



May 4, 2023

Kevin Scheidecker  
Otter Tail County Assessor

Dear Kevin,

It has come to our attention that the City of Vergas Local Board of Appeal and Equalization lowered estimated market values in excess of their statutory limitation of one percent at their April 5 and April 24, 2023 meetings. Minnesota Statutes, section 274.01, subdivision 1, paragraph (c) states:

*“A local board may reduce assessments upon petition of the taxpayer but local reductions **must not reduce the aggregate assessment made by the county assessor by more than one percent.** If the total reductions would lower the aggregate assessments made by the county assessor by more than one percent, none of the adjustments may be made. The assessor shall correct any clerical errors or double assessments discovered by the board without regard to the one percent limitation.”*

Since the amount of reduction exceeds the one percent limitation, all actions of the City of Vergas Local Board of Appeal and Equalization are null and void. If the county believes these changes are appropriate, they can be made at the County Board of Appeal and Equalization.

Please be sure a copy of this notice is sent to the city. We would recommend the city or county notify the property owners that appealed at the local board meeting that the changes made are null and void.

If you have any further questions, please contact our division at [proptax.bae@state.mn.us](mailto:proptax.bae@state.mn.us).

Sincerely,

**Information & Education Section**

Property Tax Division  
Phone: 651-556-6922

Cc: Ginger Buitenwerf, Property Tax Compliance Officer