



**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: Steve Slette

Property ID#: 09-0-051402

Physical Address: none

Estimated Market Value 2011 Assessment: \$178,500

Classification 2011 Assessment: Agricultural Homestead/Commercial

Revised Estimated Market Value 2012 Assessment: \$189,600

Classification 2012 Assessment: Agricultural Homestead/Commercial

Reason for Appeal: Glen Township Local Board of Appeal and Equalization increased number of gravel pit acres from 1 acre to 7 acres based on the aerial photo.

Assessor's Recommendation: Reduce gravel pit acres to 2 acres for the 2012 assessment. Physical property inspection was conducted by Commercial Appraiser Tom Burman after the Glen Township Meeting adjourned.

Comments: Substantial part of area adjacent to pit is used as pasture for cattle instead of active gravel pit. Any pit area that has not been commercially active in the previous assessment year is typically not commercial class for property taxes. See attached gravel pit and peat mining policy.



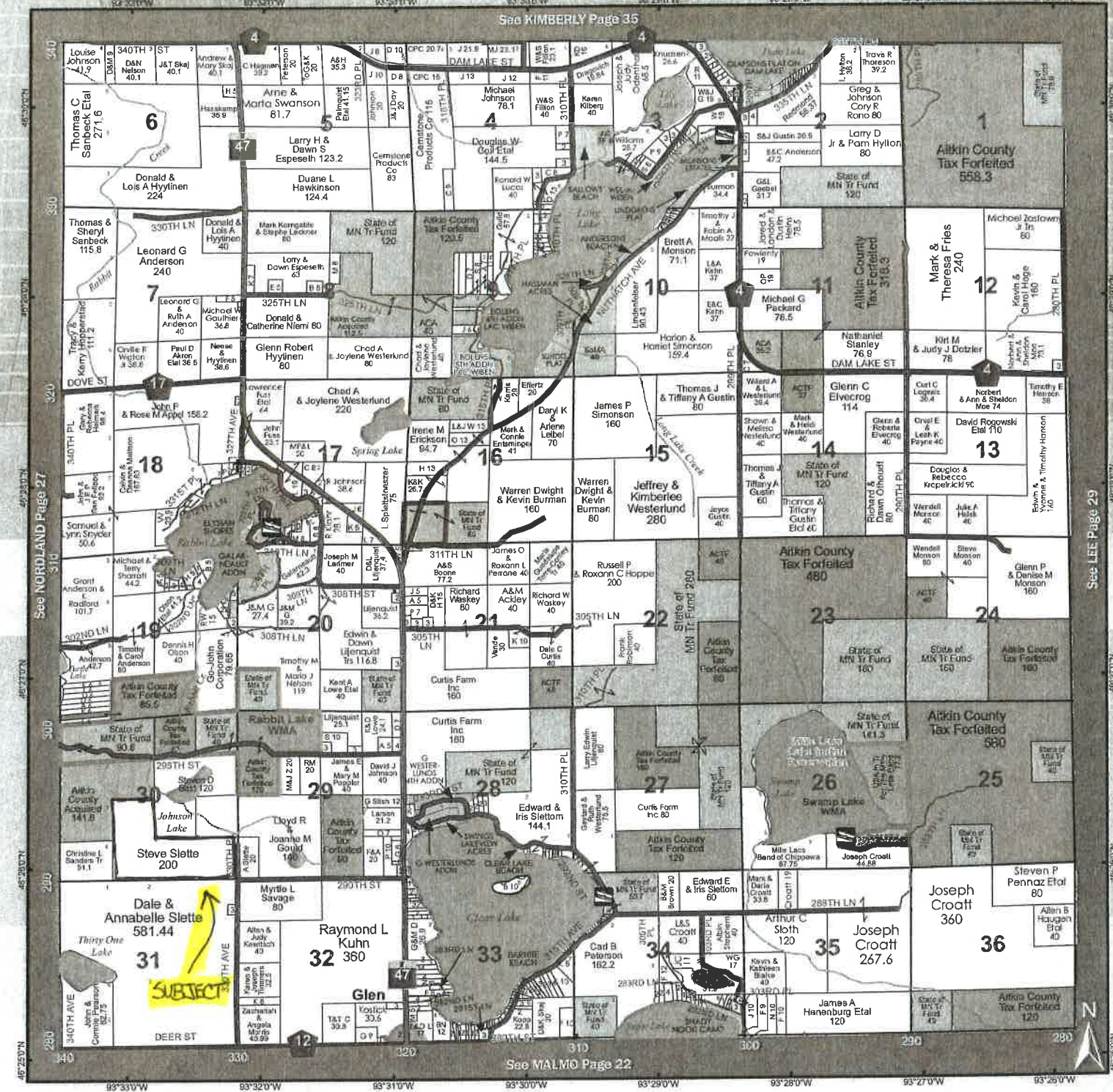
GLEN

T.46N. - R.25W.



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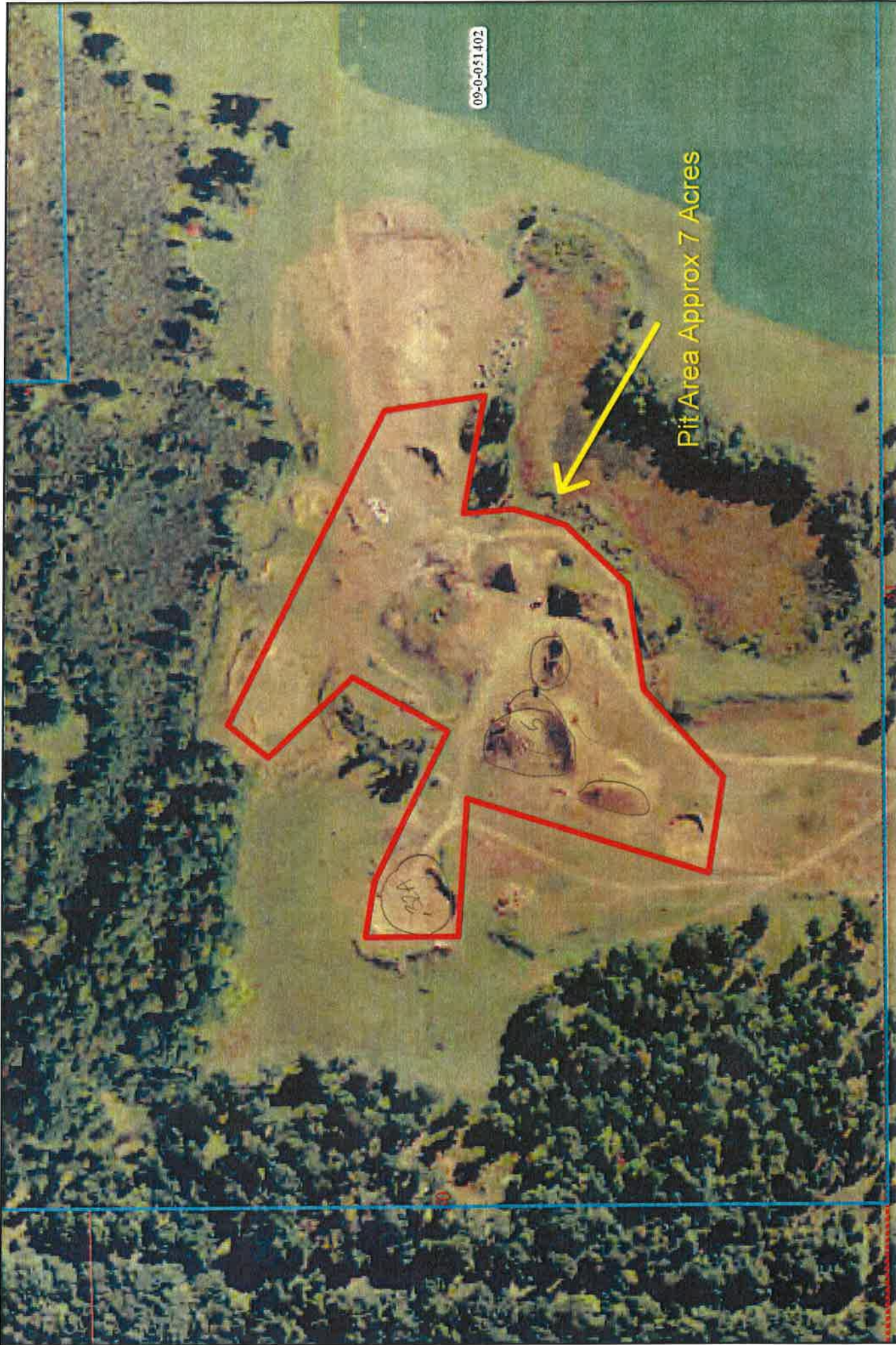
See **KIMBERLY** Page 35



See **MALMO** Page 22

See **NORDLAND** Page 27

See **LEE** Page 29



09-0-0-51402

Pit Area Approx 7 Acres

0 50 100 200 Feet



Scale: 1:2,455

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.

Slette 09-0-051402

5/18/2012 11:06:14 AM

Parcel Nbr: 09-0-051402 8385 PRD Production 2013 Property Assessment Record AITKIN COUNTY 6/06/12 Page 1
 Fee Owner: 95196 DISTRICTS: LEGAL DESCRIPTION:
 SLETTE, STEVE Twp/City : 9 GLEN TOWNSHIP Sec/Twp/Rge : 30 46.0 25 Acres: 150.00
 Taxpayer: 95196 FALCO:F.O. School : 1 AITKIN SE SE LESS E 330 FT; SW SE; & E 1/2 SW
 SLETTE, STEVE Parcel notes:
 29279 330TH PLACE 5-3-2012, LBOAE INCREASED GRAVEL PIT ACRES
 AITKIN MN 56431 FROM 1 TO 7 ACRES OF COMMERCIAL GRAVEL PIT

ISSUE DETAILS:
 Nbr: 10621 Type: ASRIN Sts: OPEN Desc: APPEARS GRAVEL PIT MAY BE BIGGER THAN 1 ACRE NOW. Permit:
 LID: 1st AY: 2013 Next action:
 Action: INSCM 05/03/2012 Inspection completed - appraisal date from CAMA Asmt yr: 2012 Entered by: JHH1
 Action: CRTD 03/22/2012 Created Asmt yr: 2013 Entered by: JHH1

ASSESSMENT DETAILS:		Acres	CAMA	Estimated	Deferred	Taxable
2012 Rcd: 1	Class: 101 Agricultural Hstd: 1 Agricultural-Homestead MP/Seq: 09-0-051401 002 Own%100 Rel AG% Rel NA% Dsb%	Land 39.00 Total MKT	44,600 44,600	44,600 44,600		44,600 44,600
2012 Rcd: 2	Class: 121 Ag Non-Productive Contiguous Hstd: 1 Agricultural-Homestead MP/Seq: 09-0-051401 003 Own%100 Rel AG% Rel NA% Dsb%	Land 110.00 Total MKT	124,000 124,000	124,000 124,000		124,000 124,000
2012 Rcd: 3	Class: 233 Commercial Preferred Hstd: 0 Commercial MP/Seq: 09-0-051401 004 Own% Rel AG% Rel NA% Dsb%	Land 1.00 Total MKT	21,000 21,000	21,000 21,000		21,000 21,000
2011 Rcd: 1	Class: 101 Agricultural Hstd: 1 Agricultural-Homestead MP/Seq: 09-0-051401 002 Own%100 Rel AG% Rel NA% Dsb%	Land 39.00 Total MKT	52,700 52,700	52,700 52,700		52,700 52,700
2011 Rcd: 2	Class: 121 Ag Non-Productive Contiguous Hstd: 1 Agricultural-Homestead MP/Seq: 09-0-051401 003 Own%100 Rel AG% Rel NA% Dsb%	Land 110.00 Total MKT	123,800 123,800	123,800 123,800		123,800 123,800
2011 Rcd: 3	Class: 233 Commercial Preferred Hstd: 0 Commercial MP/Seq: 09-0-051401 004 Own% Rel AG% Rel NA% Dsb%	Land 1.00 Total MKT	2,000 2,000	2,000 2,000		2,000 2,000
2010 Rcd: 1	Class: 101 Agricultural Hstd: 1 Agricultural-Homestead MP/Seq: 09-0-051401 002 Own%100 Rel AG% Rel NA% Dsb%	Land 39.00 Total MKT	55,550 55,550	55,600 55,600		55,600 55,600
2010 Rcd: 2	Class: 121 Ag Non-Productive Contiguous Hstd: 1 Agricultural-Homestead MP/Seq: 09-0-051401 003 Own%100 Rel AG% Rel NA% Dsb%	Land 110.00 Total MKT	143,120 143,120	143,100 143,100		143,100 143,100
2010 Rcd: 3	Class: 233 Commercial Preferred Hstd: 0 Commercial MP/Seq: 09-0-051401 004 Own% Rel AG% Rel NA% Dsb%	Land 1.00 Total MKT	2,000 2,000	2,000 2,000		2,000 2,000

ASSESSMENT SUMMARY:

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2012	101	+ 1	189,600			189,600		189,600			189,600	
2011	101	+ 1	178,500			178,500		178,500			178,500	
2010	101	+ 1	200,700			200,700		200,700			200,700	

LINKED PARCELS - BASE: 09-0-051401 002
 000 09-0-051401 001 09-0-051401 2 002*09-0-051402 003 09-0-051402 2 004 09-0-051402 3
 005 09-0-051400

Total acres: 198.00 Total est: 307,800 Total taxable: 278,300

TAX SECTION:		Credits								Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	
2013		.00	.00	.00	.00	.00	.00	.00	.00	.00
2012	1 121	137.48	.00	.00	.00	.00	137.48	.00	.00	.00
2012	2 121	322.70	.00	.00	.00	.00	41.57	.00	144.76	136.37
2012	3 121	25.44	.88	.00	.00	.00	.00	.00	.00	26.32
2012		485.62	.88	15.31	.00	.00	179.05	.00	144.76	178.00
2011	1 121	131.57	.00	.00	.00	.00	131.57	.00	.00	.00
2011	2 121	338.90	.00	.00	.00	.00	4.40	.00	190.64	143.86
2011	3 121	24.19	.85	.00	.00	.00	.00	.00	5.61	19.43
2011		494.66	.85	14.71	.00	.00	135.97	.00	196.25	178.00
2010		581.02	.81	13.76	.00	.00	.00	.00	143.59	452.00

CAMA LAND DETAILS: GLEN / ZONE 1 Last calc date/env: 05/03/12 I
 Land market: 09 GLEN 1.00 Asmt year: 2013
 Neighborhood: 09 GLEN
 COG: 95196 1 Ac/FF/SF: 198.00 Lake:
 Wid: .00 Dth: .00 Avg CER:

NOTES:
 5-3-2012, LBOAE RAISED GRAVEL PIT ACREAGE FROM 1 ACRE TO 7 ACRES.

Land/Unit Type	Units Size	Qt/ Acc	-Other- Comment	OV Df	Base Rate Est/ Dfr	Adj Rate Est/ Dfr	Value Est/ Dfr	Asmt Typ	Cd New	Acres	PTR Value	Improvement	CER Factors
HWD-R AC	20.00				1650.00	1485.00	29700	2	121	20.00			
	198.00	NE-SW						TW					
SWP-R AC	20.00				400.00	360.00	7200	2	121	20.00			
	198.00							WA					
HWD-R AC	39.00				1650.00	1485.00	57900	2	121	39.00			
	198.00	SW-SE						TW					
OPN-R AC	13.00				1500.00	1350.00	17600	1	101	13.00			
	198.00	SE-SW						PP					
HWD-R AC	13.00				1650.00	1485.00	19300	2	121	13.00			
	198.00							TW					
SWP-R AC	8.00				400.00	360.00	2900	2	121	8.00			
	198.00							WA					
GRPIT AC	7.00				3000.00	3000.00	21000	3	233	7.00			
	198.00							OV					
OPN-R AC	20.00				1500.00	1350.00	27000	1	101	20.00			
	198.00	SE-SE						PP					
HWD-R AC	3.00				1650.00	1485.00	4500	2	121	3.00			
	198.00							TW					
SWP-R AC	7.00				400.00	360.00	2500	2	121	7.00			
	198.00							WA					
Front feet:	.00	Other Acres:			150.00	Totals:	189,600						
PF/SF acres:	.00	CAMA acres:			150.00	Mineral:							

CAMA SUMMARY: -----
 Schedule: 2013 Insp/ By/ Cmp: 05/03/2012 JH R
 Neighborhood: 09 GLEN

Sand, Gravel, Dirt, and Peat Valuation and Classification

Aitkin County Assessor's Office

Revised 4/2012

- Active gravel pits, sand pits, peat mines, and black dirt mines are considered commercial classification for property tax purposes.
- Sand and gravel pits should use the CAMA land code "GRPIT" currently at \$3000 per acre for valuation.
- Black dirt and peat mining areas should use the CAMA land code "P1", "P2", "P3", "P4", or "P5" depending on the location of the mining. The number in the code represents the county land zone. The value is currently \$1100 per acre for all codes.
- Only acreages actually used as part of the mining are considered commercial class when there is a substantial non-mining acreage on the property. When the vast majority of the acreage is actively mined, commercial class may be extended to the entire parcel.
- The zoning of the parcel and the presence of a valid permit to mine has no effect on the classification for property taxes in these circumstances. In other words, if an area is actively used for mining, it should be classified commercial for property taxes.
- Small pits used by the property owner for personal use are not commercial class.
- Any substantial sale of material out of a pit or mine in a calendar year, even if the sale is from a stockpile only, qualifies the pit or mine as active for that year.
- The mining area should be considered inactive and non-commercial class one assessment year after commercial mining and/or sales have ceased only if the property owner provides written documentation to the Assessor's Office that supports the claim.
- Appraisers from the Assessor's Office are expected to review the appropriate classification at the time of scheduled reassessment.