

April 27, 2020 Board of Appeal and Equalization Minutes

Royalton Township Local Board of Appeal and Equalization Minutes

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27 April 2020

Approved

9:00 a.m., 27 April 2020, Board Chair Wayne Olson called the Royalton Township Local Board of Appeal and Equalization meeting by teleconference to order with Supervisor Jeff Schlaeger, Supervisor Marshall Pearson, and Clerk Duane Swanson present. Also present were Pine County Assessor Troy Stewart, Royalton Township Assessor Linda Wiener, Gary Valvoda, and Percy Schneider.

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 2020 and the taxes based on them will be payable in 2021. Assessor Stewart noted the following ratio studies: residential ratios are based upon 18 sales (8 on the upper Snake River and 10 off water). These sales had a median ratio of 81.41% of valuation (79% on Upper Snake properties; 82.5 on other properties). The state recommends a ratio of between 90% and 105%. Therefore, valuations were raised to a net of 92.55%. Agricultural land was valued at \$2000 per tillable acre (up \$150); \$1500 per acre for pasture (no change), and \$500 per acre for swamp (up \$75).

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

Assessor Wiener noted that she had had discussions with Norman Klocke about his two properties in Maple Shores. PID 295217000, Mr. Klocke's residence, had increased valuation to \$349,000 (up from \$265,900). It was noted that two recent sales of Maple Shores residences resulted in sales of \$293,000 and \$275,000; both of these residences are smaller than Mr. Klocke's. Mr. Klocke's property is currently for sale with an asking price of \$375,000. The second parcel (PID 290125000) is valued to include a stick built structure which Mr. Klocke maintains is a pole shed. Supervisor Schlaeger noted that he is familiar with the building and it is a pole shed. This parcel is currently valued at \$64,200, up from \$26,800. The assessors recommended that there be no change on either parcel but that the second parcel be visited to verify the construction type of the structure with the possibility that it could be downwardly valued. Supervisor Olson moved, Supervisor Schlaeger seconded, to retain the current valuation on PID 295217000. Roll call vote: Chair Olson – “Aye”; Supervisor Schlaeger - “Aye”; Supervisor Pearson - “Aye”. The motion carried unanimously. Chair Olson moved, Supervisor Schlaeger seconded, to retain the current valuation on PID 290125000 subject to review by the assessors and that the results of this review be brought to the county board for finalization. Roll call vote: Chair Olson – “Aye”; Supervisor Schlaeger - “Aye”; Supervisor Pearson - “Aye”. The motion carried unanimously.

The assessors had been in contact with Brian Erickson and Margaret Ward regarding the valuation of PID 295082000 in Maple Shores. The property currently has a valuation of \$47,100. The owners note that a small travel trailer formerly on the property had been removed but not from the valuation. Assessor Wiener confirmed that the trailer had been removed and recommended that the valuation be reduced from \$47,100 to \$46,000. Supervisor Schlaeger moved, Chair Olson seconded, to affirm the assessors' recommendation to reduce the valuation to \$46,000. Roll call vote: Chair Olson – “Aye”; Supervisor Schlaeger - “Aye”; Supervisor Pearson - “Aye”. The motion carried unanimously.

Supervisor Pearson inquired how frequently each parcel was visited to review its valuation. Assessor Wiener 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. She noted that Pine County audits the inspections annually and has found them to be in order; Assessor Stewart runs an annual report to ensure that each property has been visited once each five years. She also commented that Royalton has a good permitting system so that very few properties yield "surprises" during onsite inspections.

Leslie Orvis called to inquire why the valuation of PID 290234001 had increased substantially. The assessors noted that manufactured home sales had skyrocketed during the year and that the base rate valuation was increased from \$52 per square foot to \$58 per square foot. They noted that this was a county-wide phenomenon. Mr. Orvis did not ask for remedial action and no action was taken.

Chair Olson asked if any attendee had further issues to be raised. None was heard. Chair Olson thanked everyone for their participation. At 9:45 a.m., Supervisor Schlaeger moved, Supervisor Pearson seconded, to adjourn. Roll call vote: Chair Olson – “Aye”; Supervisor Schlaeger - “Aye”; Supervisor Pearson - “Aye”. The motion carried unanimously.

Respectfully submitted:

Duane P. Swanson, Clerk

Wayne Olson, Chair/Supervisor

Marshall Pearson, Vice Chair/Supervisor

Jeff Schlaeger, Supervisor