

**TUESDAY, JANUARY 22, 2008**

**UNAPPROVED MINUTES OF THE  
COMMITTEE OF THE WHOLE MEETING HELD**

**STATE OF MINNESOTA)  
DODGE COUNTY)**

**COUNTY ADMINISTRATION OFFICE  
MANTORVILLE, MN**

**2008-01 C.O.W.**

The Dodge County Commissioners met in Committee of the Whole January 22, 2008, in the Commissioner's Room at the Dodge County Courthouse Annex, Mantorville, MN, at 8:45 a.m. CST. Klaus Alberts opened the meeting at 8:50 a.m. CST.

Meeting Convened

The Chair acknowledged those present:

Those Present

Members present: Klaus Alberts District #1  
Lyle Tjosaas District #2  
David Erickson District #3  
Don Gray District #4  
David Hanson District #5

Members absent: None

Also present: David McKnight County Administrator  
Becky Lubahn Deputy County Clerk

County Assessor Wendell Engelstad met with the Board to provide them with an Assessor's Office update.

Assessor's Office  
Update

Mr. Engelstad thanked the Board for allowing him to serve as the County Assessor for the past three years in Dodge County.

The County Assessor informed the Board that he enjoys his job and that he gets great satisfaction out of being able to work with customers, address their concerns and provide them information about their property.

Mr. Engelstad provided the Board with a copy of the new Assessor's Office web page which describes in detail the duties of the Assessor's Office.

Commissioner Erickson stated that he appreciates the fact that the County Assessor looks at valuation from his perspective and other Assessor's perspective but noted that Mr. Engelstad needs to be able to explain to the public why it is in the county's best interest to value the property as they do.

Mr. Erickson commented that the County Assessor also needs to rationalize and explain to the people why their property is valued as it is. Commissioner Erickson informed Mr. Engelstad that he needs to be able to explain to the public how his office arrived at the property values and ag land values that they did.

The County Assessor briefly discussed the 2008 Cost – Market Adjustment table that was provided for the Board's review. Mr. Engelstad noted that the table values were adjusted according to what is happening in the market. The County Assessor pointed out that there are a number of components that go into determining the valuation of a property.

Mr. Engelstad reported that his office allows the public access to pictures, sales information and cost value information for homes in their area when requested.

Commissioner Erickson wanted to know how the Assessor's Office addresses the valuation of a home in an area where there are homes for sale that are not selling.

The County Assessor informed the Board that value is based on sales in the area. Mr. Engelstad clarified that until a sale actually occurs it is not a part of the market value. The County Assessor also noted that a property owner may choose to reduce the asking price for a house in order to sell it, this price reduction will be reflected in the market value.

Commissioner Erickson stated that the County Assessor needs to acknowledge and make people aware of the fact that his office is taking all of this information into account when determining property value. Mr. Erickson reiterated that Mr. Engelstad needs to be able to explain to the public why his office valued the property as they did.

The County Assessor reported that value is based on sales and that adjustments are made according to the sales information.

Foreclosures and how they affect the market valuation process were discussed.

Commissioner Hanson wanted to know how arms length sales work.

Mr. Engelstad clarified the difference between how arms length sales are measured and how ratio sales are measured.

Commissioner Hanson wanted to know how land in the county was rated.

The County Assessor stated that his office looks at individual sales to determine how land is rated. Mr. Engelstad noted that rural residential and farmland are value differently. The County Assessor briefly discussed ag studies and ratio studies.

It was Commissioner Erickson's opinion that the County Assessor needs to explain to property owners that the Assessor's Office does not make the property value determination, they are only following the state guidelines.

Mr. Engelstad informed the Board that his office is always trying to improve the quality of assessments.

The County Assessor briefly discussed classifications.

Commissioner Erickson wanted to know if property that was undervalued would affect the ratio.

Mr. Engelstad reported that they take the sales median when determining the ratio so one undervalued property would not have a big effect on the ratio. The County Assessor noted that if several properties were undervalued that this would have an impact and that the state may step in and inform the Assessor that he is valuing property too low.

The County Assessor reiterated that his staff makes all property information in his office available to the public.

Mr. Engelstad shared with the Board information about the new Assessor's web site and the information that will be made available to the public on the web site.

The County Assessor assured the Board that public relations in the Assessor's Office is very important and that he advocates for the taxpayers of Dodge County and makes every effort to help them out.

Mr. Engelstad ran out of time to finish his update and was asked to come back at a later date to finish his report.

The Board thanked the County Assessor for the information.

The Chair adjourned the meeting at 9:26 a.m. CST.

Meeting Adjourned

**ATTEST:**

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**KLAUS ALBERTS  
CHAIR, COUNTY BOARD**

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**BECKY LUBAHN  
DEPUTY CLERK**

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**DATED:**