

**BALDWIN TOWNSHIP  
BOARD OF REVIEW & EQUALIZATION**

**April 10, 2013**

**Present** – Supervisors Jay Swanson, Kimberly Good and Larry Handshoe. Supervisors Tom Rush and Randy Atwood were absent.

**Call to Order** – The April 10, 2013 Baldwin Township Board of Review & Equalization was called to order by Chairman Jay Swanson at 3:00 pm

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

**Annual Board of Review & Equalization** – Sherburne County Assessor Dan Weber was present and introduced his staff members. The following statement was 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, 2011 through September 30, 2012 were used to determine the Estimated Market Value for the January 2, 2013 Assessment. The Minnesota Department of Revenue requires the Assessor to maintain a ratio of 90% to 105%.

The 2013 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 2012, we had 5 single-family permit and 144 permits for additions, decks, detached garages, reroofs and pole buildings. There were also 0 ag buildings and 16 septic repairs. In the calendar year of 2011, there were 7 single family homes and 174 miscellaneous permits, 0 ag buildings and 22 septic repair permits.

The sales ratio study of residential improved property in Baldwin for the 2013 Assessment indicated a median ratio of 101.90%. There were 31 sales for the 2013 Assessment. The Baldwin building schedule was kept the same for this year. The Baldwin land schedule was decreased by 10% this year. The base rate of the first acre on a residential site decreased from \$26,200 to \$24,000. The remaining acre values on the residential lots were kept the same at \$2,700. The front footage on the lakes changed for \$1,000 to \$800 for the first 50 ft. and from \$500 to \$400 for the front footage between 51 ft. and 100 ft. Anything over 100 front foot stayed the same at \$100. After all these changes, the adjusted ratio is 98.1%.”

Their office reviewed all commercial properties. There has been a \$12 million dollar loss in value.

Doug Biese reported on residential properties. There have been 5 new homes and 144 miscellaneous permits, which is down from last year. Residential valued decreased approximately 2.85%. The sales ratio came in at 98.1%. Bare land market values

decreased approximately 10.0% and commercial/industrial values decreased approximately 2.38%.

Jeanne Henderson reported on agricultural properties. The base value to be used in calculating the average Green Acres value per acre for tillable land was to be \$8,400 with last year's base value being \$5,200. The county did appeal the factor of 75% and now it has dropped to 41%. The estimated market value on tillable ranges from \$3,000-\$4,000 per acre. Waste is still at \$500 an acre. Any woods is at \$3,400 an acre.

**James Skogquist, Parcel(s) #01-012-4100 & 01-012-4205**

These parcels are classified as agricultural non-homestead. These parcels have been taken in and out of homestead. Jeanne Henderson explained that these are two parcels that are contiguous and his agricultural homestead was pulled. Mr. Skogquist then brought in documentation that showed that he does haying on his land in 2011 for payable 2012. The assessor's office then sent out paperwork and nothing was returned by Mr. Skogquist. It is required by statute to send out forms yearly. Mr. Skogquist questioned if anything could be done for this year. Jeanne Henderson replied that they are now onto taxes payable 2014. She will add to her list to mail the documentation again.

**Parcel #01-004-4201**

This is a 4 acre parcel on the north side of his old shop building. He reported he has not paid taxes on it for a long time and was wondering what to do in order for it to become a tax forfeit parcel. Dan Weber stated that this issue would be for the county auditor/treasurer's office/

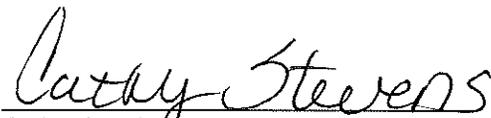
Good/Handshoe unanimous for no action required.

**Alois & Maureen Emmerich, Parcel #01-462-0105**

Doug Biese presented the recommended change from the County Assessor which shows a 2013 suggested change of a \$12,300 building decrease.

Good/Handshoe unanimous to approve.

**Adjourn** – Good/Handshoe unanimous to adjourn at 3:32 p.m.



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



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

4-16-2013

Date