

**BALDWIN TOWNSHIP  
BOARD OF REVIEW & EQUALIZATION**

**April 14, 2015**

**Present** – Supervisors Jay Swanson, Randy Atwood and Brad Schumacher.  
Supervisors Tom Rush and Jeff Holm absent.

**Call to Order** – The April 14, 2015 Baldwin Township Board of Review & Equalization was called to order by Chairman Jay Swanson at 3:02 pm

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

**Annual Board of Review & Equalization** – Sherburne County Assessor Greg Olson introduced himself as the new assessor and introduced his staff members. The following statement was prepared for the town board and citizens in attendance:

“**Residential** values increased in overall market value by approximately 10.5%. The property value increases are the result of 47 township sales used in our sales ratio study, and 913 sales county-wide. (Assessed value divided by sale price equals sales ratio).

**Assessment Years**

2011	26 sales	109.5% Beginning Ratio adjusted by -13.3%
2012	19 sales	105.6% Beginning Ratio adjusted by -7.5%
2013	31 sales	98.1% Beginning Ratio adjusted by -2.8%
2014	48 sales	86.2% Beginning Ratio adjusted by +7.9%
2015	47 sales	84.9% Beginning Ratio adjusted by +10.5%

**Agricultural** Values increased overall approximately 4.16%.

**Commercial/Industrial** values combined decreased overall approximately -0.26%. There were no Commercial improved sales and no Industrial improved sales in Baldwin Twp. There were 2 commercial land sales.

**Total Taxable New Construction**

**Assessment Years**

2011	\$754,400
2012	\$1,454,600
2013	\$2,735,000
2014	\$1,622,700
2015	\$2,994,900

**Total Township Estimated Market Values Taxable Real Property**

**Assessment Years**

2011	\$476,969,900
2012	\$442,839,600

2013	\$430,080,600
2014	\$460,247,900
2015	\$502,218,200 (spring mini abstract)"

"Sales ratio studies compare the Assessor's Estimated Market Value to the sale price of the property. Sales from October 1, 2013 through September 30, 2014 were used to determine the Estimated Market Value for the January 2, 2015 Assessment. The Minnesota Department of Revenue requires the Assessor to maintain a ratio of 90% to 105%.

The 2015 Assessment was completed using the Computer Aided Mass Appraisal CAMA system for residential and agriculture property. This system is comprised of market areas and neighborhoods for a uniform assessment.

In calendar year 2014, we had 16 single-family permits and 142 permits for additions, decks, detached garages, reroofs and pole buildings. There are 27 septic repairs. In the calendar year of 2013, there were 6 single family homes and 138 miscellaneous permits, and 17 septic repair permits.

The sales ratio study of residential improved property in Baldwin for the 2015 Assessment indicated a median ratio of 84.9%. There were 47 sales for the 2015 Assessment. The Baldwin building schedule was increased by 10.6% for this year. The Baldwin land schedule was increased by the same for this year. The front footage of the lakes were also increased the same. After all these changes, the adjusted ratio is 93.9%."

"There were no changes to the Estimated Market Values of Agricultural Land for most agricultural parcels. From October 1, 2013 to September 30, 2014 there were 12 "Good" sales of agricultural property. The median ratio of the sales was 95.6%.

There were also no changes to the Green Acre Values for most agricultural parcels.

The Department of Revenue issued a memo which indicated that the base value to be used in calculating the average Green Acres value per acre for tillable land was to remain at \$9,400.00. This is based on sales for the five base counties in southwest Minnesota, Lyon, Murray, Nobles, Rock and Pipestone. Sherburne County uses a 41% factor (3850/ac) for setting our Green Acres tillable value.

**Values are on a parcel or group of parcels 40 acres or more in size.**

**2015 Estimated Market Values**

- 2a Tillable                3000-4000/ac
- 2a Pasture                3400/ac
- Same values have been applied to CRP land

Waste 500/ac  
2b Woods 3400/ac

Wetlands 500/ac

**2015 Green Acres Values**

2a Tillable 3850/ac  
2a Pasture 2310/ac

-Same values have been applied to CRP land

Waste 500/ac"

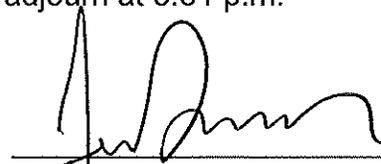
Assessor Olson stated that Sherburne County is 6.26% up in residential. Doug Biese stated that in 2011: 54 foreclosures; 2012: 30 foreclosures; 2013: 36 foreclosures; and 14 foreclosures in 2014.

**Carol Swanson, 31858 – 126<sup>th</sup> Street**

When a 9,000 square foot addition was added to a 6,000 square foot building the tax doubled. They are zoned industrial and a lot of others are commercial. What are the differences? Dan Weber stated that industrial is selling for \$35.00/foot. Some were raised and others reduced to make that footage. There is no difference between commercial versus industrial rates. Use dictates class. Typically building values are higher commercially as compared to industrial. There is an increase of \$2.50/foot for a steel building as compared to a pole shed. Dan Weber stated he will sit down with Carol and Jay Swanson and then if they are not happy they will go to the county board. Atwood/Schumacher unanimous to take no action. Swanson voted as well as only three board members were in attendance.

**Adjourn** – Atwood/Schumacher unanimous to adjourn at 3:31 p.m.

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

  
Approved By: (s/) Jay Swanson  
Chairman, Board of Supervisors  
Baldwin Township

4-21-2015  
Date