



**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: 5:15 PM

Owner Name: Gun Lake Sand & Gravel

Property ID#: 08-0-023001, 08-0-024200, 08-0-024300, 08-0-025800, 08-0-025901, 08-0-025902, 08-1-064600

Physical Address: 30999 439th Lane
Palisade, MN 56469

Estimated Market Value 2011 Assessment: \$337,500

Classification 2011 Assessment: Commercial

Estimated Market Value 2012 Assessment: \$337,600

Classification 2012 Assessment: Commercial

Reason for Appeal: Valuation is too high. Mr. Hawkinson stated at the Fleming Twp Meeting that the property should qualify for class 2e and the Aggregate Resource Preservation Program.

Assessor's Recommendation: No change. The program and classification mentioned above cannot be granted by a Board of Appeal and Equalization. Owner must follow application process as directed by County Assessor's Office.

Comments: The letter recently sent to Mr. Hawkinson with attachments is included with this packet.

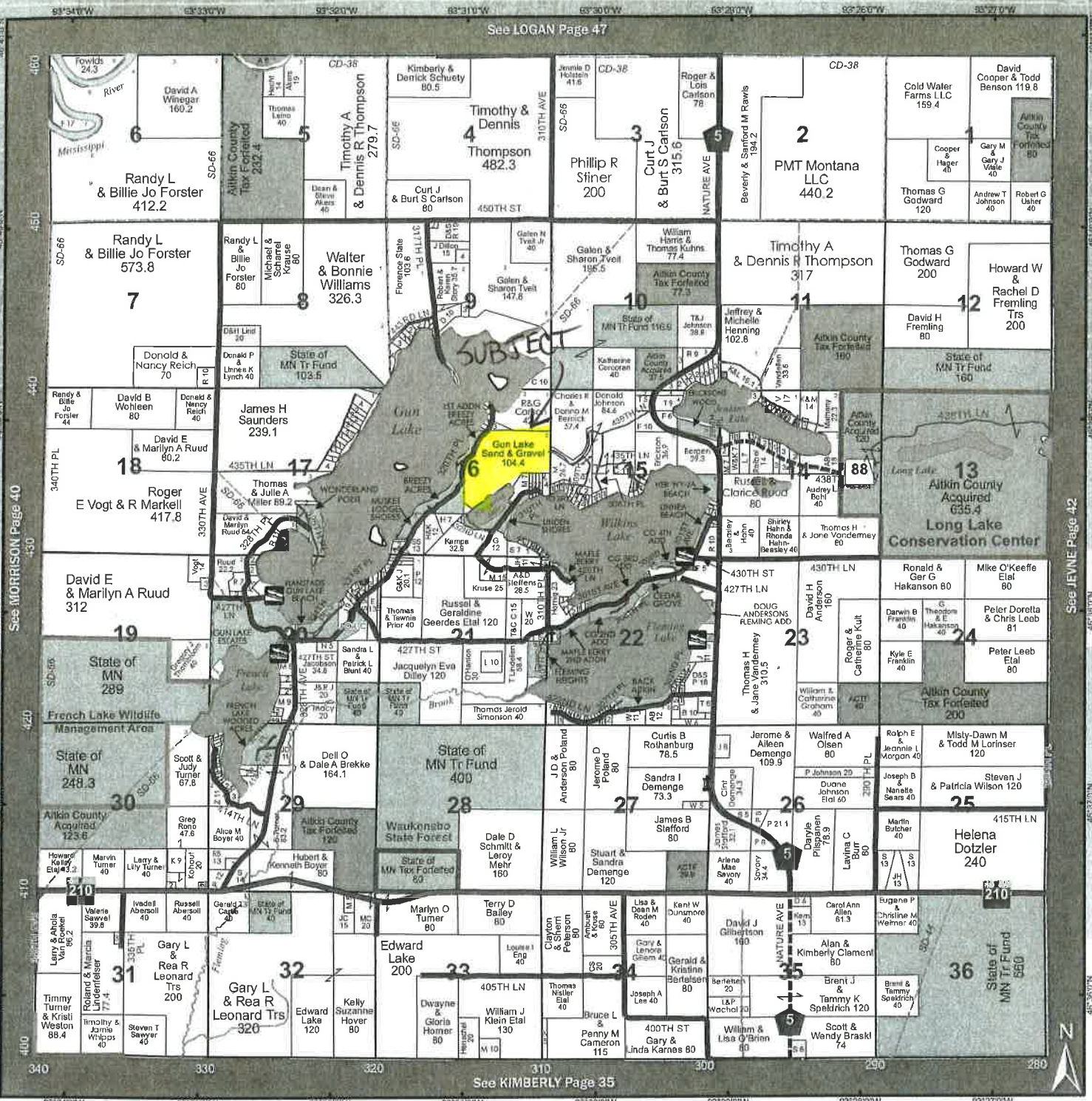


FLEMING

T.48N. - R.25W.



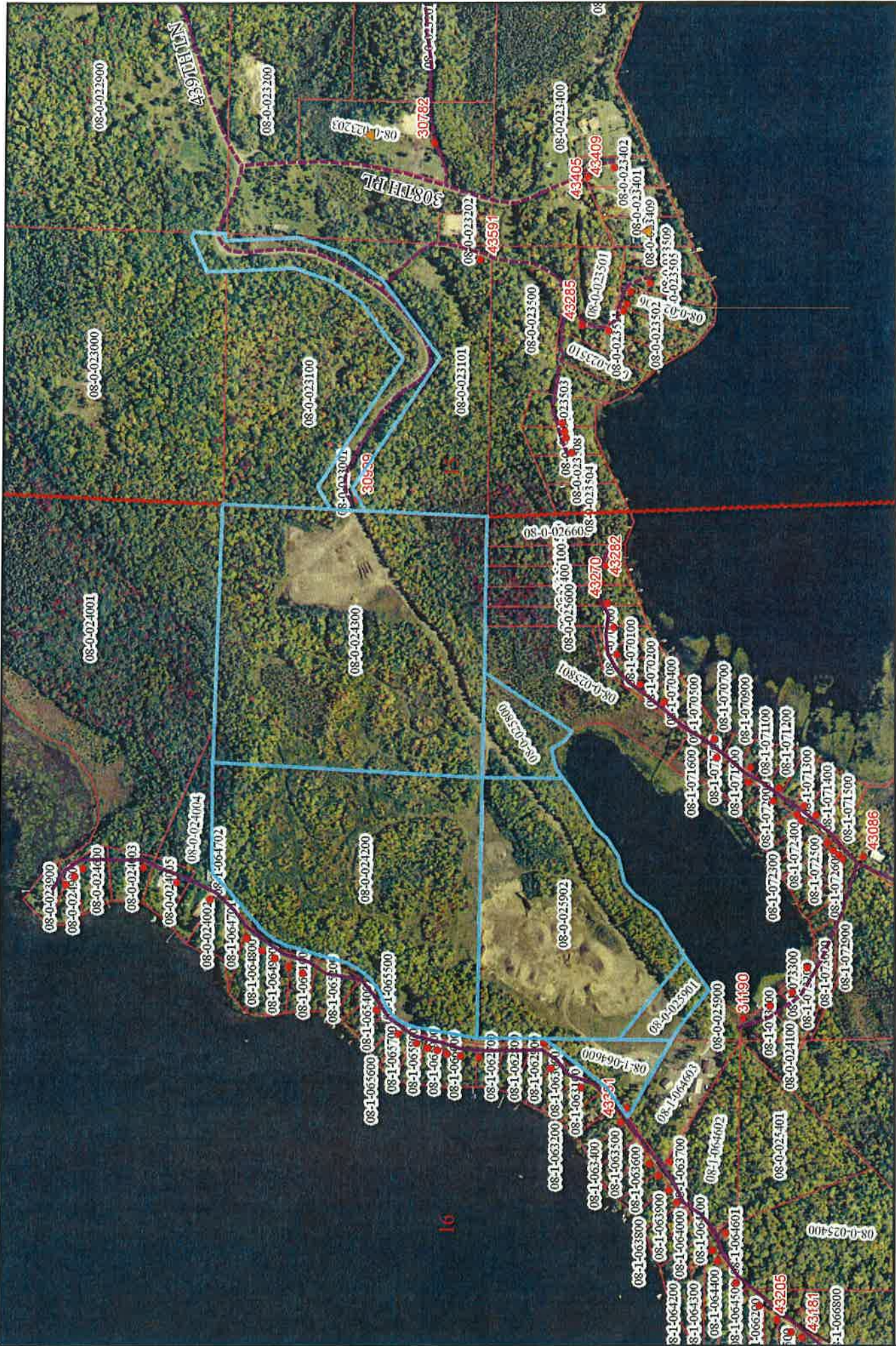
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Fresh table potatoes
Grown and packed by R. & M. Vogt
Palsade, MN 56469
(218) 927-2215
Local customers welcome



**Gun Lake
POTATO FARM**



0 162.525 650 Feet



Scale: 1:7,679

Gun Lake Sand & Gravel

5/8/2012 3:21:39 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: 08-0-023001 6862 PRD Production 2012 Property Assessment Record AITKIN COUNTY 5/08/12 Page 1
 Fee Owner: 104147 DISTRICTS: LEGAL DESCRIPTION:
 GUN LAKE SAND & GRAVEL Twp/City : 8 FLEMING TWP Sec/Twp/Rge : 15 48.0 25 Acres: 7.58
 Taxpayer: 104147 FALCO:F.O. School : 1 AITKIN PT W1/2 OF NW (ROAD STRIP) AS IN DOC 379188
 GUN LAKE SAND & GRAVEL Parcel notes:
 59959 278TH ST 5-4-2012, LBOAE, NO CHANGE
 LITCHEFIELD MN 55355 6-23-2011, JH, R/A, READING AERIALS, MAPS &
 LAND TYPING, VERY NICE ROAD.

SALES HISTORY: ----- TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 GUN LAKE SAND & GRA HAWKINSON, CHARLES 2006/12 16 16 677,000 677,000 | 2006/12/29 GUN LAKE SAND & GRAVEL
 | 2004/06/10 HAWKINSON, CHARLES W

ASSESSMENT DETAILS:	Acres	CAMA	Estimated	Deferred	Taxable
2012 Rcd: 1 Class: 233 Commercial Preferred Hstd: 0 Commercial MP/Seq: 08-0-023001 000 Own% Rel AG% Rel NA% Dsb%	Land 7.58 Total MKT	5,000 5,000	5,000 5,000		5,000 5,000
2011 Rcd: 1 Class: 233 Commercial Preferred Hstd: 0 Commercial MP/Seq: 08-0-023001 000 Own% Rel AG% Rel NA% Dsb%	Land 7.58 Total MKT	5,000 5,000	5,000 5,000		5,000 5,000
2010 Rcd: 1 Class: 233 Commercial Preferred Hstd: 0 Commercial MP/Seq: 08-0-023001 000 Own% Rel AG% Rel NA% Dsb%	Land 7.58 Total MKT	5,000 5,000	5,000 5,000		5,000 5,000
2009 Rcd: 1 Class: 233 Commercial Preferred Hstd: 0 Commercial MP/Seq: 08-0-023001 000 Own% Rel AG% Rel NA% Dsb%	Land 7.58 Total MKT	5,000 5,000	5,000 5,000		5,000 5,000

ASSESSMENT SUMMARY:

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2012	233	0	5,000			5,000		5,000			5,000	
2011	233	0	5,000			5,000		5,000			5,000	
2010	233	0	5,000			5,000		5,000			5,000	
2009	233	0	5,000			5,000		5,000			5,000	

TAX SECTION:

Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Aq	Res	Tac	Net Tax
2013		.00	.00	.00	.00	.00	.00	.00	.00	.00
2012		67.39	2.20	38.41	.00	.00	.00	.00	.00	108.00
2011		65.04	2.13	36.83	.00	.00	.00	.00	.00	104.00
2010		59.67	2.02	34.31	.00	.00	.00	.00	.00	96.00

CAMA LAND DETAILS: ----- NOTES: -----
 Land market: 08 FLEMING / ZONE 3 Last calc date/env: 03/21/12 B 7.58 ACRES OF ROAD, EAST ACCESS ROAD TO
 Neighborhood: 08 FLEMING 1.00 Asmt year: 2012 GUN LAKE SAND & GRAVEL, & CO. RD. #5 OR
 COG: 104147 1 Ac/FF/SF: 95.24 Lake: NATURE AVENUE.
 Wid: .00 Dth: .00 Avg CER:
 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd Acreage PTR Value Improvement CER Factors
 Size Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New
 BL-5 UN 1.00 5000.00 5000.00 5000 1 233
 1.00 OV
 Front feet: .00 Other Acres: .00 Totals: 5,000
 FF/SF acres: .00 CAMA acres: .00 Mineral:

CAMA SUMMARY: -----
 Schedule: 2012 Insp/By/Cmp: 06/23/2011 JH P
 Neighborhood: 08 FLEMING

Parcel Nbr: 08-0-024200
 Fee Owner: 104147
 GUN LAKE SAND & GRAVEL
 Taxpayer: 104147 FALCO:F.O.
 GUN LAKE SAND & GRAVEL
 59959 278TH ST
 LITCHFIELD MN 55355

6906 PRD Production 2012 Property Assessment Record
 DISTRICTS:
 Twp/City : 8 FLEMING TWP
 School : 1 AITKIN

AITKIN COUNTY
 LEGAL DESCRIPTION:
 Sec/Twp/Rge : 16 48.0 25 Acres: 15.46
 (SW OF NE) LOT 3 LESS PLAT
 Parcel notes:
 5-4-2012, LBOAE, NO CHANGE
 6-28-2011, JH, R/A, USED GIS ACRES, ALL HIGH

SALES HISTORY:				TRANSFER HISTORY:			
Buyer/Seller	Date Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
GUN LAKE SAND & GRA HAWKINSON, CHARLES	2006/12	16 16	677,000	677,000	2006/12/29		GUN LAKE SAND & GRAVEL

ASSESSMENT DETAILS:				Acres	CAMA	Estimated	Deferred	Taxable
2012 Rcd:	1 Class:	233 Commercial Preferred		Land 15.46	52,800	52,800		52,800
	Hstd:	0 Commercial		Total MKT	52,800	52,800		52,800
	MP/Seq:	08-0-024200 000						
	Own%	Rel AG%	Rel NA%	Dsb%				
2011 Rcd:	1 Class:	233 Commercial Preferred		Land 15.46	51,200	51,200		51,200
	Hstd:	0 Commercial		Total MKT	51,200	51,200		51,200
	MP/Seq:	08-0-024200 000						
	Own%	Rel AG%	Rel NA%	Dsb%				
2010 Rcd:	1 Class:	233 Commercial Preferred		Land 15.46	46,400	46,400		46,400
	Hstd:	0 Commercial		Total MKT	46,400	46,400		46,400
	MP/Seq:	08-0-024200 000						
	Own%	Rel AG%	Rel NA%	Dsb%				
2009 Rcd:	1 Class:	233 Commercial Preferred		Land 15.46	52,800	52,800		52,800
	Hstd:	0 Commercial		Total MKT	52,800	52,800		52,800
	MP/Seq:	08-0-024200 000						
	Own%	Rel AG%	Rel NA%	Dsb%				

ASSESSMENT SUMMARY:											
Year Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2012 233	0	52,800			52,800		52,800			52,800	
2011 233	0	51,200			51,200		51,200			51,200	
2010 233	0	46,400			46,400		46,400			46,400	
2009 233	0	52,800			52,800		52,800			52,800	

TAX SECTION:										
Tax Year	Rec Class	Taxes				Credits				Net Tax
		NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	
2013		.00	.00	.00	.00	.00	.00	.00	.00	.00
2012		688.75	22.56	392.69	.00	.00	.00	.00	.00	1,104.00
2011		600.61	19.74	341.65	.00	.00	.00	.00	.00	962.00
2010		631.51	21.40	363.09	.00	.00	.00	.00	.00	1,016.00

CAMA LAND DETAILS:															
Land market:	Neighborhood:	COG:	Wid:	Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Asmt Cd Est/Dfr Typ New	Acreage	PTR Value	Improvement	CER Factors
08	FLEMING / ZONE 3	104147	.00	AC	1				1650.00	1650.00	52800 1 233	32.00			
Front feet:															
FR/SF acres:															

CAMA SUMMARY:			Insp/ By/ Cmp:	
Schedule:	2012		06/28/2011	JH
Neighborhood:	08	FLEMING		P

Parcel Nbr: 08-0-024300
 Fee Owner: 104147
 GUN LAKE SAND & GRAVEL
 Taxpayer: 104147 FALCO:F.O.
 GUN LAKE SAND & GRAVEL
 59959 278TH ST
 LITCHFIELD MN 55355
 Primary Address/911 #: 30999 439th Ln
 PALISADE

6907 PRD Production 2012 Property Assessment Record
 DISTRICTS:
 Twp/City : 8 FLEMING TWP
 School : 1 AITKIN

AITKIN COUNTY 5/08/12 Page 1
 LEGAL DESCRIPTION:
 Sec/Twp/Rge : 16 48.0 25 Acres: 39.97
 (SE NE) LOT 2
 Parcel notes:
 5-4-2012, LBOAE, NO CHANGE
 6-28-2011, JH, R/A, READ AERIALS, SOIL, AND
 WETLAND MAPS.

SALES HISTORY: ----- | TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 GUN LAKE SAND & GRA HAWKINSON, CHARLES 2006/12 16 16 677,000 677,000 | 2006/12/29 GUN LAKE SAND & GRAVEL

ASSESSMENT DETAILS:	Acres	CAMA	Estimated	Deferred	Taxable
2012 Rcd: 1 Class: 233 Commercial Preferred Hstd: 0 Commercial MP/Seq: 08-0-024300 000 Own% Rel AG% Rel NA% Dsb%	Land 39.97 Total MKT	60,600 60,600	60,600 60,600		60,600 60,600
2011 Rcd: 1 Class: 233 Commercial Preferred Hstd: 0 Commercial MP/Seq: 08-0-024300 000 Own% Rel AG% Rel NA% Dsb%	Land 39.97 Total MKT	59,800 59,800	59,800 59,800		59,800 59,800
2010 Rcd: 1 Class: 233 Commercial Preferred Hstd: 0 Commercial MP/Seq: 08-0-024300 000 Own% Rel AG% Rel NA% Dsb%	Land 39.97 Total MKT	58,000 58,000	58,000 58,000		58,000 58,000
2009 Rcd: 1 Class: 233 Commercial Preferred Hstd: 0 Commercial MP/Seq: 08-0-024300 000 Own% Rel AG% Rel NA% Dsb%	Land 39.97 Total MKT	66,000 66,000	66,000 66,000		66,000 66,000

ASSESSMENT SUMMARY:	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
Year Class Hstd	60,600			60,600		60,600			60,600	
2012 233 0	59,800			59,800		59,800			59,800	
2011 233 0	58,000			58,000		58,000			58,000	
2010 233 0	66,000			66,000		66,000			66,000	
2009 233 0										

TAX SECTION:	Rec Class	Taxes	Credits	Net Tax						
Tax Year		NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	
2013		.00	.00	.00	.00	.00	.00	.00	.00	.00
2012		803.46	26.33	458.21	.00	.00	.00	.00	.00	1,288.00
2011		749.04	24.64	426.32	.00	.00	.00	.00	.00	1,200.00
2010		789.30	26.76	453.94	.00	.00	.00	.00	.00	1,270.00

CAMA LAND DETAILS:	NOTES:
Land market: 08 FLEMING / ZONE 3 Neighborhood: 08 FLEMING COG: 104147 1 Ac/FF/SF: 95.24 Wid: .00 Dth: .00 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd Acreage PTR Value Improvement CER Factors Size Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New	Last calc date/env: 03/21/12 B 1.00 Asmt year: 2012 Lake: Avg CER:
HWD-R AC 28.00 1650.00 1650.00 46200 1 233 28.00 95.24 TW	
LWD-R AC 4.00 1150.00 1150.00 4600 1 233 4.00 95.24 TW	
SWP-R AC 2.00 400.00 400.00 800 1 233 2.00 95.24 WA	
OPN-R AC 6.00 1500.00 1500.00 9000 1 233 6.00 95.24 PP	
Front feet: .00 Other Acres: 40.00 Totals: 60,600 FF/SF acres: .00 CAMA acres: 40.00 Mineral:	

CAMA SUMMARY: -----
 Schedule: 2012 Insp/ By/ Cmp: 06/28/2011 JH P
 Neighborhood: 08 FLEMING

Parcel Nbr: 08-0-025800 6922 PRD Production 2012 Property Assessment Record AITKIN COUNTY 5/08/12 Page 1
 Fee Owner: 104147 DISTRICTS: LEGAL DESCRIPTION:
 GUN LAKE SAND & GRAVEL Twp/City : 8 FLEMING TWP Sec/Twp/Rge : 16 48.0 25 Acres: 3.70
 Taxpayer: 104147 FALCO:F.O. School : 1 AITKIN (NE OF SE) LOT 6 LESS 15.35 AC & PLAT
 GUN LAKE SAND & GRAVEL Lake : 10103 WHISPERING LAKE (FLEMING T (3.30 AC UNDER WHISPERING LAKE)
 59959 278TH ST Parcel notes:
 LITCHFIELD MN 55355 5-4-2012, LBOAE, NO CHANGE
 7-6-2011, JH, R/A, READ AERIALS & SOIL MAPS
 , APPEARS MORE THAN 140' HERE.

SALES HISTORY: ----- TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 GUN LAKE SAND & GRA HAWKINSON, CHARLES 2006/12 16 16 677,000 677,000 | 2006/12/29 | GUN LAKE SAND & GRAVEL

ASSESSMENT DETAILS: -----

Year Rcd	Class	Acres	CAMA	Estimated	Deferred	Taxable
2012 Rcd	1 Class: 233 Commercial Preferred	Land 4.84	51,400	51,400		51,400
	Hstd: 0 Commercial	Total MKT	51,400	51,400		51,400
	MP/Seq: 08-0-025800 000					
	Own% Rel AG% Rel NA% Dsb%					
2011 Rcd	1 Class: 233 Commercial Preferred	Land 3.70	40,000	40,000		40,000
	Hstd: 0 Commercial	Total MKT	40,000	40,000		40,000
	MP/Seq: 08-0-025800 000					
	Own% Rel AG% Rel NA% Dsb%					
2010 Rcd	1 Class: 233 Commercial Preferred	Land 3.70	49,150	49,200		49,200
	Hstd: 0 Commercial	Total MKT	49,150	49,200		49,200
	MP/Seq: 08-0-025800 000					
	Own% Rel AG% Rel NA% Dsb%					
2009 Rcd	1 Class: 233 Commercial Preferred	Land 3.70	50,550	50,600		50,600
	Hstd: 0 Commercial	Total MKT	50,550	50,600		50,600
	MP/Seq: 08-0-025800 000					
	Own% Rel AG% Rel NA% Dsb%					

ASSESSMENT SUMMARY: -----

Year Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2012 233	0	51,400			51,400		51,400			51,400	
2011 233	0	40,000			40,000		40,000			40,000	
2010 233	0	49,200			49,200		49,200			49,200	
2009 233	0	50,600			50,600		50,600			50,600	

TAX SECTION: -----

Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Aq	Res	Tac	Net Tax
2013		.00	.00	.00	.00	.00	.00	.00	.00	.00
2012		537.90	17.60	306.50	.00	.00	.00	.00	.00	862.00
2011		635.33	20.90	361.77	.00	.00	.00	.00	.00	1,018.00
2010		605.45	20.52	348.03	.00	.00	.00	.00	.00	974.00

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

Land market: 08 FLEMING / ZONE 3 Last calc date/env: 05/04/12 I FRONTAGE FROM 140 TO 275 FEET FOR 2012
 Neighborhood: 08 FLEMING 1.00 Asmt year: 2012
 COG: 104147 1 Ac/FE/SF: 95.24 Lake:
 Wid: .00 Dth: 450.00 Avg CER:
 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd Acreage PTR Value Improvement CER Factors
 Size Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New
 HWD-R AC 2.00 1650.00 1650.00 3300 1 233 2.00
 95.24 TW
 01-0103 FF 275.00 J 500.00 175.00 48100 1 233 2.84
 1320.00 OV
 Front feet: 275.00 Other Acres: 2.00 Totals: 51,400
 FE/SF acres: 2.84 CAMA acres: 4.84 Mineral:

CAMA SUMMARY: -----
 Schedule: 2012 Insp/By/ Cmp: 07/06/2011 JH P
 Neighborhood: 08 FLEMING

Parcel Nbr: 08-0-025901 6925 PRD Production 2012 Property Assessment Record AITKIN COUNTY 5/08/12 Page 1
 Fee Owner: 104147 DISTRICTS: LEGAL DESCRIPTION:
 GUN LAKE SAND & GRAVEL Twp/City : 8 FLEMING TWP Sec/Twp/Rqe : 16 48.0 25 Acres: 1.90
 Taxpayer: 104147 FALCO:F.O. School : 1 AITKIN PT NW SE AS IN DOC 379187
 GUN LAKE SAND & GRAVEL Lake : 10103 WHISPERING LAKE (FLEMING Twp notes:
 5-4-2012, LBOAE, NO CHANGE
 7-6-2011, JH, R/A, READ AERIALS & SOIL MAPS
 59959 278TH ST
 LITCHFIELD MN 55355

SALES HISTORY: ----- | TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 GUN LAKE SAND & GRA HAWKINSON, CHARLES 2006/12 16 16 273,000 173,000 | 2006/12/29 GUN LAKE SAND & GRAVEL

ASSESSMENT DETAILS: -----
 2012 Rcd: 1 Class: 233 Commercial Preferred Land 1.90 37,600 37,600 37,600
 Hstd: 0 Commercial Total MKT 37,600 37,600
 MP/Seq: 08-0-025901 000
 Own% Rel AG% Rel NA% Dsb%
 2011 Rcd: 1 Class: 233 Commercial Preferred Land 1.90 56,400 56,400 56,400
 Hstd: 0 Commercial Total MKT 56,400 56,400
 MP/Seq: 08-0-025901 000
 Own% Rel AG% Rel NA% Dsb%
 2010 Rcd: 1 Class: 233 Commercial Preferred Land 1.90 56,438 56,400 56,400
 Hstd: 0 Commercial Total MKT 56,438 56,400
 MP/Seq: 08-0-025901 000
 Own% Rel AG% Rel NA% Dsb%
 2009 Rcd: 1 Class: 233 Commercial Preferred Land 1.90 56,438 56,400 56,400
 Hstd: 0 Commercial Total MKT 56,438 56,400
 MP/Seq: 08-0-025901 000
 Own% Rel AG% Rel NA% Dsb%

ASSESSMENT SUMMARY: -----
 Year Class Hstd Land Mkt Land Dfr Building Total Mkt Total Dfr Limited Mkt Limited Dfr Exemptions Taxable New Imp
 2012 233 0 37,600 37,600
 2011 233 0 56,400 56,400
 2010 233 0 56,400 56,400
 2009 233 0 56,400 56,400

TAX SECTION: -----
 Tax Year Rec Class Taxes Credits Net Tax
 NTC RMV St Gen Disaster Powerline Ag Res Tac
 2013 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00
 2012 758.55 24.86 432.59 .00 .00 .00 .00 .00 1,216.00
 2011 729.10 23.98 414.92 .00 .00 .00 .00 .00 1,168.00
 2010 674.82 22.89 388.29 .00 .00 .00 .00 .00 1,086.00

CAMA LAND DETAILS: ----- NOTES: -----
 Land market: 08 FLEMING / ZONE 3 Last calc date/env: 04/11/12 I PUT AT -50% DISCOUNT, SAME AS REST ON THE
 Neighborhood: 08 FLEMING 1.00 Asmt year: 2012 NORTH SIDE.
 COG: 104147 1 Ac/FF/SF: 95.24 Lake:
 Wid: .00 Dth: 450.00 Avg CER:
 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd Acreage PTR Value Improvement CER Factors
 Size Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New
 01-0103 FF 215.00 J 500.00 175.00 37600 1 233 2.22
 1320.00 OV
 Front feet: 215.00 Other Acres: .00 Totals: 37,600
 FF/SF acres: 2.22 CAMA acres: 2.22 Mineral:

CAMA SUMMARY: -----
 Schedule: 2012 Insp/By/Cmp: 07/06/2011 JH P
 Neighborhood: 08 FLEMING

Parcel Nbr: 08-0-025902 6926 PRD Production 2012 Property Assessment Record AITKIN COUNTY 5/08/12 Page 1
 Fee Owner: 104147 DISTRICTS: LEGAL DESCRIPTION:
 GUN LAKE SAND & GRAVEL Twp/City . . : 8 FLEMING TWP Sec/Twp/Rge : 16 48.0 25 Acres: 21.88
 Taxpayer: 104147 FALCO:F.O. School . . . : 1 AITKIN PT NW SE AS IN DOC 378188
 GUN LAKE SAND & GRAVEL Lake . . . : 10103 WHISPERING LAKE (FLEMING T) Parcel notes:
 59959 278TH ST 5-4-2012, LBOAE, NO CHANGE
 LITCHFIELD MN 55355 7-6-2011,JH, R/A, PUT AT - 80% DISCOUNT.

SALES HISTORY: ----- | TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 GUN LAKE SAND & GRA HAWKINSON, CHARLES 2006/12 16 16 677,000 677,000 | 2006/12/29 GUN LAKE SAND & GRAVEL

ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2012 Rcd:	1	Class:	233 Commercial Preferred	Land 22.88	88,700	88,700		88,700
		Hstd:	0 Commercial	Total MKT	88,700	88,700		88,700
		MP/Seq:	08-0-025902 000					
		Own%	Rel AG% Rel NA% Dsb%					
2011 Rcd:	1	Class:	233 Commercial Preferred	Land 21.88	84,200	84,200		84,200
		Hstd:	0 Commercial	Total MKT	84,200	84,200		84,200
		MP/Seq:	08-0-025902 000					
		Own%	Rel AG% Rel NA% Dsb%					
2010 Rcd:	1	Class:	233 Commercial Preferred	Land 21.88	85,600	85,600		85,600
		Hstd:	0 Commercial	Total MKT	85,600	85,600		85,600
		MP/Seq:	08-0-025902 000					
		Own%	Rel AG% Rel NA% Dsb%					
2009 Rcd:	1	Class:	233 Commercial Preferred	Land 21.88	88,000	88,000		88,000
		Hstd:	0 Commercial	Total MKT	88,000	88,000		88,000
		MP/Seq:	08-0-025902 000					
		Own%	Rel AG% Rel NA% Dsb%					

ASSESSMENT SUMMARY: -----

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2012	233	0	88,700			88,700		88,700			88,700	
2011	233	0	84,200			84,200		84,200			84,200	
2010	233	0	85,600			85,600		85,600			85,600	
2009	233	0	88,000			88,000		88,000			88,000	

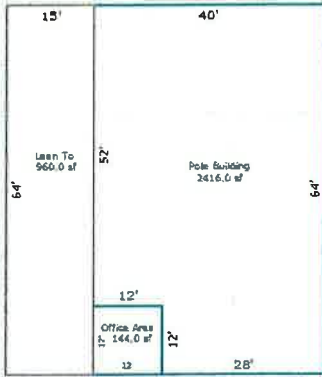
TAX SECTION: -----

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		1,131.59	37.08	645.33	.00	.00	.00	.00	.00	1,814.00
2011		1,106.20	36.37	629.43	.00	.00	.00	.00	.00	1,772.00
2010		1,052.81	35.69	605.50	.00	.00	.00	.00	.00	1,694.00

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

Land market: 08 FLEMING / ZONE 3 Last calc date/env: 03/21/12 B - 80% SECONDARY SIZE DISCOUNT
 Neighborhood: 08 FLEMING 1.00 Asmt year: 2012
 COG: 104147 1 Ac/FF/SF: 95.24 Lake:
 Wid: .00 Dth: 450.00 Avg CER:
 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd Acreage PTR Value Improvement CER Factors
 Size Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New
 HWD-R AC 10.00 1650.00 1650.00 16500 1 233 10.00
 95.24 TW
 01-0103 FF 860.00 D 500.00 70.00 60200 1 233 8.88
 1320.00 OV
 GRPIT AC 4.00 3000.00 3000.00 12000 1 233 4.00
 95.24 OV
 Front feet: 860.00 Other Acres: 14.00 Totals: 88,700
 FE/SF acres: 8.88 CAMA acres: 22.88 Mineral:

CAMA SUMMARY: -----
 Schedule: 2012 Insp/By/Cmp: 07/06/2011 JH P
 Neighborhood: 08 FLEMING



Fee Owner: 104147
 GUN LAKE SAND & GRAVEL
 Taxpayer: 104147 PALCO:F.O.
 GUN LAKE SAND & GRAVEL
 59959 278TH ST
 LITCHFIELD MN 55355
 Primary Address/911 #: 43398 320TH PL
 AITKIN MN

DISTRICTS:
 Twp/City : 8 FLEMING TWP
 Plat : 2 BREEZY ACRES
 School : 1 AITKIN
 Lake : 10099 GUN LAKE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 16 48.0 25 Acres: .00
 PT OF LOT 20 AS IN DOC 379187
 Parcel notes:
 5-4-2012, LBOAE, NO CHANGE
 8-30-2011, JH, R/A, BOB KEIHM HERE.

SALES HISTORY:				TRANSFER HISTORY:				
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
						2006/12/29		GUN LAKE SAND & GRAVEL

ASSESSMENT DETAILS:				Acres	CAMA	Estimated	Deferred	Taxable
2012 Rcd:	1	Class: 233 Commercial Preferred		2.61	21,500	21,500		21,500
		Hstd: 0 Commercial			19,851	19,900		19,900
		MP/Seq: 08-1-064600 000			41,351	41,400		41,400
		Own% Rel AG% Rel NA% Dsb%						
2011 Rcd:	1	Class: 233 Commercial Preferred		2.61	21,500	21,500		21,500
		Hstd: 0 Commercial			19,474	19,500		19,500
		MP/Seq: 08-1-064600 000			40,974	41,000		41,000
		Own% Rel AG% Rel NA% Dsb%						
2010 Rcd:	1	Class: 233 Commercial Preferred			26,200	26,200		26,200
		Hstd: 0 Commercial			21,638	21,600		21,600
		MP/Seq: 08-1-064600 000			47,838	47,800		47,800
		Own% Rel AG% Rel NA% Dsb%						
2009 Rcd:	1	Class: 233 Commercial Preferred			26,900	26,900		26,900
		Hstd: 0 Commercial			21,638	21,600		21,600
		MP/Seq: 08-1-064600 000			48,538	48,500		48,500
		Own% Rel AG% Rel NA% Dsb%						

ASSESSMENT SUMMARY:											
Year Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2012 233	0	21,500		19,900	41,400		41,400			41,400	
2011 233	0	21,500		19,500	41,000		41,000			41,000	
2010 233	0	26,200		21,600	47,800		47,800			47,800	
2009 233	0	26,900		21,600	48,500		48,500			48,500	

TAX SECTION:											Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Aq	Res	Tac		
2013		.00	.00	.00	.00	.00	.00	.00	.00		.00
2012		551.55	18.06	314.39	.00	.00	.00	.00	.00		884.00
2011		617.80	20.33	351.87	.00	.00	.00	.00	.00		990.00
2010		580.42	19.67	333.91	.00	.00	.00	.00	.00		934.00

CAMA LAND DETAILS: Land market: 08 FLEMING / ZONE 3 Last calc date/env: 03/21/12 B
 Neighborhood: 08 FLEMING 1.00 Asmt year: 2012
 COG: 104147 1 Ac/FE/SE: 95.24 Lake:
 Wid: .00 Dth: .00 Avg CER:

NOTES: 8-30-2011, JH, R/A, BOB KEIHM HERE.

Parcel Nbr: 08-1-064600 7420 PRD Production 2012 Property Assessment Record AITKIN COUNTY 5/08/12 Page 2
 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd Acreage PTR Value Improvement CER Factors
 FSITE AC 1.00 20000.00 20000.00 20000 1 233 1.00
 Size 95.24
 OPN-R AC 1.00 1500.00 1500.00 1500 1 233 1.00
 Size 95.24
 Front feet: .00 Other Acres: 2.00 Totals: 21,500
 FF/SF acres: .00 CAMA acres: 2.00
 Mineral:

CAMA SUMMARY:

Schedule: 2012 Insp/ By/ Cmp: 08/ 30/ 2011 JH P
 Neighborhood: 08 FLEMING
 Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
 1 OTH STORAGE GREEN SHED 168 007 3/21/2012 B 1,000
 2 OTH PB POLE BLDNG 2032 P 010 3/21/2012 B 18,851
 Estimated land value : 21,500
 Mineral value . . . :
 Improvement value . . . : 19,851
 Total value : 41,351

CAMA IMP DETAILS: 1 OTH STORAGE GREEN SHED DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2012 Physical: 1.00 GREEN METAL SHED
 Construction class/Quality: 007 Functional incurable . . .
 Actual/Effective year built: 1998 Economic: 08 .85
 Condition: Additional
 Total percent good85

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_BAS STORAGE 007	12	14	168					7.00	1,176	1			1.00			1,000

Ground BAS area: 168 Totals: 1,176 1,000
 Effective ground BAS rate: 5.95

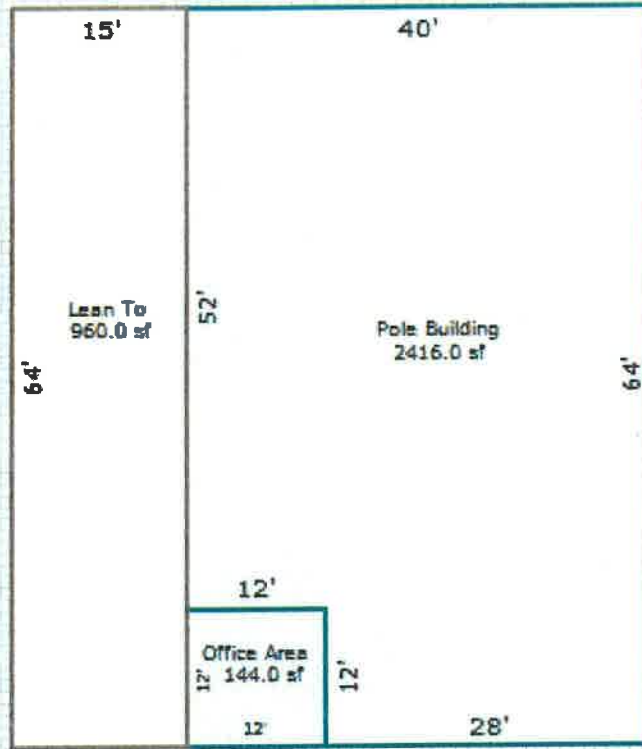
CAMA IMP DETAILS: 2 OTH PB POLE BLDNG DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2012 Physical: .90 40X64 PB/HAS 12X32 LQ & 12X12 OFFICE AREA.
 Construction class/Quality: P 010 Functional incurable . . . 2032 SQ'PB AREA.
 Actual/Effective year built: 1997 Economic: 08 .85
 Condition: Additional
 Total percent good77

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_005 COLOR GRN GREEN																
_010 CONC.FLOOR Y YES																
_015 WALL HGHT 12 12' WALL																
_020 ELECTRIC Y YES																
_030 INSULATED S BY THE SFT	12	32	384					1.00	384	1			1.00			294
_040 LINING S BY THE SFT	12	32	384					1.00	384	1			1.00			294
_050 HEATING S BY THE SFT	12	32	384					1.00	384	1			1.00			294
_060 CUSTOM EXT N NO																
_100 MAKE OTH OTHER																
_BAS BASE AREA 010 DELUXE			2032					9.67	19,649	1			1.00			15,031
_LT LEAN/ADDN 3 AVERAGE	15	64	960					4.00	3,840	1			1.00			2,938

Ground BAS area: 2,032 Totals: 24,641 18,851
 Effective ground BAS rate: 7.40

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





Sketch by Apex Media "



**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

COPY

May 4, 2012

Gun Lake Sand and Gravel, LLC
Attn: Charles Hawkinson
43344 320th Place
Aitkin, MN 56431

Re: The Aggregate Resource Preservation Program (ARPP) and the 2e Property Tax Classification

Dear Mr. Hawkinson:

We're sending you additional information regarding the classification and program listed above as per your request at the Fleming Township Local Board of Appeal and Equalization.

Enclosed with this letter are copies of the Aggregate Resource Preservation Program fact sheet from the Department of Revenue, an application for this program, and a copy of a portion of Minnesota Statute 273.13.

To be considered for the reduced valuation benefits of the ARPP, a property must meet all of the qualifications that are listed on the application. It appears that your lakeshore parcels do not qualify since they are classified as commercial and they are actively being mined.

If you do believe you qualify for the ARPP, please fill out the application completely and attach all required documents and return to this Office prior to May 1, 2013. You have missed the deadline for the 2012 assessment.

The 2e property tax classification is described in MS 273.13 Subd. 23(m). There is no application for this classification but there are similar requirements as for the ARPP. Actively mined parcels do not qualify for 2e. Also, you would not receive a benefit from 2e on the parcels that are not actively mined since the classification tax rate is equal to the current tax rate you pay on rural vacant land.

Please contact me with any further questions at (218) 927-7340.

Sincerely,

Mike Dangers
Aitkin County Assessor

cc: Becky Bright, Fleming Township Clerk

showroom for the retail sale of those products. Use of a greenhouse or building only for the display of already grown horticultural or nursery products does not qualify as an agricultural purpose.

(k) The assessor shall determine and list separately on the records the market value of the homestead dwelling and the one acre of land on which that dwelling is located. If any farm buildings or structures are located on this homesteaded acre of land, their market value shall not be included in this separate determination.

(l) Class 2d airport landing area consists of a landing area or public access area of a privately owned public use airport. It has a class rate of one percent of market value. To qualify for classification under this paragraph, a privately owned public use airport must be licensed as a public airport under section 360.018. For purposes of this paragraph, "landing area" means that part of a privately owned public use airport properly cleared, regularly maintained, and made available to the public for use by aircraft and includes runways, taxiways, aprons, and sites upon which are situated landing or navigational aids. A landing area also includes land underlying both the primary surface and the approach surfaces that comply with all of the following:

(i) the land is properly cleared and regularly maintained for the primary purposes of the landing, taking off, and taxiing of aircraft; but that portion of the land that contains facilities for servicing, repair, or maintenance of aircraft is not included as a landing area;

(ii) the land is part of the airport property; and

(iii) the land is not used for commercial or residential purposes.

The land contained in a landing area under this paragraph must be described and certified by the commissioner of transportation. The certification is effective until it is modified, or until the airport or landing area no longer meets the requirements of this paragraph. For purposes of this paragraph, "public access area" means property used as an aircraft parking ramp, apron, or storage hangar, or an arrival and departure building in connection with the airport.

(m) Class 2e consists of land with a commercial aggregate deposit that is not actively being mined and is not otherwise classified as class 2a or 2b, provided that the land is not located in a county that has elected to opt-out of the aggregate preservation program as provided in section 273.1115, subdivision 6. It has a class rate of one percent of market value. To qualify for classification under this paragraph, the property must be at least ten contiguous acres in size and the owner of the property must record with the county recorder of the county in which the property is located an affidavit containing:

(1) a legal description of the property;

(2) a disclosure that the property contains a commercial **aggregate deposit that is not actively being mined but is present on the entire parcel enrolled;**

(3) documentation that the conditional use under the county or local zoning ordinance of this property is for mining; and

(4) documentation that a permit has been issued by the local unit of government or the mining activity is allowed under local ordinance. The disclosure must include a statement from a registered professional geologist, engineer, or soil scientist delineating the deposit and certifying that it is a commercial aggregate deposit.

For purposes of this section and section 273.1115, "commercial aggregate deposit" means a deposit that will yield crushed stone or sand and gravel that is suitable for use as a construction

aggregate; and "actively mined" means the removal of top soil and overburden in preparation for excavation or excavation of a commercial deposit.

(n) When any portion of the property under this subdivision or subdivision 22 begins to be actively mined, the owner must file a supplemental affidavit within 60 days from the day any aggregate is removed stating the number of acres of the property that is actively being mined. The acres actively being mined must be (1) valued and classified under subdivision 24 in the next subsequent assessment year, and (2) removed from the aggregate resource preservation property tax program under section 273.1115, if the land was enrolled in that program. Copies of the original affidavit and all supplemental affidavits must be filed with the county assessor, the local zoning administrator, and the Department of Natural Resources, Division of Land and Minerals. A supplemental affidavit must be filed each time a subsequent portion of the property is actively mined, provided that the minimum acreage change is five acres, even if the actual mining activity constitutes less than five acres.

(o) The definitions prescribed by the commissioner under paragraphs (c) and (d) are not rules and are exempt from the rulemaking provisions of chapter 14, and the provisions in section 14.386 concerning exempt rules do not apply.

Subd. 24. **Class 3.** (a) Commercial and industrial property and utility real and personal property is class 3a.

(1) Except as otherwise provided, each parcel of commercial, industrial, or utility real property has a class rate of 1.5 percent of the first tier of market value, and 2.0 percent of the remaining market value. In the case of contiguous parcels of property owned by the same person or entity, only the value equal to the first-tier value of the contiguous parcels qualifies for the reduced class rate, except that contiguous parcels owned by the same person or entity shall be eligible for the first-tier value class rate on each separate business operated by the owner of the property, provided the business is housed in a separate structure. For the purposes of this subdivision, the first tier means the first \$150,000 of market value. Real property owned in fee by a utility for transmission line right-of-way shall be classified at the class rate for the higher tier.

For purposes of this subdivision, parcels are considered to be contiguous even if they are separated from each other by a road, street, waterway, or other similar intervening type of property. Connections between parcels that consist of power lines or pipelines do not cause the parcels to be contiguous. Property owners who have contiguous parcels of property that constitute separate businesses that may qualify for the first-tier class rate shall notify the assessor by July 1, for treatment beginning in the following taxes payable year.

(2) All personal property that is: (i) part of an electric generation, transmission, or distribution system; or (ii) part of a pipeline system transporting or distributing water, gas, crude oil, or petroleum products; and (iii) not described in clause (3), and all railroad operating property has a class rate as provided under clause (1) for the first tier of market value and the remaining market value. In the case of multiple parcels in one county that are owned by one person or entity, only one first tier amount is eligible for the reduced rate.

(3) The entire market value of personal property that is: (i) tools, implements, and machinery of an electric generation, transmission, or distribution system; (ii) tools, implements, and machinery of a pipeline system transporting or distributing water, gas, crude oil, or petroleum products; or (iii) the mains and pipes used in the distribution of steam or hot or chilled water for

Aggregate Resource Preservation Program

16

Property Tax Fact Sheet 16

Fact Sheet

The Aggregate Resource Preservation Program, as outlined in Minnesota Statutes, section 273.1115, provides a valuation deferral for qualifying property owners with land that is known to contain a commercial aggregate deposit but is not being actively mined.

County Options

Participation in this program by Minnesota counties is *optional*. Each county has the option to opt-out of the Aggregate Resource Preservation program at any time before June 1, 2010. If a county has opted out of this program, they have also opted out of the 2e classification. Please check with your county assessor to determine if your county offers this program and classification before making application.

Who qualifies?

Property owners may apply for valuation deferment under this program if:

- a property is classified as class 1a, 1b, 2a, 2b or 2e;
- the property consists of at least 10 contiguous acres;
- there are no delinquent taxes on the property; and
- there is a restrictive covenant which limits the use of the property's surface to the current use on the date of application and limits its future use to the preparation and removal of the commercial aggregate deposit under its surface.

How to apply for valuation deferment

Application must be made to the county assessor by May 1 to be eligible for the current assessment year (for taxes payable next year). For 2009 only, the application date has been extended to September 1, 2009. The application is available at the county assessor's office. A copy of the restrictive covenant filed with the county recorder must be included with the application. The application must also identify the legal description of the area, the name and address of the property owner, and a statement of proof that the land contains a restrictive covenant limiting the use of the property's surface and limiting its future use to the preparation and removal of the commercial aggregate deposit under its surface.

What are the benefits?

Enrollment in the Aggregate Resource Preservation program provides a valuation deferment. Land enrolled in the program is valued as if it were agricultural land as well as its estimated market value which is based on the potential commercial yield of the aggregate located on the property. Taxes are calculated on both values but are paid on the lower (agricultural) value. The difference in taxes is deferred until the property is no longer enrolled in the program.

Withdrawal from the program

Withdrawal from the program may occur in the following ways:

1. A property owner may withdraw from the program by filing a supplemental covenant with the county recorder. The property owner must pay additional taxes at the time of cancellation.
2. A city or town may withdraw the program as well, and in this case no additional taxes are due.
3. A property may be disqualified if it becomes actively mined and has not been properly withdrawn from the program. In this case, the amount of deferred taxes for the current year, multiplied by the number of years the property was enrolled in the program, may be due by the property owner.

If the enrolled property sells, the program may still be in effect so long as the property continues to qualify based on its use and that the new owner files an application with the county assessor within 30 days of the property's sale.

Application for Aggregate Resource Preservation Program

Provides a valuation deferral for qualifying property owners with land that is known to contain a commercial aggregate deposit but is not being actively mined. (Minnesota Statutes 273.1115)

Please read the back of this form before completing. This application must be signed, dated and returned to the county assessor's office (along with all attachments) by May 1 to be eligible for deferral for taxes payable in the following year. (For 2009 only, the application date has been extended to September 1.)

This section to be completed by all applicants. Please fill out the following information for the owner or authorized representative of the entity that owns the property.

Name of owner(s)

Mailing Address

City

State

Zip

Legal description of all parcels being enrolled:

To qualify for the Aggregate Resource Preservation Program all of the following must apply for all parcels being enrolled:

1. The property is at least 10 contiguous acres in size. Yes No
2. There are no delinquent taxes due on all property being enrolled. Yes No
3. The property is classified as one of the following property classifications: 1a, 1b, 2a, 2b, or 2e. Yes No
4. The property contains a commercial aggregate deposit that is not actively being mined but is present on the entire parcel or parcels being enrolled. Yes No
5. The property contains a restrictive covenant limiting its use for the property's surface to that which exists on the date of this application and limiting its future use to the preparation and removal of the commercial aggregate deposit. Yes No
6. The conditional use under county or local zoning ordinance of the parcel or parcels being enrolled is for mining. Yes No

If your property is classified as class 2e, you must attach to this application: (1) the affidavit you recorded with the county recorder's office in order to receive the 2e classification; and (2) a copy of your restrictive covenant.

If your property is not currently classified as class 2e, you must attach to this application: (1) documentation that a permit has been issued to you by your local unit of government allowing mining activity or that the mining activity is allowed under local ordinance; (2) a statement from a registered professional geologist, engineer, or soil scientist delineating the deposit and certifying it as a commercial aggregate deposit; and (3) a copy of your restrictive covenant.

By signing below, I certify that the above information is true and correct to the best of my knowledge, and I am an owner of the property or an authorized member, partner, or shareholder of the entity that owns the property for which the Aggregate Resource Preservation Program is being claimed.

Making false statements on this application is against the law.

Minnesota Statute, Section 609.41 states that anyone giving false information in order to avoid or reduce their tax obligations is subject to a fine of up to \$3,000 and/or up to one year in prison.

Signature

Daytime phone
()

Date

This section is for assessor use only.

Application is: approved denied.

If denied, note main reason:

Assessor's signature

Date

Information: Aggregate Resource Preservation Program

Participation in this program by Minnesota counties is *optional*. Each county has the option to opt-out of the Aggregate Resource Preservation program at any time before June 1, 2010. If a county has opted out of this program, they have also opted out of the 2e classification. Please check with your county assessor to determine if your county offers this program and classification before making application.

Who qualifies?

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- a property is classified as class 1a, 1b, 2a, 2b or 2e;
- the property consists of at least 10 contiguous acres;
- there are no delinquent taxes on the property; and
- there is a restrictive covenant which limits the use of the property's surface to the current use on the date of application and limits its future use to the preparation and removal of the commercial aggregate deposit under its surface.

How to apply for valuation deferment

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