

April 22, 2019 Board of Appeal and Equalization Minutes

Royalton Township Local Board of Appeal and Equalization Minutes

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22 April 2019

Approved

9:00 a.m., 22 April 2019, Board Chair Wayne Olson called the Royalton Township Local Board of Appeal and Equalization meeting to order with Supervisor Jeff Schlaeger, Supervisor Marshall Pearson, and Clerk Duane Swanson present. Also present were Pine County Assessor Troy Stewart and Royalton Township Assessors Linda Wiener and Daryl Moeller. Several residents attended and signed the attendance sheet.

County Assessor Stewart noted that a quorum of the board was present and that Supervisor Schlaeger's and Supervisor Pearson's certifications to be members of the board were currently valid (at least one member of the board must be certified).

County Assessor Stewart noted that current valuations are for 2019 and the taxes based on them will be payable in 2020. Assessor Stewart noted the following ratio studies: residential ratios are based upon 11 sales (2 on water and 9 off water). These had a median ratio of 81.48%. The state recommends a ratio of between 90% and 105%. Therefore, valuations were raised to a net of 90.93%. Agricultural land was valued at \$1850 per tillable acre, \$1500 per acre for pasture, and \$425 per acre for swamp. The board asked questions regarding onsite inspections. Assessor Stewart noted that residential properties are assigned to one of eight categories: minimum, below average, fair, average, average+, above average, excellent, and superior.

Local assessor Linda Wiener introduced Daryl Moeller and noted that each parcel must have an onsite inspection once each five years. Royalton has approximately 900 parcels, so that means that about 200 parcels will be visited each year. Assessor Moeller has already done some onsite inspections and during this year will be concentrating on Maples Shores, Bears Ear, and all the Royal River developments.

Clerk Swanson noted that no written questions had been received at the township office.

Marshall and Patrice Pearson were present to ask about the substantial increase in their valuation (PID 29.0101.000), based in part on an onsite inspection. Assessors Moeller and Stewart responded about how the valuations were computed and noted that during a re-evaluation the assessors would try to find comparable properties for comparative purposes. Because Mr. Pearson is a town board member, they recommended that no action be taken by the board but that this question could be brought directly to the county board of appeal and equalization.

Patrice and John DeGray were present to question why their property (PID 29.0092.000) valuation was increased. Based on an onsite inspection, the quality grading of their residence had been changed for the 2019 assessment.

The county assessor had three parcels for which changes in valuation were recommended:

PID 29.0114.001, Tom and Laura Martin: The buildings (lawn sheds) attached to the greenhouses on this property had their square footage reduced during an onsite inspection as had the garage/loading dock. Assessor Stewart recommended reducing the improvement valuation from \$132,500 to \$126,700. The land valuation will remain unchanged. Chair Olson moved, Supervisor Schlaeger seconded, to accept the county assessor's recommendation. The motion carried unanimously

PID 29.0020.000, Donald and Fay Klade: Assessor Stewart recommended a clerical correction to the classification from rural vacant land to managed forest land for a 20-acre parcel. This would result in a lower classification rate and put the land back into the classification in which it had previously been. All the managed forest land paperwork had been completed and approved. He recommended that the improvement valuations be reduced from \$370,100 to \$366,600. Chair Olson moved, Supervisor Pearson seconded, to accept the county assessor's recommendation. The motion carried unanimously.

PID 29.0112.000, Alan and Nancy Teich: Assessor Stewart recommended removal of an erroneous adjustment for a walk-out basement in order to correct the size which would reduce the valuation from \$211,500 to \$208,000. The land valuations will remain unchanged. Supervisor Pearson moved, Chair Olson seconded, to accept the county assessor's recommendation. The motion carried unanimously.

Chair Olson moved, Supervisor Schlaeger seconded, to approve no changes to the proposed valuation for PID 29.0101.000 (Marshall and Patrice Pearson) thus permitting a challenge to move forward to the county, if so desired. The motion carried with Chair Olson and Supervisor Schlaeger voting "Aye" and Supervisor Pearson abstaining because of his fiduciary interest in the concerned property.

Chair Olson moved, Supervisor Pearson seconded, to approve no changes to the proposed valuation for PID 20.0092.000 (John and Patrice DeGray). The motion carried unanimously.

Linda Wiener noted that this would be her last year as Royalton Township assessor. The board thanked her for her forty years of service and wished her well in retirement.

Being no further business, at 10:05 a.m., Supervisor Pearson moved, Supervisor Schlaeger seconded, to adjourn. The motion carried unanimously.

Respectfully submitted:

Duane P. Swanson, Clerk

Wayne Olson, Chair/Supervisor

Marshall Pearson, Vice Chair/Supervisor

Jeff Schlaeger, Supervisor