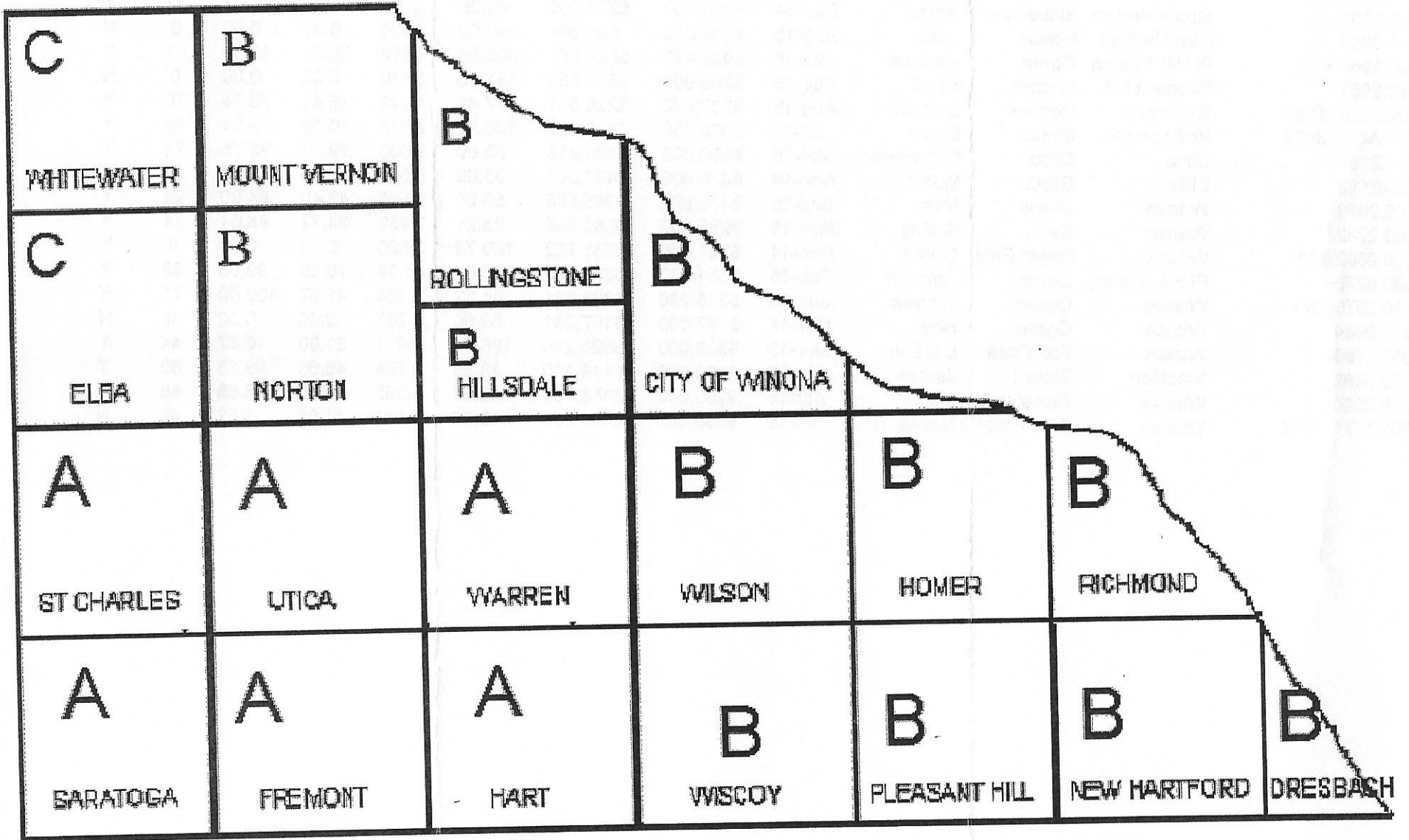


Assessment Land Valuation Regions
used with Rural Land Value Schedule

WINONA COUNTY



Winona County

2016 Assessment Rural Land Schedule

Classification	2016 Region A	2016 Region B	2016 Region C	2015 Region A	2015 Region B	2015 Region C	2014 Region A	2014 Region B	2014 Region C
A1 Tillable	7,600	6,650	6,650	8,000	7,000	7,000	8,000	7,000	7,000
A2 Tillable	7,225	6,325	6,325	7,600	6,650	6,650	7,600	6,650	6,650
B1 Tillable	6,850	6,000	6,000	7,200	6,300	6,300	7,200	6,300	6,300
B2 Tillable	6,450	5,650	5,650	6,800	5,950	5,950	6,800	5,950	5,950
C1 Tillable	6,075	5,325	5,325	6,400	5,600	5,600	6,400	5,600	5,600
C2 Tillable	5,700	4,975	4,975	6,000	5,250	5,250	6,000	5,250	5,250
Pasture	2,500	2,500	2,600	2,500	2,500	2,600	2,500	2,500	2,600
Pasture GA/RP	2,400	2,400	2,400	2,200	2,200	2,200	2,200	2,200	2,200
Woods	2,500	2,500	2,500	2,500	2,500	2,600	2,500	2,500	2,600
Woods GA/RP	1,200	1,200	1,200	1,100	1,100	1,100	1,100	1,100	1,100
Waste	2,500	2,500	2,500	2,500	2,500	2,600	2,500	2,500	2,600
Waste GA/RP	1,200	1,200	1,200	1,100	1,100	1,100	1,100	1,100	1,100
Building Sites	40,000-42,000	40,000-42,000	40,000-42,000	40,000-42,000	40,000-42,000	40,000-42,000	40,000-42,000	40,000-42,000	40,000-42,000

Notes:

Market Value grades are calculated by using a 25 per cent range between top and bottom values

Green acre tillable values are equal to market value tillable values

2016 Residential Sales Grid

District	# Sales	Ratio
Homer	7	95.7
Richmond	7	85.8
Wilson	8	99.4
Goodview	53	94.3
Lewiston	20	93.9
Rollingstone C	12	98.5
St. Charles	53	90.9
Stockton	12	101.5
Winona	323	95.0

As you can see, all of these districts are compliant except for Richmond. An increase was done in to make it compliant. The changes were based on sale price ranges and different locations within the township. St. Charles also had an adjustment made to older homes. The sales of these types of properties were consistently below acceptable standards. Other districts showed a small increase.

Another issue assessors must deal with is directive from the Department of Revenue called "Three Strikes." This deals with taxing districts that have one or more sales three times in a five-year span but never had six sales within a classification. It is also used for commercial and apartment sales within cities.

If there are three sales in the five-year period, and the median ratio of those sales is not at least 90% in a majority of those years, the state may change values during state board of equalization. If the assessor imposes at least a 10% change in affected areas, the state may not alter the values for the current assessment. I do not see this as an issue this year in Winona County.

There has been a big change in how the Minnesota Department of Revenue evaluated county assessments. In the past, the increase or decrease of all properties in a tax district (city or township) adjusted the sales ratio. Beginning last year, each property that sells will compare the 2015 sale to the 2016 value. It is hoped that assessments will be more accurate this way.