



Board of Appeal and Equalization Meeting
Wednesday April 9, 2025, 6:00 PM

The Orrock Township Board of Appeal and Equalization met on Wednesday April 9, 2025 at 6:00pm, at the Orrock Town Hall, 26401 -180thSt. NW, Big Lake, Minnesota with Chair Anne Felber, Supervisors Paul Ellinger, Bryan Adams, Peter Owen and Clerk Shelley Erickson present. Attending from the Sherburne County Assessor's Office were Assessor Michelle Moen and Appraiser Mark Wingert. There were two audience members present. Bryan Adams and Anne Felber held current Board of Appeal and Equalization Certificates.

A quorum was present and the meeting was called to order by Chair Felber, at 6:00PM with the reciting of the Pledge of Allegiance.

Purpose of Board of Appeal and Equalization

Michelle Moen from the County Assessor's Office explained the purpose of the meeting. She stated that the meeting was for taxpayers or property owners to present appeals to the board. She clarified that the Township Board was conducting the meeting, and the Assessor's Office was there to provide information about the past year and answer questions. Moen emphasized that the meeting was not about taxes, which are calculated later in the year. She noted that they were working on valuations for taxes to be paid in 2026, and prior years could not be appealed at this meeting.

2025 Orrock Township Assessment Spring PRISM Report

Michelle Moen presented an overview of the values based on sales that occurred between September 2023 and October 1, 2024. She reported an overall increase of about 3% on residential seasonal properties, with some variations depending on location. There were 43 Township residential sales in Orrock, while the county had 1,014 sales overall.

Moen explained that increases in value were done during reassessment or market adjustment. The initial ratio was 89.4% before market changes, and the finalized ratio was 93.5%. She noted that the acceptable range for the state is between 90% and 105%, with a preference for being closer to 95%.

For rural vacant land, there were 7 sales overall, showing slight increases. Commercial and industrial properties had limited impact on Orrock, with 7 commercial sales and 3 industrial sales county-wide.

2025 Agricultural Values

Michelle Moen reported a 30% increase in agricultural values county-wide, based on 11 sales. She explained that agricultural sales include rural vacant land sales of 34.5 acres or higher. Moen discussed the Green Acres program, which provides a lower taxable value for qualifying farmers but requires a payback of the tax difference for three years if the property is sold.

Year-End Summary – 2025 Assessment

Michelle Moen presented a summary of the assessment activities for the year. For residential properties, 409 were reviewed, and 8 were improved. In commercial properties, 28 were reviewed. For agricultural land, 12 were reviewed.

There were 25 new homes built, and 193 miscellaneous permits for improvements like decks, finished basements, and additions.

The median sale price for the year was \$459,200, while the median market value was \$427,400. Moen noted that sales were still coming in higher than the new assessed values.

Vacant land adjustments, excluding agricultural land, increased by 15%. Residential home adjustments were 1% to 2%, and lakeshore properties increased by about 5%.

2024 Annual Building Population Report

This item was not specifically discussed during the meeting.

Requested Reassessments

Michael Muske, a property owner at 25391 160th Street Northwest, presented his case for reassessment. He had purchased a home in July for \$352,000, which was significantly less than the assessed value. Mark Wingert from the Assessor's Office had previously visited the property and made adjustments for the basement finish and deck condition. Mr. Wingert explained that based on comparable sales in Orrock, the current assessed value of \$418,500 was in line with market trends. He provided statistics on split-entry home sales in the area to support this valuation.

Michelle Moen noted that land values had increased county-wide, contributing to the overall increase in property values. The board discussed the various factors affecting the valuation, including the condition of the plumbing and septic system in the neighborhood.

After discussion, the consensus of the board was that the assessed value at \$418,500 was fair and no action was taken.

Adjournment

Bryan Adams made a motion to adjourn. Peter Owen seconded the motion. All were in favor.

The Annual Board of Appeal and Equalization Meeting was adjourned, Wednesday 9, 2025 at 6:45PM.

Respectfully Submitted,
Shelley Erickson
Orrock Township Clerk

Accepted this **23rd day of April, 2025**, by the Orrock Township Board of Supervisors.

Anne Felber, Chairperson

Attest: _____
Town Clerk