

ADJOURNED MEETING OF THE COUNTY BOARD OF COMMISSIONERS June 12, 2012 – BOARD AGENDA

- 4:00 1) Mark Wedel, County Board Chairperson
A) Call to Order
B) Pledge of Allegiance
C) Board of Commissioners Meeting Procedure
D) Approval of Agenda
- 2) Public Hearing- Aitkin County Board of Appeal and Equalization
(Please note that the list below includes the citizens who have requested to be heard. Some may not be present for the discussion. Citizens may be heard in a different order than what is listed).
- 4:02 Introduction and General Review of 2012 Assessment
- 4:15 William (Bill) Kangas
4:30 Denny Solsvig
4:45 George Carlberg
5:00 Charles (Chuck) Hawkinson
5:15 Charles (Chuck) Hawkinson
5:30 Linda Farah
5:45 Keith Nentl
6:00 Dennis Kohlgraf
6:15 Clifford Grulke
- 6:30 Written Appeals and/or Assessor Recommendations:
Martin Wellens
Christopher Worms
Dennis Tennison
Cliff Nelson
Robert Feero
Steve Slette
Patricia Peters
- 7:00 ADJOURN

*As part of the County Board protocol, it is unacceptable for any speaker to slander or engage in character assassination at a public Board meeting.

**** Please note: all times are approximate and subject to change without notice.**



**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: 4:15pm

Presenter Name: William (Bill) Kangas, Representing Spalding Township Board

Property ID#: Numerous

Physical Address: n/a

Estimated Market Value 2011 Assessment: n/a

Classification 2011 Assessment: n/a

Estimated Market Value 2012 Assessment: n/a

Classification 2012 Assessment: n/a

Reason for Appeal: Mr. Kangas would like the County Board to reconsider the gun range noise valuation circle. At the Spalding Twp Meeting on April 24, 2012, he stated that there are no sales to prove a reduction is necessary.

Assessor's Recommendation: If the Board wishes to affirm the previous decisions made on this issue, then no change is recommended.

Comments: The County Assessor's Office originally recommended that no valuation reductions be given for gun range noise. The County Board of Appeal and Equalization in 2009 recommended that circles should be set up around gun ranges to reduce valuation due to noise. These circles reduce land values by 20% from the County base rate and reduce building values 40% from the County base rate. These were applied starting with the 2010 assessment.

June 8, 2012

To: The Aitkin County Board, Aitkin County, Mn.

From: The Supervisors of Spalding Township. Bill Kangas, chairman

Aitkin County Board Members;

In regards to additional tax reductions due to the Gun Range:

We the supervisors of Spalding Township, here by state that our township cannot afford to lose any more tax revenue. Some home owners, close to the gun range, have stated that their property values have decreased. They were previously given a 10% reduction in their property taxes. Then later they received an additional 30% reduction.

To grant them another 40% would reduction would add to the burden of the other tax payers of Spalding Township.

So we the Supervisors of Spalding Township, ask the Aitkin County Board not to approve the additional 40% reduction of said taxes, and to return the tax rate back to the original 10% reduction.

We have attached the letter from the Aitkin County Assessor's office dated May 18, 2012, which states that there have been no comparables of sales in the past five years. But several sold Five years before that, and sold above market value.

Thank you for hearing our request,

Spalding Township supervisors,

Bill Kangas, Chairman

A handwritten signature in black ink, appearing to read "Bill Kangas", written in a cursive style.



**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: 4:30 PM

Owner Name: Denny Solsvig representing Denny's Lakeview Inn, LLC

Property ID#: 09-1-101101

Physical Address: 33592 300th Place
Aitkin, MN 56431

Estimated Market Value 2011 Assessment: \$241,900.00

Classification 2011 Assessment: Commercial

Estimated Market Value 2012 Assessment: \$236,700.00

Classification 2012 Assessment: Commercial

Reason for Appeal: Taxes are too high. Taxes do not appear to be equitable when compared to other bars around the County.

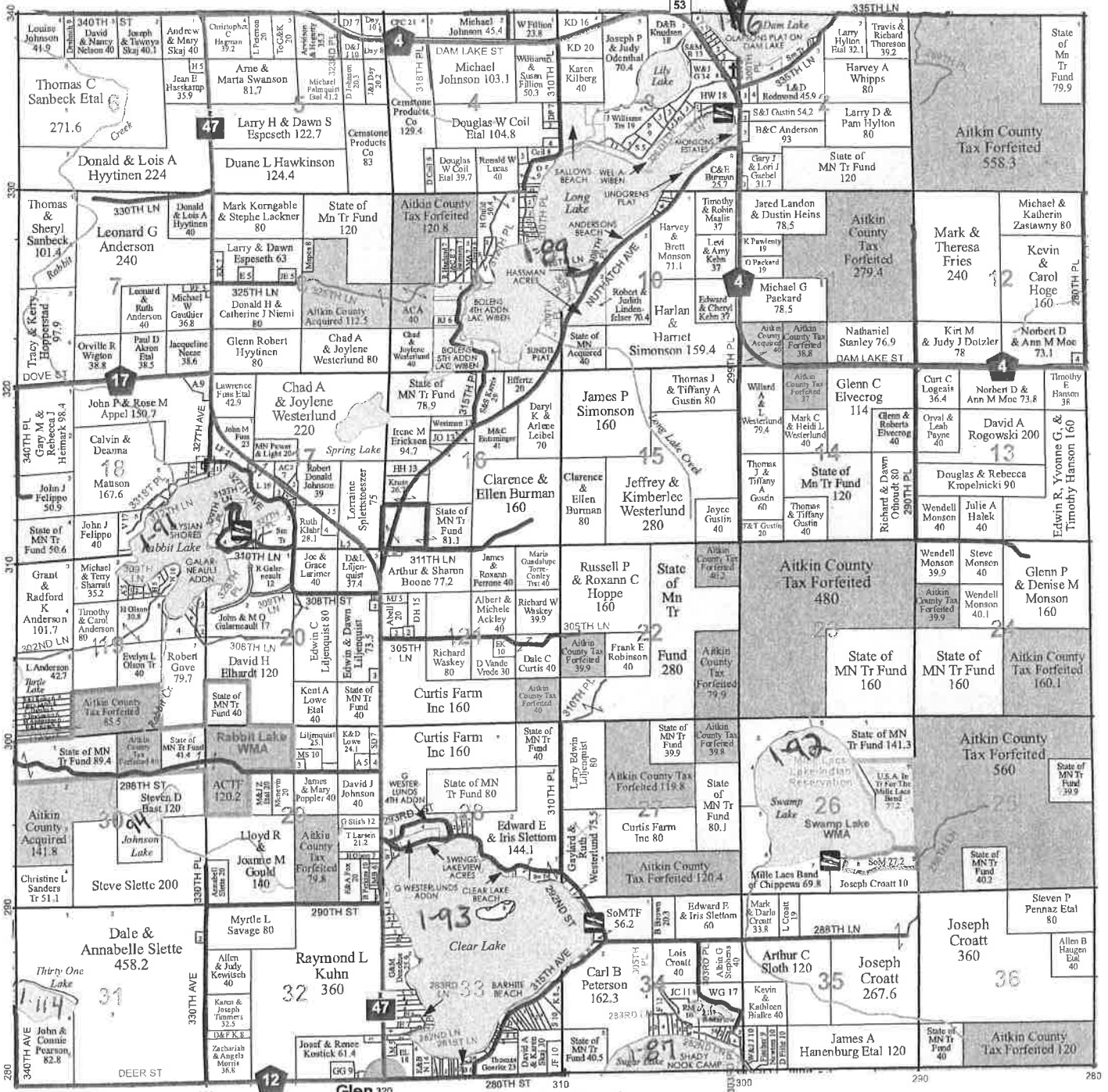
Assessor's Recommendation: No change to valuation or classification for the 2012 assessment.

Comments: Letter and attachment recently sent to Mr. Solsvig is included with this packet.

SUBJECT

See Kimberly Page 35

Regents of the University of Minnesota. All rights reserved.



AITKIN COUNTY ABSTRACT CO.

Abstracting
Title Insurance
Real Estate Closings

112 3rd ST NW • Aitkin, MN 56431
(218) 927-3608 • Fax (218) 927-6211
15 Country House LN • McGregor, MN 55760
(218) 768-3008 • Fax (218) 768-2455

MEMBER OF
American Land
Title Association
Minnesota Title
Association
AGENTS FOR
Chicago Title
Insurance Co.
Old Republic National
Title Insurance Co.

(218) 927-6293



LARRY ESPESETH

For All Your Masonry & Concrete Needs
Doing Business For 30 Years

LARRY ESPESETH
Owner

33316 State Hwy. 47
Aitkin, Minnesota 56431



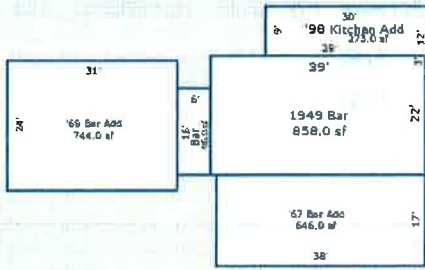
These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.

09-1-101101

5/8/2012 2:16:21 PM



Scale: 1:2,048



Fee Owner: 106472
 DENNY'S LAKEVIEW INN, LLC
 Taxpayer: 106472 FALCO:F.O.
 DENNY'S LAKEVIEW INN, LLC
 30405 336TH LANE
 AITKIN MN 56431
 Primary Address/911 #: 33592 300TH PLACE
 AITKIN MN

DISTRICTS:
 Twp/City : 9 GLEN TOWNSHIP
 Plat : 13 OLAPSONS PLAT ON DAM LAKE
 School : 1 AITKIN
 Lake : 10096 DAM LAKE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 2 46.0 25 Acres: .00
 W 1/2 OF LOT 10

SALES HISTORY: -----				TRANSFER HISTORY: -----				
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
DENNY'S LAKEVIEW IN REESE & GODBOUT LLC	2009/03	W	17	330,000	330,000	2009/03/09		DENNY'S LAKEVIEW INN, LL
REESE, WILLIAM ETAL TALLMAN, CAROLYN &	2004/12	2	2	201,000	181,000	2005/06/14		REESE & GODBOUT, LLC
						2005/01/13		REESE, WILLIAM R & KIMBE
						2004/12/01		REESE, WILLIAM R & RONO,

ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2011 Rcd: 1	Class: 233	Commercial Preferred			138,600	138,600		138,600
	Hstd: 0	Commercial			103,265	103,300		103,300
	MP/Seq: 09-1-101101	000			241,865	241,900		241,900
	Own%	Rel AG%	Rel NA%	Dsb%				
2010 Rcd: 1	Class: 233	Commercial Preferred			138,560	138,600		138,600
	Hstd: 0	Commercial			104,513	104,500		104,500
	MP/Seq: 09-1-101101	000			243,073	243,100		243,100
	Own%	Rel AG%	Rel NA%	Dsb%				
2009 Rcd: 1	Class: 233	Commercial Preferred			138,560	138,600		138,600
	Hstd: 0	Commercial			105,137	105,100		105,100
	MP/Seq: 09-1-101101	000			243,697	243,700		243,700
	Own%	Rel AG%	Rel NA%	Dsb%				
2008 Rcd: 1	Class: 233	Commercial Preferred			96,413	96,400		96,400
	Hstd: 0	Commercial			152,034	105,100		105,100
	MP/Seq: 09-1-101101	000			248,447	201,500		201,500
	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
2011	233	0	138,600		103,300	241,900		241,900			241,900	
2010	233	0	138,600		104,500	243,100		243,100			243,100	
2009	233	0	138,600		105,100	243,700		243,700			243,700	
2008	233	0	96,400		105,100	201,500		201,500			201,500	

TAX SECTION:		Taxes				Credits					Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac		
2012		3,466.23	106.54	2,089.23	.00	.00	.00	.00	.00		5,662.00
2011		3,368.23	103.33	2,016.44	.00	.00	.00	.00	.00		5,488.00

Parcel Nbr: 09-1-101101
 2010
 2009

8874 PRD Production 2011 Property Assessment Record AITKIN COUNTY
 3,177.04 98.87 1,892.09 .00 .00 .00 .00
 2,332.35 83.76 1,493.89 .00 .00 .00 .00

5/08/12 Page 2
 .00 5,168.00
 .00 3,910.00

CAMA LAND DETAILS:

Land market: 09-96 GLEN / ZONE 1 / DAM LAKE Last calc date/env: 03/17/11 B
 Neighborhood: 09-96 DAM LAKE PARCELS 1.00 Asmt year: 2011
 COG: 106472 1 Ac/FF/SF: .00 Lake:
 Wid: .00 Dth: 450.00 Avg CER:
 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd
 Size Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New
 01-0096 FF 240.00 P 650.00 494.00 118600 1 233 2.48
 240.00 OV
 FSITE AC 1.00 20000.00 20000.00 20000 1 233 1.00
 Front feet: 240.00 Other Acres: 1.00 Totals: 138,600
 FF/SF acres: 2.48 CAMA acres: 3.48
 Mineral:

NOTES:

20% FRONTAGE ADJUSTMENT
 SHALLOW LOT FOR SIZE OF FRONTAGE

CAMA SUMMARY:

Schedule: 2011 Insp/ By/ Cmp: 10/24/2007 MD P
 Neighborhood: 09-96 DAM LAKE PARCELS
 Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
 1 COM C/I EST 3/17/2011 B 92,033
 2 RES GAR 576 D 4 3/17/2011 B 10,368
 3 OTH PORCH 96 D 5 3/17/2011 B 864
 Estimated land value : 138,600
 Mineral value :
 Improvement value . . . : 103,265
 Total value : 241,865

CAMA IMP DETAILS: 1 COM C/I EST
 House/Garage: Schedule: 2011
 Construction class/Quality: D 4
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable
 Economic: 09-96 .90
 Additional
 Total percent good90

NOTES: -----
 M/S VALUATION FOR BAR SECT 13 PG 13 CLS D
 AVG
 SEE PAPER CARD FOR DETAILS
 UPDATED 3/09

---- Characteristics/Areas ---		Wid Len	Units	Str	Pdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
_BAS	C/I EST								92,033	1			1.00			92,033	
Ground BAS area:					Totals:				92,033								92,033
Effective ground BAS rate:			.00														

CAMA IMP DETAILS: 2 RES GAR
 House/Garage: Schedule: 2011
 Construction class/Quality: D 4
 Actual/Effective year built: 2007
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable
 Economic: 09-96 .90
 Additional
 Total percent good90

NOTES: -----
 GARAGE APPEARS TO BE HEATED

---- Characteristics/Areas ---		Wid Len	Units	Str	Pdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
_005	COLOR																
	NAT NATURAL																
_010	TYPE																
	DET DETACHED																
_020	FLOOR																
	CON CONCRETE																
_025	CONST																
	FR FRAME																
_BAS	BASE AREA	4	24	24				20.00	11,520	1			1.00			10,368	
Ground BAS area:			576		Totals:				11,520								10,368
Effective ground BAS rate:			18.00														

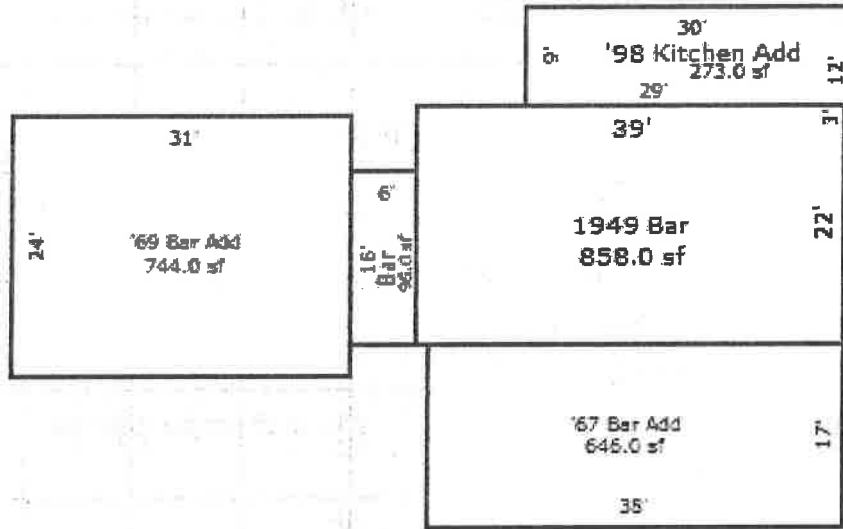
CAMA IMP DETAILS: 3 OTH PORCH
 House/Garage: Schedule: 2011
 Construction class/Quality: D 5
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable
 Economic: 09-96 .90
 Additional
 Total percent good90

NOTES: -----

---- Characteristics/Areas ---		Wid Len	Units	Str	Pdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
_BAS	BASE AREA	5	8	12				10.00	960	1			1.00			864	
Ground BAS area:			96		Totals:				960								864
Effective ground BAS rate:			9.00														

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



Scanned by: [unclear]



**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 30, 2012

Denny Solsvig
Denny's Lakeview Inn, LLC
30405 336th Lane
Aitkin, MN 56431

Re: Questions and Comments from the Glen Twp Local Board of Appeal and Equalization

Dear Mr. Solsvig:

We discussed the taxes on your property and others like yours around Aitkin County at the Glen Township meeting on May 3, 2012.

You had made a statement that the Big Sandy Lodge main parcel in Shamrock Township only pays a few hundred dollars in property taxes per year. Enclosed with this letter is a document showing the full tax amount of \$22,848 for the 2012 payable year for the Lodge parcel. The current tax is highlighted in yellow. Their taxes would be higher if they did not qualify for the seasonal restaurant on a lake classification.

The next two enclosed pages show the tax amounts for Bann's Bar in Shamrock Township for the 2012 assessment. In the cases of both Bann's Bar and Big Sandy Lodge, they do not pay into the Fiscal Disparities property tax program since State Law does not provide this program for that area. Any commercial or industrial property in the Aitkin School District pays into this program. For several years, many commercial and industrial properties in the Aitkin District enjoyed lower taxes due to Fiscal Disparities. Today that is not the case. Your taxes are over \$1000 higher in 2012 due to this program.

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

Sincerely,

A handwritten signature in black ink, appearing to read "MD", is written over a faint, illegible printed name.

Mike Dangers
Aitkin County Assessor

enclosures

Parcel/Acct: 29-1-526600

30095 Taxpayer: BIG SANDY HOLDINGS LLC

Type options, press Enter.

A=Display asmt summary X=Display tax record

Opt	Tax Yr	Dta Set	Cls/Hstd Codes	New Imprvmnts	Taxable Value	Local Tax Rate	RMV Rate	Net Tax less SA
—	2013	PRD	233 231	0	1575400	.000%	.000000%	.00
—	2012	PRP	233 231	0	1575400	67.642%	.022030%	23274.00
—	2012	PRD	233 231	0	1575400	66.368%	.021760%	22848.00
—	2011	PRD	233 600	0	1575500	58.565%	.035760%	33664.00
—	2010	PRD	233 600	0	1575500	55.683%	.032280%	31750.00
—	2009	PRD	233 600	0	2118700	57.181%	.027200%	43330.00
—	2008	PRD	233 600	0	2118700	62.313%	.028450%	45666.00
—	2007	PRD	233 600	1833700	2118700	71.839%	.036020%	50658.00
—	2006	PRD	233	0	180000	83.219%	.037660%	3888.00

Bottom

Press Enter to continue or enter new parcel/tax year: 29-1-526600 2013

F1=Help

F3=Exit

F11=Alt View

F12=Cancel

INQTAXHST

Tax History

6/06/12
11:13:25

Parcel/Acct: 29-1-342400

28417 Taxpayer: BANN'S BAR & CAFE INC

Type options, press Enter.

A=Display asmt summary X=Display tax record

Opt	Tax Yr	Dta Set	Cls/Hstd Codes	New Imprvmnts	Taxable Value	Local Tax Rate	RMV Rate	Net Tax less SA
—	2013	PRD	233	0	283100	.000%	.000000%	.00
—	2012	PRP	233	0	283100	67.642%	.022030%	5940.00
—	2012	PRD	233	0	283100	66.368%	.021760%	5832.00
—	2011	PRD	233	0	290000	58.565%	.035760%	5538.00
—	2010	PRD	233	0	290000	55.683%	.032280%	5338.00
—	2009	PRD	233	0	290000	57.181%	.027200%	5382.00
—	2008	PRD	233	900	285000	62.313%	.028450%	5574.00
—	2007	PRD	233	0	277300	71.839%	.036020%	5984.00
—	2006	PRD	233	0	181700	83.219%	.037660%	4074.00
—	2005	PRD	233	0	181700	91.126%	.004860%	4260.00

More...

Press Enter to continue or enter new parcel/tax year: 29-1-342400 2013
 F1=Help F3=Exit F11=Alt View F12=Cancel

INQ TAXHST

Tax History

6/06/12
11:13:33

Parcel/Acct: 29-1-342500

28418 Taxpayer: BANN'S BAR & CAFE INC

Type options, press Enter.

A=Display asmt summary X=Display tax record

Opt	Tax Yr	Dta Set	Cls/Hstd Codes	New Imprvmnts	Taxable Value	Local Tax Rate	RMV Rate	Net Tax less SA
-	2013	PRD	233	0	19500	.000%	.000000%	.00
-	2012	PRP	233	0	19500	67.642%	.022030%	470.00
-	2012	PRD	233	0	19500	66.368%	.021760%	462.00
-	2011	PRD	233	0	21800	58.565%	.035760%	476.00
-	2010	PRD	233	0	22500	55.683%	.032280%	350.00
-	2009	PRD	233	0	22500	57.181%	.027200%	354.00
-	2008	PRD	233	0	24800	62.313%	.028450%	410.00
-	2007	PRD	233	0	22500	71.839%	.036020%	414.00
-	2006	PRD	233	0	20800	83.219%	.037660%	426.00
-	2005	PRD	233	0	20800	91.126%	.004860%	444.00

More...

Press Enter to continue or enter new parcel/tax year: 29-1-342500 2013

F1=Help

F3=Exit

F11=Alt View

F12=Cancel



**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: 4:45

Owner Name: Theodore and Patricia Skaff

Property ID#: 16-0-044901

Physical Address: Sec 32, Twp 44.0, Rge 25
Lot 2 less Plat & less 10.73 AC

Estimated Market Value 2011 Assessment: \$95,600

Classification 2011 Assessment: Class 111 - Rural Vacant Land

Estimated Market Value 2012 Assessment: \$85,300

Classification 2012 Assessment: Class 111 – Rural Vacant Land

Reason for Appeal: The owner purchased this property for less than what was valued so
The owner wishes to have his property valued at what he paid for it

Assessor's Recommendation: No Change as this sale will be in our next sales study as
Per the Department of Revenue.

Comments: The Lakeside Board of Equalization agreed to do no change on this
property as this sale will be in our next sales study to determine values for 2013,
per the Department of Revenue.

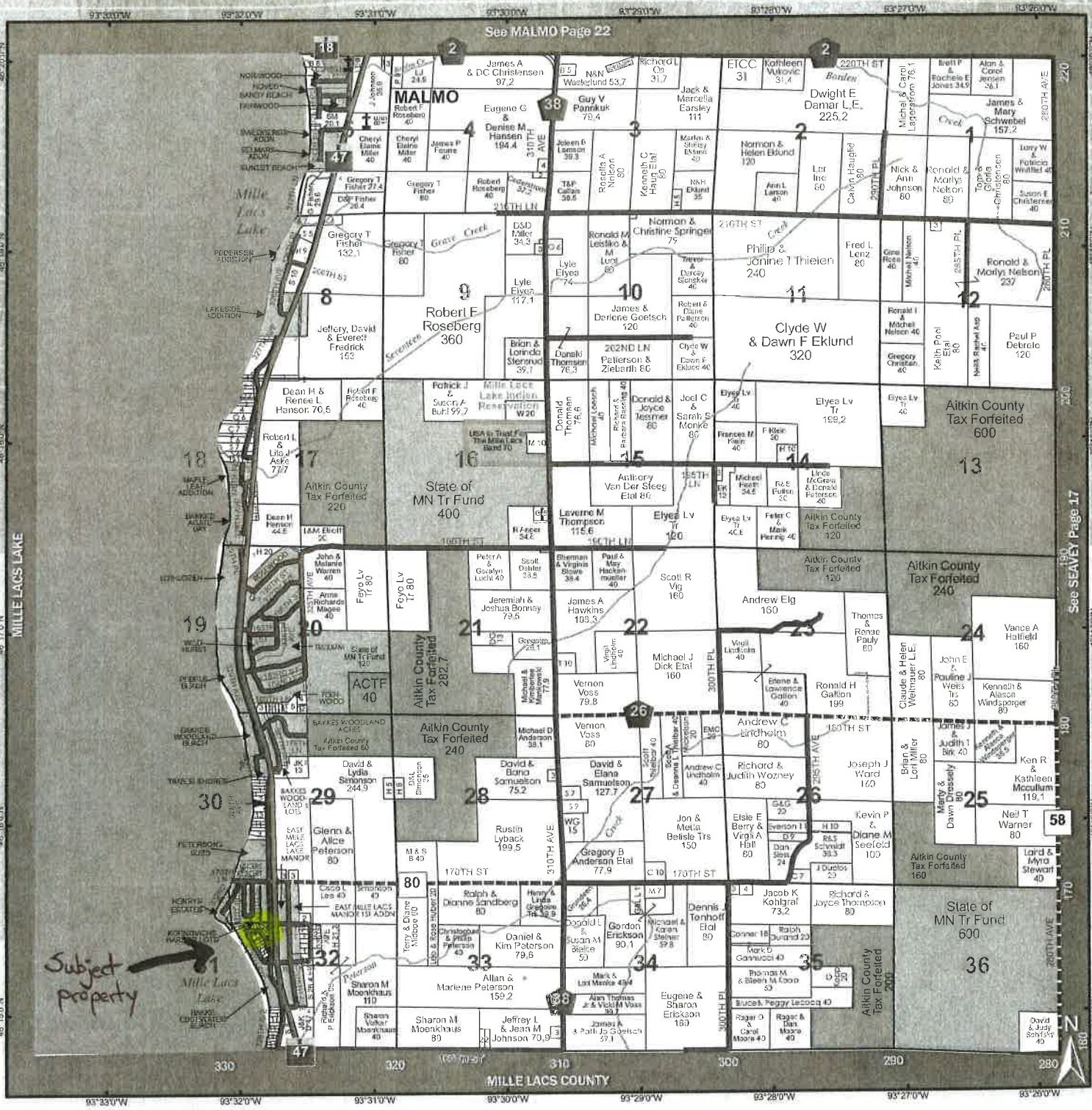


LAKESIDE

T.44N. - R.25W.



© 2008, Regents of the University of Minnesota. All Rights Reserved.



See MALMO Page 22

See SEAVEY Page 17

Subject Property

MILLE LACS COUNTY



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.

0 55 110 220 Feet



Scale: 1:2,545

5/23/2012 8:36:44 AM

Parcel Nbr: 16-0-044901 15841 PRD Production 2013 Property Assessment Record AITKIN COUNTY 5/23/12 Page 1
 Fee Owner: 109783 DISTRICTS: LEGAL DESCRIPTION:
 SKAFF, THEODORE & PATRICIA Twp/City : 16 LAKESIDE TWP Sec/Twp/Rge : 32 44.0 25 Acres: .70
 Taxpayer: 109783 FALCO:F.O. School : 473 ISLE LOT 2 LESS PLAT & LESS 10.73 AC
 SKAFF, THEODORE & PATRICIA Lake : 480002 MILLE LACS
 5684 LOAN OAK DRIVE
 SAVAGE MN 55378

SALES HISTORY: ----- | TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 SKAFF, THEODORE CROSSMAN, RICHARD L 2012/04 W 70,000 70,000 | 2012/04/13 SKAFF, THEODORE & PATRIC

ASSESSMENT DETAILS: -----
 2012 Rcd: 1 Class: 111 Rural Vacant Land Land .70 CAMA 85,300 Estimated 85,300 Deferred Taxable 85,300
 Hstd: 0 rural-vacant-nonhomestead-land Total MKT 85,300 85,300
 MP/Seq: 16-0-044901 000
 Own% Rel AG% Rel NA% Dsb%

2011 Rcd: 1 Class: 111 Rural Vacant Land Land .70 CAMA 95,600 Estimated 95,600 Deferred Taxable 95,600
 Hstd: 0 rural-vacant-nonhomestead-land Total MKT 95,600 95,600
 MP/Seq: 16-0-044901 000
 Own% Rel AG% Rel NA% Dsb%

2010 Rcd: 1 Class: 111 Rural Vacant Land Land .70 CAMA 102,375 Estimated 102,400 Deferred Taxable 102,400
 Hstd: 0 rural-vacant-nonhomestead-land Total MKT 102,375 102,400
 MP/Seq: 16-0-044901 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 111 0 85,300 85,300 85,300 85,300
 2011 111 0 95,600 95,600 95,600 95,600
 2010 111 0 102,400 102,400 102,400 102,400

TAX SECTION: -----
 Tax Year Rec Class NTC Taxes RMV St Gen Disaster Powerline Ag Res Tac Net Tax
 2013 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00
 2012 738.00 .00 .00 .00 .00 .00 .00 .00 .00 738.00
 2011 704.00 .00 .00 .00 .00 .00 .00 .00 .00 704.00
 2010 772.93 .00 125.07 .00 .00 .00 .00 .00 .00 898.00

CAMA LAND DETAILS: ----- NOTES: -----
 Land market: 16 LAKESIDE / ZONE 1 Last calc date/env: 04/23/12 I
 Neighborhood: 16 LAKESIDE 1.00 Asmt year: 2013
 COG: 2798 1 Ac/FF/SF: .70 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
 48-0002 FF 130.00 J 1250.00 656.25 85300 1 111 1.34
 130.00 OV
 Front feet: 130.00 Other Acres: .00 Totals: 85,300
 FF/SF acres: 1.34 CAMA acres: 1.34 Mineral:

CAMA SUMMARY: -----
 Schedule: 2013 Insp/By/Cmp: 09/22/2009 TB R
 Neighborhood: 16 LAKESIDE



**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: 5:00 PM

Owner Name: Charles Hawkinson

Property ID#: 08-0-025900

Physical Address: 43344 320th Place
Aitkin, MN 56431

Estimated Market Value 2011 Assessment: \$17,200

Classification 2011 Assessment: Residential Homestead

Estimated Market Value 2012 Assessment: \$58,200

Classification 2012 Assessment: Residential Homestead

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 valuation increase in the current assessment year is primarily due to the removal of large tract frontage discounts and quality discounts applied to the parcel when the property owner owned more lakeshore. 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.

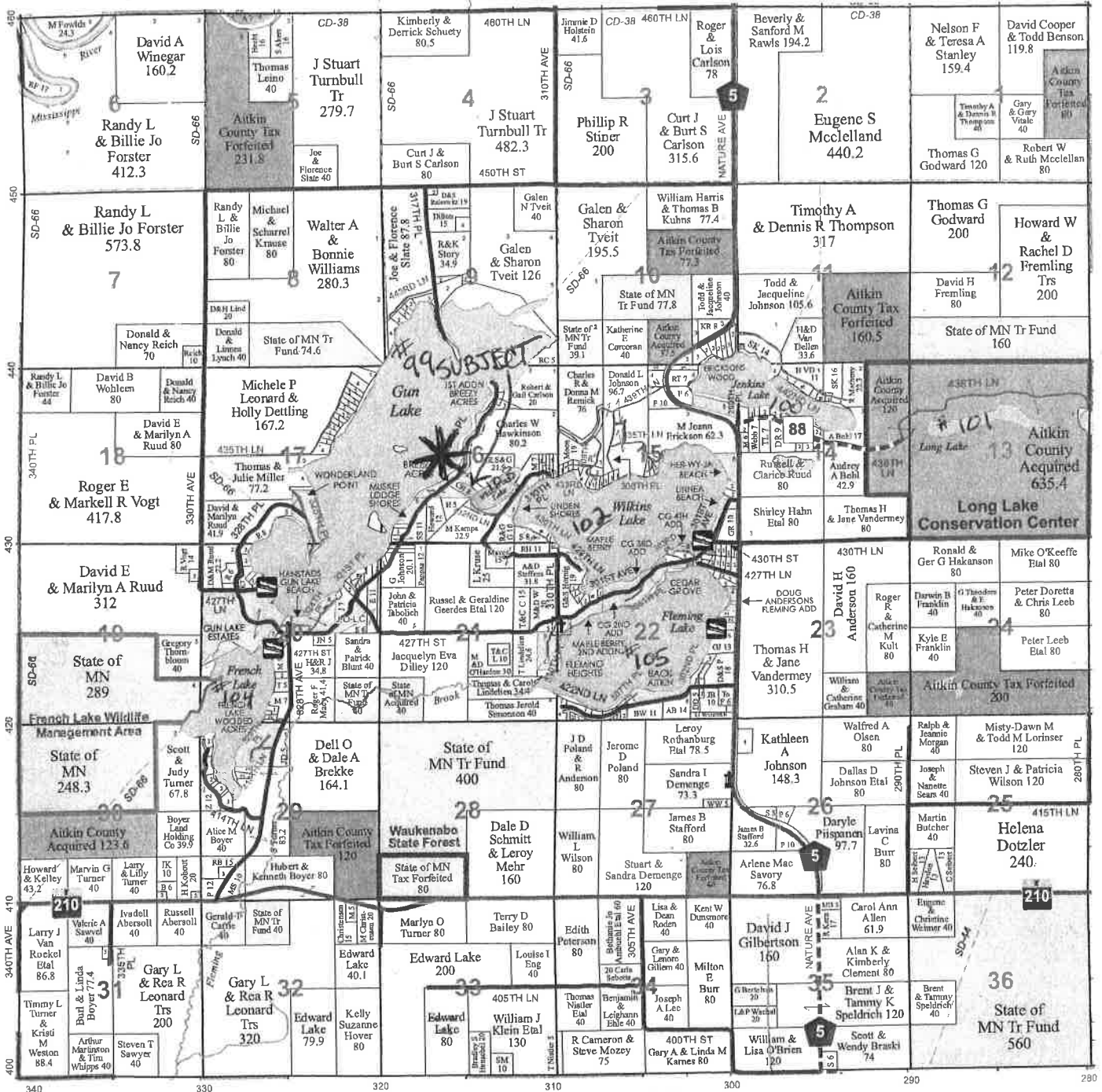
Comments: The letter recently sent to Mr. Hawkinson with attachments is included with this packet.

FLEMING

T.48N-R.25W

See Logan Page 47

© 2007, Regents of the University of Minnesota. All rights reserved.



See Spencer, Kimberly Page 34, 35

See Morrison Page 40

See Jayne Page 42



GUN LAKE SOD
— Locally Grown —
Pick Up or Delivered
Installation Available
218-927-3628
42926 - 330th AV, Palisade, MN 56469

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



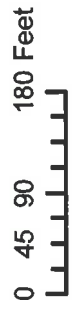
**Gun Lake
POTATO FARM**



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.

08-0-025900

5/8/2012 2:53:12 PM



Scale: 1:2,048

Parcel Nbr: 08-0-025900
 Fee Owner: 5666
 HAWKINSON, CHARLES W
 Taxpayer: 5666 FALCO:F.O.
 HAWKINSON, CHARLES W
 43344 320TH PLACE
 AITKIN MN 56431

6924 PRD Production 2012 Property Assessment Record
 DISTRICTS:
 Twp/City : 8 FLEMING TWP
 School : 1 AITKIN
 Lake : 10103 WHISPERING LAKE (FLEMING T

AITKIN COUNTY
 LEGAL DESCRIPTION:
 Sec/Twp/Rge : 16 48.0 25 Acres: 1.27
 NW SE LESS PLAT (13.95 AC UNDER WHISPERING
 LAKE) & LESS 1.90 AC IN DOC 379187 & LESS
 21.88 AC IN DOC 379188
 Parcel notes:
 5-4-12, LBOAE, NO CHANGE
 7-6-2011, JH, R/A, READ AERIAL & SOIL MAPS

ASSESSMENT DETAILS:				Acres	CAMA	Estimated	Deferred	Taxable
2012 Rcd:	1 Class:	203 Residential 1 unit	Previously SRR	Land 2.53	58,200	58,200		58,200
	Hstd:	1 Residential-Homestead		Total MKT	58,200	58,200		58,200
	MP/Seq:	08-1-064603	001	10 acres	58,200	58,200		58,200
	Own%100	Rel AG%	Rel NA%	Dsb%				
2011 Rcd:	1 Class:	203 Residential 1 unit	Previously SRR	Land 1.27	17,200	17,200		17,200
	Hstd:	1 Residential-Homestead		Total MKT	17,200	17,200		17,200
	MP/Seq:	08-1-064603	001	10 acres	17,200	17,200		17,200
	Own%100	Rel AG%	Rel NA%	Dsb%				
2010 Rcd:	1 Class:	203 Residential 1 unit	Previously SRR	Land 1.27	17,150	17,200		17,200
	Hstd:	1 Residential-Homestead		Total MKT	17,150	17,200		17,200
	MP/Seq:	08-1-064603	001	10 acres	17,150	17,200		17,200
	Own%100	Rel AG%	Rel NA%	Dsb%				
2009 Rcd:	1 Class:	203 Residential 1 unit	Previously SRR	Land 1.27	17,150	17,200		17,200
	Hstd:	1 Residential-Homestead		Total MKT	17,150	17,200		17,200
	MP/Seq:	08-1-064603	001	10 acres	17,150	17,200		17,200
	Own%100	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	203	1	58,200			58,200		58,200			58,200	
2011	203	1	17,200			17,200		17,200			17,200	
2010	203	1	17,200			17,200		17,200			17,200	
2009	203	1	17,200			17,200		17,200			17,200	

LINKED PARCELS - BASE: 08-1-064603 001
 000 08-1-064603 001*08-0-025900
 Total acres: 6.40 Total est: 282,100 Total taxable: 270,200

TAX SECTION:		Taxes								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				
2012		90.50	7.50	.00	.00	.00	.00	.00	.00				
2011		82.71	7.29	.00	.00	.00	.00	.00	.00				
2010		79.01	6.99	.00	.00	.00	.00	.00	.00				

CAMA LAND DETAILS:										NOTES:		
Land market:	08	FLEMING / ZONE 3		Last calc date/env: 03/21/12 B						7-6-2011 REMOVED COPG OF 1320', IT APPEARS THAT IS WHAT HE USED TO OWN, 245' IS ALL HE APPEARS TO OWN NOW. USED SAME DISCOUNT AS OTHERS IN THE AREA.		
Neighborhood:	08	FLEMING		1.00 Asmt year: 2012								
COG:	5666	1 Ac/FF/SF:	6.40	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	245.00	J	500.00	237.50	58200 1 203	2.53	17200				
Front feet:	245.00	Other Acres:	.00	Totals:	58,200							
FF/SF acres:	2.53	CAMA acres:	2.53	Mineral:								

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



**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?

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.



**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.

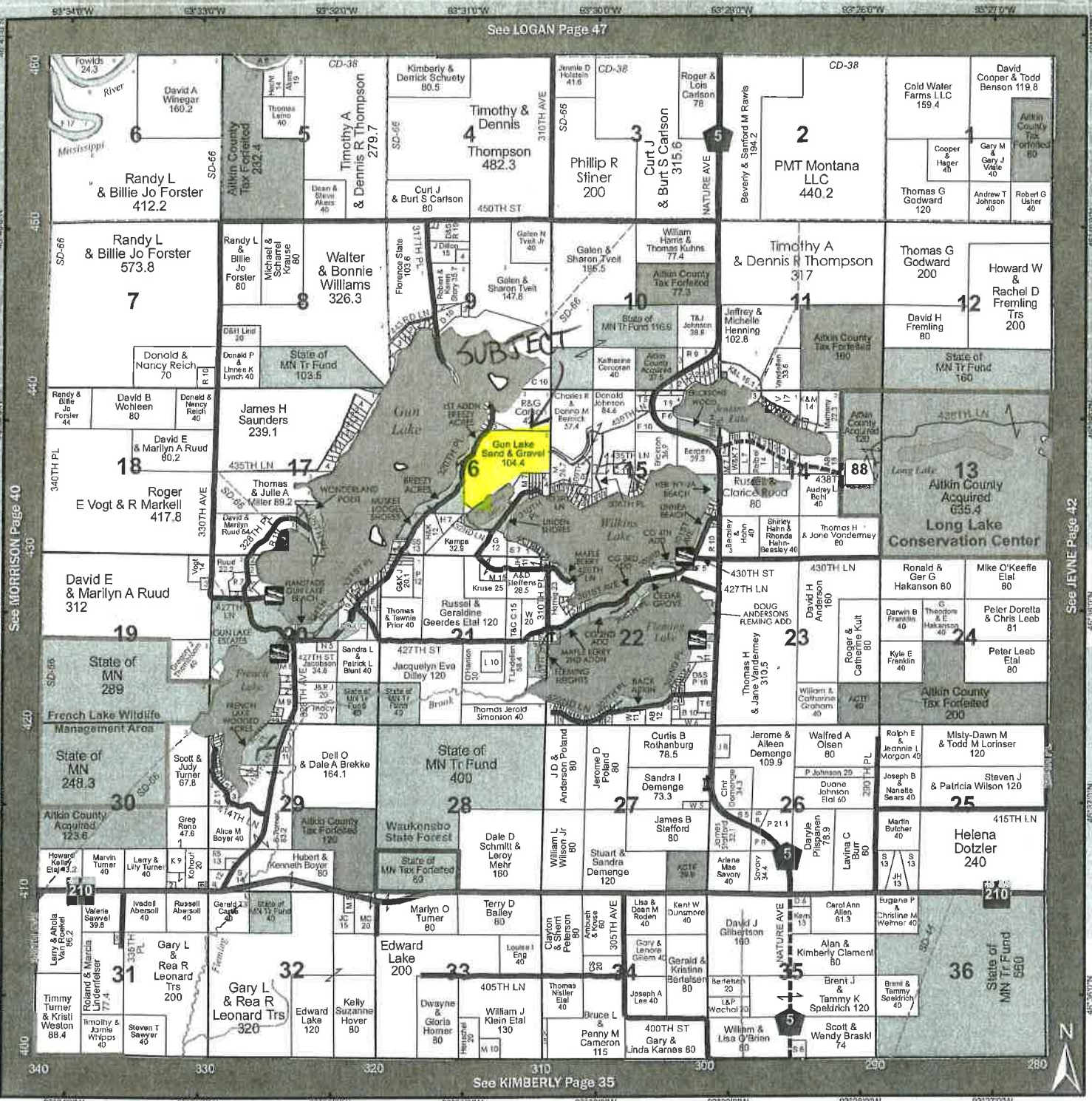


FLEMING

T.48N. - R.25W.



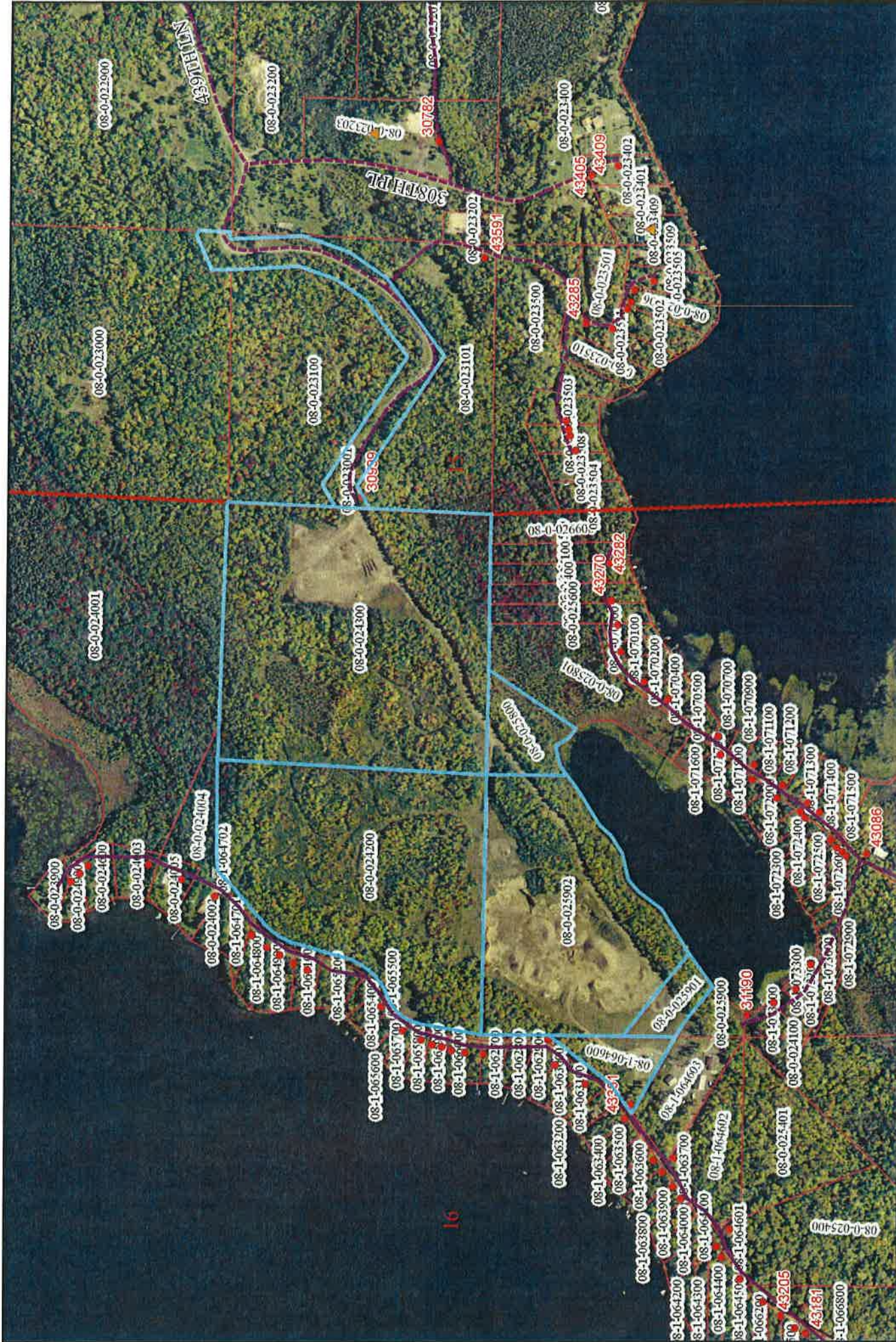
© 2009, Regents of the University of Minnesota. All Rights Reserved.



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



**Gun Lake
POTATO FARM**



0 162.5325 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: 08-0-024200
 Fee Owner: 104147
 GUN LAKE SAND & GRAVEL
 Taxpayer: 104147 FALCO:F.O.
 GUN LAKE SAND & GRAVEL
 59959 278TH ST
 LITCHFIELD MN 55355

DISTRICTS:
 Twp/City : 8 FLEMING TWP
 School : 1 AITKIN

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

TAX SECTION:	Tax Year	Rec Class	Taxes	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
	2013		NTC	.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:	Land market:	Neighborhood:	COG:	Wid:	Dth:	Ac/FF/SF:	Other-Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Est/Dfr	Asmt Typ	Cd New	Acreage	PTR Value	Improvement	CER Factors
	08	FLEMING / ZONE 3	104147	.00	.00	95.24			1650.00	1650.00	46200	1	233	28.00			
									1150.00	1150.00	4600	1	233	4.00			
									400.00	400.00	800	1	233	2.00			
									1500.00	1500.00	9000	1	233	6.00			
	Front feet:								40.00	Totals:	60,600						
	FF/SF acres:								40.00	Mineral:							

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

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: ----- Taxes ----- 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 .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
 01-0103 FF 215.00 J Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New
 1320.00 500.00 175.00 37600 1 233 2.22
 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	

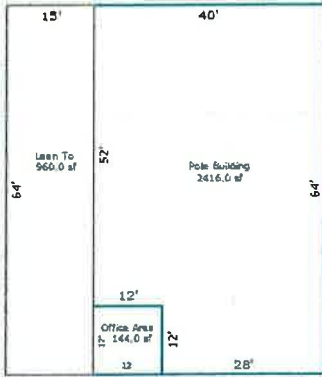
TAX SECTION: -----

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: -----

Land market:	08	FLEMING / ZONE 3	Last calc date/env:	03/21/12 B	NOTES:	- 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
HWD-R	AC	10.00	Comment Df	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					
FF/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
 Neighborhood: 08 FLEMING
 COG: 104147 1 Ac/FE/SE: 95.24
 Wid: .00 Dth: .00
 Last calc date/env: 03/21/12 B
 1.00 Asmt year: 2012
 Lake:
 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
 OPN-R AC 1.00 1500.00 1500.00 1500 1 233 1.00
 Size 95.24 SV
 95.24 PP
 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

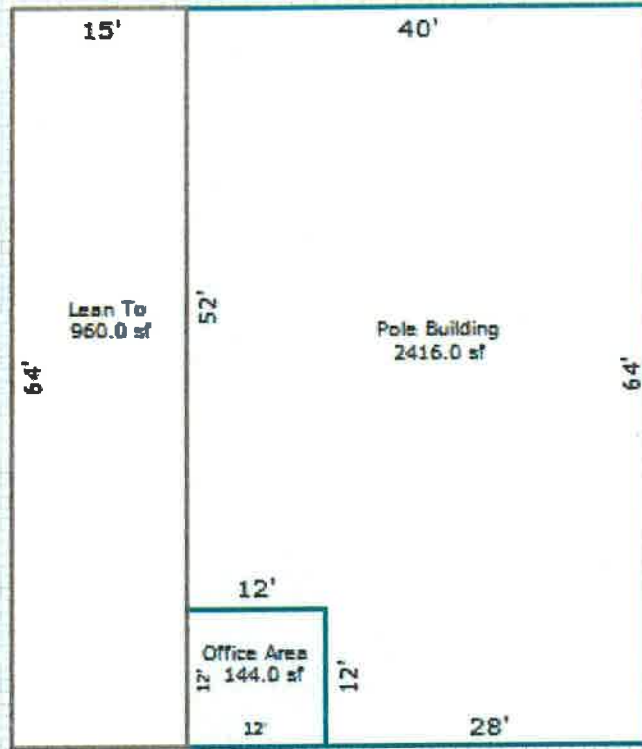
---- Characteristics/Areas ---			Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_	BAS STORAGE	007	12	14	168					7.00	1,176	1			1.00			1,000
Ground BAS area:					168				Totals:									1,000
Effective ground BAS rate:					5.95													

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:									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?

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.



**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: 5:30pm

Owner Name: Linda Farah

Property ID#: 22-0-046002

Physical Address: 20692 State Highway 210
McGregor, MN 55760

Estimated Market Value 2011 Assessment: \$20,000

Classification 2011 Assessment: Residential Homestead

Estimated Market Value 2012 Assessment: \$24,800

Classification 2012 Assessment: Residential Homestead

Reason for Appeal: The property owner is concerned because after she purchased some land from her neighbor, the per acre value increased from \$1350 to \$3067. The current assessment year valuation increase is due to the countywide increase in high wooded land value.

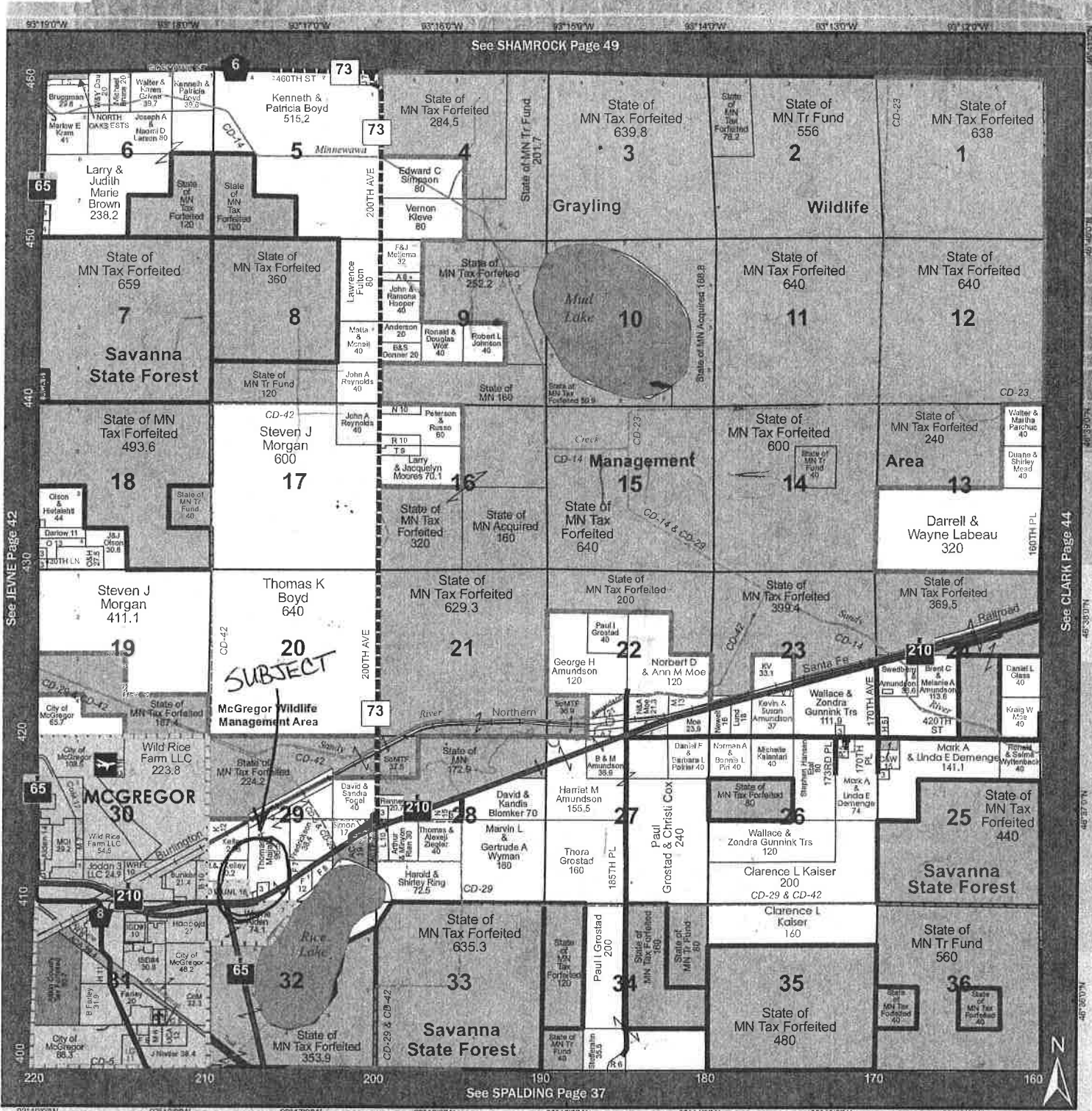
Assessor's Recommendation: No Change.

Comments: The previous year valuation increase on this parcel was due to the application of the size factor to the acreage value. The previous owner had a combined total acreage of approximately 96 acres. Linda purchased 7.83 acres and also owns a contiguous parcel of 1.37 acres.

The size factor table considers 31 acres through 120 as average size and no factor is applied. Properties over 120 acres are reduced in value. Properties with fewer than 31 acres are increased in value. These adjustments are done incrementally according to the acreage size table (Exhibit A).

The Department of Revenue requires that we analyze our bare land sales under 35 acres separately from larger tract sales. There are 41 sales this past year and our median ratio is 100% (Exhibit B).

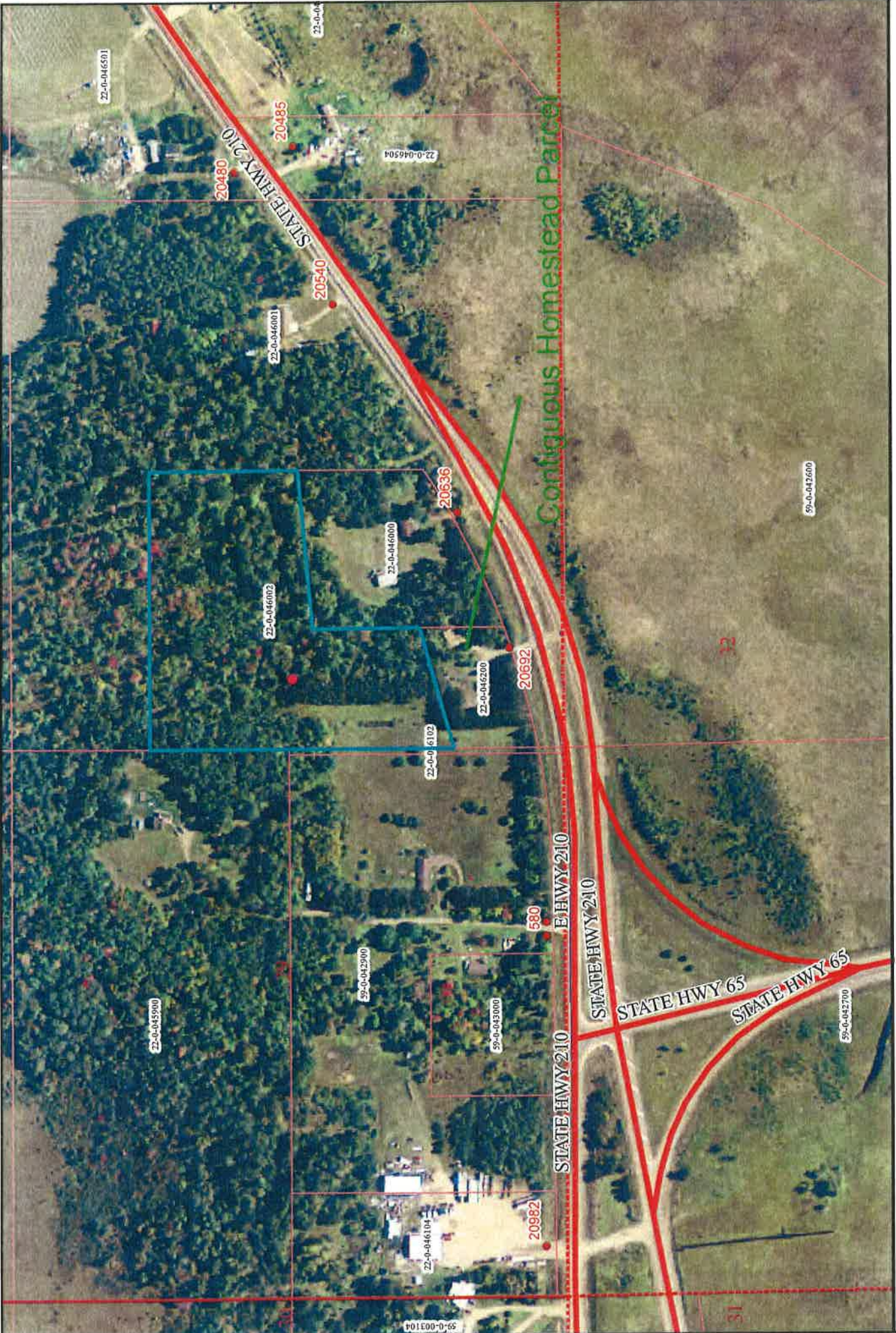
The property owner is also concerned because she feels that she was given inaccurate information by our office regarding our per acreage value. How that specific conversation went is unknown. It is not uncommon for our office to be asked what our per acre value amounts are. It is likely that the answer we gave was based on the total size of the property as it existed at the time of the question.



DAVID A. WINEGAR, D.D.S. CHARTERED

McGregor Professional Building
255 W. Hwy. 210, Suite #1
McGregor, MN 55760

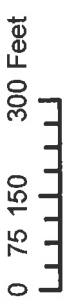
(218) 768-4111
Fax (218) 768-3600
1 (800) 548-9715



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.

22-0-046002

6/4/2012 3:48:39 PM



Scale: 1:3,645

Parcel Nbr: 22-0-046002 45710 PRD Production 2013 Property Assessment Record AITKIN COUNTY 6/04/12 Page 1
 Fee Owner: 4014 DISTRICTS: LEGAL DESCRIPTION:
 FARAH, LINDA R TRUSTEE Twp/City : 22 MCGREGOR TWP Sec/Twp/Rge : 29 48.0 23 Acres: 7.83
 Taxpayer: 4014 FALCO:F.O. School : 4 MCGREGOR W 660 FT OF SE SW LYING N OF HWY 210 ROW
 FARAH, LINDA R TRUSTEE LESS 4.75 AC & LESS THE N 330.33 FT
 20692 ST HWY 210 Parcel notes:
 MCGREGOR MN 55760 5-3-12: LBOA. NO CHG SO MATTER CAN BE
 TAKEN TO CO BD LEVEL.

SALES HISTORY: ----- | TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 LINDA FARAH TRUST MAIJALA, THOMAS 2011/01 W 16'16 10,570 10,570 | 2011/01/24 1 FARAH, LINDA R TRUSTEE

ASSESSMENT DETAILS: -----
 2012 Rcd: 1 Class: 201 Residential 1 unit Land Acres CAMA Estimated Deferred Taxable
 Hstd: 1 Residential-Homestead Total MKT 7.83 24,800 24,800 24,800
 MP/Seq: 22-0-046200 001 10 acres 24,800 24,800 24,800
 Own%100 Rel AG% Rel NA% Dsb%
 2011 Rcd: 1 Class: 201 Residential 1 unit Land 7.83 24,000 24,000 24,000
 Hstd: 1 Residential-Homestead Total MKT 24,000 24,000 24,000
 MP/Seq: 22-0-046200 001 10 acres 24,000 24,000 24,000
 Own%100 Rel AG% Rel NA% Dsb%
 2010 Rcd: 1 Class: Unclassified Total MKT
 Hstd: 0 not-available
 MP/Seq: 22-0-046002 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 201 1 24,800 24,800 24,800
 2011 201 1 24,000 24,000 24,000
 2010 0

LINKED PARCELS - BASE: 22-0-046200 001 -----
 000 22-0-046200 001*22-0-046002
 Total acres: 8.83 Total est: 134,900 Total taxable: 109,800
 TAX SECTION: ----- Taxes ----- 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 136.79 5.21 .00 .00 .00 .00 .00 .00 142.00
 2011 .00 .00 .00 .00 .00 .00 .00 .00 .00

CAMA LAND DETAILS: ----- NOTES: -----
 Land market: 22 MCGREGOR TWP / ZONE 3 Last calc date/env: 05/03/12 I SPLIT FROM 22-0-046001 FOR 2011 ASSMT -
 Neighborhood: 22 MCGREGOR TWP .90 Asmt year: 2013 COG CHANGED FOR NEW OWNER.
 COG: 4014 1 Ac/FE/SF: 8.83 Lake: 4/13/2011-ACRES CORRECTED FROM 12.75 TO
 Wid: .00 Dth: .00 Avg CER: 7.83 PER SURVEY-COG ALSO CORRECTED.
 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd Acreage PTR Value Improvement CER Factors
 HWD-R AC 7.83 1650.00 3163.05 24800 1 201 7.83 19700
 8.83 TW
 Front feet: .00 Other Acres: 7.83 Totals: 24,800
 FE/SF acres: .00 CAMA acres: 7.83 Mineral:

CAMA SUMMARY: -----
 Schedule: 2013 Insp/By/Cmp: 05/03/2012 LT R
 Neighborhood: 22 MCGREGOR TWP

EXHIBIT A

Size factors for all acreages 2011 asmt land schedule	
Use this formula: (acreage amount X factor X land rate)	
Partial acres have a factor in between the factors in this table due to interpolation	
Acreage Amount	Factor in Size Table
1	4.50
2	4.50
3	4.50
4	4.20
5	3.40
6	3.00
7	2.60
8	2.30
9	2.10
10	1.90
11	1.80
12	1.70
13	1.60
14	1.50
15	1.40
16	1.40
17	1.35
18	1.35
19	1.30
20	1.30
21	1.25
22	1.25
23	1.20
24	1.20
25	1.15
26	1.15
27	1.10
28	1.10
29	1.05
30	1.05
31 thru 120	no adjustment
121	0.99
122	0.98
123	0.97
124	0.96
125	0.95
126	0.94
127	0.93
128	0.92
129	0.91
130	0.90
131 or more	0.90

Aitkin County Assessors Office Sales Study

EXHIBIT B

Date/Time Prepared: 6/4/2012 16:23

Title: Citywide all good offwr vacant under 35ac 10/10 to 09/

#	PRCT_NBR	SALE DATE	DEED TYPE	BUYER NAME	SELLER NAME	EMV	SALES_RATIO	ADJ_PRICE	SECTION	MULTI	TWP	NA_PLANNED	DEEDED	LAKE	NBS	Per_Agre
1	05-0-051501	201010	Warranty De	JOHNSON, DANIEL	NETSON, DOUGLAS	\$ 24,900	415.5	6,000	35		Clark	3	5.00	0	5	1,000
2	07-0-035200	201105	Warranty De	MILLER, DANIEL	SCHOEPF, CHARLES	\$ 36,000	70.59	51,000	17		Farm Isla	3	31.00	0	5	1,645
3	07-0-062705	201012	Warranty De	FARM ISLAND LLC	OBERHAMER, MARK	\$ 29,800	93.13	32,000	29		Farm Isla	0	8.00	19159	5	4,000
4	07-1-110201	201108	Trustee Dee	MEEHAN, LAWRENCE	JANICE NICHOLAS REV. T	\$ 3,000	100	3,000	19		Farm Isla	3	0.47	19174	5	6,383
5	07-1-120505	201107	Warranty De	PEARSON, KENNETH	PEARSON, RONALD	\$ 5,000	100	5,000	31		Farm Isla	3	0.40	19208	5	12,500
6	10-0-049404	201107	Warranty De	CLEMONS, GARY	KLATKE, SANDRA	\$ 14,000	66.67	21,000	30		Haugen	3	5.00	0	5	4,200
7	11-0-005503	201011	Warranty De	LYBECK, JOHN	MILLER, EILEEN	\$ 3,200	82.05	3,900	7		Hazelton	0	2.00	0	5	1,950
8	11-0-019101	201102	Warranty De	LAZARZ, THOMAS	SPARKS, RODNEY	\$ 31,200	42.64	73,175	5		Hazelton	3	9.00	19159	5	8,131
9	11-1-131300	201108	Warranty De	TURNER, WILLIAM ETAL	SCHOENIKE, SHIRLEY	\$ 6,000	109.09	5,500	32		Hazelton	3	0.00	0	0	#DIV/0!
10	11-1-138500	201105	Warranty De	WAHL, MARY	JORDAN, HERMAN	\$ 6,000	63.16	9,500	32		Hazelton	3	0.00	0	0	#DIV/0!
11	11-1-150500	201107	Warranty De	MIKKELSON, RICHARD	SHERWOOD FOREST HOM	\$ 6,000	75.5	8,000	32		Hazelton	3	0.00	0	0	#DIV/0!
12	11-1-195700	201102	Warranty De	HANSON, GILBERT	DOCKENDORF, DANIAL	\$ 6,000	80	7,500	32		Hazelton	3	0.00	0	0	#DIV/0!
13	11-1-220800	201109	Warranty De	HAZANSON, GILBERT	QIRK, WILLIAM	\$ 12,700	127	10,000	32+		Hazelton	3	0.00	0	0	#DIV/0!
14	12-0-020502	201012	Warranty De	CZAJKOWSKI, RONALD	REKUS, FRANK JR	\$ 65,300	334.87	19,500	12+		Hill Lake	0	20.00	0	5	975
15	14-0-028901	201102	Warranty De	HAGEMEYER, RANDAL	SCHOLMESTERS, PAUL	\$ 28,900	231.2	12,500	18		Jevne	0	20.00	0	5	625
16	16-1-095500	201102	Warranty De	MCCARRY, MICHAEL	KNUDSEN, ION	\$ 14,000	186.67	7,500	20		Lakeside	3	0.65	489002	5	11,538
17	16-1-100600	201105	Warranty De	CHIMILEWSKI, DONALD	JOHNSON, ERNEST	\$ 10,500	210	5,000	32		Lakeside	3	1.10	489002	5	4,545
18	19-0-015702	201106	Warranty De	EINBERGER, LAWRENCE	MCLAUGHLIN, JAMES	\$ 26,500	115.22	23,000	3		Logan	3	21.00	0	5	1,095
19	19-0-041801	201104	Warranty De	MURDOCK, BRUCE	MOODY, MICHAEL	\$ 55,100	225.82	24,400	24		Logan	0	9.00	10604	5	2,711
20	19-0-059503	201108	Warranty De	SISK, WILLIAM	KUPFER, BRUCE	\$ 29,600	118.4	25,000	34		Logan	3	18.00	0	5	1,389
21	21-0-044901	201108	Warranty De	WRIGHT, DOUGLAS	CURTIS, WILLIAM	\$ 20,500	91.11	22,500	27		Malmo	3	20.00	0	5	1,125
22	23-0-022501	201109	Warranty De	CORNELL, JAMES	HAVISTO, ROBERT	\$ 27,900	107.31	26,000	14		Morrison	3	20.00	0	5	1,300
23	24-0-013202	201010	Warranty De	HALVORSON, ANDREW	PANKO, HERBERT	\$ 30,400	84.44	36,000	7		Nordland	3	10.00	0	5	3,600
24	24-1-121201	201102	Warranty De	HALVORSON, ANDREW	BETLEY, TREVOR	\$ 19,000	105.56	18,000	6		Nordland	1	1.56	0	5	11,538
25	27-1-071600	201108	Warranty De	CAMPBELL, DOUGLAS	REDMOND, CARMEN	\$ 7,600	138.18	5,500	19+		Salo	3	0.84	0	5	6,548
26	29-0-013733	201102	Warranty De	BEDDOR/LETTER REV TR	SCHROEDER, CINDY	\$ 55,000	115.91	47,450	7+		Shamrock	3	5.00	19062	5	9,490
27	29-0-023600	201012	Warranty De	PETERSON, RICHARD	BREKKE, DALE	\$ 27,600	125.45	22,000	11		Shamrock	3	5.00	0	5	4,400
28	29-0-058001	201011	Warranty De	WINEBRENNER, MICHAEL	MITCHELL, JAMES ETAL	\$ 30,000	100	30,000	28		Shamrock	3	3.00	19033	5	10,000
29	29-1-098600	201103	Warranty De	STEELE, STEVEN M	PAHL, GLADYS	\$ 14,000	147.37	9,500	20+		Shamrock	3	0.48	19033	5	19,792
30	29-1-099200	201103	Warranty De	STEELE, STEVEN M	PAHL, NICK	\$ 5,700	60	9,500	20+		Shamrock	3	0.31	19033	5	30,645
31	29-1-292000	201108	Warranty De	RILEA, GENE	JOHNSON, DAVID	\$ 10,000	250	2,000	27		Shamrock	3	0.22	19033	5	9,091
32	29-1-292100	201107	Warranty De	SACKETT, JAMES	EGLEY, CHARLES JR TRUS	\$ 9,100	166.67	6,000	27+		Shamrock	3	0.42	19033	5	14,286
33	29-1-301400	201107	Warranty De	BROWN, MITCHELL	TRADEWELL, MARK	\$ 16,000	82.73	11,000	27+		Shamrock	3	0.66	19033	5	16,667
34	30-0-034001	201010	Warranty De	CROSBIE, KENNETH	GARTHUME, JED	\$ 20,100	145.45	11,000	17		Shamrock	3	1.02	19062	5	1,784
35	30-0-086200	201107	Warranty De	KLAUSTERMEIER, DAVID	WILL FAMILY	\$ 30,000	113.21	30,000	20		Spalding	0	22.00	0	5	1,364
36	34-1-086500	201107	Warranty De	JOHNSON, TODD	LAVONNE KUCHENMESIT	\$ 22,500	93.75	24,000	26		Wagner	3	0.93	19001	5	28,495
37	34-1-086500	201010	Warranty De	JOHNSON, TODD	JONDALE LLP	\$ 31,900	79.8	40,000	26		Wagner	3	1.73	19001	5	13,873
38	36-1-084200	201106	Warranty De	PACKER, TIM	MUELLER, JOHN	\$ 6,800	34	20,000	11		Wealthwc	1	3.53	489002	5	11,331
39	49-0-017701	201106	Warranty De	PACKER, TIM	WINDHAUSER, NOREEN	\$ 21,600	87.8	24,600	13+		Unorganiz	3	1.00	0	5	20,000
40	52-0-013206	201102	Warranty De	FENNNER, RICHARD	RITTER, MARK	\$ 33,800	75.11	45,000	25		City of Ait	1	1.00	0	5	4,100
41	56-0-154600															45,000

Median Ratio:
COD: 52.74
PRD: 1.19



**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: 5:45pm

Owner Name: Keith Nentl

Property ID#: 56-1-012600

Physical Address: Old Creamery Building in Aitkin
(no current physical address on file)

Estimated Market Value 2011 Assessment: \$82,200

Classification 2011 Assessment: Commercial

Estimated Market Value 2012 Assessment: \$61,700

Classification 2012 Assessment: Commercial

Reason for Appeal: Valuation of parcel is too high. Owner paid \$15,000 in November 2011.

Assessor's Recommendation: Reduce building value to \$1000 salvage. The overall EMV reduction due to this proposed change is \$4,400 for a final EMV of \$57,300.

Comments: This property is unique to Aitkin County. There are no true comparable sales to develop a good sales comparison in this market without surveying many rural MN counties. The land on this parcel is valued at the same rate as similar sized commercial lots that do not have prime street frontage in the Aitkin Central Business District. Also, this sale took place outside the 2012 assessment sales study period. Once the 2013 assessment sales study is complete, we might be able to further justify commercial valuation reductions.



0 25 50 100 Feet

Scale: 1:1,265

Old Creamery Parcel

6/6/2012 9:55:21 AM

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.

CAMA LAND DETAILS: ----- NOTES: -----
 Land market: 56-C AITKIN CITY / ZONE 1 / COMM IN Last calc date/env: 06/06/12 I CHANGE BUILDING SITE VALUE TO 1/4 SITE
 Neighborhood: 56-C AITKIN CITY COMMERCIAL/INDUSTR .85 Asmt year: 2013 DUE TO CONDITION OF IMPROVEMENTS AND LACK
 COG: 10668 4 Ac/FF/SF: .00 Lake: OF SUBSTANTIAL COMMERCIAL USE
 Wid: 100.00 Dth: 150.00 Avg CER: APPROXIMATE DIMENSIONS
 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd Acreage PTR Value Improvement CER Factors
 Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New
 CISITEAT UN .25 25000.00 21250.00 5300 1 233
 1.00 OV
 COMAITCB SF 15000.00 4.00 3.40 51000 1 233 .34
 15000.00 OV
 Front feet: .00 Other Acres: .00 Totals: 56,300
 FF/SF acres: .34 CAMA acres: .34 Mineral:

CAMA SUMMARY: -----
 Schedule: 2013 Insp/By/Cmp: 05/16/2012 SW R
 Neighborhood: 56-C AITKIN CITY COMMERCIAL/INDUSTR
 Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
 1 COM C/I EST 3/21/2012 B 5,400
 Estimated land value : 56,300
 Mineral value :
 Improvement value . . . : 5,400
 Total value : 61,700

CAMA IMP DETAILS: 1 COM C/I EST DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2013 Physical: 1.00
 Construction class/Quality: Functional incurable . . .
 Actual/Effective year built: Economic: 56-C 1.00
 Condition: Additional
 Total percent good 1.00
 ---- Characteristics/Areas --- Wid Len Units Str Fdt Wal OV Rate RCN Sum PD Curable %Cmp %New New Imp RCNLD
 _BAS C/I EST APPR EST 5,400 1 1.00 5,400
 Ground BAS area: Totals: 5,400 5,400
 Effective ground BAS rate: .00

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





**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: 6:00pm

Owner Name: Dennis Kohlgraf

Property ID#: 30-0-012800

Physical Address: 38366 State Highway 65
McGregor, MN 55760

Estimated Market Value 2011 Assessment: \$129,200

Classification 2011 Assessment: Residential Homestead/Rural Vacant Land

Estimated Market Value 2012 Assessment: \$129,100

Classification 2012 Assessment: Residential Homestead/Rural Vacant Land

Reason for Appeal: Valuation is too high due to gun range noise.

Assessor's Recommendation: No change. Result of discussion about gun range noise value adjustments earlier in this meeting may have impact on this parcel.

Comments: See documentation for William Kangas packet from 4:15pm appointment.

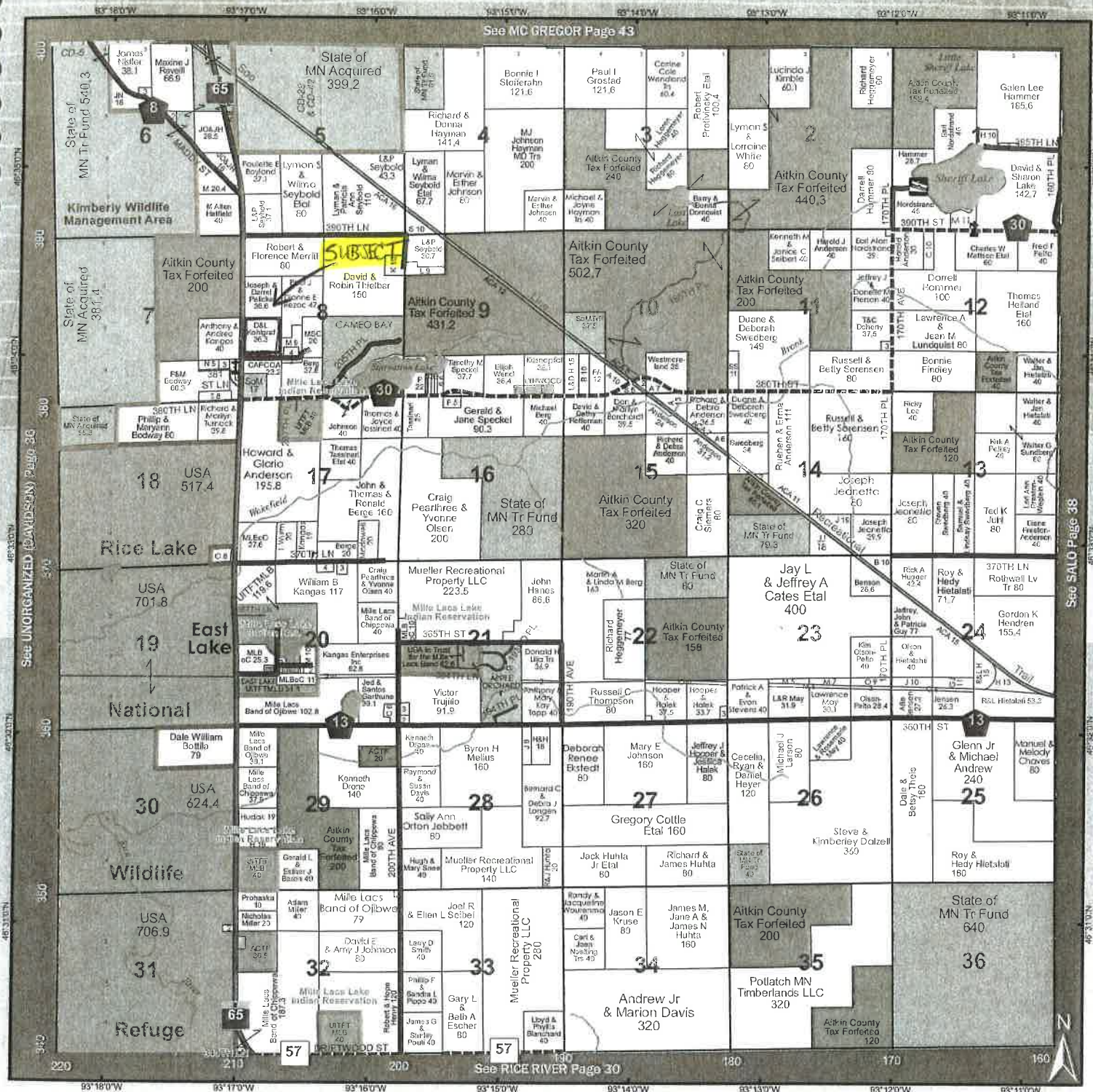


SPALDING

T.47N. - R.23W.



© 2009, Regents of the University of Minnesota. All Rights Reserved.



See UNORGANIZED (ANDERSON) Page 36

See UNORGANIZED (ANDERSON) Page 36

See UNORGANIZED (ANDERSON) Page 36

See MC GREGOR Page 43

See RICE RIVER Page 30

See SALO Page 38

See SALO Page 38

See SALO Page 38





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.

Dennis Kohlgraf Parcel

6/6/2012 10:18:23 AM



Scale: 1:3,795

Fee Owner: 7860
 KOHLGRAF, DENNIS & LOUISE
 Taxpayer: 7860 FALCO:F.O.
 KOHLGRAF, DENNIS & LOUISE
 38366 STATE HWY 65
 MCGREGOR MN 55760
 Primary Address/911 #:
 38366 STATE HWY 65
 MCGREGOR
 Homesteader: 7860 Seq 000
 KOHLGRAF, DENNIS & LOUISE RA
 38366 STATE HWY 65
 MCGREGOR MN 55760

DISTRICTS:
 Twp/City : 30 SPALDING TWP
 School : 4 MCGREGOR
 LEGAL DESCRIPTION:
 Sec/Twp/Rge : 8 47.0 23 Acres: 36.25
 NW OF SW LESS 3.75 AC HY
 Parcel notes:
 2-14-11 TS SPOKE WITH LOUISE, SAID DENNIS
 HAS BEEN SICK AND DID NOT GET THE BLDG PRO
 JECTS STARTED
 4-29-08 MB R/A SPOKE WITH LOUISE KOHLGRAF
 4/27/2010-LBOA-DENNIS APPEARED AND ASKED
 ABOUT GUN RANGE DISCOUNT-NO ADDTL CHG MADE

ISSUE DETAILS:
 Nbr: 10205 Type: NIPMT Sts: OPEN Desc: 22X10 RES ADD & 10X8 POLE BLDG ADD. Permit: 38431
 LID: 1st AY: 2012 Next action: 09/08/2011
 Action: CRTD 09/15/2011 Created Amst yr: 2012 Entered by: MJHI

ASSESSMENT DETAILS:	Acres	CAMA	Estimated	Deferred	Taxable
2012 Rcd: 1 Class: 201 Residential 1 unit Hstd: 1 Residential-Homestead MP/Seq: 30-0-012800 000 Own%100 Rel AG% Rel NA% Dsb%	Land 10.00 Building Total MKT 10 acres	26,800 77,021 103,821 26,800	26,800 77,000 103,800 26,800		19,600 56,300 75,900 19,600
2012 Rcd: 2 Class: 111 Rural Vacant Land Hstd: 0 rural-vacant-nonhomestead-land MP/Seq: 30-0-012800 001 Own% Rel AG% Rel NA% Dsb%	Land 22.83 Total MKT	25,300 25,300	25,300 25,300		25,300 25,300
2011 Rcd: 1 Class: 201 Residential 1 unit Hstd: 1 Residential-Homestead MP/Seq: 30-0-012800 000 Own%100 Rel AG% Rel NA% Dsb%	Land 10.00 Building Total MKT 10 acres	26,800 77,021 103,821 26,800	26,800 77,000 103,800 26,800		19,600 56,300 75,900 19,600
2011 Rcd: 2 Class: 111 Rural Vacant Land Hstd: 0 rural-vacant-nonhomestead-land MP/Seq: 30-0-012800 001 Own% Rel AG% Rel NA% Dsb%	Land 22.83 Total MKT	25,400 25,400	25,400 25,400		25,400 25,400
2010 Rcd: 1 Class: 201 Residential 1 unit Hstd: 1 Residential-Homestead MP/Seq: 30-0-012800 000 Own%100 Rel AG% Rel NA% Dsb%	Land 10.00 Building Total MKT 10 acres	26,800 89,856 116,656 26,800	26,800 89,900 116,700 26,800		26,800 89,900 116,700 26,800
2010 Rcd: 2 Class: 111 Rural Vacant Land Hstd: 0 rural-vacant-nonhomestead-land MP/Seq: 30-0-012800 001 Own% Rel AG% Rel NA% Dsb%	Land 22.83 Total MKT	25,360 25,360	25,400 25,400		25,400 25,400

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		52,100		77,000	129,100		101,200			101,200	
2011	201	1		52,200		77,000	129,200		101,300			101,300	
2010	201	1		52,200		89,900	142,100		142,100			142,100	

LINKED PARCELS - BASE: 30-0-012800 000
 000*30-0-012800 001 30-0-012800 2
 Total acres: 32.83 Total est: 129,100 Total taxable: 101,200

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	1	111	513.54	22.59	.00	.00	.00	.00	.00	.00	536.13
	2012	2	111	171.87	.00	.00	.00	.00	.00	.00	.00	171.87
	2012			685.41	22.59	.00	.00	.00	.00	.00	.00	708.00
	2011	1	111	710.81	41.79	.00	.00	.00	.00	267.37	.00	485.23
	2011	2	111	154.77	.00	.00	.00	.00	.00	.00	.00	154.77
	2011			865.58	41.79	.00	.00	.00	.00	267.37	.00	640.00
	2010			900.09	39.14	.00	.00	.00	.00	263.23	.00	676.00

CAMA LAND DETAILS:
 Land market: 30-GR SPALDING / ZONE 3 / GUN RANGE Last calc date/env: 03/21/12 B
 Neighborhood: 30-GR SPALDING G RANGE INFLUENCE .80 Asmt year: 2013
 COG: 105110 1 Ac/FF/SF: 32.83 Lake:
 Wid: .00 Dth: .00 Avg CER:

NOTES:
 4/27/2008 TOWN BOR. ORDERED THE FULL 10%
 DISCOUNT RECEIVED IN 2002 TO BE PUT BACK
 ON LAND VALUE. PART WAS ALREADY ON - NEED
 \$4,000 MORE TAKEN OFF - IN ORDER TO GET IT
 TO WORK IN CAMA (MD & SW) WE LOWERED AMNT.
 OF ACREAGE FROM 34.25 TO 31.83ACRES

1 ACRE OF ROAD FOR ROAD ON SOUTHERLY LINE
 Acreage PTR Value Improvement CER Factors

Land/Unit Type	Units	Qlt/Acc	-Other- OV	Base Rate	Adj Rate	Value Asmt Cd
	Size		Comment Df	Est/Dfr	Est/Dfr	Est/Dfr Typ New

Parcel Nbr: 30-0-012800 30366 PRD Production 2013 Property Assessment Record AITKIN COUNTY 6/06/12 Page 2
 FSITE AC 1.00 20000.00 16000.00 16000 1 201 1.00 15000 SV
 32.83
 OPN-R AC 9.00 1500.00 1200.00 10800 1 201 9.00 15000 PP
 32.83
 HWD-R AC 17.00 1650.00 1320.00 22400 2 111 17.00 TW
 32.83
 ROAD AC 1.00 1 201 1.00 OV
 32.83
 SWP-R AC 9.00 400.00 320.00 2900 2 111 9.00 WA
 32.83
 Front feet: .00 Other Acres: 37.00 Totals: 52,100
 FE/SF acres: .00 CAMA acres: 37.00
 Mineral:

CAMA SUMMARY:

Schedule: 2013 Insp/By/ Cmp: 09/15/2008 TS R
 Neighborhood: 30-GR SPALDING G RANGE INFLUENCE

Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3		1476	D	050	3/21/2012	B	58,444	
2	RES	GAR		936	D	3	3/21/2012	B	7,427	
3	OTH	SHED		1	D	4	3/21/2012	B	270	
4	OTH	SHED		1	D	3	3/21/2012	B	162	
5	OTH	PB		1200	P	010	3/21/2012	B	6,791	
6	OTH	PB		1200	P	030	3/21/2012	B	3,927	
Estimated land value :									52,100	
Mineral value :										
Improvement value . . . :									77,021	
Total value :									129,121	

CAMA IMP DETAILS: 1 RES 1-3
 House/Garage: Schedule: 2013
 Construction class/Quality: D 050
 Actual/Effective year built: 1960
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: .80
 Functional incurable60
 Economic: 30-GR .90
 Additional90
 Total percent good43

NOTES: -----
 1993 14X20 ADDITION
 2005 8X26 ADDITION PARTIALLY COMPLETE
 2006 BJ TALKED TO MR KOHLGRAF - ADD AS PMT
 2007 MD ADD IS STILL INCOMPLT - NO OTH CHG
 4-29-08 TOWN PRD ORDERED FULL 10% DISC FOR
 2002 TO BE PUT BACK ON LAND VALUE DUE TO
 LOC TO GUN CLUB.

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005 COLOR BLU BLUE																
010 FOUNDATION CB CONC BLOCK																
020 STYLE																
025 STORIES																
030 SHAPE																
040 CONST FR FRAME																
050 EXT WALL 1 VL VINYL																
055 EXT WALL 2																
060 ROOF STYLE GBL GABLE																
070 ROOF COVER AS ASPHALT																
080 WINDOW 1																
085 WINDOW 2																
090 FURN. TYPE FA FORCED AIR																
100 INT WALL 1																
105 INT WALL 2																
110 BEDROOMS																
115 FLOR CVR 1																
118 FLOR CVR 2																
125 BATHROOMS																
130 EK BATH FX																
140 WALK OUT																
150 CENTRL AIR																
160 BSMT FIN																
170 FIREPLACE																
180 LUXURY FIX																
200 TUCK UNDER																
210 EXTRA KIT.																
BAS BASE AREA 050 D-5.0 RES	26	38	988					90.68	89,592	1		1.00				38,704
BAS BASE AREA 050 D-5.0 RES	14	20	280					90.68	25,390	1		1.00				10,968
BAS BASE AREA 050 D-5.0 RES	8	26	208	CS				80.68	16,781	1		1.00				7,249
CP CLOSED PCH 3 AVERAGE	8	10	80					26.25	2,100	1		1.00				907
DK DECK 5	4	12	48					5.00	240	1		1.00				104
DK DECK 5	5	9	45					5.00	225	1		1.00				97
DK DECK 6	10	16	160					6.00	960	1		1.00				415

CAMA IMP DETAILS: 2 RES GAR
 House/Garage: Schedule: 2013
 Construction class/Quality: D 3
 Actual/Effective year built: 2002
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: .98
 Functional incurable60
 Economic: 30-GR .60
 Additional90
 Total percent good53

NOTES: -----

Characteristics/Areas		Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005	COLOR BLU BLUE																
010	TYPE DET DETACHED																
015	STORY HGT																
020	FLOOR																
025	CONST																
030	ELECTRIC																
040	LINING																
050	INSULATION																
060	HEAT																
100	LIVING-1																
110	LIVING-2																
BAS	BASE AREA 3 AVERAGE	26	36	936					15.00		14,040	1		1.00			7,427

Ground BAS area: 936 Totals: 14,040
 Effective ground BAS rate: 7.93

CAMA IMP DETAILS: 3 OTH SHED
 House/Garage: Schedule: 2013
 Construction class/Quality: D 4
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable60
 Economic: 30-GR .60
 Additional90
 Total percent good54

NOTES: -----
 10X10 SHED

Characteristics/Areas		Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS	SHED 4 \$500 SHED			1					500.00		500	1		1.00			270

Ground BAS area: 1 Totals: 500
 Effective ground BAS rate: 270.00

CAMA IMP DETAILS: 4 OTH SHED
 House/Garage: Schedule: 2013
 Construction class/Quality: D 3
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable60
 Economic: 30-GR .60
 Additional90
 Total percent good54

NOTES: -----
 14X26 POLE SHED

Characteristics/Areas		Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS	SHED 3 \$300 SHED			1					300.00		300	1		1.00			162

Ground BAS area: 1 Totals: 300
 Effective ground BAS rate: 162.00

CAMA IMP DETAILS: 5 OTH PB
 House/Garage: Schedule: 2013
 Construction class/Quality: P 010
 Actual/Effective year built: 2003
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable60
 Economic: 30-GR .60
 Additional90
 Total percent good54

NOTES: -----

Characteristics/Areas		Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005	COLOR BLU BLUE																
010	CONC.FLOOR Y YES																
015	WALL HGHT 10 8'-10'WALL																
020	ELECTRIC Y YES																
030	INSULATED																
040	LINING																
050	HEATING																
060	CUSTOM EXT																
100	MAKE																
110	LIVING																
BAS	BASE AREA 010 DELUXE	30	40	1200					10.48		12,576	1		1.00			6,791

Ground BAS area: 1,200 Totals: 12,576
 Effective ground BAS rate: 5.66

CAMA IMP DETAILS: 6 QTH PB
 House/Garage: Schedule: 2013
 Construction class/Quality: P 030
 Actual/Effective year built: 2003
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable . . .
 Economic: 30-GR .60
 Additional90
 Total percent good54

NOTES: -----

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005 COLOR BLU BLUE																
010 CONC.FLOOR																
015 WALL HGHT																
020 ELECTRIC																
030 INSULATED																
040 LINING																
050 HEATING																
060 CUSTOM EXT																
100 MAKE																
110 LIVING																
BAS BASE AREA 030 ECONOMY	30	40	1200					6.06	7,272	1		1.00				3,927

Ground BAS area: 1,200 Totals: 7,272 3,927
 Effective ground BAS rate: 3.27

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



**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.

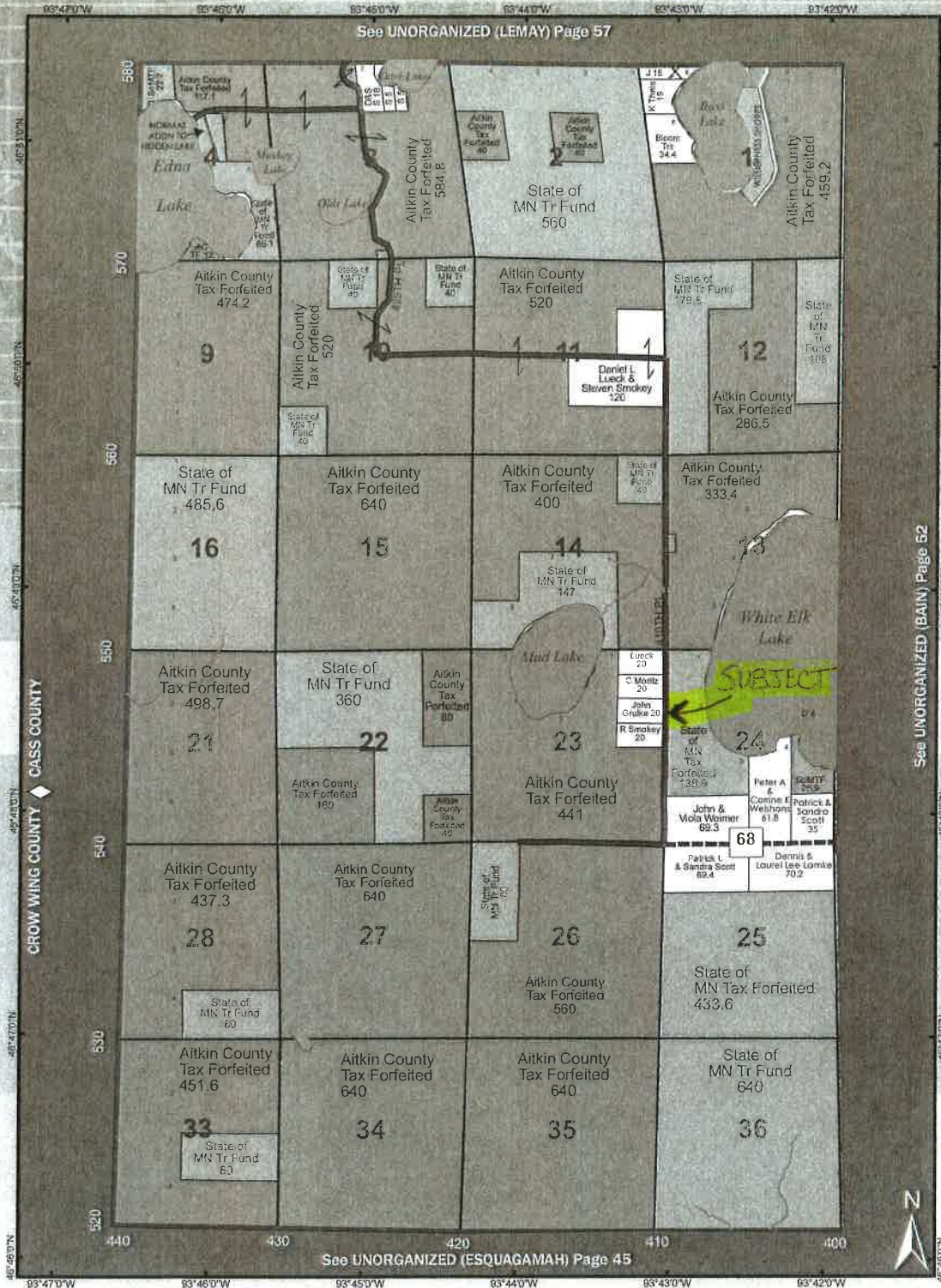


UNORGANIZED (WHITE ELK)

T.50N. - R.27W.



© 2009, Regents of the University of Minnesota. All Rights Reserved.





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.



**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 (Written Appeal)

Owner Name: Martin Wellens

Property ID#: 41-0-059201

Physical Address: 21985 Jones Road
McGrath, MN 56350

Estimated Market Value 2011 Assessment: None (tax forfeit sale purchase 12/2011)

Classification 2011 Assessment: None

Estimated Market Value 2012 Assessment: \$15,300

Classification 2012 Assessment: Rural Vacant Land

Reason for Appeal: Valuation too high. Paid \$10,100 in December 2011 after County Land Auction concluded.

Assessor's Recommendation: No change.

Comments: Please view letter written to Mr. Wellens regarding this matter.



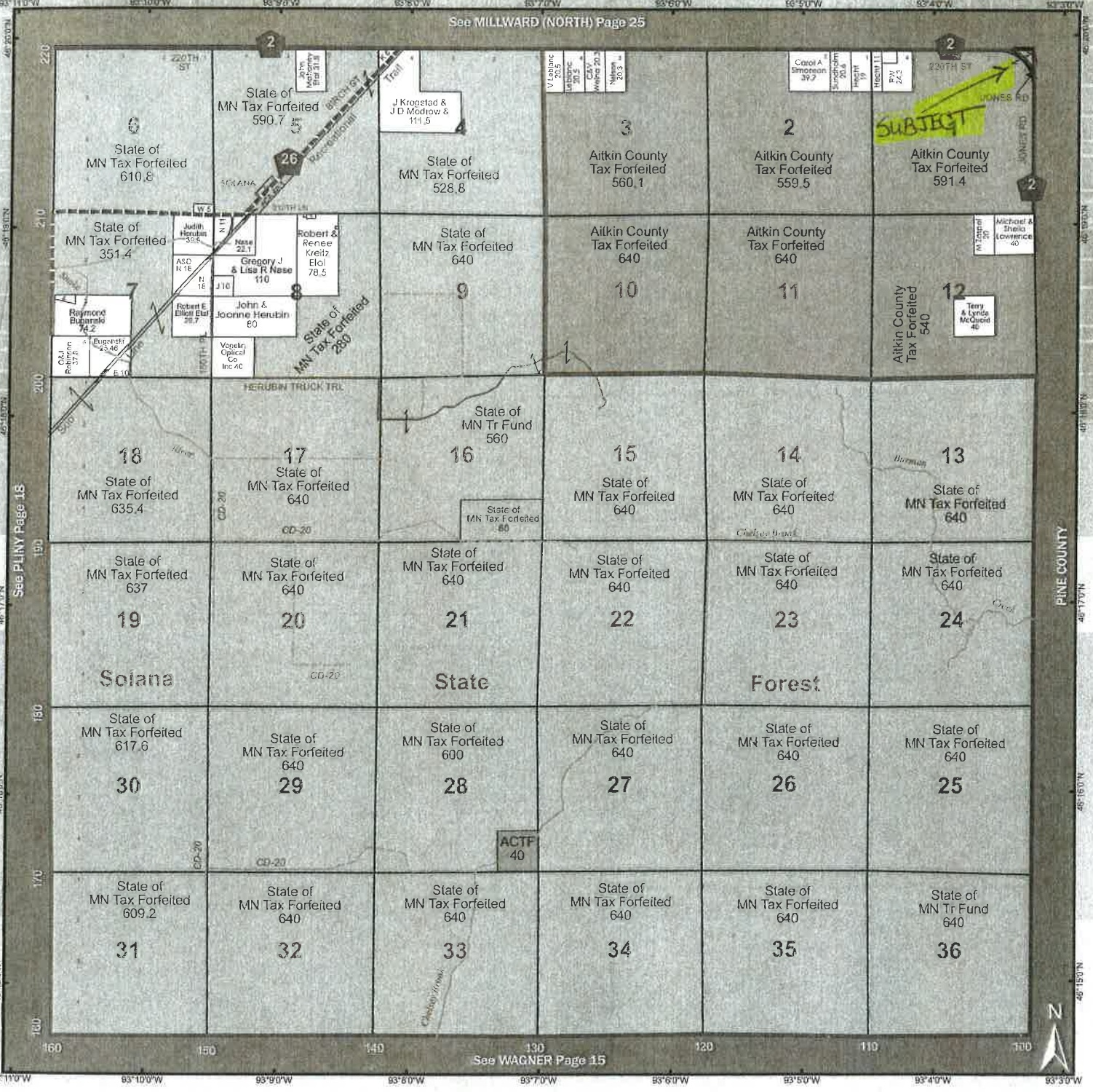
MILLWARD (SOUTH)

T.44N. - R.22W.



© 2009, Regents of the University of Minnesota. All Rights Reserved.

See MILLWARD (NORTH) Page 25



See WAGNER Page 15



220TH ST

1985

41-0-059201

59500

41-0-059300

41-0-059200

JONES RD

0 110 220 440 Feet



Scale: 1:5,060

Wellens Parcel

6/6/2012 10:56:28 AM

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.

Fee Owner: 109492
 WELLENS, MARTIN R
 Taxpayer: 109492 FALCO:F.O.
 WELLENS, MARTIN R
 4755 LAKEWAY TERRACE
 SHOREWOOD MN 55331
 Primary Address/911 #:
 21985 JONES RD
 MCCGRATH MN

DISTRICTS:
 Twp/City : 41 MILLWARD TWP
 School : 577 WILLOW RIVER

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 1 44.0 22 Acres: 4.50
 PART (NE NE) LOT 1 LYING NELY OF CO RD ROW
 Parcel notes:
 5-11-2012, LBOAE, JH, I TALKED TO MR WELLENS
 ,HE BELIEVES VALUE SHOULD BE \$ 10,000.00
 4/6/2012 - 2012 TAX STMT SENT - PURCHASED
 AT 12/2011 LAND SALE.

SALES HISTORY:				TRANSFER HISTORY:				
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
WELLENS, MARTIN	2011/12	0	12/12	10,100	10,100	2011/12/29		WELLENS, MARTIN R

ASSESSMENT DETAILS:	Class	Acres	CAMA	Estimated	Deferred	Taxable
2012 Rcd: 1	111 Rural Vacant Land	4.50	15,300	15,300		15,300
Hstd:	0 rural-vacant-nonhomestead-land		15,300	15,300		15,300
MP/Seq:	41-0-059201 000					
Own%	Rel AG%	Rel NA%	Dsb%			
2011 Rcd: 1	111 Rural Vacant Land	4.50	15,700	15,700		15,700
Hstd:	0 rural-vacant-nonhomestead-land		15,700	15,700		15,700
MP/Seq:	41-0-059201 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	111	0	15,300			15,300		15,300			15,300	
2011	111	0	15,700			15,700		15,700			15,700	
TAX SECTION:											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		98.00	.00	.00	.00	.00	.00	.00	.00		98.00	

CAMA LAND DETAILS:										NOTES:			
Land market:	41	MILLWARD / ZONE 3	Last calc date/env: 05/14/12 I				5-11-12, LBOAE, MR WELLENS SAID VALUE TOO HIGH. NO CHANGES.						
Neighborhood:	41	MILLWARD	1.00 Asmt year: 2013				SPLIT OFF FROM ST OF MN FOR 2012 ASSMT. IT WAS PURCHASED 12/29/2011 AT THE LAND SALE FOR \$10,100. COG OF 4.50 ACRES.						
COG:	109492	1 Ac/FF/SE:	4.50	Lake:									
Wid:	.00	Dth:	.00	Avg CER:									
Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Est/Dfr	Asmt Typ	Cd New	Acreege	PTR Value	Improvement	CER Factors
LWD-R	AC	3.50			1150.00	4358.50	15300	1	111	3.50			
ROAD	AC	1.00						1	111	1.00			
Front feet:	.00	Other Acres:	4.50	Totals:	15,300								
FF/SF acres:	.00	CAMA acres:	4.50	Mineral:									

CAMA SUMMARY:			
Schedule:	2013	Insp/By/Cmp:	05/11/2012 JH R
Neighborhood:	41	MILLWARD	



Aitkin County Assessor's Office
209 2nd St NW, Room 111
Aitkin, MN 56431

RE: Property 41-0-059201, Millward Twp, 21985 Jones Road, McGrath, MN 56350

Aitkin County Board of Appeal and Equalization:

25 May 2012

I wish to appeal the ruling by the Aitkin County Assessor, to not change my valuation. I contend that either: 1) the valuation is incorrect, or 2) Aitkin County falsely advertised the valuation of the land and provided a grossly misleading estimate of the taxes for seasonal use.

This tax forfeited property was advertised by Aitkin County in 2011 as follows:
4.5 acres, land (only) value \$8,944.00, taxes payable in 2012 estimated \$69.00
Based upon Aitkin's advertising, I purchased the lot in Dec 2011.

Aitkin advertised the:

- taxes at \$69 (estimate) but then charged me \$98: a 42% increase.
- land at \$8,944 but the 2011 Property Tax Statement reads \$15,700: a 76% increase.

I did nothing to the land in the 2 days I owned it. What went wrong? I understand the tax is an "estimate" but the valuation is not. How could Aitkin's advertised valuation be so far off from the actual valuation? Neighboring property valuations are going down, not up – as I showed during my meeting with Aitkin County Assessor Jim Hicks.

According to Mr. Hicks, he doesn't know how the Land Department arrived at its figures and his department is not responsible for them. Evidently the two departments do not communicate. I don't think a tax court will distinguish between departments, or accept that as an excuse. I think it will look unfavorably on the County's misleading value and very low tax "estimate".

Perhaps your board can help persuade the departments to communicate and stop the County from misleading (76% difference) the public in its advertisements. I think the County risks issues with the Federal Trade Commission if it does not cause what is advertised; to better match what is actually charged.

No one bid on this property at auction (I waited until afterwards to buy). If that does not strongly suggest the Land Department's valuation of \$8,944 was already too high, I don't know what does. Furthermore an April 12, 2012 email from Karen Ladd (Assessor's office) states that one acre of my 4.5 acres has no value in the Assessor's eyes (due to road easements). So the Assessor is considering this lot as only 3.5 acres.

Given these two points, I don't see how one can say the Land Department made a mistake and undervalued the property.

I do not understand what methodology the Assessor's office uses to:

- Disregard Aitkin's publically advertised valuation of \$8,944,
- Disregard the results of an open, public auction where \$8,944 was deemed too high,
- Value higher, roughly 30% less land than what the Land Dept. used in arriving at \$8,944,
- Disregard Aitkin's publically advertised estimate of \$69 taxes,

...and increase my taxes 42% and the valuation 76%?

None of this seems methodical, predictable or to have any connection to the market. I do not believe the public should be forced to suffer the consequences for Land and Assessor Department differences.

I am willing to entertain (and propose) options to quickly resolve these differences at the lowest level possible. Perhaps we could agree to 10% increases per year until the gap is closed. Thank you for considering my request and for serving on the board.

Sincerely,



Martin R. Wellens
4755 Lakeway Terrace
Shorewood, MN 55331-9367
Cell 952/250-1658



Home Administration Departments County Board Notices Directory

Search

- Land Home
- Land Sale
- Recreation
- Timber Auction
- Forest Mgmt Plans
- Certification
- Frequently Asked
- Contracts
- Alert
- Fun Facts
- Contact us



Parcel 2 - Millward Township

Legal Description: Northeast Quarter of the Northeast Quarter east and north of County Road Section 1 Township 44 Range 22 (Millward South) ZIP 56350

Parcel ID: part of 41-0-059200 **Picture of parcel** [Click here for picture of property](#)

Starting Price at the Auction: \$10,100.00
Land: \$8,944.00 **Timber:** \$1,156.00

Acreage: 4.5 acres of land
3 acres low, 1.5 acres high - all wooded
This property is a triangle shaped parcel. The north side is approx. the electric line. The west and east side are roads that come to a point on the south end. The southern end offers the a possible building area, where the higher ground is located. The property is all wooded. Across the road (County Road 2) are many acres of public land.

Timber:
ash pulp and bolts 36 cords
aspen pulp and bolts 27 cords
balsam fir pulp and bolts 7 cords
mixed hardwood pulp and bolts 15 cords

Map of parcel: [Click here for map of parcel 2](#)

Estimated real estate taxes for 2012:
\$69.00. These taxes are based on the tax extension rate from 2011, a seasonal use, and the starting price at the auction. If any of these items change, the amount of the real estate taxes may also change. These amounts are only an estimate of the amount of taxes that may be due. Your first tax payment will be due on May 15, 2012.

Access:
This parcel is bordered on two sides by roads. On the west side is a tarred road (County Road 2) and on the east side is a graveled township road (220th - Jones Road)

Driving Directions:
Approx. 6 miles north of McGrath on Hwy 65 turn east on County Road 2. Go east for approx. 10 miles. Where the road turns south, if you sight due east, that is the north line of the parcel. Going south on County Road 2 is the west side of the parcel for sale. The parcel follows south until you hit the intersection of Co Rd. 2 and the Jones Road. Look for the sign.

GPS Coordinates: 46.3314 Lat, -93.0548 Long

Points of Interest:
Aitkin County has many acres of public lands that are open for hunting and recreation purposes. It has over 600 miles of groomed snowmobile trails, approx. 120 miles of maintained ATV trails, and 365 lakes for fishing and recreation. Aitkin is the county seat for Aitkin County and has the government offices located there.
FYI - Aitkin County is 153 years old this year. Aitkin County was established in 1857 and has been in existence 1 year longer than Minnesota has been a state. If you purchase this property, you will become a member of a long established county.

Nearest town:
McGregor is approx. 30 miles away and Moose Lake is approx. 20 miles away, while Willow River is approx 15 miles away. All will have gas, food, and entertainment. McGrath 16 miles

HOME

© 2011 Aitkin County. All rights reserved.

North 4 homes 1 mile away
SE Farm building as the crow flies = .7 miles
West of lot .8 mi = driveway that is .2 mi long
http://www.co.aitkin.mn.us/Departments/Land/Land_Sale/2-parcel.html

AITKIN COUNTY

Aitkin County Treasurer
209 2nd ST NW
Room 203
Aitkin, Mn 56431

218-927-7325
www.co.aitkin.mn.us

2012 Property Tax Statement

Property Addr: 21985 JONES RD\MCGRATH MN
Owner: WELLENS, MARTIN R

41-0

Property ID:
0-059201

Property Description:

MILLWARD TWP
SEC: 1 TWP: 44.0 RG:22 LOT: BLK: ACRES: 4.50
PART (NE NE) LOT 1 LYING NELY OF CO RD ROW

Taxpayer(s):

TAXPAYER # 109492
WELLENS, MARTIN R
4755 LAKEWAY TERRACE
SHOREWOOD MN 55331

Property Classification: - N/A -
Estimated Market Value:
Homestead Exclusion:
Taxable Market Value:
New Imprv/Expired Excl*

PROPERTY TAX VALUES & CLASSIFICATION	
Payable 2011	Payable 2012
- N/A -	RV NHSTD
	15,700
	15,700

**\$\$\$
REFUNDS?**

*You may be eligible for one or even two
refunds to reduce your property tax.
Read the back of this statement to
find out how to apply.*

	Payable 2011	Payable 2012
1. Use this amount on Form M-1PR to see if you're eligible for a property tax refund. File by August 15. If box is checked, you owe delinquent taxes and are not eligible.	<input type="checkbox"/>	
2. Use these amounts on Form M1PR to see if you are eligible for a special refund.		
PROPERTY TAX AND CREDITS		
3. Property tax before credits		98.00
4. Credits that reduce property taxes:		
A. Agricultural market value credit		
B. Taconite tax relief		
C. Other credits		
5. Property tax after credits		98.00
PROPERTY TAX BY JURISDICTION		
6. County		60.49
7. City or Town		17.09
8. State General Tax		
9. School District: A. Voter approved levies		12.39
577 B. Other local levies		7.78
10A. Special taxing district25
B. Tax increment		
C. Fiscal disparity		
11. Non-school voter approved referenda levies		
12. Total property tax before special assessments		98.00
SPECIAL ASSESSMENTS		
13A.		
B.		
C.		
14. Total property tax and special assessments		98.00

REVISED STATEMENT

Pay this amount no later than May 15th, 2012:

98.00

ISSUED: 04/09/2012



**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

May 29, 2012

COPY

Martin Wellens
4755 Lakeway Terrace
Shorewood, MN 55331-9367

Re: Appeal to the Aitkin County Board of Appeal and Equalization on Parcel 41-0-059201

Dear Property Owner:

We have received your written appeal dated May 25, 2012, regarding the above referenced parcel. The County Board of Appeal and Equalization will make a decision on this matter. However, your written appeal contains questions and comments that should be addressed prior to June 12. A copy of your letter and supporting documents are enclosed for reference.

The tax estimate for 2012 payable was substantially different than the amount you are being charged. We apologize for this discrepancy and have identified ways to prevent this issue in the future. We assure you that a good faith effort was made to give you a correct estimated tax amount.

Regarding false advertising, the amount that was advertised matched the actual minimum bid price at the Aitkin County Land Auction in 2011. It also matched the minimum price that the property was offered to the public over the counter following the Auction date.

The Aitkin County Land Department requests valuations of property from the County Assessor's Office each year for the purpose of setting minimum bids for the County Land Auction. These valuations in recent years have been less than the Assessor's Estimated Market Values in most cases. There is much communication between these Departments and we collaborate to save County resources when feasible.

There are several reasons for a lower valuation on the County Land Auction than the valuation on the Tax Statement. The reasons include limited marketing. Most of the sales that drive the market are sold by professional real estate agents with big marketing and/or advertising budgets. They place their properties on the Multiple Listing Service so any member real estate agent can sell the property and share the commission. The signage they use is much larger and brighter. Special publications are put into convenience stores to generate interest. The County has not done that type of marketing.

Another reason for lower valuation is the timing of the sale. You purchased this property at a time of the year when few people are looking for a new piece of real estate. Sales volume increases dramatically in the spring and early summer months. Since most sales occur in these months, the Assessor's valuation must closely follow these prices.

The type of deed that transfers title is another factor that reduces value. Most grantors use a warranty deed to transfer title. This type of deed carries promises that ensure the grantee has some protection if the title is defective. The State of Minnesota transfers property on tax forfeit auctions using a quitclaim deed. This type of instrument does not carry promises that the title is clear. This added risk would be seen as a detriment to potential buyers.

The land sale valuation that is referenced in your letter is \$8,944. Your full purchase price was \$10,100. While this office doesn't value trees by volume, type, density, etc, we do typically place a higher value on a property that is wooded than one that is not wooded. We do not remove or separately list timber value from every land value in the County. Often what is done for County Land Auction starting bid prices is that total values are provided to the Land Department and they will subtract the timber value from the total property value to arrive at the bare land value. If \$10,100 is used as a basis for the percentages that you calculated in your letter, the end result would be less dramatic.

To conclude, there is a great deal of methodology and market connection to what we do. The valuation of your property is not based just on your purchase price but the prices of several property transactions of similar sized parcels throughout Aitkin County. This is standard appraisal practice.

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

Sincerely,



Mike Dangers
Aitkin County Assessor

enclosures



**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 (Written Appeal)

Owner Name: Worms, Christopher

Property ID#: 39-0-060900

Physical Address: 46639 220th Avenue
McGregor, MN 55760

Estimated Market Value 2011 Assessment: \$52,500

Classification 2011 Assessment: Rural Vacant Land

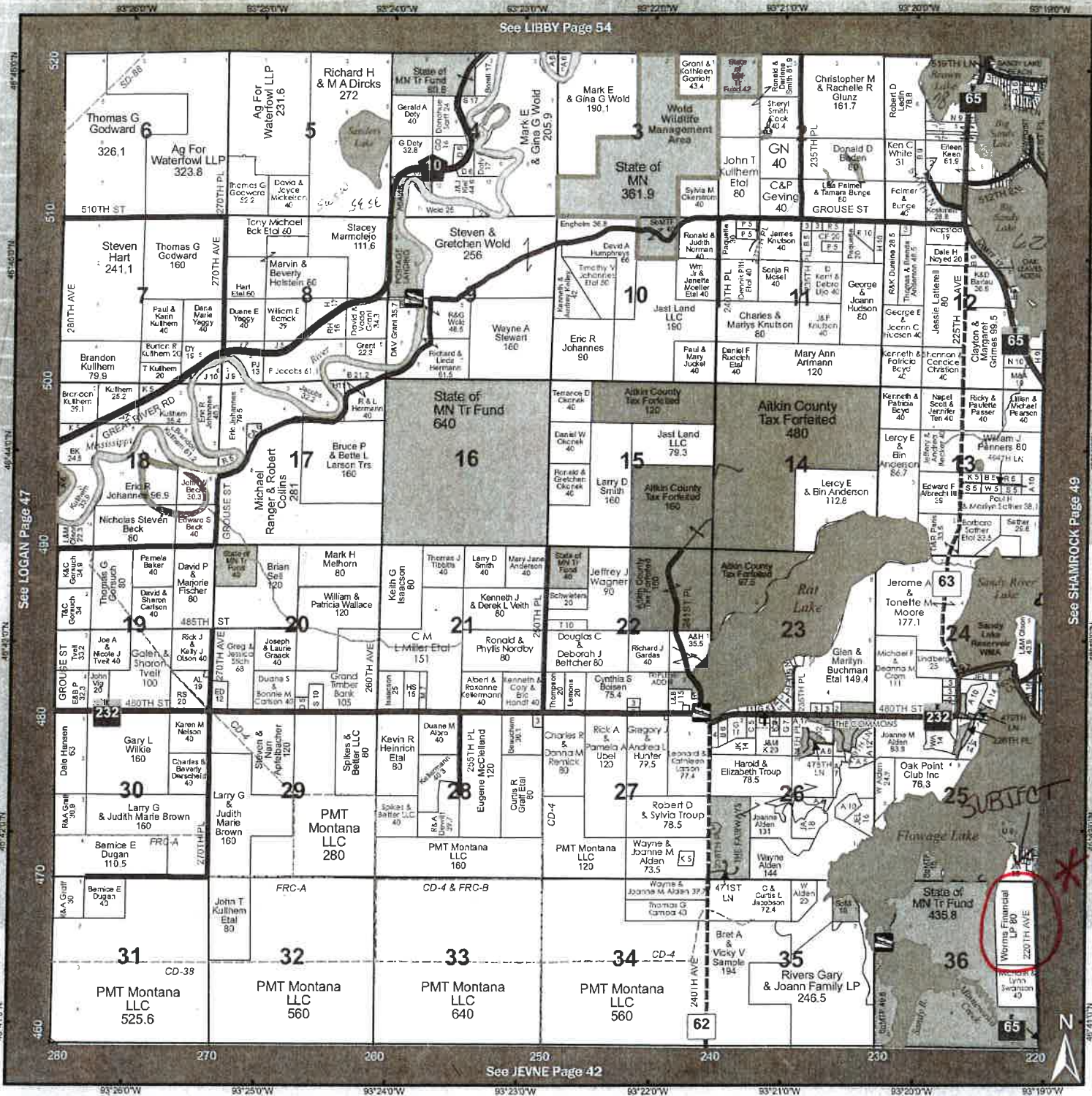
Estimated Market Value 2012 Assessment: \$53,700 then increased to \$76,900

Classification 2012 Assessment: Rural Vacant Land

Reason for Appeal: Mr. Worms had requested a review of the land typing on his two parcels. After review, the parcel with the pole building (39-0-061200) was reduced in value and is not being appealed. Parcel 39-0-060900 was reviewed and it was determined to have 400' of frontage on Flowage Lake, which had previously been omitted. The flowage was valued similarly to other parcels near it, which resulted in an increased land value. A corrected notice was sent out for both parcels. The Workman Township Board voted "No Change" at their Local Board of Appeal & Equalization because Mr. Worms asked for the review and it should be corrected no matter which way the value was going.

Assessor's Recommendation: No change.

Comments: Workman Township is under reassessment next year and the frontage would have been valued at that time.



See LOGAN Page 47

See JEVNE Page 42

See SHAMROCK Page 49



SHAWN HOOVER
Owner/Broker



240 W. Hwy. 210 - McGregor, MN
Ph: (218) 768-4663 www.aspenrealtymn.com



PAUL HOOVER
Sales Agent



0 70 140 280 Feet



Scale: 1:3,243

39-0-060900

6/8/2012 9:56:25 AM

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.



Fee Owner: 108282
 WORMS, CHRISTOPHER J
 Taxpayer: 108282 FALCO:F.O.
 WORMS, CHRISTOPHER J
 1441 RICE STREET
 ST PAUL MN 55117

DISTRICTS:
 Twp/City . . : 39 WORKMAN TWP
 School . . . : 4 MCGREGOR
 Lake : 10061 BIG) SANDY FLOWAGE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 36 49.0 24 Acres: 40.00
 NE NE
 Parcel notes:
 LEOAE 4/23/2012 SMW: PER LETTER TO CLERK-
 APPEAL OF VALUE ON THIS PARCEL (FEELS THE
 FRONTAGE SHOULDN'T BE VALUED SINCE SWAMPY)
 LOCAL BOARD VOTED NO CHANGE SINCE WANTED
 THE REVIEW OF THE PARCELS.

ON 04/11/2012 AT 15:28, SMW1 WROTE: MIKE
 RECEIVED PHONE CALL FROM MR. WORMS ABOUT
 THIS PARCEL. SMW CALLED MR. WORMS BACK AND
 WENT OVER CARDS FOR THESE TWO PARCELS
 (061200). MR. WORMS ASKED ME TO REVIEW
 THE LAND TYPING SO DID SO FOR 2012 INSTEAD
 OF WAITING FOR WORKMAN RA.
 SENT NEW NOTICE

SALES HISTORY: -----

Buyer/Seller	Date	Inst	Reject	Sale	Adjusted
WORMS, CHRISTOPHER WORMS FINANCIAL	2010/10	W	2 2	1	1
WORMS FINANCIAL LP WORMS, LUVERNE & LO	2007/01	W	2	140,000	140,000

TRANSFER HISTORY: -----

Doc Date	Doc Nbr	To
2010/10/26		WORMS, CHRISTOPHER J
2007/01/24		WORMS FINANCIAL LP

ASSESSMENT DETAILS: -----

Year	Rcd	Class	Land	Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2012	Rcd: 1	Class: 111 Rural Vacant Land	Land	40.00			76,900					76,900	
		Hstd: 0 rural-vacant-nonhomestead-land	Total MKT				76,900					76,900	
		MP/Seq: 39-0-060900 000											
		Own% Rel AG% Rel NA% Dsb%											
2011	Rcd: 1	Class: 111 Rural Vacant Land	Land	40.00			52,500					52,500	
		Hstd: 0 rural-vacant-nonhomestead-land	Total MKT				52,500					52,500	
		MP/Seq: 39-0-060900 000											
		Own% Rel AG% Rel NA% Dsb%											
2010	Rcd: 1	Class: 111 Rural Vacant Land	Land	40.00			54,600					54,600	
		Hstd: 0 rural-vacant-nonhomestead-land	Total MKT				54,600					54,600	
		MP/Seq: 39-0-060900 000											
		Own% Rel AG% Rel NA% Dsb%											
2009	Rcd: 1	Class: 111 Rural Vacant Land	Land	40.00			64,350					64,400	
		Hstd: 0 rural-vacant-nonhomestead-land	Total MKT				64,350					64,400	
		MP/Seq: 39-0-060900 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	111	0	76,900			76,900		76,900			76,900	

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		336.00	.00	.00	.00	.00	.00	.00	.00	336.00
2011		318.00	.00	.00	.00	.00	.00	.00	.00	318.00
2010		346.00	.00	.00	.00	.00	.00	.00	.00	346.00

CAMA LAND DETAILS:

Land market: 39 WORKMAN / ZONE 3
 Neighborhood: 39 WORKMAN
 COG: 108282 1 Ac/ FF/SF: 79.00
 Wid: .00 Dth: 450.00

Last calc date/env: 04/23/12 I
 1.00 Asmt year: 2012
 Lake:
 Avg CER:

NOTES:

ON 04/11/2012 AT 15:28, SMW1 WROTE:
 MR. WORMS ASKED ME TO REVIEW THE LAND
 TYPING ON HIS TWO PARCELS - DID FOR 2012
 INSTEAD OF WORKMAN RA 2013. PER TOM V:
 400' OF FRONTAGE ON BIG SANDY FLOWAGE
 400' = 90% COPG ADJ
 -85% QUALITY ADJUSTMENT TO SHOW THAT SHORE
 IS WEEDY AND FLOWAGE AREA IS WEEDY ALSO
 DID WALK INTO FRONTAGE AREA - ABOUT 100'
 WILLOW BRUSH BETWEEN HARD SHORE AND WATER

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Est/Dfr	Asmt Typ	Cd New	Acreage	PTR	Value	Improvement	CER	Factors
01-0061 FF	400.00	C			700.00	94.50	37800	1	111	4.13					
LWD-R AC	34.00				1150.00	1150.00	39100	1	111	34.00					
ROAD AC	1.00							1	111	1.00					
Front feet:	400.00				35.00	Totals:	76,900								
FF/SF acres:	4.13				39.13	Mineral:									

CAMA SUMMARY:

Schedule: 2012 Insp/ By/ Cmp: 04/23/2012 SW P
 Neighborhood: 39 WORKMAN





24-0-025001

Parcel No.

Parcel No.

Betley

Buyer

Buyer

Christenson

Seller

Seller

August 2010

Date of Sale

Date of Sale

\$55,000

Sale Price

Sale Price

\$0

Personal Property

Personal Property

\$55,000

Adjusted Sale Price

Adjusted Sale Price

\$83,600 2011: Assmt reduced to **\$73,200**

Assessor's EMV at Sale

Assessor's EMV at Sale

152% 2011: **133.1%**

Sale Ratio

Sale Ratio

Section 12 Lake

Lake

Lake

Front Feet:

Approx. 430'ff

Frontage Quality:

**Very weedy & shallow
Lot has a buildable site
430' @ 85% (size)
200'-50% Q, 230'-90% Q**

Square Area/Acreage:

Approx. 5.84 acres

Res. Quality: Unimproved parcel

Effective Age: N/A

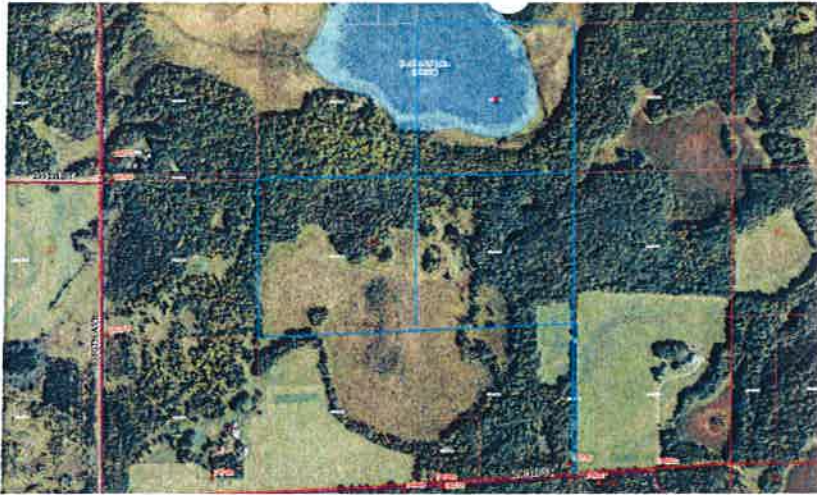
Outbuildings: N/A

Section 12 base rate reduced from \$800 to \$700 for 2011 assessment.

***neighbor to neighbor sale, buyer already owned adjacent parcel 24-0-023403 (was exposed to mkt).**

COMPARABLE SALE #2

Pt of Section 25



24-0-047300, 24-0-048000, 24-0-048500

Parcel No. & 24-0-047801

Parcel No.

Carron

Buyer

Buyer

Pearson

Seller

Seller

2011, June

Date of Sale

Date of Sale

\$200,000

Sale Price

Sale Price

\$ 0

Personal Property

Personal Property

\$200,000

Adjusted Sale Price

Adjusted Sale Price

\$207,300

Assessor's EMV at Sale

Assessor's EMV at Sale

103%

Sale Ratio

Sale Ratio

Section 25 Lake

Lake

Lake

Front Feet:

**1300' @ \$63/ff
-60% Quality
-30 copg, -25 2nd sz**

Frontage Quality:

Remote Access to lake

Square Area/Acreage:

121 Acres

**59 upland
11 lwd
38 swp**



32-0-052503

Parcel No.

Parcel No.

Bottemiller

Buyer

Buyer

Braun

Seller

Seller

April 2010

Date of Sale

Date of Sale

\$136,000

Sale Price

Sale Price

\$5,000

Personal Property

Personal Property

\$131,000

Adjusted Sale Price

Adjusted Sale Price

For 2011 assmt: BSL base rate reduced from \$1,400 to \$1,300

\$90,200 2011 assmt: reduced to **\$83,900**

Assessor's EMV at Sale

Assessor's EMV at Sale

68.9% 2011 assmt. reduced to **64.0%**

Sale Ratio

Sale Ratio

Big Sandy

Lake

Lake

Front Feet:

Approx. 350 ff

Frontage Quality:

Poor, in shallow weedy bay. \$1,400 base @ sale
-10% size -80% quality
(\$252 per ff)

Square Area/Acreage:

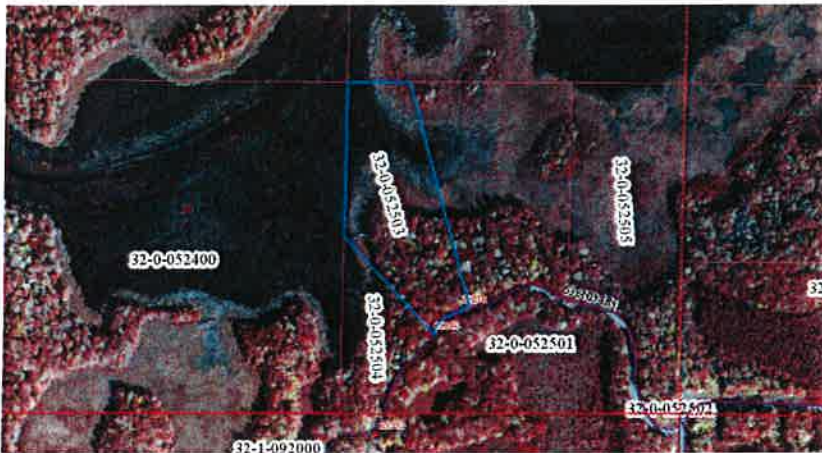
Approx. 6.87 Gis Acres
approx. 1/2 of parcel is
lies under lake. Entire
parcel has flowage
reserve easement.

Res. Quality: Bare parcel at time of sale ,no utilities

Effective Age: N/A

Outbuildings: N/A

When split in 2006 bare parcel sold for \$104,000





29-0-040604

Parcel No.

Parcel No.

Bakken

Buyer

Buyer

Blome

Seller

Seller

11/2010

Date of Sale

Date of Sale

\$65,000

Sale Price

Sale Price

\$ 0

Personal Property

Personal Property

\$65,000

Adjusted Sale Price

Adjusted Sale Price

\$66,300

Assessor's EMV at Sale

Assessor's EMV at Sale

Not a Good Sale – Neighbor to Neighbor

Sale Ratio

Sale Ratio

SANDY RIVER LAKE

Lake

Lake

Front Feet: **150'**

Frontage Quality: **Wide weed band, limited access
-30% quality
-5% limited access adjustment
300' copg @ -5%**

Square Area/Acreage: **1.14 acre**

BARE LAND SALE

6/8/12

To the board members of the Aitkin County Board:

I am writing in regards to my property in Workman township Sec. 36 Twp 49.0 Rg. 24 NE. NE.

The tax assessment has gone up yet again. This is odd knowing all property values have decreased by at least a third in the last 5 years.

I recently had the property reassessed and was in utter disbelief that the tax value would even be higher than first evaluated. It was now being valued with some lake shore value. Although it touches some water on the Big Sandy flowage, the facts are that the area that is to be considered shoreline is more swampy this time of year than usable shoreline. In fact this time of year you barely can get to the water it is so thick with willows, cattails and bullrush. A duck hunters dream! The usable water way is literally a quarter mile away during low water years

I was told swamp property is going down in value, which this clearly is. Most of the MC Gregor is low swamp land.

I think I am being served an injustice by having the tax value assessment being as high as it is currently.

Please reconsider the tax value on this property.

Thank you for your time and consideration.

Sincerely,

Christopher Worms

Owner

Parcel ID # 39-0-060900

4/20/12

To Board members and to whom it may concern,

I am writing in regards to my 40 Acre property in Workman Township Sec. Sec. 36 Twp 49.0 Rg 24 NE NE.

The new tax assessment for the partial keeps going up. Which is completely opposite of all properties in the past 5 years or so. We have seen values decrease by a third or more. I am confused that I would be assessed lake shore taxes for low swamp land located near the Big Sandy Flowage. This time of year you may be able to see water near my property, but you wait one month and the cat tails, swamp grass and bull rush will be so thick you will be able to walk across it. The usable waterway is literally be ¼ mile from my property.

I think I am being served an injustice by being taxed lake front taxes for access to a swamp.

Please reconsider the tax value on this property.

Thank you for your time and consideration.

Sincerely,

Christopher Worms

Owner

Parcel ID# 39-0-060900

BRIEF SYNOPSIS OF CHANGES

Christopher Worms Parcels: 39-0-060900 & 39-0-061200

39-0-061200						
Was			Is Now			
.25 Site (access & electric)		\$5,000		.25 Site (access & electric)		\$5,000
High Wooded	26	\$43,000		Low Wooded	38	\$43,700
Low Wooded	7	\$8,100				
Swamp	5	\$2,000				
Road	1	No Value				
Land Total		\$58,100		Land Total		\$48,700
Pole Building		\$18,600		Pole building		\$18,600
	Total	\$76,700				\$67,300
39-0-060900						
Was			Is Now			
High Wooded	24	\$39,600		Low Wooded	34	\$39,100
Low Open	4	\$4,400		Flowage Frontage (\$700)	400'	\$94.50 \$37,800
Low Wooded	7	\$8,100		Road	1	No Value
Swamp	4	\$1,600				
Road	1	No Value				
Land Total		\$53,700		Land Total		\$76,900



**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: Dennis Tennison

Property ID#: 06-0-006200

Physical Address: 63537 Loon Avenue Jacobson, Mn.

Estimated Market Value 2011 Assessment: \$230,700

Classification 2011 Assessment: Seasonal Recreational / Rural Vacant Land

Estimated Market Value 2012 Assessment: \$228,900

Classification 2012 Assessment: Seasonal Recreational / Rural Vacant Land

Reason for Appeal: Deduct appropriate amount of acreage for Loon Avenue (CR #65) right of way.

Assessor's Recommendation: The appropriate amount of row could not be accurately determined at the Cornish LBAE and needed to be reviewed by Tom Veenker. Recommend changing amount of acreage deduction for row from 2 ac to 3 ac. This would reduce the total estimated market value from \$228,900 to \$228,500

Comments: This parcel has approximately 2,600' ff on Blackface Lake. After reducing the assessed acreage 1 acre for every 100' of frontage, the only remaining land type to deduct right of way from is swamp acreage (\$400 per).



CORNISH

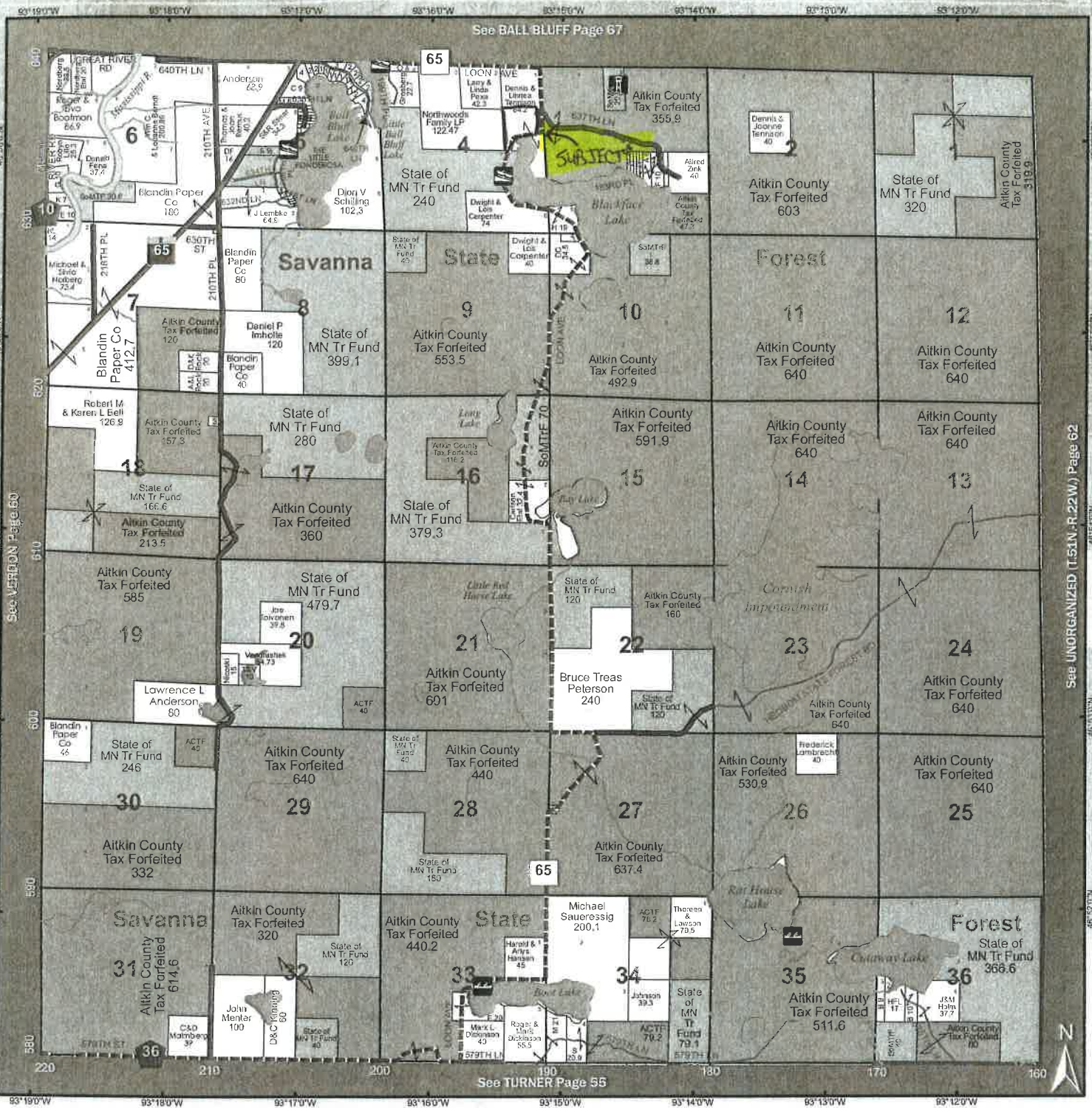
T.51N. - R.23W.



© 2009, Regents of the University of Minnesota. All Rights Reserved.

See BALL BLUFF Page 67

See TURNER Page 55



See VERRON Page 60

See UNORGANIZED T.51N.-R.22W. Page 62



0 115 230 460 Feet

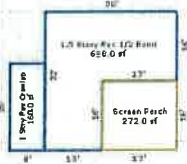


Scale: 1:5,374

06-0-006200 Tennison

5/9/2012 2:29:54 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.



Fee Owner: 22474
 TENNISON, DENNIS & JOANNE
 Taxpayer: 22474 FALCO:F.O.
 TENNISON, DENNIS & JOANNE
 1289 COUNTY ROAD 440
 BOVEY MN 55709

DISTRICTS:
 Twp/City : 6 CORNISH TWP
 School : 4 MCGREGOR
 Lake : 10045 BLACKFACE LAKE

LEGAL DESCRIPTION:
 Sec/Twp/Rqe : 4 51.0 23 Acres: 42.10
 (SE NE) LOT 6
 Parcel notes:
 12/02/08 R/A THIS PARCEL AND PARCEL #59
 COMBINED HAVE LESS THAN 10 AC HAYED. DOES
 NOT QUALIFY FOR AG CLASS. SPLIT TO 151/111

SALES HISTORY: -----					TRANSFER HISTORY: -----			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
						2010/04/03		TENNISON, DENNIS & JOANNE
						2009/10/30		TENNISON, DENNIS & LINNE

ASSESSMENT DETAILS: -----		Acres	CAMA	Estimated	Deferred	Taxable
2012 Rcd: 1	Class: 151 Non-Comm Seasonal Residential Recreationa Hstd: 0 cabin MP/Seq: 06-0-006200 000 Own% Rel AG% Rel NA% Dsb%	9.00	50,200	50,200		50,200
			18,436	18,400		18,400
			Total MKT	68,636	68,600	68,600
2012 Rcd: 2	Class: 111 Rural Vacant Land Hstd: 0 rural-vacant-nonhomestead-land MP/Seq: 06-0-006200 001 Own% Rel AG% Rel NA% Dsb%	7.00	160,300	160,300		160,300
			Total MKT	160,300	160,300	160,300
2011 Rcd: 1	Class: 151 Non-Comm Seasonal Residential Recreationa Hstd: 0 cabin MP/Seq: 06-0-006200 000 Own% Rel AG% Rel NA% Dsb%	9.00	50,200	50,200		50,200
			19,476	19,500		19,500
			Total MKT	69,676	69,700	69,700
2011 Rcd: 2	Class: 111 Rural Vacant Land Hstd: 0 rural-vacant-nonhomestead-land MP/Seq: 06-0-006200 001 Own% Rel AG% Rel NA% Dsb%	7.00	161,000	161,000		161,000
			Total MKT	161,000	161,000	161,000
2010 Rcd: 1	Class: 151 Non-Comm Seasonal Residential Recreationa Hstd: 0 cabin MP/Seq: 06-0-006200 000 Own% Rel AG% Rel NA% Dsb%	9.00	50,188	50,200		50,200
			21,639	21,600		21,600
			Total MKT	71,827	71,800	71,800
2010 Rcd: 2	Class: 111 Rural Vacant Land Hstd: 0 rural-vacant-nonhomestead-land MP/Seq: 06-0-006200 001 Own% Rel AG% Rel NA% Dsb%	7.00	161,012	161,000		161,000
			Total MKT	161,012	161,000	161,000

ASSESSMENT SUMMARY: -----												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2012	151	+ 0	210,500		18,400	228,900		228,900			228,900	
2011	151	+ 0	211,200		19,500	230,700		230,700			230,700	
2010	151	+ 0	211,200		21,600	232,800		232,800			232,800	

LINKED PARCELS - BASE: 06-0-006200 000 -----
 000*06-0-006200 001 06-0-006200 2

Ground BAS area: 308 Totals: 8,239 700
 Effective ground BAS rate: 2.27

CAMA IMP DETAILS: 4 OTH SHED
 House/Garage: Schedule: 2013
 Construction class/Quality: D 4
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable . . .
 Economic: 06-L .85
 Additional
 Total percent good85

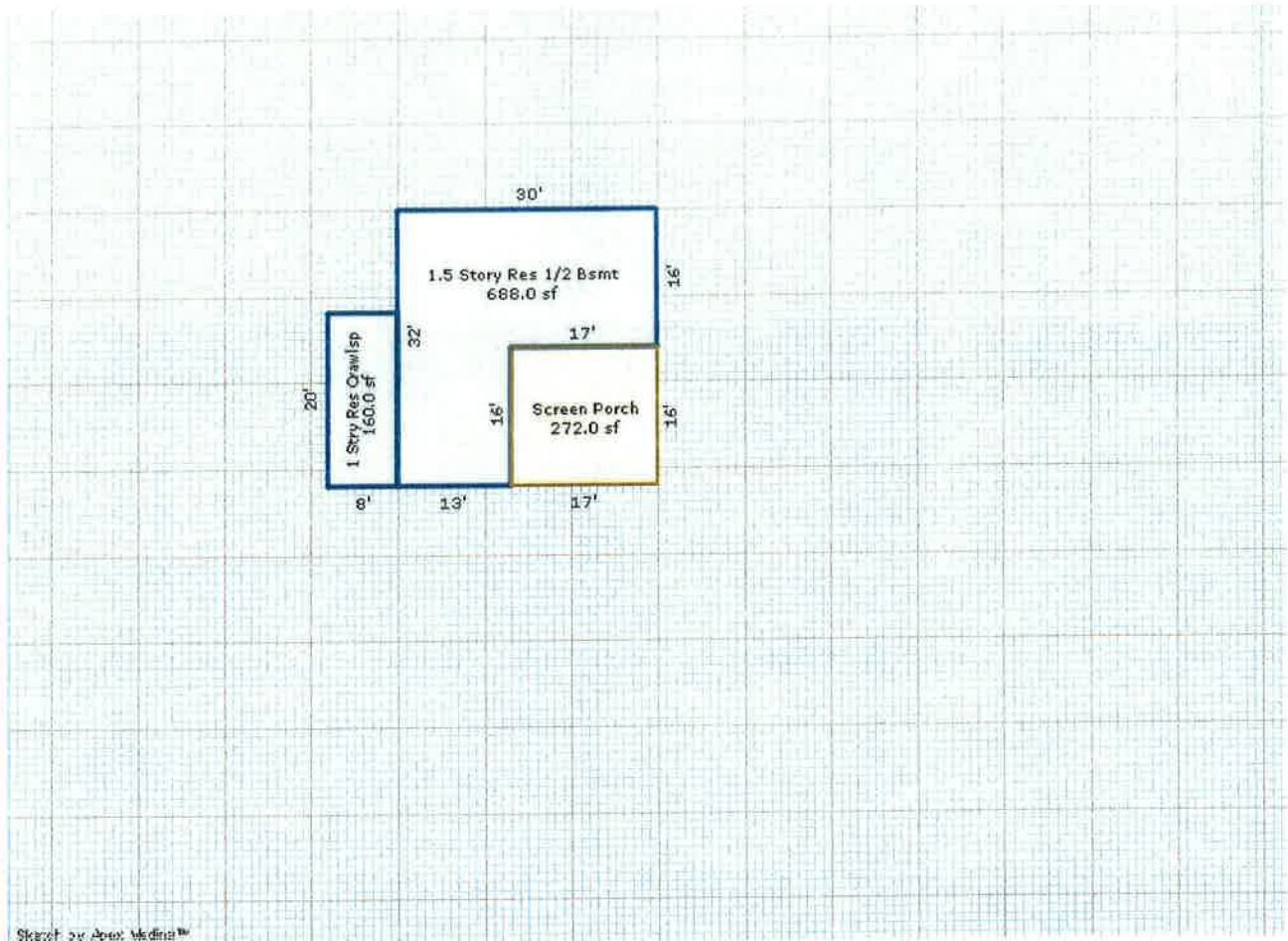
NOTES: -----
 12X17 TAR PAPER SHED

Characteristics/Areas	Wid Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_BAS SHED 4 \$500 SHED		1					500.00	500	1			1.00			425

Ground BAS area: 1 Totals: 500 425
 Effective ground BAS rate: 425.00

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







**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.

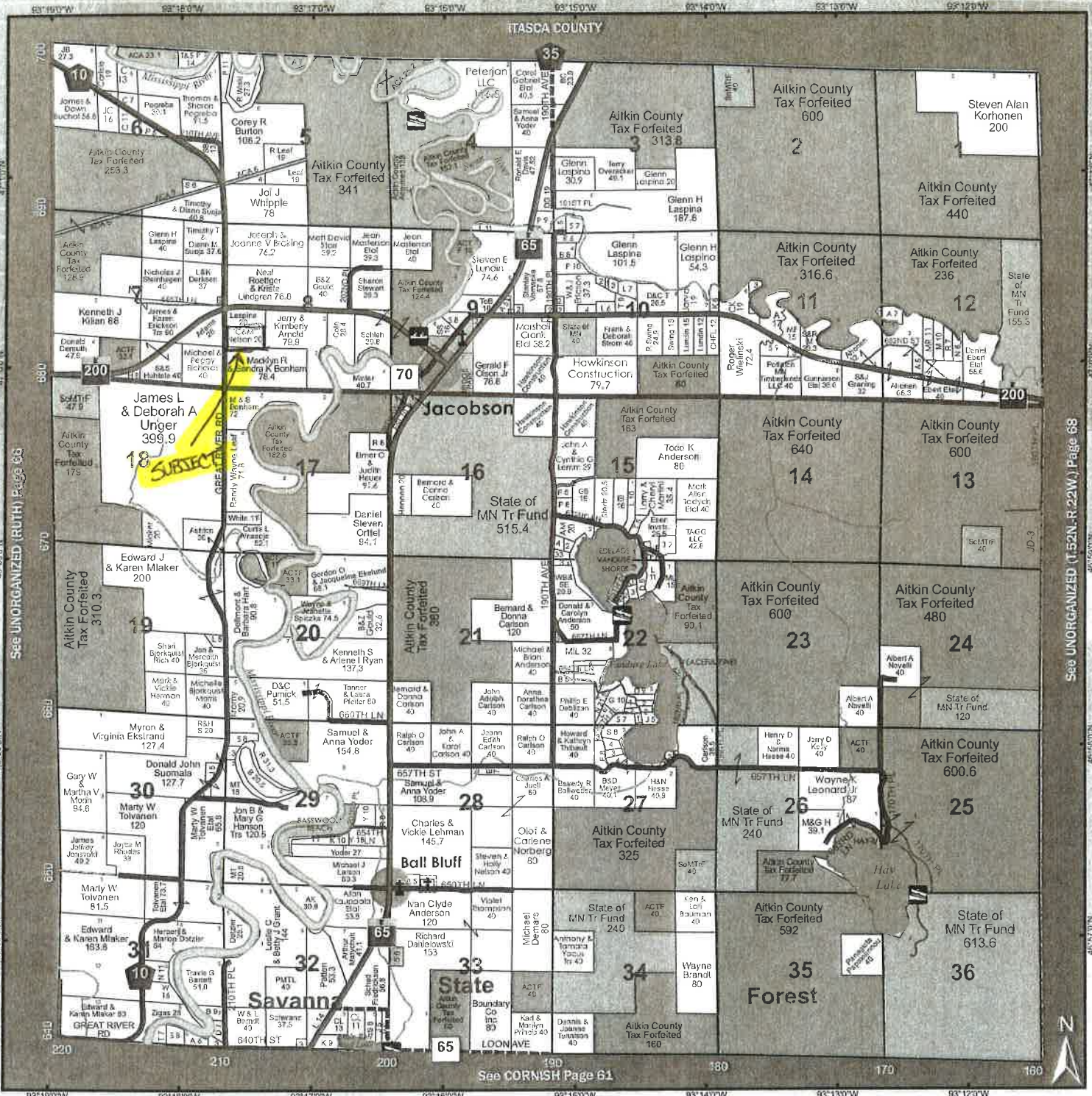
Comments: The basis for the removal of agricultural classification was that 10 or more acres devoted to ag use could not be defined by aerial photo. The Nelson's submitted a written appeal to the 2012 Ball Bluff LBAE listing the products they raise and sell, and that they file a schedule F farm income 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.



© 2009, Regents of the University of Minnesota. All Rights Reserved.



See UNORGANIZED (RUTH) Page 68

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

See CORNISH Page 61



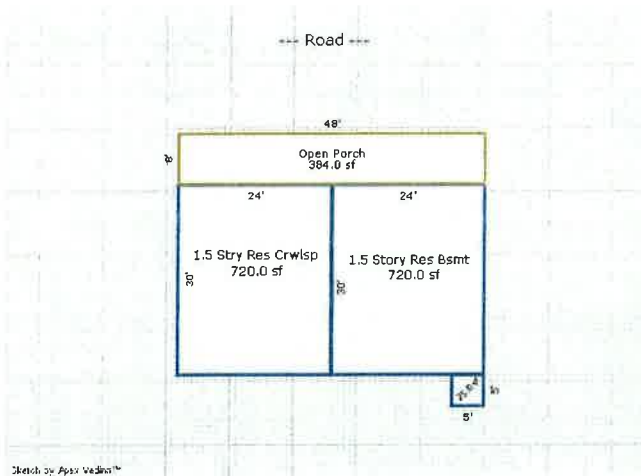
These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.

02-0-015302 Nelson's

5/8/2012 5:18:31 PM

0 45 90 180 Feet

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	

LINKED PARCELS - BASE: 02-0-015302 000
000*02-0-015302 001 02-0-015302 2
Total acres: 20.00 Total est: 128,400 Total taxable: 101,500

Table with columns: Tax Year, Rec Class, NTC, RMW, St Gen, Disaster, Powerline, Credits, Ag, Res, Tac, Net Tax. Rows for years 2010-2013.

CAMA LAND DETAILS:

Land market: 02 BALL BLUFF / ZONE 3 Last calc date/env: 04/26/12 I
Neighborhood: 02 BALL BLUFF 1.00 Asmt year: 2013
COG: 94344 1 Ac/ FF/SF: 20.00 Lake:
Wid: .00 Dth: .00 Avg CER:
Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd
FSITE AC 1.00 20000.00 20000.00 20000 1 201
OPN-R AC 7.00 1500.00 1950.00 13700 1 201
HWD-R AC 2.00 1650.00 2145.00 4300 1 201
HWD-R AC 4.00 1650.00 2145.00 8600 2 111
LWD-R AC 2.00 1150.00 1495.00 3000 2 111
SWP-R AC 3.00 400.00 520.00 1600 2 111
ROAD AC 1.00 20.00 20.00 2 111

NOTES:

01/13/2011 REVIEW LAND TYPING, CONSIDER CREEK BED TO BE SWP.

CAMA SUMMARY:

Schedule: 2013 Insp/ By/ Cmp: 06/28/2011 DM R
Neighborhood: 02 BALL BLUFF
Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
1 RES 1-3 1465 D 055 3/21/2012 B 67,094
2 OTH PB '78 30X44 1320 P 020 3/21/2012 B 8,620
3 OTH SHED 8X8 CHIX 1 D 2 3/21/2012 B 85
4 FRM LOAFING '05 12X24 288 D 3 3/21/2012 B 734
5 OTH CAR PORT 2EA 20X20 800 4 3/21/2012 B 680
Estimated land value : 51,200
Mineral value :
Improvement value . . . : 77,213
Total value : 128,413

CAMA IMP DETAILS: 1 RES 1-3

House/Garage: Schedule: 2013
Construction class/Quality: D 055
Actual/Effective year built: 1928
Condition:

DEPRECIATION PCT GOOD FACTORS:

Physical: .50
Functional incurable . . .
Economic: 02 .85
Additional
Total percent good43

NOTES:

06/28/2011 REAR 2 STRY DECKING HAS BEEN REMOVED. PARTIAL WINDOW AND SIDING REPLACEMENT UNDERWAY. HELD RES @ 50% GOOD. CHG NORTHERLY BSMT ADJ TO CS7

Table with columns: Characteristics/Areas, Wid Len, Units, Str, Fdt, Wal, OV, Rate, RCN, Sum, PD, Curable, %Cmp, %New, New Imp, RCNLD. Rows for various property features like COLOR, FOUNDATION, STYLE, etc.

- _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

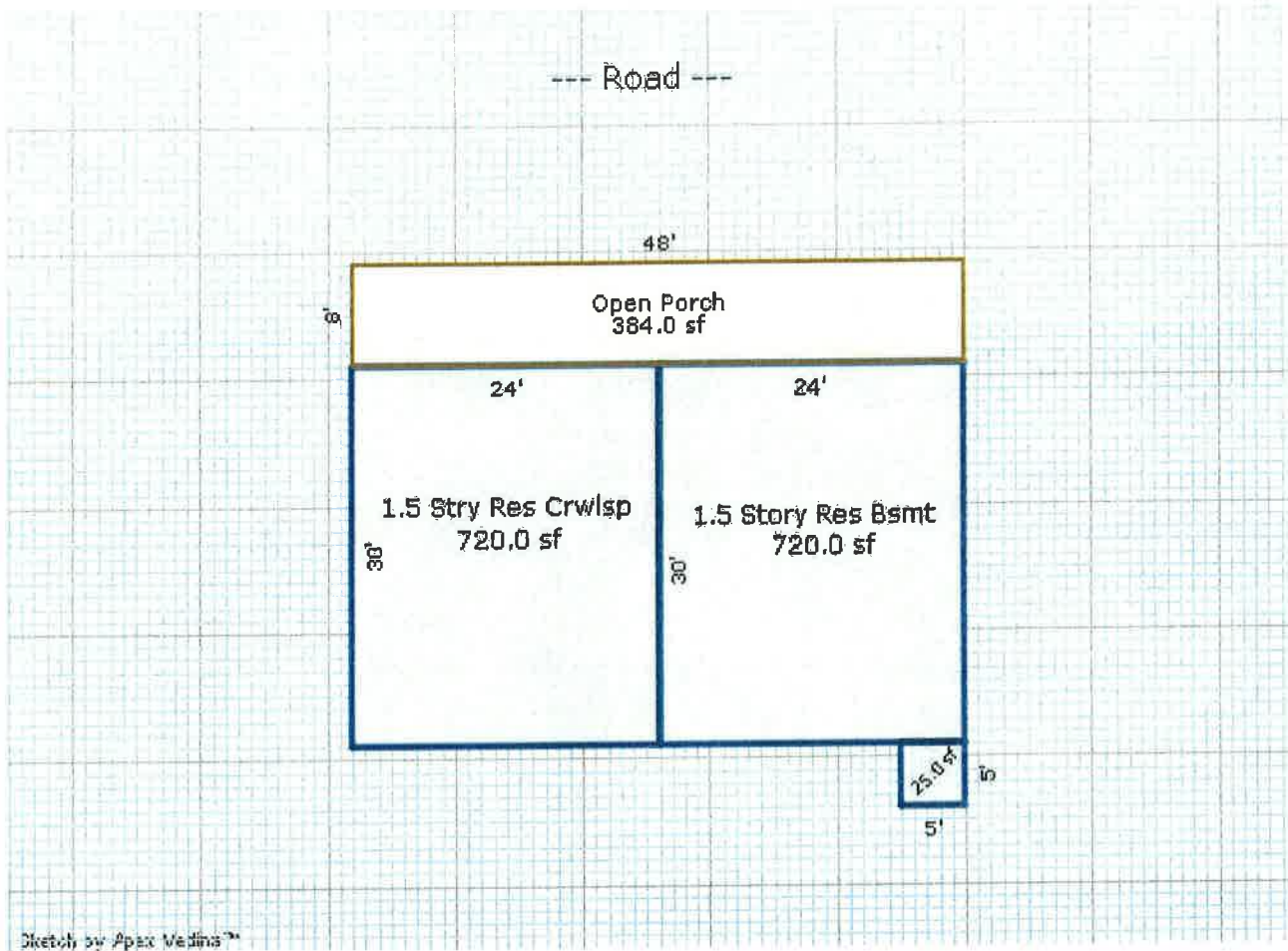
Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS CAR PORT 4	20	20	400					1.00	400	1			1.00			340
BAS CAR PORT 4	20	20	400					1.00	400	1			1.00			340

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.

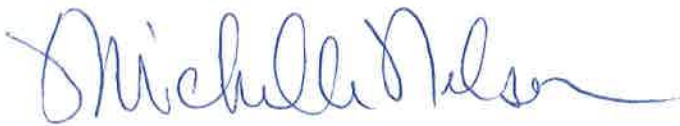
We file farm/ag taxes, we sell cows and chicken eggs.

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





**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: Assessor Recommendation – will not be present

Owner Name: Robert & Marilyn Feero

Property ID#: 56-1-134100

Physical Address: 109 1st Avenue SW, Aitkin, MN 56431

Estimated Market Value 2011 Assessment: \$125,700

Classification 2011 Assessment: 201 (Residential Homestead)

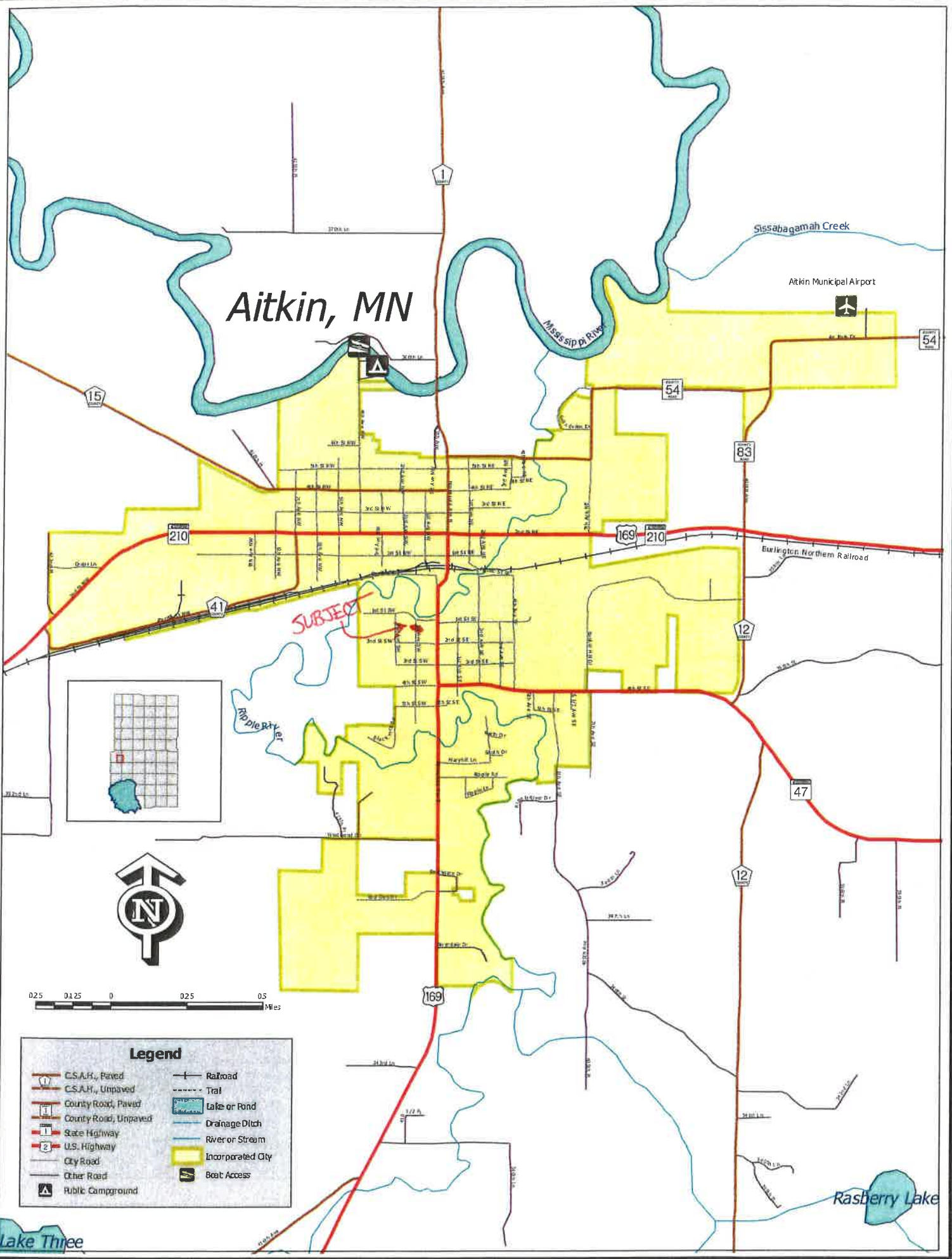
Estimated Market Value 2012 Assessment: \$116,600

Classification 2012 Assessment: 201 (Residential Homestead)

Reason for Appeal: Mr. Feero appeared at the Aitkin City Local Board of Appeal & Equalization and was concerned that his Estimated Market Value was too low. The Feero's have made an effort to keep their home updated and in good condition. The Aitkin City Local Board of Appeal & Equalization voted not to change his value at their meeting but asked the appraiser, Stacy Westerlund, to set up a meeting with the Feero's to walk through their residence and determine if the Estimated Market Value was accurate. On May 16, 2012, an appointment was made and Stacy viewed the residence. The inside of the home is nicely updated: the carpets are newer; wood floors are in good condition; walls and ceilings are in good condition; the kitchen has newer cabinets, counters, and flooring. The bathroom is in good condition. The exterior has vinyl siding and newer windows. The roof will need some maintenance at some point.

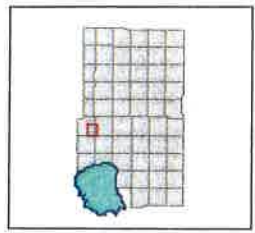
Assessor's Recommendation: The recommendation is to increase the effective age of the home from 75% to 80%. This would increase the residence value from \$93,700 to \$99,800. The Total Estimated Market value would increase from \$116,600 to \$122,800. The Feero's approve of this recommendation and to the presentation of the recommendation to the County Board of Appeal & Equalization for approval.

Comments: The Feero's understand their Estimated Market Value will increase and that could mean an increase in the taxes as well.

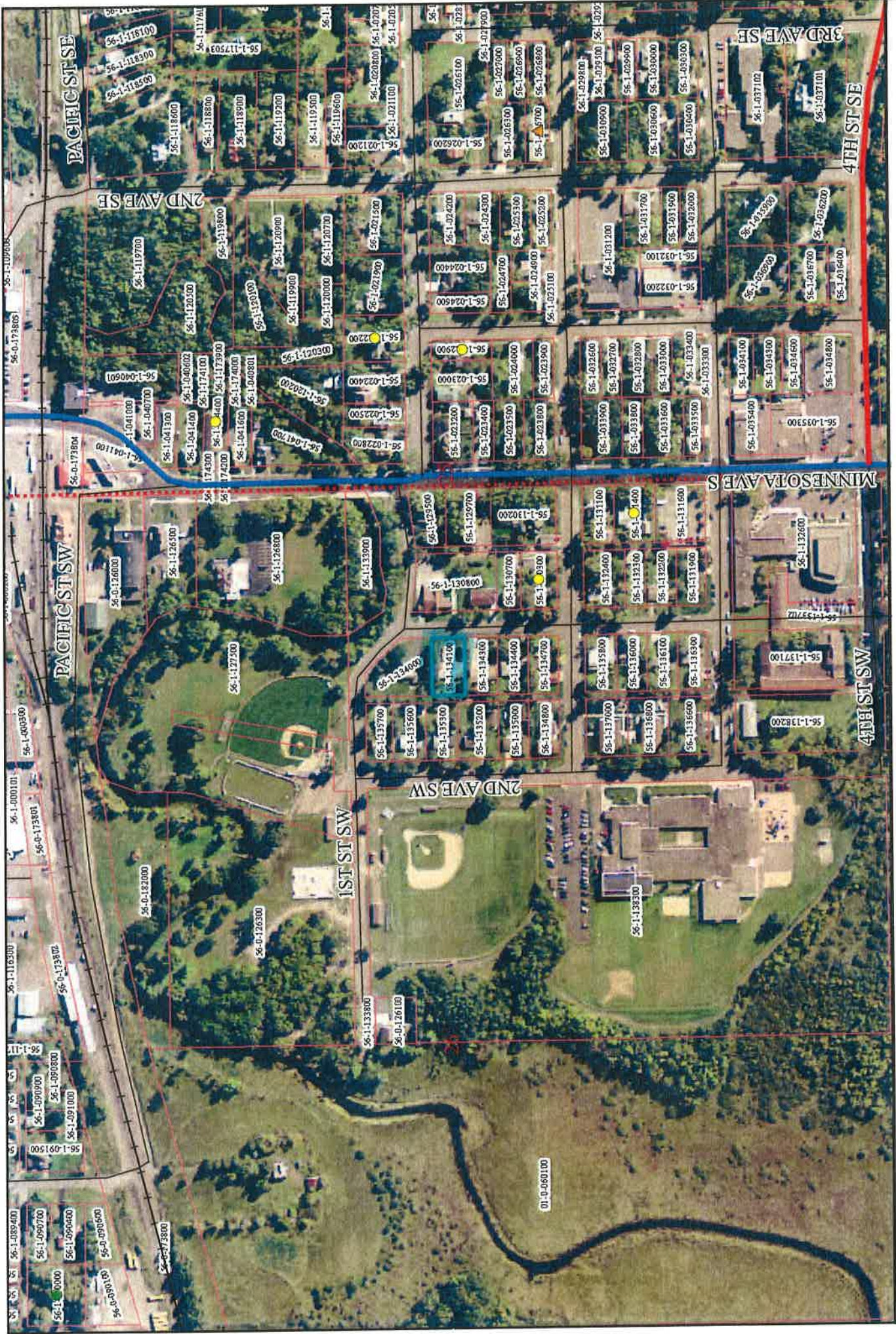


Aitkin, MN

SUBJECT



Legend			
	C.S.A.H., Paved		Railroad
	C.S.A.H., Unpaved		Trail
	County Road, Paved		Lake or Pond
	County Road, Unpaved		Drainage Ditch
	State Highway		River or Stream
	U.S. Highway		Incorporated City
	City Road		Boat Access
	Other Road		
	Public Campground		



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.

Feero 56-1-134100

5/16/2012 1:58:16 PM



Scale: 1:3,722

CAMA IMP DETAILS: 1 RES 1-3
 House/Garage: Schedule: 2012
 Construction class/Quality: D 060
 Actual/Effective year built: 1962
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: .75
 Functional incurable85
 Economic: 56-CR
 Additional75
 Total percent good64

NOTES: -----
 2-17-09 VERY WELL MTD RES. NEWER WINDOWS,
 SIDING, S&F, SHINGLES ARE GOOD.
 KEPT GRADE THE SAME. INCR EA FROM .65 TO
 .75

---- Characteristics/Areas ----				Wid Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
_005	COLOR	WHT	WHITE																
_010	FOUNDATION	CB	CONC BLOCK																
_020	STYLE	RAM	RAMBLER																
_030	SHAPE	16	1-6 CORNER																
_040	CONST	FR	FRAME																
_050	EXT WALL 1	VL	VINYL																
_050	EXT WALL 1	BR	BRICK																
_060	ROOF STYLE	GEL	GABLE																
_070	ROOF COVER	AS	ASPHALT																
_110	BEDROOMS	3	THREE																
_125	BATHROOMS	1	ONE																
_170	FIREPLACE	3																	
_BAS	BASE AREA	060	D-6.0 RES	30	38	1140				3,000.00		3,000	1			1.00			1,914
										104.20		118,788	1			1.00			75,787
										104.20		25,008	1			1.00			15,955

Ground BAS area: 1,380 Totals: 146,796 93,656
 Effective ground BAS rate: 66.48

CAMA IMP DETAILS: 2 OTH DECK
 House/Garage: Schedule: 2012
 Construction class/Quality: 6
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable85
 Economic: 56-CR
 Additional85
 Total percent good85

NOTES: -----
 DETACHED DECK ON NORTH SIDE OF GARAGE.

---- Characteristics/Areas ----				Wid Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
_BAS	BASE AREA	6		6	12	72				6.00		432	1			1.00			367

Ground BAS area: 72 Totals: 432 367
 Effective ground BAS rate: 5.10

CAMA IMP DETAILS: 3 RES GAR
 House/Garage: Schedule: 2012
 Construction class/Quality: D 3
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: .75
 Functional incurable85
 Economic: 56-CR
 Additional64
 Total percent good64

NOTES: -----
 2-27-09 VINYL SIDING, GABLE, ASP, NEWER
 OH DOOR.

---- Characteristics/Areas ----				Wid Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
_005	COLOR	WHT	WHITE																
_010	TYPE	ATT	ATTACHED																
_020	FLOOR	CON	CONCRETE																
_030	ELECTRIC	Y	YES																
_BAS	BASE AREA	3	AVERAGE	20	20	400				15.00		6,000	1			1.00			3,828

Ground BAS area: 400 Totals: 6,000 3,828
 Effective ground BAS rate: 9.57

CAMA IMP DETAILS: 4 OTH DRIVEWAY
 House/Garage: Schedule: 2012
 Construction class/Quality: 4
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable85
 Economic: 56-CR
 Additional85
 Total percent good85

NOTES: -----

---- Characteristics/Areas ----				Wid Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
_BAS	BASE AREA	4	LG APRON			1				1,000.00		1,000	1			1.00			850

Ground BAS area: 1 Totals: 1,000 850
 Effective ground BAS rate: 850.00

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





**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.



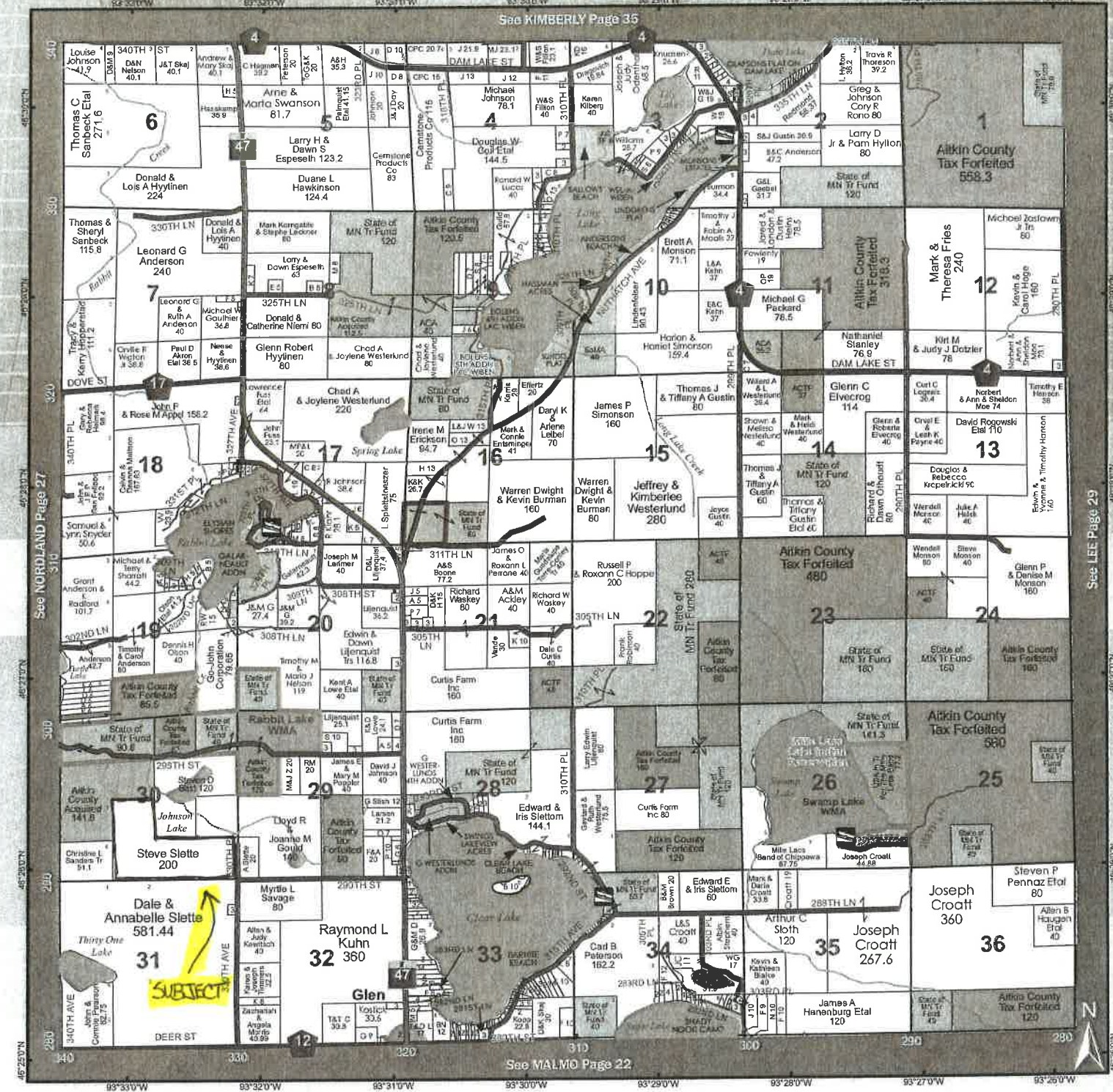
GLEN

T.46N. - R.25W.



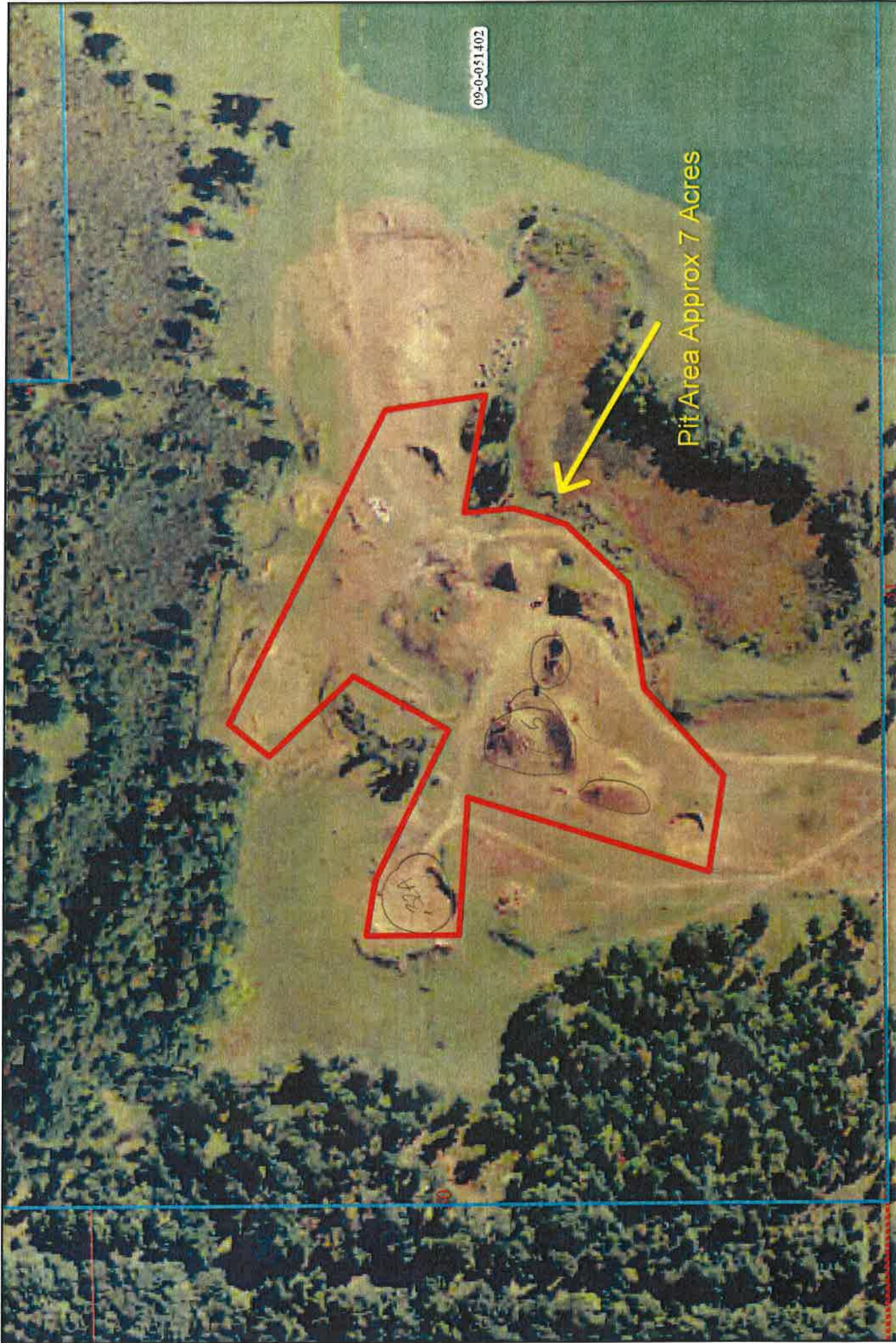
© 2009, Regents of the University of Minnesota. All Rights Reserved.

See **KIMBERLY** Page 35



See **MALMO** Page 22

SUBJECT



09-0-0-51402

Pit Area Approx 7 Acres

0 50 100 200 Feet

Scale: 1:2,455

5/18/2012 11:06:14 AM

Slette 09-0-0-51402

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: 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: Land market: 09 GLEN / ZONE 1 Last calc date/env: 05/03/12 I
 Neighborhood: 09 GLEN 1.00 Asmt year: 2013
 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	Qlt/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											
SWP-R	AC 20.00				400.00	360.00	7200	2	121	20.00			
	198.00												
HWD-R	AC 39.00				1650.00	1485.00	57900	2	121	39.00			
	198.00	SW-SE											
OPN-R	AC 13.00				1500.00	1350.00	17600	1	101	13.00			
	198.00	SE-SW											
HWD-R	AC 13.00				1650.00	1485.00	19300	2	121	13.00			
	198.00												
SWP-R	AC 8.00				400.00	360.00	2900	2	121	8.00			
	198.00												
GRPIT	AC 7.00				3000.00	3000.00	21000	3	233	7.00			
	198.00												
OPN-R	AC 20.00				1500.00	1350.00	27000	1	101	20.00			
	198.00	SE-SE											
HWD-R	AC 3.00				1650.00	1485.00	4500	2	121	3.00			
	198.00												
SWP-R	AC 7.00				400.00	360.00	2500	2	121	7.00			
	198.00												
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.



**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 (written appeal)

Owner Name: Patricia Peters

Property ID#: 11-0-064410

Physical Address: 44707 230th Lane
Aitkin, MN 56431

Estimated Market Value 2011 Assessment: \$181,200

Classification 2011 Assessment: Residential Homestead

Estimated Market Value 2012 Assessment: \$225,400

Classification 2012 Assessment: Seasonal Recreational Residential

Reason for Appeal: Valuation is too high. Hazelton Township Board of Appeal and Equalization increased valuation due to lake access easement. See attached email letter and copies of current easement and prior lease.

Assessor's Recommendation: No change to valuation.

Comments: The subject has had lake access for approximately 20 years. No added valuation was attributed to this amenity in the past. During the 2012 reassessment of Hazelton Township, this was discovered and the valuation was increased. Property was recently listed for sale for close to the new valuation.

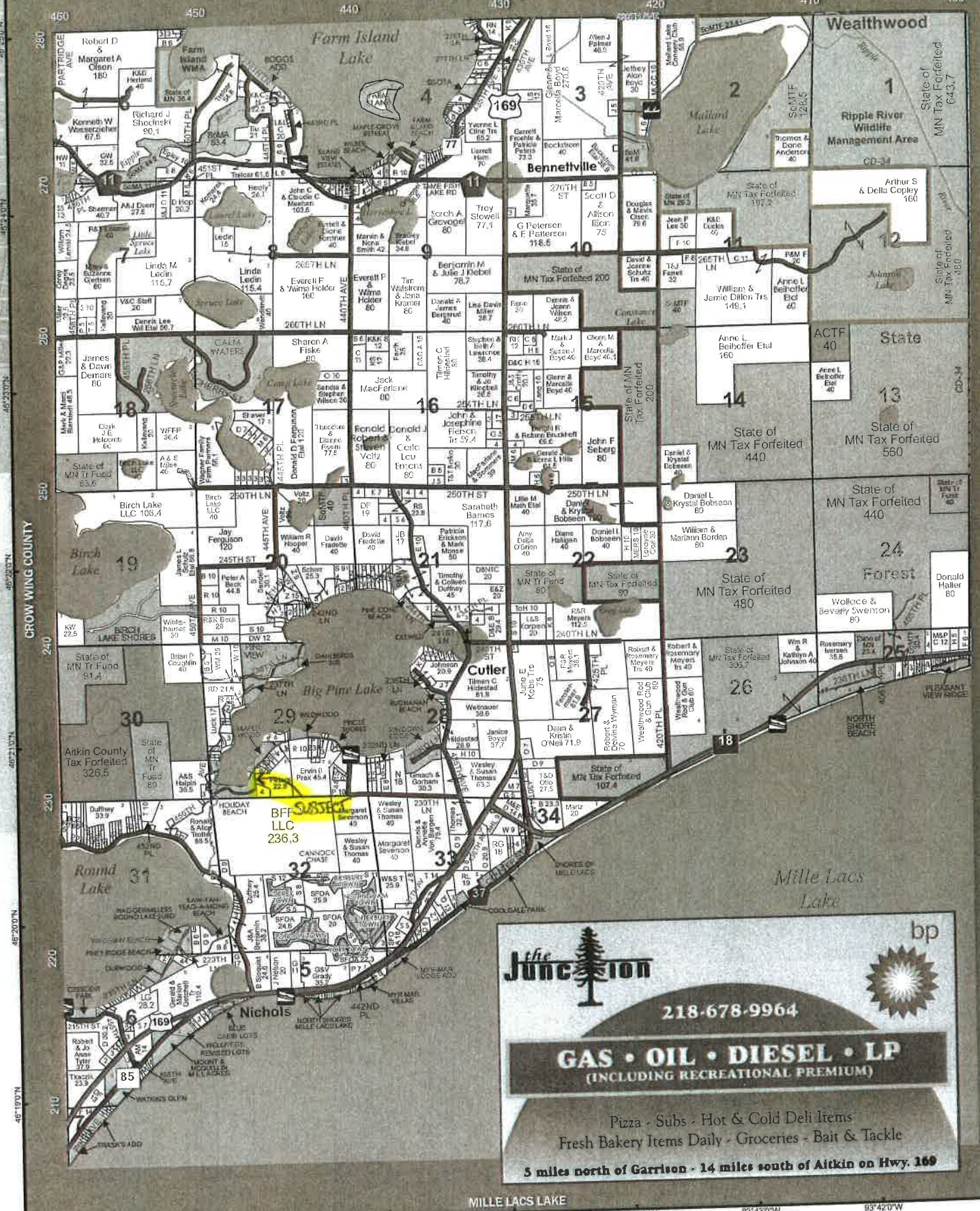
HAZELTON

T.45 & 44N. - R.27W.



© 2009, Regents of the University of Minnesota. All Rights Reserved.

See FARM ISLAND Page 26



the Junction 

218-678-9964

GAS • OIL • DIESEL • LP
(INCLUDING RECREATIONAL PREMIUM)

Pizza - Subs - Hot & Cold Deli Items
Fresh Bakery Items Daily - Groceries - Bait & Tackle

5 miles north of Garrison • 14 miles south of Aitkin on Hwy. 169



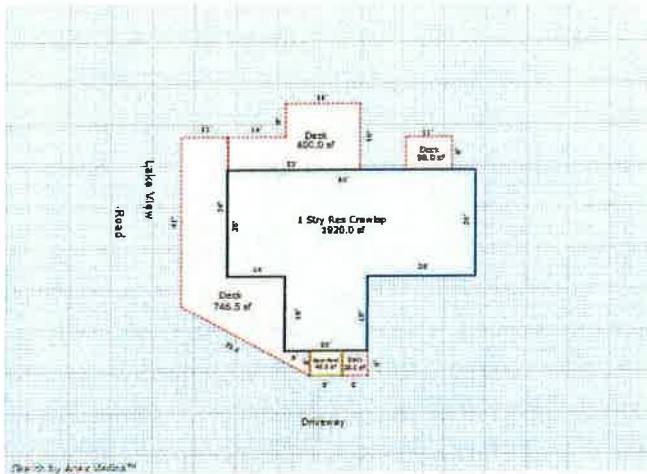
These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.

Peters 11-0-064410

6/11/2012 4:03:53 PM



Scale: 1:2,277



Fee Owner: 92123
 PETERS, PATRICIA GRACE
 Taxpayer: 92123 FALCO:F.O.
 PETERS, PATRICIA GRACE
 44707 230TH LANE
 AITKIN MN 56431
 Primary Address/911 #: 44707 230TH LANE AITKIN MN
 Homesteader: 92123 Seq 000
 PETERS, PATRICIA GRACE
 44707 230TH LANE
 AITKIN MN 56431

DISTRICTS:
 Twp/City : 11 HAZELTON TWP
 School : 1 AITKIN

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 29 45.0 27 Acres: 1.75
 PT GOVT LOT 6 (TRACT H) DOC 370101

Parcel notes:
 5/14/2012 LBAOE: COURT ORDERED EASEMENT ACROSS 80' OF PARCEL 11-1-117000 FOR USE OF LAKE BY THIS PARCEL(0-064410). ADJUSTED VALUE UPWARD SINCE EASEMENT IS A BENEFIT TO THIS PROPERTY.

HS CANCELED 3-13-2012 - APP NOT RETURNED REASSESSMENT MAILING
 RA 10/06/2011 SMW: NO ANSWER. CURRENTLY LISTED WITH WEICHERT REALTY FOR \$269,900 (TOTAL OF THREE PARCELS) THE CURRENT OWNER USES THE LAKESHORE ACROSS THE ROAD AS IF THEY OWN IT (HAVE A DOCK, ELEC, SHED) HOWEVER,
 10/27/2011 PER TOM V: NO LAKE ACCESS OR FRONTAGE (WAS LISTED WITH 60' OF FRONTAGE) POSSIBLE DURESS (FORECLOSURE)
 02/19/2010 SMW: CHECKED ALL 3 PARCELS FOR POLE BUILDING ORIGINALLY PERMITTED TO PARCEL 11-0-064410. NONE SEEN. REMOVED FROM CHECKBACKS.

ASSESSMENT DETAILS:		Acres	CAMA	Estimated	Deferred	Taxable
2012 Rcd: 1	Class: 151 Non-Comm Seasonal Residential Recreationa Hstd: 0 cabin MP/Seq: 11-0-064410 000 Own% Rel AG% Rel NA% Dsb%	1.75	74,100	74,100		74,100
			151,316	151,300		151,300
			Total MKT	225,416	225,400	225,400
2011 Rcd: 1	Class: 203 Residential 1 unit Previously SRR Hstd: 1 Residential-Homestead MP/Seq: 11-0-064410 000 Own%100 Rel AG% Rel NA% Dsb%	1.75	23,400	23,400		21,800
			157,810	157,800		147,000
			Total MKT	181,210	181,200	168,800
		10 acres	23,400	23,400		21,800
2010 Rcd: 1	Class: 203 Residential 1 unit Previously SRR Hstd: 1 Residential-Homestead MP/Seq: 11-0-064410 000 Own%100 Rel AG% Rel NA% Dsb%	1.75	23,388	23,400		23,400
			158,792	158,800		158,800
			Total MKT	182,180	182,200	182,200
		10 acres	23,388	23,400		23,400

ASSESSMENT SUMMARY:

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2012	151	0	74,100		151,300	225,400		225,400			225,400	
2011	203	1	23,400		157,800	181,200		168,800			168,800	
2010	203	1	23,400		158,800	182,200		182,200			182,200	

TAX SECTION:

Tax Year	Rec Class	NTC	Taxes	RMV	St Gen	Disaster	Powerline	Credits	Ag	Res	Tac	Net Tax
----------	-----------	-----	-------	-----	--------	----------	-----------	---------	----	-----	-----	---------

Parcel Nbr: 11-0-064410 10538 PRD Production 2013 Property Assessment Record AITKIN COUNTY 6/11/12 Page 2
 2013 .00 .00 .00 .00 .00 .00 .00 .00 .00
 2012 864.04 79.76 .00 .00 .00 .00 .00 289.80 654.00
 2011 848.52 77.41 .00 .00 .00 .00 120.13 289.80 516.00
 2010 899.47 84.52 .00 .00 .00 .00 78.19 289.80 616.00

CAMA LAND DETAILS: ----- NOTES: -----
 Land market: 11 HAZELTON / ZONE 1 Last calc date/env: 05/14/12 I LAKE BASEMENT FRONTAGE VALUE ADDED FOR THE
 Neighborhood: 11 HAZELTON 1.00 Asmt year: 2013 2012 ASMT; 50% OF BIG PINE BASE RATE
 COG: 92123 1 Ac/FF/SF: 22.77 Lake: 80' FRONTAGE AMOUNT PER RECORDED DESC
 Wid: .00 Dth: 200.00 Avg CER: MD 5/2012
 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
 FSITE AC 1.00 20000.00 20000.00 20000 1 151 1.00 15000
 22.77 SV
 HWD-R AC 1.75 1650.00 1996.50 3500 1 151 1.75 12100
 22.77 TW
 01-0157E FF 80.00 550.00 632.50 50600 1 151 .37
 80.00 OV
 Front feet: 80.00 Other Acres: 2.75 Totals: 74,100
 FF/SF acres: .37 CAMA acres: 3.12 Mineral:

CAMA SUMMARY: -----
 Schedule: 2013 Insp/By/Cmp: 05/14/2012 SW R
 Neighborhood: 11 HAZELTON
 Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
 1 RES 1-3 1920 D 065 3/21/2012 B 151,061
 2 OTH SHED BARN STYLE 1 D 3 3/21/2012 B 255
 Estimated land value : 74,100
 Mineral value :
 Improvement value . . . : 151,316
 Total value : 225,416

CAMA IMP DETAILS: 1 RES 1-3 DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2013 Physical: .90 RA 10/6/2011: APPEARS TO BE WELL MAINTAINED
 Construction class/Quality: D 065 Functional incurable85 - CURRENTLY LISTED - POSSIBLE DURESS - NOT
 Actual/Effective year built: 1994 Economic: 11 .85 SURE OF INTERIOR CONDITION. EA FROM 95 TO
 Condition: Additional77 90
 Total percent good77
 1999 ADDITION 18X20
 PER LISTING - NEWER SHINGLES IN 2006

Characteristics/Areas	Mid Len	Units	Str	Fdt	Val	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005 COLOR GRN GREEN															
010 FOUNDATION CS CRAWLSPACE															
020 STYLE															
025 STORIES															
030 SHAPE 711 7-11CORNER															
040 CONST FR FRAME															
050 EXT WALL 1 LAP LAP SIDING															
055 EXT WALL 2															
060 ROOF STYLE GBL GABLE															
070 ROOF COVER AS ASPHALT															
080 WINDOW 1 DH DOUBLE HNG															
085 WINDOW 2 CA CASEMENT															
090 FURN. TYPE															
100 INT WALL 1															
105 INT WALL 2															
110 BEDROOMS 3 THREE															
115 FLOR CVR 1															
118 FLOR CVR 2															
125 BATHROOMS 3 THREE															
130 EK BATH FX															
140 WALK OUT															
150 CENTRL AIR Y YES			1				1,500.00		1,500	1		1.00			1,148
160 BSMT FIN															
170 FIREPLACE 2			1				4,000.00		4,000	1		1.00			3,060
180 LUXURY FIX															
200 TUCK UNDER N NO															
210 EXTRA KIT.															
BAS BASE AREA 065 D-6.5 RES	18	20	360				94.56		34,042	1		1.00			26,042
BAS BASE AREA 065 D-6.5 RES	26	60	1560				94.56		147,514	1		1.00			112,848
DK DECK 5		8	11				5.00		440	1		1.00			337
DK DECK 8							8.00		3,200	1		1.00			2,448
DK DECK 8							8.00		5,976	1		1.00			4,572





Mike Dangers

From: Marcia Hills [marcia.hills@co.aitkin.mn.us]
Sent: Tuesday, June 12, 2012 8:21 AM
To: 'Stacy Westerlund'; 'Mike Dangers'
Subject: FW: Aitkin County Assessor Letter - c/o Mike Dangers

Marcia Hills, Clerical
Aitkin County Assessor's Office
209 2nd St NW, Room 111
Aitkin MN 56431

Phone: 218-927-7327
Fax: 218-927-7379

From: Patti Peters [<mailto:1truegem@comcast.net>]
Sent: Monday, June 11, 2012 5:14 PM
To: Aitkin Assessors
Subject: Fwd: Aitkin County Assessor Letter - c/o Mike Dangers

Dear Sirs,

I am writing you in response to a letter I received from your office dated May 29th regarding my lake access easement located in Hazelton Township, Aitkin County affecting parcel numbers 11-0-064401, 11-0-064411 and 11-0-064410. I cannot attend your board meeting this Tuesday, June 12th due to a previous out of town engagement, so please accept this email as my response to said letter above as I was denied my request for a continuance.

It was decided to increase my property tax amount based on the fact that this property now has access to Big Pine Lake. The fact is, my property has had access to Big Pine Lake through a 99 year lease since 1993 that was purchased from Mike and Ann Giles, the property owners of the lakeshore. The documents for said lease were officially notarized and recorded in Aitkin County on October 21, 1996. Therefore I am appealing this ruling and asking you to reverse this decision. This lease was also included as part of my 2002 divorce settlement whereby Judge Zimmerman granted the lease be transferable to me as part of that settlement, under Dissolution of Marriage case file number F9-01-645.. The recent easement filing was a renegotiated settlement with Mr. and Mrs. Giles, and in fact decreased my lakeshore frontage access, but in no way did it allow access to Big Pine Lake that I did not enjoy previously through the prior recorded lease agreement. I am sending a separate email from my Attorney Henry Brucker with the attachment of both the original General Lease and the new modified Easement for you to review. Please contact me with any concerns or questions.

Thank you for your time and consideration in this matter.

Sincerely,

Patricia Grace Peters
Cell: 610-675-6717
Email: 1truegem@comcast.net

CONFIDENTIALITY NOTICE:

This e-mail communication and any attachments may contain proprietary and privileged information for the use of the designated recipients named above. Any unauthorized review, use, disclosure or distribution is prohibited.

If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message.

407905 FILED OCT 14 '11 AT 9:11 AM Diane M. Lafferty, County Recorder

EASEMENT AGREEMENT

This Easement Agreement is made on the 7th day of July, 2011, by and between Darrin M. Giles and Julie Giles, husband and wife; Daniel R. Giles, a single person; and Michael H. Giles and Anne Giles, husband and wife, their heirs, successors and assigns (collectively referred to herein as "Grantors"), hereby grant to Patricia Grace Peters a/k/a Patricia G. Peters, a single person, her heirs, successors and assigns, (referred to herein as "Grantee").

WHEREAS, Grantors desire to grant to Grantee and Grantee desires to obtain from Grantors a permanent, non-exclusive easement for ingress, egress, recreational use, the use and maintenance of an existing shed and the use and maintenance of an existing dock over, under and across the real property legally described on EXHIBIT A attached hereto and incorporated herein by reference under the terms and conditions set forth herein; and

WHEREAS, Grantors and Grantee desire to terminate the Easement and Option and Lease memorialized on Title Certificate No. 2158 as Document Nos. 3697 and 3700 respectively.

NOW THEREFORE, Grantors and Grantee hereby agree as follows:

- I
1. Grantors hereby grant unto Grantee a permanent, non-exclusive easement for pedestrian ingress and egress, recreational use, the use and maintenance of an existing shed, and the use and maintenance of an existing dock over, under and across that certain real property located in the County of Aitkin, State of Minnesota, legally described as follows:

→ See EXHIBIT A attached hereto and incorporated herein by reference.

2. The permanent, non-exclusive easement described in Paragraph 1 above shall run with the land, burden the Grantor's property, and inure to the benefit of that certain real property located in the County of Aitkin, State of Minnesota, and legally described as follows:

TRACT H

A That part of Government Lot 6, Section 29, Township 45, Range 27, Aitkin County, Minnesota, described as follows:

Beginning at a point on the east line of said Government Lot 6 distant 33.00 feet south of the northeast corner of said Government Lot 6; thence on an assumed bearing of south along the east line of said Government Lot 6 a distance of 604.40 feet; thence North 30 degrees 49 minutes 56 seconds west a distance of 172.31 feet; thence South 46 degrees 54 minutes 30 seconds West a distance of 776.90 feet; thence South 04 degrees 38 minutes 25 seconds West a distance of 36.86 feet to the actual point of beginning of the tract to be described; thence continuing on said bearing of South 04 degrees 38 minutes 25 seconds West a distance of 150.49 feet; thence North 89 degrees 57 minutes 30 seconds West a distance of 503.80 feet to the easterly right of way line of the public road dedicated in the plat of Holiday Beach; thence Northerly along said easterly right of way line to its intersection with a line bearing North 89 degrees 57 minutes 30 seconds West from the actual point of beginning; thence South 89 degrees 57 minutes 30 seconds East a distance of 512.87 feet to the actual point of beginning.

TRACT I

A That part of Government Lot Six (6), Section Twenty-nine (29), Township Forty-five (45), Range Twenty-seven (27), described as follows:

Beginning at a point on the east line of said Government Lot 6, distant 33.00 feet South of the northeast corner of said Lot 6; thence on an assumed bearing of South along the east line of said Government Lot 6 a distance of 604.40 feet; thence North 30 degrees 49 minutes 56 seconds West a distance of 172.31 feet; thence South 46 degrees 54 minutes 30 seconds West a distance of 776.90 feet; thence South 04 degrees 38 minutes 25 seconds West a distance of 187.35 feet to the actual point of beginning of the tract to be described; thence continuing on said bearing of South 04 degrees 38 minutes 25 seconds West a distance of 200.00 feet; thence North 84 degrees 10 minutes 45 seconds West a distance of 490.26 feet to the easterly right of way line of the public road dedicated in the plat of Holiday Beach; thence Northerly along said easterly right of way to its intersection with a line bearing North 89 degrees 57 minutes 30 seconds West from the point of beginning; thence South 89 degrees 57 minutes 30 seconds East a distance of 503.80 feet to the actual point of beginning.

3. In the event that Tract H and Tract I should ever come under separate ownership in the future, then the permanent, non-exclusive easement described in Paragraph 1 above shall run with Tract H only and burden Grantor's property but shall not run with Tract I or in any way benefit Tract I. In the event of that Tracts H and I ever come under separate ownership in the future, the owner of Tract I shall not have any of the rights or privileges to use the easement area which the owner of Tract H may have or enjoy under this agreement.
4. The permanent, non-exclusive easement described in Paragraph 1 above shall be limited to the owner, as said ownership may change from time to time, of Parcels H and I as described in Paragraph 2 above, the immediate family of said owner, the permanent occupants of said Parcels H and I if other than the owner, and the guests of said owner or said permanent occupants. Guests are intended to include occasional invitees to said owner's or said permanent occupant's home, and not anyone by virtue of their permanent residency in the Big Pine Lake area.

5. Grantee shall be responsible to maintain and mow the easement area, and shall further provide any and all reasonably necessary maintenance relative to the dock and the shed. In the event that Grantee fails to provide such reasonably necessary maintenance, and such failure continues for thirty (30) days after written notice from Grantor to Grantee, then Grantor may provide such reasonably necessary maintenance and shall be entitled to reasonable compensation from Grantee for the value of such reasonably necessary maintenance.
6. The usage of the dock located in the easement area of the easement described in Paragraph 1 above shall be limited to watercraft owned by the owner or the permanent occupant of Parcels H and I as described in Paragraph 2 above if said owner does not occupy said Parcels H and I.
7. Grantee's existing sign that reads "A Little Bit of Heaven on the Lake" shall be allowed to stay even if it is not located within the boundaries of the easement described in Paragraph 1 above. The right of Grantee to use and maintain said sign shall be governed by the easement granted herein if the sign is within the easement area, or by the limited license if the sign is outside the easement area..
8. In addition to the permanent, non-exclusive easement described in Paragraph 1 above, Grantors hereby grant Grantee a limited license for the purpose of maintaining and mowing that portion of Lot 21 of the Plat of Holiday Beach lying North of the northerly line of the easement described in Paragraph 1 above, including the flag pole if it is not located within the easement area. In the event that Grantee does not maintain and mow said portion of Lot 21 consistent with the reasonable requirements of Grantor, then upon written notice by Grantor to Grantee of the failure to so

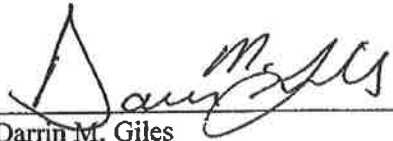
maintain and the failure of Grantee to remedy that failure within thirty (30) days of such notice, the limited license shall be terminated. In the event of the termination of said limited license, Grantee shall have no further obligation to maintain any portion of Lot 21 of the Plat of Holiday Beach lying North of the Northerly line of the easement described in Paragraph 1 above.

9. The Easement and Option and Lease that are memorialized on Certificate of Title No. 2158 as Document Nos. 3697 and 3700 respectively are hereby terminated and null and void in all respects. It shall not be necessary nor required for any party to file any other document with the Aitkin County Registrar of Titles to evidence the termination of said Document Nos. 3697 and 3700. The parties shall cooperate in any effort necessary to remove the memorialization of Document Nos. 3697 and 3700 from the Certificate of Title No. 2158.

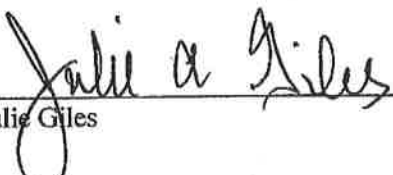
~~and void in all respects. It shall not be necessary nor required for any party to file any other document with the Aitkin County Registrar of Titles to evidence the termination of said Document Nos. 3697 and 3700. The parties shall cooperate in any effort necessary to remove the memorialization of Document Nos. 3697 and 3700 from the Certificate of Title No. 2158.~~

GRANTORS:

Date: 8-9-11


Darrin M. Giles

Date: 8-9-11


Julie Giles

Date: 8-9-11


Daniel R. Giles

Date: 8-9-11


Michael H. Giles

Date: 8-9-11


Anne Giles

STATE OF MINNESOTA }
COUNTY OF Dakota } ss.

On this 9th day of August, 2011, before me, a Notary Public within and for said County, personally appeared Darrin M. Giles and Julie Giles, husband and wife, to me known to be the persons described in, and who executed the foregoing instrument, and acknowledged that they executed the same as their free act and deed.



Kari Ellen Johnson
Notary Public

STATE OF MINNESOTA }
COUNTY OF Dakota } ss.

On this 10th day of August, 2011, before me, a Notary Public within and for said County, personally appeared Daniel R. Giles, a single person, to me known to be the person described in, and who executed the foregoing instrument, and acknowledged that he executed the same as his free act and deed.



Kari Ellen Johnson
Notary Public

STATE OF MINNESOTA }
COUNTY OF Dakota } ss.

On this 9th day of August, 2011, before me, a Notary Public within and for said County, personally appeared Michael H. Giles and Anne Giles, husband and wife, to me known to be the persons described in, and who executed the foregoing instrument, and acknowledged that they executed the same as their free act and deed.



Kari Ellen Johnson
Notary Public

EXHIBIT A

Land Description

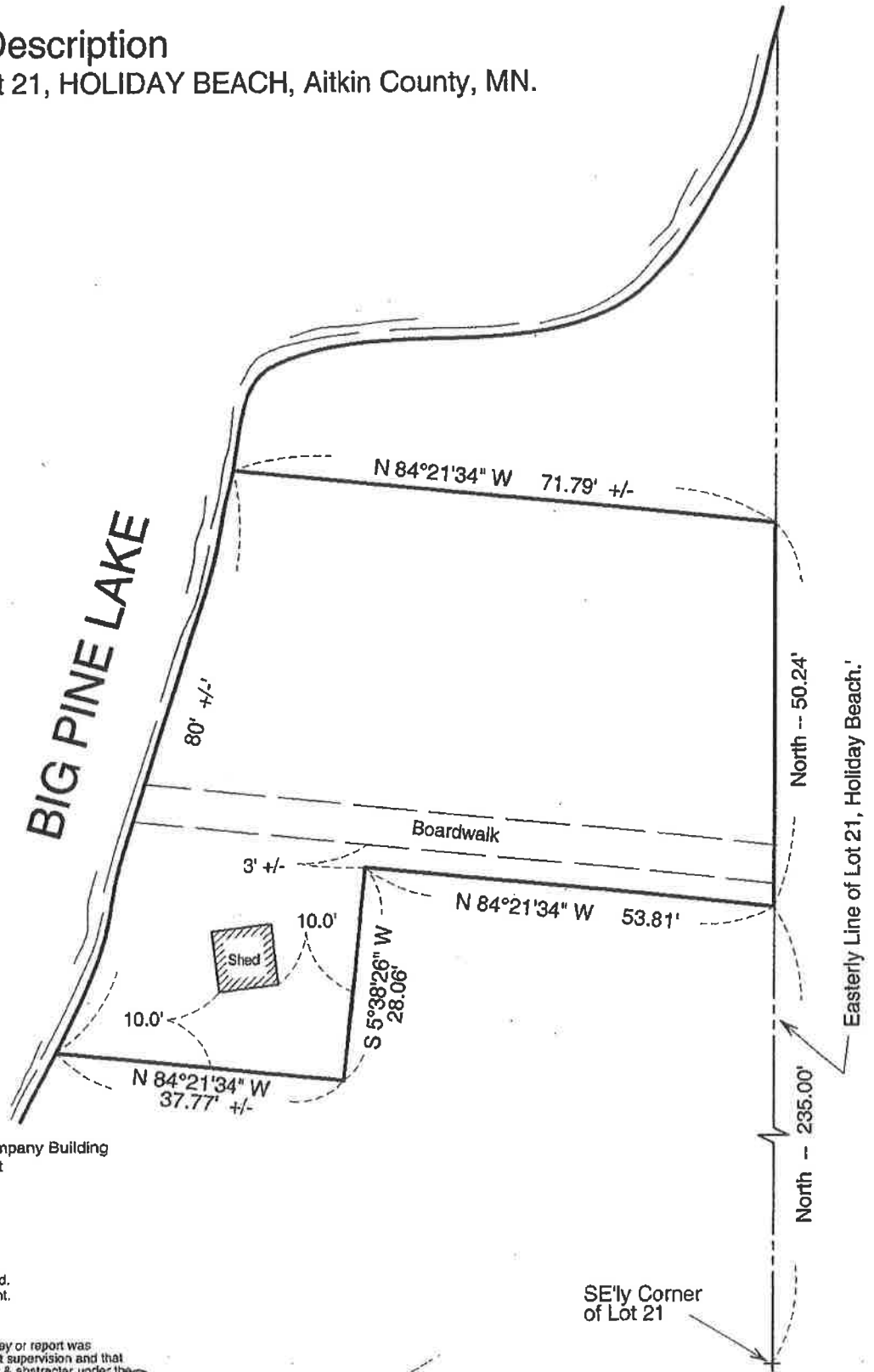
1
A perpetual easement for pedestrian ingress/egress, recreational use, use and maintenance of existing shed and use and maintenance of existing dock upon and across that part of Lot 21, HOLIDAY BEACH, according to the recorded plat thereof, described as follows:

Commencing at the Southeasterly Corner of said Lot 21; thence North, on an assigned bearing, along the Easterly Line of said Lot 21, a distance of 285.24 feet, to the **actual point of beginning** of the tract described; thence South, a distance of 50.24 feet; thence North 84 degrees 21 minutes 34 seconds West, a distance of 53.81 feet; thence South 05 degrees 38 minutes 26 seconds West, a distance of 28.06 feet; thence North 84 degrees 21 minutes 34 seconds West, a distance of 37.77 feet, more or less, to the shoreline of Big Pine Lake; thence Northeasterly, along said shoreline, a distance of 80 feet, more or less, to its intersection with a line bearing North 84 degrees 21 minutes 34 seconds West, from the actual point of beginning; thence South 84 degrees 21 minutes 34 seconds East, to the actual point of beginning.

Aitkin County, Minnesota.

Sketch of Description

Of a part of Lot 21, HOLIDAY BEACH, Aitkin County, MN.



Terry J. Betley
 Land Surveyor
 Aitkin County Abstract Company Building
 112 Third Street Northwest
 Aitkin, Minnesota 56431

Graphic Scale: 1 inch = 20 feet.
 Bearing Datum is Local Assumed.
 ● Denotes found iron monument.
 ○ Denotes set iron monument.

I hereby certify that this plan, survey or report was prepared by me or under my direct supervision and that I am a duly licensed land surveyor & abstractor under the laws of the State of Minnesota.

Terry J. Betley, Minnesota Registration No. 15811 & 19
 Date: JUNE 9, 2011

Note: This Sketch of Description is based solely upon the Certificate of Survey prepared by Landecker & Associates dated 1/13/1999 and signed by David S. Landecker LS Minnesota Registration No. 17008.



GENERAL LEASE

This is a lease. This Lease is dated 10-2, 19 95. It is a legal agreement between the Tenant and the Landlord to rent the property described below. The word LANDLORD as used in this Lease means Michael H. Giles and the Landlord's address is HCl, Box 33B, Hwy 169, Garrison MN 56450. The word TENANT as used in this Lease means Walter Nau

This Lease is a legal contract that can be enforced in court against the Landlord or the Tenant if either one of them does not comply with this Lease.

1. Description of Property. The Property is located at Garrison in the County of Aitkin, State of Minnesota, on property described as follows:

That part of Lot 21, Holiday Beach, Aitkin County, Minnesota, lying North of a line described as follows: from the Southeast corner of said Lot 21, thence North along the East Line 210 feet to the point of beginning, then West to the shore of Big Pine Lake, which entails total lakeshore rights of 140 feet. Lease is transferable to whomever purchases property from Mr. Nau and thereafter.

2. Term of Lease. This Lease is for a term of 99 years beginning on 10-2, 1995, with option of 99 more years to whomever owns property for the same terms.

3. Rent.

a. Amount. The rent for the property is Five and 00/100ths Dollars (\$ 5.00) per year

b. Payment. The rent payment for each month must be paid before 10th of each month at Landlord's address. Landlord does not have to give notice to Tenant to pay the rent.

4. Right of Entry. Landlord and Landlord's agents may enter the property at reasonable hours to repair or inspect the Property and perform any work that Landlord decides is necessary. In addition, the Landlord may show the Property to possible or new Tenants at reasonable hours during the last ten (10) days of the Lease term. Except in the case of an emergency, Landlord shall give Tenant reasonable notice before entering the Property.

5. Surrender of Premises. Tenant shall give Landlord possession of the Property when this Lease ends. When Tenant moves out, Tenant shall leave the Property in as good a condition as it was when the Lease started, with the exception of reasonable wear and tear.

6. Default. If Tenant does not pay the rent or other amounts when due or if Tenant violates any agreement in this Lease, Landlord may take possession of the Property. If Tenant does not move out, Landlord may bring an eviction action. The Landlord may rent the Property to someone else. Any rent received by Landlord for the re-renting shall be used first to pay Landlord's expenses for re-renting the Property and second to pay any amounts Tenant owes under this Lease. Tenant shall be responsible for paying the difference between the amount of rent owed by Tenant this Lease and the amount of rent, if any, received by Landlord from the new tenant plus the expenses paid by the Landlord, including court costs and attorneys fees.

If Tenant violates a term of this Lease and Landlord does not terminate this Lease or evict Tenant, Landlord may still terminate this Lease and evict Tenant for any other violation of this Lease. If this Lease is for a residence, Tenant agrees that (a) Tenant will not unlawfully allow controlled substances in the Apartment; and (b) the common area and building in which the House or Apartment is located will not be used by the Tenant or others acting under his or her control to manufacture, sell, give away, barter, deliver, exchange, distribute, or possess a controlled substance in violation of any local, state, or federal law including, Minn. Stat. Chapter 152. This agreement by Tenant is not violated if a person other than Tenant possesses or allows controlled substance in the House or Apartment or in the common areas or building if an Apartment unless the Tenant knows or has reason to know of the of the activity.

7. Abandoned Personal Property. When Landlord recovers possession of the Property, then Landlord may consider Tenant's personal property on or in the Property to also have been abandoned. Landlord may then dispose of the personal property in any manner that the Landlord thinks is proper. Landlord shall not be liable to Tenant for disposing of the personal property.

8. Heirs and Assigns. The terms of this Lease apply to the Tenant and Landlord. The terms of this Lease also apply to any heirs or legal representatives of Tenant or Landlord and any person to whom this Lease is assigned.

LANDLORD: [Signature]
Michael H. Giles

TENANT: [Signature]
Walter Nau

STATE OF MINNESOTA } ss.
COUNTY OF _____ }

The foregoing instrument was acknowledged before me this 10-2 day of 10-2, 1995

by Michael H. Giles and Walter Nau



(Signature of Person Taking Acknowledgement)

[Signature]
(Title or Rank)

1995
3700
Walter H. Nau
13647
Dapton, Minn 55327

THIS INSTRUMENT WAS DRAFTED BY:

Ronald R. Bradley
(Name)
12340 Grouse Street NW
(Address)
Minneapolis MN 55448-1944

RECORDED
TRACT INDEX
GRANTOR
GRANTEE
COMPARED

1-18-01

STATE OF MINN. }
County of Aitkin }

I hereby certify that the within instrument was filed in my office this 21 day of October, A. D. 1996 at 9 A.M.

[Signature]
Registrar of Titles
ENTERED AS MEMORIAL

ON CERT. No. 2158
OLD CERT. No. _____ CANCELLED
NEW CERT. No. _____

ISSUED.