

**BALDWIN TOWNSHIP  
BOARD OF REVIEW & EQUALIZATION**

**April 9, 2019**

The Board of Appeal and Equalization for Baldwin Township will meet on April 9, 2019 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, Bryan Lawrence and Larry Handshoe. Supervisors Tom Rush and Patrick Hudson absent.

**Call to Order** – The April 9, 2019 Baldwin Township Board of Review & Equalization was called to order by Chairman Jay Swanson at 3:00 p.m.

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

**Annual Board of Review & Equalization** – Dan Weber, Sherburne County, informed the Town Board that there were 79 sales last year along with commercial increases as well. New construction valued at \$10.5 million. Total township estimated market value for 2019 is \$655,062,600.

Doug Beise, Sherburne County residential appraiser, presented the following: Sales ratio studies compare the Assessor's Estimated Market Value to the sale price of the property. Sales from October 1, 2017 through September 30, 2018 were used to determine the Estimated Market Value for the January 2, 2019 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 2019 re-assessment was done in Section 10,11,12,13,14,15,18 and 19. This includes metes and bounds parcels plus all platted areas in these sections. There were 733 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 2018, we had 39 single-family permits and 195 permits for additions, decks, detached garages, reroofs and pole buildings. There are 27 septic repairs. In the calendar year of 2017, there were 41 single family homes and 299 miscellaneous permits, and 57 septic repair permits.

The sales ratio study of residential improved property in Baldwin for the 2019 Assessment indicated a median ratio of 85.9%. There were 79 sales for the 2019 Assessment. The Baldwin building schedule was increased for homes with grades 1–6 by 13%. For homes that are grades 6.5-10.5 were increased by 12% and for homes with a grade of 11 was increased by 11% and for homes 11.5-12 increased by 10% and grades 12.5-15 were increased 4% for this year. Split homes were not increased. The 2 story modifiers including the ULA2 were not changed. The garage schedule was increased by 8%. The pole shed schedule was increased by \$2 p.s.f. The Baldwin land schedule was increased by 10% on platted properties and unplatted properties for this year. The front footage of the lakes were also increased by 5%. The total increase was for this year was 6.94%. After all these changes, the adjusted ratio is 91.82% to start the 2020 Assessment. Beise stated that there have been 9 foreclosures which is the lowest it has been in 8 years.

Kristi Botzek, Sherburne County Ag Specialist, reviewed the following: "The 2019 methodology utilizes agricultural sales within a region to develop a tillable and non-tillable value to be used for Green Acres in that area. Our Green Acres Region includes the Counties of Anoka, Chisago, Isanti and Sherburne. The Department of Revenue issued a memo which indicated that the average per acre value for tillable land was to be \$3,300 (up from \$3,200 in 2018) and the average for non-tillable was to be \$1900 (up from \$1800 in 2018)." Botzek also reviewed the 2019 Estimated Market Values and Green Acres values for tillable, pasture, waste and wetlands. She reported that there were 12 good sales last year.

**Lester W. Kriesel, Parcel #01-036-3200**

Mr. Kriesel questioned how his 30 acres of waste land was valued. Botzek responded that the 25.5 acres of waste land was valued at \$1,000 an acre as it is residential. It is the lowest of the residential rates. The rate would be \$750/acre if it was an agricultural property. Swanson/Lawrence unanimous for no change.

Doug Beise left the meeting at 3:20 p.m.

Discussion on sales of agricultural land. Discussion on the county economic development meeting scheduled for April 17. Discussion on pole barn increases.

**Adjourn** – Lawrence/Handshoe unanimous to adjourn at 3:30 p.m.

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

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

Date 4/15/19