

City of Mantorville
LBAE & Regular City Council Minutes
April 20, 2026

LOCAL BOARD OF APPEAL AND EQUALIZATION MEETING

1. Call to Order

Mayor Ingalls called the meeting to order at 6:00 p.m.

Present: Mayor Jeff Ingalls

Councilmembers:
Lynnette Nash – Deputy Mayor
Jim Potter
Kim Boyum
Jerrod Kappers

Others Present: City Clerk-Treasurer Gretchen Lohrbach
Public Works Lead Joe Adams
Public Works Wade Schroeder
Matt Naatz, & Eric Hannigan - Dodge County Assessor's Office

2. Local Board of Appeal and Equalization

General rules of the Local Board of Appeal and Equalization meeting:

- All appeals will be heard by City Council before making a ruling.
- Everyone should remain civil and open minded.
- The burden of proof is on the taxpayer, so they must be prepared to present an appeal.
- The Assessor's Office must be in attendance and make record of adjustment and provide clarification to the Local Board.
- The purpose of the meeting is to discuss value and/or classification (no tax appeals).
- The scheduled meeting is for the valuation listed on the 2026 valuation notice **payable 2027**.
- **Taxpayers who refuse a property inspection/review are not allowed to appeal.**
- If Council chooses not to make a change, the taxpayer is allowed to present their appeal to the County Board.

Assessment Valuation and Classification Definitions

CLASSIFICATION:

Minnesota property is classified according to its use on January 2 of each year. If the property has no apparent use, it is classified according to its most probable, highest and best use. It is the job of the County Assessor to classify property consistent with the Minnesota Statutes. The most common classifications are residential, apartments, commercial/industrial, and agricultural properties. If a property has two or more specialized uses or multiple owners, it will most likely be "split-classed" with the appropriate classification assigned for each portion.

QUINTILE:

The Assessor and/or one of his staff is required to view each property at least once every five years in what is known as a "quintile inspection." The appraiser compares the gathered information from the inspection to comparable information from similar properties in the area to determine the EMV of the property. For those years in which an Assessor does not physically visit or inspect a property, that property is still subject to valuation changes to reflect current market conditions as of January 2 of that year.

SALES RATIO:

The Department of Revenue "DOR" requires a level of assessment between 90 and 105%. If the sales ratio study indicates that the median ratio of the *estimated market values* to the selling prices is below 90% or above 105%, the Commissioner of Revenue, acting as the State Board of Equalization, will increase or decrease values to bring about equalization. Because all State Board orders cannot be appealed at any level and must be implemented by the county, it is imperative that these changes be carried out by the Assessor to protect individual rights of appeal. The equalization process is designed to not only equalize values on a county, city, and township-wide basis, but to also equalize values across county lines to ensure a fair valuation process across taxing districts, county lines, and by property type.

Erik Hannigan and Matt Naatz from the Dodge County Assessors Office gave an introduction and provided the Local Board of Appeal and Equalization report.

The 2025 median adjusted ratio was 89.38% for all good residential sales (217), Commercial/Industrial sales was not calculated due to no meeting the requirement of 6 sales (3), and 96.12% for all good agricultural sales (19) greater than 34.5 acres. The 2026 revalued ratio for all good residential sales (217) was 95.39% and 93.7% for all good agricultural sales (19) greater than 34.5 acres.

3. Adjourn

Mayor Jeff Ingalls closed the Local Board of Appeal and Equalization at 6:30pm.

REGULAR CITY COUNCIL MEETING

4. Call to Order

Mayor Ingalls called the meeting to order at 6:30 pm.

Present: Mayor Jeff Ingalls

Councilmembers:

Jim Potter

Lynnette Nash

Jerrod Kappers

Kim Boyum

Others Present: City Clerk-Treasurer Gretchen Lohrbach
Public Works Lead Joe Adams
Public Works Wade Schroeder

5. Pledge of Allegiance

Everyone stood and recited the Pledge of Allegiance.

6. Changes to the Agenda

No Changes

7. New Business (addition of Item H)

G. Mayor Ingalls said he would like Music in Mantorville to make a list of the vendors that have committed to be there and bring it to the next meeting. The City could consider waivers for some vendors. The City will not charge for Marigold Days.

H. Council decided to transfer the full amount of \$39,826.62 toward the purchase of the new grass rig.

Councilmember Potter moved and Councilmember Nash seconded to approve Resolution 2026-11 Approving Fund Transfers For The Year 2025.

Motion Carried: 5 ayes / 0 nays

8. Old Business

- A. The state of the Mantorville Brewing building at 101 5th Street East was discussed. A Court ordered search warrant was carried out on the building and several things were falling apart or in disrepair. Council would like City Clerk Lohrbach to look into the owner's old water bills to check how and when they were paid.

Councilmember Kappers moved and Councilmember Nash seconded to condemn the building at 101 5th Street East.

Motion carried: 5 ayes / 0 nays

Council instructed City Clerk Lohrbach to check on our next steps with the City Attorney.

Council also instructed Lohrbach send another notice to 401 Walnut Street regarding weeds and repairs to the porch.

9. Tabled Items

- A. Street light on HWY 57 across from Casey's.

10. Reports

A. Public Works Report

1. Public Works Lead Joe Adams received three bids for removal of a large maple tree on Walnut Street for tree removal from Boyum Tree Service, Hathaway Tree Service, and Carr's Tree Service. Boyum came in the lowest at \$600. He would like to use Boyum.

Councilmember Nash moved and Councilmember Potter seconded to approve Boyum at \$600.00 for tree removal.

Motion carried: 5 ayes / 0 nays

2. Adams also has some other trees that are hazardous and need to come down. The cost would be: two pines on Clay Street (\$200), a big maple and stump on West Street (\$2,200), and two dead hickory trees on Mantor Drive (\$800). The total cost is \$3,200 for all.

Councilmember Potter moved and Councilmember Boyum seconded to approve Boyum Tree Service to remove these trees for \$3,200.

Motion carried: 5 ayes / 0 nays

3. The potholes across the City Hall on 5th Street are terrible. Adams received two bids from Durst Outdoor Services (\$5,765.53) and SL Contracting (\$5,250).

Council said the Joint Ventures money (\$5,000) that didn't need to be paid this year could go to this repair.

Councilmember Kappers moved and Councilmember Potter seconded to repair the 5th Street pothole section with SL Contracting.

Motion carried: 5 ayes / 0 nays

4. Approximately \$85,000 had been budgeted for chip and crack sealing. SL Contracting was the only quote (\$20,000) received. Adams would like \$20,000 to go toward the crack sealing and \$65,000 for chip sealing.

Councilmember Boyum moved and Councilmember Potter seconded to approve the crack & chip sealing from SL Contracting.

Motion carried: 5 ayes / 0 nays

5. The Infrastructure Committee needs to meet soon regarding the patching of the alley by the old Relay Station lot. It will be approximately \$1,750. The remaining \$1,200 from the cancelled EDA transfer could be used to pay for this.

Councilmember Nash moved and Councilmember Potter seconded to approve the patching of the alley for \$1,750 and the transfer of funds from EDA 2025 to street projects.

Motion carried: 5 ayes / 0 nays

B. City Clerk's Report

1. Auditors were in house on April 17th and 18th and it went well.
2. The updated Committee assignments were approved.

2026 City Council Committee Assignments

Member	Chamber	Deputy Mayor	Finance & Budget	Fire Department	Infrastructure, Wastewater, Storm Water, Public Utilities	Historical Preservation	Joint Powers	Decorations	Park Board	Personnel	Planning & Zoning	Township	Number of Assignments
Jim Potter			X					X			X	X	4
Lynette Nash	X	B	X			X			X	X		X	6
Kim Boyum	X			X					X	X	X	X	6
Jerrod Kappers				B	X	X	X					X	5
Jeff Ingalls		X			X		X	X				X	6

X Primary Member
 B Backup for Primary
 R Rotating

ASSIGNMENT	DETAILS
DEPUTY MAYOR	Fills in for Mayor, as needed
CHAMBER OF COMMERCE	First Wednesday, 8 AM
(ECONOMIC DEVELOPMENT AUTHORITY)	Has varied - second Monday 6:30, next meeting is Tuesday April 21
FIRE DEPT GENERAL MEETING	Meets the first Wednesday of the Month in Fire Hall - 7 PM Training night is third Wednesday - 7 PM
PARK & REC JOINT POWERS BOARD	Meets quarterly - 7:30 AM
PARK BOARD	Meets last Tuesday of the month in Council Chambers - 6:30 pm ** March through November only **
TOWNSHIP REPRESENTATIVES	Mantorville Township meets the first Monday of each month - 6:30 pm, Mantorville Town Hall Milton Township meets the first Monday of each month - 7:00 pm, Milton Town Hall Wasioja Township meets the second Monday of each month - 1:00 pm (Dec-Mar); 7:00 pm (Apr-Nov), Wasioja Town Hall
COUNCIL OF GOVERNMENTS	Meets once every quarter - 7:00 am, County Seat Coffeehouse, or as scheduled
ALL OTHERS	Meets quarterly, no backup (K-M appointed by Superintendent)

C. Consultant Report

- Mayor Ingalls said infrastructure should discuss the orderly annexation.
- The Mayor thinks our taxes are getting high relative to other cities.

D. Committee Reports

- 1) Chamber – Working on setting up for Spring Fling
- 2) Economic Development Authority
- 3) Finance/Budget
- 4) Fire Department – The department is looking into having a separate EMS or firefighter program
- 5) Infrastructure – talked about the crack and chip sealing and the street repair plan.
- 6) Kasson Mantorville Joint Powers – met and decided to drop the \$5,000 from the City this year, they have bought a ball field grader, and will meet again in August.
- 7) Historical Committee
- 8) Park and Recreation Board – The park walk through is next Tuesday at 6:00pm, Anthony Meyer is the new park board member, and the tree planting for Arbor Day is at 1:00pm by the Dog Park.
- 9) Personnel
- 10) Relief – Fire Relief is working on an agreement with the MRA for charitable gambling and raffle tickets are being sold now.
- 11) Township
- 12) Decorations

E. Councilmember Reports

- Councilmember Boyum wants to publicly thank Jared Golombeski for clearing the snow away from the hydrants after the big snowstorm.
- Councilmember Potter will discuss the pickleball signage at the next Park Board meeting.
- Councilmember Kappers wants to thank the City for the new stop signs near his home. He also knows some girl scouts and boy scouts that are looking for small projects. He will get contact numbers for the Park Board.

F. Mayor's Report

Mayor Ingalls shared that he is proud to be a part of this community.

11. Executive Session – *No Items*

12. Adjourn

Motion was made by Councilmember Nash and Councilmember Boyum seconded to adjourn the meeting at 9:01pm.

Motion carried: 5 ayes / 0 nays