



**OTTER TAIL COUNTY
ASSESSOR**
LAND/PROPERTY SERVICES DIVISION
WWW.CO.OTTER-TAIL.MN.US

GOVERNMENT SERVICES CENTER
155 WEST FIR AVENUE
FERGUS FALLS, MN 56537

218-998-8010

Local Board of Review Information 2023:

Pre meeting responsibilities:

1. Certification form must be completed and is placed in the **2023 Board of Review** folder in the assessors shared drive under **2023 Certification Forms**. When all appeals have been completed, return the appeal listing and certification form to Heather.
2. A licensed assessor must fill out the Assessment Personnel section of certification form.
 - If there are two licensed assessor's at the LBAE, the assessor assigned to the jurisdiction will fill the certification form out.
3. Taxpayer "**Sign In**" sheet must be placed on table which will require the following information once LBAE begins:
 - Signature of taxpayer
 - All parcel numbers appealed by taxpayer
4. **LBAE Trained Member List** will be verified with the Town Board/City prior to start of meeting informing them of who is trained and when the training expires. The training roster is placed in the **2023 Board of Review** folder in the assessors shared drive.

General Assessment Information:

1. 2023 market values are based upon sales activity from 10-1-21 to 9-30-22.
2. The Minnesota Department of Revenue requires a median sales ratio of 90% to 105%.
3. Vanguard manual level increased **15%** countywide.
4. Lake rate changes (see 2023 Lake Rates).
5. Land value changes (2023 County-wide Land Changes)
6. Green Acres/Rural Preserve applied to land that exceeded **\$2000** per acre
7. For taxes payable in 2024, the first tier-value limit for ag went from \$1,890,000 to \$2,150,000.
8. Township/City changes (see 2023 Ratio Change)