

**BALDWIN TOWNSHIP
BOARD OF REVIEW & EQUALIZATION**

April 7, 2020

The Board of Appeal and Equalization for Baldwin Township will meet on April 7, 2020 at 3:00 p.m. at the Baldwin Township Hall, 30239 – 128th 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, Bryan Lawrence, Larry Handshoe and Patrick Hudson. Supervisor Tom Rush absent.

Call to Order – The April 7, 2020 Baldwin Township Board of Review & Equalization was called to order by Chairman Jay Swanson at 3:02 p.m.

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

Annual Board of Review & Equalization – Doug Beise, Sherburne County residential appraiser, presented the following handout:

Sales ratio studies compare the Assessor's Estimated Market Value to the sale price of the property. Sales from October 1, 2018 through September 30, 2019 were used to determine the Estimated Market Value for the January 2, 2020 Assessment. The Minnesota Department of Revenue requires the Assessor to maintain a ratio of 90% to 105%.

The 2019 Assessment was completed using the Computer Aided Mass Appraisal CAMA system for residential and agricultural property. This system is comprised of market areas and neighborhoods for a uniform assessment.

The 2020 re-assessment was done in Sections 16, 17, 20, 21, 22 and 30. This includes metes and bounds parcels plus all platted areas in these sections. There were 684 parcels appraised. Post cards were sent out to these areas to inform the homeowners that their property was going to be inspected. All buildings were re-measured for accuracy, drawings were updated, new photos taken and interior inspections were completed. Depreciation was applied to buildings as necessary. Value was added for all improvements that were not currently listed on the assessment record. On properties where access was either refused or denied, their values were estimated per MN Statute 273.20.

In calendar year 2019, we had 43 single-family permits and 209 permits for additions, decks, detached garages, reroofs and pole buildings. There are 59 septic repairs. In the calendar year of 2018 there were 39 single family homes and 195 miscellaneous permits and 27 septic repair permits.

The sales ratio study of residential improved property in Baldwin for the 2020 Assessment indicated a median ratio of 85.7%. There were 76 sales for the 2020 Assessment. The Baldwin building schedule was adjusted for homes with grades 5 – 12.5. For homes that are grades 1.0 – 4.0 and grades 13 – 14.5 were not adjusted. The garage schedule for grades A-2 – C-3 were increased by 5%. The pole shed schedule was not increased. The Baldwin land schedule was adjusted on platted properties and unplatted properties for this year. The front footage of the lakes were also adjusted. The total increase for this year was 8.9%. After all these changes, the adjusted ratio is 94.6% to start the 2021 Assessment.

The actual tax rate for ISD 477 is 97.140. Woodland acreage will be similar to pasture. Lawrence asked what steps can be taken today to help alleviate problems in 2021. An overall value decrease or a percentage? Michelle Moen, Sherburne County Assessor, replied that the biggest concern is taxes. Today we are still under what they are selling for. Between now and September will give an indication. We have no control over tax rates. We need to look at the value. We cannot go below 90% and, if that happens, the state comes in and sets it for the county.

R.W. Properties, Nordwall Estates 2nd Addition (Recommendation from County Assessor for changes to 2020 Assessment).

Mr. Winkelman called our office and was upset about our land values in Nordwall Estates 2nd Addition. I visited with him and found out that he could not get a building permit because they are having trouble with there septic. I called Doug at the Sherburne County Building Inspector and he verified that there were no permits being handed out. After verifying this information I recommend that the value should be corrected to the same value as last year.

	ORIGINAL	CHANGE	DIFFERENCE
01-552-0225	\$36,300	\$16,700	\$19,600
01-552-0235	\$44,600	\$19,900	\$24,700
01-552-0240	\$49,400	\$21,800	\$27,600
01-552-0250	\$52,900	\$25,700	\$27,200
01-552-0255	\$43,400	\$19,400	\$24,000

R.W. Properties, Deer Path and Deer Path 2nd Addition (Recommendation from County Assessor for changes to 2020 Assessment).

Mr. Winkelman called our office and was upset about our land values in Deer Path and Deer Path 2nd Addition. I visited with him and checked on sales that I had in Baldwin for the last year. After verifying this information I recommend that the values should be corrected as follows:

	ORIGINAL	CHANGE	DIFFERENCE
01-508-0148	\$51,300	\$32,100	\$19,200
01-508-0204	\$51,300	\$32,100	\$19,200
01-508-0314	\$51,300	\$32,100	\$19,200
01-540-0125	\$52,700	\$33,100	\$19,600
01-540-0205	\$54,700	\$34,300	\$20,400
01-540-0230	\$51,200	\$32,000	\$19,200
01-540-0305	\$51,200	\$32,000	\$19,200

01-540-0310	\$51,200	\$32,000	\$19,200
01-540-0405	\$51,800	\$32,500	\$19,300
01-540-0425	\$51,200	\$32,000	\$19,200
01-540-0430	\$51,200	\$32,000	\$19,200
01-540-0440	\$52,300	\$32,900	\$19,400

Lawrence questioned how the value can be decreased almost in half and we have never seen such an increase. Mrs. Moen stated that it is the new assessor being hardnosed. They should have gone up from \$25,000 to \$32,000.

Robert & Katherine Gove, Parcel #01-013-1100 (Recommendation from County Assessor for changes to 2020 Assessment).

Mrs. Gove called our office and said the only reason they have to get a conditional use permit is because they have a lot of dogs. They used to breed dogs but have since ceased breeding them. After analyzing the information obtained during our talk I felt the commercial should be taken off and I recommend that the value should also be corrected as follows:

	ORIGINAL	CHANGE
Land	\$250,500	\$250,400
Building	\$346,100	\$346,100
Total	\$596,600	\$596,500

Difference: \$100

William & Annette McGowan, Parcel #01-029-4100 (Recommendation from County Assessor for changes to 2020 Assessment).

Mr. McGowan came to our office and was upset about our land value on the above property. I visited with him and checked on sales that I had in Baldwin for the last year. After verifying this information we took off the value of the well and septic. I recommend that the values should be corrected as follows:

	ORIGINAL	CHANGE
Land	\$73,800	\$64,800
Building	\$800	\$800
Total	\$74,600	\$65,600

Difference: \$9,000

Phillip & Donna Turnquist, Parcel #01-508 Deer Path and #01-508-0112 (Recommendation from County Assessor for changes to 2020 Assessment).

Mr. Turnquist has called our office and he said that he does not agree with the value of his new house and garage. I have not been able to get out and re-measure because of the COVID-19 virus. I have been through his house and I have went through all of the amenities and the square footage of the house and the garage with him. I recommend that the board make a motion of no change. This will give time to go out and measure in May or first part of June and then he can go to the County Board if he wants.

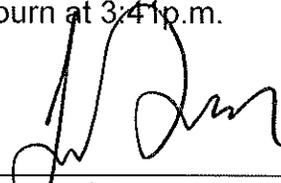
Lawrence/Handshoe unanimous to ask the county staff to meet with homeowner and reappraise the property as soon as possible.

Lawrence/Handshoe unanimous to approve the proposed changes to the other four (4) proposals and all the PID numbers that were proposed which include R.W. Properties, Deer Path and Deer Path 2nd Addition; R.W. Properties, Nordwall Estates 2nd Addition; Gove and McGowan.

Adjourn – Lawrence/Handshoe unanimous to adjourn at 3:41 p.m.



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



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

4-20-2020

Date