



Board of Appeal and Equalization Meeting  
Wednesday April 7, 2021 4:00 PM

The Orrock Township Board of Appeal and Equalization met on Wednesday April 7, 2021 4:00pm, at the Orrock Town Hall, 26401 -180thSt. NW, Big Lake, Minnesota with Chair Bryan Adams, Vice-Chair Paul Ellinger, Supervisors Janine Arnold, Gregg Felber and Clerk Chris Weber present. Attending from Sherburne County Assessor's Office were Assessor Michelle Moen and Residential Assessor Russ Moen. There was one audience member present. Bryan Adams, Paul Ellinger and Janine Arnold held current Board of Appeal and Equalization Certificates.

A quorum was present and the meeting was called to order by Chair Adams, at 4:02PM with the reciting of the Pledge of Allegiance.

A brief description of the market valuation changes and information about the valuations of township properties was given by Russ Moen and Michelle Moen. The Minnesota Department of Revenue requires the Assessor to maintain a median ratio between 90-105% of estimated market value (EMV) to the sale price of property. Sales from 10/01/2019–09/30/2020 were used to determine the EMV for the 2021 assessment.

The sales ratio study of residential and seasonal improved properties in Orrock Township indicated a median sales ratio of 84.8% with an adjusted ratio of 94.0%, using 63 arms-length sales with a median sales price of \$304,400. Residential and Seasonal values increased in overall market value by approximately 9.04%.

**Orrock Township Permits:** In 2021, there were 22 permits for single-family homes and 196 permits for other improvements for residential, commercial and industrial properties, for a total of 218 permits. This is compared to 2020 where there were 17 permits for new homes and 191 additional permits.

**Orrock Taxable New Construction:** \$7,105,100

**2021 Re-Assessment:** A total of 434 properties were appraised for the 2021 Re-assessment.

**Vacant Land Sales:** There were 14 residential market sales used in the study with the median sale price of \$69,000.

The following changes were made for **Assessment Year 2021.**

**Sherburne County Building Schedule** was increased 4% on cabins through homes of good quality. Executive quality homes remained stable due to lack of market data at about 1%.

**Improved residential sites** required the following changes:

Single-Family: \$13,900 Increase

SF/AG: \$10,400 Increase

Local Board of Appeal and Equalization Meeting – Wednesday April 7, 2021 – 4:00PM

Remaining acre land value for **residential classified properties** increased by \$200 per acre.

**Rural vacant land** per acre rate increased \$400 per acre on high ground, lowland value increased \$200.

After all changes were made the **adjusted sales ratio (market value/sales price)** is 94.04%.

*The full report will be retained as a part of the Official Minutes, which are available in the Clerk's Office.*

Michelle Moen told the board that there is not a lot of supply now and that is driving up prices.

**Blaine Rovang PID 35-018-2101, 18919 261st Ave NW, Big Lake, MN 55309** was at the meeting to ask for clarification on his tax statement and asked why the homestead exclusion decreases every year. Michelle Moen replied that the state sets the homestead exclusion and that those amounts get changed periodically based on an index. Mr. Rovang asked if his home value could be adjusted due to the age of the home. Russ Moen replied that the home is valued under average. Mr. Rovang's assessed value per acre is less than the median metes & bounds acre value. Mr. Rovang's property is up for quintile review in 2022 and Russ Moen recommended that Mr. Rovang have the assessor walk through the home at that time. The assessor can then get an accurate value based on the condition of the home. No adjustment was made at this time.

**Assessor Recommended Valuation Changes:**

**James Walker PID# 35-408-0802, 16624 254<sup>th</sup> Ave. NW , Big Lake, MN 55309.**

Jim Walker had requested the appraiser review their home on March 29, 2021. Russ Moen told the board that he had looked through the home. There was some inside depreciation that Russ took into consideration and the following adjustments were recommended:

	<b>2021 Original</b>	<b>2021 Suggested Change</b>
Land	\$ 60,400	\$ 60,400
Building	<u>\$110,600</u>	<u>\$104,000</u>
Total	\$171,000	\$164,400

**Decrease of \$6,600**

**Motion/Second** to accept the recommended adjustment made by appraiser Russ Moen for PID# 35-408-0802 reducing the total value by \$6,600 by: Adams/Ellinger. In Favor: Adams, Arnold, Ellinger and Felber. Opposed: None. Abstained: None. **Motion Carried.**

**Daniel and Chelsey Hancock PID# 35-477-0105, 24632 165<sup>th</sup> St. NW, Big Lake, MN 55309.**

Daniel and Chelsey Hancock had requested the appraiser review their home on April 1, 2021. The Hancocks purchased the home in July for \$570,000. The house was built in 2004. Russ Moen felt the quality and depreciation amounts were not correct and recommended the following adjustment:

	<b>2021 Original</b>	<b>2021 Suggested Change</b>
Land	\$ 94,400	\$ 94,400
Building	<u>\$725,100</u>	<u>\$602,200</u>
Total	\$816,500	\$696,600

**Decrease of \$122,900**

**Motion/Second** to accept the recommended adjustment made by appraiser Russ Moen for PID# 35-477-0105 reducing total value by \$122,900 by: Arnold/Ellinger. In Favor: Adams, Arnold, Ellinger and Felber. Opposed: None. Abstained: None. **Motion Carried.**

**Adjournment:**

Motion/Second to adjourn the Board of Appeal and Equalization meeting by: Adams/Ellinger. In Favor: Adams, Arnold, Ellinger and Felber. Opposed: None. Abstained: None. Motion passed, adjourning the Annual Board of Appeal and Equalization Meeting, on Wednesday, April 7, 2021 at 5:02PM.

Respectfully Submitted,  
Chris Weber  
Orrock Township Clerk

Accepted this **28th day of April, 2021**, by the Orrock Township Board of Supervisors.

\_\_\_\_\_  
Bryan Adams, Chairperson

Attest: \_\_\_\_\_  
Chris Weber, Town Clerk

# ***Sherburne County Assessor***

*Sherburne County Government Center*

*13880 Business Center Dr NW*

*Elk River, MN 55330-1692*

*Phone: (763)765-4900*

*FAX: (763)765-4905*

## **2021 ORROCK TOWNSHIP ASSESSMENT** **Spring PRISM Report**

**Residential and Seasonal** values increased in overall market value by approximately 9.04%. There were 63 township sales used in our study and 1,507 sales county-wide.

<b>Assessment Years</b>	<b>Study Ratio</b>	<b>Overall Change</b>
2017	47 sales	82.86% x 1.101% = 91.23% adjusted ratio
2018	40 sales	85.75% x 1.075% = 92.18% adjusted ratio
2019	48 sales	87.00% x 1.065% = 92.65% adjusted ratio
2020	38 sales	87.9% x 1.076% = 94.6% adjusted ratio
2021	63 sales	84.8% x 1.108% = 94.0% adjusted ratio

**Commercial and Industrial** County-wide there were 13 sales, 9 Commercial and 4 Industrial. Our combined median ratio started as 90.7% and final ratio is 99.1%

### **Total Taxable New Construction**

2017	\$ 1,673,700
2018	\$ 8,332,100
2019	\$ 8,598,400
2020	\$ 6,309,800
2021	\$ 7,105,100

### **Total Township Estimated Market Value**

Assessment Years

2017	\$ 323,720,900
2018	\$ 356,148,800
2019	\$ 374,476,650
2020	\$ 413,787,600
2021	\$ 462,168,400

### Orrock Township Permits

In 2021, there were 22 permits for single-family homes and 196 permits for other improvements for residential, commercial, and industrial properties. This is compared to 2020 where there were 17 permits for new homes and 191 additional permits.

#### Single-Family New Construction

<i>2017 Assmt</i>	31 Permits
<i>2018 Assmt</i>	23 Permits
<i>2019 Assmt</i>	29 Permits
<i>2020 Assmt</i>	17 Permits
<i>2021 Assmt</i>	22 Permits

Combined new construction totaled \$7,105,100

#### 2021 Re-assessment

There was a total of 434 parcels appraised for the 2021 Re-assessment.

#### Residential Sales Study

<i>2017 Assmt</i>	47 sales – Median sales price \$200,000
<i>2018 Assmt</i>	40 sales – Median sales price \$225,000
<i>2019 Assmt</i>	50 sales – Median sales price \$276,900
<i>2020 Assmt</i>	38 sales – Median sales price \$285,500
<i>2021 Assmt</i>	63 sales – Median sales price \$304,400

#### Vacant Land Sales

There were 14 residential market sales used in the study which occurred from October 1, 2019 to September 30, 2020.

Highest sale price	\$127,900
Lowest sale price	\$46,000
Average sale price	\$74,900
Median sale price	\$69,000

**Land Extraction Method**

<b>Lot Type</b>	<b>Median Ind. Value</b>	<b>Median Size (Acre)</b>	<b>Median Price /Acre</b>
<b>Metes &amp; Bounds</b>	\$122,200	5.00	\$24,400
<b>Plated / single family</b>	\$104,800	2.50	\$43,500
<b>On Water</b>	\$134,500	.47	\$6.60 S/F

**Adjustments**

The county building schedule was increased 4% on cabins through homes of good quality. Executive quality homes remained stable due to lack of market data about 1%.

Improved residential sites required the following changes:

Single-Family: \$13,900 Increase  
SF /AG: \$10,400 increase

Remaining acre land value for residential classified properties increased by \$200 per acre.

Rural vacant land per acre rate increased \$400 per acre on high ground, lowland value increased \$200.

After all changes were made the adjusted sales ratio is 94.04% .

**2021 Orrock Township  
Local Board of Appeal and Equalization  
April 7, 2021**

Sales from October 1, 2019 to September 30, 2020 were used to determine the estimated market values for the 2021 assessment. Countywide there were 12 good sales of parcels over 34.5 acres used in the study. The median ratio of these sales was 96.7%. No changes were made to Agricultural land values for the 2021 assessment.

The 2020 methodology utilizes agricultural sales within a region to develop a tillable and non-tillable value to be used for Green Acres in that area. Our Green Acres Region includes the Counties of Anoka, Chisago, Isanti and Sherburne. The Department of Revenue issued a memo which indicated that the average per acre value for tillable land was to be \$3,600 (up 300/acre from 2020) and the average for non-tillable was to be \$1800 (down 100/acre from 2020).

**Township Averages as Reported to the Department of Revenue for the 2021 Assessment**

**2021 Estimated Market Values**

2a Tillable 3300/ac

2a/2b Pasture 3600/ac

-Same values have been applied to Rural Preserve and CRP land

Waste 750/ac

2b Woods 4700/ac

Wetlands 750/ac

**2021 Green Acres Values**

2a Tillable 3300/ac

2a Pasture 2100/ac

Waste 750/ac

-Same values have been applied to Rural Preserve and CRP land

Good Sales-parcels over 34.5 acres used in Study																
Date	Parcel	CRV	Buyer	Seller	Sale Price	Land	Bldg	Total	Acres	Site	Bldgs	Till	Past	Waste	Other	Per acre
4/21/2020	40-013-4300	1084004	Herbold, Jennifer & Dane	Doering, Kenneth	125000	121800		121800	40			34.89	1	4.04	0.07	3125
12/15/2019	15-008-2200	1056498	Davis, Paul & Kimberly	Brodahl Limited Part	180000	188200		188200	74.24			43.97	15.57	11	3.7	2424
10/4/2019	05-105-2101	1020233	Moseller	Bontjes, Linda	178500	130300		130300	64.1			14.8	14.5	33.04	1.76	2800
1/31/2020	01-010-4100	1061321	Scott Koch Farm & Lands	Northwood Investm	320000	193600		193600	80.93			45	11.93	24		4000
9/25/2020	40-020-2400:2300	1156351	Kozak, Brandon	Moe, Wayne & Rose	260,000	141700		141700	60			35.63	18.7		0.37	4300
Managed Forest (pt 35)																
Date	Parcel	CRV	Buyer	Seller	Sale Price	Land	Bldg	Total	Acres	Site	Bldgs	Till	Past	Waste	Other	Per acre
4/21/2020	05-110-3200	1084016	Legatt, Amy	Anderson, Corinne	115000	112100		112100	82.61	1	234600		36.82	44.34	0.45	1400
5/29/2020	25-005-1101	1098445	Del-Tone Holdings	Luth Haven 50, LLC	76714	68600		68600	50.87				5	45.87		1500
5/29/2020	25-005-1200: 1400: 240	1098444	Del-Tone Holdings	Luth Haven 50, LLC	952450	502000	371400	873400	137.3	**In commercial Study						
RVL w/Buildings (pt 33)																
7/6/2020	40-005-2200: 006-1100	1113161	Senger, J & Rapaway, S	Kraemer, Steven	479900	141100	234500	375700	41.35	1				24.34		
5/15/2020	40-032-3400:4200	1092044	Johnson	Schwartz	575000	153950	294200	448130	46.46	1	294200		13.62	29.39	2.45	
Rural Vacant Land over 34.5 acres (pt 34)																
Date	Parcel	CRV	Buyer	Seller	Sale Price	Land	Bldg	Total	Acres	Site	Bldgs	Till	Past	Waste	Other	Per acre
6/5/2020	01-016-4300	1101074	Seidenstricker	Hart	130000	123900		123900	39				23		16	3333
11/18/2019	40-008-2400:3100:4200	1038015	Carlson	Lorenzini	300000	288700		288700	145.01			14.84	77.66	52.47		2100
2/14/2020	40-008-4401	1064289	Krippner	Laudenbach	108500	85400		85400	45.2				18.81	23.96	2.43	2400





**2021 Orrock Township  
Local Board of Appeal and Equalization**  
Wednesday, April 7<sup>th</sup>, 2021  
4:00 P.M.

Recommendation from the Residential Assessor  
For changes to 2021 Assessment

**PID:** 35-477-0105  
**Property Address:** 24632 165TH ST NW  
**Property Owner(s):** Daniel & Chelsey Hancock

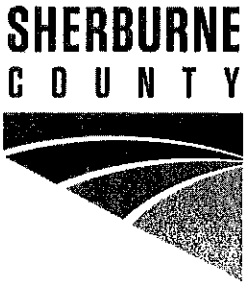
<b>2021 Original Value:</b>		<b>2021 Suggested Change:</b>	
Land:	\$94,400	Land:	\$94,400
Building:	\$725,100	Building:	\$602,200
Total:	\$819,500	Total:	\$696,600

**Recommendation:**

Chelsey requested appraiser to review home on April 1st, 2021. Appraiser is recommending the following changes based on reassessment:

Land Value to remain the same at \$94,400  
Building Value to be reduced from \$725,100 to \$602,200.

***This will result in a total value reduction of \$122,900.***



**2021 Orrock Township  
Local Board of Appeal and Equalization**  
Wednesday, April 7<sup>th</sup>, 2021  
4:00 P.M.

Recommendation from the Residential Assessor  
For changes to 2021 Assessment

**PID: 35-408-0802**  
**Property Address: 16624 254<sup>th</sup> Ave NW**  
**Property Owner(s): James Walker**

**2021 Original Value:**

Land:	\$60,400
Building:	\$110,600
Total:	\$171,000

**2021 Suggested Change:**

Land:	\$60,400
Building:	\$104,000
Total:	\$164,400

**Recommendation:**

James requested appraiser to review home on March 29<sup>th</sup>, 2021. Appraiser is recommending the following changes based on reassessment:

Land Value to remain the same at \$60,400  
Building Value to be reduced from \$110,600 to \$104,000.

***This will result in a total value reduction of \$6,600.***