

**BALDWIN TOWNSHIP
BOARD OF REVIEW & EQUALIZATION**

April 12, 2016

Present – Supervisors Jay Swanson, Brad Schumacher, Tom Rush and Larry Handshoe. Supervisor Jeff Holm absent.

Call to Order – The April 12, 2015 Baldwin Township Board of Review & Equalization was called to order by Chairman Brad Schumacher at 3:00 p.m.

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

Annual Board of Review & Equalization – Doug Biese, residential appraiser, stated that there were 11 single family home permits taken out in 2015. He handed out the following: "Sales ratio studies compare the Assessor's Estimated Market Value to the sale price of the property. Sales from October 1, 2014 through September 30, 2015 were used to determine the Estimated Market Value for the January 2, 2016 Assessment. The Minnesota Department of Revenue requires the Assessor to maintain a ratio of 90% to 105%.

The 2016 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 2015, we had 11 single-family permits and 157 permits for additions, decks, detached garages, reroofs and pole buildings. There are 18 septic repairs. In the calendar year of 2014, there were 16 single family homes and 142 miscellaneous permits, and 27 septic repair permits.

The sales ratio study of residential improved property in Baldwin for the 2016 Assessment indicated a median ratio of 88.1%. There were 79 sales for the 2016 Assessment. The Baldwin building schedule for increased by 5% for this year. The Baldwin land schedule was increased by the same for this year. The front footage of the lakes were also increased the same. After all these changes, the adjusted ratio is 93.6%." There were 23 good sales this year at 95.6%. Commercial increased by 1.46% and industrial values decreased approximately 7.55%. Dan Weber, Sherburne County Assistant County Administrator, stated that there was one property that was reclassified from industrial to commercial.

The agriculture estimated market value stayed the same. Green acres did change this year. "In previous years the Green Acre per acre value was determined by using the 5 base counties in Southwestern Minnesota and applying a factor to set the county average. For 2016 the methodology for determining the Green Acre averages was changed. The current methodology utilizes agricultural sales within a region to develop a tillable and non-tillable value to be used for Green Acres in that area. The

Department of Revenue issued a memo which indicated that the average per acre value for tillable land was to be \$3,100 and the average for non-tillable was to be \$1,900.

Values are on a parcel or group of parcels 40 acres or more in size.
2016 Estimated Market Values

2a Tillable 3300/ac
2a Pasture 3400/ac
-Same values have been applied to CRP land

Waste 750/ac
Wetlands 750/ac

2016 Green Acres Values

2a Tillable 3000/ac
2a Pasture 2300/ac
Waste 750/ac
-Same values have been applied to CRP land"

The Assessor's office has one recommendation:

Eric & Tracy Zeisloft, Parcel ID #01-409-0390

2016 Original		2016 Suggested Change	
Land	\$73,600	Land	\$66,000
Building	<u>\$25,200</u>	Building	<u>\$ 1,000</u>
Total	\$98,900	Total	\$67,000

The house is unlivable and the well and septic do not work.
Swanson/Handshoe unanimous to approve amending as suggested.

Supervisor Rush asked for clarification on a parcel in Hidden Hollow. Doug Biese stated that vacant lots were lowered. Rush stated that taxes went up \$58 and the land value went up \$4,000. After Mr. Biese reviewed the paperwork Rush and brought in, he was satisfied with the explanation.

Adjourn – Rush/Handshoe unanimous to adjourn at 3:29 p.m.


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


Approved By: (s/) Brad Schumacher
Chairman, Board of Supervisors
Baldwin Township

5-2-16
Date