



**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: 6:15pm

Presenter Name: Clifford Grulke representing Grulke Farms, LLC

Property ID#: 53-0-019402

Physical Address: n/a

Estimated Market Value 2011 Assessment: \$40,200

Classification 2011 Assessment: Rural Vacant Land

Estimated Market Value 2012 Assessment: \$40,800

Classification 2012 Assessment: Rural Vacant Land

Reason for Appeal: Valuation is too high.

Assessor's Recommendation: Correct land typing by adding 2.5 acres of high wooded, subtracting 3 acres of open, and adding .5 acres of no value road. This results in a net reduction in EMV of \$500 for a final EMV of \$40,300.

Comments: The subject is a 20 acre bare land parcel located in Unorganized 50-27 (White Elk). It has public road access along the easterly side. It is comprised of entirely high ground according to the topographical and soil survey maps. It also borders County Tax Forfeit Land. The 120 acre Mud Lake is about 1000' west of the property and White Elk Lake is about 1000' east of the property. Please review packet for Linda Farah for more information regarding small acreage sales and how size factors are applied to land values.

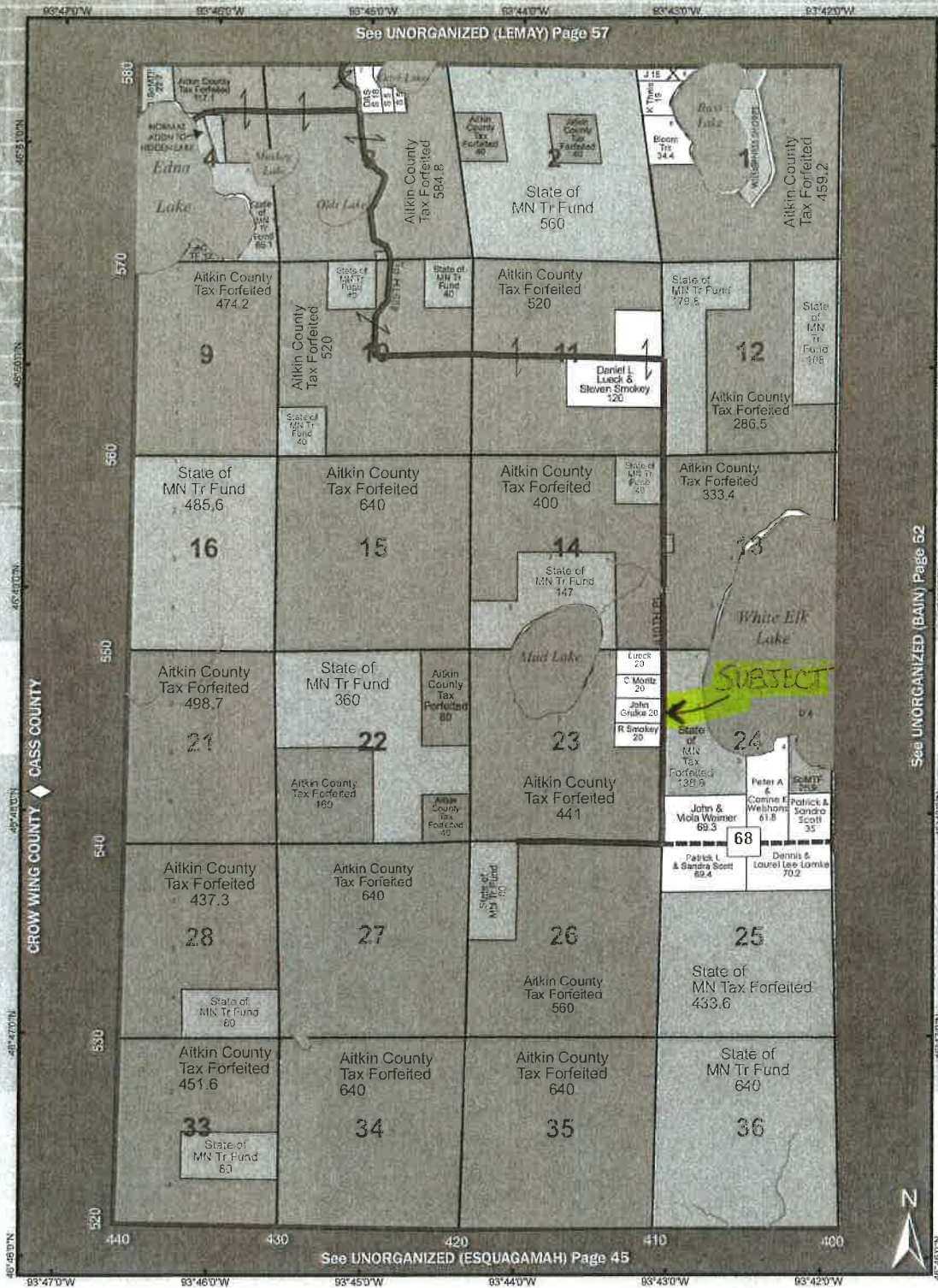


UNORGANIZED (WHITE ELK)

T.50N. - R.27W.



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0600

0 55 110 220 Feet



Scale: 1:2,530

Grulke Parcel 53-0-019402

6/11/2012 3:55:54 PM

These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.

Parcel Nbr: 53-0-019402 41648 PRD Production 2013 Property Assessment Record AITKIN COUNTY 6/11/12 Page 1
 Fee Owner: 109398 DISTRICTS: LEGAL DESCRIPTION:
 GRULKE FARM LLC Twp/City : 53 50-27 UNORG Sec/Twp/Rge : 23 50.0 27 Acres: 20.00
 Taxpayer: 109398 FALCO:F.O. School : 1 AITKIN N 1/2 OF SE NE
 GRULKE FARM LLC
 2412 GRAND AVENUE S
 MINNEAPOLIS MN 55405

SALES HISTORY: ----- TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 GRULKE FARM LLC ESTATE OF JOHN D GR 2011/12 P 9 9 17,500 17,500 2011/12/01 GRULKE FARM LLC

ASSESSMENT DETAILS: -----

Year	Rcd	Class	Hstd	Land	Mkt	Acres	CAMA	Estimated	Deferred	Taxable
2012	1	111 Rural Vacant Land	0 rural-vacant-nonhomestead-land	40,800	40,800	20.00	40,800	40,800		40,800
				Total MKT			40,800	40,800		40,800
2011	1	111 Rural Vacant Land	0 rural-vacant-nonhomestead-land	40,200	40,200	20.00	40,200	40,200		40,200
				Total MKT			40,200	40,200		40,200
2010	1	101 Agricultural	1 Agricultural-Homestead	21,500	21,500	11.00	21,450	21,500		21,500
				Total MKT			21,450	21,500		21,500
2010	2	121 Ag Non-Productive Contiguous	1 Agricultural-Homestead	18,700	18,700	9.00	18,720	18,700		18,700
				Total MKT			18,720	18,700		18,700

ASSESSMENT SUMMARY: -----

Year	Class	Hstd	Land	Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2012	111	0	40,800	40,800			40,800		40,800			40,800	
2011	111	0	40,200	40,200			40,200		40,200			40,200	
2010	101	1	40,200	40,200			40,200		40,200			40,200	

TAX SECTION: -----

Tax Year	Rec	Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2013			.00	.00	.00	.00	.00	.00	.00	.00	.00
2012			176.00	.00	.00	.00	.00	.00	.00	.00	176.00
2011	1	121	42.34	.00	.00	.00	.00	.00	.00	24.16	18.18
2011	2	121	36.85	.00	.00	.00	.00	.00	.00	21.03	15.82
2011			79.19	.00	.00	.00	.00	.00	.00	45.19	34.00
2010			49.89	.00	.00	.00	.00	.00	.00	27.89	22.00

CAMA LAND DETAILS: ----- NOTES: -----

Land market:	53 UNORG 50 27 / ZONE 4	Last calc date/env:	06/11/12 I	On 03/15/2010 at 9:15, KJLl wrote:									
Neighborhood:	53 UNORG 50 27	1.00	Asmt year: 2013	NOT CONTIGUOUS TO OTHER PARCELS IN SPENCER									
COG:	109398 1 Ac/FF/SF: 20.00	Lake:		TWP - NEW SIZE ADJUSTMENT APPLIED FOR 2010									
Wid:	.00 Dth: .00	Avg CER:		ASSMT									
Land/Unit Type	Units	Qlt/Acc	-Other- OV	Base Rate	Adj Rate	Value	Asmt Cd	Acres	PTR	Value	Improvement	CER	Factors
HWD-R	AC	9.00		1650.00	2145.00	19300	1 111	9.00					
OPN-R	AC	11.00		1500.00	1950.00	21500	1 111	11.00					
Front feet:	.00	Other Acres:	20.00	Totals:	40,800								
FF/SF acres:	.00	CAMA acres:	20.00	Mineral:									

CAMA SUMMARY: -----
 Schedule: 2013 Insp/ By/ Cmp: JH R
 Neighborhood: 53 UNORG 50 27