



Board of County Commissioners Agenda Request

5A
Agenda Item #

Requested Meeting Date: April 23, 2019

Title of Item: 2019 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) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
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 2019 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, 2019

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

From: Mike Dangers, County Assessor

Re: 2019 Assessment Summary and 2020 Assessment Preview

The 2019 property assessment is complete and the valuation notices were mailed on March 22nd along with the property tax statements. This memo, along with the attached charts and schedules, summarize the assessment changes made this year. Historical comparisons are also made between this year and the past. If anything is unclear or you have any questions, please contact me.

On page 3, a comparison of the 2018 and 2019 assessments is shown. The overall estimated market value of the County has increased 5.4% which is slightly more than last year. Like last year, the overall new construction value declined. We are still far below the \$50+ million per year in new construction value of the 2006 assessment.

The main areas driving the increases to the County's value this year are the residential and seasonal properties. The commercial properties and the larger acreage properties are different. They are generally not seeing significant increases and may be declining in some cases.

On page 4 is a pie chart that graphically shows the sizes of the property classes in the County. With the value increases to seasonal property, this class now represents 41% of the County value up from 40% last year. Rural vacant land continues a relative decline with this category now at 13% of the County value down from 14% last year. Ag productive land also declined in its share of the pie, now at 6% which is lower than the 7% 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 7% increase to current values would need to take place.

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. The 394 sales in the 2018 study showed a slight decline from the high of 419 last year but this number is still higher than most years going back to the early 2000's.

Page 7 is a collection of several assessment statistics. The gradual decline of ag properties in the county shown by the lower number of agricultural acres is a noteworthy observation. Also, there is a long term decline in the number of ag homesteads.

Continued on page 7 are the local board of appeal and Tax Court appeal numbers. The local board appeals were up last year but that was mainly due to one busy meeting. Generally the local boards have lower attendance and appeals than in the past. The assessors try to handle issues ahead of time in the office instead of referring people to these meetings. There were no new Tax Court cases last year.

Page 8 shows a detailed view of the sales statistics for the 2019 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 of these property types for the 2019 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 93.0% means that the assessment is about 7% lower than full market value as of the January 2, 2019 assessment date.

Page 9 is the foreclosure report for Aitkin County in 2018. 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 2019 assessment. The large number of changes may make it difficult to pinpoint a single reason why a property changed in value. Changes are made to keep our valuations close to full market value.

Page 15 is the acreage schedule for the whole county that includes the base rates of the different land types for each area. Wealthwood Township changed from Zone A to Zone D which resulted in substantial acreage value increases there. Most of the rest of the county didn't see significant changes to acreage values.

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's page.

The Assessor's Office is reassessing the following areas for the 2020 Assessment: Aitkin Township, Farm Island Township, Hill Lake Township, Lakeside Township, Unorganized 48-27, and Unorganized 52-22.

Please contact Mike if you have any questions.



Countywide Value Changes 2019 Assessment

Taxable Property Only

	2018		2019		% Change
Overall Estimated Market Value	\$ 2,978,359,600		\$ 3,138,464,200		5.4%
New Construction EMV	\$ 24,335,000		\$ 22,317,600		-8.3%
Agricultural Homestead EMV	\$ 236,454,246		\$ 240,794,488		1.8%
Residential EMV	\$ 1,010,468,059		\$ 1,080,259,128		6.9%
Seasonal Recreational EMV	\$ 1,205,772,500		\$ 1,281,347,700		6.3%
Commercial/Industrial EMV	\$ 90,529,300		\$ 90,892,900		0.4%
Apartment EMV	\$ 19,622,700		\$ 19,659,200		0.2%
Rural Vacant Land EMV	\$ 423,434,200		\$ 427,674,400		1.0%

Notes:

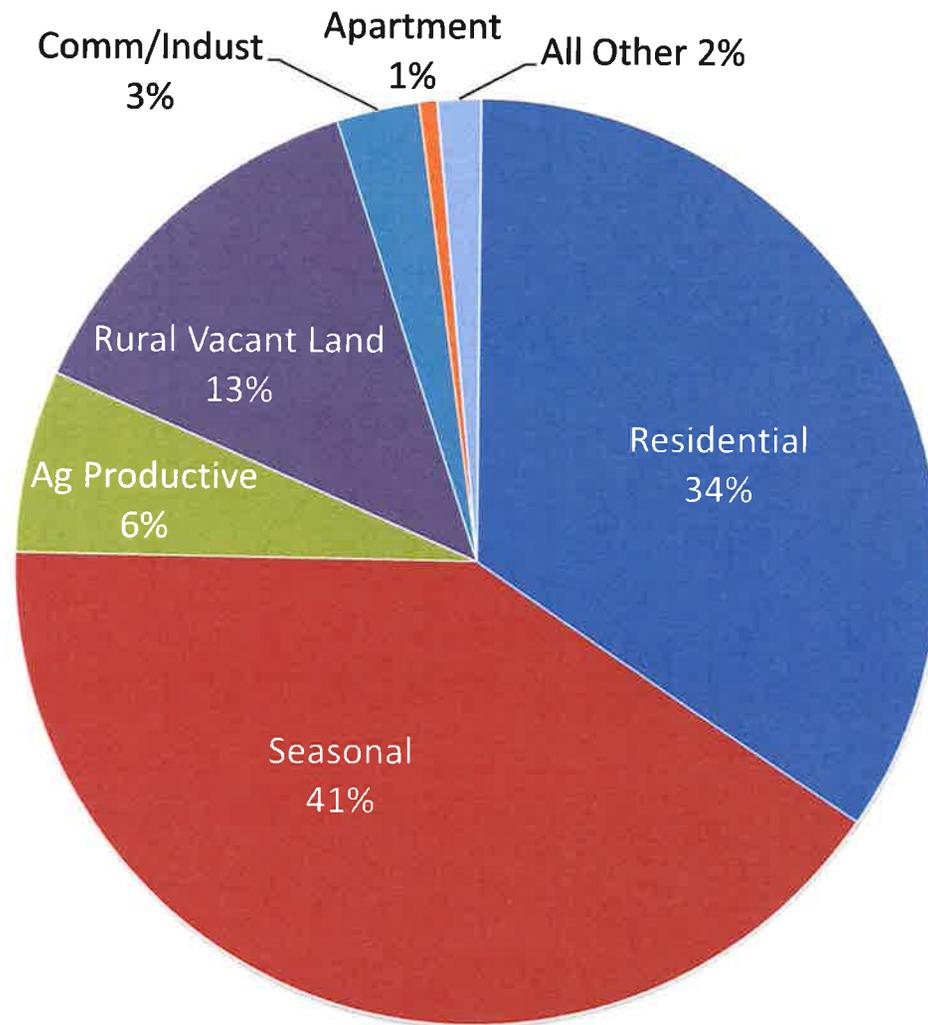
Overall Estimated Market Value is still well below the all time high from the 2009 assessment.

New Construction valuation continues declining for the second year.

Rural Vacant Land includes the ag-homestead non-productive land value.

Figures taken from the Assessment Summary Reports in Spring 2018 and 2019.

Aitkin County
2019 Assessment % Share of Estimated Market Value





Ten Year History of Aitkin County Total Valuation

2010 through 2019 Assessment

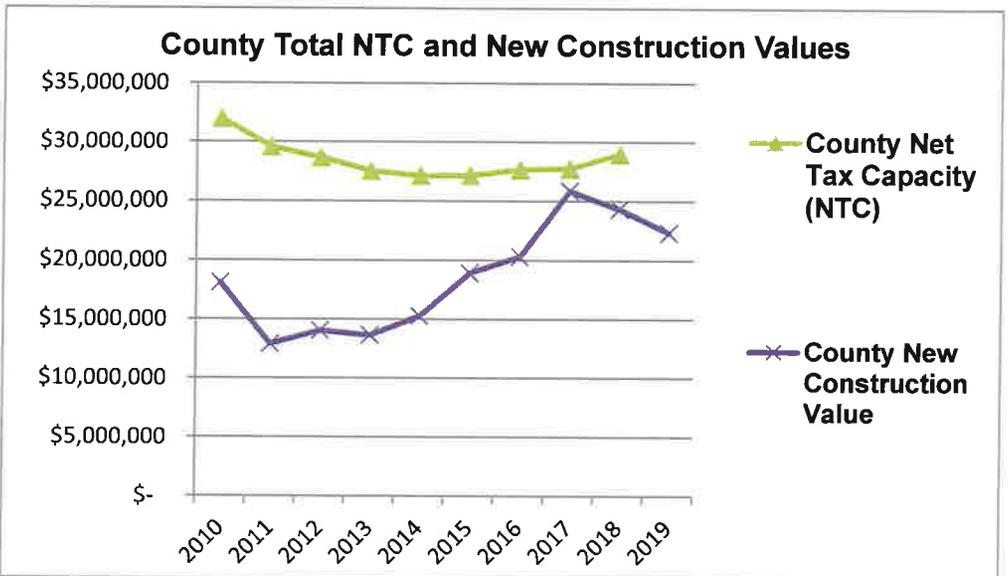
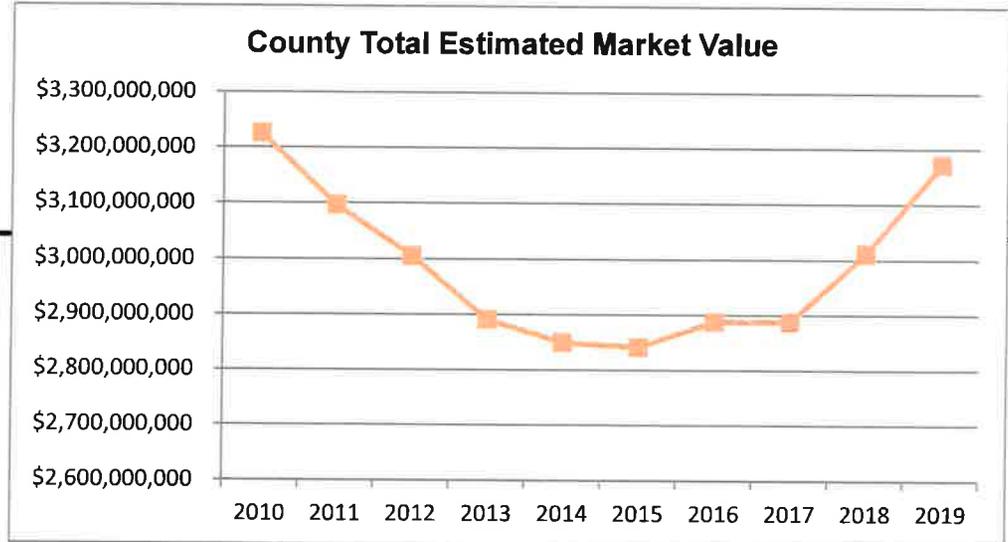
Asmt Year	County Estimated Market Value	County Net Tax Capacity (NTC)	County New Construction Value
2010	\$ 3,225,887,900	\$ 32,018,075	\$ 18,117,600
2011	\$ 3,096,725,100	\$ 29,575,150	\$ 12,918,500
2012	\$ 3,005,641,600	\$ 28,682,414	\$ 14,051,400
2013	\$ 2,890,442,200	\$ 27,554,916	\$ 13,657,200
2014	\$ 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	\$ 3,011,228,900	\$ 28,990,544	\$ 24,335,000
2019	\$ 3,171,999,100		\$ 22,317,600

All-time high figures for comparison

	\$ 3,404,731,300	\$ 33,663,138	\$ 52,973,700
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Notes:

Figures taken from the year end abstracts except for 2018 & 2019. 2018/19 Asmt data from the asmt summary report. County Total EMV and NTC figures have been updated to reflect the state assessed personal property values.

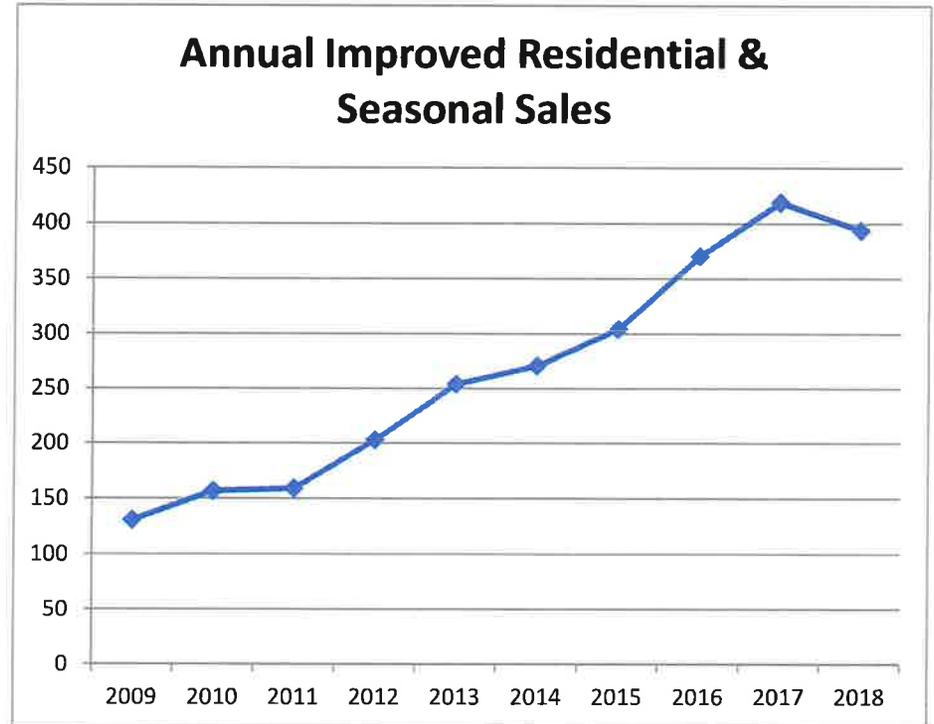




Aitkin County Sales Ratio Study and Assessment Quality Information

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
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
2018	394	92.9	91.1	18.5	17.2



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

	2014	2015	2016	2017	2018
Number of Ad Valorem Parcels	34,079	34,064	34,103	34,204	34,094
Taxable Parcels Reassessed	5,725	6,725	8,174	7,478	6,779
Number of CRV's (total sales over \$1000)	786	900	947	1026	924
Total Residential Homesteads	4,982	4,968	4,929	5,053	5,068
Total Ag Homesteads	840	837	829	830	822
Total Ag Productive Acreage (2a)	99,291	97,645	96,405	96,064	95,380
SFIA Enrolled Acres	41,362	38,247	39,451	44,483	46,977
Average Residential Homestead Market Value	164,600	164,600	166,900	167,600	172,500
Average Agricultural Homestead Market Value	283,400	280,900	283,900	277,500	291,000
Average Seasonal Residential Parcel Market Value	90,500	89,200	90,106	91,100	95,500
Average Commercial/Industrial Parcel Market Value	119,300	124,416	123,074	129,582	132,400
Total Disabled Veterans Exclusion Value	\$ 15,072,666	\$ 14,670,540	\$ 15,652,900	\$ 17,292,300	\$ 19,507,900
Local Board Appeals	86	75	85	52	104
New Tax Court Appeals	6	6	7	1	0

Notes:

Number of Parcels does not include personal property.

There are approx 453 personal property parcels not included in the total above.



Aitkin County Assessor's Office Detailed Sales Ratio Study Data - 2019 Assessment

Property Group #	Property Type	Median Ratio	COD	PRD	Number of Sales	Median EMV	Median Price
1	Residential Improved	92.90	18.5	1.07	191	\$ 167,700	\$ 181,600
3	Seasonal Improved	91.10	17.2	1.03	203	\$ 238,600	\$ 262,000
6	Commercial	104.20			10	\$ 125,000	\$ 120,000
21	Residential Land Only	77.10			10	\$ 42,400	\$ 55,000
23	Seasonal Land Only	102.10	21.3	0.97	38	\$ 95,500	\$ 93,500
34	Rural Vacant Land Only 34+ Acres	93.20	20.3	0.98	50	\$ 59,700	\$ 64,000
39	Rural Vacant Land Only <34 Acres	108.20	27.3	1.02	30	\$ 34,100	\$ 31,500
47	Ag Land & Bldgs Only 34+ Acres	103.40			11	\$ 198,500	\$ 192,000
48	Ag Land With RVL 34+ Acres	72.50			7	\$ 56,600	\$ 78,100
93	Combined Ag RVL Bare Land Only	92.80	20.3	1.00	57	\$ 38,500	\$ 41,500
94	Combined Commercial Industrial Imprv	100.90			9	\$ 146,800	\$ 145,400
99	All Good Sales	93.00	22.8	1.07	567	\$ 207,400	\$ 223,100

Notes and Definitions:

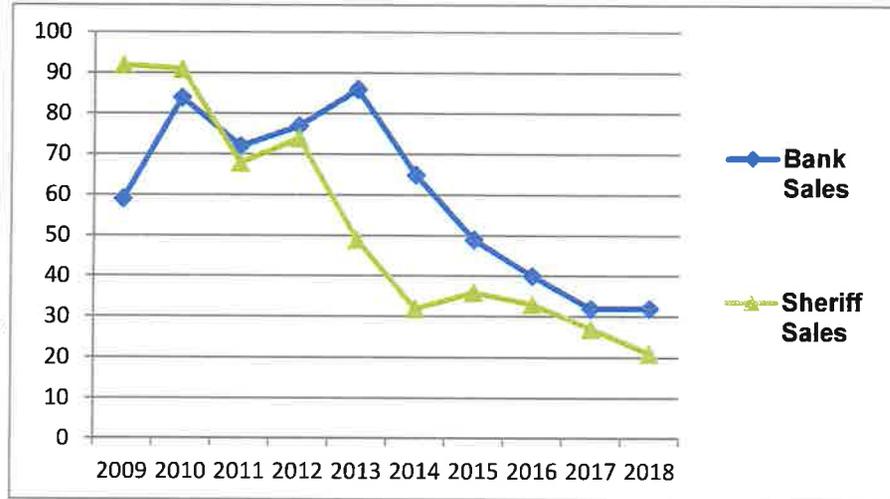
- >**Median Sales Ratio** is the middle ratio in an array of all good sales ratios. The median typically needs to be between 90 & 105.
- >**COD** is the **Coefficient of Dispersion**. Lower numbers usually equate to greater assessment quality and consistency.
- >**PRD** is the **Price Related Differential**. 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 - 2018

Based on Aitkin County Sheriff's Department Data

Property Class	Number of properties	Percent of total
Residential Homestead	14	66.7%
Residential Non-homestead	5	23.8%
Seasonal Recreational	2	9.5%
Agricultural Homestead	0	0.0%
Agricultural Non-Homestead	0	0.0%
Commercial	0	0.0%
Total Homestead	14	66.7%
Total Non-Homestead	7	33.3%
Total Foreclosures in 2018	21	100.0%



10 Year History of Sheriff Sales and 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
2018	32	21

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

2019 Assessment Changes List - Final

Item	Name	Appraiser	Major Changes For Each Area
A	COUNTYWIDE LAND		Increased Zone A land values 5.3%.
B	COUNTYWIDE LAND		Increased Zone C land values 5.3%.
C	COUNTYWIDE LAND		Decreased High Wooded (HWD) land types by \$50 per acre.
D	COUNTYWIDE LAND		Decreased Low Open and Low Tillable (LOP and LTL) land types by \$50 per acre.
E	COUNTYWIDE LAND		Decreased Swamp (SWP) land types by \$25 per acre.
F	COUNTYWIDE LAND		Changed the lakeshore size adjustments on frontages of 306 or more front feet so their frontage values are reduced from about 6 to 10%.
G	COUNTYWIDE LAND		Increased campground and resort full site values from \$2000 to \$2500 each (+25%).
H	COUNTYWIDE BUILDING		Increased D6.5 or higher grade residential building rates 5%.
I	COUNTYWIDE BUILDING		Decreased D4.5 grade residential building rates by 5%.
J	COUNTYWIDE BUILDING		Decreased D4 grade residential building rates by 10%.
K	COUNTYWIDE BUILDING		Increased double wide mobile home building rates by 10%.
L	COUNTYWIDE BUILDING		Increased Standard and Economy Pole Building and Steel Building base rates 5%. Increased Deluxe Pole Building and Steel Building base rates 10%.
M	COUNTYWIDE BUILDING		Changed central air conditioning values on houses from a lump sum of \$1500 to a rate of \$1.50 per square foot of gross building area.
N	COUNTYWIDE BUILDING		Increased Garage building base rates by 20%.
O	COUNTYWIDE BUILDING		Increased Pole Building and Steel Building Concrete Floor base rates from \$2.00 to \$2.50 per square foot.
P	COUNTYWIDE BUILDING		Increased Carport base rates by \$1 per square foot.

2019 Assessment Changes List - Final

Item	Name	Appraiser	Major Changes For Each Area
1	AITKIN TWP	TS & DM	Increased Cedar Lake lakeshore land base rate from \$1750 to \$1850 (5.7%) per foot. Increased Riverside Point land values 16.7%. Increased township building rate 10.8%.
2	BALL BLUFF	DM	Increased building rate 6.3%.
3	BALSAM	DM	Increased building rate 6.3%.
4	BEAVER	TS	Increased building rate 6.7%.
5	CLARK	TB	Reassessment. Increased building rate 6.7%.
6	CORNISH	DM	Reassessment. Increased building rate 6.3%.
7	FARM ISLAND	LT & SW	Increased Little Pine Lake lakeshore land base rate from \$1000 to \$1050 (5%) per foot. Increased Hanging Kettle Lake lakeshore land base rate from \$1050 to \$1100 (4.8%) per foot. Increased Cedar Lake lakeshore land base rate from \$1750 to \$1850 (5.7%) per foot. Increased building rate 5.6%.
8	FLEMING	JH	Increased building rate 6.3%.
9	GLEN	JH	Increased building rate 5.6%. Increased Rabbit Lake lakeshore base rate from \$650 to \$675 (3.9%) per foot. Increased Long Lake lakeshore base rate from \$700 to \$750 (7.1%) per foot. Increased Clear Lake lakeshore base rate from \$1050 to \$1100 (4.8%) per foot. Increased Dam Lake lakeshore base rate from \$575 to \$625 (8.7%) per foot.
10	HAUGEN	TB	Increased Round Lake lakeshore base rate from \$1050 to \$1100 (4.8%) per foot. Increased Island Lake lakeshore land base rate from \$300 to \$325 (8.3%) per foot. Increased building rate 6.7%.
11	HAZELTON	SW & TB	Increased Mille Lacs Lake lakeshore base rate from \$1350 to \$1450 (7.4%) per foot. Mille Lacs lakeshore put on a new size adjustment table. Increased Big Pine Lake lakeshore base rate from \$1050 to \$1250 (19.1%) per foot. Increased Round Lake lakeshore base rate from \$1250 to \$1300 (4.0%) per foot. Increased building rate 5.6%. Increased Mille Lacs Lake parcel building rate 11.8% to equalize with rest of the township.
12	HILL LAKE	JH	Increased Hill Lake lakeshore land base rate from \$425 to \$475 (11.8%) per foot.
13	IDUN	TS	Increased building rate 6.3%.
14	JEVNE	DM	Increased Rock Lake lakeshore land base rate from \$475 to \$500 (5.3%) per foot. Increased building rate 12.5%.

2019 Assessment Changes List - Final

Item	Name	Appraiser	Major Changes For Each Area
15	KIMBERLY	DM	Reassessment. Increased land values on most frontage parcels on the east side of Dam Lake by 10%. Increased Dam Lake lakeshore base rate from \$575 to \$625 (8.7%) per foot.
16	LAKESIDE	TB	Increased Mille Lacs Lake lakeshore land base rate from \$1350 to \$1450 (7.4%) per foot. Mille Lacs lakeshore put on a new size adjustment table. Increased building rate of non-Mille Lacs frontage parcels 11.1%. Increased building rate of Mille Lacs frontage parcels 5.3%
17	LEE	TS	No Major Changes.
18	LIBBY	TB	Increased Big Sandy Lake lakeshore land base rate from \$1400 to \$1550 (10.7%) per foot. Increased building rate 6.3%.
19	LOGAN	DM	Reassessment. Increased building rate 12.5%.
20	MACVILLE	JH	Increased building rate 7.7%.
21	MALMO	LT	Increased Mille Lacs Lake lakeshore land base rate from \$1350 to \$1450 (7.4%) per foot. Mille Lacs lakeshore put on a new size adjustment table. Reduced building rate 5% on Mille Lacs Lake frontage parcels to equalize with the rest of the township .
22	MCGREGOR TWP	LT	No Major Changes.
23	MORRISON	LT	Reassessment. Increased building rate 6.7%.
24	NORDLAND	DM & LT	Increased Ripple Lake lakeshore land base rate from \$750 to \$800 (6.7%) per foot. Reduced Section 10 Lake lakeshore land base rate from \$700 to \$675 (-3.6%) per foot. Increased building rate 2.2%.
25	PLINY	TS	No Major Changes.
26	RICE RIVER	TS	Reassessment. Increased building rate 6.7%.
27	SALO	SW	No Major Changes.
28	SEAVEY	TB	Reassessment.

2019 Assessment Changes List - Final

Item	Name	Appraiser	Major Changes For Each Area
29	SHAMROCK	JH, SW, DM, LT	Increased Big Sandy Lake lakeshore land base rate from \$1400 to \$1550 (10.7%) per foot. Increased Round Lake lakeshore base rate from \$1050 to \$1100 (4.8%) per foot. Reduced Horseshoe Lake lakeshore land base rate from \$750 to \$700 (-6.7%) per foot. Increased Island Lake lakeshore land base rate from \$300 to \$325 (8.3%) per foot. Increased building rate 6.3%.
30	SPALDING	TS	Reassessment. Increased building rate 6.7%.
31	SPENCER	SW	Increased building rate 5.9%.
32	TURNER	TS	Increased Big Sandy Lake lakeshore land base rate from \$1400 to \$1550 (10.7%) per foot.
33	VERDON	DM	Reassessment.
34	WAGNER	LT	Reassessment. Increased Pine Lake and Big Pine Lake lakeshore land base rate from \$1000 to \$1100 (10%) per foot. Increased building rate 5.9%.
35	WAUKENABO	TS	Increased Esquagamah Lake lakeshore land base rate from \$550 to \$675 (22.7%) per foot. Increased Waukenabo Lake lakeshore land base rate from \$550 to \$675 (22.7%) per foot. Increased building rate 18.8%.
36	WEALTHWOOD	JH	Reassessment. Increased Mille Lacs Lake lakeshore land base rate from \$1350 to \$1450 (7.4%) per foot. Mille Lacs lakeshore put on a new size adjustment table. Increased building rate 13.3%. Moved Wealthwood land from Zone A to Zone D which increased acreage values about 15%.
37	WHITE PINE	TB	Reassessment.
38	WILLIAMS	TB	Increased buildings 6.7%.
39	WORKMAN	SW	Increased Big Sandy Lake lakeshore land base rate from \$1400 to \$1550 (10.7%) per foot. Increased building rate 11.8%.
41	MILLWARD	JH	Reassessment.
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	No Major Changes.

2019 Assessment Changes List - Final

Item	Name	Appraiser	Major Changes For Each Area
46	UNORG 52-24	LT	No Major Changes.
47	UNORG 50-25	TB	No Major Changes.
48	UNORG 51-25	TB	No Major Changes.
49	UNORG 52-25	LT	No Major Changes.
50	UNORG 50-26	TS	No Major Changes.
51	UNORG 48-27	JH	No Major Changes.
52	UNORG 49-27	LT	Increased Esquagamah Lake lakeshore land base rate from \$550 to \$675 (22.7%) per foot. Increased building rate 5.6%.
53	UNORG 50-27	TS	No Major Changes.
54	UNORG 51-27	TB	No Major Changes.
55	UNORG 52-27	TS	No Major Changes.
56	AITKIN CITY	SW	Reassessment. Increased Central Res neighborhood buildings 5.6%. Reduced commercial land square foot values for the downtown area (COMAITCA) by 10%. Reduced the commercial land square foot values for the highway areas (COMAITHA) by 10%.
57	HILL CITY	TS	Increased Hill Lake lakeshore land base rate from \$425 to \$475 (11.8%) per foot. Increased the non-quadna residential building rate 6.3%.
58	MCGRATH CITY	TB	No Major Changes.
59	MCGREGOR CITY	TS	Reassessment.
60	PALISADE CITY	LT	No Major Changes.
61	TAMARACK CITY (Current as of 3/26/19)		Increased building rate 8.3%.

Aitkin County Acreage Land Schedule 2019 Assessment - 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>	<u>Verdon</u>	<u>Cornish</u>	<u>Unorg 51-22</u>																											
Green Zone C Values →		<table border="1"> <tr><td></td><td>GA/RP</td><td></td></tr> <tr><td>HWD</td><td>1700</td><td>1190</td></tr> <tr><td>LWD</td><td>1300</td><td>910</td></tr> <tr><td>OPN/HPS</td><td>1600</td><td>1440</td></tr> <tr><td>LOP/LPS</td><td>1150</td><td>1035</td></tr> <tr><td>SWP</td><td>400</td><td>240</td></tr> <tr><td>TIL</td><td>1600</td><td>1600</td></tr> <tr><td>LTL</td><td>1150</td><td>1150</td></tr> <tr><td>SITE</td><td>17000</td><td></td></tr> </table>		GA/RP		HWD	1700	1190	LWD	1300	910	OPN/HPS	1600	1440	LOP/LPS	1150	1035	SWP	400	240	TIL	1600	1600	LTL	1150	1150	SITE	17000				
	GA/RP																															
HWD	1700	1190																														
LWD	1300	910																														
OPN/HPS	1600	1440																														
LOP/LPS	1150	1035																														
SWP	400	240																														
TIL	1600	1600																														
LTL	1150	1150																														
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 →		<table border="1"> <tr><td></td><td>GA/RP</td><td></td></tr> <tr><td>HWD</td><td>1700</td><td>1190</td></tr> <tr><td>LWD</td><td>1300</td><td>910</td></tr> <tr><td>OPN/HPS</td><td>1600</td><td>1440</td></tr> <tr><td>LOP/LPS</td><td>1150</td><td>1035</td></tr> <tr><td>SWP</td><td>400</td><td>240</td></tr> <tr><td>TIL</td><td>1600</td><td>1600</td></tr> <tr><td>LTL</td><td>1150</td><td>1150</td></tr> <tr><td>SITE</td><td>17000</td><td></td></tr> </table>		GA/RP		HWD	1700	1190	LWD	1300	910	OPN/HPS	1600	1440	LOP/LPS	1150	1035	SWP	400	240	TIL	1600	1600	LTL	1150	1150	SITE	17000				
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<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 →																												
<u>Hazelton</u>	<u>Wealthwood</u>	<u>Malmö</u>	<u>Unorg 45-24</u>	<u>White Pine</u>	<u>Millward</u>																											
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<p>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)</p>																																
<p>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%.</p>																																
		<u>Lakeside</u>	<u>Seavey</u>	<u>Pliny</u>																												
			<u>Idun</u>	<u>Williams</u>	<u>Wagner</u>																											

(updated 3/26/19)

2019 Board of Appeal and Equalization Schedule

Date	Twp/City	Time	Meeting Location
Monday 4/15/2019	Macville Township	9:00	Swatara Town Hall
	City of Hill City	11:00	Hill City Community Room
Tuesday 4/16/2019	Salo Township	9:00	Salo Town Hall
	Spalding Township	11:00	Spalding Town Hall
	Rice River Township	1:00	Rice River Town Hall
Wednesday 4/17/2019	McGregor Township	9:00	McGregor Town Hall
	Kimberly Township	11:00	Glen/Kimberly Town Hall
	Waukenabo Township	1:00	Waukenabo Town Hall
Thursday 4/18/2019	Verdon Township	9:00	Verdon Town Hall
	Ball Bluff Township	11:00	Jacobson Fire Hall
	Morrison Township	2:00	Morrison Town Hall
Friday 4/19/2019	Farm Island Township	9:00	Farm Island Town Hall
	Malmo Township	1:00	Malmo Town Hall
Monday 4/22/2019	Shamrock Township	9:00	Shamrock Town Hall
Tuesday 4/23/2019	Turner Township	11:00	Turner Town Hall
	Jevne Township	1:00	Jevne Town Hall
Wednesday 4/24/2019	Wealthwood Township	9:00	Wealthwood Town Hall
	Lakeside Township	11:00	Lakeside Town Hall
	Wagner Township	2:00	Wagner Town Hall
Thursday 4/25/2019	Clark Township	9:00	Clark Town Hall
	Haugen Township	10:30	Haugen Town Hall
	Glen Township	1:00	Glen/Kimberly Town Hall
Monday 4/29/2019	Idun Township	9:00	Holden Lutheran Church
	Seavey Township	10:30	Seavey Town Hall
	Williams Township	12:00	McGrath Fire Hall
Tuesday 4/30/2019	City of McGregor	9:00	McGregor Fire Hall
	Spencer Township	3:00	Spencer Town Hall
Wednesday 5/1/2019	City of Aitkin	9:00	Aitkin City Hall
	Aitkin Township	1:00	Aitkin City Hall
Thursday 5/2/2019	OPEN BOOK MEETING	9:00am TO 7:00 pm	Assessor's Office
Friday 5/3/2019	Fleming Township	1:00	Fleming Town Hall
Monday 5/6/2019	Hazelton Township	9:00	Hazelton Town Hall
	Nordland Township	1:00	Bethlehem Lutheran Church
Tuesday 6/25/2019	County Board of Equalization	Call for Appointment	Aitkin City Hall
2019 Reassessment Areas in Blue :	Aitkin City, Clark Twp, Cornish Twp, Kimberly Twp, Logan Twp, McGregor City, Millward Twp, Morrison Twp, Rice River Twp, Seavey Twp, Spalding Twp, Verdon Twp, Wagner Twp, Wealthwood Twp, White Pine Twp.		
Open Book Meeting Areas in Red :	Balsam Twp, Beaver Twp, Hill Lake Twp, Cornish Twp, Hill City, Lee Twp, Libby Twp, Logan Twp, McGrath, Millward Twp, Pliny Twp, Palisade, Tamarack, all Unorganized, Workman Twp, White Pine Twp		
			(last revised on 3/14/2019)