

Royalton Township Local Board of Appeal and Equalization Minutes  
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29 April 2024  
Approved

9:00 a.m., 29 April 2024, Board Chair Jeff Schlaeger called the Royalton Township Local Board of Appeal and Equalization meeting to order with Supervisor John Graham, Supervisor Pete Belland, Clerk Duane Swanson, Pine County Deputy Assessor Troy Stewart and County Appraiser Karen Stumne present. One property owner was present. The pledge of allegiance was recited.

County Deputy Assessor Stewart noted that a quorum of the board was present and that Chair Schlaeger had valid certification to be a member 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.

Assessor Stewart then proceeded to share general details about changes in valuations as they related to Royalton Township parcels. Valuations are based on similar sales from October 2022 to September 2023. Agricultural sales are based on those over 34½ acres. These sales are compared to the appraised valuation to determine a ratio of valuation to sales; the Minnesota Department of Revenue requires a ratio of 90-105%. For eleven residential sales, Royalton's ratio was 86.12%. For three agricultural sales, Royalton's ratio was 80.44%. Assessor Stewart noted that the valuation percentage increase does not necessarily equate to a similar percentage increase in taxes. Taxes depend on the levy certified by the county, school district, and municipality, and are usually lower than the percentage increase in valuation. Assessor Stewart noted that forest land and tillable land were valued at approximately \$3,700 per acre and that wasteland was valued at \$900 per acre.

PID 290145000: Kris Houle was present to discuss his valuation, which he had previously discussed with Appraiser Stumne. Appraiser Stumne noted her recommendation was based on an updated review of the dwelling's interior, addition of "abnormal depreciation" on the dwelling, and the increased percentage of the lowland acreage. She recommended a reduction from \$470,000 to \$409,000. Mr. Houle noted that Elmcrest Avenue is frequently underwater on both sides of his driveway, essentially isolating his dwelling. He showed photographs of the flooding. Appraiser Stumne and Assessor Stewart recommended that the parcel be identified as an "inferior site" and the valuation be further reduced to \$399,900. After continued discussion, Chair Schlaeger moved, Supervisor Graham seconded, to reduce the valuation to \$390,000 due to inferior site status and consistent flooding. Discussion continued about the responsibility of the county to maintain the road so that the "inferior site" status could be removed. Mr. Houle was encouraged to contact the county engineer about the road issue. After receiving the concurrence of Assessor Stewart, the motion carried unanimously.

Appraiser Stumne noted that the county had two additional recommendations for the board's consideration:

PB\_\_\_\_\_ JG\_\_\_\_\_ JS\_\_\_\_\_ DS\_\_\_\_\_

PID 290176001: Appraiser Stumne had visited this parcel and discussed with owner Lynae Boomgaarden her appraisal recommendations. Appraiser Stumne had not been able to gain access to the dwelling so there is no change recommendation on the building. However, the percentage of lowland was increased substantially, thereby reducing the assessed valuation recommendation from \$610,000 to \$562,200. Supervisor Graham moved, Supervisor Belland seconded, to concur with Appraiser Stumne's recommendation. The motion carried unanimously.

PIDs 290120000; 290098000: Appraiser Stumne noted that the County Assessor had noted a classification problem with these two parcels and recommended a change from residential to agricultural for both parcels. Chair Schlaeger moved, Supervisor Graham seconded, to approve the recommendation. The motion carried unanimously.

Chair Schlaeger asked for any further comments. Supervisor Graham asked to review the assessments on his three lots (one being 295135000). He questioned whether there was value in combining the lots. Appraiser Stumne noted that the assessment would be lower if two or three lots were combined and that the process should be relatively easy, especially if all three lots were under one name.

At 9:50 a.m., being no further comments, Supervisor Belland moved, Chair Schlaeger seconded, to adjourn. The motion carried unanimously.

Respectfully submitted:

Duane P. Swanson, Clerk

Jeff Schlaeger, Chair/Supervisor

John Graham, Vice-Chair/Supervisor

Pete Belland, Supervisor