

**MINUTES OF THE CITY OF ZIMMERMAN  
LOCAL BOARD OF APPEAL AND EQUALIZATION  
MONDAY, APRIL 15, 2024**

**CALL TO ORDER:** The Board of Appeal and Equalization was called to order at 9:00 a.m. at the Zimmerman City Hall by Mayor Stay.

**ROLL CALL:** Present: Mayor Stay, Council Members Earenfight and Farber. Members Dahl and Whiting were excused absent. County Assessor Michelle Moen was present with staff member Mark Wingert (Residential Appraiser). Also present was Kary Tillmann, City Clerk/Treasurer, City of Zimmerman.

2024 Assessment

Sherburne County Assessor Moen explained the process used to set valuations and the state requirements for ratios. A sales ratio study compares the Assessor's estimated market value to sales of property. Sales from October 1, 2022 – September 30, 2023 were used to determine the estimated market values for the 2024 assessment. Ratios are examined to see how close the market values are in comparison to actual selling prices of homes. The ratios are figured by dividing the estimated market value by the sale price. This ratio must then be between 90-105%. If the ratio is below 90% or above 105% then the market values must be adjusted. Zimmerman calculated at 76.3%, which is outside of the allowable ratio.

There were 99 good arms-length transactions in Zimmerman during the study period. Sherburne County's building schedule remained stable in the 2024 assessment. Any increases in value were made during reassessment or to properties with new improvements. Apartment values increased 10% County-wide. The ending ratio for the City of Zimmerman, after all changes were taken into consideration, is 96.0%.

In 2023, there were 13 new home permits issued compared to 15 in 2022 and 113 single-family home permits in 2021. Reassessment was completed in a portion of the City of Zimmerman in the summer and fall of 2023. There were 498 properties reassessed.

**PUBLIC QUESTIONS**

The following requests from the public for re-consideration of assessed values were made:

**Thamion (Sam) and Sara Rivers, 26618 – 9th Street West (PID #95-00460-0425):** Requested reconsideration of the value of their property because there have been no improvements to the property since construction in 2005 except for a new roof due to hail damage in 2021. Mr. Rivers feels the valuation and taxes for the property are simply too high. Mr. Rivers and Appraiser Wingert will schedule a time for the property to be viewed for reassessment.

**Stay/Farber unanimous to make no changes to the assessed value for the property identified as PID #95-00460-0425, owned by Thamion and Sara Rivers.**

**Harlan Wells, 25993 – 22<sup>nd</sup> Street W (PID #95-00467-0106),** requested clarification on the increase in valuation to his land, noting that the land value increased significantly from 2020 to 2023, but the house has not appreciated at the same rate. two vacant parcels identified as **PID #95-016-1302** and **PID #95-016-1405**. Assessor Moen stated that Sherburne County has been working to equalize land values throughout the County to ensure that like-sized parcels are valued the same in each development in every government unit in the County. Land values in Zimmerman have increased because there is a finite inventory of land available within City limits and there is higher demand for property in Zimmerman.

Mayor Stay declared a recess at 9:32 a.m. and reconvened the meeting at 9:42 a.m.

**Nickolas and Heather Stay, 24636 – 24<sup>th</sup> Street West**, requested reconsideration of two of the three parcels they own. The two vacant parcels are identified as **PID #95-00462-0426** and **PID #95-00462-0428**. Assessor Moen stated that the County had recently updated the mapping of water lines in the GIS system, so the valuation on those two parcels would likely be reduced due to the water lines being more accurate. PID #95-00462-0428 has no improvable land area and would likely be reduced in value from \$2,900 to approximately \$1,200. PID #95-000462-0426 could see a reduction from \$59,800 to \$30,500.

**Earenfight/Farber to make no changes to the assessed value for the properties identified as PID #95-00462-0426 and PID #95-00462-0428, owned by Nickolas and Heather Stay. Roll call on the motion: Earenfight, aye; Farber, aye; Stay, abstained. Motion carried.**

Discussion was held regarding the valuation of properties within City limits versus Livonia Township. No action taken.

**Stay/Farber unanimous to adjourn the meeting at 10:22 a.m.**

Approved this 6th day May 2024.

s/s Kary Tillmann, City Clerk/Treasurer

APPROVED 05/06/2024