

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

**April 26, 2011**

**Present** – Supervisors Kimberly Good, Larry Handshoe and Jay Swanson. Supervisor Randy Atwood arrived at 5:27 p.m. Supervisor Tom Rush absent.

**Call to Order** – The April 26, 2011 Baldwin Township Board of Review & Equalization meeting 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** – Sherburne County Assessor Gerald Kritzeck was present and introduced his staff members: John Cullen, Chief Deputy/Commercial Appraiser, Jeanne Henderson, Agricultural Specialist and Doug Beise, Residential Appraiser. The following statements were prepared for the town board and citizens in attendance:

“Sales ratio studies compare the Assessor’s Estimated Market Value to the sale price of the property. Sales from October 1, 2009 through September 30, 2010 were used to determine the Estimated Market Value for the January 2, 2011 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 2010, we had 1 single-family permit and 98 permits for additions, decks, detached garages, reproofs and pole buildings. There were 9 commercial and industrial permits issued during that same time period. There were also 0 ag buildings and 18 septic repairs. In the calendar year of 2009, there were 6 single family homes and 151 miscellaneous permits, 1 ag building and 20 septic repair permits.

The sales ratio study of residential improved property in Baldwin for the 2011 Assessment indicated a median ratio of 109.5%. There were 26 sales for the 2011 Assessment. The Baldwin building schedule was decreased by 8% this year. The County had a county wide adjustment of 3% and then Baldwin Township had an additional 5% to make the total of 8%. The Baldwin land schedule was also decreased by 30% this year. The base rate of the first acre on a residential site decreased from \$43,600 to \$30,700. The remaining acre values on the residential lots were lowered from \$4,300 to \$3,000. The front footage on the lakes changed from \$1,400 to \$1,120 for the first 50ft. and from \$700 to \$560 for the front footage between 51ft and 100ft. Anything over 100 front foot stayed the same at \$100. After all these changes, the adjusted ratio is 95.05%.”

**Tim Wilson, Parcel ID #01-500-0140**

Since Wilson is a disabled vet, he is requesting his value be lowered by \$4,800. Doug Beise, Residential Appraiser, stated that the home was a bank sale home and Mr. Wilson paid \$135,000. As it is a bank sale home, it cannot be used as part of the sales study. After discussion regarding comparable sales in the neighborhood, Good/Handshoe unanimous for no change.

**Lester Kriesel, Parcel ID #01-036-3200**

Kriesel stated his statement is showing 71.7 acres which is an increase over last year's statement when it showed 69 acres. It was explained that the GIS department computed his land so it is actually a correction. Last year there was an increase in the waste category, which is the lowest value, and it added \$1,000 to the total estimated market value. Kritzeck advised Kriesel to get a survey done. Handshoe/Good unanimous for no change.

**Jack Gracik, Parcel ID #01-002-3100 and 01-002-2401**

Jack Gracik was present representing Thousand Acres Development. It is agricultural land. Gracik questioned if the value per acre was coming from sales. Jeanne, Sherburne County Assessor's office, replied yes from eight sales she had looked at. The median price per acre is \$4,600. She then explained the breakdown in classification for both parcels. The property is valued as cropland. Handshoe/Good unanimous for no change on Parcel ID #01-002-3100. Handshoe/Good unanimous for no change on Parcel ID #01-002-2401.

**Lenora Horn, Parcel ID #01-035-4400, 01-035-4401**

Lenora Horn stated her property (01-035-4400) increased 430%. More than ½ of her 25 acre parcel is swamp land. They planted prairie grass based on the county's recommendation. She says the land is landlocked and has a value of \$332,700 on the tax statement, which reflects the previous year's assessment. Doug Beise stated that the parcel is 24.75 acres and two years ago it was classified as agricultural. It's not landlocked as both parcels are owned by Mrs. Horn. Now, the first 10 acres is residential and the rest is rural vacant land. 14.75 acres is land valued at \$53,300, residential land valued at \$60,900, house, garage, barn and pole shed valued at \$175,400 for a total of \$289,600. It decreased about \$43,100 from last year's value. Kritzeck suggested that she consider combining the two parcels. This tax statement is the first statement since the agricultural class has been removed. The value actually went down but taxes reflect going from agricultural to residential. The home straddles two parcels. It was suggested that it would be of benefit to find a survey of the property. Handshoe/Good unanimous for no change on Parcel ID #01-035-4400. Good/Handshoe unanimous for no change on Parcel ID #01-035-4401.

**Cindy and Dan Rohde Parcel ID #01-032-3305**

Cindy and Dan Rohde were present. They paid \$64,000 for the property and it is valued at \$140,600. It is a 1973 rambler with land valued at \$39,700 and \$80,900 for the home (or \$100,900 for total of all buildings). Rohde stated that they have no garage

as it has burnt down before they bought the home. Beise stated that the garage will be taken off as it has burnt down. He also did not know their kitchen was not utilized as it is partially unfinished. The kitchen has no floor coverings, sink not hooked up, no counter tops and no lower countertops. Mr. Rohde stated that there is no pole building either. Mr. Kritzeck stated that is not an issue because it will be removed. The value would drop about \$20,000 just because the garage and pole barn are not there anymore. They would pro rate what is missing in the kitchen. Doug Beise will inspect the property, make appropriate changes to the value and submit a reduction to the county. Handshoe/Good unanimous for no change.

**Jeff Holm, Parcel ID #'s 01-541-0305, 01-541-0310, 01-541-0315, 01-541-0320, 01-541-0325, 01-541-0335, 01-541-0405, 01-541-0410, 01-541-0415, 01-541-0420, 01-541-0425, 01-541-0430, 01-541-0435, 01-541-0440 and 01-541-0455**

15 lots in Hidden Hollow. Holm said he is the Power of Attorney for Donna Holm, and he is asking for some equalization. The lots in Country View Ridge, just east of Hidden Hollow are assessed at a lower rate. Doug Beise stated that he does not have any vacant lot sales for this year. There is a discrepancy in the first acre. \$30,700 for the first acre and \$3,000 for the remaining acreage. Lots in Country View Ridge are \$21,500 for the first acre and \$3,000 for the remaining acreage. Holm is requesting that, at a minimum, that the lots are equal. Good/Handshoe unanimous to reduce the lots (as noted above) in Hidden Hollow to the comparable with \$21,500 for the first acre and \$3,000 for the remaining acreage as comparable to Country View Ridge.

**Tana Brown, Parcel #01-409-0216**

Ms. Brown was not present. She will contact Doug Beise tomorrow and then go onto the county level. Handshoe/Good unanimous for no change.

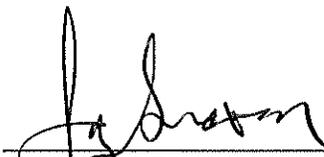
**John & Brooke Vanden Hoek, Parcel #01-506-0110**

Doug Beise submitted letter of recommendation from the County Assessor to reduce the building value from \$137,800 to \$103,000, a reduction of \$34,800 based on the appraiser viewing the interior of the property with the original assessment of \$169,600 to \$134,800. Handshoe/Good unanimous to approve the \$134,800 value.

**Adjournment** – Handshoe/Good unanimous to adjourn at 5:33 p.m.



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



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