Estimated Market Value** *divided by* **Sales Price**
- The Sales Ratio Study is the accumulation of the ongoing process of collecting and verifying sales information. The State of Minnesota requires the reporting of sales information on an electronic Certificate of Real Estate Value (eCRV) in Minnesota Statute 272.115. Assessors must verify and review sales information reported through eCRV before it can be used in the study. Sales must meet certain criteria to be included in the study.
- These sales are then summarized and analyzed to make generalizations about the market and the assessment for the Sales Ratio Study. The Department of Revenue's Property Tax Data & Analysis Unit and Property Tax Compliance Officers (PTCOs) perform and review the Sales Ratio Study, working closely with county assessors and staff.

2024 Assessment Pay 2025 Tier Limit and Homestead Exclusion Change

- Ag Land Tier Limit $3,500,000 *(currently for payable 2024 is $2,150,000)*

- Homestead Exclusion Limit $95,000 and top out at $517,200 (currently for payable 2024 is $76,000 and tops out at $413,800)

Agricultural

2024

- 26 Qualified Land Sales
- Median Sales Ratio of 86.77%
- No time trend implemented by the State
- No townships stood alone with 6 plus sales
- Neighboring Counties have similar increases along with time trends implemented by the state

2023

- 59 Qualified Land Sales
- Median Sales Ratio of 59.13%
- 32% Time Trend implemented by the State
- 4 Townships stood alone and received up to 78% value increases.
- Neighboring Counties also had similar increases. (Nobles, Cottonwood, Watonwan, Martin)

Ag Sales

- All Jackson County ag land received the same value increase to meet the 90% - 105% compliance with the DOR regulations for the 2024 assessment / payable 2025
- Value increase of 8.5%
- Final Ratio after increase of 93.2%

Cottonwood

LaCrosse	Units	Avg/Unit
1st Acre Site	29	22,240
Addn Site	347.23	10,519
Deeded	19965.93	10,499
Tillable	18290.05	11,365
Pasture	373.04	1,793
Woods	0	0
Waste	322.89	785
HGA	29	164,671

Weimer	Units	Avg/Unit
1st Acre Site	31.83	21,324
Addn Site	275.16	10,189
Deeded	15347.78	10,477
Tillable	13821.58	11,522
Pasture	95.61	1,754
Woods	0	0
Waste	336.05	768
HGA	33	200,110

Delafield	Units	Avg/Unit
1st Acre Site	36	21,066
Addn Site	269.2	9,253
Deeded	19708.92	10,467
Tillable	17826.3	11,467
Pasture	583.735	1,607
Woods	0	0
Waste	271.62	700
HGA	36	141,622

Christiania	Units	Avg/Unit
1st Acre Site	38	21,632
Addn Site	384.08	9,853
Deeded	20212.92	9,853
Tillable	17921.15	10,936
Pasture	441.83	1,697
Woods	0	0
Waste	323.78	743
HGA	41	192,086

Kimball	Units	Avg/Unit
1st Acre Site	25.5	22,457
Addn Site	264.27	10,604
Deeded	22349.37	11,563
Tillable	20978.94	12,280
Pasture	195.25	1,812
Woods	0	0
Waste	156.5	796
HGA	27	196,155

Alba	Units	Avg/Unit
1st Acre Site	30.64	22,119
Addn Site	299.47	11,081
Deeded	21429.88	10,826
Tillable	19781.56	11,654
Pasture	296.64	1,889
Woods	0	0
Waste	177.47	827
HGA	32	206,225

West Heron Lake	Units	Avg/Unit
1st Acre Site	28	21,909
Addn Site	222.38	10,048
Deeded	16230.88	9,880
Tillable	14760.9	10,786
Pasture	77.58	1,754
Woods	0	0
Waste	97.18	770
HGA	29	199,444

Heron Lake	Units	Avg/Unit
1st Acre Site	55	21,020
Addn Site	360.66	9,473
Deeded	22600.14	9,362
Tillable	20372.46	10,280
Pasture	386.88	1,639
Woods	0	0
Waste	132.06	717
HGA	56	188,945

Belmont	Units	Avg/Unit
1st Acre Site	45	21,813
Addn Site	351.39	10,459
Deeded	19883.12	10,194
Tillable	17086.71	11,652
Pasture	1272.38	1,793
Woods	0	0
Waste	118.53	785
HGA	44	166,794

Enterprise	Units	Avg/Unit
1st Acre Site	34.25	21,808
Addn Site	366.6	10,831
Deeded	22229.3	12,166
Tillable	20913.84	12,891
Pasture	292.21	1,851
Woods	0	0
Waste	200.07	811
HGA	33	172,776

Ewington	Units	Avg/Unit
1st Acre Site	38.5	22,412
Addn Site	348.28	10,861
Deeded	22081.43	11,427
Tillable	20961.19	12,006
Pasture	167.69	1,832
Woods	0	0
Waste	68.56	801
HGA	38	167,152

Rost	Units	Avg/Unit
1st Acre Site	35	22,235
Addn Site	315.86	10,349
Deeded	21934.12	10,651
Tillable	20470.49	11,367
Pasture	361.6	1,774
Woods	0	0
Waste	192.36	776
HGA	38	163,505

Hunter	Units	Avg/Unit
1st Acre Site	37.5	21,581
Addn Site	314.5	10,111
Deeded	20677.759	10,085
Tillable	19228.17	10,725
Pasture	287.2	1,716
Woods	0	0
Waste	173.69	751
HGA	40	160,715

Des Moines	Units	Avg/Unit
1st Acre Site	32	23,309
Addn Site	292.27	9,932
Deeded	17444.92	9,963
Tillable	15765.17	10,858
Pasture	440.16	1,677
Woods	0	0
Waste	135	735
HGA	32	179,358

Wisconsin	Units	Avg/Unit
1st Acre Site	31	21,431
Addn Site	236.91	10,227
Deeded	21723.22	13,568
Tillable	20572.87	14,268
Pasture	388.2	1,735
Woods	0	0
Waste	102.64	759
HGA	31	202,169

Round Lake	Units	Avg/Unit
1st Acre Site	25.5	21,122
Addn Site	297.14	9,334
Deeded	20334.1	9,633
Tillable	19008.45	10,162
Pasture	198.52	1,581
Woods	0	0
Waste	205.72	692
HGA	29	186,250

Sioux Valley	Units	Avg/Unit
1st Acre Site	46	21,705
Addn Site	426.74	10,013
Deeded	20099.09	14,271
Tillable	18259.63	15,613
Pasture	583.09	1,716
Woods	0	0
Waste	404.84	751
HGA	46	197,555

Minneota	Units	Avg/Unit
1st Acre Site	34	20,281
Addn Site	298.35	9,504
Deeded	16914.51	9,288
Tillable	14755.6	10,410
Pasture	580.49	1,623
Woods	0	0
Waste	395.04	711
HGA	40	164,644

Middletown	Units	Avg/Unit
1st Acre Site	35.42	21,675
Addn Site	344.01	9,909
Deeded	21338.83	10,719
Tillable	19782.74	11,479
Pasture	109.13	1,697
Woods	0	0
Waste	174.59	743
HGA	38	230,706

Petersburg	Units	Avg/Unit
1st Acre Site	30	21,796
Addn Site	289.91	10,061
Deeded	21542.65	10,441
Tillable	18599.78	11,903
Pasture	768.97	1,756
Woods	0	0
Waste	208.1	768
HGA	32	207,104

Jackson County - 2A Township Averages

County Total	Units	Avg/Unit
1st Acre Site	708.72	21,628
Addn Site	6334.01	10,167
Deeded	405374.57	10,805
Tillable	370135.12	11,725
Pasture	7886.88	1,731
Woods	0	0
Waste	4225.67	755
HGA	736	183,193

2023 County tillable average was 10,794

	2017	2018	2019	2020	2021	2022	2023	2024
ALBA	8205	7715	7144	6706	6707	8249	10730	11654
BELMONT	7823	7671	7103	6668	6672	8247	10728	11652
CHRISTIANIA	7793	6988	6701	6286	6286	7726	10052	10936
DELAFIELD	7071	6624	6148	5770	5773	7091	10558	11467
DES MOINES	7813	7165	6632	6228	6252	7686	9997	10858
ENTERPRISE	7955	7880	7296	6850	6850	8422	11869	12891
EWINGTON	8733	8378	7757	7283	6919	8498	11055	12006
HERON LAKE	7438	7136	6604	6202	5924	7276	9466	10280
HUNTER	7402	7101	6577	6174	6174	7589	9873	10725
KIMBALL	8398	8135	7534	7073	7073	8691	11305	12280
LACROSSE	7824	7451	6897	6472	6531	8044	10464	11365
MIDDLETOWN	8020	7609	7045	6614	6617	8128	10574	11479
MINNEOTA	7090	6873	6378	5988	6001	7371	9584	10410
PETERSBURG	8010	7856	7274	6845	6850	8412	10944	11903
ROST	7931	7529	6973	6546	6550	8046	10466	11367
ROUND LAKE	7110	7070	6546	6148	5856	7192	9356	10162
SIOUX VALLEY	7327	7537	6980	6555	6560	8058	14373	15613
WEIMER	8127	7637	7071	6639	6639	8155	10609	11522
WEST HERON LAKE	8183	7698	6982	6546	6207	7634	9931	10786
WISCONSIN	8250	7660	7093	6658	6665	8187	13135	14268
ALPHA CITY	7542	7236	6700	6290	6290	7726	10051	10916
HERON LAKE CITY	8150	7820	7336	6886	6886	8458	11003	11951
JACKSON CITY	7819	7537	6996	6713	6713	8191	10906	11827
LAKEFIELD CITY	8225	8193	7435	6979	6979	8753	11152	12112
OKABENA CITY	7949	7627	7062	6630	6630	8146	10597	11509
WILDER CITY	7480	7177	6646	6239	6239	7639	9897	10736
COUNTY AVERAGE	7839	7504	6955	6530	6472	7955	10794	11725

Tillable Averages per Township

Commercial

- 4 sales
  - City of Jackson / 2 sales / Sales Ratio of 91.91%
  - City of Lakefield / 2 sales / Sales Ratio of 46.31%
- Total Ratio combined with 4 sales / 62.54% Sales Ratio

  - City of Lakefield - 20% value increase
  - City of Jackson, Heron Lake, Okabena, Wilder and Alpha – No Change

Rural Residential

(Township Residential)

2024 Assessment / Pay 2025

- 9 Sales off water / 97% Sales Ratio
  - No value change
- 6 Sales on Water
  - 4 sales Fish Lake 79.71% Sales Ratio
    - 5% value increase on Land
    - 5% value increase on Residential
  - 2 sales Loon Lake 100% Sales Ratio
    - No change

2023 Assessment / Pay 2024

- 10 Sales off Water / 66.17% Sales Ratio
- 4 Sales on Water
  - Minneota sales with 77.59% Sales Ratio
- Total Sales Ratio combined 58.06%
  - 36% value increase on all Rural Residential which included a state implemented 17% time trend both water influenced and non-influenced

City of Heron Lake

2024 Assessment / Pay 2025

- 7 Sales / 103.94% Sales Ratio
- 5% Value Decrease

2023 Assessment / Pay 2024

- 3 Sales / 74.50% Sales Ratio
- 17% time trend value increase implemented by the Department of Revenue.
- Time trend was due to the increase in sale prices over the past 21 months state wide.
- Every county was given a time trend.

City of Jackson

2024 Assessment / Pay 2025

- 39 Sales / 106% Sales Ratio
- 6% Value Decrease

2023 Assessment / Pay 2024

- 46 Sales / 79.17% Sales Ratio
- 20% Value increase which included the 17% time trend increase implemented by the Department of Revenue.

City of Lakefield

2024 Assessment / Pay 2025

- 24 Sales / 93.78% Sales Ratio
- No value change

2023 Assessment / Pay 2024

- 29 Sales / 76.61% Sales Ratio
- 21% Value increase which included the 17% time trend increase implemented by the Department of Revenue

City of Okabena

2024 Assessment / Pay 2025

- 1 Sale / 98.89% Sales Ratio
- No Value Change

2023 Assessment / Pay 2024

- 3 Sales / 64.54% Sales Ratio
- 30% Value increase which included the 17% time trend increase implemented by the Department of Revenue.

City of Wilder

2024 Assessment / Pay 2025

- No Sales
- No Value Change

2023 Assessment / Pay 2024

- 1 Sale / 83.96% Sales Ratio
- 17% Value increase (time trend increase implemented by the Department of Revenue)

COUNTY WIDE MARKET CHANGES

Jurisdiction	2023 Spring Mini Abstract	2024 Spring Mini Abstract	Change	% Change	Jurisdiction	2023 Spring Mini Abstract	2024 Spring Mini Abstract	Change	% Change
Alba	$ 237,801,600	$ 255,465,300	$ 17,663,700	7.40%	Petersburg	$ 237,325,400	$ 254,222,900	$ 16,897,500	7.12%
Belmont	$ 217,269,800	$ 232,424,600	$ 15,154,800	6.98%	Rost	$ 240,256,000	$ 257,165,600	$ 16,909,600	7.04%
Christiana	$ 245,627,200	$ 262,033,900	$ 16,406,700	6.68%	Round Lake	$ 210,001,700	$ 224,586,900	$ 14,585,200	6.95%
Delafield	$ 215,723,000	$ 231,291,600	$ 15,568,600	7.21%	Sioux Valley	$ 292,940,000	$ 313,324,400	$ 20,384,400	6.95%
Des Moines	$ 198,578,500	$ 211,545,400	$ 12,966,900	6.53%	Weimer	$ 171,658,400	$ 183,586,700	$ 11,928,300	6.95%
Enterprise	$ 273,137,700	$ 293,682,400	$ 20,544,700	7.52%	West Heron Lake	$ 166,724,800	$ 178,432,100	$ 11,707,300	7.02%
Ewington	$ 259,143,300	$ 278,266,600	$ 19,123,300	7.37%	Wisconsin	$ 299,484,200	$ 321,268,500	$ 21,784,300	7.27%
Heron Lake	$ 232,670,300	$ 247,925,500	$ 15,255,200	6.56%	Alpha	$ 3,280,900	$ 3,292,700	$ 11,800	0.36%
Hunter	$ 220,404,000	$ 236,681,100	$ 16,277,100	7.39%	Heron Lake	$ 53,561,000	$ 51,949,800	$ -1,611,200	-3.01%
Kimball	$ 255,393,300	$ 274,318,600	$ 18,925,300	7.41%	Jackson	$ 286,149,400	$ 274,807,900	$ -11,341,500	-3.96%
LaCrosse	$ 216,619,200	$ 231,673,100	$ 15,053,900	6.95%	Lakefield	$ 114,936,700	$ 116,571,000	$ 1,634,300	1.42%
Middletown	$ 251,990,100	$ 264,422,000	$ 12,431,900	4.93%	Okabena	$ 12,654,200	$ 12,789,800	$ 135,600	1.07%
Minneota	$ 203,153,600	$ 214,930,600	$ 11,777,000	5.80%	Wilder	$ 4,100,400	$ 4,255,500	$ 155,100	3.78%

The Assessment Total Estimated Market Value of Jackson County:

- 2024 - $ 5,430,914,500
- 2023 - $ 5,120,584,700

  An increase of $ 310,329,800 (6.06% increase)

- 2023 - $5,120,584,700
- 2022 - $3,877,039,400

  An increase of $ 1,243,545,300 (32.07% increase)