



Board of County Commissioners Agenda Request

4A
Agenda Item #

Requested Meeting Date: April 24, 2018

Title of Item: 2018 Assessment Summary

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <small>*provide copy of hearing notice that was published</small>
Submitted by: Mike Dangers		Department: County Assessor
Presenter (Name and Title): Mike Dangers, County Assessor		Estimated Time Needed: 30 minutes
Summary of Issue: Please see the attached 2018 assessment summary for Aitkin County.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion:		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		



**OFFICE OF
AITKIN COUNTY ASSESSOR**
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MEMO

April 10, 2018

To: Board of County Commissioners
Township Boards and City Councils
Jessica Seibert, County Administrator

From: Mike Dangers, County Assessor

Re: 2018 Assessment Summary and 2019 Assessment Preview

The 2018 property assessment is complete and the valuation notices were mailed on March 23rd along with the property tax statements. This memo, along with the attached charts and schedules, describe the assessment changes made this year. Historical comparisons are also made between this year and the past several years. If anything is unclear or you have any questions, please contact me.

On page 3, a comparison of the 2017 and 2018 assessments is shown. The overall estimated market value of the County is showing its first substantial increase since the 2008 assessment. However, the new construction value declined slightly this year, which is a change from the past few years. We are still far below the \$50+ million per year in new construction value of the 2006 and 2007 assessments.

The main areas driving the increases to the County's value are the residential and seasonal values near the lakes in the Aitkin area. Mille Lacs Lake also saw sizable increases. The McGregor and Hill City areas, as well as the areas in the southern part of the County, generally did not see value increases as large as the Aitkin area. These changes are based on good open market comparable sales in the 2017 sales ratio study.

On page 4 is a pie chart that graphically shows the sizes of the property classes in the County. With the value increases to residential property, this class now represents 34% of the County value up from the 33% last year. Rural vacant land changes did not keep up and this category is now at 14% of the County value down from 15% last year.

Page 5 shows a ten-year history of overall estimated market value, net tax capacity, and new construction value. The increase in value is now more noticeable in the line graph at the upper right portion of the page. For the County to match the highest overall estimated market value of the past, another 14% increase to current values would need to take place. While it appears that the market is still strong after the end of the 2017 sales study, only time will tell if we will match the peak level in the near future.

Page 6 is the ten year history of the sales ratio study for the residential and seasonal class properties in the County. The sales ratio is a measure of the assessment level when the property sells and is calculated by dividing the estimated market value by the sales price. A 100% ratio is perfect. Assessors around Minnesota attempt to attain a final median ratio in the 90% to 105% range in areas with enough sales. The chart on the right side of the page shows how the sales numbers of our largest property classes have changed in recent years. With 419 sales in the 2017 study, there were more good-quality open-market sales in this study than at any point in the last 15 years. With the increased sales volume and value increases, the assessment consistency statistic known as the COD is showing a higher number than in the past few years. We are still within Department of Revenue guidelines for these numbers but the assessment staff will work to improve this for the 2019 assessment.

Page 7 is a collection of several important assessment statistics. The first noteworthy item is the number of Certificates of Real Estate Value (CRV). A CRV is filed with the State each time a real property sale of \$1000 or more takes place. The CRV volume has now increased over 30% in the last 3 years which provides evidence of an active real estate market. This also helps us by providing more data to check valuations.

On this same page, the Sustainable Forest Incentive Act (SFIA) acreage showed an increase primarily due to the Blandin Paper lands being re-enrolled in this program. State Law was changed to allow them to qualify. SFIA acreage still covers far more acreage in Aitkin County than the similar 2c managed forest classification. SFIA is undergoing major changes due to a recent State Law change that will provide more options for landowners and greater penalties for violators.

Also on page 7 are the local board of appeal and Tax Court appeal numbers. We've been on a long-term decline in the number of formal appeals. This doesn't mean that fewer people are questioning values but by sending out the valuation notices earlier than in the past, the assessors are able to handle more of the appeals before the local boards take place. Revised notices are issued when changes are necessary and if they are sent at least 10 days before a local board meeting, no local board action is required.

Page 8 shows a detailed view of the sales statistics for the 2018 assessment for the property classes that have at least 6 sales. The median sales prices and median EMV's shown on this page just represent the specific property sales from each property type for the 2018 assessment. The bottom row on the chart shows sales statistics for all good sales in the County during this period. The overall median ratio for all good sales of 94.7% means that the assessment is about 5.3% lower than full market value as of the January 2, 2018 assessment date.

Page 9 is the foreclosure report for Aitkin County in 2017. This information should help confirm that the real estate market is much healthier now than in the time of the recession several years ago. The number of sheriff sales and the number of sales where banks are the seller continue to decline.

Pages 10 through 14 show an itemized list of the major changes to the 2018 assessment. There are more changes than in the past several years. The number of changes may make it difficult to pinpoint a single reason why a property changed in value. Keep in mind that each change is made due to a specific issue found when analyzing property sales.

Page 15 is the acreage schedule for the whole county that includes the base rates of the different land types for each area. The boundaries of the four land zones are the same as last year.

Page 16 is the Local Board of Appeal and Equalization Schedule. This is also posted on the Aitkin County website under the appeals section on the County Assessor page.

The Assessor's Office will be reassessing the following areas for the 2019 Assessment: Clark Twp, Cornish Twp, Kimberly Twp, Logan Twp, Millward Twp, Morrison Twp, Rice River Twp, Seavey Twp, Spalding Twp, Verdon Twp, Wagner Twp, Wealthwood Twp, White Pine Twp, City of Aitkin, and City of McGregor.

Please contact Mike if you have any questions.



Countywide Value Changes 2018 Assessment

Taxable Property Only

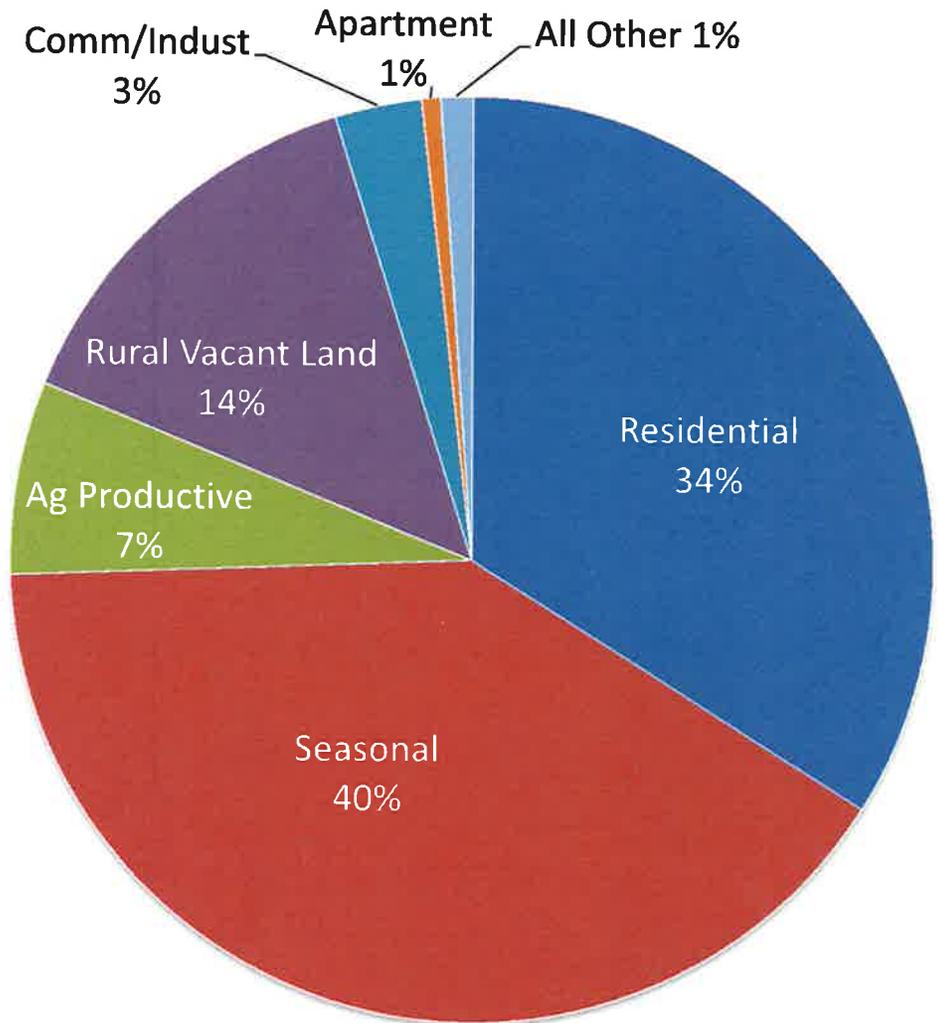
	2017		2018		% Change
Overall Estimated Market Value	\$ 2,858,793,100		\$ 2,978,359,600		4.2%
New Construction EMV	\$ 25,869,350		\$ 24,376,500		-5.8%
Agricultural Homestead EMV	\$ 224,342,915		\$ 236,454,246		5.4%
Residential EMV	\$ 960,424,179		\$ 1,010,468,059		5.2%
Seasonal Recreational EMV	\$ 1,152,241,600		\$ 1,205,772,500		4.6%
Commercial/Industrial EMV	\$ 89,140,100		\$ 90,529,300		1.6%
Apartment EMV	\$ 20,365,800		\$ 19,622,700		-3.6%
Rural Vacant Land EMV	\$ 417,585,600		\$ 423,439,800		1.4%

Notes:

Overall Estimated Market Value is still well below the all time high from the 2009 assessment.
 New Construction valuation is down from 2017 and less than half of the all time high valuation.
 Rural Vacant Land includes the ag-homestead non-productive land value.

Figures taken from the Spring Mini Abstract (2017) and the Assessment Summary Report (2018)

Aitkin County
2018 Assessment % Share of Estimated Market Value





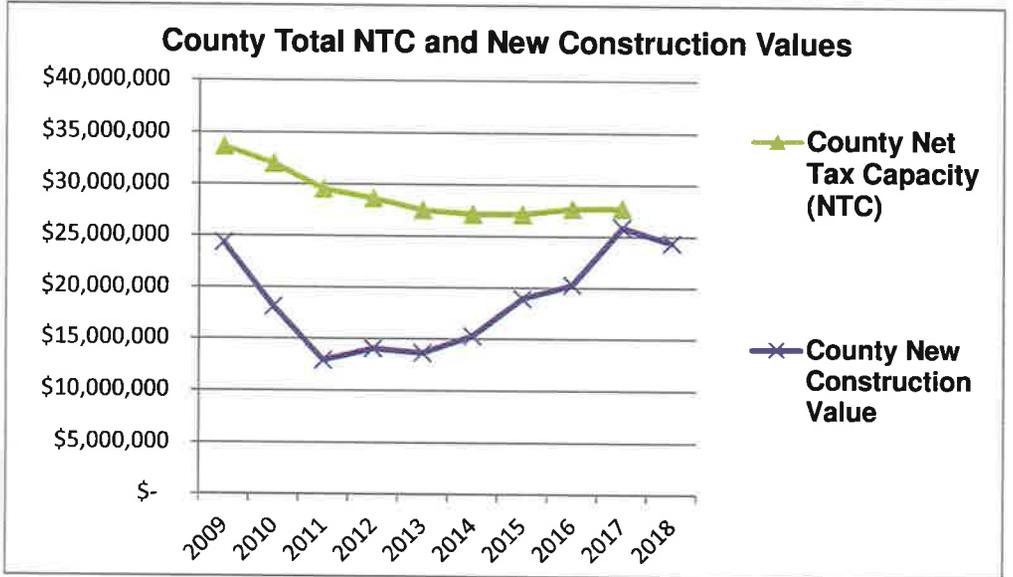
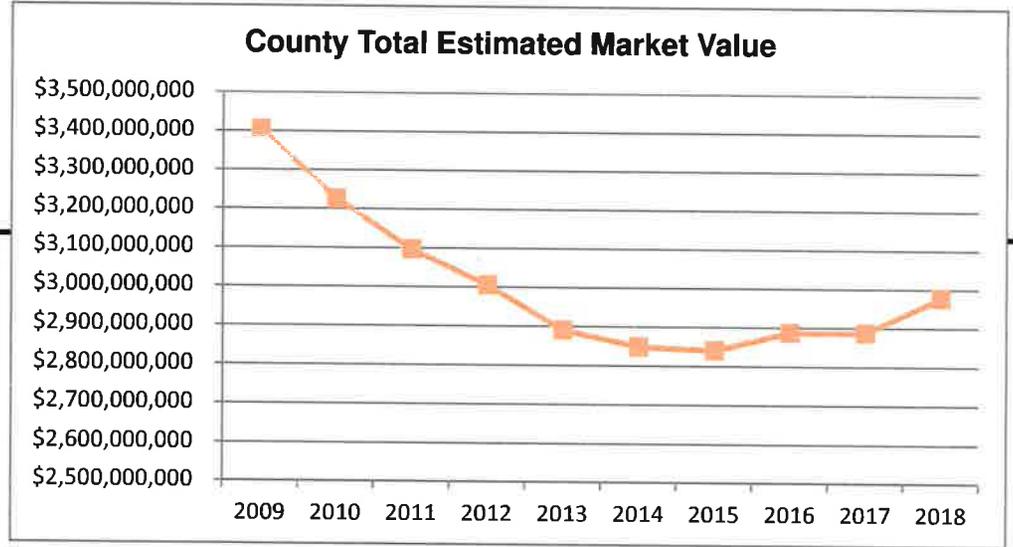
Ten Year History of Aitkin County Total Valuation

2009 through 2018 Assessment

Asmt Year	County Estimated Market Value	County Net Tax Capacity (NTC)	County New Construction Value
2009	\$ 3,404,731,300	\$ 33,663,138	\$ 24,373,900
2010	\$ 3,225,887,900	\$ 32,018,075	\$ 18,117,600
2011	\$ 3,096,725,100	\$ 29,575,150	\$ 12,918,500
2012	\$ 3,005,641,600	\$ 28,682,414	\$ 14,051,400
2013	\$ 2,890,442,200	\$ 27,554,916	\$ 13,657,200
2014	\$ 2,848,672,500	\$ 27,155,251	\$ 15,297,200
2015	\$ 2,840,753,800	\$ 27,168,379	\$ 18,953,500
2016	\$ 2,887,027,200	\$ 27,685,475	\$ 20,302,400
2017	\$ 2,887,138,695	\$ 27,747,676	\$ 25,869,350
2018	\$ 2,978,359,600		\$ 24,376,500

Notes:

Figures taken from the year end abstracts except for 2018 asmt. 2018 Asmt data from the asmt summary report. County Total EMV and NTC figures have been updated to reflect the state assessed personal property values.

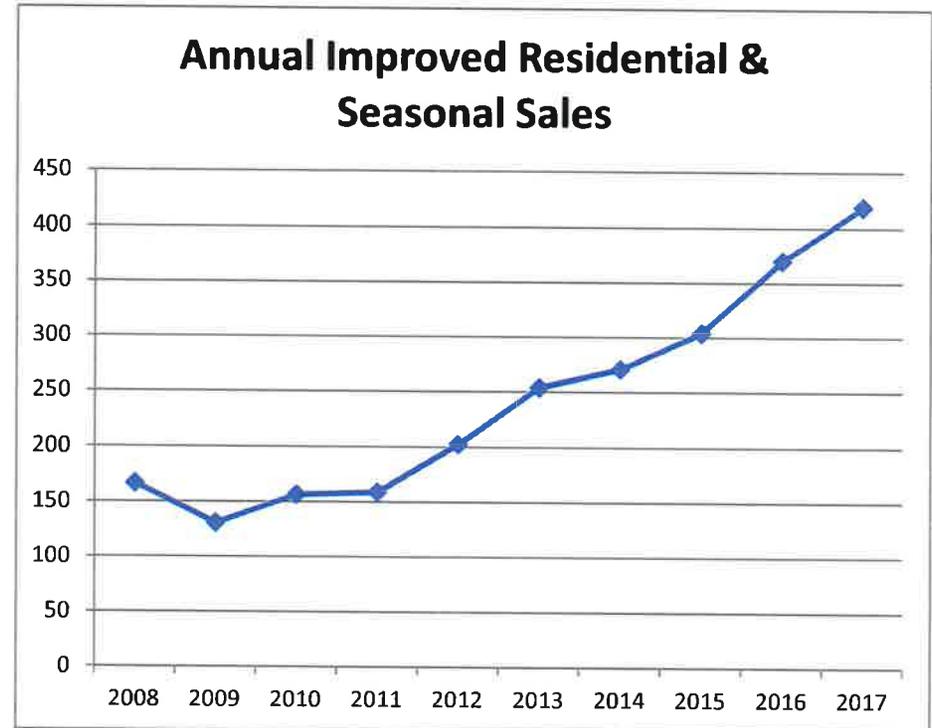




Aitkin County Sales Ratio Study and Assessment Quality Information

Ten Year History of Residential and Seasonal Improved Sales

Study Year	# of Residential and Seasonal Sales	Residential Median Sales Ratio	Seasonal Median Sales Ratio	Residential COD	Seasonal COD
2008	167	99.4	97.1	17.0	16.7
2009	131	102.7	93.2	13.0	18.6
2010	157	100.9	100.6	13.3	18.7
2011	159	104.4	106.5	13.3	14.9
2012	203	101.0	99.1	15.4	18.7
2013	254	98.0	101.0	14.1	13.1
2014	271	94.5	93.3	14.3	14.2
2015	304	97.1	97.3	14.4	16.3
2016	370	96.3	94.8	13.8	16.2
2017	419	93.1	96.0	15.8	18.5



Notes:

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 and consistency.

The MN Department of Revenue considers a COD of 20.0 or less as an acceptable number for these property types.

Sales numbers above are only for sales that the Department of Revenue has determined are "good".



Aitkin County Assessor's Office Five Year History of Key Countywide Figures

	2013	2014	2015	2016	2017
Number of Ad Valorem Parcels	34,177	34,079	34,064	34,103	34,204
Taxable Parcels Reassessed	6,771	5,725	6,725	8,174	7,478
Number of CRV's (total sales over \$1000)	774	786	900	946	1024
Total Residential Homesteads	5,065	4,982	4,968	4,929	5,053
Total Ag Homesteads	864	840	837	829	830
Total Ag Productive Acreage (2a)	98,282	99,291	97,645	96,405	96,064
SFIA Enrolled Acres	39,350	41,362	38,247	39,451	44,483
Average Residential Homestead Market Value	166,000	164,600	164,600	166,900	167,600
Average Agricultural Homestead Market Value	281,600	283,400	280,900	283,900	277,500
Average Seasonal Residential Market Value	92,400	90,500	89,200	90,106	91,100
Average Commercial/Industrial Market Value	111,700	119,300	124,416	123,074	129,582
Total Disabled Veterans Exclusion Value	\$ 13,856,916	\$ 15,072,666	\$ 14,670,540	\$ 15,652,900	\$ 17,292,300
Local Board Appeals	144	86	75	85	52
New Tax Court Appeals	11	6	6	7	1

Notes:

Number of Parcels does not include personal property.

There are approx 460 personal property parcels not included in the total above.



Aitkin County Assessor's Office Detailed Sales Ratio Study Data - 2018 Assessment

Property Group #	Property Type	Median Ratio	COD	PRD	Number of Sales	Median EMV	Median Price
1	Residential Improved	93.10	15.8	1.05	204	\$ 125,800	\$ 134,900
3	Seasonal Improved	96.00	18.5	1.04	215	\$ 119,000	\$ 124,000
23	Seasonal Land Only	101.60	43.2	1.10	40	\$ 108,100	\$ 106,000
33	Rural Vacant Land & Bldgs 34+ Acres	95.00			8	\$ 81,200	\$ 85,500
34	Rural Vacant Land Only 34+ Acres	94.40	16.3	1.02	55	\$ 59,000	\$ 62,500
39	Rural Vacant Land Only <34 Acres	96.50	30.8	1.06	32	\$ 21,300	\$ 22,300
47	Ag Land & Bldgs Only 34+ Acres	93.00			8	\$ 209,300	\$ 225,800
91	Combined Res and Seasonal Improved	94.70	17.2	1.04	419	\$ 275,100	\$ 290,600
92	Combined Rural Vacant & Ag (34+48)	92.10	16.3	1.02	60	\$ 83,000	\$ 90,000
93	Combined Ag RVL Bare Land Only	92.00	15.7	1.02	63	\$ 50,600	\$ 55,000
94	Combined Commercial Industrial Imprv	100.90			9	\$ 146,800	\$ 145,400
95	Combined Ag RVL Imprvd and Bare Land	92.20	14.7	1.03	80	\$ 78,500	\$ 85,000
99	All Good Sales	94.70	20.5	1.07	588	\$ 214,300	\$ 226,300

Notes and Definitions:

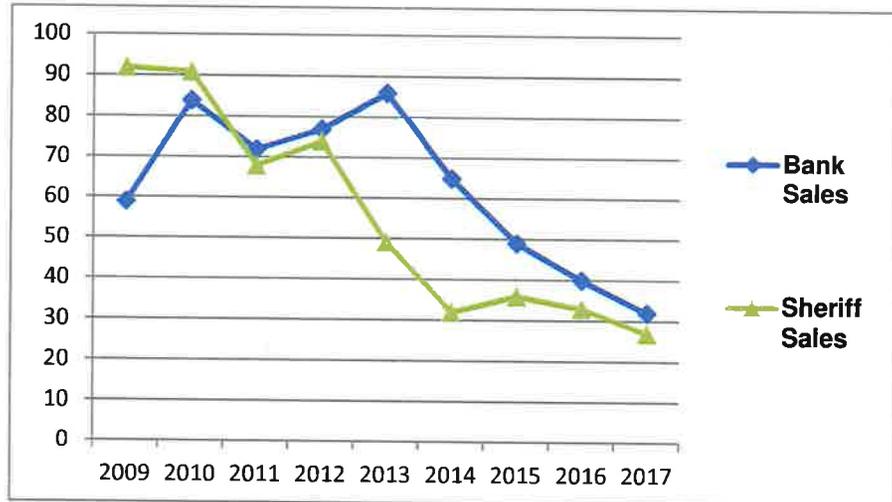
- >**Median Sales Ratio** is the middle ratio in an array of all good sales ratios. The median typically needs to be between 90 & 105.
- >**COD** is the **Coefficient of Dispersion**. Lower numbers usually equate to greater assessment quality and consistency.
- >**PRD** is the **Price Related Differential**. This statistic shows if low value properties are assessed too high or low in comparison to high value properties. 1.00 is a perfect PRD.
- >COD and PRD for categories with less than 30 sales are not shown due to small sample sizes.
- >**Median EMV** is the median or average market value of the set of properties that sold on each line above.
- >**Median Price** is the median or average sale price of the set of properties that sold on each line above.
- >Only good arm's length open market sales are included on this chart.



Aitkin County Foreclosures by Property Type - 2017

Based on Aitkin County Sheriff's Department Data

Property Class	Number of properties	Percent of total
Residential Homestead	16	59.3%
Residential Non-homestead	6	22.2%
Seasonal Recreational	4	14.8%
Agricultural Homestead	1	3.7%
Agricultural Non-Homestead	0	0.0%
Commercial	0	0.0%
Total Homestead	17	63.0%
Total Non-Homestead	10	37.0%
Total Foreclosures in 2017	27	100.0%



9 Year Comparison of Sheriff Sales to Bank Sales

	Bank Sales	Sheriff Sales
2009	59	92
2010	84	91
2011	72	68
2012	77	74
2013	86	49
2014	65	32
2015	49	36
2016	40	33
2017	32	27

Notes:

- >Multiple parcels owned by a common owner counted as one foreclosure
- >Sheriff Sales are when properties are sold to the banks.
- >Bank Sales are when banks re-sell properties to new owners.

- >More Bank Sales than Sheriff Sales mean fewer vacant foreclosed homes.
- >Fewer Bank Sales tend to support increased market values..

Report prepared by Aitkin County Assessor's Office

2018 Assessment Changes List - Final

Item	Name	Appraiser	Major Changes For Each Area
A	COUNTYWIDE LAND		Increased campground and resort full site values from \$1500 to \$2000 each (+33%)
B	COUNTYWIDE LAND		Increased mobile home park site values from \$3000 to \$4000 each (+33%)
C	COUNTYWIDE LAND		Increased Land Zone B base rates 12.5%
D	COUNTYWIDE LAND		Decreased Land Zone A base rates 5.0%
E	COUNTYWIDE LAND		Increased Land Zone C base rates 5.6%
F	COUNTYWIDE LAND		Reduced Large Acreage Land Size Adjustments to a Maximum of 15%. It was 20% in the previous assessment.
G	COUNTYWIDE LAND		Reduced Small Acreage Land Size Adjustments up to 10% for any acreages of 10 acres or less.
H	COUNTYWIDE LAND		Reduced SWP land rates by \$25 (-5.6%).
I	COUNTYWIDE LAND		Increased LWD land rates by \$50 (4.0%).
J	COUNTYWIDE LAND		Reduced LOP and LTL land rates by \$50 (-4.0%).
K	COUNTYWIDE LAND		Increased Lakeshore land size adjustments for 0-65 front feet. Decreased Lakeshore land size adjustments for 171-205 and for all footage over 506 front feet.
L	COUNTYWIDE BUILDING		Increased Pole Building and Steel Building rates 10%.
M	COUNTYWIDE BUILDING		Reduced single wide mobile home building rates by 5%.
N	COUNTYWIDE BUILDING		Increased double wide mobile home building rates by 5%.
1	AITKIN TWP	TS & DM	Increased building rate 16.3%. Increased Cedar Lake lakeshore land base rate from \$1550 to \$1750 (12.9%) per foot.

2018 Assessment Changes List - Final

Item	Name	Appraiser	Major Changes For Each Area
2	BALL BLUFF	DM	No major changes.
3	BALSAM	DM	No major changes.
4	BEAVER	TS	Reassessment. Increased building rate 7.1%.
5	CLARK	TB	No major changes.
6	CORNISH	DM	No major changes.
7	FARM ISLAND	LT & SW	Increased building rate 12.5%. Increased Cedar Lake lakeshore land base rate from \$1550 to \$1750 (12.9%) per foot. Increased Farm Island Lake lakeshore land base rate from \$1650 to \$1850 (12.1%) per foot. Increased Hanging Kettle Lake lakeshore land base rate from \$1000 to \$1050 (5.0%) per foot.
8	FLEMING	JH	Increased building rate 6.7%. Decreased Fleming Lake lakeshore land base rate from \$575 to \$475 (-17.4%) per foot. Increased Gun Lake land base rate from \$875 to \$975 (11.4%) per foot. Decreased Wilkins Lake lakeshore land base rate from \$1050 to \$1000 (-4.8%) per foot. Decreased Jenkins Lake lakeshore land base rate from \$850 to \$750 (-11.8%) per foot.
9	GLEN	JH	Reassessment. Increased building rate 20.0%. Increased Rabbit Lake lakeshore land base rate from \$600 to \$650 (8.3%) per front foot. Increased Clear Lake lakeshore land base rate from \$1000 to \$1050 (5.0%) per front foot. Decreased Dam Lake lakeshore land base rate from \$600 to \$575 (-4.2%) per foot.
10	HAUGEN	TB	Reduced Round Lake lakeshore land base rate from \$1100 to \$1050 (-4.5%) per foot. Increased Mille Lacs Lake lakeshore land base rate from \$1250 to \$1350 (8.0%) per foot. Increased the building rate by 5.9% on non-Mille Lacs Lake frontage parcels. Increased Farm Island Lake lakeshore land base rate from \$1650 to \$1850 (12.1%) per foot. Increased Round Lake lakeshore land base rate from \$1150 to \$1250 (8.7%) per foot.
11	HAZELTON	SW & TB	
12	HILL LAKE	JH	Increased building rate 13.3%. Decreased Hill Lake lakeshore land base rate from \$500 to \$425 (-15%) per foot.
13	IDUN	TS	Reassessment. Increased building rate 6.7%. Increased Cedar Lake lakeshore land base rate from \$650 to \$700 (7.7%) per foot.
14	JEVNE	DM	No major changes.

2018 Assessment Changes List - Final

Item	Name	Appraiser	Major Changes For Each Area
15	KIMBERLY	DM	Decreased Dam Lake lakeshore land base rate from \$600 to \$575 (-4.2%) per foot.
16	LAKESIDE	TB	Increased Mille Lacs Lake lakeshore land base rate from \$1250 to \$1350 (8.0%) per foot. Increased building rate 12.5% on the non-Mille Lacs lake parcels. Increased building rate 18.8% on Mille Lacs Lake frontage parcels only.
17	LEE	TS	Reassessment.
18	LIBBY	TB	Reassessment.
19	LOGAN	DM	No major changes.
20	MACVILLE	JH	No major changes.
21	MALMO	LT	Increased building rate 18.8% on non-Mille Lacs Lake frontage parcels. Increased building rate 25% on Mille Lacs Lake frontage parcels. Increased Mille Lacs Lake lakeshore land base rate from \$1250 to \$1350 (4.0%) per foot.
22	MCGREGOR TWP	LT	Reassessment.
23	MORRISON	LT	No major changes.
24	NORDLAND	DM & LT	Reassessment. Increased Nord Lake lakeshore land base rate from \$700 to \$750 (7.1%) per front foot. Decreased Sixteen Lake lakeshore land base rate from \$300 to \$250 (-16.7%) per front foot. Increased Section 10 Wladimiraf Lake land base rate from \$650 to \$700 (7.7%) per front foot. Increased Elm Island Lake lakeshore land base rate from \$650 to \$700 (7.7%) per foot. Increased Ripple Lake lakeshore land base rate from \$700 to \$750 (7.1%) per foot. Increased Lingroth Lake lakeshore land base rate from \$400 to \$450 (12.5%) per foot. Increased building rate 9.4%.
25	PLINY	TS	Reassessment.
26	RICE RIVER	TS	Increased building rate 7.1%.
27	SALO	SW	Reassessment.
28	SEAVEY	TB	No major changes.
29	SHAMROCK	JH, SW, DM, LT	Reduced Round Lake lakeshore land base rate from \$1100 to \$1050 (-4.6%) per foot. Increased Big Sandy Lodge and Resort residential unit lot values that are closest to the lake (LS1 and LS2).

2018 Assessment Changes List - Final

Item	Name	Appraiser	Major Changes For Each Area
30	SPALDING	TS	Increased building rate 7.1%.
31	SPENCER	SW	Reassessment. Increased building rate 6.3%.
32	TURNER	TS	No major changes.
33	VERDON	DM	No major changes.
34	WAGNER	LT	Increased building rate 6.3%.
35	WAUKENABO	TS	Increased building rate 6.7%. Decreased Round Lake lakeshore land base rate from \$1100 to \$1050 (-4.6%) per foot.
36	WEALTHWOOD	JH	Increased Mille Lacs Lake lakeshore land base rate from \$1250 to \$1350 (8.0%) per foot.
37	WHITE PINE	TB	No major changes.
38	WILLIAMS	TB	Reassessment.
39	WORKMAN	SW	Reassessment. Increased building rate 6.3%.
41	MILLWARD	JH	No major changes.
42	UNORG 51-22	DM	No major changes.
43	UNORG 52-22	DM	No major changes.
44	UNORG 45-24	TB	No major changes.
45	UNORG 47-24	DM	Reassessment.
46	UNORG 52-24	LT	No major changes.
47	UNORG 50-25	TB	No major changes.
48	UNORG 51-25	TB	No major changes.

2018 Assessment Changes List - Final

Item	Name	Appraiser	Major Changes For Each Area
49	UNORG 52-25	LT	No major changes.
50	UNORG 50-26	TS	Reassessment.
51	UNORG 48-27	JH	Increased Blind Lake lakeshore land base rate from \$350 to \$375 (7.1%) per foot. Increased building rate 5.9%.
52	UNORG 49-27	LT	Increased building rate 5.9%.
53	UNORG 50-27	TS	Reassessment.
54	UNORG 51-27	TB	Increased McKinney Lake lakeshore land base rate from \$100 to \$150 (50%) per front foot.
55	UNORG 52-27	TS	Reassessment.
56	AITKIN CITY	SW	Increased Residential buildings in central neighborhood 5.9%. Reduced downtown commercial land square foot rate by 10% (COMAITCA).
57	HILL CITY	TS	Increased Quadna Residential building rate 9.1%. Increased Hill City Non-Quadna residential building rate 6.7%. Decreased Hill Lake lakeshore frontage base rate from \$500 to \$425 (-15%) per foot.
58	MCGRATH CITY	TB	Reduced McGrath residential land schedule base rate by \$10 per front foot (-11.8%).
59	MCGREGOR CITY	TS	No major changes.
60	PALISADE CITY	LT	No major changes.
61	TAMARACK CITY (Current as of 3/13/18)		No major changes.

Aitkin County Acreage Land Schedule 2018 Assessment - Revised Final

<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> GA/RP HWD 1660 1250 LWD 1240 880 OPN/HPS 1520 1290 LOP/LPS 1140 970 SWP 400 270 TIL 1520 1520 LTL 1140 1140 SITE 17000	<u>Verdon</u>	<u>Cornish</u>	<u>Unorg 51-22</u>
<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> GA/RP HWD 1660 1250 LWD 1240 880 OPN/HPS 1520 1290 LOP/LPS 1140 970 SWP 400 270 TIL 1520 1520 LTL 1140 1140 SITE 17000	<u>Jevne</u>	<u>McGregor</u>	<u>Clark</u>
<u>Aitkin</u>	<u>Spencer</u>	<u>Kimberly</u>	<u>Unorg 47-24</u>	<u>Spaiding</u>	<u>Salo</u>
<u>Farm Island</u>	<u>Nordland</u>	<u>Glen</u>	<u>Lee</u>	<u>Rice River</u>	<u>Beaver</u> GA/RP HWD 1580 1190 LWD 1170 830 OPN/HPS 1440 1220 LOP/LPS 1080 920 SWP 380 260 TIL 1440 1440 LTL 1080 1080 SITE 17000
<u>Hazelton</u> GA/RP HWD 1925 1440 LWD 1430 1020 OPN/HPS 1760 1500 LOP/LPS 1320 1120 SWP 470 320 TIL 1760 1760 LTL 1320 1320 SITE 17000	<u>Wealthwood</u>	<u>Malmo</u>	<u>Unorg 45-24</u>	<u>White Pine</u>	<u>Millward</u>
Land Type Definitions: HWD: High Wooded LWD: Low Wooded OPN: High Open Meadow HPS: High Pasture LOP: Low Open Meadow LPS: Low Pasture SWP: Swamp/Waste TIL: High Tillable LTL: Low Tillable/Rice Paddy SITE: Full Building Site Value (Access \$1700, Electric \$2550, Septic \$6800, Well \$5950)					
Values listed above are per acre values. Green Acres and Rural Preserve program values are listed in the second columns above. Off public road acreage values are typically 10% less than values listed. Tracts under 31 acres carry a positive size adjustment. Tracts over 100 acres carry a size discount of up to 15%.					
		<u>Lakeside</u>	<u>Seavey</u>	<u>Pliny</u>	
			<u>Idun</u>	<u>Williams</u>	<u>Wagner</u>

Green Zone C Values →

Blue Zone A Values →

Red Zone B Values →

← Orange Zone D Values

(updated 3/26/18)

2018 Board of Appeal and Equalization Schedule

Date		Twp/City	Time	Meeting Location
Monday	4/16/2018	Macville Township	9:00	Swatara Town Hall
		City of Hill City	11:00	Hill City Community Room
Tuesday	4/17/2018	Salo Township	9:00	Salo Town Hall
		Spalding Township	11:00	Spalding Town Hall
		Rice River Township	1:00	Rice River Town Hall
Wednesday	4/18/2018	McGregor Township	9:00	McGregor Town Hall
		Kimberly Township	11:00	Glen/Kimberly Town Hall
		Waukenabo Township	1:00	Waukenabo Town Hall
Thursday	4/19/2018	Verdon Township	9:00	Verdon Town Hall
		Ball Bluff Township	11:00	Jacobson Fire Hall
		Morrison Township	2:00	Morrison Town Hall
Friday	4/20/2018	Farm Island Township	9:00	Farm Island Town Hall
		Malmo Township	1:00	Malmo Town Hall
Monday	4/23/2018	Shamrock Township	9:00	Shamrock Town Hall
Tuesday	4/24/2018	Cornish Township	9:00	Cornish Town Hall
		Turner Township	11:00	Turner Town Hall
		Jevne Township	1:00	Jevne Town Hall
Wednesday	4/25/2018	Wealthwood Township	9:00	Wealthwood Town Hall
		Lakeside Township	11:00	Malmo Community Hall
		Wagner Township	2:00	Wagner Town Hall
Thursday	4/26/2018	Clark Township	9:00	Clark Town Hall
		Haugen Township	10:30	Haugen Town Hall
		Glen Township	1:00	Glen/Kimberly Town Hall
Monday	4/30/2018	Idun Township	9:00	Holden Lutheran Church
		Seavey Township	10:30	Seavey Town Hall
		Williams Township	12:00	McGrath Fire Hall
Tuesday	5/1/2018	City of McGregor	9:00	McGregor City Hall
		Spencer Township	3:00	Spencer Town Hall
Wednesday	5/2/2018	City of Aitkin	9:00	Aitkin City Hall
		Aitkin Township	1:00	Aitkin City Hall
Thursday	5/3/2018	OPEN BOOK MEETING	9:00am TO 7:00 pm	Assessor's Office
Friday	5/4/2018	Nordland Township	9:00	Bethlehem Lutheran Church
		Fleming Township	1:00	Fleming Town Hall
Monday	5/7/2018	Hazelton Township	9:00	Hazelton Town Hall
Tuesday	6/12/2018	County Board of Equalization	Call for Appointment	Courtroom #3
2018 Reassessment Areas in Blue :		Beaver Twp, Glen Twp, Idun Twp, Lee Twp, Libby Twp, McGregor Twp, Nordland Twp, Pliny Twp, Salo Twp, Spencer Twp, Williams Twp, Workman Twp, Unorganized 47-24, 50-26, 50-27, and 52-27		
Open Book Meeting Areas in Red :		Balsam Twp, Beaver Twp, Fleming Twp, Hill Lake Twp, Lee Twp, Libby Twp, Logan Twp, McGrath Millward Twp, Pliny Twp, Palisade Tamarack, all Unorganized, Workman Twp, White Pine Twp		
				(last revised on 2/6/2018)