



2022 Assessment of Chisago County Report

Prepared by:

Chisago County Assessor Office

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Introduction

This **2022 Assessment Report** is created to help understand the **valuation process, sales analysis and appeals process**. We have created this report for the property owners of Chisago County along with the Township Boards, City Councils and the County Board of Commissioners.

Minnesota statutes establish specific requirements for the ad valorem property tax system. This means that property taxes are based on the value of a property. Combined with the budgets of our local governments, taxes can be fairly and equitably calculated based on the value and classification of a property. It is critical of the assessor's office to **verify property information** to make sure the valuation of a property is **accurate**.

In Minnesota, **the market value of a property is defined as the usual selling price in a fair and open market with both buyer and seller acting in their best interest**. Every property is assessed as of **January 2 each year**. Our process has many components to ensure that the integrity of our values is **fairly and equitably** done. One part of our process is to **visit** every property once every five years. During this time, we are verifying measurements, condition, quality, depreciation, amenities, outbuildings, and land types, such as tillable, woods, waste. Another component of our process is **sales verification**. Every sale that occurs in Chisago County submits a Certificate of Real Estate Value (CRV). Information on the CRV helps us decide which sales were on the open market and sold for a fair market price versus properties that are banked owned or sold to relatives. Each year a sales ratio study is conducted; sales between **October 1, 2020, and September 30, 2021**, are used for the basis of adjustments for the January 2, 2022, assessment date. When our property data is accurate and sales are analyzed, we can make proper adjustments to all properties based on the market trends. Our goal is to assess each property fairly and equitably, so each property pays the appropriate amount of tax, **no more, no less**.

Each year property owners have the right and ability to **appeal the estimated market value or classification** of their property. In March, a Valuation and Classification Notice is mailed out. Important information like, estimated market value, classification, new improvements, if any, exclusions if the property qualifies for them, like homesteading and taxable market value are printed on the notice. If there are concerns about the information on the notice, the **first step** is to call the **assessor's office**. Staff are available to answer questions or give information that helps you understand better. Most communities in Chisago County conduct a **Local Board of Appeal and Equalization (LBAE)**. This meeting is to bring your concerns to your Local Government. If you attend the LBAE and still have concerns or questions, you may attend the County Board of Appeal and Equalization.

We hope you find the information in this report **educational and useful**. Our office is here to assist and partner with you, to make sure that your property is being fairly and equitably assessed.

Thank You!


Chisago County Assessor's Office



Chisago County Assessor Office

Daryl Moeller, County Assessor
Chase Peloquin, Asst. County Assessor

Lyn Regenauer	Sr. Deputy Assessor	CMA	Lent Township Sunrise Township City of Shafer City of Stacy
Patrick Poshek	Sr. Deputy Assessor	AMA	Rushseba Township City of North Branch
Rich Koons	Sr. Deputy Assessor	CMA	Shafer Township City of Chisago City City of Lindstrom
Sheri LaBuhn	Sr. Deputy Assessor	CMA	City of Harris City of Rush City City of Wyoming
Eric Wuotila	Sr. Deputy Assessor	CMA	Chisago Lake Township Franconia Township City of Taylors Falls
John Denney	Sr. Deputy Assessor	AMA	Amador Township Fish Lake Township Nessel Township City of Center City
Tami Schroeder	Assessment Assistant II		Homesteads, eCRVs, Customer Service, Office Management



2022 Assessment Timeline

21 Month Sales Study (Time Trend Sales Analysis) – January 2020 – September 2021

12 Month Sales Study (Equalization Sales Analysis) – October 2020 – September 2021

Quintile Inspections – May 2021 – December 2021

New Construction Inspections – December 2021 – January 2022

Assessment Date – January 2, 2022

Final Analysis – Data Entry – Proofing – February 2022

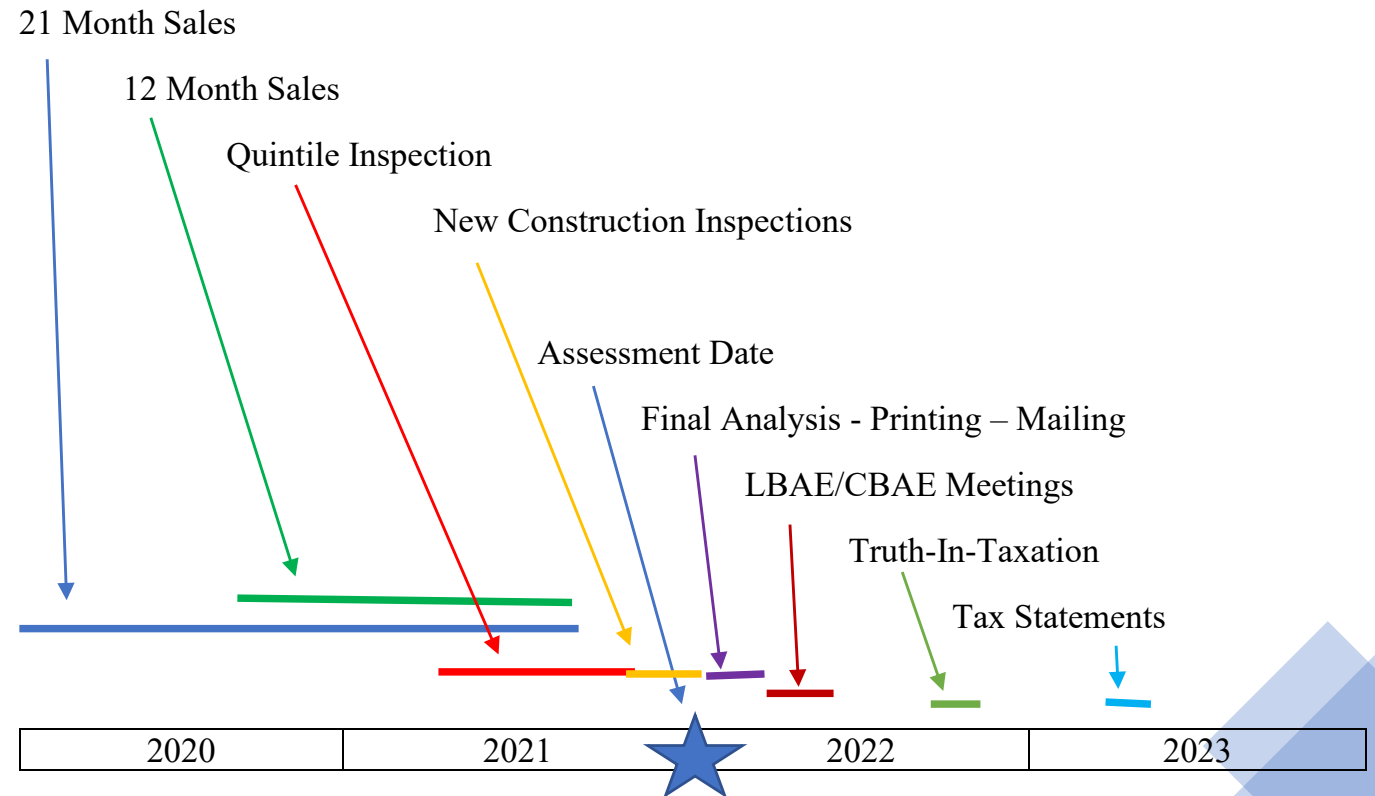
Printing – Mailing – March 2022

Local Board of Appeal and Equalization Meetings – April 2022

County Board of Appeal and Equalization Meeting – June 2022

Truth-In-Taxation Statements Mailed - November 2022

Tax Statements Mailed – March 2023



Sales Ratios by Township/City

Residential/Seasonal

Final Ratio are calculated using the 2022 Assessed Values compared to the Time-Adjusted Sale Price

All Jurisdictions with 6 or more sales, must have a Final Sales Ratio between 90% and 105%.

Time Adjustments Used in Chisago County

Southern Chisago County – 18.393%

Balance of Chisago County – 17.464%

Southern Lakes – 14.188%

Northern Lakes – 25.250%

Agricultural Properties – 13.848%

All other types of Properties did not receive a time adjustment.

Jurisdiction	Beginning Sale Ratio	Final Sales Ratio	Number of Sales
Amador	74.56%	94.97%	11
Chisago Lake	76.19%	93.85%	66
Fish Lake	77.66%	94.02%	30
Franconia	76.92%	91.01%	19
Lent	73.73%	92.59%	24
Nessel	71.11%	99.38%	32
Rushseba	77.46%	96.44%	12
Shafer TWP	79.28%	96.84%	7
Sunrise	74.57%	92.72%	31
Center City	78.79%	96.38%	12
Chisago City	76.08%	93.69%	84
Harris	76.41%	94.86%	20
Lindstrom	75.36%	94.58%	102
North Branch	77.25%	94.59%	194
Rush City	78.71%	93.95%	44
Shafer	78.24%	96.40%	21
Stacy	77.74%	94.13%	22
Taylors Falls	73.76%	94.58%	17
Wyoming	75.16%	94.06%	114

Sales Ratios by Township/City

And by Residential and Residential On-Water

Jurisdiction	Residential Sales Ratio	Final Sales Ratio	Number of Sales	On-Water Sales Ratio	Final On-Water Sales Ratio	Number of On-Water Sales
Amador	74.56%	94.97%	11			0
Chisago Lake	75.41%	92.87%	41	76.88%	95.68%	25
Fish Lake	80.33%	94.72%	23	68.21%	92.84%	7
Franconia	77.51%	92.95%	18	70.73%	91.01%	1
Lent	73.73%	92.59%	24			0
Nessel	79.50%	99.70%	13	67.72%	92.83%	19
Rushseba	77.46%	96.44%	12			0
Shafer TWP	79.28%	96.84%	7			0
Sunrise	74.57%	92.72%	31			0
Center City	77.84%	97.20%	3	79.74%	95.56%	9
Chisago City	75.44%	93.87%	57	78.47%	91.60%	27
Harris	76.41%	94.86%	20			0
Lindstrom	75.30%	94.61%	89	75.92%	93.67%	13
North Branch	77.43%	94.87%	191	75.13%	91.54%	3
Rush City	78.71%	93.95%	44			0
Shafer	78.24%	96.40%	21			0
Stacy	77.74%	94.13%	22			0
Taylors Falls	73.76%	94.58%	17			0
Wyoming	74.72%	93.83%	110	91.36%	104.61%	4

Sales and Ratios of County Agricultural Properties

Parcel Number	Sale Month	Sale Year	2022 Land EMV	2022 Building EMV	2022 EMV	Net Sale Price	Time Adj Sale Price	Time Adj	Starting Ratio	Final Ratio
01.00173.30 01.00173.20	11	2020	\$222,600	\$0	\$222,600	\$201,600	\$234,535	0.13848	73.08%	94.91%
01.00173.40	11	2020	\$219,500	\$0	\$219,500	\$190,000	\$221,039	0.13848	71.57%	99.30%
01.00287.00	8	2021	\$386,700	\$202,000	\$588,700	\$660,000	\$696,649	0.13848	63.69%	84.50%
02.00069.00	10	2020	\$825,100	\$299,400	\$1,124,500	\$900,000	\$1,058,407	0.13848	89.28%	106.24%
02.00361.00	9	2021	\$230,400	\$230,300	\$460,700	\$400,000	\$417,673	0.13848	86.55%	110.30%
02.00583.00 02.00491.00	10	2020	\$409,500	\$608,000	\$1,017,500	\$717,000	\$843,198	0.13848	94.81%	120.67%
02.00630.00	11	2020	\$248,500	\$0	\$248,500	\$463,500	\$539,220	0.13848	35.01%	46.09%
03.00174.20	5	2021	\$185,700	\$211,500	\$397,200	\$482,300	\$525,859	0.13848	64.03%	75.53%
03.00263.00	4	2021	\$276,400	\$0	\$276,400	\$205,000	\$225,944	0.13848	112.55%	122.33%
04.00103.00	10	2020	\$199,000	\$157,000	\$356,000	\$325,000	\$382,203	0.13848	76.22%	93.14%
04.00287.00 04.00288.20	1	2021	\$393,700	\$0	\$393,700	\$369,981	\$421,219	0.13848	79.74%	93.47%
04.00360.20 04.00368.10	8	2021	\$213,300	\$0	\$213,300	\$315,000	\$332,492	0.13848	44.21%	64.15%
05.00165.00	12	2020	\$219,900	\$13,500	\$233,400	\$200,000	\$230,172	0.13848	79.68%	101.40%
06.00115.00	10	2020	\$165,300	\$174,600	\$339,900	\$309,000	\$363,386	0.13848	78.04%	93.54%
06.00685.00	2	2021	\$286,800	\$246,100	\$532,900	\$551,600	\$621,239	0.13848	67.48%	85.78%

Sales and Ratios of County Agricultural Properties

Parcel Number	Sale Month	Sale Year	2022 Land EMV	2022 Building EMV	2022 EMV	Net Sale Price	Time Adj Sale Price	Time Adj	Starting Ratio	Final Ratio
07.00224.10	9	2021	\$167,000	\$0	\$167,000	\$145,000	\$151,406	0.13848	76.15%	110.30%
07.00225.00 07.00255.20	7	2021	\$67,400	\$0	\$67,400	\$105,618	\$112,694	0.13848	45.52%	59.81%
07.00256.20	7	2021	\$123,500	\$0	\$123,500	\$130,000	\$138,710	0.13848	52.56%	89.03%
07.00275.10	5	2021	\$122,100	\$0	\$122,100	\$125,000	\$136,289	0.13848	63.47%	89.59%
07.00436.00 06.00096.00	3	2021	\$298,000	\$0	\$298,000	\$270,000	\$300,818	0.13848	62.80%	99.06%
08.00078.00	8	2021	\$190,700	\$0	\$190,700	\$160,000	\$168,885	0.13848	90.95%	112.92%
08.00090.00	12	2020	\$173,900	\$0	\$173,900	\$170,000	\$195,646	0.13848	68.75%	88.88%
08.00107.10 08.00111.30 08.00121.00	7	2021	\$416,300	\$0	\$416,300	\$420,000	\$448,140	0.13848	77.97%	92.90%
08.00237.00 08.00237.10	6	2021	\$311,100	\$238,700	\$549,800	\$485,000	\$523,118	0.13848	91.72%	105.10%
08.00250.00	12	2020	\$239,800	\$239,000	\$478,800	\$360,000	\$414,309	0.13848	93.94%	115.57%
09.00548.00	1	2021	\$298,000	\$0	\$298,000	\$250,000	\$284,622	0.13848	68.06%	104.70%
09.00554.05	12	2020	\$145,500	\$0	\$145,500	\$178,700	\$205,659	0.13848	45.80%	70.75%
09.00557.10 09.00560.10	7	2021	\$490,100	\$0	\$490,100	\$425,000	\$453,475	0.13848	75.57%	108.08%
11.00129.02 11.00129.03	12	2020	\$640,100	\$166,100	\$806,200	\$550,000	\$632,973	0.13848	100.30%	127.37%
11.00220.00	8	2021	\$355,500	\$0	\$355,500	\$340,000	\$358,880	0.13848	88.05%	99.06%
13.00001.75	6	2021	\$283,500	\$0	\$283,500	\$300,000	\$323,578	0.13848	71.51%	87.61%
18.00006.02	3	2021	\$256,800	\$0	\$256,800	\$325,000	\$362,096	0.13848	65.18%	70.92%

County Final Sales Analysis

Chisago County	Beginning Sale Ratio	Final Sales Ratio	Number of Sales
Residential	76.14%	94.55%	754
Residential On-Water	75.32%	93.18%	108
Total Residential	76.02%	94.44%	862
Agricultural	74.33%	94.22%	32
Apartment	70.05%	83.20%	5
Commercial Industrial	92.67%	98.04%	22
Total CIA	90.50%	96.14%	27

How does the time adjustment work?

How does it affect the valuation process?

A property sells for \$300,000 in October 2020.

The same property sells in September 2021 for \$360,000.

The market is increasing by 20%. $(360,000 - 300,000) = 60,000 / 300,000 = 20\%$ or 1.66% per month.

If Chisago County assessed this property fairly and equitably last year for \$285,000, the first sales ratio is 95% ($285,000 / 300,000$), but when the second sale occurs the ratio is 79% ($285,000 / 360,000$).

We apply the 1.66% per month time adjustment to all sales and calculate the value to January 2, 2022.

The time adjusted value of the sale price to January 2, is \$378,000. Which calculates a ratio of 75% ($285,000 / 378,000$).

If Chisago County assesses this property at 95%, the new valuation needs to be \$359,000 ($378,000 \times 0.95$) which is a \$74,000 or 25% increase ($359,000 - 285,000 = \$74,000 / \$285,000 = 25\%$)

2021 to 2022 EMV Comparison by Township

	2021 Total EMV	2022 Total EMV	New Construction	% of Change
Amador	\$145,812,400	\$182,336,000	\$1,373,400	24.11%
Chisago Lake	\$772,560,100	\$947,403,400	\$7,061,000	21.72%
Fish Lake	\$308,832,700	\$381,770,800	\$4,867,300	22.04%
Franconia	\$301,822,900	\$369,723,800	\$3,856,800	21.22%
Lent	\$391,901,700	\$493,373,400	\$4,457,400	24.75%
Nessel	\$361,440,500	\$483,952,400	\$5,657,900	32.33%
Rushseba	\$110,560,500	\$145,860,600	\$891,900	31.12%
Shafer T	\$175,103,500	\$218,679,700	\$1,565,500	23.99%
Sunrise	\$298,569,000	\$375,768,000	\$4,869,900	24.23%

*Net Percent of Change = (2022 EMV – 2021 EMV – New Construction) / 2021 EMV

2021 to 2022 EMV Comparison by City

	2021 Total EMV	2022 Total EMV	New Construction	Net % of Change
Center City	\$89,569,000	\$109,811,100	\$1,700,100	20.70%
Chisago City	\$756,516,400	\$933,359,100	\$16,912,500	21.14%
Harris	\$142,129,000	\$179,401,300	\$822,600	25.65%
Lindstrom	\$563,481,900	\$703,261,200	\$12,409,700	22.60%
North Branch	\$1,115,419,100	\$1,376,962,100	\$37,053,500	20.13%
Rush City	\$171,529,600	\$207,900,700	\$5,553,600	17.97%
Shafer C	\$81,861,900	\$102,299,600	\$2,731,900	21.63%
Stacy	\$125,689,800	\$156,550,800	\$3,454,500	21.80%
Taylors Falls	\$99,449,300	\$121,215,800	\$1,044,700	20.84%
Wyoming	\$959,962,700	\$1,174,037,100	\$10,900,000	21.16%

*Net Percent of Change = (2022 EMV – 2021 EMV – New Construction) / 2021 EMV

2021 to 2022 EMV Comparison by County

	2021 Total EMV	2022 Total EMV	New Construction	% of Change
County	\$6,972,212,000	\$8,663,666,900	\$127,184,200	22.44%

*Net Percent of Change = (2022 EMV – 2021 EMV – New Construction) / 2021 EMV

Where did the value increase?

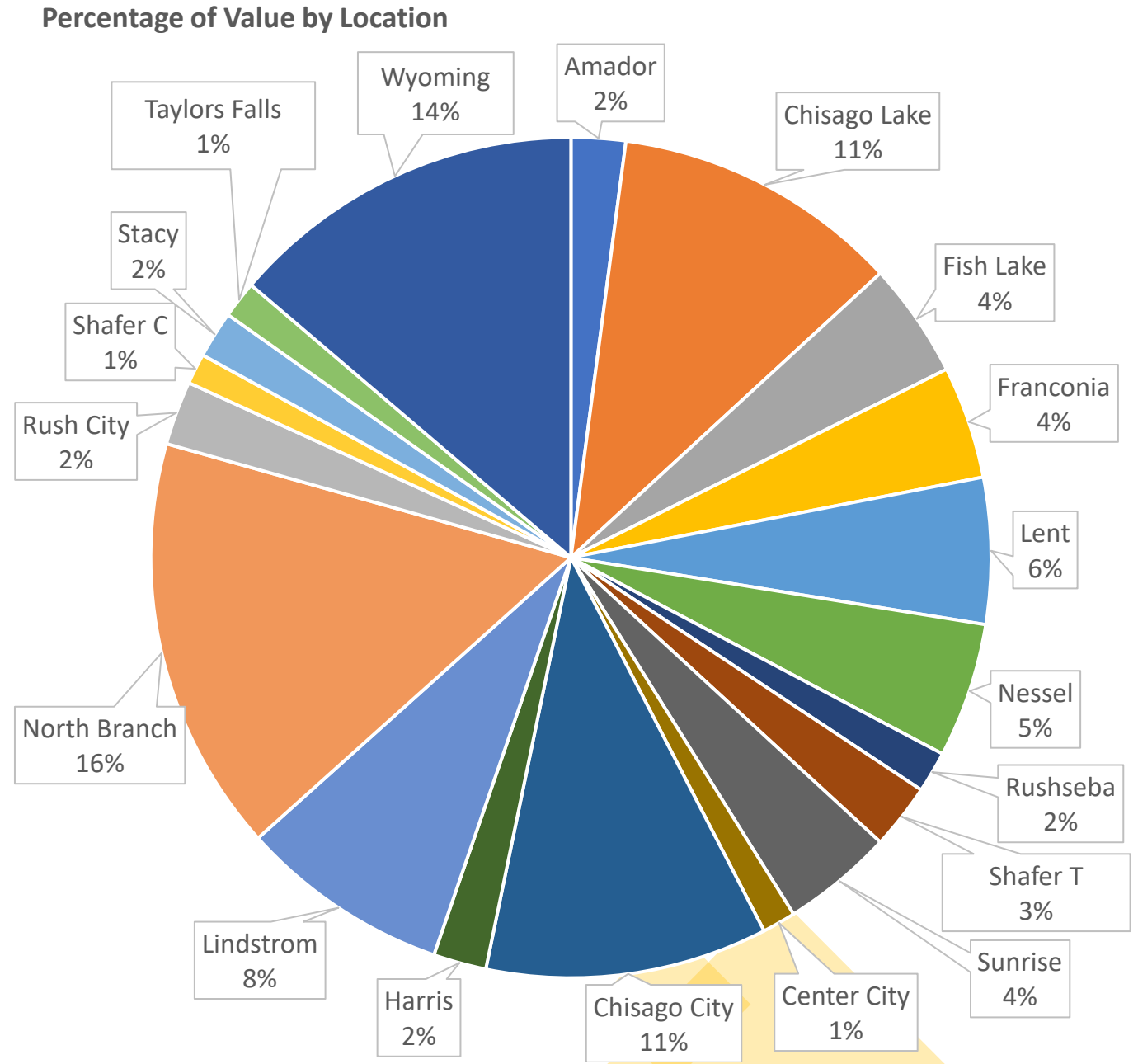
	2021	2022	% of Change
Agricultural	\$916,284,750	\$1,126,257,500	22.9%
Residential	\$5,289,068,750	\$6,647,243,600	25.7%
Seasonal	\$145,131,600	\$188,058,800	29.6%
Comm-Industrial	\$478,764,300	\$528,688,200	10.4%
Apartment	\$142,962,600	\$175,418,800	22.7%

*Percent of Change is Gross Change which does excludes new construction from equation

Chisago County's Total 2022
Estimated Market Value is
\$8,663,666,900.

This includes Agricultural,
Residential, Seasonal,
Commercial, Industrial,
Apartment and Mobile Home
Park classed Properties

*Not included is Exempt and
State Assessed Properties



Where is your value? (Townships)

	Agricultural	% of Total	Residential	% of Total	Seasonal	% of Total	CIA	% of Total	Totals
Amador	\$96,443,100	52.89%	\$79,236,200	43.46%	\$1,877,000	1.03%	\$4,779,700	2.62%	\$182,336,000
Chisago Lake	\$158,916,400	16.77%	\$740,802,600	78.19%	\$37,903,000	4.00%	\$9,781,400	1.03%	\$947,403,400
Fish Lake	\$85,053,600	22.16%	\$275,723,800	71.85%	\$21,199,300	5.52%	\$1,794,100	0.47%	\$383,770,800
Franconia	\$117,393,100	31.75%	\$241,905,900	65.43%	\$5,109,400	1.38%	\$5,315,400	1.44%	\$369,723,800
Lent	\$62,896,400	12.75%	\$424,134,600	85.97%	\$474,500	0.10%	\$5,867,900	1.19%	\$493,373,400
Nessel	\$93,664,300	19.35%	\$308,610,300	63.77%	\$73,430,100	15.17%	\$8,247,700	1.70%	\$483,952,400
Rushseba	\$66,884,700	45.86%	\$74,790,100	51.28%	\$1,880,600	1.29%	\$2,305,200	1.58%	\$145,860,600
Shafer	\$103,693,600	47.42%	\$109,883,100	50.25%	\$2,569,100	1.17%	\$2,533,900	1.16%	\$218,679,700
Sunrise	\$124,227,500	33.06%	\$244,766,000	65.14%	\$1,914,800	0.51%	\$4,859,700	1.29%	\$375,768,000

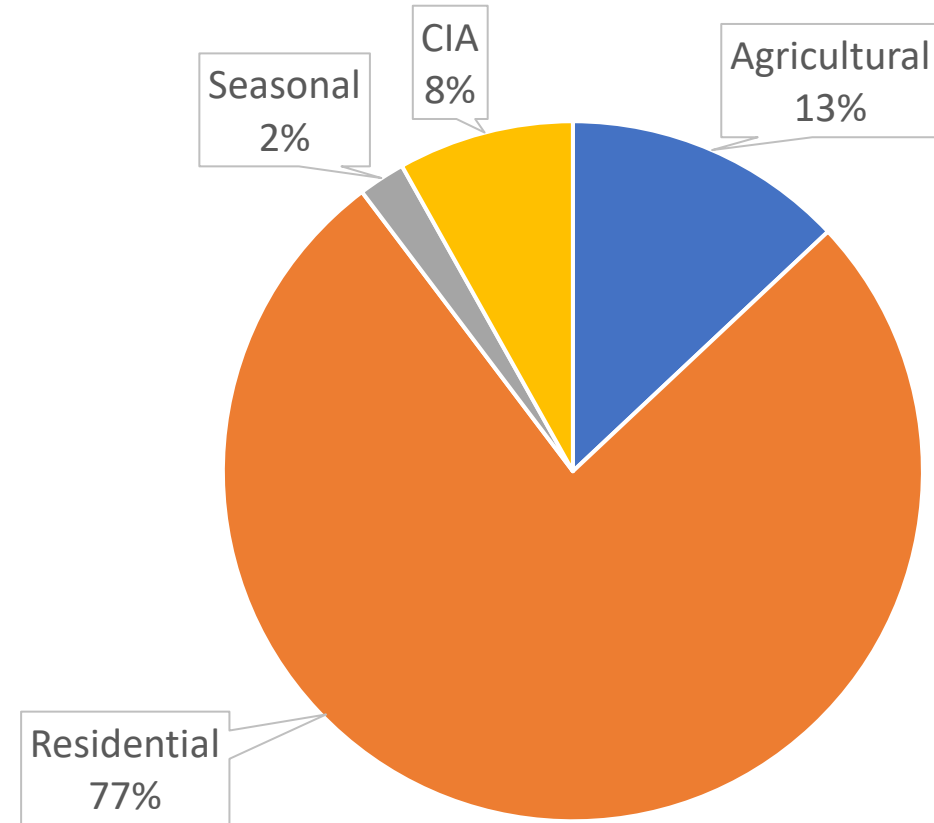
Where is your value? (Cities)

	Agricultural	% of Total	Residential	% of Total	Seasonal	% of Total	CIA	% of Total	Totals
Center City	\$250,300	0.23%	\$96,676,300	88.04%	\$4,855,000	4.42%	\$8,029,500	7.31%	\$109,811,100
Chisago City	\$33,427,900	3.58%	\$794,218,500	85.09%	\$15,187,700	1.63%	\$90,525,000	9.70%	\$933,359,100
Harris	\$45,206,800	25.20%	\$119,464,400	66.59%	\$419,300	0.23%	\$14,310,800	7.98%	\$179,401,300
Lindstrom	\$4,854,500	0.69%	\$616,441,900	87.65%	\$16,398,400	2.33%	\$65,566,400	9.32%	\$703,261,200
North Branch	\$83,807,300	6.09%	\$1,101,404,000	79.99%	\$242,500	0.02%	\$191,508,300	13.91%	\$1,376,962,100
Rush City	\$4,039,100	1.94%	\$149,303,700	71.81%	\$161,000	0.08%	\$54,396,900	26.16%	\$207,900,700
Shafer	\$2,721,600	2.66%	\$88,129,400	86.15%	\$0	0.00%	\$11,448,600	11.19%	\$102,299,600
Stacy	\$3,422,300	2.19%	\$116,471,700	74.40%	\$357,900	0.23%	\$36,298,900	23.19%	\$156,550,800
Taylors Falls	\$7,303,300	6.03%	\$97,368,600	80.33%	\$511,600	0.42%	\$16,032,300	13.23%	\$121,215,800
Wyoming	\$32,051,700	2.73%	\$967,912,500	82.44%	\$3,567,600	0.30%	\$170,505,300	14.52%	\$1,174,037,100

Where is the County Value?

Agricultural = \$1,126,257,500
Residential = \$6,647,243,600
Seasonal = \$188,058,800
Comm Ind Apt= \$704,107,000
MHP & B&B
County Total EMV = \$8,663,666,900

Chisago County Percentage of Estimated Market Value



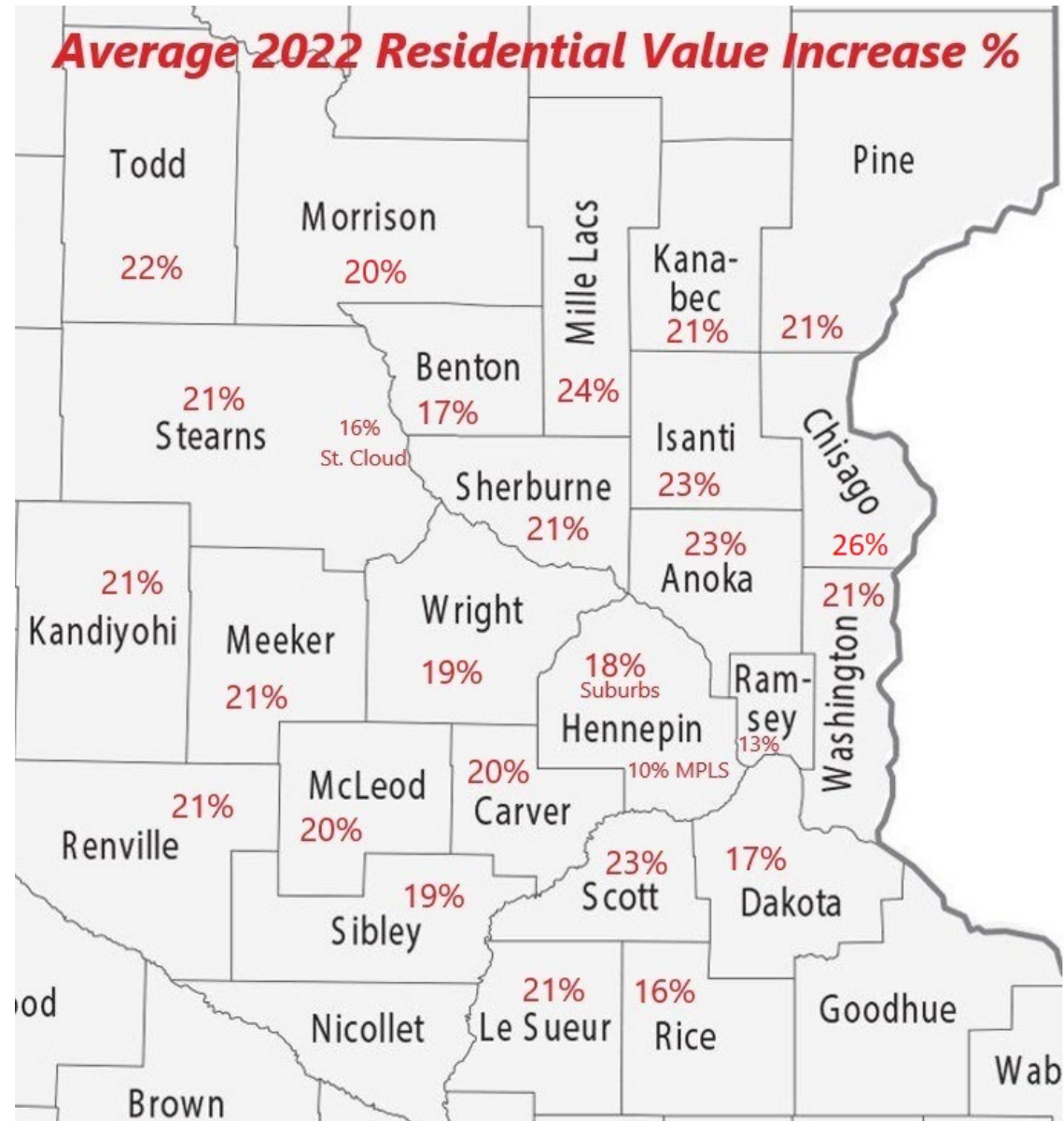
CHISAGO COUNTY AG. SCHEDULE 2022 (PAY 2023)

Pine			County		
<u>NESSEL</u>			<u>RUSHSEBA</u>		
<u>EMV</u>		<u>GA</u>	<u>EMV</u>		<u>GA</u>
\$2,700	Tillable	\$2,500	\$2,500	Tillable	\$2,500
\$2,500	Non Tillable	\$2,300	\$2,500	Non Tillable	\$2,300
\$1,500	Non Till Low	\$1,500	\$1,500	Non Till Low	\$1,500
\$700	Waste	\$700	\$700	Waste	\$700
\$25,000	Site	\$65,000	\$25,000	Site	\$63,000
\$40,000	SA		\$38,000	SA	
<u>FISH LAKE</u>			<u>HARRIS CITY</u>		
<u>EMV</u>		<u>GA</u>	<u>EMV</u>		<u>GA</u>
\$3,000	Tillable	\$3,000	\$3,500	Tillable	\$3,000
\$2,400	Non Tillable	\$2,300	\$3,000	Non Tillable	\$2,300
\$1,400	Non Till Low	\$1,400	\$1,500	Non Till Low	\$1,400
\$700	Waste	\$700	\$700	Waste	\$700
\$25,000	Site	\$73,000	\$25,000	Site	\$72,000
\$48,000	SA		\$47,000	SA	
<u>SUNRISE NORTH</u>					
<u>EMV</u>		<u>GA</u>	<u>EMV</u>		<u>GA</u>
\$3,500	Tillable	\$3,000	\$3,500	Tillable	\$3,000
\$3,000	Non Tillable	\$2,300	\$3,000	Non Tillable	\$2,300
\$1,500	Non Till Low	\$1,500	\$1,500	Non Till Low	\$1,500
\$700	Waste	\$700	\$700	Waste	\$700
\$25,000	Site	\$70,000	\$25,000	Site	\$70,000
\$45,000	SA		\$45,000	SA	
			Wisconsin		
			-		

CHISAGO COUNTY AG. SCHEDULE 2022 (PAY 2023)

Isanti County	-	-	<u>NORTH BRANCH</u>			<u>SUNRISE SOUTH</u>			<u>AMADOR</u>			Wisconsin
			<u>EMV</u>		<u>GA</u>	<u>EMV</u>		<u>GA</u>	<u>EMV</u>		<u>GA</u>	
			\$4,500	Tillable	\$3,500	\$4,500	Tillable	\$3,500	\$4,500	Tillable	\$3,500	
			\$3,500	Non Tillable	\$2,300	\$3,800	Non Tillable	\$2,300	\$3,800	Non Tillable	\$2,300	
			\$1,900	Non Till Low	\$1,900	\$1,900	Non Till Low	\$1,900	\$1,900	Non Till Low	\$1,900	
			\$800	Waste	\$800	\$900	Waste	\$900	\$900	Waste	\$900	
			\$25,000	Site	\$78,000	\$25,000	Site	\$74,000	\$25,000	Site	\$74,000	
			\$53,000	SA		\$49,000	SA		\$49,000	SA		
-	-	-	<u>LENT</u>			<u>CHISAGO LAKE NORTH</u>			<u>SHAHER</u>			Wisconsin
			<u>EMV</u>		<u>GA</u>	<u>EMV</u>		<u>GA</u>	<u>EMV</u>		<u>GA</u>	
			\$4,600	Tillable	\$4,000	\$4,600	Tillable	\$4,000	\$4,200	Tillable	\$4,000	
			\$4,000	Non Tillable	\$2,300	\$4,600	Non Tillable	\$2,300	\$4,200	Non Tillable	\$2,300	
			\$1,900	Non Till Low	\$1,900	\$2,300	Non Till Low	\$2,300	\$1,600	Non Till Low	\$1,600	
			\$900	Waste	\$900	\$900	Waste	\$900	\$1,000	Waste	\$900	
			\$25,000	Site	\$86,000	\$25,000	Site	\$78,000	\$25,000	Site	\$78,000	
			\$61,000	SA		\$53,000	SA		\$53,000	SA		
Anoka County	-	-	<u>WYOMING</u>			<u>CHISAGO LAKE SOUTH</u>			<u>FRANCONIA</u>			Wisconsin
			<u>EMV</u>		<u>GA</u>	<u>EMV</u>		<u>GA</u>	<u>EMV</u>		<u>GA</u>	
			\$5,000	Tillable	\$4,300	\$5,000	Tillable	\$4,300	\$5,000	Tillable	\$4,300	
			\$5,000	Non Tillable	\$2,300	\$4,900	Non Tillable	\$2,300	\$5,000	Non Tillable	\$2,300	
			\$2,500	Non Till Low	\$2,300	\$2,400	Non Till Low	\$2,300	\$2,400	Non Till Low	\$2,300	
			\$1,200	Waste	\$1,200	\$1,000	Waste	\$1,000	\$1,000	Waste	\$1,000	
			\$25,000	Site	\$95,000	\$25,000	Site	\$95,000	\$25,000	Site	\$93,000	
			\$70,000	SA		\$70,000	SA		\$68,000	SA		
-	-	-	Washington County									

Average Residential Increases for Central Minnesota



Board of Appeal and Equalization

273.11 VALUATION OF PROPERTY.

274.01 BOARD OF APPEAL AND EQUALIZATION.

274.014 LOCAL BOARDS; APPEALS AND EQUALIZATION COURSE AND MEETING REQUIREMENTS.

274.13 COUNTY BOARD OF APPEAL AND EQUALIZATION.

274.135 COUNTY BOARDS; APPEALS AND EQUALIZATION COURSE AND MEETING REQUIREMENTS.

Appeal's Process:



Contact
Assessor



Appeal to the
Local Board





Appeal to the
County Board

Local Board of Appeal and Equalization Meeting

- Must post the meeting date 10 days prior
- Must have a quorum
- Must have a LBAE Trained member
- Determine whether all the taxable property in the jurisdiction has been fairly and equitably valued and classified

Can and Cannot of the Board

- 
- Reduce the value of a property
 - Increase the value of a property
 - Add improvements to the assessment
 - Change the classification of a property
 - **Local Boards** only: Add properties to the assessment
 - **County Boards** only: Order percentage increases or decreases for an entire class of property

- 
- Consider prior year assessments
 - Reduce the aggregate assessment by more than 1%
 - Exempt property
 - Make changes to property in which he/she has a conflict of interest or financial interest
 - Grant special program status
 - Make changes benefiting a property owner who refuses entry by the assessor
 - **Local Boards** can't grant percentage increases or decreases for an entire class of property
 - **County Boards** can't add properties to the assessment list

During the Meeting

Ground Rules

Meeting's Purpose

Only current year appeals will be considered

Property owners may only appeal the estimated market value (EMV)

Order in which appeals will be heard

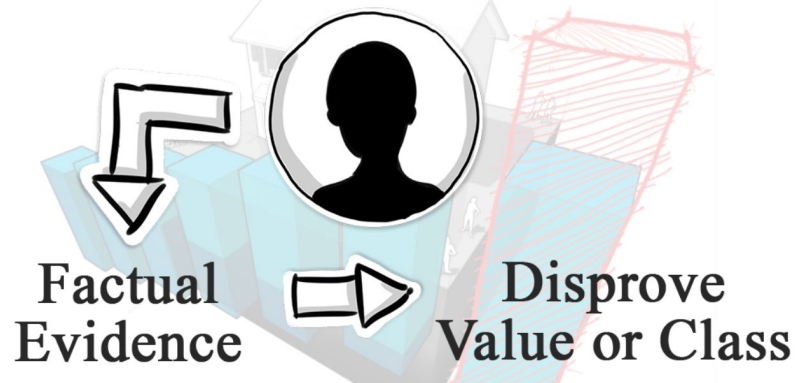
Expectations of appellants when presenting appeals

Time limits (if any)

Board procedure for making decisions

The Appeal

Property owner has burden of proof



The Decision

Formal Vote



No Change



Lower the value



Raise the value



Change the Classification



Assessor inspect the property

The Follow-Up

Notify every appellant in writing.

Notification should include:

- Board's decision
- Additional appeal options

2022 Chisago County Local Board of Appeal and Equalization Schedule

Wednesday April 13, 2022

Rush City	9:30 AM	Daryl – Chase - Sheri
Shafer City	6:00 PM	Daryl - Lyn

Thursday April 14, 2022

Taylors Falls City	6:00 PM	Chase - Eric
Stacy City	7:00 PM	Daryl - Lyn

Tuesday April 19, 2022

Wyoming City (Open Book)	6:00 PM	Chase - Sheri
Lindstrom City	6:00 PM	Daryl - Rich

Wednesday April 20, 2022

Nessel Township	9:30 AM	Daryl - Chase - John
Fish Lake Township	6:00 PM	Daryl - Chase - John

Thursday April 21, 2022

Chisago Lakes Township	1:30 PM	Daryl – Chase – Eric – Room 150B
Center City	6:00 PM	Daryl - John
North Branch City	6:00 PM	Chase - Patrick

Monday April 25, 2022

Harris City	(Open Book) 6:00 PM	Daryl – Sheri
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Tuesday April 26, 2022

Rushseba Township	(Open Book) 9:30 AM	Daryl- Patrick
Shafer Township	6:00 PM	Daryl - Rich

Wednesday April 27, 2022

Chisago City	6:00 PM	Chase - Rich
Amador Township	6:00 PM	Daryl – John

Thursday April 28, 2022

Sunrise Township	9:30 AM	Chase- Lyn
Franconia Township	1:30 PM	Daryl - Eric
Lent Township	6:00 PM	Daryl - Lyn

Local Board of Appeal and Equalization Trained Members



Local Board of Appeal and Equalization Training Attendance List

Updated 2/1/2022

Last Name	First Name	Title/Position	City or Township	County	Date Attended	Training Expires
Fisk	Gene	Supervisor	Amador Township	Chisago	Online	7/1/2025
Strong	Lin	Supervisor	Amador Township	Chisago	Online	7/1/2023
Behnke	Jill	Mayor	Center City	Chisago	Online	7/1/2025
Vetter	Lloyd	Council Member	Center City	Chisago	Online	7/1/2023
Wolcott	Mark	Council Member	Center City	Chisago	Online	7/1/2024
Anderson	Mark	Council Member	Chisago City	Chisago	Online	7/1/2022
Rivers	Marie	Council Member	Chisago City	Chisago	Online	7/1/2022
Houle	Wayne	Supervisor	Chisago Lake Township	Chisago	Online	7/1/2025
Reed	David	Supervisor	Chisago Lake Township	Chisago	6/18/2018	7/1/2022
Stirling	Sherry	Chairperson	Chisago Lake Township	Chisago	6/18/2018	7/1/2022
Riphey	Kyla	Unknown	City of Harris	Chisago	Online	7/1/2024
Burlington	Laurie	Council Member	City of Lindstrom	Chisago	Online	7/1/2022
Burlington	Laura	Council Member	City of Lindstrom	Chisago	Online	7/1/2025
Hildebrand	Scott	Council Member	City of Lindstrom	Chisago	Online	7/1/2024
Merkel	Linda	Council Member	City of Lindstrom	Chisago	Online	7/1/2025
Waldoch	David	Council Member	City of Lindstrom	Chisago	Online	7/1/2022
blomquist	kathy	Council Member	City of North Branch	Chisago	Online	7/1/2025
Darwin	Amanda	Council Member	City of North Branch	Chisago	Online	7/1/2025
McPherson	Joel	Council Member	City of North Branch	Chisago	Online	7/1/2023
Voss	Brian	Council Member	City of North Branch	Chisago	Online	7/1/2023
Hanson	Paula	Mayor	City of Shafer	Chisago	Online	7/1/2022
mattson	patty	Council Member	City of Shafer	Chisago	Online	7/1/2022
Mattson	Patty	Council Member	City of Shafer	Chisago	Online	7/1/2025
Ness	Mark	Council Member	City of Stacy	Chisago	Online	7/1/2025
sawatzky	timothy	Council Member	city of stacy	Chisago	Online	7/1/2025
Thieling	Dennis	Council Member	City of Stacy	Chisago	Online	7/1/2023
Utecht	Mark	Mayor	City of Stacy	Chisago	Online	7/1/2023
Utecht	Mark	Mayor	City of Stacy	Chisago	Online	7/1/2024
Aanonsen	Troy	Council Member	City of Taylors Falls	Chisago	Online	7/1/2025
Fitzwater	Bruce	Supervisor	Fish Lake Township	Chisago	Online	7/1/2023
JOHNSON	COREY	Board Member	Fish Lake Township	Chisago	Online	7/1/2025
Thill	James	Supervisor	Fish Lake Township	Chisago	Online	7/1/2025
Kuhnly	Owen	Supervisor	Fraconia Township	Chisago	Online	7/1/2022
Kuhnly	Owen	Supervisor	Franconia Township	Chisago	Online	7/1/2025
Rochel	Kevin	Supervisor	Franconia Township	Chisago	Online	7/1/2022
Sparby	Sonny	Supervisor	Franconia Township	Chisago	Online	7/1/2025

Local Board of Appeal and Equalization Trained Members

Last Name	First Name	Title/Position	City or Township	County	Date Attended	Training Expir
Eischens	Jessica	Board Member	Lent Township	Chisago	Online	7/1/2024
Keller	Richard	Supervisor	lent township	Chisago	Online	7/1/2024
Nelson	Troy	Supervisor	Lent Township	Chisago	Online	7/1/2022
Seekon	Brian	Supervisor	Lent Township	Chisago	Online	7/1/2023
Sinna	Lisa	Supervisor	Lent Township	Chisago	11/23/2019	7/1/2023
Schlumbohm	William	Council Member	Lindstrom	Chisago	Online	7/1/2025
Stenson	Kevin	Council Member	Lindstrom City	Chisago	Online	7/1/2023
Mell	Branden	Supervisor	Nessel	Chisago	Online	7/1/2025
Iskierka	Stanley	Supervisor	Nessel Township	Chisago	Online	7/1/2024
Meis	Michelle	Supervisor	Nessel Township	Chisago	Online	7/1/2022
Paitl	John	Board Member	Nessel Township	Chisago	Online	7/1/2022
Rising	Betsy	Supervisor	Nessel Township	Chisago	Online	7/1/2022
Swenson	James	Mayor	North Branch	Chisago	Online	7/1/2025
Meyer	Daniel	Council Member	Rush City	Chisago	Online	7/1/2022
Storm	Frank	Council Member	Rush City	Chisago	Online	7/1/2022
Johnson	Peter	Supervisor	Rushseba Township	Chisago	Online	7/1/2023
Hoffman	John	Supervisor	Shafer Township	Chisago	Online	7/1/2025
Lichtscheidl	Faith	Clerk/Administrator	Shafer Township	Chisago	Online	7/1/2022
Mattson	Joseph	Supervisor	Shafer Township	Chisago	Online	7/1/2024
Nelson	Kurt	Supervisor	Shafer Township	Chisago	Online	7/1/2023
Stovern	Mark	Supervisor	Shafer Township	Chisago	Online	7/1/2025
Leivian	Eric	Supervisor	Sunrise Township	Chisago	Online	7/1/2025
Noordergraaf	Jeske	Supervisor	Sunrise Township	Chisago	Online	7/1/2024
Osland	Mark	Supervisor	Sunrise Township	Chisago	Online	7/1/2025
Buchite	Michael	Mayor	Taylors Falls	Chisago	Online	7/1/2024
Murphy	Mary	Council Member	Taylors Falls	Chisago	Online	7/1/2022
Gustafson	Dennis	Local Board		Chisago	Online	7/1/2023

Local Board of Appeal and Equalization
Training is now available Year-Round.

Any Training done between now and
LBAE will not qualify for the
2022 LBAE Meetings.

Website address for the training

<https://www.revenue.state.mn.us/board-appeal-and-equalization-training>

2022 Chisago County Board of Appeal and Equalization

Chisago County Courthouse, Center City
County Board Room

Tuesday June 14, 2022

6:30 PM by Appointment

**Property Owners MUST have appealed at the
Local Board of Appeal and Equalization or
Open Book Jurisdiction to attend at the County
Board of Appeal and Equalization Meeting.**

Top 10 Valued Parcels

1. Polaris Industries (Industrial)..... \$14,698,400
2. Rose Hill Properties LLC (Apartment)..... \$13,822,200
3. 28210 Old Towne Rd LLC (Sr. Living)..... \$11,481,700
4. CDL Homes LLC & Point Pleasant Heights (Sr. Living).... \$9,086,500
5. North Branch Senior Living LLC (Sr. Living)..... \$8,388,800
6. Olinda Trail LLC (Apartment)..... \$7,875,400
7. NB Group LLC (Industrial)..... \$6,700,000
8. Ebenezer Lakes Assisted Living (Sr. Living)..... \$6,413,700
9. Kirvida Holdings LLC (Industrial)..... \$6,005,800
10. Cherokee Place LLC (Apartment)..... \$5,974,100

*Single Parcels, with Market Values Taxed



#1 Question Asked to Assessors

What will this do to my taxes?

Many variables go into this answer:

- What was my increase compared to the average for County, City/Township, School District?
- Was there new improvements made to the property?
- How much value was added to Ag, Residential, Seasonal, Commercial, Industrial, Apartments?

Biggest Unknown Answer:

What is the budget going to be for the Local Governments?



One answer to a complex question

What did my value do compared to other properties?

A city has 4 Residential properties

- Property 1 = TMV \$100,000
- Property 2 = TMV \$200,000
- Property 3 = TMV \$300,000
- Property 4 = TMV \$400,000

Total TMV of City = \$1,000,000



A city has a budget of \$10,000

The City Tax Rate = $\text{Budget} / \text{Taxable} = 1\%$



Taxes Paid by 4 Properties

Property 1 = \$1000

Property 2 = \$2000

Property 3 = \$3000

Property 4 = \$4000

One answer to a complex question

What did my value do compared to other properties?

All properties are increased by \$25,000

- Property 1 = TMV \$125,000 (25%)
- Property 2 = TMV \$225,000 (12.5%)
- Property 3 = TMV \$325,000 (8.3%)
- Property 4 = TMV \$425,000 (6.3%)

Total TMV of City = \$1,100,000 (10%)



A city has a budget of \$10,000

The City Tax Rate = Budget/Taxable = .9%



Taxes Paid by 4 Properties

Property 1 = \$1125 (12.5%)

Property 2 = \$2025 (1.25%)

Property 3 = \$2925 (-2.5%)

Property 4 = \$3825 (-4.4%)

Simplified Answer to Budget Question

A city has 4 Residential properties

- Property 1 = TMV \$100,000
- Property 2 = TMV \$200,000
- Property 3 = TMV \$300,000
- Property 4 = TMV \$400,000

Total TMV of City = \$1,000,000



A city has a budget of \$10,000

The City Tax Rate = $\text{Budget} / \text{Taxable} = 1\%$

Taxes Paid by 4 Properties

Property 1 = \$1000

Property 2 = \$2000

Property 3 = \$3000

Property 4 = \$4000



Simplified Answer to Budget Question

All Properties are increased 25%

- Property 1 = TMV \$125,000
- Property 2 = TMV \$250,000
- Property 3 = TMV \$375,000
- Property 4 = TMV \$500,000

Total TMV of City = \$1,250,000



A city has a budget of \$10,000

The City Tax Rate = $\text{Budget} / \text{Taxable} = .8\%$



Taxes Paid by 4 Properties

Property 1 = \$1000

Property 2 = \$2000

Property 3 = \$3000

Property 4 = \$4000

Simplified Answer to Budget Question

All Properties are increased 25%

- Property 1 = TMV \$125,000
- Property 2 = TMV \$250,000
- Property 3 = TMV \$375,000
- Property 4 = TMV \$500,000

Total TMV of City = \$1,250,000



A city has a budget of \$12,500

The City Tax Rate = $\text{Budget} / \text{Taxable} = 1\%$

Taxes Paid by 4 Properties

Property 1 = \$1250 (25%)

Property 2 = \$2500 (25%)

Property 3 = \$3750 (25%)

Property 4 = \$5000 (25%)



Taxes went up by 25%

Simplified Answer to Budget Question

All Properties Stay the Same

- Property 1 = TMV \$100,000
- Property 2 = TMV \$200,000
- Property 3 = TMV \$300,000
- Property 4 = TMV \$400,000

Total TMV of City = \$1,000,000



A city has a budget of \$12,500

The City Tax Rate = $\text{Budget} / \text{Taxable} = 1.25\%$

Taxes Paid by 4 Properties

Property 1 = \$1250 (25%)


Property 2 = \$2500 (25%)

Property 3 = \$3750 (25%)

Property 4 = \$5000 (25%)



Taxes went up by 25%



The valuation and classification is completed fairly and equitably to ensure properties pay no more and no less of the budget.

The budget is the amount of money the governments need to operate their local body of government.

The valuation and classification does not rely on the budget to set values, the budget does not rely on the valuation and classification to set a budget.

These two are separate of each other!



Questions?



Daryl Moeller – County Assessor

Chase Peloquin – Assistant County Assessor

Chisago County Assessor Office

313 N. Main St. Room 250

Center City, MN 55012

Assessor@chisagocountymn.gov

Office Main Phone: 651-213-8550