

Royalton Township Local Board of Appeal and Equalization Minutes
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25 April 2022

Approved

9:00 a.m., 25 April 2022, Board Chair Wayne Olson called the Royalton Township Local Board of Appeal and Equalization meeting to order with Supervisor Jeff Schlaeger, Supervisor Marshall Pearson, Clerk Duane Swanson, Assessor John Keefe, and County Deputy Assessor Troy Stewart present. Doug Stanger joined the meeting at about 9:30.

County Deputy Assessor Stewart noted that a quorum of the board was present and that Supervisors Pearson and Olson had valid certifications to be members of the board (at least one member of the board must be certified).

Clerk Swanson noted that no written questions or complaints had been received at the township office and that no landowners were present in the meeting room to express opinions.

Assessor Stewart then proceeded to share general details about changes in valuations as they related to Royalton Township parcels. He distributed a sheet showing 11 sales between October 2020 and September 2021 for properties less than 34½ acres. The ratios of 2021 adjusted market values to 2022 net sale price was 72.80%. State guidelines require a percentage between 90 and 105. Therefore, valuations were raised to bring the final ratio to 93.92%. This resulted in substantial increases in valuation. In addition, homestead exclusions went down as valuations increased, again according to law. Royalton's total valuation is \$160,254,500. Wetlands are valued at \$700 per acre; farmland at \$2,300 per acre. Mr. Stewart noted that the county has been working through a reinterpretation of 'wetlands' and that change has resulted in additional acreage being included in the definition, which has resulted in lower valuations.

Township Assessor John Keefe then distributed a sheet listing the nine properties for which valuations were contested and for which the board will be asked to determine an assessment:

1. 290125000 (Norman Klocke), 9307 Maple Shores Drive: The assessor recommended a reduction of \$22,200 for 5% functional obsolescence of one bedroom and 1¾ bathroom in a 1,320 square foot rambler. Supervisor Schlaeger moved, Supervisor Pearson seconded, to approve the recommendation. The motion carried unanimously.
2. 290341001 (Troy Pety), 4272 Timber Drive: The assessor recommended a reduction of \$43,300 for physical and functional deficiencies in the house (standing water in basement, etc.) and destruction in pole shed by fire. Supervisor Schlaeger moved, Supervisor Pearson seconded, to approve the recommendation. The motion carried unanimously.
3. 290300000 (Brenda Belland), 2202 Church Road: The assessor recommended a reduction of \$47,300 for new house structure being 45% complete on 2 January 2022 instead of 65% complete. Supervisor Schlaeger moved, Chair Olson seconded, to approve the recommendation. The motion carried unanimously.

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4. 290321000 (Brian Eklund) – 68 acres: The assessor recommended a reduction of \$61,700 for acreage breakdown corrections (increased lowland allocation). Supervisor Pearson moved, Supervisor Schlaeger seconded, to approve the recommendation. The motion carried unanimously.
5. 290334000 (Douglas Eklund) – 90.83 acres: The assessor recommended a reduction of \$64,000 for acreage breakdown corrections (increased lowland allocation). Supervisor Pearson moved, Supervisor Schlaeger seconded, to approve the recommendation. The motion carried unanimously.
6. 290185000 (Wyn and Byron Smith) – 40 acres: The assessor recommended a reduction of \$36,400 for acreage breakdown corrections (increased lowland allocation). Chair Olson moved, Supervisor Pearson seconded, to approve the recommendation. The motion carried unanimously.
7. 290185001 (Byron Smith) – 30 acres: The assessor recommended a reduction of \$21,100 for acreage breakdown corrections (increased lowland allocation). Supervisor Schlaeger moved, Supervisor Pearson seconded, to approve the recommendation. The motion carried unanimously.
8. 290351000 (Raymond Gay) – 80 acres: The assessor recommended a reduction of \$16,000 for acreage breakdown corrections (increased lowland allocation). Chair Olson moved, Supervisor Pearson seconded, to approve the recommendation. The motion carried unanimously.
9. 290082000 (SLB 2 LLC) – 40 acres: The assessor recommended a reduction of \$7,200 to remove a site amenity for landlocked parcel. After discussion, it seemed apparent that a road existed to the parcel, as shown on Beacon, the county land website. Chair Olson moved, Supervisor Schlaeger seconded, to make no change to the original valuation. The motion carried unanimously.

At 9:50 a.m., general discussion continued about how valuations were determined, how changes were made, and the impact of valuations on taxes. Several examples were discussed in detail, resulting in no specific recommendations or decisions.

At 10:26 a.m., Supervisor Schlaeger moved, Chair Olson seconded, to adjourn. The motion carried unanimously.

Respectfully submitted:

Duane P. Swanson, Clerk

Wayne Olson, Chair/Supervisor

Jeff Schlaeger, Vice-Chair/Supervisor

Marshall Pearson, Supervisor