



**Board of Equalization - Meeting Agenda  
April 18, 2017 - 5:00 P.M. - Foley City Hall**

1. Call the meeting to order.
2. Pledge of Allegiance.
3. Approve the agenda.
  
4. Board of Equalization
  - Brian Koester - Benton County Assessor
  
5. Discussion on Transferring Local Board of Review Authority.
  
6. Adjourn

**BENTON COUNTY ASSESSOR'S OFFICE  
531 DEWEY STREET – PO BOX 129  
FOLEY, MN 56329**

**BRIAN G. KOESTER, S.A.M.A.  
BENTON COUNTY ASSESSOR**

**PHONE: 320-968-5019  
TDD: 320-968-8842  
FAX: 320-968-5329**

**MEMO**

**TO: Township Clerks/City Administrators  
FROM: Benton County Assessor's Office  
DATE: March 7, 2017  
RE: Comparison Report**

The enclosed comparison report shows estimated market values from the 2015 assessment year for taxes payable in 2016 compared with the 2016 assessment year for payable year 2017.

The New Construction values are from the 2016 assessment year for payable 2017.

The estimated market values for the 2017 assessment year for payable year 2018 are not available at this time.

If you have further questions please feel free to contact our office.

**AN EQUAL OPPORTUNITY EMPLOYER**

2016 BENTON COUNTY MARKET VALUE COMPARISONS - SPRING TO SPRING ABSTRACT

<u>TOWNSHIP</u>	<u>2016 ESTIMATED MARKET VALUE</u>	<u>2015 ESTIMATED MARKET VALUE</u>	<u>NEW CONSTRUCTION</u>	<u>% WITH NC</u>	<u>% WITHOUT NC</u>
Alberta	95,060,300	93,337,000	959,200	1.85	0.82
Gilmanton	106,284,400	103,640,200	867,300	2.55	1.71
Glendorado	99,200,600	97,652,600	866,100	1.59	0.70
Graham	91,549,800	90,689,500	248,300	0.95	0.67
Granite Ledge	83,099,500	78,811,300	340,200	5.44	5.01
Langola	141,013,800	135,555,000	1,071,300	4.03	3.24
Maynew Lake	109,859,500	107,770,400	1,254,100	1.94	0.77
Maywood	103,198,000	102,160,500	514,000	1.02	0.51
Minden	220,008,400	217,006,600	1,672,400	1.38	0.61
St. George	137,685,200	134,844,900	1,132,200	2.11	1.27
Sauk Rapids Twshp	63,914,100	61,221,900	338,200	4.40	3.85
Watab	294,447,600	285,459,500	5,722,800	3.15	1.14
<b>TOWNSHIP TOTAL:</b>	<b>1,545,321,200</b>	<b>1,508,149,400</b>	<b>14,986,100</b>	<b>2.46</b>	<b>1.47</b>
<b>CITY</b>					
Foley	116,806,400	114,063,100	720,700	2.41	1.77
Gillman	12,697,900	10,563,200	361,700	20.21	16.78
Rice	123,158,900	119,303,500	1,314,400	3.23	2.13
St. Cloud	312,205,300	308,689,600	1,584,700	1.14	0.63
Sartell	101,171,700	99,503,900	792,500	1.68	0.88
Sauk Rapids	737,796,200	714,647,800	8,868,800	3.24	2.00
Royalton	1,233,700	972,900	0.00	0.00	26.81
<b>CITY TOTAL:</b>	<b>1,405,070,100</b>	<b>1,367,744,000</b>	<b>13,642,800</b>	<b>2.73</b>	<b>1.73</b>
<b>COUNTY TOTAL:</b>	<b>2,950,391,300</b>	<b>2,875,893,400</b>	<b>28,628,900</b>	<b>2.59</b>	<b>1.59</b>



## ASSESSOR'S OFFICE

Benton County Government Center • 531 Dewey Street PO Box 129 • Foley, MN 56329  
(320) 968-5019 • Fax: (320)968-5329  
[www.co.benton.mn.us](http://www.co.benton.mn.us)

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# MEMO

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**DATE:** JANUARY 13, 2017  
**TO:** FOLEY CITY  
**FROM:** BRIAN KOESTER, BENTON COUNTY ASSESSOR  
**RE:** TRANSFER LOCAL BOARD OF REVIEW DUTIES AND  
POWERS/ALTERNATIVE REVIEW OPTION

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This memorandum again addresses the property tax law governing the transfer of local board of review duties and powers when assessments are only performed by the County's Assessor's Office.

In 1998, Chapter 231, Article 2, Section 23, Subdivision 3 of the Omnibus Tax Bill gave the town board of any town or the governing body of any city the option of transferring its powers and duties to the county board and choosing not to perform the function of a local board of review. The transfer may be permanent or for a specified number of years, but the transfer cannot be for less than three years. A town or city may renew its option to transfer after the designated time of this transfer agreement has expired.

Under this alternative review option, the county is required to notify taxpayers whose town or city elected to transfer its local board of review powers to them. Prior to the county board of equalization meeting, the county shall make available to those taxpayers a procedure for a review of their assessments, including but not limited to, open book meetings. The county assessor will be allowed to make changes during the alternative review option time but is not allowed to make changes after the county board of equalization as adjourned, except for administrative and clerical error (same as the current law). This alternative review process will take place in April or May of each year, similar to the time frame scheduled for local board of review meetings. Notices of assessment will continue to be forwarded to taxpayers at least ten days before the open book meeting. The dates, places, and times for that review will be listed on the notice.

If you choose to transfer your local board of review duties and powers to the county, please complete the enclosed form and return to this office before February 1, 2017. Should you have any questions regarding this change in the appeals process or a need to discuss this matter further, you may contact me.



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LOCAL BOARD OF REVIEW TRANSFER AGREEMENT

NOTICE IS HEREBY GIVEN, That the Township/City of \_\_\_\_\_
in Benton County, Minnesota, has opted to transfer its power and duties to the County and no
longer chooses to perform the function of a local board of review. This agreement to transfer
said duties is effective for the following assessment year and shall

\_\_\_\_\_ {Insert: be considered
permanent: be for a minimum period of three (3) years: or before a period of (specify length
of time greater than three (3) years) years}.

As a condition of this transfer, the County shall make available to those taxpayers within the
Township/City of \_\_\_\_\_, a procedure for a review of their assessments,
including but not limited to, an open book meeting. The County Assessor will notify taxpayers
of the dates, places, and times for this review through notices of assessment. The County
Assessor will be allowed to make changes during the alternative review option time until the
adjournment of the County Board of Equalization.

The Township/City of \_\_\_\_\_ may renew its option to transfer if this agreement
is not permanent.

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_, 2017

Township/City of \_\_\_\_\_

Council/Board Members, please sign below.

Five horizontal lines for signatures of Council/Board Members.