



**OFFICE OF
AITKIN COUNTY ASSESSOR**
209 2nd ST N.W. Room 111
AITKIN, MINNESOTA 56431
Phone: 218/927-7327 – Fax: 218/927-7379
assessor@co.aitkin.mn.us

County Board of Equalization Appeal Information Sheet

Appointment Time: None (Assessor Recommendation)

Owner Name: Cliff & Michelle Nelson

Property ID#: 02-0-015302

Physical Address: 68330 Great River Rd.
Jacobson, Mn. 55752

Estimated Market Value 2011 Assessment: \$143,300

Classification 2011 Assessment: Residential Homestead

Estimated Market Value 2012 Assessment: \$128,400

Classification 2012 Assessment: Residential Homestead / Rural Vacant Land

Reason for Appeal: The Nelson's are requesting agricultural homestead classification be reinstated on their property for the 2012 assessment. The class for this parcel changed to residential homestead for the 2011 assessment. The parcel had been classified as agricultural homestead for assessment years prior to 2011.

Assessor's Recommendation: Classify as agricultural homestead.

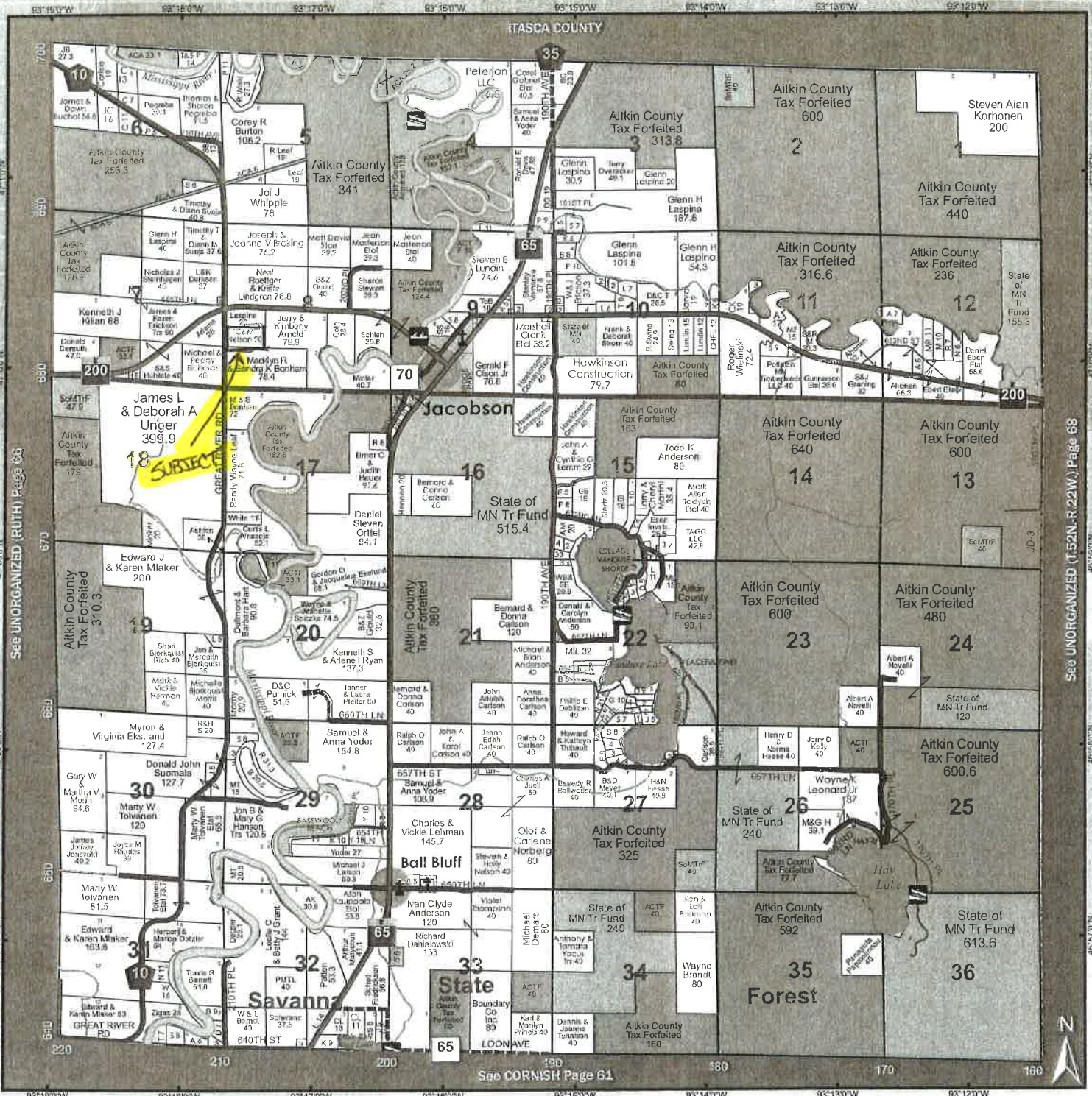
Comments: The basis for the removal of agricultural classification was that 10 or more acres devoted to ag use could not be defined by aerial photo. The Nelson's submitted a written appeal to the 2012 Ball Bluff LBAE listing the products they raise and sell, and that they file a schedule F farm income tax each year. Not being able to verify items stated in the Nelson's appeal, the Ball Bluff board made no change. Darcy Moore, the appraiser for Ball Bluff Twp met with Mrs. Nelson at the property on May 4th. The fence line for pasture was walked and later determined to be approx. 9.85 ac +/- of permanent fence with an additional .28 ac of temporary pasture used in the summer. The Nelson's annually sell 3 or 4 head of beef cattle and also sell chicken eggs. Mrs. Nelson also verified they do in fact file a schedule F farm income tax each year.

BALL BLUFF

T.52N. - R.23W.



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See UNORGANIZED (RUTH) Page 68

See UNORGANIZED (T.52N. - R.22W.) Page 68

See CORNISH Page 61



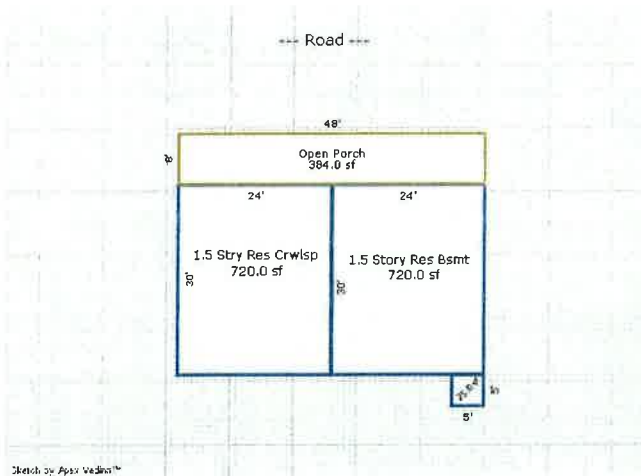
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02-0-015302 Nelson's

5/8/2012 5:18:31 PM



Scale: 1:2,028



Fee Owner: 94344
 NELSON, CLIFFORD M & MICHELLE S
 Taxpayer: 94344 FALCO-F.O.
 NELSON, CLIFFORD M & MICHELLE S
 68330 GREAT RIVER ROAD
 JACOBSON MN 55752
 Primary Address/ 911 #: 68330 Great River Rd
 JACOBSON
 Homesteader: 94344 Seg 000
 NELSON, CLIFFORD M & MICHELLE S RA
 68330 GREAT RIVER ROAD
 JACOBSON MN 55752

DISTRICTS:
 Twp/City . . : 2 BALL BLUFF TWP
 School . . . : 2 HILL CITY

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 8 52.0 23 Acres: 20.00
 S 660 FT OF NW OF SW
 Parcel notes:
 04/26/2012 LETTER READ @ BALL BLUFF LBAAE.
 REQUESTED AG HSTD CLASS BE REINSTATED. NO
 CHANGE MADE AS 10+ ACRES OF PASTURE COULD
 NOT BE CLEARLY DEFINED.

06/28/2011 DM R/A REVIEW LAND TYPING FOR
 2012 ASSMT. SEE RES NOTES. ALSO, FOR 2011
 ASSMT. AG HSTD CHGD TO 201 RES HSTD. WHILE
 NELSON'S PASTURE CATTLE ALONG WITH OTHER
 ANIMALS, THE AMOUNT OF PASTURE DOES NOT
 APPEAR TO EXCEED 10 ACRES.

01/13/2011 DM SPOKE WITH MICHELLE, REVIEW
 LAND TYPING. SEE LAND NOTE

ASSESSMENT DETAILS: -----

		Acres	CAMA	Estimated	Deferred	Taxable
2012 Rcd: 1	Class: 201 Residential 1 unit Hstd: 1 Residential-Homestead MP/Seq: 02-0-015302 000 Own%100 Rel AG% Rel NA% Dsb%	10.00	38,000	38,000		29,100
			77,213	77,200		59,200
			Total MKT	115,213	115,200	88,300
		10 acres	38,000	38,000		29,100
2012 Rcd: 2	Class: 111 Rural Vacant Land Hstd: 0 rural-vacant-nonhomestead-land MP/Seq: 02-0-015302 001 Own% Rel AG% Rel NA% Dsb%	10.00	13,200	13,200		13,200
			Total MKT	13,200	13,200	13,200
2011 Rcd: 1	Class: 201 Residential 1 unit Hstd: 1 Residential-Homestead MP/Seq: 02-0-015302 000 Own%100 Rel AG% Rel NA% Dsb%	20.00	51,100	51,100		42,400
			92,174	92,200		76,600
			Total MKT	143,274	143,300	119,000
		10 acres	38,350	38,400		31,900
2010 Rcd: 1	Class: 101 Agricultural Hstd: 1 Agricultural-Homestead MP/Seq: 02-0-015302 000 Own%100 Rel AG% Rel NA% Dsb%	10.00	39,500	39,500		39,500
			98,043	98,000		98,000
			Total MKT	137,543	137,500	137,500
			Site	20,000	20,000	20,000
			House/garage	84,607	84,600	84,600
2010 Rcd: 2	Class: 121 Ag Non-Productive Contiguous Hstd: 1 Agricultural-Homestead MP/Seq: 02-0-015302 001 Own%100 Rel AG% Rel NA% Dsb%	9.00	14,040	14,000		14,000
			Total MKT	14,040	14,000	14,000

ASSESSMENT SUMMARY: -----

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2012	201	+ 1	51,200		77,200	128,400		101,500			101,500	
2011	201	+ 1	51,100		92,200	143,300		119,000			119,000	
2010	101	+ 1	53,500		98,000	151,500		151,500			151,500	

- _105 INT WALL 2
- _110 BEDROOMS 4 FOUR
- _115 FLOR CVR 1 VL VINYL
- _118 FLOR CVR 2 HW HARDWOOD
- _125 BATHROOMS 2 TWO
- _130 EX BATH FX
- _140 WALK OUT
- _150 CENTRL AIR N NO
- _160 BSMT FIN
- _170 FIREPLACE N NO
- _180 LUXURY FIX
- _200 TUCK UNDER
- _210 EXTRA KIT.

BAS BASE AREA	055	D-5.5	RES	24	30	720	150	CS	110.18	79,330	1	1.00	33,715
BAS BASE AREA	055	D-5.5	RES	24	30	720	105	CS7	100.42	72,302	1	1.00	30,728
BAS BASE AREA	055	D-5.5	RES	5	5	25		CS	88.14	2,204	1	1.00	937
_OP OPEN PORCH	3			8	48	384			10.50	4,032	1	1.00	1,714

Ground BAS area: 1,465 Totals: 157,868 67,094
 Effective ground BAS rate: 44.63

CAMA IMP DETAILS: 2 OTH PB '78 30X44
 House/Garage: Schedule: 2013
 Construction class/Quality: P 020
 Actual/Effective year built: 1978
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: .75
 Functional incurable
 Economic: 02 .85
 Additional
 Total percent good64

NOTES: -----
 POLE BLDG. AND LEAN USED PRIMARILY FOR AG.
 (ANIMAL PENS)

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_005 COLOR BRN BROWN																
_010 CONC. FLOOR Y YES																
_015 WALL HGHT 10 8'-10' WALL																
_020 ELECTRIC Y YES																
_030 INSULATED N NO																
_040 LINING N NO																
_050 HEATING N NO																
_060 CUSTOM EXT N NO																
_100 MAKE																
_110 LIVING																
BAS BASE AREA	020	STANDARD	30	44	1320			9.57		12,632	1	1.00				8,059
_LT LEAN/ADDN	3	AVERAGE	5	44	220			4.00		880	1	1.00				561

Ground BAS area: 1,320 Totals: 13,512 8,620
 Effective ground BAS rate: 6.11

CAMA IMP DETAILS: 3 OTH SHED 8X8 CHIX
 House/Garage: Schedule: 2013
 Construction class/Quality: D 2
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable
 Economic: 02 .85
 Additional
 Total percent good85

NOTES: -----
 8X8 METAL SHED (CHIX HSE)

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_BAS SHED	2	OLDER SHED		1				100.00		100	1	1.00				85

Ground BAS area: 1 Totals: 100 85
 Effective ground BAS rate: 85.00

CAMA IMP DETAILS: 4 FRM LOAFING '05 12X24
 House/Garage: Schedule: 2013
 Construction class/Quality: D 3
 Actual/Effective year built: 2005
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable
 Economic: 02 .85
 Additional
 Total percent good85

NOTES: -----

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_BAS FRM LOAFIN	3		12	24	288			3.00		864	1	1.00				734

Ground BAS area: 288 Totals: 864 734
 Effective ground BAS rate: 2.55

CAMA IMP DETAILS: 5 OTH CAR PORT 2EA 20X20
 House/Garage: Schedule: 2013
 Construction class/Quality: 4
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable
 Economic: 02 .85
 Additional
 Total percent good85

NOTES: -----

Parcel Nbr: 02-0-015302 1952 PRD Production 2013 Property Assessment Record AITKIN COUNTY 6/06/12 Page 4

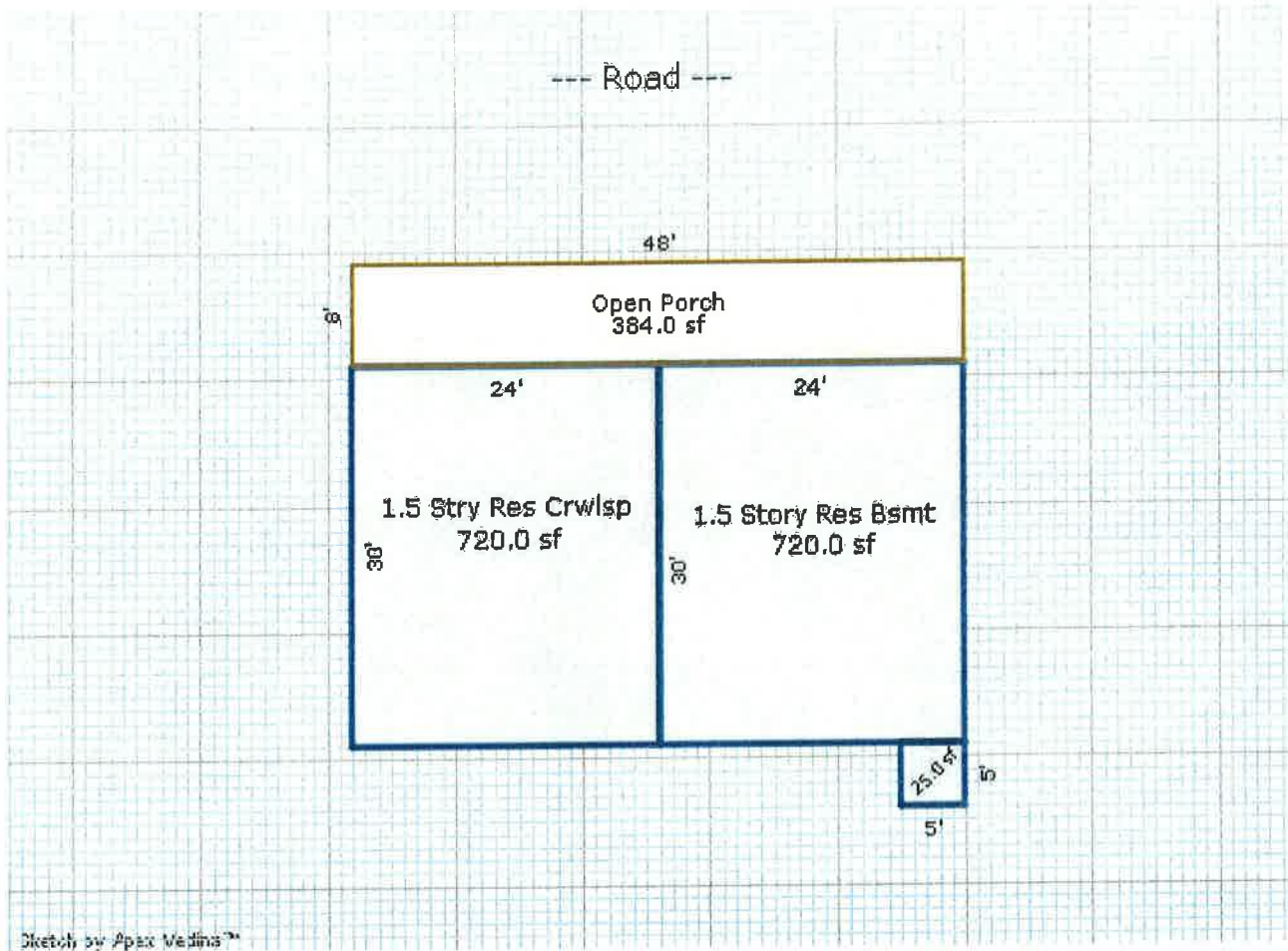
Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS CAR PORT 4	20	20	400					1.00	400	1			1.00			340
BAS CAR PORT 4	20	20	400					1.00	400	1			1.00			340

Ground BAS area: 800 Totals: 800 680

Effective ground BAS rate: .85

Field check value: Appraiser's initials: Date of inspection:





Dear Board of Appeal and Equalization:

We would like you to consider changing our property to Agriculture. We had the Agriculture classification two years ago, given to us by our property assessor at the time, after coming out and viewing our farm. We submitted our Agriculture application (which was late), but they did receive it. After receiving it, they left a message at our home stating they were not sure by arial photos if we had 10 acres fenced in. My interpretation of the law states 10 acres of agriculture land pastured in or for the use of storing dry goods (hay) or machinery/equipment. We feel that if they were to come out and look it would be close to 10 acres between the pasture and the storing of equipment and hay (for our farm consumption). The past assessor felt that we qualified. We did not even make the request.

We are unable to farm (or use for pasture) our wooded land across the creek, because there is no accessible way to get our cows over there, or else we would.

We also temporary pasture property every summer for grazing. When I read the laws I do not read anything about permanent or temporary pasturing. This would be the area where we have the wood piles stocked currently. From there down to the hwy, and from our property line to our driveway.

We file farm/ag taxes, we sell cows and chicken eggs.

Thank you for the consideration.

Michelle & Cliff Nelson
68330 Great River Road
Jacobson, MN 55752
218-244-9719

02-0-015302

218-752-6729
cell 218-244-9719

