

**City of Mantorville  
LBAE & Regular City Council Minutes  
April 22, 2024**

**LOCAL BOARD OF APPEAL AND EQUALIZATION MEETING**

**1. Call to Order**

Mayor Bradford called the meeting to order at 6:00 p.m.

Present: Mayor Chuck Bradford  
Councilmembers Lyle Hoaglund,  
Jeffrey Ingalls, & Lynnette Nash

Absent: Henry Blair

Others Present: City Clerk-Treasurer Gretchen Lohrbach  
Public Works Lead Joe Adams  
Public Works Wade Schroeder  
Ryan DeCook, Matt Naatz, & Eric Hannigan - Dodge County  
Assessor's Office

**2. Local Board of Appeal and Equalization**

General rules of the Local Board of Appeal and Equalization meeting:

- All appeals will be heard by City Council before making a ruling.
- Everyone should remain civil and open minded.
- The burden of proof is on the taxpayer, so they must be prepared to present an appeal.
- The Assessor's Office must be in attendance and make record of adjustment and provide clarification to the Local Board.
- The purpose of the meeting is to discuss value and/or classification (no tax appeals).
- The scheduled meeting is for the valuation listed on the 2024 valuation notice payable 2025.
- **Taxpayers who refuse a property inspection/review are not allowed to appeal.**
- If Council chooses not to make a change, the taxpayer is allowed to present their appeal to the County Board on Tuesday June 25, 2024 (by appointment only).

# Assessment Valuation and Classification Definitions

## **CLASSIFICATION:**

Minnesota property is classified according to its use on January 2 of each year. If the property has no apparent use, it is classified according to its most probable, highest and best use. It is the job of the County Assessor to classify property consistent with the Minnesota Statutes. The most common classifications are residential, apartments, commercial/industrial, and agricultural properties. If a property has two or more specialized uses or multiple owners, it will most likely be “split-classed” with the appropriate classification assigned for each portion.

## **QUINTILE:**

The Assessor and/or one of his staff is required to view each property at least once every five years in what is known as a “quintile inspection.” The appraiser compares the gathered information from the inspection to comparable information from similar properties in the area to determine the EMV of the property. For those years in which an Assessor does not physically visit or inspect a property, that property is still subject to valuation changes to reflect current market conditions as of January 2 of that year.

## **SALES RATIO:**

The Department of Revenue “DOR” requires a level of assessment between 90 and 105%. If the sales ratio study indicates that the median ratio of the *estimated market values* to the selling prices is below 90% or above 105%, the Commissioner of Revenue, acting as the State Board of Equalization, will increase or decrease values to bring about equalization. Because all State Board orders cannot be appealed at any level and must be implemented by the county, it is imperative that these changes be carried out by the Assessor to protect individual rights of appeal. The equalization process is designed to not only equalize values on a county, city, and township-wide basis, but to also equalize values across county lines to ensure a fair valuation process across taxing districts, county lines, and by property type.

Assessor Ryan DeCook gave an introduction and provided the Local Board of Appeal and Equalization report. Also attending tonight’s meeting is Matt Naatz & Eric Hannigan from the Dodge County Assessor’s Office.

Mr. DeCook said the 2023 median adjusted ratio was 93.98% for all good residential sales, 91.45% for all good commercial/industrial sales, and 91.84% for all good agricultural sales greater than 34.5 acres. The 2024 revalued ratio for all good residential sales was 96.88%,

94.67% for all good commercial/industrial sales, and 93.7% for all good agricultural sales greater than 34.5 acres.

The resident at 711 West Street, PID 25.017.0200, spoke about the work she has done to update and better her home. There was a significant flood and she had to deal with the damage, but the value of her home was not decreased because of it. A realtor told her that her home, as it is now, is worth \$185,000.00. She said that if she finishes her updates, the realtor told her it would be worth around \$240,000.00. If she replaces the carpet flooring, the realtor said it could be worth \$275,000.00. Her tax statement lists the homes assessed value at \$239,100.00.

Mayor Bradford asked about comparable homes to hers and what they sold for. Eric Hannigan said a comparable home to hers was just sold for \$252,000.00.

Councilmember Hoaglund asked what she would list it for today if she wanted to sell it. She said her realtor said it couldn't be listed for more than \$185,000.00.

Hannigan said that he feels the \$239,000.00 assessed value is accurate. Ryan DeCook said the review was just done today, so if the Council rules that "no change" is appropriate, they will have time to do more research and she will have an opportunity to bring it to the County Board for re-evaluation.

Councilmember Ingalls moved and Councilmember Hoaglund seconded to rule no change:

Motion carried: 4 ayes / 0 nays

A resident at 502 Monroe Court, PID 25.425.0030, asked why his home has increased so much in value over the last 2 years. Back in November 2021 when he agreed to purchase the home, it was valued at \$331,800.00 and today it is valued at \$500,000.00. The home was purchased for \$460,000.00 in January 2022 and sits on 2 ½ acres. He has not done any improvements except to fix a few doors and repaint some walls.

DeCook said that at the time the home was valued at \$331,800.00, the owner residing in the home had re-sided the home and done other improvements without pulling permits for this work. The owner also had refused an inspection and told the assessors to stay off his property. That is why when the inspector finally looked it over and saw the un-permitted work that had been done, the new estimated market value was based on these improvements that the assessors were not aware of before.

DeCook also said that property values had to increase to meet the states level of assessment which must be between 90 and 105%. Two years ago, they had to go back and change their numbers because they didn't reach that, and the state ordered an additional five percent added on.

Mayor Bradford mentioned that there has been a huge housing bubble that is now starting to correct itself, but the valuation of this resident's home was two years in arrears.

Mayor Bradford stated that as long as residents come to the City's Local Board of Appeals and Equalization meeting, they are then eligible to go to the County. If they just go to the County and bypass this important step, the County cannot help them.

A resident not present tonight would like to change his property at 16 Riverview Road, PID 25.176.1020, from Commercial to Residential because he has closed his business.

Councilmember Hoaglund motioned and Councilmember Ingalls seconded to change this property from Commercial to Residential:

Motion carried: 4 ayes / 0 nays

Mayor Bradford asked if there is anyone else that would like to be heard, seeing none;

Councilmember Hoaglund moved and Councilmember Ingalls seconded to close the Local Board of Appeals and Equalization meeting:

Motion carried: 4 ayes / 0 nays

### 3. Adjourn

Mayor Bradford closed the Local Board of Appeal and Equalization at 6:40pm.

## REGULAR CITY COUNCIL MEETING

### 4. Call to Order

Mayor Bradford called the meeting to order at 6:40 pm.

Present: Mayor Chuck Bradford  
Councilmembers Lyle Hoaglund,  
Jeffrey Ingalls, and Lynnette Nash

Absent: Henry Blair

Others Present: City Clerk-Treasurer Gretchen Lohrbach  
Public Works Lead Joe Adams  
Public Works Wade Schroeder

**5. Pledge of Allegiance**

Everyone stood and recited the Pledge of Allegiance.

**6. Changes to the Agenda**

City Clerk Lohrbach would like to add approval of a permit for Patty Hanson's Ice Cream truck for one year to the consent agenda.

**7. Consent Agenda**

- A. Accounts Payable – Warrant List 4.22.24
- B. Accounts Payable – Warrant List March 2024
- C. Accounts Payable – Warrant List February 2024
- D. Council Meeting Minutes 4.8.24
- E. Council Meeting Minutes 3.18.24
- F. 03.26.24 County Board Regular Draft Minutes

Motion was made by Councilmember Ingalls and seconded by Councilmember Hoaglund to approve the Consent Agenda, as presented.

Motion carried: 4 ayes / 0 nays

**8. Proclamations, Presentations and Recognitions – *No Items***

**9. Public Concerns - *No Items***

**10. Public Safety Update – *No Items***

**11. Public Hearings – *No Items***

**12. Old Business/New Business – *No Items***

**13. Tabled Items**

- A. Annual review of Council Bylaws, Policies, and Procedures
- B. Master Fee Schedule date
- C. HWY 57 Brochures

**14. Reports**

**A. Public Works Report**

- 1. The cardboard dogs to scare off the geese have been put in Riverside Park.
- 2. Public Works Lead Adams did not locate a watermain underneath Seventh Street, but they will be installing one under HWY 57 for future use.
- 3. Adams will come up with a way to discourage traffic from driving through the Campground.

Mayor Bradford wanted to remind residents to attend the coffee and conversation about the HWY 57 Project at the County Seat Coffeehouse on Wednesdays at 2:00pm.

**B. City Clerk's Report**

1. Auditors were in house on April 17<sup>th</sup> and 18<sup>th</sup> and it went well.
2. Lohrbach will be absent May 6-10 for the MCFOA Clerk's Institute 2<sup>nd</sup> Year Training.

**C. Consultant Report – *No Items***

**D. Committee Reports**

- 1) Chamber – The Chamber will be electing a new President at their next meeting.
- 2) Economic Development Authority
- 3) Fire Department
- 4) Infrastructure
- 5) Kasson Mantorville Joint Powers – meeting Thursday at 7:30am
- 6) Mantorville Restoration Association
- 7) Park and Recreation Board – meeting on Tuesday April 30.
- 8) Personnel
- 9) Relief
- 10) Township

**E. Councilmember Reports**

Councilmember Hoaglund said that they had a meeting at the Welcome Center and they decided not to open up until August because of the HWY 57 Project. He also mentioned that they are not sure how long they will be able to continue due to lack of funds. Lights, heat, water, and insurance are their main costs because they are staffed by volunteers.

**F. Mayor's Report**

Mayor Bradford said he is being more proactive with his blog and that residents can access it from the City's Website for information about HWY 57 and other things.

The EDA has a site as well, but the best source of information is MNDOT's website.

**15. Executive Session – *No Items***

**16. Adjourn**

Motion was made by Councilmember Ingalls and seconded by Nash to adjourn the meeting at 6:59 p.m.

Motion carried: 4 ayes / 0 nays

Meeting adjourned.