



Aitkin
County

Board of County Commissioners Agenda Request

4A
Agenda Item #

Requested Meeting Date: April 28, 2020

Title of Item: 2020 Assessment Summary

<input checked="" type="checkbox"/> REGULAR AGENDA	Action Requested:	<input type="checkbox"/> Direction Requested
<input type="checkbox"/> CONSENT AGENDA		<input checked="" type="checkbox"/> Discussion Item
<input type="checkbox"/> INFORMATION ONLY		<input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>

Submitted by: Mike Dangers	Department: County Assessor
--------------------------------------	---------------------------------------

Presenter (Name and Title): Mike Dangers, County Assessor	Estimated Time Needed: 20 minutes
---	---

Summary of Issue:

Please see attached memo.

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

Financial Impact:

Is there a cost associated with this request? Yes No

What is the total cost, with tax and shipping? \$

Is this budgeted? Yes No Please Explain:

Legally binding agreements must have County Attorney approval prior to submission.



AITKIN COUNTY ASSESSOR

Aitkin County Government Center
307 2nd Street NW, Room 310
Aitkin, MN 56431

assessor@co.aitkin.mn.us
Phone: 218-927-7327
Fax: 218-927-7379

MEMO

April 9, 2020

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

From: Mike Dangers, County Assessor

Re: 2020 Assessment Summary and 2021 Assessment Preview

The 2020 property assessment is complete and the valuation notices were mailed on March 27th 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.

Please understand that these valuations do not take into account any impact the Coronavirus/COVID-19 has had on real estate valuations. The effective date of the new valuations is January 2, 2020, a date before most Americans even heard of this virus. At the time I write this, State leadership in St. Paul has contemplated some type of property tax relief but it is unclear what that relief may look like.

Turning to the attached documents, page 3 shows a comparison of the 2019 and 2020 assessments. The overall estimated market value of the County has increased 5.1% which is slightly less than last year. This year, new construction value increased slightly from last year but is still far below the \$50+ million per year value of the 2006 assessment.

The main class driving the increases to the County's value this year are the seasonal properties. Over half of the county overall value increase is due to seasonal value changes. Commercial values increased substantially this year as well but a large portion of that is due to changing short term vacation rental properties to commercial. Many of these have since been switched back to seasonal class due to their response to a county survey.

On page 4 is a pie chart that graphically shows the sizes of the property classes in the County. This year, residential homestead and residential non-homestead properties are separated on this chart. Other major categories like seasonal and rural vacant land have the same percentage share of the county as last year. Even with that being the case, rural vacant land values declined slightly this year due to a substantial 18% reduction in the swamp land values. That big reduction was countered by an increase in the values of large tracts of acreage owned by a single owner.

Page 5 shows a ten-year history of overall estimated market value, net tax capacity, and new construction value. The increase in value continues its upward climb at the upper right portion of the page. If the market value trends of the past two years continue, the next assessment year will show a new overall county all-time

high valuation. Of course, with the Coronavirus situation happening this year, that will impact valuations in ways that we do not yet know.

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 sale count of 394 is the same as last year and 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 is shown by the lower number of agricultural acres. Also, there is a long term decline in the number of ag homesteads.

Also on page 7 is the disabled veteran's exclusion valuation changes. We now have a greater than 50% increase in this valuation since 2015. This figure is the amount that is exempt from taxes due to this program. We support the concept of giving deserving veterans financial help but there may be better ways to accomplish this at the State level.

Page 8 shows a detailed view of the sales statistics for the 2020 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 2020 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 93.8% means that the assessment is just over 6% lower than full market value as of the assessment date.

Page 9 is the foreclosure report for Aitkin County in 2019. The number of sheriff sales increased from last year but is very much in line with the recent year totals. Bank sales continued to decline.

Pages 10 through 14 show an itemized list of the major changes to the 2020 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. Lakeside Township changed from Zone A to Zone D which resulted in substantial acreage value increases. Wagner Township also changed from Zone B to Zone A which increased land values there.

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 2021 Assessment: Haugen Township, City of McGrath, City of Palisade, Shamrock Township, Unorganized 45-24, Unorganized 50-25, Unorganized 51-25, Unorganized 51-27, and Waukenabo Township.

Please contact Mike if you have any questions.



Countywide Value Changes 2020 Assessment
Taxable Property Only

	2019	2020	% Change
Overall Estimated Market Value	\$ 3,138,464,200	\$ 3,297,267,900	5.1%
New Construction EMV	\$ 22,317,600	\$ 23,983,700	7.5%
Agricultural Homestead EMV	\$ 240,794,488	\$ 252,661,355	4.9%
Residential Homestead EMV	\$ 913,506,376	\$ 958,549,514	4.9%
Seasonal Recreational EMV	\$ 1,281,347,700	\$ 1,363,927,900	6.4%
Commercial/Industrial EMV	\$ 90,892,900	\$ 101,013,800	11.1%
Apartment EMV	\$ 19,659,200	\$ 19,754,900	0.5%
Rural Vacant Land EMV	\$ 427,674,400	\$ 426,589,700	-0.3%

Notes:

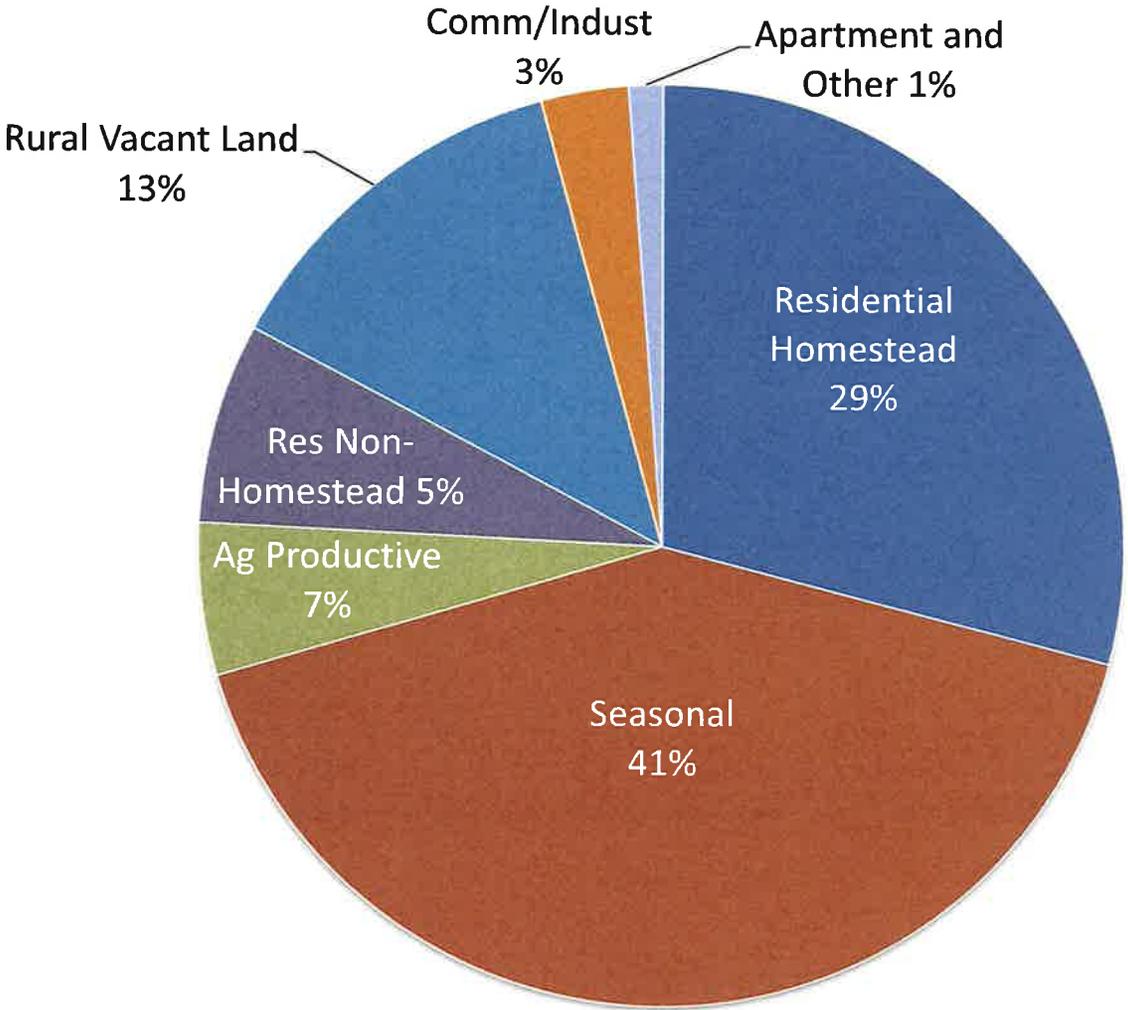
Overall Estimated Market Value is still well below the all time high from the 2009 assessment.

Big Commercial/Industrial Increase largely due to Short Term Rental/VRBO Property

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

Figures taken from the Assessment Summary Reports in Spring 2019 and 2020.

Aitkin County
2020 Assessment % Share of Estimated Market Value





Ten Year History of Aitkin County Total Valuation

2011 through 2020 Assessment

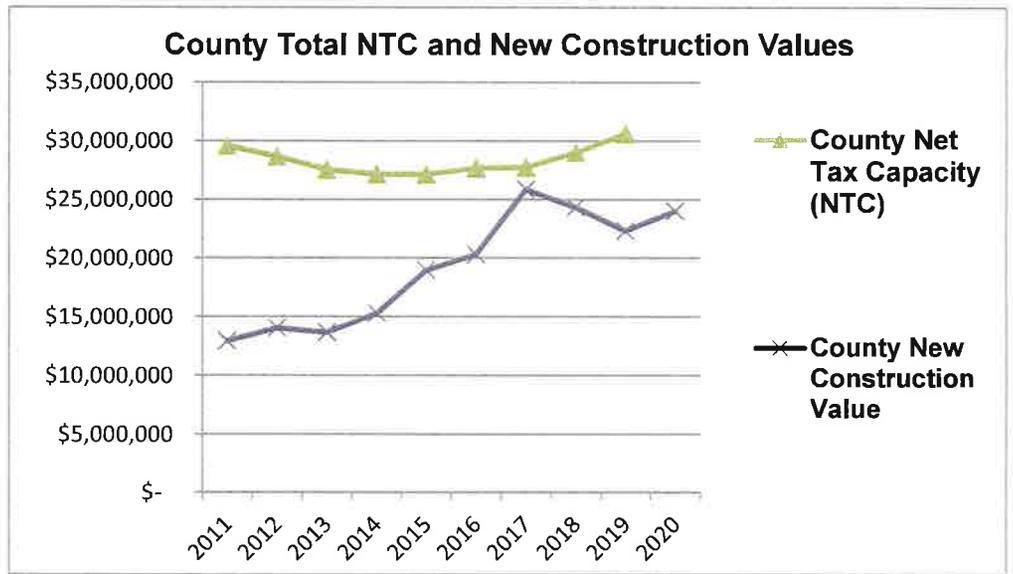
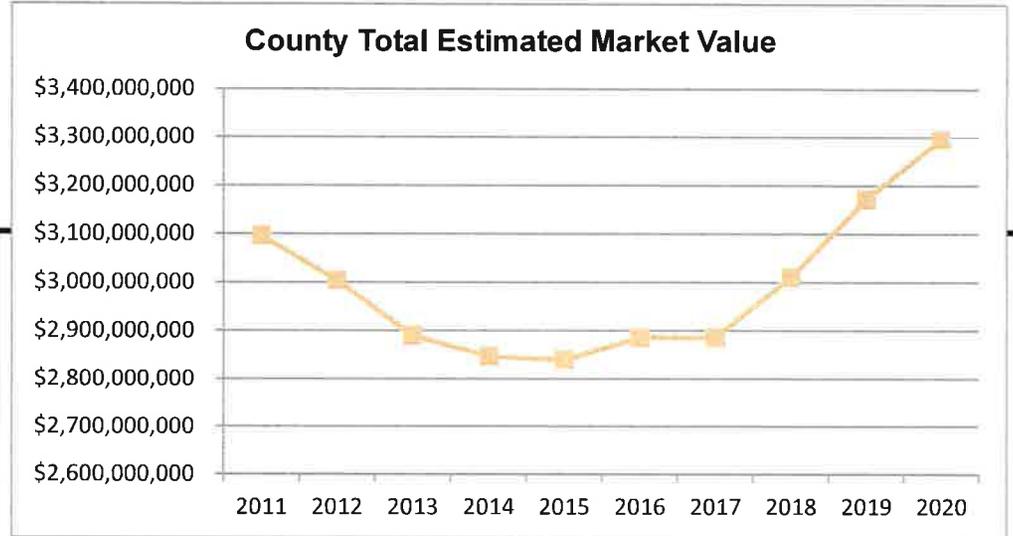
Asmt Year	County Estimated Market Value	County Net Tax Capacity (NTC)	County New Construction Value
2011	\$ 3,096,725,100	\$ 29,575,150	\$ 12,918,500
2012	\$ 3,005,641,600	\$ 28,682,414	\$ 14,051,400
2013	\$ 2,890,442,200	\$ 27,554,916	\$ 13,657,200
2014	\$ 2,848,672,500	\$ 27,155,251	\$ 15,297,200
2015	\$ 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	\$ 30,626,879	\$ 22,317,600
2020	\$ 3,297,267,900		\$ 23,983,700

All-time high figures for comparison

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

Notes:

Figures taken from the year end abstracts except for 2019 & 2020. 2019/20 Asmt data from the asmt summary report.

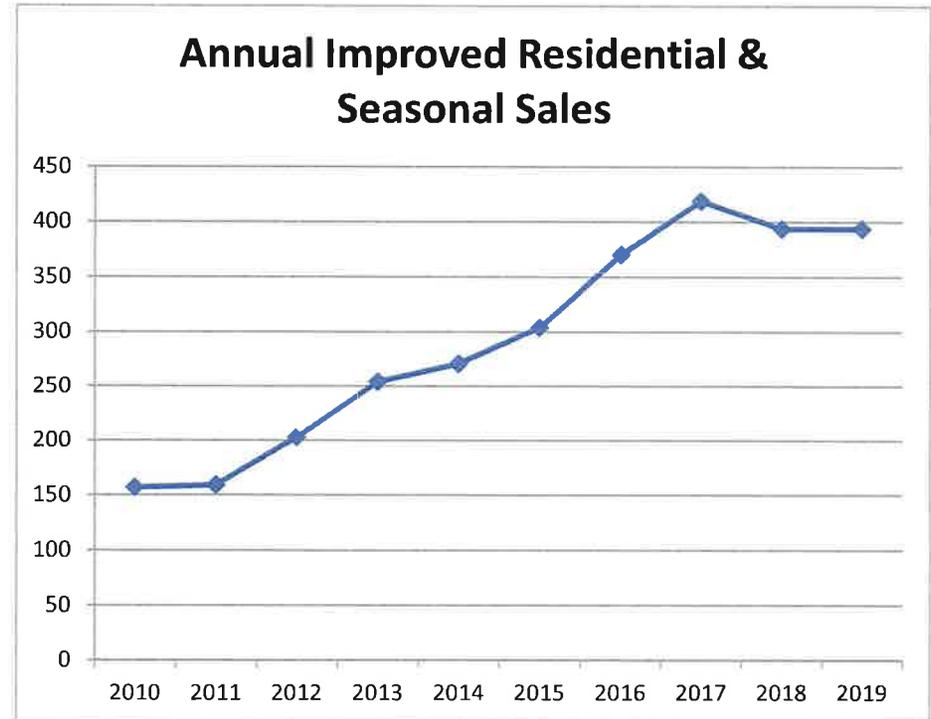




Aitkin County Sales Ratio Study and Assessment Quality Information

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
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
2019	394	95.4	91.6	15.8	14.9



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

	2015	2016	2017	2018	2019
Number of Ad Valorem Parcels	34,064	34,103	34,204	34,094	34,120
Taxable Parcels Reassessed	6,725	8,174	7,478	6,779	5,654
Number of CRV's (total sales over \$1000)	900	947	1026	926	886
Total Residential Homesteads	4,968	4,929	5,053	5,068	5,084
Total Ag Homesteads	837	829	830	822	820
Total Ag Productive Acreage (2a)	97,645	96,405	96,064	95,380	95,058
SFIA Enrolled Acres	38,247	39,451	44,483	46,977	49,946
Average Residential Homestead Market Value	164,600	166,900	167,600	172,500	188,400
Average Agricultural Homestead Market Value	280,900	283,900	277,500	291,000	299,600
Average Seasonal Residential Parcel Market Value	89,200	90,106	91,100	95,500	101,200
Average Commercial/Industrial Parcel Market Value	124,416	123,074	129,582	132,400	132,100
Total Disabled Veterans Exclusion Value	\$ 14,670,540	\$ 15,652,900	\$ 17,292,300	\$ 19,507,900	\$ 22,113,770
Local Board Appeals	75	85	52	104	88
New Tax Court Appeals	6	7	1	0	0

Notes:

Number of Parcels does not include personal property.

There are approx 450 personal property parcels not included in the total above.



Aitkin County Assessor's Office Detailed Sales Ratio Study Data - 2020 Assessment

Property Group #	Property Type	Median Ratio	COD	PRD	Number of Sales	Median EMV	Median Price
1	Residential Improved	95.40	15.8	1.03	198	\$ 144,000	\$ 150,900
3	Seasonal Improved	91.60	14.9	1.01	196	\$ 273,800	\$ 298,800
21	Residential Land Only	77.50			11	\$ 6,200	\$ 8,000
23	Seasonal Land Only	98.20	27.9	0.90	34	\$ 164,600	\$ 167,500
34	Rural Vacant Land Only 34+ Acres	95.90	22.7	1.10	48	\$ 69,600	\$ 72,500
39	Rural Vacant Land Only <34 Acres	101.20	29.8	0.90	38	\$ 119,900	\$ 119,000
95	Rural 34.5+ Acres Land and Buildings	98.10	21.1	1.04	61	\$ 51,000	\$ 52,000
99	All Good Sales	93.80	20.1	1.03	547	\$ 154,800	\$ 165,000

Notes and Definitions:

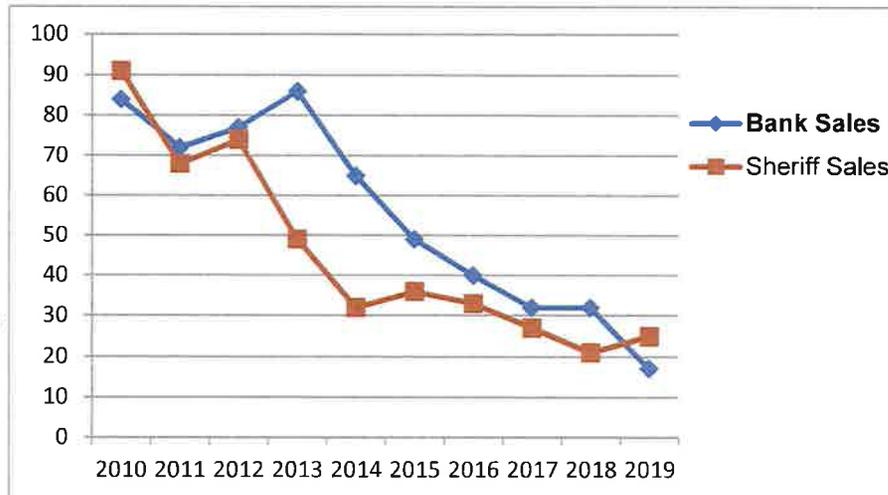
- >**Median Sales Ratio** is the middle ratio in an array of all good sales ratios. The median typically needs to be between 90 & 105.
- >**COD** is the **Coefficient of Dispersion**. Lower numbers usually equate to greater assessment quality and consistency.
- >**PRD** is the **Price Related Differential**. 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 - 2019

Based on Aitkin County Sheriff's Department Data

Property Class	Number of properties	Percent of total
Residential Homestead	15	60.0%
Residential Non-homestead	3	12.0%
Seasonal Recreational	4	16.0%
Agricultural Homestead	1	4.0%
Agricultural Non-Homestead	2	8.0%
Commercial	0	0.0%
Total Homestead	16	64.0%
Total Non-Homestead	9	36.0%
Total Foreclosures in 2018	25	100.0%



10 Year History of Sheriff Sales and Bank Sales

	Bank Sales	Sheriff Sales
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
2019	17	25

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

2020 Assessment Changes List -Final

Item	Name	Appraiser	Major Changes For Each Area
A	COUNTYWIDE LAND		Changed the lakeshore size adjustments on frontages of 306 or more front feet so their frontage values are reduced from 7 to 11%. This applied to all lakes except Mille Lacs.
B	COUNTYWIDE LAND		Changed the lakeshore size adjustments on Mille Lacs frontages of 346 to 905 front feet so their frontage values are reduced from 9 to 13%.
C	COUNTYWIDE LAND		Decreased Swamp (SWP) land base rate by \$75 (-18.8%) per acre.
D	COUNTYWIDE LAND		Reduced Large Acreage Land Size Discounts to a Maximum of 10%. It was 15% in the previous assessment.
E	COUNTYWIDE LAND		Changed size adjustments for small acreage parcels from 3 to 9 acres so their values increase up to 10%.
H	COUNTYWIDE BUILDING		Increased Garage building values 10%.
I	COUNTYWIDE BUILDING		Increased Pole Building and Steel Building values by 10%.
J	COUNTYWIDE BUILDING		Increased double wide mobile home building rates by 10%.
K	COUNTYWIDE BUILDING		Increased the 1.25 story residential height modifier from +10% to +15%. This was applied to both garages and houses.
1	AITKIN TWP		Reassessment. Reduced Cedar Lake lakeshore base rate from \$1850 to \$1800 (-2.7%) per foot.
2	BALL BLUFF		Increased building rate 17.7%. Increased Vanduse Lake lakeshore base rate from \$450 to \$550 (22.2%) per foot.
3	BALSAM		No major changes.
4	BEAVER		Increased building rate 12.5%.
5	CLARK		No major changes.
6	CORNISH		Increased building rate 11.8%.
7	FARM ISLAND		Reassessment. Increased building rate 10.5%. Reduced Cedar Lake lakeshore base rate from \$1850 to \$1800 (-2.7%) per foot. Increased Spirit Lake lakeshore base rate from \$1050 to \$1100 (4.8%) per foot.

2020 Assessment Changes List -Final

Item	Name	Appraiser	Major Changes For Each Area
8	FLEMING		Increased building rate 23.5%. Increased Fleming Lake lakeshore base rate from \$475 to \$600 (26.3%) per foot. Increased Whispering Lake lakeshore base rate from \$500 to \$550 (10.0%) per foot.
9	GLEN		Increased building rate 15.8%. Increased Clear Lake lakeshore base rate from \$1100 to \$1300 (18.2%) per foot. Increased Sugar Lake lakeshore base rate from \$1000 to \$1175 (17.5%) per foot. Increased Dam Lake lakeshore base rate from \$625 to \$675 (8.0%) per foot. Increased Long Lake lakeshore base rate from \$750 to \$800 (6.7%) per foot.
10	HAUGEN		Increased building rate 6.3%.
11	HAZELTON		Increased building rate 10.5%. Increased Mille Lacs Lake lakeshore base rate from \$1450 to \$1550 (6.9%) per foot.
12	HILL LAKE		Reassessment.
13	IDUN		Increased building rate 11.8%. Increased Bear Lake lakeshore base rate from \$350 to \$425 (21.4%) per foot. Increased Cedar Lake lakeshore base rate from \$700 to \$825 (17.9%) per foot.
14	JEVNE		Reduced building rate 11.1%. Increased Portage Lake lakeshore base rate from \$550 to \$600 (9.1%) per foot. Increased Davis Lake, Bass Lake, and Round Lake lakeshore base rates from \$500 to \$525 (5.0%) per foot due to 5 year history of sales on lakes in Jevne.
15	KIMBERLY		Increased building rate 20%. Increased Dam Lake lakeshore base rate from \$625 to \$675 (8.0%) per foot.
16	LAKESIDE		Reassessment. Increased building rate 5.0%. Increased Mille Lacs Lake lakeshore base rate from \$1450 to \$1550 (6.9%) per foot. Changed to land zone D which increased off-water land values by 10%.
17	LEE		No major changes.
18	LIBBY		Increased building rate 5.9%. Increased Big Sandy Lake lakeshore base rate from \$1550 to \$1600 (3.2%) per foot.
19	LOGAN		No major changes.
20	MACVILLE		Increased building rate 14.3%.

2020 Assessment Changes List -Final

Item	Name	Appraiser	Major Changes For Each Area
21	MALMO		Reduced building rate 10.5%. Increased Mille Lacs Lake lakeshore base rate from \$1450 to \$1550 (6.9%) per foot.
22	MCGREGOR TWP		Increased building rate 6.7%.
23	MORRISON		Increased building rate 18.8%.
24	NORDLAND		Increased building rate 5.3%.
25	PLINY		Increased building rate 7.1%.
26	RICE RIVER		Increased building rate 18.8%.
27	SALO		Increased building rate 7.1%.
28	SEAVEY		No major changes.
29	SHAMROCK		Increased building rate on Big Sandy Lake frontage parcels 11.8%. Increased Savanna Ridge building values 10%. Increased Big Sandy Lake lakeshore base rate from \$1550 to \$1600 (3.2%) per foot. Increased Prairie River frontage base rate from \$450 to \$500 (11.1%) per foot.
30	SPALDING		Increased building rate 18.8%.
31	SPENCER		No major changes.
32	TURNER		Increased building rate 11.8%. Increased Big Sandy Lake lakeshore base rate from \$1550 to \$1600 (3.2%) per foot. Increased Prairie River frontage base rate from \$450 to \$500 (11.1%) per foot.
33	VERDON		Increased building rate 6.3%.
34	WAGNER		Increased building rate 5.6%. Increased Pine Lake and Big Pine Lake lakeshore base rates from \$1100 to \$1200 (9.1%) per foot. Changed to land zone A which increases off-water land values 10%.
35	WAUKENABO		Increased building rate 10.5%. Increased Round Lake lakeshore base rate from \$1050 to \$1150 (9.5%) per foot.

2020 Assessment Changes List -Final

Item	Name	Appraiser	Major Changes For Each Area
36	WEALTHWOOD		Increased building rate 5.9%. Increased Mille Lacs Lake lakeshore base rate from \$1450 to \$1550 (6.9%) per foot.
37	WHITE PINE		Increased building rate 7.1%.
38	WILLIAMS		No major changes.
39	WORKMAN		Increased Big Sandy Lake lakeshore base rate from \$1550 to \$1600 (3.2%) per foot.
41	MILLWARD		Increased building rate 14.3%.
42	UNORG 51-22		No major changes.
43	UNORG 52-22		Reassessment. Increased building rate 6.3%.
44	UNORG 45-24		No major changes.
45	UNORG 47-24		Increased building rate 20%. Increased Portage Lake lakeshore base rate from \$550 to \$600 (9.1%) per foot.
46	UNORG 52-24		No major changes.
47	UNORG 50-25		Increased building rate 6.3%.
48	UNORG 51-25		No major changes.
49	UNORG 52-25		Increased building rate 12.5%.
50	UNORG 50-26		No major changes.
51	UNORG 48-27		Reassessment.
52	UNORG 49-27		No major changes.
53	UNORG 50-27		No major changes.

2020 Assessment Changes List -Final

Item	Name	Appraiser	Major Changes For Each Area
54	UNORG 51-27		No major changes.
55	UNORG 52-27		No major changes.
56	AITKIN CITY		Reduced Central Res neighborhood buildings 5.3%.
57	HILL CITY		Increased Quadra 2-Story Townhome building values 9.2%.
58	MCGRATH CITY		No major changes.
59	MCGREGOR CITY		No major changes.
60	PALISADE CITY		Increased building rate 14.3%.
61	TAMARACK CITY (Last Updated on 4/9/20)		No major changes.

Aitkin County Acreage Land Schedule 2020 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> GA/RP HWD 1700 1190 LWD 1300 910 OPN/HPS 1600 1600 LOP/LPS 1150 1150 SWP 325 230 TIL 1600 1600 LTL 1150 1150 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 1700 1190 LWD 1300 910 OPN/HPS 1600 1600 LOP/LPS 1150 1150 SWP 325 230 TIL 1600 1600 LTL 1150 1150 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>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> GA/RP HWD 1530 1070 LWD 1170 820 OPN/HPS 1440 1440 LOP/LPS 1035 1035 SWP 295 210 TIL 1440 1440 LTL 1035 1035 SITE 17000
<u>Hazelton</u> GA/RP HWD 1870 1310 LWD 1430 1000 OPN/HPS 1760 1760 LOP/LPS 1265 1265 SWP 360 250 TIL 1760 1760 LTL 1265 1265 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		<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

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 10%.

(updated 3/2/20)

2020 Board of Appeal and Equalization Schedule

Date		Twp/City	Time	Meeting Location
Monday	4/13/2020	Turner Township	11:00	Turner Town Hall
		Jevne Township	1:00	Jevne Town Hall
		Lakeside Township	2:00	Lakeside Town Hall
Tuesday	4/14/2020	Salo Township	9:00	Salo Town Hall
		Spalding Township	11:00	Spalding Town Hall
		Rice River Township	1:00	Rice River Town Hall
Wednesday	4/15/2020	McGregor Township	9:00	McGregor Town Hall
		Kimberly Township	11:00	Glen/Kimberly Town Hall
		Waukenabo Township	1:00	Waukenabo Town Hall
Thursday	4/16/2020	Verdon Township	9:00	Verdon Town Hall
		Ball Bluff Township	11:00	Jacobson Fire Hall
		Morrison Township	2:00	Morrison Town Hall
Friday	4/17/2020	Farm Island Township	9:00	Farm Island Town Hall
		Malmö Township	1:00	Malmö Town Hall
Monday	4/20/2020	Shamrock Township	9:00	Shamrock Town Hall
Tuesday	4/21/2020	Macville Township	9:00	Swatara Town Hall
		City of Hill City	11:00	Hill City Community Room
Wednesday	4/22/2020	Wealthwood Township	9:00	Wealthwood Town Hall
		Idun Township	10:00	Holden Lutheran Church
Thursday	4/23/2020	Clark Township	9:00	Clark Town Hall
		Haugen Township	10:30	Haugen Town Hall
		Glen Township	1:00	Glen/Kimberly Town Hall
Monday	4/27/2020	Seavey Township	9:00	Seavey Town Hall
		Williams Township	10:30	McGrath Fire Hall
		Wagner Township	1:00	Wagner Town Hall
Tuesday	4/28/2020	Nordland Township	9:00	Bethlehem Lutheran Church
		Spencer Township	3:00	Spencer Town Hall
Wednesday	4/29/2020	City of Aitkin	9:00	Aitkin Public Library
		Aitkin Township	1:00	Aitkin Public Library
Thursday	4/30/2020	OPEN BOOK MEETING	9:00am TO 7:00 pm	Assessor's Office
Friday	5/1/2020	Fleming Township	1:00	Fleming Town Hall
Monday	5/4/2020	Hazelton Township	9:00	Hazelton Town Hall
		City of McGregor	1:00	McGregor Fire Hall
Tuesday	6/23/2020	County Board of Equalization	Call for Appointment	Aitkin Public Library
2020 Reassessment Areas in Blue :		Aitkin Township, Farm Island Township, Hill Lake Township, Lakeside Township, Unorganized 48-27 and Unorganized 52-22		
Open Book Meeting Areas in Red :		Balsam Twp, Beaver Twp, Cornish Twp, Hill Lake Twp, Lee Twp, Libby Twp, Logan Twp, McGrath		
		McGregor City, Millward Twp, Pliny Twp, Palisade		
		Tamarack, all Unorganized,		
		Workman Twp, White Pine Twp		
		(last revised on 2/28/2020)		