

**BALDWIN TOWNSHIP MEETING
BOARD OF REVIEW & EQUALIZATION**

April 22, 2010

Present – Supervisors Larry Handshoe, Jeff Holm and Tom Rush. Supervisor Jim Oliver absent. A quorum is present. Supervisors Larry Handshoe, Jeff Holm and Jay Swanson have attended LBAE training and are certified.

Call to Order – The Baldwin Town Board of Review and Equalization was called to order by Chairman Jeff Holm at 3:03 p.m.

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

Sherburne County Assessor Gerald Kritzeck was present and introduced several of his staff members. The following statements were prepared for the town board and citizens in attendance: "Sales ration studies compare the Assessor's Estimated Market Value to the sale price of the property. Sales from October 1, 2008 through September 30, 2009 were used to determine the Estimated Market Value for the January 2, 2010 Assessment. The Minnesota Department of Revenue requires the Assessor to maintain a ratio of 90% to 105%. The 2010 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 2009, we had 6 single-family permits and 151 permits for additions, decks, detached garages, reroofs and pole buildings. There were 5 commercial and industrial permits issued during that same time period. There was also 1 ag building and 20 septic repairs. In the calendar year of 2008, there were 13 single family homes and 258 miscellaneous permits, 3 ag buildings and 11 septic repair permits. The sales ratio study of residential improved property in Baldwin for the 2010 Assessment, indicated a median ratio of 101.8%. There were 30 sales for the 2010 Assessment. The Baldwin building schedule was decreased by 5% this year. The Baldwin land schedule was decreased by 15%. The base rate of the first acre on a residential site decreased from \$51,000 to \$43,600. The remaining acre values on the residential lots were lowered from \$5,000 to \$4,300. The front footage on the lakes changed from \$1,500 to \$1,400 for the first 50 ft. and from \$750 to \$700 for the next 50 ft. After all these changes, the adjusted ratio is 95.48%."

Supervisor Jay Swanson arrived at 3:08 p.m.

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

Mr. Kriesel stated that he is being taxed for 70 acres when he has 69 acres. One acre was taken for the improvement to the county road. Mr. Kritzeck stated that he will have the land description clerk try to find a deed and send Mr. Kriesel a letter with what they find out. Swanson/Handshoe unanimous motion of no change with county staff responsible for communicating with Mr. Kriesel on what they find out.

Emmett Anderson, Parcel # 01-001-4400

Mr. Anderson questioned why the estimated market value increased on the 40 acres. Mr. Kritzeck explained that, in the past, the land was categorized as wasteland and now it is valued with 20 acres, which could be farmed, at a higher rate. The land has an estimated market value at \$4,500 an acre and it does have Green Acres. 22 acres is tillable, 9 acres pasture/woods and 9 acres of waste. In the past it was valued at waste. Swanson/Handshoe unanimous to adjust the green acre value (tillable) from the \$3,000 an acre to \$2,900 an acre. This would result in a \$2,200 reduction on his taxable.

Robert Gordon, Parcel #01-011-1102 & 01-011-1103

Mr. Gordon stated that he has documentation from the Department of Revenue stating that they would grant agriculture status and questioned why the county reverted the classification back. Mr. Kritzeck stated that the property owner appealed to the Department of Revenue for the 2009 assessment only. For 2010 the county decided it did not meet the agricultural classification. The county had sent a letter to Mr. Gordon on January 5, 2010 asking for proof of purchase of cattle and where the cattle were fenced. The county received nothing back from Mr. Gordon. Mr. Gordon explained that he had received the letter a day after receiving a letter from the Department of Revenue. He assumed the state trumped the county. Mr. Kritzeck stated that the county could still accept the receipt of the information requested on the acreage that is being utilized agriculturally. Swanson/Holm motion that, upon it being reverted, that it be restored back to agricultural classification. Motion failed for lack of a vote. Mr. Kritzeck stated that it would be difficult to operate off of a recommendation. He would recommend that the board recess now and then reconvene within 20 days with actual documentation. Swanson/Holm unanimous that the town board meets again at 6:30 p.m. on May 3, 2010.

Robert Essig, Parcel 01-003-3100, 01-455-0120, 01-455-0125 & 01-455-0130

Parcel #01-003-3100: Swanson/Handshoe unanimous to lower 30.5 tillable Green Acres from \$3,000 an acre to \$2,900 an acre. Swanson/Handshoe unanimous to lower 23.84 low pasture acres from \$1,500 an acre to \$1,400 an acre.

Parcel #01-455-0125: Mr. Essig questioned the difference in acreage value between Lot 4, Lot 5, Lot 6 all of Block 1, Georgetown Addition. The lots are all the same size. Lot 5 is \$400 more than the other 2. The county staff explained that the difference is a "preferred parcel". Swanson/Handshoe unanimous for no change.

Lynn Miller, Parcel #01-015-2200

Ms. Miller stated that, for 2010, the parcel is valued at \$352,800. She had both a realtor and an appraisal done on the property. The realtor valued the property between \$215,000-\$220,000 and the appraiser valued it at \$227,000. County staff stated that the value for 2010 is \$306,200. It is a 12.5 acre parcel and it had lost its agricultural class. The value has dropped \$124,700 over the last two assessment years. The home was built in 2003. The land value is \$78,900 with quite a bit of lowland, but 7 acres of good land. There is one pole shed and two residential garages on the property. The residential waste rate is at \$1,300 an acre. The staff reviewed the

comparables that were done in Ms. Miller's appraisal. The buildings are valued at \$227,300 and the land at \$78,900. Swanson/Handshoe unanimous to reduce the value by 2% on the structures.

Rodger Gustafson, Parcel #01-002-3101, 01-002-2200 & 01-002-4200

Parcel #01-002-3101: This is a 77.79 acre parcel. Last year the town board lowered the assessment. It has increased this year due to no more reduction by the town board. Swanson/Handshoe unanimous to reduce the 6 acre tillable on the low piece from \$3,000 an acre to \$2,900 an acre Green Acres value and the 18.69 acre pasture/wood on the low piece reduced to \$1,400 an acre for the Green Acres value.

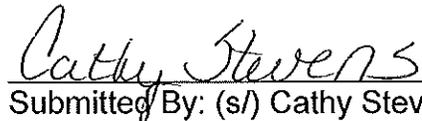
Parcel #01-002-2200: This is a 20.43 acre parcel. This parcel went down in value. Swanson/Handshoe unanimous for no change. .

Parcel #01-002-4200: This is a 239.67 acre parcel. Last year the town board lowered the assessment which kept it at the 2008 value. Swanson/Handshoe unanimous to lower the house, garage and grain bins 2%.

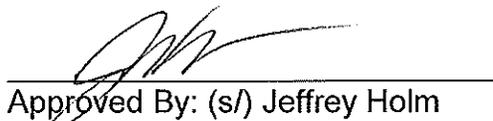
Dennis Carpenter, Parcel #01-004-1325 & 01-004-1305

Rush/Handshoe unanimous to table until the May 3, 2010 reconvened meeting.

Adjourn/Recess – Swanson/Handshoe unanimous, at 6:31 p.m., to recess until May 3, 2010 at 6:30 p.m.



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



Approved By: (s/) Jeffrey Holm
Chairman, Board of Supervisors
Baldwin Township