

Aitkin County Board of Commissioners
Request for County Board Action/Agenda Item Cover Sheet



To: Chairperson, Aitkin County Board of Commissioners Date: 4/3/13

Via: Patrick Wussow, County Administrator

From: Mike Dangers, County Assessor

Title of Item:

2013 Assessment Summary

Requested Meeting Date: 4/9/13 Estimated Presentation Time: 20 minutes

Presenter: Mike Dangers

Type of Action Requested (check all that apply)

- For info only, no action requested
- For discussion only with possible future action
- Let/Award Bid or Quote (attach copy of basic bid/quote specs or summary of complex specs, each bid/quote received & bid/quote comparison)
- Approve/adopt proposal by motion
- Authorize filling vacant staff position
- Request to schedule public hearing or sale
- Request by member of the public to be heard
- Item should be addressed in closed session under MN Statute _____
- Approve under Consent Agenda
- Adopt Ordinance Revision
- Approve/adopt proposal by resolution (attach draft resolution)
- Other (please list) _____

Fiscal Impact (check all that apply)

- Is this item in the current approved budget? Yes _____ No _____ (attach explanation)
- What type of expenditure is this? ___ Operating ___ Capital ___ Other (attach explanation)
- Revenue line account # that funds this item is: _____
- Expenditure line account # for this item is: _____

Staffing Impact (Any yes answer requires a review by Human Resources Manager before going to the board)

- Duties of a department employee(s) may be materially affected. ___ Yes ___ No
- Applicable job description(s) may require revision. ___ Yes ___ No
- Item may impact a bargaining unit agreement or county work policy. ___ Yes ___ No
- Item may change the department's authorized staffing level. ___ Yes ___ No



Supporting Attachment(s)

- Memorandum Summary of Item
- Copy of applicable county policy and/or ordinance (excerpts acceptable)
- Copy of applicable state/federal statute/regulation (excerpts acceptable)
- Copy of applicable contract and/or agreement
- Original bid spec or quote request (excluding complex construction projects)
- Bids/quotes received (excluding complex construction projects, provide comparison worksheet)
- Bid/quote comparison worksheet
- Draft County Board resolution
- Plat approval check-list and supporting documents
- Copy of previous minutes related to this issue
- Other supporting document(s) (please list) _____

Provide (1) copy of supporting documentation NO LATER THAN Wednesday at Noon to make the Board's agenda for the following Tuesday. (If your packet contains colored copies, please provide (4) paper copies of supporting documentation as we do not have a color printer or copier.) Items WILL NOT be placed on the Board agenda unless complete documentation is provided for the Board packets.



**OFFICE OF
AITKIN COUNTY ASSESSOR**
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MEMO

April 3, 2013

To: County Board of Commissioners
County Administrator

From: Mike Dangers, County Assessor 

Re: 2013 Assessment Summary

The 2013 assessment is complete and the Notices of Valuation and Classification will be mailed later this week. This packet outlines the major assessment changes and issues as we approach the meeting dates for the Local Board of Appeal and Equalization.

For the fourth consecutive year, the overall County estimated and taxable market values are going down. We have now lost just over half a billion dollars (\$531,307,000) in market value since the 2009 assessment. This should again reduce the County's overall tax capacity for 2014 payable. Please see page 3 and 4 for more details.

Not all areas are receiving value reductions. Mille Lacs Lake land values are increasing approximately 14%. Some acreage values in this area are also increasing. Another sign of change in this year's data is the increase in the number of sales. The number of residential and seasonal improved sales increased 28% from the previous year.

Page 5 shows a listing of the 2012 sales ratio study figures for the entire County. The 2012 study uses sales from October 2011 to September 2012. This information is used to set the level of assessment for the 2013 assessment. The figures in the column titled "MEDIAN RATIO" are typically required to be between 90 and 105% when there are over 6 valid sales. The property types are listed on the left side of the page and the number of sales column is titled "NBR SALES". The far right columns show the median and average sale prices for each category.

Page 6 shows the 10 year history of the main components of the sales ratio study. We are much closer to 100% countywide this year but our COD quality measures are not as good as last year. The flooding issues, the distressed market, and the lack of a valid time adjustment are likely the main factors for this concern.

Page 7 shows the 2013 assessment land schedule. This year we have increased the number of acreage land zones from two to four. They are color coded on the page with values per acre appearing in each zone. The values per acre column on the left are for full estimated market values while the columns on the right are for Green Acres and Rural Preserve valuation.

Page 8 shows an overview of the foreclosure situation in Aitkin County. The number of foreclosures shown here are substantially lower than the 2009 high but still elevated compared to years ago. The number of unsold bank owned properties in the County also remains high. At the present rate of bank owned property sales, it will likely take years to clear the market of foreclosures. Since foreclosures typically sell for less than full market value, they will likely continue to put downward pressure on valuations in the future.

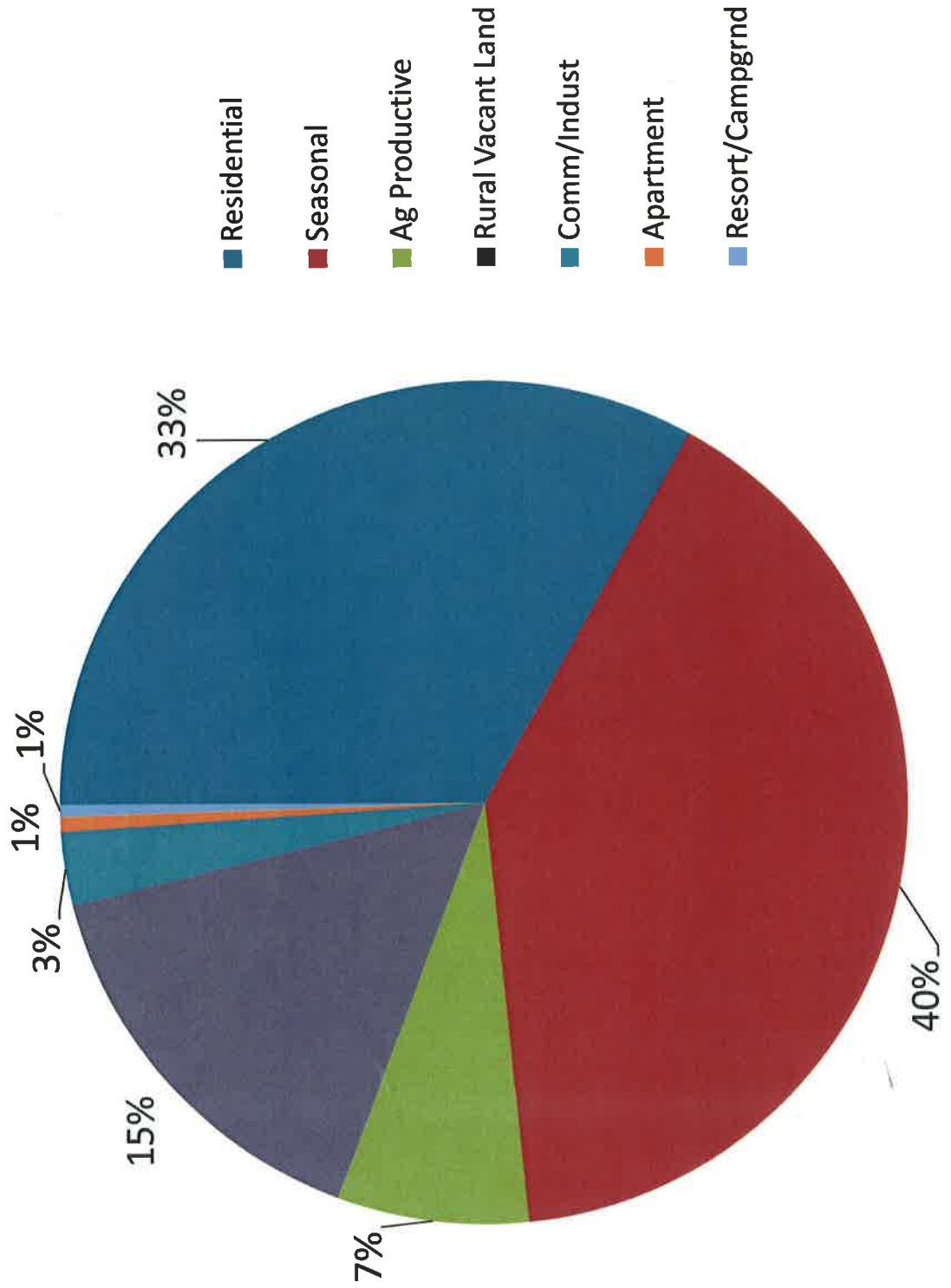
Pages 9 through 13 show the list of major changes for the 2013 assessment year. There were many changes so please review and ask questions.

Finally, page 14 shows the 2013 board of appeal and equalization schedule. The areas with open book meetings are listed at the bottom of the page. These open book meetings are usually held at the County Assessor's Office instead of at each township.

Please contact me with any questions.

| Countywide Value Changes 2013 Assessment | | | |
|---|------------------|------------------|----------|
| | 2012 | 2013 | % Change |
| Overall Estimated Market Value | \$ 2,982,495,700 | \$ 2,868,155,400 | -3.8% |
| New Construction Value | \$ 14,346,700 | \$ 13,419,600 | -6.5% |
| Overall Agricultural Homestead EMV | \$ 250,598,300 | \$ 238,851,500 | -4.7% |
| Overall Residential EMV | \$ 988,691,100 | \$ 947,590,100 | -4.2% |
| Overall Seasonal Recreational EMV | \$ 1,192,735,500 | \$ 1,155,237,400 | -3.1% |
| Overall Commercial/Industrial EMV | \$ 82,178,800 | \$ 80,674,600 | -1.8% |
| Overall Apartment EMV | \$ 16,417,700 | \$ 16,544,800 | 0.8% |
| Total Green Acres EMV reduction | \$ - | \$ 104,300 | |
| Notes: | | | |
| The reduction in Agricultural Homestead EMV is largely due to class changes from agricultural to residential homestead. | | | |
| The addition of Green Acres deferral value is due the decrease in the State valuation formula. | | | |
| All figures above are as of April 2, 2013. A few minor changes were made to the assessment after this report was run. | | | |

Aitkin County 2013 Assessment % Share of Estimated Market Value



AITKIN COUNTY
PROPERTY TAX SYSTEM
SALES RATIO STUDY

PROGRAM: RUNT04 MEMBER: STSTUDY
SALES ADJUSTED FOR TIME: N
Used to simulate DOR State study, do not delete. ALL SALES COMPARED TO TRL 2013 MARKET VALUES

| PROPERTY TYPE DESCRIPTION | MARKET RANGE | MEAN RATIO | MEDIAN RATIO | AGGR RATIO | COD | PRD IOR | NR SALES | STD DEV | COV | MEAN ENV | PRICE | MEDIAN ENV | PRICE |
|--|---------------|------------|--------------|------------|------|---------|----------|---------|------|----------|---------|------------|-----------|
| 01 RESIDENTIAL (less than 4 units) | 0-999,999,999 | 105.6 | 101.0 | 101.0 | 15.4 | 1.05 | 104 | .2170 | 20.5 | 174,953 | 173,268 | 122,250 | 121,000 |
| 02 APARTMENT (4 or more units) | 0-999,999,999 | 83.9 | 82.8 | 81.0 | 9.2 | 1.04 | 3 | .1145 | 13.6 | 754,966 | 931,666 | 1,118,000 | 1,350,000 |
| 03 SEASONAL RECREATIONAL RESIDENTIAL (with buildings) | 0-999,999,999 | 101.7 | 99.1 | 96.9 | 18.7 | 1.05 | 99 | .2760 | 27.1 | 152,900 | 157,781 | 86,200 | 87,000 |
| 06 COMMERCIAL (with buildings) | 0-999,999,999 | 97.6 | 81.4 | 103.8 | 34.4 | .94 | 5 | .4402 | 45.1 | 157,400 | 151,660 | 285,000 | 350,000 |
| 21 RESIDENTIAL - BARE LAND | 0-999,999,999 | 103.3 | 97.6 | 104.5 | 20.8 | .99 | 5 | .3040 | 29.4 | 54,940 | 52,560 | 33,200 | 34,000 |
| 23 SEAS REC - BARE LAND | 0-999,999,999 | 107.5 | 104.2 | 106.1 | 31.5 | 1.01 | 24 | .4211 | 39.2 | 64,120 | 60,409 | 99,400 | 94,700 |
| 32 AG CLASS 2A BARE LAND (34.5 or more acres) | 0-999,999,999 | 70.3 | 70.3 | 70.3 | | 1.00 | 1 | | | 71,700 | 102,000 | 71,700 | 102,000 |
| 33 RVL CLASS 2B LAND W/BLDGS (34.5 or more acres) | 0-999,999,999 | 73.5 | 73.5 | 73.5 | | 1.00 | 1 | | | 40,800 | 55,500 | 40,800 | 55,500 |
| 34 RVL CLASS 2B BARE LAND (34.5 or more acres) | 0-999,999,999 | 102.7 | 92.5 | 97.4 | 24.2 | 1.05 | 34 | .3528 | 34.4 | 75,470 | 77,503 | 45,250 | 49,250 |
| 39 RVL CLASS 2B BARE LAND (less than 34.5 acres) | 0-999,999,999 | 104.5 | 106.4 | 96.3 | 31.5 | 1.09 | 28 | .4282 | 41.0 | 28,646 | 29,736 | 23,350 | 21,856 |
| 41 COMBINED RES & SRR (with buildings) (PTS 1 & 3) | 0-999,999,999 | 103.7 | 100.5 | 99.1 | 16.9 | 1.05 | 203 | .2477 | 23.9 | 164,198 | 165,715 | 229,200 | 227,950 |
| 46 COMBINED COMMERCIAL & INDUSTRIAL (with buildings) (PTS 6-7) | 0-999,999,999 | 97.6 | 81.4 | 103.8 | 34.4 | .94 | 5 | .4402 | 45.1 | 157,400 | 151,660 | 285,000 | 350,000 |
| 47 MIXED AG CLASS 2A & RVL W/BLDGS (34.5 or more acres) | 0-999,999,999 | 103.6 | 99.0 | 90.4 | 24.8 | 1.15 | 5 | .3227 | 31.1 | 213,400 | 236,100 | 155,000 | 156,500 |
| 48 MIXED AG CLASS 2A & RVL BARE LAND (34.5 or more acres) | 0-999,999,999 | 107.3 | 105.1 | 101.3 | 11.6 | 1.06 | 5 | .1764 | 16.4 | 69,380 | 68,500 | 55,700 | 53,000 |
| 49 MIXED AG CLASS 2A & RVL W/BLDGS (less than 34.5 acres) | 0-999,999,999 | 106.4 | 106.4 | 106.4 | | 1.00 | 1 | | | 145,700 | 137,000 | 145,700 | 137,000 |
| 50 MIXED AG CLASS 2A & RVL BARE LAND (less than 34.5 acres) | 0-999,999,999 | 93.8 | 93.8 | 92.3 | 10.2 | 1.02 | 2 | .1356 | 14.5 | 41,750 | 45,250 | 41,750 | 45,250 |
| 51 COMBINED STATE BOARD (PTS 31-34 and 47-48) | 0-999,999,999 | 101.9 | 94.0 | 94.8 | 23.2 | 1.07 | 46 | .3282 | 32.2 | 88,965 | 93,817 | 76,250 | 81,250 |
| 99 COMBINED ALL PROPERTY CLASSES | 0-999,999,999 | 103.4 | 99.2 | 97.8 | 20.9 | 1.06 | 317 | .2959 | 28.6 | 136,660 | 139,690 | 76,400 | 77,000 |

Aitkin County Sales Ratio Study and Assessment Quality Information For Years 2002 through 2012

| | # of Residential and Seasonal Sales | # of Agricultural Sales | Residential Median Sales Ratio | Seasonal Median Sales Ratio | Residential COD | Seasonal COD |
|---|-------------------------------------|-------------------------|--------------------------------|-----------------------------|-----------------|--------------|
| 2002 | 343 | 14 | 82.4 | 78.0 | 19.8 | 27.3 |
| 2003 | 296 | 29 | 82.0 | 75.3 | 22.4 | 27.9 |
| 2004 | 406 | 23 | 84.1 | 81.8 | 19.2 | 27.4 |
| 2005 | 393 | 28 | 88.1 | 82.6 | 19.6 | 20.7 |
| 2006 | 327 | 31 | 88.1 | 87.0 | 18.3 | 22.3 |
| 2007 | 247 | 16 | 93.1 | 90.8 | 19.8 | 19.8 |
| 2008 | 167 | 14 | 99.4 | 97.1 | 17.0 | 16.7 |
| 2009 | 131 | 11 | 102.7 | 93.2 | 13.0 | 18.6 |
| 2010 | 157 | 8 | 100.9 | 100.6 | 13.3 | 18.7 |
| 2011 | 159 | 10 | 104.4 | 106.5 | 13.3 | 14.9 |
| 2012 | 203 | 14 | 101.0 | 99.1 | 15.4 | 18.7 |
| | | | | | | |
| Explanation of Spreadsheet Above: | | | | | | |
| Sales Ratio is the assessor's Estimated Market Value divided by the Sale Price of a property. | | | | | | |
| Median Sales Ratio is the middle ratio in an array of all sales ratios. The closer the median is to 100.0, the more accurate the assessment level. | | | | | | |
| COD is the Coefficient of Dispersion or a measure of how consistent assessor valuations are with respect to the sale price. | | | | | | |
| The lower the COD, the greater the assessment quality. | | | | | | |
| Factors that help to improve the COD include implementation of a CAMA system, more thorough sales analysis, more thorough physical inspections, and a less volatile market. | | | | | | |
| Sales numbers above are only for sales that the Department of Revenue has determined are "good". There are generally more rejected sales today than in the past. | | | | | | |

Aitkin County Acreage Land Schedule 2013 Assessment

| | | | | | |
|---|--------------------|---|---------------------|-------------------|---|
| <u>Unorg 52-27</u> | <u>Hill Lake</u> | <u>Unorg 52-25</u> | <u>Unorg 52-24</u> | <u>Ball Bluff</u> | <u>Unorg 52-22</u> |
| <u>Unorg 51-27</u> | <u>Macville</u> | <u>Unorg 51-25</u> | <u>Verdon</u> | <u>Cornish</u> | <u>Unorg 51-22</u> |
| Green Zone C Values → | | HWD 1485 1430 LWD 1080 1000 OPN 1350 1270 LOP 1035 955 SWP 315 260 TIL 1440 1260 LTL 1080 855 SITE 17000 | | | |
| <u>Unorg 50-27</u> | <u>Unorg 50-26</u> | <u>Unorg 50-25</u> | <u>Libby</u> | <u>Turner</u> | <u>Balsam</u> |
| <u>Unorg 49-27</u> | <u>Waukenabo</u> | <u>Logan</u> | <u>Workman</u> | <u>Shamrock</u> | <u>Haugen</u> |
| <u>Unorg 48-27</u> | <u>Morrison</u> | <u>Fleming</u> | <u>Jevne</u> | <u>McGregor</u> | <u>Clark</u> |
| Blue Zone A Values → | | HWD 1650 1590 LWD 1200 1110 OPN 1500 1410 LOP 1150 1060 SWP 350 290 TIL 1600 1400 LTL 1150 950 SITE 19000 | | | |
| <u>Aitkin</u> | <u>Spencer</u> | <u>Kimberly</u> | <u>Unorg 47-24</u> | <u>Spalding</u> | <u>Salo</u> |
| <u>Farm Island</u> | <u>Nordland</u> | <u>Glen</u> | <u>Lee</u> | <u>Rice River</u> | <u>Beaver</u> |
| | | | Red Zone B Values → | | HWD 1485 1430 LWD 1080 1000 OPN 1350 1270 LOP 1035 955 SWP 315 260 TIL 1440 1260 LTL 1080 855 SITE 17000 |
| <u>Hazelton</u> | <u>Wealthwood</u> | <u>Malmö</u> | <u>Unorg 45-24</u> | <u>White Pine</u> | <u>Millward</u> |
| Orange Zone D Values → | | HWD 1730 1670 LWD 1260 1170 OPN 1575 1480 LOP 1210 1110 SWP 370 305 TIL 1680 1470 LTL 1210 1000 SITE 20000 | | | |
| <u>Definitions:</u> | | <u>Lakeside</u> | <u>Seavey</u> | <u>Pliny</u> | |
| HWD: High Wooded LWD: Low Wooded OPN: High Open/Pasture LOP: Low Open/Pasture SWP: Swamp/Waste TIL: High Tillable LTL: Low Tillable/Rice Paddy SITE: Full Building Site Value (Access 10%, Electric 15%, Septic 40%, Well 35%) | | | <u>Idun</u> | <u>Williams</u> | <u>Wagner</u> |
| Values on the left columns are estimated market values per acre. Values on the right columns are Green Acres and Rural Preserve value per acre. | | | | | |
| Off public road acreage typically carries a 10% discount from values listed. Tracts under 31 acres carry a positive size adjustment. Tracts over 120 acres carry a size discount of 10%. | | | | | |

| Aitkin County Foreclosures by Property Type | | |
|---|------------------------|----------------------|
| Based on Sheriff's Department List in 2012 | | |
| | # of properties | % of total |
| Residential Homestead | 33 | 48.5% |
| Residential Non-homestead | 11 | 16.2% |
| Seasonal Recreational | 24 | 35.3% |
| Commercial | 0 | 0.0% |
| Agricultural Homestead | 0 | 0.0% |
| Agricultural Non-Homestead | 1 | 1.5% |
| Total Homestead | 33 | 48.5% |
| Total Non-Homestead | 35 | 51.5% |
| Total Foreclosures | 68 | 100.0% |
| 4 Year Comparison of Sheriff Sales to Bank Sales (sales going into and out of foreclosure) | | |
| | Bank Sales | Sheriff Sales |
| 2012 | 77 | 74 |
| 2011 | 72 | 68 |
| 2010 | 84 | 91 |
| 2009 | 59 | 92 |
| Notes: | | |
| Multiple parcels owned by a common owner counted as one foreclosure | | |
| Top 3 areas with foreclosures: Shamrock 11, Lakeside Twp 5, and Hill Lake Twp 5. | | |
| Report prepared by County Assessor's Office | | |

2013 Assessment Changes List

| Area # | Name | Appraiser | Major Changes For Each Area |
|--------|------------|-----------|---|
| | COUNTYWIDE | | Lowered Swamp (SWP) acreage base rate from \$400 to \$350 per acre. |
| | COUNTYWIDE | | Increased Low Open (LOP) acreage base rate from \$1100 to \$1150 per acre. |
| | COUNTYWIDE | | Increased Low Tillable (LTL) acreage base rate from \$1100 to \$1150 per acre. |
| | COUNTYWIDE | | Increased Low Wooded (LWD) acreage base rate from \$1150 to \$1200 per acre. |
| | COUNTYWIDE | | Decreased Building Site (FSITE) base rate from \$20,000 to \$19,000 per acre/unit. |
| | COUNTYWIDE | | Added two new land acreage value zones. One zone covers the northern third of the county and the other covers three townships on Mille Lacs Lake. |
| | COUNTYWIDE | | Green Acres values reduced to benefit property owners as indicated in new state formula. |
| | COUNTYWIDE | | Acreage without public road frontage discounted 10%. |
| | COUNTYWIDE | | Reduced the positive size adjustment for acreage between 4 and 14 acres and for acreage between 20 and 30 acres. |
| | COUNTYWIDE | | Increased cell tower site values from \$25,000 to \$30,000 each. |
| 1 | AITKIN TWP | TS & DM | Reduced building values 5%. Reduced Cedar Lake frontage base rate from \$1650 to \$1500 per foot (-9%). |
| 2 | BALL BLUFF | DM | Reduced building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |
| 3 | BALSAM | DM | Added to Zone C resulting in a 10% reduction to acreage values. |
| 4 | BEAVER | TS | Reassessment. Reduced building values 10%. |
| 5 | CLARK | TB | Reduced building values 5%. |
| 6 | CORNISH | DM | Reduced building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |

2013 Assessment Changes List

| Area # | Name | Appraiser | Major Changes For Each Area |
|--------|-------------|-----------|---|
| 7 | FARM ISLAND | LT & SW | Reduced Farm Island Lake frontage base rate from \$1650 to \$1500 per foot (-9%). Reduced Cedar Lake frontage base rate from \$1650 to \$1500 per foot (-9%). Reduced building values 5%. |
| 8 | FLEMING | JH | Reduced Wilkins Lake frontage base rate from \$1100 to \$1000 per foot (-9%). Reduced Jenkins Lake frontage base rate from \$950 to \$850 per foot (-10%). Reduced building values 5%. |
| 9 | GLEN | JH | Reassessment. Reduced building values 5%. |
| 10 | HAUGEN | TB | Reduced Round Lake frontage base rate from \$1300 to \$1100 per foot (-15%). Increased Mille Lacs Lake frontage base rate from \$1250 to \$1425 per foot (14%). Reduced Big Pine Lake frontage base rate from \$1100 to \$1000 per foot (-9%). Reduced Farm Island Lake frontage base rate from \$1650 to \$1500 per foot (-9%). Reduced Spectacle Lake frontage base rate from \$250 to \$200 per foot (-20%). Reduced building values 5%. Added township to Zone D resulting in a 5% increase to acreage values. |
| 11 | HAZELTON | SW & TB | Added township to Zone C resulting in a 10% reduction to acreage values. Reduced Hill Lake frontage base rate from \$575 to \$550 per front foot (-4%). |
| 12 | HILL LAKE | JH | |
| 13 | IDUN | TS | Reassessment. Reduced building values 5%. Reduced Cedar Lake frontage base rate from \$800 to \$750 per foot (-6%). |
| 14 | JEVNE | DM | Reduced building values 5%. |
| 15 | KIMBERLY | DM | Reduced building values 5%. |
| 16 | LAKESIDE | TB | Increased Mille Lacs Lake frontage base rate from \$1250 to \$1425 per foot (14%). Increased building values 20%. |
| 17 | LEE | TS | Reassessment. |
| 18 | LIBBY | TB | Reassessment. Reduced Big Sandy Lake frontage base rate from \$1300 to \$1100 per foot (-15%). Reduced building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |
| 19 | LOGAN | DM | No major changes. |
| 20 | MACVILLE | JH | Reduced building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |

2013 Assessment Changes List

| Area # | Name | Appraiser | Major Changes For Each Area |
|--------|--------------|-------------------|--|
| 21 | MALMO | LT | Added township to Zone D resulting in a 5% increase to acreage values. Increased Mille Lacs Lake frontage base rate from \$1250 to \$1425 per foot (14%). |
| 22 | MCGREGOR TWP | LT | Reassessment. Reduced building values 5%. |
| 23 | MORRISON | LT | No major changes. |
| 24 | NORDLAND | DM & LT | Reassessment. Reduced Lone Lake frontage base rate from \$1450 to \$1400 per foot (-3%). |
| 25 | PLINY | TS | Reassessment. Reduce building values 10%. |
| 26 | RICE RIVER | TS | Reduced building values by 10%. |
| 27 | SALO | SW | No major changes. |
| 28 | SEAVEY | TB | Reduced building values 5%. Changed land zone from Zone B to Zone A resulting in a 10% land increase on acreage. |
| 29 | SHAMROCK | JH, SW, DM, LT | Reduced Big Sandy Lake frontage base rate from \$1300 to \$1100 per foot (-15%). Reduced Minnewawa Lake base rate from \$1300 to \$1100 per foot (-15%). Reduced Round Lake frontage base rate from \$1300 to \$1100 per foot (-15%). Reduced Horseshoe Lake frontage base rate from \$900 to \$800 per foot (-11%). Reduced building values 5%. |
| 30 | SPALDING | TS | No major changes. |
| 31 | SPENCER | SW | Reassessment. Reduced building values 5%. |
| 32 | TURNER | TS | Reduced Big Sandy Lake frontage base rate from \$1300 to \$1100 per foot (-15%). Reduced building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |
| 33 | VERDON | DM | Reduce building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |
| 34 | WAGNER | LT | Reduced building values 5%. |

2013 Assessment Changes List

| Area # | Name | Appraiser | Major Changes For Each Area |
|--------|-------------|-----------|---|
| 35 | WAUKENABO | TS | No major changes. |
| 36 | WEALTHWOOD | JH | Increased Mille Lacs Lake frontage base rate from \$1250 to \$1425 per foot (14%). Added township to Zone D resulting in a 5% increase to acreage values. |
| 37 | WHITE PINE | TB | Reduce building values 5%. |
| 38 | WILLIAMS | TB | Reduced building values 5%. |
| 39 | WORKMAN | SW | Land reassessment. Reduced Big Sandy Lake frontage base rate from \$1300 to \$1100 per foot (-15%). |
| 41 | MILLWARD | JH | Changed land zone from Zone A to Zone B resulting in a 10% land decrease on acreage. Reduce buildings by 5%. |
| 42 | UNORG 51-22 | DM | Reduced building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |
| 43 | UNORG 52-22 | DM | Reduced building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |
| 44 | UNORG 45-24 | TB | Changed land zone from Zone B to Zone A resulting in a 10% land increase on acreage. |
| 45 | UNORG 47-24 | DM | Land reassessment. Reduce building values 5%. |
| 46 | UNORG 52-24 | LT | Reduced building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |
| 47 | UNORG 50-25 | TB | Reduced building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |
| 48 | UNORG 51-25 | TB | Reduced building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |
| 49 | UNORG 52-25 | LT | Reduced building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |
| 50 | UNORG 50-26 | TS | Reduced building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |
| 51 | UNORG 48-27 | TB | Increased Blind Lake frontage base rate from \$275 to \$325 per front foot (18%). |

2013 Assessment Changes List

| Area # | Name | Appraiser | Major Changes For Each Area |
|--------|------------------------|-----------|--|
| 52 | UNORG 49-27 | LT | No major changes. |
| 53 | UNORG 50-27 | TS | Reassessment. Reduce building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |
| 54 | UNORG 51-27 | TB | Reduced building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |
| 55 | UNORG 52-27 | TS | Reassessment. Reduced building values 5%. Added township to Zone C resulting in a 10% reduction to acreage values. |
| 56 | AITKIN CITY | SW | Reduce commercial/industrial land values 5%. Reduce residential land values 5%. |
| 57 | HILL CITY | TS | Reduced residential building values 5%. Reduced Hill Lake frontage base rate from \$575 to \$550 per foot (-4%). |
| 58 | MCGRATH CITY | TB | Reduced residential building values 5%. |
| 59 | MCGREGOR CITY | TS | Reduced residential building values 5%. |
| 60 | PALISADE CITY | LT | Reduced residential building values 5%. |
| 61 | TAMARACK CITY | TB | Reduced residential building values 5%. |
| | (Current as of 4/3/13) | | |

2013 Board of Appeal and Equalization Schedule

| Date | | Twp/City | Time | Assigned Staff |
|--|-----------|---|-------|----------------|
| Monday | 4/22/2013 | Workman Township | 9:00 | |
| | 4/22/2013 | Cornish Township | 10:00 | |
| Tuesday | 4/23/2013 | Salo Township | 9:00 | |
| | 4/23/2013 | Spalding Township | 11:00 | |
| Wednesday | 4/24/2013 | Morrison Township | 9:00 | |
| | 4/24/2013 | Kimberly Township | 11:00 | |
| Thursday | 4/25/2013 | Verdon Township | 9:00 | |
| | 4/25/2013 | Ball Bluff Township | 11:00 | |
| Friday | 4/26/2013 | Farm Island Township | 9:00 | |
| | 4/26/2013 | Turner Township | 11:00 | |
| Monday | 4/29/2013 | Shamrock Township | 9:00 | |
| Tuesday | 4/30/2013 | Macville Township | 9:00 | |
| | 4/30/2013 | City of Hill City | 11:00 | |
| | 4/30/2013 | Hill Lake Township | 1:00 | |
| Wednesday | 5/1/2013 | McGregor Township | 9:00 | |
| | 5/1/2013 | Glen Township | 9:00 | |
| | 5/1/2013 | Jevne Township | 11:00 | |
| Thursday | 5/2/2013 | Nordland Township | 9:00 | |
| | 5/2/2013 | Haugen Township | 10:00 | |
| | 5/2/2013 | Lee Township | 1:00 | |
| Friday | 5/3/2013 | Waukenabo Township | 9:00 | |
| | 5/3/2013 | Fleming Township | 11:00 | |
| Monday | 5/6/2013 | Hazelton Township | 9:00 | |
| | 5/6/2013 | Wealthwood Township | 1:00 | |
| Tuesday | 5/7/2013 | City of Aitkin | 9:00 | |
| | 5/7/2013 | Aitkin Township | 1:00 | |
| Wednesday | 5/8/2013 | Seavey Township | 9:00 | |
| | 5/8/2013 | Williams Township | 11:00 | |
| Thursday | 5/9/2013 | Wagner Township | 10:00 | |
| | | Idun Township | 10:00 | |
| Friday | 5/10/2013 | Open Book Meeting | | |
| Monday | 5/13/2013 | Lakeside Township | 9:00 | |
| | 5/13/2013 | Malmo Township | 9:00 | |
| Tuesday | 5/14/2013 | Rice River | 9:00 | |
| | | Spencer | 3:30 | |
| Wednesday | 5/15/2013 | Open Book Meeting to 7 pm | | |
| Thursday | 5/16/2013 | Clark Township | 9:00 | |
| | | City of McGregor | 11:00 | |
| Tuesday | 6/18/2013 | County Board of Equalization (by appointment 4:00 p.m.) | | |
| Open Book: Balsam, Beaver, Libby, Logan, McGrath, Millward, Pliny, Palisade, Tamarack White Pine and Unorgs | | | | |