



**MOWER**  
COUNTY

# TOWNSHIPS 2025 LOCAL BOARD OF APPEAL AND EQUALIZATION

**APRIL 14, 2025:**

**PLEASANT VALLEY TOWNSHIP  
RACINE TOWNSHIP**

**APRIL 15, 2025:**

**BENNINGTON TOWNSHIP  
LODI TOWNSHIP  
ADAMS TOWNSHIP**

**APRIL 16, 2025:**

**RED ROCK TOWNSHIP  
UDOLPHO TOWNSHIP**

**APRIL 17, 2025:**

**AUSTIN TOWNSHIP  
LYLE TOWNSHIP  
WINDOM TOWNSHIP**

*PREPARED BY THE MOWER COUNTY ASSESSOR'S OFFICE:*

*MICHAEL HARVEY, MOWER COUNTY ASSESSOR  
RENEE THORPE, LEAD PROPERTY APPRAISER  
MICHAEL KELLAR, LEAD PROPERTY APPRAISER  
FRAN BEKAERT, PROPERTY APPRAISER  
JACK ANDERSON, PROPERTY APPRAISER  
STEPHANIE LEVERINGTON, ASSESSMENT TECHNICIAN  
JILL HERRERA, ASSESSMENT TECHNICIAN*

# “WHO DOES WHAT” IN THE PROPERTY TAX SYSTEM

## ASSESSOR

- Locates the property to be taxed: estimates its market value (how much the property would sell for in today’s market); and assigns it a class according to it’s use.
- Multiplies the estimated market value of each piece of property by the tax capacity percentage set by law for its class. The result is the tax capacity.
- Sends out valuation notices in the spring.
- Adds together the tax capacities for all the property in the taxing district and give the total to: County Auditor

PROPERTY OWNERS WHO DISAGREE WITH THE ASSESSOR’S VALUE MAY APPEAL TO: BOARDS OF APPEAL

## BOARDS OF REVIEW

### TOWN OR CITY BOARD OF REVIEW

- Town board or city council
- Meets between April 1 and May 31

### COUNTY BOARD OF EQUALIZATION

- County Commissioners
- Meets last two weeks of June

### STATE BOARD OF EQUALIZATION

- Commissioner of Revenue
- Meets between April 15 and June 30

THE REVIEW BOARD MAY CHANGE THE ESTIMATED MARKET VALUE OR CLASSIFICATION

### MINNESOTA TAX COURT

- Small claims or regular division

## TAXING DISTRICTS

(your school district, town or city, county, etc.)

- Determine the services (such as street maintenance, fire, and police protection) to be provided in the coming year.
- Estimate the costs of those services and determine what portion will come from property taxes.
- Prepare proposed budget/levy amounts.
- Sends proposed levy amounts to: County Auditor
- Holds Truth-in-Taxation hearings on budget.
- Sends final levy amounts to: County Auditor

## COUNTY AUDITOR

- Determines the tax capacity rates by dividing the proposed levy by the proposed total amount of tax capacity in the taxing district.
- Applies Special Assessments.
- Calculates the amount of each property owner’s proposed tax.
- Prepares Truth-in-Taxation notice.
- Mails notice to each taxpayer.
- Recalculates the amount of each property owner’s tax based upon the final levy amounts.

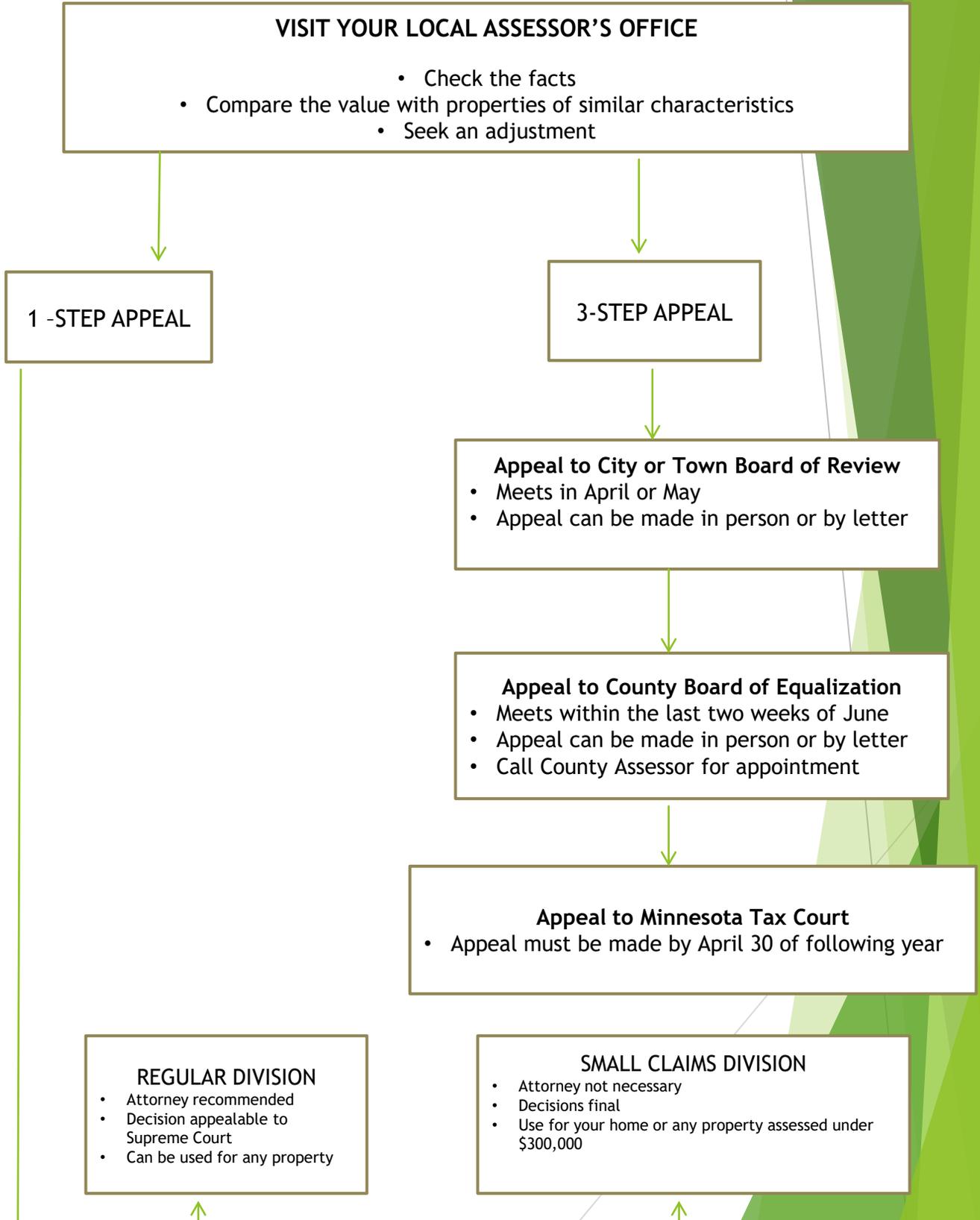
Prepares a listing of the tax on all property owners in the county and gives list to: County Treasurer

## COUNTY TREASURER

- Makes out the property tax statements from the County tax rolls.
- Mails out the tax statements.
- Collects payments in two installments (May 15 and October 15) for residential and agricultural (May 15 and November 15).
- Distributes tax receipts to taxing districts.

# DO YOU THINK YOUR PROPERTY IS OVER ASSESSED?

The diagram below shows the steps in contesting your property valuation:



# LOCAL BOARD OF APPEAL AND EQUALIZATION RULES AND DUTIES

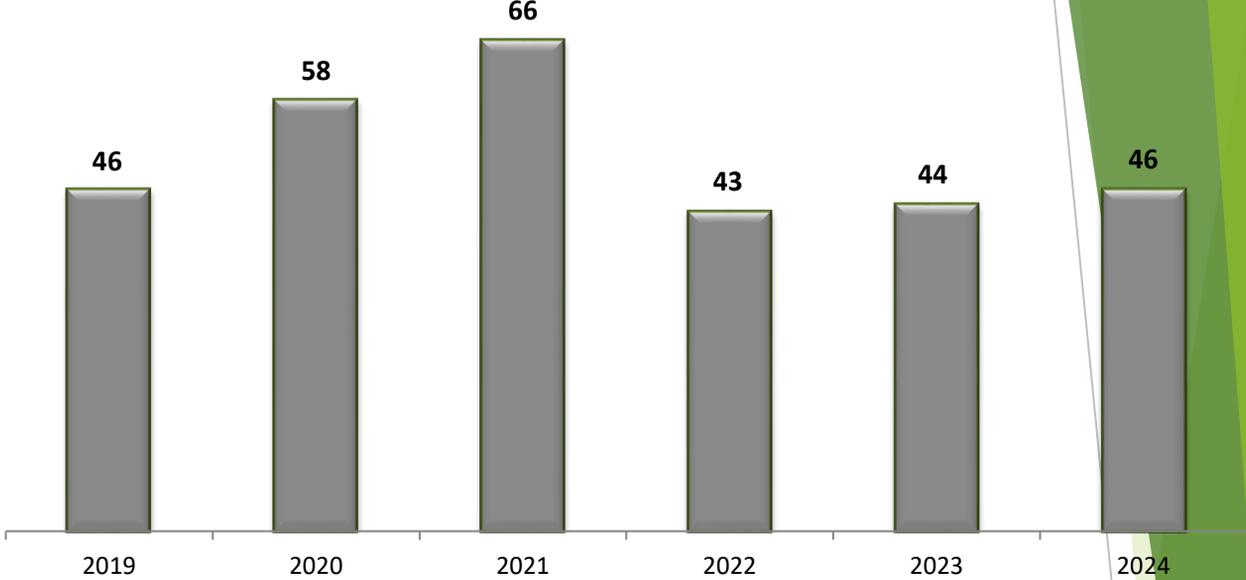
- Can reduce the value of a property.
- Can increase the value of a property.
- Can add omitted properties back on the assessment roll.
- Can add improvements to the assessment roll.
- Can change the classification of a property.
- Cannot consider prior year assessments.
- Cannot order percentage increases or decreases for an entire class of property.
- Cannot reduce the aggregate assessment of the taxing jurisdiction by more than 1 percent.
- Cannot exempt property.
- Cannot grant special program status.
- Cannot make changes benefiting a property owner who refuses the Assessor entry.
- A board member cannot make changes to a property in which he/she has a conflict of interest or financial interest.
- Appeals must be based on facts. The property owner must present supporting evidence to convince the board that the current year valuation or classification is incorrect. The supporting evidence can be presented either in person, through a letter, or through an authorized representative.

## MINNESOTA DEPARTMENT OF REVENUE RULES ON EQUALIZATION

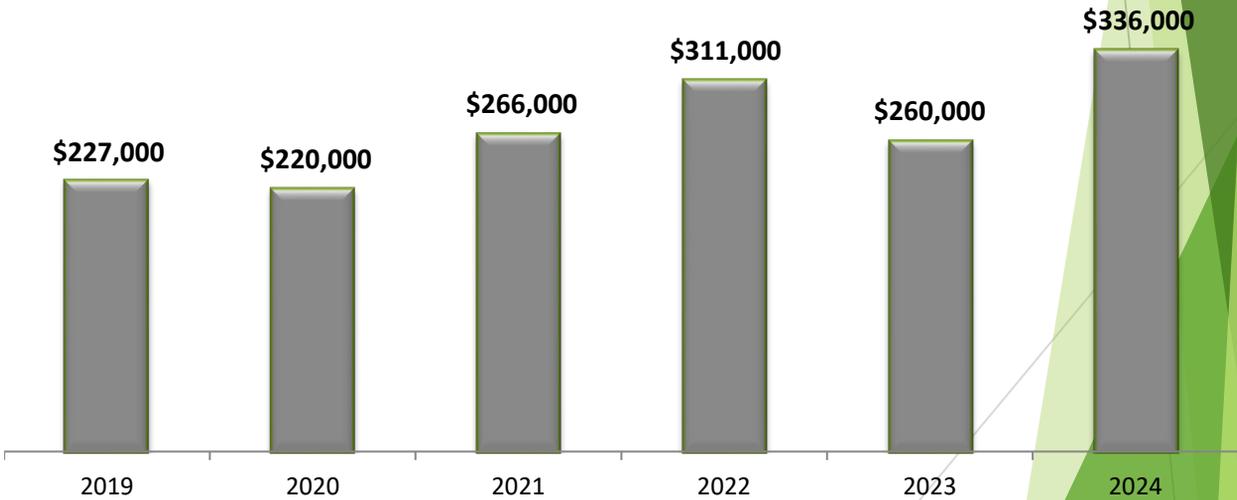
- Median sales ratios are used for equalization, when a valid sample is available.
- 6 sales in any taxing district in any property class constitutes a valid sample.
- Jurisdictions without valid samples are subject to review based on 5-year trends.
- Adjusted ratios under 90 percent could result in a state ordered increase.
- Adjusted ratios over 105 percent could result in a state ordered decrease.
- Farmland values may be changed if border values are not within 10 percent of adjoining counties.
- State board orders are not subject to appeal.

# RURAL RESIDENTIAL MARKET DATA

## RURAL RESIDENTIAL NUMBER OF SALES BY YEAR



## RURAL RESIDENTIAL AVERAGE SALE PRICE BY YEAR

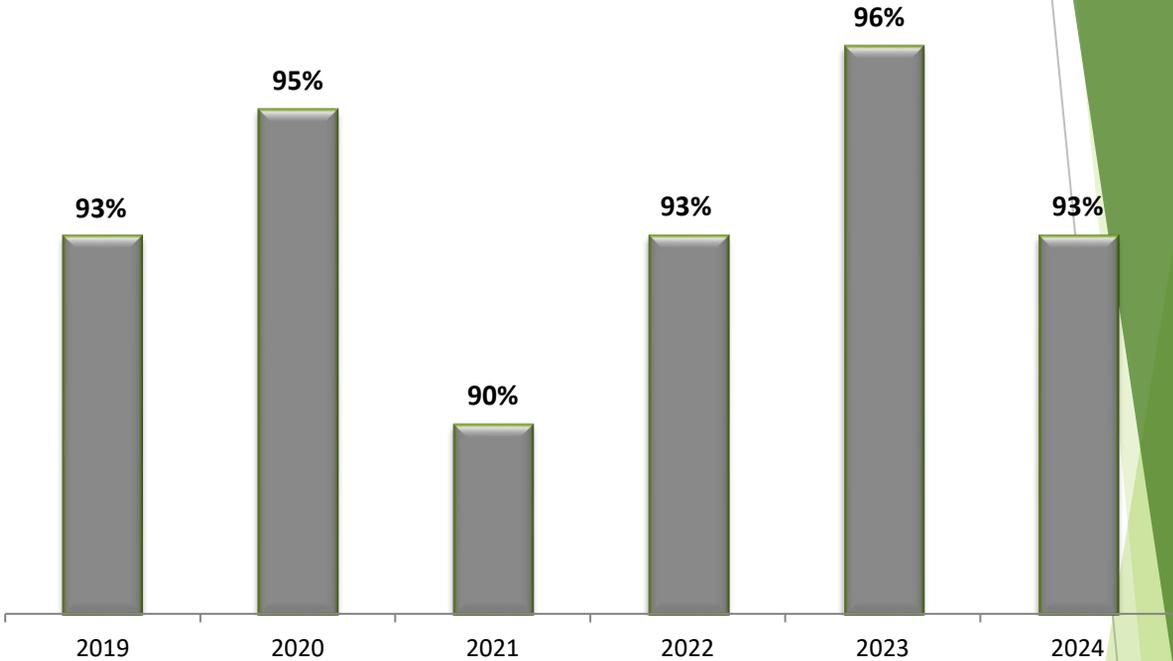


Northern Twp. Avg. SP = \$357,000 (22)  
Southern Twp. Avg. SP = \$317,000 (24)

\*A 12.6% difference between the North and South sides of the County

# RURAL RESIDENTIAL MARKET DATA CONTINUED

## RURAL RESIDENTIAL SALES RATIO BY YEAR



\*Department of Revenue requires the median ratio to fall between 90%-105%

# AGRICULTURAL LAND SALES

| eCRV #  | Primary Parcel ID | City/Town        | Gross Sale Price | Net Sale Price | Sale Month | Sale Year | Net Sale Price Adj. to 2025 | Deeded Acres | NET SALES PRICE PER DEEDED ACRE | Buyer                             | Seller   | CPI  | 2a Acres | 2b Acres |
|---------|-------------------|------------------|------------------|----------------|------------|-----------|-----------------------------|--------------|---------------------------------|-----------------------------------|--|------|----------|----------|
| 1628654 | 01.004.0040       | Adams Twp        | \$598,749        | \$598,749      | 1          | 2024      | \$634,063                   | 73.92        | \$8,578                         | Bruce Bergstrom                   | Our Hartmann Farms, LLC                                  | 83   | 73.92    | 0        |
| 1624421 | 01.005.0025       | Adams Twp        | \$952,044        | \$952,044      | 1          | 2024      | \$1,008,194                 | 80           | \$12,602                        | Kim Bissen                        | Our Hartmann Farms, LLC                                  | 96   | 80       | 0        |
| 1627737 | 01.005.0050       | Adams Twp        | \$509,051        | \$509,051      | 1          | 2024      | \$539,074                   | 50.05        | \$10,771                        | PL Farms, LLC                     | Our Hartmann Farms, LLC                                  | 92   | 50.5     | 0        |
| 1628634 | 01.005.0065       | Adams Twp        | \$1,622,498      | \$1,622,498    | 1          | 2024      | \$1,718,191                 | 147.95       | \$11,613                        | Doran Kasel                       | Our Hartmann Farms, LLC                                  | 90   | 148      | 0        |
| 1627215 | 01.006.0010       | Adams Twp        | \$1,904,153      | \$1,904,153    | 1          | 2024      | \$2,016,458                 | 160          | \$12,603                        | The Dale Bissen Revocable Living  | Our Hartmann Farms, LLC                                  | 83   | 159      | 0        |
| 1629024 | 01.006.0015       | Adams Twp        | \$1,670,357      | \$1,670,357    | 1          | 2024      | \$1,768,873                 | 140.35       | \$12,603                        | Lawrence Bissen                   | Our Hartmann Farms, LLC                                  | 88   | 140.4    | 0        |
| 1627374 | 01.008.0010       | Adams Twp        | \$2,137,971      | \$2,137,971    | 1          | 2024      | \$2,264,066                 | 160          | \$14,150                        | Bissen Farms, LLC                 | Our Hartmann Farms, LLC                                  | 87   | 159      | 0        |
| 1613251 | 01.015.0015       | Adams Twp        | \$1,856,400      | \$1,856,400    | 12         | 2023      | \$1,975,299                 | 154.71       | \$12,768                        | John Kirtz                        | Dale Bissen  | 77   | 154.7    | 0        |
| 1649493 | 01.018.0023       | Adams Twp        | \$898,617        | \$898,617      | 5          | 2024      | \$933,611                   | 75.4         | \$12,382                        | Christopher Jax                   | David Gaskill Living Trust                               | 87   | 75.4     | 0        |
| 1649469 | 01.018.0024       | Adams Twp        | \$1,288,358      | \$1,288,358    | 5          | 2024      | \$1,338,530                 | 87.37        | \$15,320                        | Robert Smith                      | David Gaskill Living Trust                               | 87   | 87.37    | 0        |
| 1649500 | 01.018.0025       | Adams Twp        | \$680,659        | \$680,659      | 5          | 2024      | \$707,166                   | 48.87        | \$14,470                        | Marvin Smith                      | David Gaskill Living Trust                               | 87   | 48.87    | 0        |
| 1606148 | 02.011.0101       | Austin Twp       | \$320,000        | \$320,000      | 12         | 2023      | \$340,495                   | 38.01        | \$8,958                         | Mathew Johnson                    | Joseph Rockers   | 88   | 38.01    | 0        |
| 1624376 | 02.020.0090       | Austin Twp       | \$1,327,937      | \$1,327,937    | 1          | 2024      | \$1,406,257                 | 120.92       | \$11,630                        | Denny Loucks                      | Our Hartmann Farms, LLC                                  | 74   | 120.9    | 0        |
| 1624386 | 02.032.0061       | Austin Twp       | \$665,715        | \$665,715      | 1          | 2024      | \$704,978                   | 59.61        | \$11,827                        | Rick Loucks                       | Our Hartmann Farms, LLC                                  | 78   | 59.61    | 0        |
| 1643713 | 03.023.0040       | Bennington       | \$1,946,160      | \$1,946,160    | 4          | 2024      | \$2,031,627                 | 160          | \$12,698                        | Peter Marx                        | Eliot Evans  | 95   | 160      | 0        |
| 1620499 | 03.034.0010       | Bennington       | \$1,920,000      | \$1,920,000    | 1          | 2024      | \$2,033,239                 | 160          | \$12,708                        | Dominick Bunne                    | Johnston Legacy, LLC                                     | 81   | 160      | 0        |
| 1622774 | 04.020.0050       | Clayton          | \$1,920,000      | \$1,920,000    | 1          | 2024      | \$2,033,239                 | 160          | \$12,708                        | Diamond D LLC                     | Alan Walker  | 92   | 160      | 0        |
| 1622748 | 04.021.0030       | Clayton          | \$2,880,000      | \$2,880,000    | 1          | 2024      | \$3,049,859                 | 240          | \$12,708                        | David Voigt                       | Alan Walker  | 92   | 240      | 0        |
| 1630681 | 04.028.0041       | Clayton          | \$1,764,000      | \$1,368,321    | 3          | 2024      | \$1,435,250                 | 146.52       | \$9,796                         | David Voigt                       | Bryan Klaehn   | 91   | 146.5    | 0        |
| 1621737 | 05.036.0055       | Dexter Twp       | \$2,119,576      | \$2,119,576    | 1          | 2024      | \$2,244,586                 | 151.68       | \$14,798                        | Evan Holst                        | The Raymond K. Newkirk Revocable Trust under             | 92   | 151.7    | 0        |
| 1608561 | 06.001.0011       | Frankford        | \$781,100        | \$781,100      | 12         | 2023      | \$831,128                   | 78.11        | \$10,640                        | Steven Meyerhofer                 | James Englehart  | 93   | 78.11    | 0        |
| 1608571 | 06.012.0020       | Frankford        | \$794,320        | \$794,320      | 12         | 2023      | \$845,195                   | 79.43        | \$10,641                        | Steven Meyerhofer                 | David O. Englehart Revocable Living Trust dated February | 90   | 67.43    | 12       |
| 1590327 | 06.026.0060       | Frankford        | \$3,100,000      | \$3,100,000    | 10         | 2023      | \$3,330,204                 | 280          | \$11,894                        | Sue Dougan                        | Sharon July  | 89   | 250      | 30       |
| 1663795 | 07.015.0030       | Grand Meadow Twp | \$775,000        | \$775,000      | 6          | 2024      | \$801,345                   | 81.42        | \$9,842                         | Ryan Gehling                      | Schneider, LLC   | 87   | 81.42    | 0        |
| 1645214 | 08.019.0115       | Lansing          | \$35,250         | \$35,250       | 4          | 2024      | \$36,798                    | 35.25        | \$1,044                         | MATTHEW JOHNSON                   | CARROLL F. BROWN REVOCABLE FAMILY TRUST                  | crep | 35.25    | 0        |
| 1639356 | 08.028.0070       | Lansing          | \$1,445,000      | \$1,445,000    | 4          | 2024      | \$1,508,458                 | 155.84       | \$9,680                         | Pheasants Forever, Inc.           | John Worlein   | 85   | 155.8    | 0        |
| 1619531 | 09.001.0021       | Le Roy Twp       | \$768,600        | \$768,600      | 1          | 2024      | \$813,931                   | 80           | \$10,174                        | LexShip, LLC                      | Dominick Bunne   | 81   | 80       | 0        |
| 1687830 | 09.010.0010       | Le Roy Twp       | \$2,950,000      | \$2,950,000    | 8          | 2024      | \$3,021,285                 | 240          | \$12,589                        | Wogernese & Co                    | Sue Dougan   | 84   | 240      | 0        |
| 1601992 | 09.019.0041       | Le Roy Twp       | \$450,160        | \$450,160      | 11         | 2023      | \$481,285                   | 52.97        | \$9,086                         | The Timothy Koch Revocable Living | The Gaylord J. Winfield Revocable Trust                  | 66   | 52.97    | 0        |
| 1630349 | 10.024.0010       | Lodi             | \$1,055,489      | \$1,055,489    | 3          | 2024      | \$1,107,116                 | 79.78        | \$13,877                        | Brothers Farmland, LP             | Sandra Marth   | 92   | 79.78    | 0        |
| 1598738 | 10.024.0012       | Lodi             | \$930,000        | \$930,000      | 11         | 2023      | \$994,301                   | 79.56        | \$12,497                        | Steven W Kasel Revocable Living   | Tamara Jutzi Kremer                                      | 90   | 79.56    | 0        |
| 1620214 | 11.011.0010       | Lyle Twp         | \$960,000        | \$960,000      | 1          | 2024      | \$1,016,620                 | 80.53        | \$12,624                        | Gary Parmenter                    | Pamela King  | 78   | 80.53    | 0        |
| 1600577 | 11.012.0070       | Lyle Twp         | \$341,760        | \$341,760      | 11         | 2023      | \$365,390                   | 56.96        | \$6,415                         | Stephen Parmenter                 | James Silbaugh   | 85   | 56.96    | 0        |
| 1675990 | 11.013.0075       | Lyle Twp         | \$876,154        | \$876,154      | 7          | 2024      | \$901,621                   | 67.57        | \$13,344                        | Wayne Thola                       | Dane Kuper   | 86   | 67.57    | 0        |
| 1601914 | 11.016.0020       | Lyle Twp         | \$1,090,468      | \$1,090,468    | 11         | 2023      | \$1,165,864                 | 165.8        | \$7,032                         | Jeffery Pederson                  | James Silbaugh   | 68   | 94.81    | 70.99    |
| 1642920 | 12.027.0010       | Marshall         | \$1,320,000      | \$1,320,000    | 4          | 2024      | \$1,377,969                 | 132.13       | \$10,429                        | Rick Neuvirth                     | The Robert V. Smith and Diane K. Smith Living Trust      | 96   | 132.1    | 0        |
| 1630191 | 13.035.0055       | Nevada           | \$534,300        | \$534,300      | 3          | 2024      | \$560,434                   | 43.96        | \$12,749                        | Christopher Patterson             | Nancy Schaefer   | 82   | 43.96    | 0        |
| 1664036 | 14.016.0035       | Pleasant Valley  | \$825,000        | \$825,000      | 7          | 2024      | \$848,980                   | 73           | \$11,630                        | Jamison Schneckloth               | Lawrence Keenan  | 92   | 73       | 0        |
| 1642540 | 14.021.0050       | Pleasant Valley  | \$1,670,000      | \$1,670,000    | 4          | 2024      | \$1,743,339                 | 160          | \$10,896                        | Marc Irbeck                       | Lubenow Farms, LLC                                       | 93   | 160      | 0        |
| 1601019 | 14.023.0041       | Pleasant Valley  | \$860,000        | \$860,000      | 11         | 2023      | \$919,462                   | 78.05        | \$11,780                        | Craig Monnier                     | Joyce Vermilyea  | 95   | 78.05    | 0        |
| 1674675 | 14.024.0010       | Pleasant Valley  | \$4,320,000      | \$4,320,000    | 7          | 2024      | \$4,445,569                 | 320          | \$13,892                        | Francis Severson                  | Beverly Land Company                                     | 94   | 320      | 0        |
| 1663701 | 14.025.0040       | Pleasant Valley  | \$4,021,760      | \$4,021,760    | 6          | 2024      | \$4,158,471                 | 314.2        | \$13,235                        | Craig Monnier                     | Beverly Land Company                                     | 95   | 314.2    | 0        |
| 1635482 | 15.011.0042       | Racine Twp       | \$900,000        | \$900,000      | 3          | 2024      | \$944,022                   | 72.87        | \$12,955                        | Ready Mix Holding, Inc.           | Adam Brummond  | 93   | 72.87    | 0        |
| 1673186 | 15.011.0100       | Racine Twp       | \$1,260,210      | \$1,260,210    | 7          | 2024      | \$1,296,840                 | 108.97       | \$11,901                        | Ready Mix Holding, Inc., a        | Estate of James F. Christie a.k.a James F.               | 90   | 109      | 0        |
| 1688058 | 15.013.0045       | Racine Twp       | \$712,500        | \$712,500      | 8          | 2024      | \$729,717                   | 75           | \$9,730                         | Nathan Miller                     | Estate of Dorothy M. Christie                            | 84   | 75       | 0        |
| 1688195 | 15.027.0055       | Racine Twp       | \$382,500        | \$382,500      | 8          | 2024      | \$391,743                   | 45.14        | \$8,678                         | Debra Kiefer                      | Estate of Dorothy M. Christie                            | 92   | 45.14    | 0        |
| 1596832 | 16.001.0025       | Red Rock         | \$3,400,000      | \$3,400,000    | 11         | 2023      | \$3,635,081                 | 295.29       | \$12,310                        | Richard Jones                     | Steven Reed  | 92   | 295.3    | 0        |
| 1631911 | 16.008.0050       | Red Rock         | \$322,000        | \$322,000      | 3          | 2024      | \$337,750                   | 38.87        | \$8,689                         | Jeffrey Schieck                   | Christopher Garbisch                                     | 85   | 38.87    | 0        |
| 1675274 | 17.004.0014       | Sargeant Twp     | \$3,368,817      | \$3,368,817    | 7          | 2024      | \$3,466,738                 | 259.64       | \$13,352                        | James Wahrenbrock                 | Luella Mangaard Revocable Trust                          | 93   | 259.6    | 0        |
| 1675803 | 17.024.0011       | Sargeant Twp     | \$1,400,000      | \$1,398,000    | 7          | 2024      | \$1,438,636                 | 120.93       | \$11,896                        | HAVEN HUTTERIAN BRETHREN, INC.    | PAUL JORSTAD   | 91   | 120.9    | 0        |
| 1635557 | 18.020.0071       | Udolpho          | \$1,333,216      | \$1,333,216    | 4          | 2024      | \$1,391,765                 | 149.38       | \$9,317                         | Neal Anderson                     | M. M. M. of New Richland, Inc.                           | 68   | 149.4    | 0        |
| 1619720 | 19.001.0020       | Walham Twp       | \$2,055,800      | \$2,055,800    | 1          | 2024      | \$2,177,049                 | 161.01       | \$13,521                        | Leon Holst                        | Paul Hindt   | 94   | 161      | 0        |
| 1612933 | 20.015.0035       | Windom           | \$1,055,000      | \$1,055,000    | 12         | 2023      | \$1,330,060                 | 113.63       | \$11,705                        | Bernard Sheehan                   | Evan Holst   | 83   | 113.6    | 0        |

**Bolded = Multi Parcel Sales with Average CPI**  
**Highlighted = Ag land with Residential Structures**  
**Annual Time Trend Applied 5.8979% to January 2025**

# AVG CPI BY TOWNSHIP

| MOWER COUNTY            |                |
|-------------------------|----------------|
| TOTAL TILL AC. IN TWPS: | 373,929        |
| COUNTYWIDE AVG CPI      | 87             |
| <u>TOWNSHIP:</u>        | <u>AVG CPI</u> |
| ADAMS                   | 86             |
| AUSTIN                  | 77             |
| BENNINGTON              | 91             |
| CLAYTON                 | 91             |
| DEXTER                  | 91             |
| FRANKFORD               | 87             |
| GRAND MEADOW            | 90             |
| LANSING                 | 81             |
| LEROY                   | 81             |
| LODI                    | 89             |
| LYLE                    | 77             |
| MARSHALL                | 90             |
| NEVADA                  | 80             |
| PLEASANT VALLEY         | 91             |
| RACINE                  | 87             |
| RED ROCK                | 83             |
| SARGEANT                | 89             |
| UDOLPHO                 | 79             |
| WALTHAM                 | 88             |
| WINDOM                  | 81             |

# REGION 1 AGRICULTURAL LAND VALUES

| AGRICULTURAL LAND VALUES 2025 (100% CER/CPI--REGION 1) |             |             |             |             |             |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|  | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> |
| DODGE  | \$9,800     | \$9,000     | \$8,500     | \$8,500     | \$9,500     | \$9,500     | \$9,500     | \$9,800     | \$14,000    | \$14,600    | \$15,000    |
| FILLMORE   | \$7,400     | \$6,500     | \$7,400     | \$7,100     | \$7,400     | \$7,000     | \$7,050     | \$8,000     | \$11,000    | \$11,500    | \$11,900    |
| FREEBORN   | \$9,000     | \$8,500     | \$7,900     | \$7,500     | \$7,700     | \$7,300     | \$7,500     | \$9,000     | \$11,250    | \$12,000    | \$12,000    |
| GOODHUE  | \$8,300     | \$8,100     | \$8,100     | \$8,600     | \$8,700     | \$8,300     | \$8,300     | \$9,000     | \$10,800    | \$12,300    | \$12,600    |
| HOUSTON  | \$7,400     | \$6,900     | \$6,900     | \$6,900     | \$7,100     | \$7,500     | \$7,500     | \$8,625     | \$9,700     | \$10,000    | \$10,200    |
| MOWER  | \$10,100    | \$9,900     | \$9,000     | \$9,000     | \$9,000     | \$9,400     | \$9,400     | \$10,300    | \$13,800    | \$13,800    | \$14,000    |
| OLMSTED  | \$8,600     | \$8,600     | \$8,140     | \$8,140     | \$8,140     | \$8,140     | \$8,140     | \$9,950     | \$12,600    | \$13,200    | \$14,800    |
| RICE   | \$6,600     | \$6,000     | \$6,600     | \$6,600     | \$7,200     | \$6,800     | \$6,800     | \$8,500     | \$12,000    | \$12,250    | \$13,200    |
| STEELE   | \$9,200     | \$9,000     | \$9,000     | \$8,300     | \$8,100     | \$8,100     | \$8,400     | \$9,300     | \$13,800    | \$15,000    | \$15,000    |
| WABASHA  | \$7,400     | \$7,400     | \$7,400     | \$7,400     | \$7,600     | \$7,600     | \$7,220     | \$8,300     | \$10,400    | \$10,500    | \$12,500    |
| WASECA   | \$9,300     | \$9,300     | \$9,000     | \$9,107     | \$9,107     | \$8,652     | \$8,700     | \$9,100     | \$12,200    | \$13,100    | \$13,000    |
| WINONA   | \$8,400     | \$7,700     | \$7,700     | \$7,600     | \$8,200     | \$8,200     | \$7,800     | \$8,600     | \$9,500     | \$10,200    | \$10,300    |

# AGRICULTURAL SALES DATA

## 2024 ASSESSMENT DATA (sales occurring between 10/22 - 9/23)

|                               |  |
|-------------------------------|--|
| NUMBER OF SALES:              | 40   |
| AVERAGE SALE PRICE/DEEDED AC: | \$10,400                                   |
| MEDIAN SALE PRICE/DEEDED AC:  | \$10,900                                   |
| HIGHEST SALE PRICE/DEEDED AC: | \$13,600                                   |
| LOWEST SALE PRICE/DEEDED AC:  | \$2,200 *conservation easement sale (CREP) |
| MEDIAN SALES RATIO:           | 95%  |

2024 ASSESSMENT/2025 TAXES PAYABLE  
AG TIER LIMIT \$3,500,000

## 2025 ASSESSMENT DATA (sales occurring between 10/23 - 9/24)

|                               |  |
|-------------------------------|--|
| NUMBER OF SALES:              | 53   |
| AVERAGE SALE PRICE/DEEDED AC: | \$11,300                                   |
| MEDIAN SALE PRICE/DEEDED AC:  | \$11,900                                   |
| HIGHEST SALE PRICE/DEEDED AC: | \$14,800                                   |
| LOWEST SALE PRICE/DEEDED AC:  | \$1,000 *conservation easement sale (CREP) |
| MEDIAN SALES RATIO:           | 94%  |

2025 ASSESSMENT/2026 TAXES PAYABLE  
AG TIER LIMIT \$3,800,000

**\*\*DEPARTMENT OF REVENUE REQUIRES THE MEDIAN RATIO TO BE BETWEEN 90-105%.**

# AGRICULTURAL SALES DATA CONTINUED

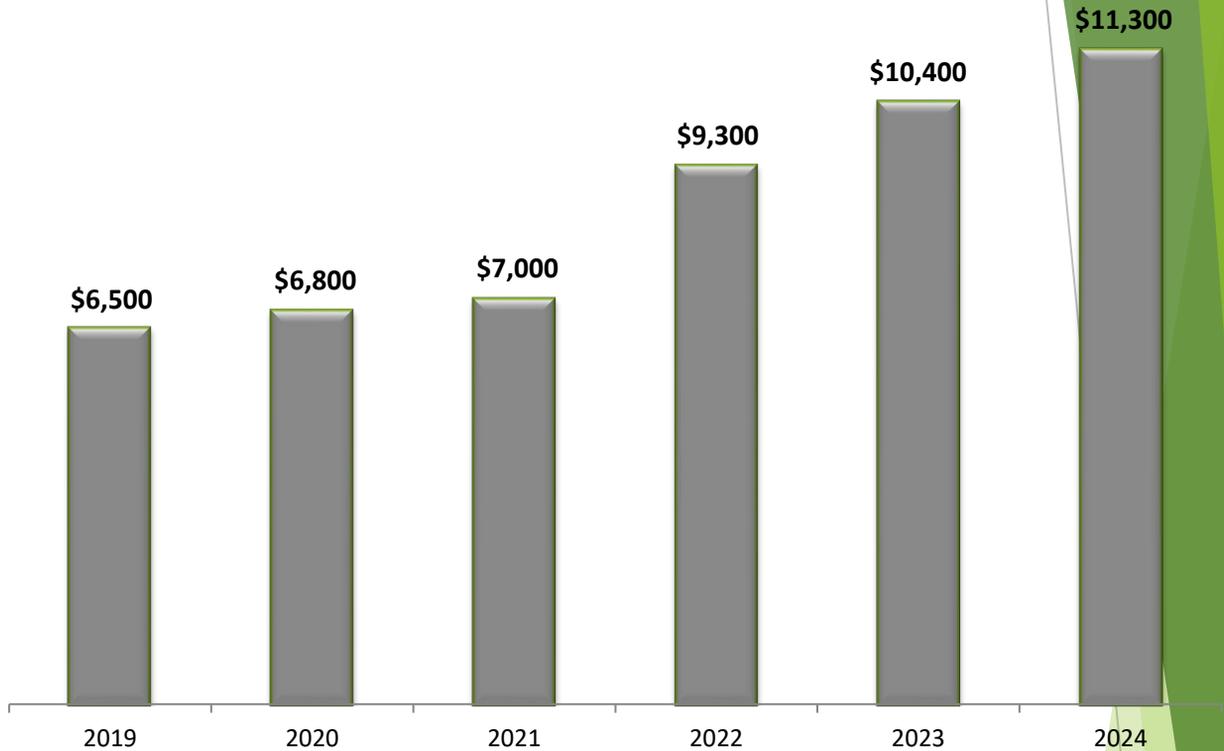
## 2026 ASSESSMENT DATA (sales occurring between 10/24 - 3/1/2025)

|                               |          |
|-------------------------------|----------|
| NUMBER OF SALES:              | 16       |
| AVERAGE SALE PRICE/DEEDED AC: | \$11,700 |
| MEDIAN SALE PRICE/DEEDED AC:  | \$11,900 |
| HIGHEST SALE PRICE/DEEDED AC: | \$13,600 |
| LOWEST SALE PRICE/DEEDED AC:  | \$9,300  |
| MEDIAN SALES RATIO:           | 93%      |

**\*\*Sales study goes until Sept. 30, so this is only a preliminary ratio as of March 1, 2025.**

# AGRICULTURAL SALES DATA CONTINUED

## AVG. SALE PRICE/DEEDED ACRE



## 2025 LAND SCHEDULE:

|                             |               |
|-----------------------------|---------------|
| 100 CPI                     | \$14,000      |
| AVG CPI (87)                | \$10,900 BASE |
| PASTURE/MEADOW              | \$3,500       |
| WOODS                       | \$3,500       |
| WASTE                       | \$1,500       |
| RIM/CREP                    | \$2,000       |
| RR                          | \$1,500       |
| WIND TURBINE-PER TOWER SITE | \$30,000      |
| CELL TOWER SITE             | \$30,000      |

# MARKET VALUATION CHANGE BY JURISICATION

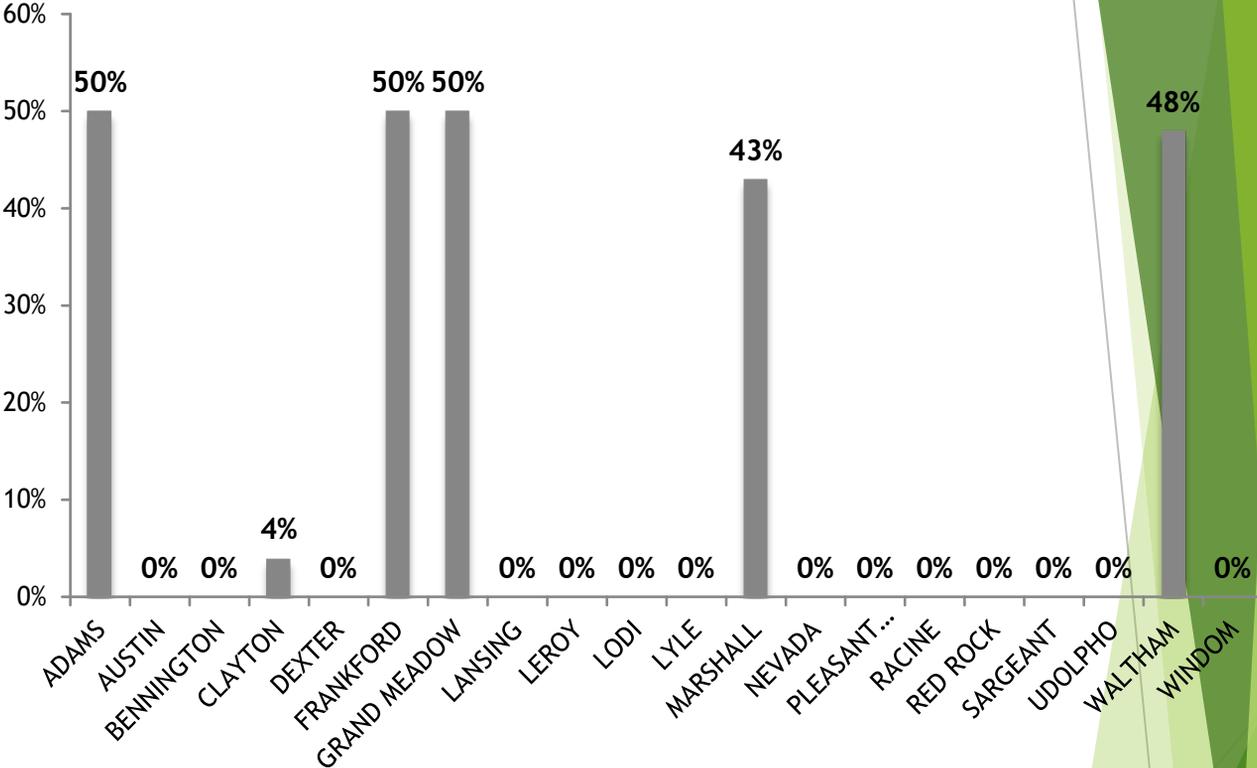
| TOWNSHIP        | 2024 EMV      | 2025 EMV      | NEW CONSTRUCTION | % CHANGE<br>W/OUT NC |
|-----------------|---------------|---------------|------------------|----------------------|
| ADAMS           | \$269,810,000 | \$311,701,000 | \$1,686,300      | 16%                  |
| AUSTIN          | \$273,661,400 | \$287,665,100 | \$1,670,000      | 5%                   |
| BENNINGTON      | \$291,081,500 | \$299,772,100 | \$2,072,900      | 3%                   |
| CLAYTON         | \$269,118,700 | \$290,337,600 | \$1,103,000      | 8%                   |
| DEXTER          | \$286,754,800 | \$306,824,400 | \$558,100        | 7%                   |
| FRANKFORD       | \$260,904,400 | \$275,341,100 | \$1,734,100      | 6%                   |
| GRAND MEADOW    | \$311,482,300 | \$332,311,100 | \$1,696,800      | 7%                   |
| LANSING         | \$282,518,500 | \$297,929,600 | \$633,300        | 5%                   |
| LEROY           | \$237,968,200 | \$249,328,700 | \$423,200        | 5%                   |
| LODI            | \$265,436,800 | \$287,469,800 | \$371,700        | 8%                   |
| LYLE            | \$266,615,600 | \$274,885,600 | \$51,100         | 3%                   |
| MARSHALL        | \$273,146,500 | \$295,499,700 | \$1,910,800      | 8%                   |
| NEVADA          | \$260,457,500 | \$306,035,200 | \$278,900        | 17%                  |
| PLEASANT VALLEY | \$240,576,900 | \$247,733,200 | \$617,100        | 3%                   |
| RACINE          | \$277,967,900 | \$298,127,600 | \$1,649,500      | 7%                   |
| RED ROCK        | \$302,731,100 | \$323,479,000 | \$910,900        | 7%                   |
| SARGEANT        | \$269,488,200 | \$288,967,700 | \$747,800        | 7%                   |
| UDOLPHO         | \$282,331,000 | \$294,449,700 | \$584,200        | 4%                   |
| WALTHAM         | \$274,558,600 | \$293,875,600 | \$89,300         | 7%                   |
| WINDOM          | \$263,717,300 | \$287,641,800 | \$470,600        | 9%                   |

# 5 YEAR TOWNSHIP QUINTILE PLAN-BY ASSESSMENT YEAR

| 5 YEAR QUINTILE PLAN           |                 |           |
|--------------------------------|-----------------|-----------|
| TOWNSHIPS                      | ASSESSMENT YEAR | APPRAISER |
| ADAMS                          | 2030            | JACK      |
| AUSTIN                         | 2027            | JACK      |
| BENNINGTON                     | 2027            | JACK      |
| CLAYTON                        | 2030            | JACK      |
| DEXTER                         | 2029            | RENEE     |
| FRANKFORD                      | 2030            | RENEE     |
| GRAND MEADOW                   | 2030            | RENEE     |
| LANSING                        | 2027            | RENEE     |
| LEROY *                        | 2026            | JACK      |
| LODI *                         | 2026            | JACK      |
| LYLE                           | 2029            | JACK      |
| MARSHALL                       | 2030            | JACK      |
| NEVADA                         | 2029            | JACK      |
| PLEASANT VALLEY                | 2028            | RENEE     |
| RACINE                         | 2028            | RENEE     |
| RED ROCK *                     | 2026            | RENEE     |
| SARGEANT                       | 2029            | RENEE     |
| UDOLPHO *                      | 2026            | RENEE     |
| WALTHAM                        | 2030            | RENEE     |
| WINDOM                         | 2028            | JACK      |
| * WILL BE REVIEWED THIS SUMMER |                 |           |

# TAXPAYER RESPONSE RATES FOR QUINTILED TOWNSHIPS

## TOWNSHIP RESPONSE RATE BY PERCENTAGE



# Sample Postcard for Quintiles

## Dear Property Owner:

Over the next few months, the Mower County Assessor's Office will be conducting a reassessment of properties within your township



Watch for our County Vehicle and Identification

The appraiser will be verifying characteristics of the property and updating pictures 



The appraiser may leave an orange door tag if you're not home and more information is needed.

*Sorry we missed you!*

Thank you in advance for your cooperation 

Please see our website for more information at [www.co.mower.mn.us](http://www.co.mower.mn.us)



For questions, or if you wish to schedule an appointment, contact Renee at (507) 437-9443