

**BALDWIN TOWNSHIP  
BOARD OF REVIEW & EQUALIZATION**

**April 10, 2018**

The Board of Appeal and Equalization for Baldwin Township will meet on April 10, 2018 at 3:00 p.m. at the Baldwin Township Hall, 30239 – 128<sup>th</sup> Street, Princeton, MN. The purpose of this meeting is to determine whether property in the jurisdiction has been properly valued and classified by the assessor.

If you believe the value or classification of your property is incorrect, please contact your Assessor's office to discuss your concerns. If you disagree with the valuation or classification after discussing with your assessor, you may appear before the local board of appeal and equalization. The board will review your assessments and may make corrections as needed. Generally, you must appeal to the local board before appealing to the county board of appeal and equalization.

**Present** – Supervisors Jay Swanson, Brad Schumacher and Larry Handshoe. Bryan Lawrence arrived at 3:08 p.m. Supervisor Tom Rush absent.

**Call to Order** – The April 10, 2018 Baldwin Township Board of Review & Equalization was called to order by Chairman Brad Schumacher at 3:00 p.m.

**Pledge of Allegiance** – All present recited the Pledge of Allegiance.

**Annual Board of Review & Equalization** – Greg Olson, Sherburne County Assessor, reviewed the 2018 Baldwin Township Assessment which stated that residential and seasonal values increased in overall market value by approximately 6.4%. There were 64 Baldwin Township sales used in the Ratio Study. County-wide there were 1,381 sales.

Using the 64 Baldwin Township sales for the assessment year of 2018 the adjusted ratio calculates as  $87.1\% \times 1.064\% = 92.70\%$ . The Agricultural values in Baldwin increased overall approximately 1.5%. County-wide values decreased less than 1%. Commercial and Industrial values combined increased less than 1%. County-wide there were 15 commercial sales and 2 industrial sales. Total taxable new construction for 2018 was \$9,646,400. Total Township estimated market value on taxable real property for 2018 was \$606,547,900.

Kristi Botzek, agricultural appraiser, reviewed the 2018 estimated market values along with the green acre values. The 2018 estimated market value for tillable acres is \$3300 and \$3400 for pasture. The 2018 Green Acres value decreased from \$3200 to \$3100 per acre.

Doug Biese, residential appraiser, re-assessed the following sections: 2, 3, 4, 5, 6, 7,

8, 9, 34 and 36. In calendar year 2017 there were 41 single family permits and 299 permits for additions, decks, detached garages, reroofs and pole buildings.

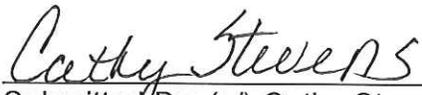
Schumacher reviewed the 2018 Sherburne County Building and Estimated Population Report. Discussion on how grades are determined in regards to homes and how cabins are now graded at a lower grade home.

**David Hipsag, Parcel 01-462-0125**

Mr. Hipsag was present and stated his concern about the value increase from 2017 – 2019. In 2017-2018 the value increased \$17,500. In 2018-2019 the value increased \$40,300 for a total value increase since 2017 of \$57,800. Biese stated that the home was purchased last year and we increased it almost 7% and now this year increased 6.4%. He has not been able to get into the home the last time it was re-assessed. He is willing to go out and re-assess. The property is taxed at 94.7% right now. Discussion regarding the assessed value being lower than market value. Discussion regarding pole barn schedules. Mr. Hipsag stated that it is still a 20 year old home and should have some depreciation to it. He is willing to have the county come and re-assess. Olson stated that they do have 6% depreciation on the home. Lawrence asked if there was a standard percentage that the EMV is under market value. Olson replied 92.7% of the median ratio.

Lawrence moved that given the fact that we have had extensive discussion and verified the numbers with the assessors, we reduce the EMV by \$15,000. Swanson seconded the motion. Botzek stated that they need to know where the value is taken off. Lawrence's recommendation would be to take \$5,000 from the land and \$10,000 from the building and structures. Swanson agreed. The new land value would be \$68,400 and the home would be \$213,700. Upon voice vote, the motion carried. The new estimated value would be \$282,100.

**Adjourn** – Handshoe/Swanson motion to adjourn at 3:49 p.m. Motion carried with Lawrence opposed.

  
Submitted By: (s/) Cathy Stevens  
Clerk/Treasurer  
Baldwin Township

  
Approved By: (s/) Brad Schumacher  
Chairman, Board of Supervisors  
Baldwin Township

4-16-18  
Date