



LIVONIA TOWNSHIP
BOARD OF APPEAL AND EQUALIZATION
APRIL 22, 2024

Township Supervisors present: Butch Hass, Kevin Hiller, Lila Spencer, Patty Kukowski and Harold Kluge Jr.

Township Staff present: Kellie Fiedler, Deputy Clerk/Treasurer.

County Assessor Staff present: Michelle Moen, Sherburne County Assessor and Russ Moen, Residential Assessor for Livonia Township

Chairman Hiller called the Local Board of Appeal and Equalization to order at 6:01 pm

Hiller turned the meeting over to Michelle Moen. She indicated the gap between the market value and taxable value is getting tighter. The question was asked about what green acres takes in. Moen: To qualify for green acre benefit, there must be 10 acres of productive land; only under certain circumstances do woods qualify. Sales last year were stable with not a lot of changes and continued this year. There were fewer properties for sale; supply is down, demand is up. Site values for land is about \$125,000/ac. Vacant 2.5 acre lots are selling for more than \$125,000. In comparison, a city lot sells around \$140,000 which equates to about quart of an acre or less.

Handouts were provided to the Town Board that provided the 2024 Livonia Township Assessment data. Moen went over the statistics used to determine the assessed value of properties in the Township. During the period October 1, 2022 through September 30, 2023. 513 Residential/Seasonal/Imp Ag properties, 9 Commercial and 7 Agricultural properties were reassessed. Countywide there was 1 good sale of parcels over 34.5 acres, Due to lack of sales, no adjustments were made to the estimated market value of agricultural land for the 2024 assessment. There were 6 new homes last year, and 460 building permits for roofs, decks, basements, additions, and miscellaneous projects. The statistics based on the 51 total sales in Livonia Township had a median sale price of \$441,400 and the median market value was \$423,800. 2024 Assessment Adjustments for Vacant Lane, Residential Homes and Lakeshore were all 0%.

The 2024 methodology utilizes agricultural sales with 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 the average per acre value for tillable land was to be \$4,400 (up \$500 from 2023) and the average for non-tillable was to be \$2,900 (up \$400 per acre from 2023).

2024 Estimated Market Values: 2a tillable 6,100/ac; 2a pasture 5,200/ac; same values have been applied to CRP land. Waste 750/ac and wetland 750/ac. 2024 Green Acre Values: 2a tillable 4,300/ac, 2a pasture 3,200/ac and waste 750/ac; same values have been applied to Rural Preserve and CRP land.

Residential and Seasonal improved properties remained stable in the 2024 assessment. 51 sales were used in the sales study with 1,055 sales County-wide: 94.8%-end ratio=96.3% adjusted ratio. There was one sale County-wide for rural vacant land. 14 total sales County-wide for commercial and industrial properties. The commercial median ratio started as 86.06% with the final ratio at 95.6%. There were no industrial sales. For the assessment year of 2024 total new taxable construction was \$5,488,400. The 2024 total Township estimated market value was \$1,053,395,700.

There were no questions about the information in the handouts.

Resident questions and request for adjustments were as follows:

Dave and Sally Barry PID 30-00533-0335 disputed the value that their property is valued at \$376,500 worried about future and increases. Russ has been in contact with them; the homestead exclusion will lower the value. It is noted the basement is not finished. Also talked about the garage/shed on their property. If the property owner agrees, Russ will meet with them to do a file review. Hass/Spencer unanimous to vote no change in value of this property.

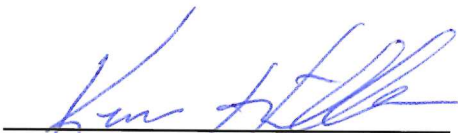


Roy and Stephanie Flohocky, PID 30-00530-0230 state their 2024 taxable market value went from \$923,500 to \$939,700 for 2025 taxable market value. They questioned why it was considerable higher than a private appraisal they had done. It is noted appraisals done by the private sector may be done for various reasons such as refinancing which may not take in the same values that is done for market value. It was suggested they meet with Russ on site to further discuss. Hass/Spencer suggested the homeowner meet with Russ for further options.

A recommendation from the County Assessor's office for Chad Hallquist PID 30-00012-3100 was presented for a reduction of \$39,000 for corrected improvement value due to quality features observed, correction to tuck under garage, amount of basement finished. From total original value in 2024 assessment of \$607,200 to 2024 suggested change of \$568,200. Kukowski/Hass unanimous to change value as recommended by Sherburne County Assessor's office.

Hiller/Kukowski motion to adjourn LBAE Meeting at 6:49 pm.

Approved by the Livonia Town Board this 20th day of May 2024



Chairperson or Vice Chairperson



Clerk/Treasurer or Deputy Clerk/Treasurer