



John Conway
Winona County
Senior Accredited Minnesota Assessor

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Winona County Board of Appeal and Equalization

June 21st, 2022

6:30 PM

- 1) Swearing in of Board Members
- 2) Elect a Meeting Chair and Secretary
- 3) Property Owners Appeals
- 4) Review Assessor's 2022 Report
- 5) Act on Assessor's Consent Change List
- 6) Act on Property Owners' Appeals
- 7) Adjourn

2022 County Valuation Summary

District	Total Value	New			Commercial		
		Construction	Agricultural	Rural Vacant	Residential	Industrial	Apartment
Dresbach	97,136,600	303,500	12,912,300	6,526,187	64,744,200	2,309,600	584,100
Elba T	110,524,800	557,500	74,478,900	8,512,040	24,159,100	240,700	-
Fremont	173,564,400	754,300	143,636,700	8,399,160	18,394,800	294,100	-
Hart	166,550,000	433,700	126,968,075	19,240,560	16,239,525	338,200	-
Hillsdale	80,284,200	87,400	41,074,750	14,832,500	21,045,150	491,900	-
Homer	275,345,000	924,900	58,176,740	45,254,400	160,852,760	5,162,200	-
Mt. Vernon	126,466,700	134,400	89,647,100	21,251,400	14,825,600	375,200	-
New Hartford	191,183,600	1,041,400	73,692,400	38,011,800	71,626,300	3,911,000	-
Norton	161,409,300	488,000	99,009,400	21,521,600	38,860,000	762,300	-
Pleasant Hill	166,607,100	529,400	92,135,500	31,896,400	37,912,700	1,135,800	-
Richmond	109,772,500	1,505,800	19,500,000	12,198,400	68,806,100	555,300	-
Rollingstone T	138,154,000	408,400	45,863,000	27,447,300	58,785,200	2,314,300	-
St. Charles T	202,580,900	1,009,200	139,222,800	5,623,560	48,704,000	6,377,600	-
Saratoga	213,142,100	620,900	159,045,850	13,287,000	38,785,650	1,376,000	-
Utica T	209,152,000	308,600	165,925,300	3,321,700	35,791,300	3,979,000	-
Warren	203,076,900	483,800	141,467,200	17,602,000	39,654,800	2,691,300	-
Whitewater	77,166,800	630,700	50,740,300	10,777,000	14,413,100	324,200	-
Wilson	272,267,600	1,649,100	96,524,600	27,673,600	136,921,200	7,074,800	-
Wisconsin	146,079,400	760,500	79,020,100	33,077,900	24,991,700	514,100	-
Altura	46,211,400	115,800	12,643,400	519,100	29,569,000	2,986,600	493,300
Dakota	30,235,300	60,000	81,200	-	28,363,600	677,100	12,100
Elba C	16,066,500	7,600	1,346,100	1,063,000	11,692,600	672,100	-
Goodview	365,679,000	1,161,300	384,100	-	269,384,600	59,710,700	32,795,400
LaCrescent	20,690,000	1,335,900	-	-	20,690,000	-	-
Lewiston	109,408,800	782,700	3,697,400	-	87,069,300	14,242,700	3,871,600
Minneiska	6,602,400	-	31,500	108,000	6,064,500	361,400	-
Minnesota City	13,432,300	22,600	7,500	-	11,534,000	1,588,400	302,400
Rollingstone C	57,971,600	802,300	182,600	61,700	54,760,300	2,447,000	520,000
St. Charles C	373,363,700	3,166,600	4,608,600	258,900	315,853,700	37,520,500	14,392,100
Stockton	51,014,200	-	834,000	1,319,100	45,757,200	2,033,900	133,200
Utica C	25,917,300	587,700	5,024,600	56,000	18,477,800	2,283,300	75,600
Winona	2,274,870,900	38,240,800	8,227,400	4,679,800	1,574,305,900	490,192,200	195,365,000
2022 Totals	6,511,927,300	58,914,800	1,746,109,415	374,520,107	3,409,035,685	654,943,500	248,544,800
2021 Totals	5,717,505,100	48,966,600	1,553,472,600	299,652,000	2,946,578,300	617,973,700	242,305,900
% to 2021	13.89%	20.32%	12.40%	24.99%	15.69%	5.98%	2.57%



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County Board of Appeal and Equalization Annual Report
Tuesday, June 21, 2022—6:30 PM

The following report is designed to assist board members with their duties at County Board of Appeal and Equalization. Contents included consists of assessment data and local board of appeal activity.

General Adjustments Completed for 2022 assessment

- Farmland tillable went up 10% county wide.
- Non-Tillable land rate was set at \$4,000 per acre, or an increase of \$900/acre from the 2021 assessment. This value is set by using sales of lands predominantly non-tillable. Sales of this type of land are continuing to sell well.
- The base rate for houses increased from \$128.00 to \$147.00 per square foot. The state time adjustment applied for residential property was 12% county wide.
- All classifications and districts with at least 6 sales ended up with acceptable sales ratio percentages except for City of Stockton. An error occurred when transferring values and if this is corrected, then no State Board of Equalization orders will be issued.
- The number of new houses for the past 12 years are as follows:
2010—42; 2011—50; 2012—49; 2013—49; 2014—41; 2015—64; 2016—63;
2017—87; 2018—67; 2019—55; 2020---47, 2021---57
- The State continues to use an updated sales ratio methodology. The change more accurately measures decreases in market value trends. Simply put, the values used to compare against the sales are our current values. The sales ratio chart shows ratios before updating and after.

Winona County Sales Study—2022 Assessment
Prepared for Winona County Board of Equalization
June 21, 2022

District	Sales	Ratio	Pre-Adjustment Ratio
<i>Residential Properties</i>			
Countywide	691	94.14	82.43
Altura City	15	94.91	78.50
Goodview City	50	93.49	82.68

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Lewiston City	27	95.17	82.65
Rollingstone City	11	95.85	83.37
St. Charles City	81	94.37	82.32
Stockton City	11	85.80	84.40
Winona City	402	94.05	82.52
Dresbach Twp.	6	92.93	79.33
Homer Twp.	11	95.07	82.15
Richmond Twp.	10	95.08	79.93
Rollingstone Twp.	7	96.17	91.03
Warren Twp.	6	95.95	88.80
Wilson Twp.	13	91.47	69.08

		<i>Commercial Properties</i>	
Countywide	22	88.73	
		<i>Agricultural Vacant Land</i>	
Countywide	23	95.41	85.83
		<i>Rural Vacant Land</i>	
Countywide	13	98.31	77.91

These ratios are after the effect of the 2022 assessment is applied. Each ratio prior to adjustment is listed to the right of the final ratios.

Department of Revenue Rules on Equalization

- Median sales ratios are used for equalization
- 6 sales in any district in any property class constitutes a valid sample
- A valid sample requires an adjusted sales ratio between 90 and 105 per cent
- Adjusted ratios under 90 per cent will result in a state ordered increase
- Adjusted ratios over 105 per cent will result in a state ordered decrease except for farms on a county-wide level
- Increases of over 20 per cent in local effort will not result in further changes
- Farmland values, especially tillable land, may be changed if border values with adjoining counties are not within 10 per cent
- Utility and railroad values are state assessed and are equalized depending on commercial sales ratio
- State Board orders are not subject to appeal

Tax Court Update

Tax court cases still active are Wal Mart, Shopko and Edina Realty. Back in August of last year, the State Supreme Court case went in our favor against Wal Mart. Wal Mart has been settling with other counties around the state but have yet to talked to us.

Board of Equalization Rules and Duties

The first prerequisite is that all persons appealing must have attended local board of review. All entities signed up for the meeting either attended their local meeting or are subject to the open book process for districts that do not hold a local meeting.

The board is required to meet during the last two weeks of June. The meeting must be adjourned by the last working day of the month. At least one member must be DOR certified and trained as a local board member. Commissioner Meyer and Sandra Suchla have met that requirement. If additional opportunities for training come up, other board members may wish to become certified as well. All training is now on-line. Failure of the board to have a trained member will result in the meeting being terminated and the county board would be required to appoint a special board for future years.

The board is restricted in changing values within the county by not more than one percent of the aggregate total. The board may not rule in a property owner's favor if the assessor has not been allowed to view the property.

Open book changes made prior to June 11th can be made by the County Assessor.