



LIVONIA TOWNSHIP
BOARD OF APPEAL AND EQUALIZATION
HELD AT THE LIVONIA TOWNSHIP HALL
APRIL 16, 2012

Chairman Sherper called the Board of Appeal and Equalization to order at 6:30 p.m.

Township Supervisors present: Gary Doebler, Butch Hass, Dave Hewitt, Doug Manthei and Don Sherper

Township Staff present: Lila Spencer, Clerk/Treasurer

County Assessor's Staff present: Dan Weber, County Assessor, Linda Bronson, Livonia Township Residential Appraiser, Jeanne Henderson, Agriculture Specialist and Shelly Maloney Computer Specialist/Residential Appraiser

After introduction, Sherper turned the meeting over to Dan Weber, County Assessor, who reported residential values throughout Livonia Township have decreased by approximately 10.6%. The property value decreases are the result of 30 "good" sales used in the residential sales ratio study. The time adjusted sales ratio for Livonia Township came in at 110.1%. Bare land market values decreased approximately 4.2%; green acre values increased due to agricultural sales activity in the southern part of the state. Commercial and industrial values increased approximately 4.7% largely due to the gravel pit valuation schedule. Taxable new construction is up from 2010 but still lower than 2008/2009. The total Township estimated market value (EMV) on real taxable property is down from previous years.

Jeanne Henderson reported the Department of Revenue issued a memo which indicated that the base value to be used in calculating the average green acre value per acre for tillable land to be \$5,200. This is based on sales in the five base counties, Lyon, Murray, Nobles, Rock and Pipestone all located in southwest Minnesota. Sherburne County uses a 75% factor for setting green acre tillable value which equates to a \$3,900 per acre green acre value.

Linda Bronson reported residential values have decreased; there were 30 "good" sales and 56 "bad" or foreclosed sales.

Livonia Township property owners in attendance addressed the Board regarding 2012 assessment payable 2013 taxes as follows:

Richard Pool; 11800 194th Avenue NW; Elk River, MN; PID 30-015-3200, 22.2 acres, bare non agricultural land; EMV \$78,000. Pool requested the value be reduced because he paid \$67,500 for the property and added there is an easement for driveway through the middle of the property. The value on the property is broken out as follows: 1 acre residential site \$25,500, 10.5 acres of low \$900 per acre and remaining 11 acres valued at \$3,900 per acre. Bronson reported there was a foundation, windows and rafters on the property when Pool purchased it; she placed value of \$100 on an old garage; the well has been capped and no septic system exists. It is noted the foundation, etc will need to be cleaned up; Pool asked for consideration for the cleanup also-Board members stated Pool was aware of the conditions when he purchased the property. To support the Assessor's valuation, there was a bank appraisal of \$80,000 in 2010. The driveway easement was not taken into consideration in the valuation. Weber said this is a non typical amenity in the sale and suggested a 25% decrease to the residential site. Manthei/Hass unanimous to decrease the value of the 1 acre residential site resulting in an EMV on the parcel of \$71,500 due to the driveway easement going through the property.



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James E Forrer; 26943 140th Street; Zimmerman, Mn; PID 30 430 0234 Residential lot in the plat of Shiloh Woods; EMV \$179,700. Forrer questioned why his tax is going up but a neighbor pays less tax on a larger home on a bigger lot. There is a pond on the Forrer property that at times, dries up; sprinkler system, other landscaping and appliance upgrades have been. Forrer stated he had a realtor's market analysis done resulting in a value of \$180,000. Maloney stated the neighboring property in question is valued approximately \$300 less. Manthei/Doebler unanimous to make no change; the realtor's market analysis supports the Assessors valuation and the valuation of the neighboring property is not considerably less.

Larry Thoreson; 27306 116th Street; Zimmerman, Mn; PID 30-004-1400 13.03 acre parcel with green acre valuation because it is contiguous to another parcel of Thoreson's with green acre classification. The 2012 EMV is \$46,900 is down from \$49,000 in 2011. The parcel has road frontage with property line going to Lake Fremont. Thoreson stated he was not disputing the value so much as wondering why his value is so much more than neighboring 19 acre parcel. Weber restated the agricultural market values have not decreased as the residential parcels have; agricultural land has increased. Manthei/Hass unanimous to make no change; Thoreson is not disputing valuation of the parcel.

Weber submitted PID 30 022 2204 now owned by MJ Motorsports LLC 5.16 acre commercial property with building which was previously vacant, bank owned and discounted due to the condition and 100% vacancy. The building is now occupied and used for commercial purposes, assessed according to market value with no external market discounting. The original EMV for 2012 was \$157,000; the suggested change is to \$249,900 and is well below the \$280,000 purchase price. Hass/Hewitt unanimous to approve the valuation to the suggested change of \$249,900 as suggested; it is well below the purchase price.

There were no further inquiries, Sherper adjourned the session at 7:20 p.m.

Approved by the Livonia Town Board this 23rd day of April 2012

Don Sherper

Chairperson or Vice Chairperson

Lew Spencer

Clerk/Treasurer or Deputy Clerk/Treasurer