



Board of County Commissioners Agenda Request

11A
Agenda Item #

Requested Meeting Date: April 13, 2021

Title of Item: 2021 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: 20 minutes
Summary of Issue: Please see attached documents.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion:		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input 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>		

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



AITKIN COUNTY ASSESSOR

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MEMO

April 7, 2021

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

From: Mike Dangers, County Assessor

Re: 2021 Assessment Summary and 2022 Assessment Preview

It's that time of the year again when we're getting ready for the spring appeal meetings. The valuation notices were mailed with property tax statements on March 29. 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.

Generally, we did increase many property values this year but the increases are based on historical data from late 2019 into 2020. Many of our values are therefore lower than what properties would sell for on the current market. We hear many stories of people selling their properties in a matter of hours with multiple interested buyers for more than the listed price.

Turning to the attached documents, page 3 shows a comparison of the 2020 and 2021 assessments. The overall estimated market value of the County has increased 4.1% which is a lesser increase than last year. Part of the reason why this overall number is not more than the prior year is due to a substantial reduction in acreage values for off-road properties. Recent sales trends have shown us that our values were getting too high for remote acreages. Even looking at acreage land sales that have good road access, we did not see evidence of increasing values in that portion of the market, which is a stark contrast to the residential and seasonal markets.

The main class driving the increases to the County's value this year are the residential homestead properties. Homestead numbers are up and we hear stories of people moving to our area from the Twin Cities area. Commercial values decreased substantially this year primarily due to changing short term vacation rental properties to the new short term rental classification which is a residential classification.

On page 4 is a pie chart that shows the sizes of the property classes in the County. Residential Homestead, Seasonal, and Residential Non-Homestead all increased in size this year with Rural Vacant Land decreasing from last year.

Page 5 shows a ten-year history of overall estimated market value, net tax capacity, and new construction value. We now have the highest overall county Estimated Market Value of all time, even higher than back in the housing boom about 15 years ago. New construction values continue on an upward climb but have not reached the highs of years past.

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. While sales numbers are up, our median ratios are generally as low as they've been in the past 10 years. This means that our value increases are struggling to keep up with the market. If present value trends continue, we will need to make additional increases in future years to get the median numbers closer to the full value.

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. The number of overall homesteads is higher than it's been for years and that may reflect changes in how people are working and possibly increased retirements. Also the disabled veterans value exclusion continues a rapid increase, with more properties qualifying and on higher values.

Page 8 shows a detailed view of the sales statistics for the 2021 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 this year. 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 92.0% means that the assessment is about 8% lower than full market value as of the assessment date.

Page 9 is the foreclosure report for Aitkin County in 2020. The numbers of these distressed sales are still much lower than in the past, even with the effects of COVID-19.

Pages 10 through 14 show an itemized list of the major changes to the 2021 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 consistent and 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. We have a new land zone this year and several townships shifting to one zone from another. Most of these changes happened due to the 5-year history of acreage values trending too high or low in certain places.

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 2022 Assessment: Ball Bluff Township, Balsam Township, Fleming Township, Hazelton Township, Hill City, Jevne Township, Macville Township, Malmo Township, Tamarack City, Turner Township, Unorganized Townships 49-27, 51-22, 52-24, 52-25.

Please contact Mike if you have any questions.



Countywide Value Changes 2021 Assessment
Taxable Property Only

	2020	2021	% Change
Overall Estimated Market Value	\$ 3,297,267,900	\$ 3,430,983,100	4.1%
New Construction EMV	\$ 23,983,700	\$ 25,849,900	7.8%
Agricultural Homestead EMV	\$ 252,661,355	\$ 254,605,400	0.8%
Residential Homestead EMV	\$ 958,549,514	\$ 1,030,970,000	7.6%
Seasonal Recreational EMV	\$ 1,363,927,900	\$ 1,430,208,700	4.9%
Commercial/Industrial EMV	\$ 101,013,800	\$ 96,835,800	-4.1%
Apartment EMV	\$ 19,754,900	\$ 19,816,200	0.3%
Rural Vacant Land EMV	\$ 426,589,700	\$ 397,254,900	-6.9%

Notes:

Overall Estimated Market Value is a new all-time high.

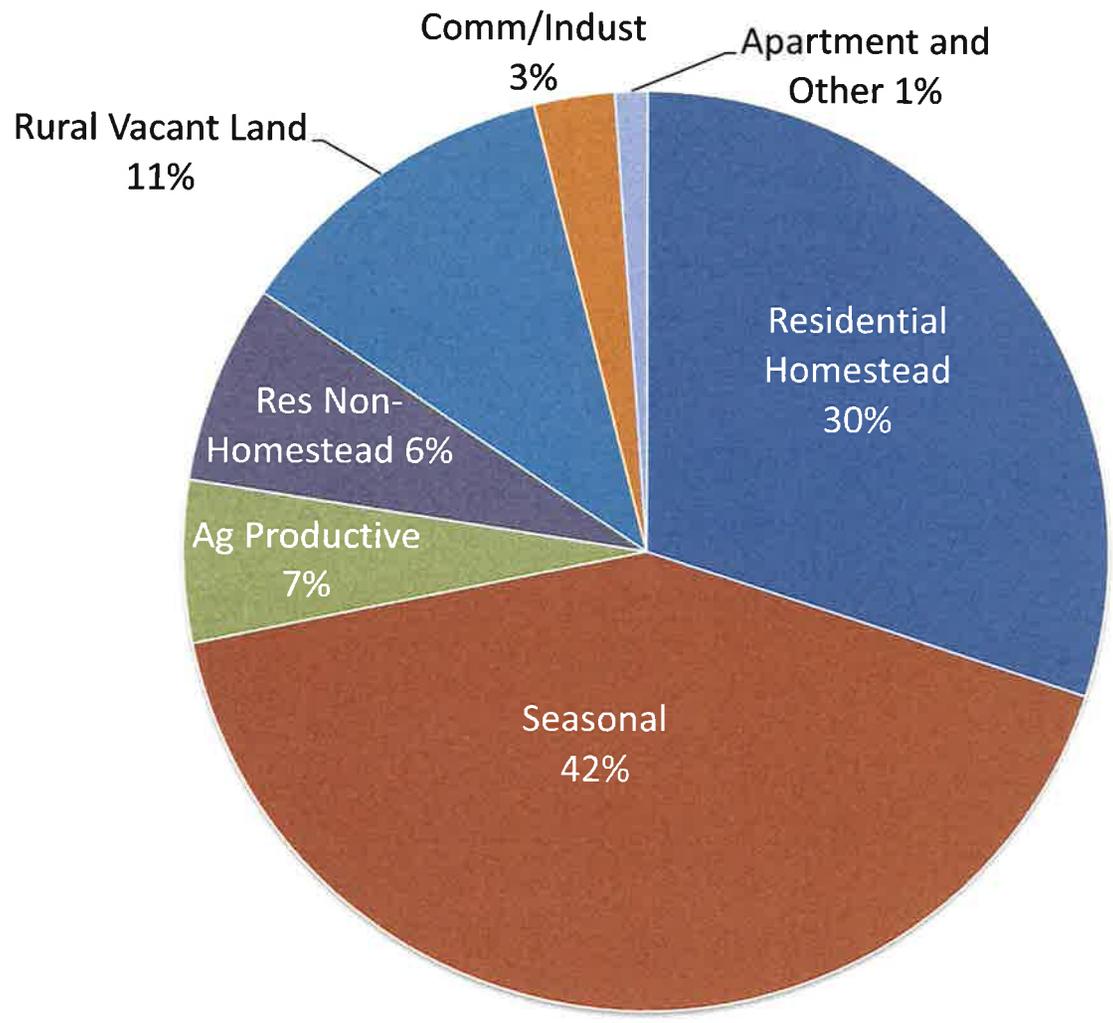
Big Commercial/Industrial reduction due to Short Term Rental/VRBO Property changing classification

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

Big Rural Vacant Land reduction due to large tract and off road value reductions.

Figures taken from the Assessment Summary Reports in Spring 2020 and 2021.

Aitkin County
2021 Assessment % Share of Estimated Market Value





Ten Year History of Aitkin County Total Valuation

2012 through 2021 Assessment

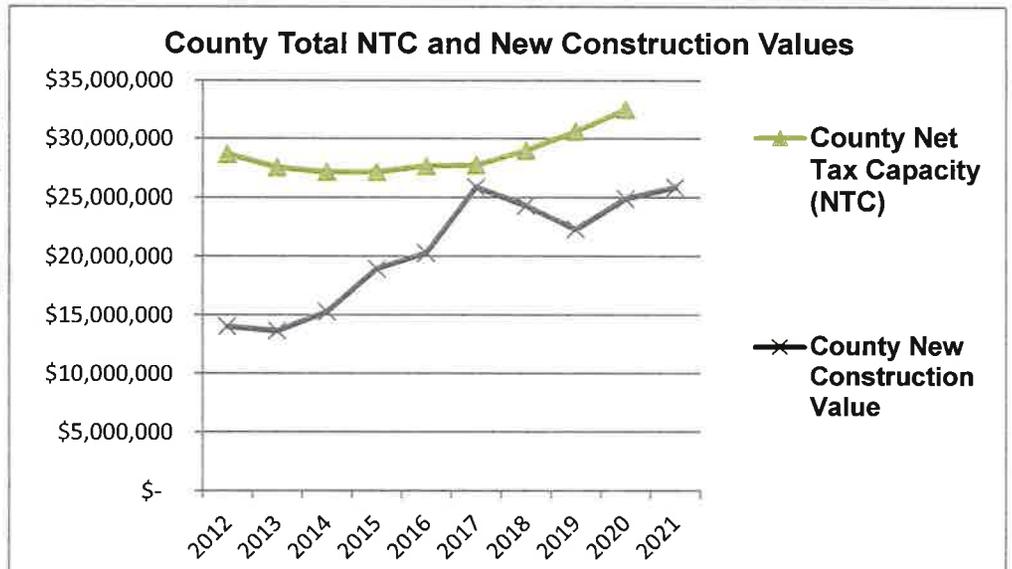
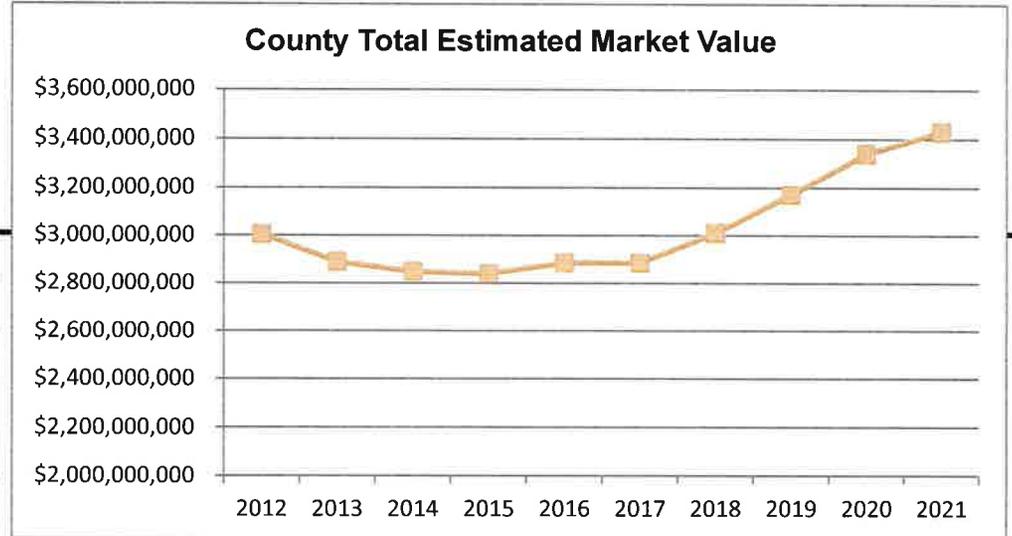
Asmt Year	County Estimated Market Value	County Net Tax Capacity (NTC)	County New Construction Value
2012	\$ 3,005,641,600	\$ 28,682,414	\$ 14,051,400
2013	\$ 2,890,442,200	\$ 27,554,916	\$ 13,657,200
2014	\$ 2,848,672,500	\$ 27,155,251	\$ 15,297,200
2015	\$ 2,840,753,800	\$ 27,168,379	\$ 18,953,500
2016	\$ 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	\$ 3,340,653,300	\$ 32,511,167	\$ 24,883,900
2021	\$ 3,430,983,100		\$ 25,849,900

All-time high figures for comparison

	\$ 3,430,983,100	\$ 33,663,138	\$ 52,973,700
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Notes:

Figures taken from the year end abstracts except for 2020 & 2021. 2020/21 Asmt data from the asmt summary report.

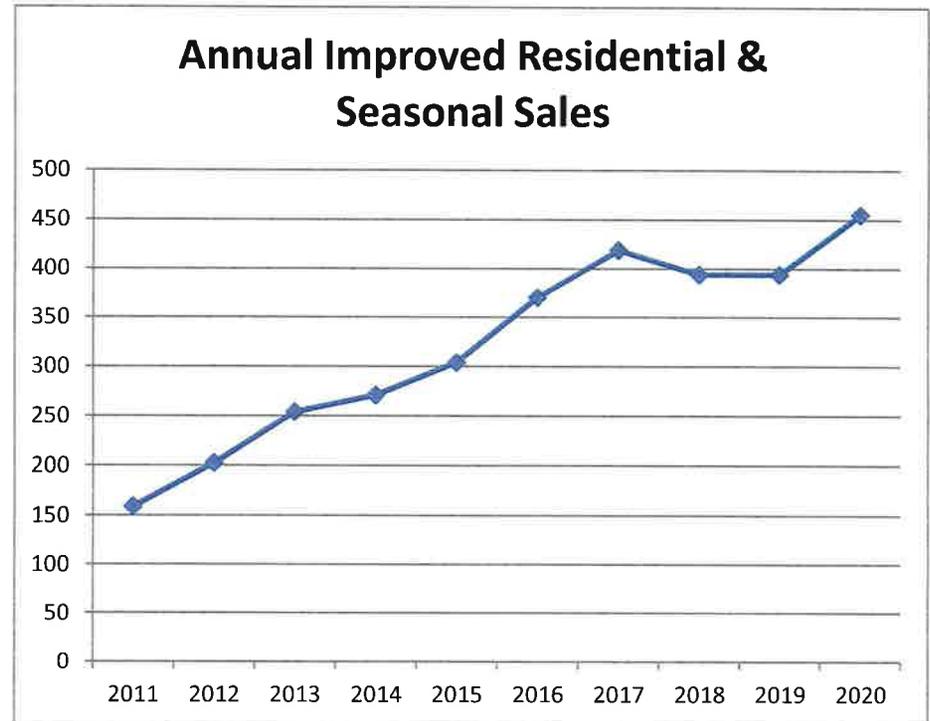




Aitkin County Sales Ratio Study and Assessment Quality Information

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
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
2020	455	93.5	90.6	14.9	14.6



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

	2016	2017	2018	2019	2020
Number of Ad Valorem Parcels	34,103	34,204	34,094	34,120	34,170
Taxable Parcels Reassessed	8,174	7,478	6,779	5,654	6,838
Number of CRV's (total sales over \$1000 or \$3000)	947	1026	926	886	1116
Total Residential Homesteads	4,929	5,053	5,068	5,084	5,111
Total Ag Homesteads	829	830	822	820	816
Total Ag Productive Acreage (2a)	96,405	96,064	95,380	95,058	94,497
SFIA Enrolled Acres	39,451	44,483	46,977	49,946	51,798
Average Residential Homestead Market Value	166,900	167,600	172,500	188,400	197,700
Average Agricultural Homestead Market Value	283,900	277,500	291,000	299,600	313,000
Average Seasonal Residential Parcel Market Value	90,106	91,100	95,500	101,200	106,900
Average Commercial/Industrial Parcel Market Value	123,074	129,582	132,400	132,100	142,000
Total Disabled Veterans Exclusion Value	\$ 15,652,900	\$ 17,292,300	\$ 19,507,900	\$ 22,113,770	\$ 25,146,066
Local Board Appeals	85	52	104	88	75
New Tax Court Appeals	7	1	0	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 - 2021 Assessment

Property Group #	Property Type	Median Ratio	COD	PRD	Number of Sales	Median EMV	Median Price
1	Residential Improved	93.50	14.9	1.02	227	\$ 184,200	\$ 197,100
3	Seasonal Improved	90.60	14.6	1.01	228	\$ 74,700	\$ 82,400
21	Residential Land Only	78.70			10	\$ 35,100	\$ 44,900
23	Seasonal Land Only	88.80	25.5	0.97	59	\$ 27,200	\$ 30,600
34	Rural Vacant Land Only 34+ Acres	94.60	14.6	1.02	42	\$ 64,200	\$ 67,800
39	Rural Vacant Land Only <34 Acres	94.00	31.2	1.04	40	\$ 55,400	\$ 60,500
95	Rural 34.5+ Acres Land and Buildings	95.00	16.1	1.01	61	\$ 161,200	\$ 169,800
99	All Good Sales	92.00	17.1	1.02	634	\$ 125,600	\$ 136,400

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 - 2020

Based on Aitkin County Sheriff's Department Data

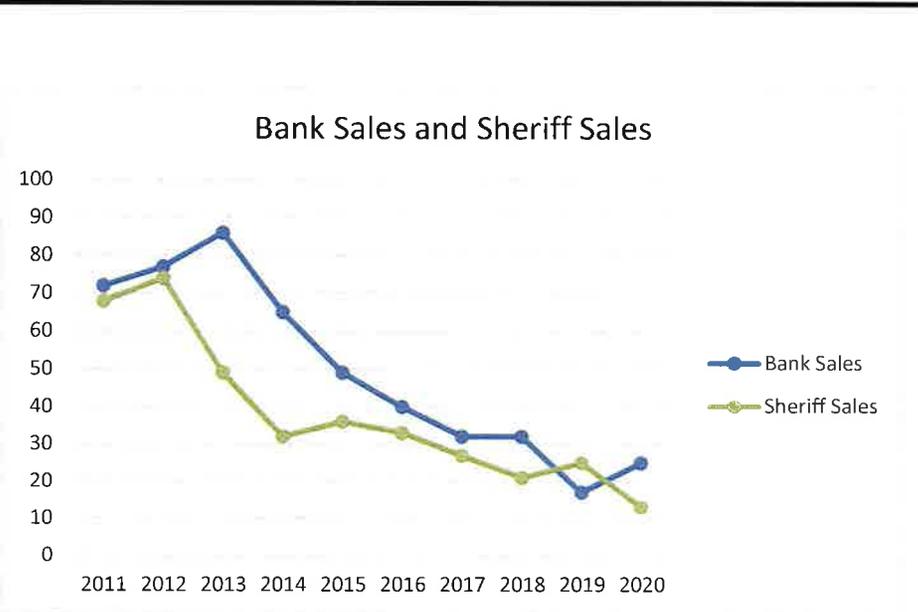
Property Class	Number of properties	Percent of total
Residential Homestead	5	38.5%
Residential Non-homestead	4	30.8%
Seasonal Recreational	3	23.1%
Agricultural Homestead	1	7.7%
Agricultural Non-Homestead	0	0.0%
Commercial	0	0.0%
Total Homestead	6	46.2%
Total Non-Homestead	7	53.8%
Total Foreclosures in 2020	13	100.0%

10 Year History of Sheriff Sales and Bank Sales

	Bank Sales	Sheriff Sales
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
2020	25	13

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.



>Fewer Bank Sales tend to support increased market values..

Report prepared by Aitkin County Assessor's Office

2021 Assessment Changes List - Revised

Item	Name	Appraiser	Major Changes For Each Area
A	COUNTYWIDE LAND		Changed lakeshore size adjustments for frontages from 171 to 205 front feet so that these land values are reduced by about 5%. This does not apply to Mille Lacs Lake.
B	COUNTYWIDE LAND		Made a new land zone for acreage, Zone E that covers Williams, Pliny, and Salo Townships. This reduces acreage values by 5.6%. This was done due to high ratios for the 5 year history.
C	COUNTYWIDE LAND		Off-Road land types for HWD, LWD, and SWP are now the only land types to receive an off-road land value reduction. The reduction on these types changed from -10% to -25% off the base value.
E	COUNTYWIDE LAND		Reduced Zone C acreage land values by about 10%.
F	COUNTYWIDE LAND		Increased Zone B acreage land values by about 5.6%.
G	COUNTYWIDE LAND		Reduced HWD land type base rate from \$1700 to \$1650 per acre.
H	COUNTYWIDE LAND		Reduced LWD land type base rate from \$1300 to \$1200 per acre.
I	COUNTYWIDE LAND		Reduced OPN and TIL land type base rates from \$1600 to \$1550 per acre.
J	COUNTYWIDE LAND		Reduced LOP and LTL land type base rates from \$1150 to \$1100 per acre.
K	COUNTYWIDE LAND		Changed size discount of 1-3 acre off water land so values are increased up to 6% in this size range.
L	COUNTYWIDE BUILDING		All D7 and higher grade homes that are not on or near lakes received a -15% building value adjustment. This lowered some by 15% but others already had adjustments and received lower reductions. Homes in cities not included.
M	COUNTYWIDE BUILDING		Size adjustment on D graded homes over 2000 square feet of ground floor area was increased so most values decreased about 5%.
N	COUNTYWIDE BUILDING		Increased Pole and Steel building rates for electric, interior lining, insulation, and heating from \$1 to \$1.50 per square foot for each item.
1	AITKIN TWP		Increased Cedar Lake lakeshore base rate from \$1800 to \$1900 (5.6%) per foot. Increased building values 6.8%.
2	BALL BLUFF		Reduced building values by 10%.
3	BALSAM		No major changes.
4	BEAVER		Increased building values 11.1%.

2021 Assessment Changes List - Revised

Item	Name	Appraiser	Major Changes For Each Area
5	CLARK		Increased building values 12.5%.
6	CORNISH		No major changes.
7	FARM ISLAND		Increased Farm Island Lake lakeshore base rate from \$1850 to \$2000 (8%) per foot. Increased Cedar Lake lakeshore base rate from \$1800 to \$1900 (5.6%) per foot. Increased Spirit Lake lakeshore base rate from \$1100 to \$1200 (9.1%) per foot. Increased Hammal Lake lakeshore base rate from \$800 to \$900 (12.5%) per foot. Increased Hanging Kettle Lake lakeshore base rate from \$1100 to \$1200 (9.1%) per foot. Increased Diamond Lake lakeshore base rate from \$800 to \$900 (12.5%) per foot. Increased Sunset Lake lakeshore base rate from \$800 to \$900 (12.5%) per foot. Increased Little Pine Lake lakeshore base rate from \$1050 to \$1150 (9.5%) per foot. Increased building values 9.5%.
8	FLEMING		Increased Fleming Lake from \$600 to \$700 (16.7%) per foot. Increased Gun Lake from \$975 to \$1050 (7.7%) per foot. Increased Whispering Lake from \$550 to \$625 (13.6%) per foot. Increased building values 4.8%.
9	GLEN		Changed acreage land zone from Zone A to Zone D which increased acreage values by about 10%. Increased Rabbit Lake lakeshore base rate from \$675 to \$725 (7.4%) per foot. Increased Long Lake lakeshore base rate from \$800 to \$900 (12.5%) per foot. Increased Dam Lake lakeshore base rate from \$675 to \$875 (29.6%) per foot. Increased building values 4.6%.
10	HAUGEN		Reassessment. Increased Round Lake lakeshore base rate from \$1100 to \$1150 (4.6%) per foot. Increased Island Lake lakeshore base rate from \$325 to \$350 (15.4%) per foot. Increased building values 11.8%. Changed acreage land zone from Zone C to Zone A and this results in no value change for this year.
11	HAZELTON		Increased Camp and Spectacle Lakes lakeshore base rate from \$175 to \$225 (28.6%) per front foot. Increased Mille Lacs Lake lakeshore base rate from \$1550 to \$1625 (4.8%) per foot. Increased Round Lake lakeshore base rate from \$1300 to \$1350 (3.8%) per foot. Increased Big Pine Lake lakeshore base rate from \$1250 to \$1350 (8%) per foot. Increased Farm Island Lake lakeshore base rate from \$1850 to \$2000 (8%) per foot. Increased building values 4.8%. Increased Myr Mar Condo building values 5.3%.
12	HILL LAKE		No major changes.
13	IDUN		Increased Bear Lake lakeshore base rate from \$425 to \$475 (11.8%) per foot. Increased Cedar lake lakeshore base rate from \$825 to \$900 (9.1%) per foot. Increased building values 5.3%.
14	JEVNE		Increased Portage Lake lakeshore base rate from \$600 to \$700 (16.7%) per foot. Increased Rock Lake lakeshore base rate from \$500 to \$600 (20%) per foot. Increased Davis, Round, and Bass Lake lakeshore base rates from \$525 to \$600 (14.2%) per foot. Increased building values 18.8%.

2021 Assessment Changes List - Revised

Item	Name	Appraiser	Major Changes For Each Area
15	KIMBERLY		Increased Dam Lake lakeshore base rate from \$675 to \$875 (29.6%) per foot. Increased building values 22%.
16	LAKESIDE		Increased Mille Lacs Lake lakeshore base rate from \$1550 to \$1625 (4.8%) per foot. Increased building values 4.8%.
17	LEE		Increased building values 6.7%
18	LIBBY		Increased building values 16.7%. Increased Big Sandy Lake lakeshore base rate from \$1600 to \$1700 (6.3%) per foot.
19	LOGAN		Increased building values 5.3%.
20	MACVILLE		Increased building values 6.3%.
21	MALMO		Increased Mille Lacs Lake lakeshore base rate from \$1550 to \$1625 (4.8%) per foot.
22	MCGREGOR TWP		Increased building values 6.3%.
23	MORRISON		Changed acreage land zone from Zone A to Zone B which decreases acreage land values by about 10%. Increased building values 15.8%.
24	NORDLAND		Increased Ripple Lake lakeshore base rate from \$800 to \$850 (6.3%) per foot. Increased Elm Island Lake lakeshore base rate from \$700 to \$800 (14.3%) per foot. Increased Lone Lake lakeshore base rate from \$1400 to \$1450 (3.4%) per foot. Increased Sissabagamah Lake lakeshore base rate from \$650 to \$700 (7.7%) per foot. Increased Section 12 Lake lakeshore base rate from \$600 to \$700 (16.7%) per foot. Increased building values by 15%.
25	PLINY		Changed acreage land zone from Zone B to Zone E which decreases acreage land values by about 5.6%. Increased building values 6.7%.
26	RICE RIVER		Increased building values 15.8%.
27	SALO		Changed acreage land zone from Zone B to Zone E which decreases acreage land values by about 5.6%. Increased building values 6.7%.
28	SEAVEY		Increased building values 6.3%.

2021 Assessment Changes List - Revised

Item	Name	Appraiser	Major Changes For Each Area
29	SHAMROCK		Reassessment. Increased Big Sandy Lake lakeshore base rate from \$1600 to \$1700 (6.3%) per foot. Increased Round Lake lakeshore base rate from \$1100 to \$1150 (4.6%) per foot. Increased Big Sandy River north of County Road 3 from \$700 to \$800 (14.3%) per foot. Increased Island Lake lakeshore base rate from \$325 to \$350 (15.4%) per foot. Increased building values of all buildings except Big Sandy frontage parcels by 11.8%.
30	SPALDING		Increased building values 5.3%.
31	SPENCER		Increased Sissabagamah Lake lakeshore base rate from \$650 to \$700 (7.7%) per foot. Increased Hanson Lake lakeshore base rate from \$150 to \$175 (16.7%) per foot. Increased building values 16.7%.
32	TURNER		Increased Big Sandy Lake lakeshore base rate from \$1600 to \$1700 (6.3%) per foot. Changed acreage land zone from Zone C to Zone A and this results in no change in value this year.
33	VERDON		No major changes.
34	WAGNER		Changed acreage land zone from Zone A to Zone D which increased acreage values by about 10%. Increased building values 15.8%. Increased Pine Lake and Big Pine Lake lakeshore frontage base rate from \$1200 to \$1350 (12.5%) per foot.
35	WAUKENABO		Reassessment. Increased building values 4.8%.
36	WEALTHWOOD		Increased Mille Lacs Lake lakeshore base rate from \$1550 to \$1625 (4.8%) per foot. Increased building values by 5.6%.
37	WHITE PINE		Increased building values 6.7%.
38	WILLIAMS		Changed acreage land zone from Zone B to Zone E which decreases acreage land values by about 5.6%. Increased building values 12.5%.
39	WORKMAN		Increased Big Sandy River north of County Road 3 from \$700 to \$800 (14.3%) per foot. Increased Big Sandy Lake lakeshore base rate from \$1600 to \$1700 (6.3%) per foot. Increased building values 10.5%.
41	MILLWARD		Increased building values 6.3%.
42	UNORG 51-22		Increased building values 6.3%.
43	UNORG 52-22		No major changes.
44	UNORG 45-24		Reassessment. Increased building values 6.3%.

2021 Assessment Changes List - Revised

Item	Name	Appraiser	Major Changes For Each Area
45	UNORG 47-24		Increased Portage Lake lakeshore base rate from \$600 to \$700 (16.7%) per foot.
46	UNORG 52-24		Increased building values by 6.3%.
47	UNORG 50-25		Reassessment.
48	UNORG 51-25		Reassessment. Increased building values by 6.3%.
49	UNORG 52-25		No major changes.
50	UNORG 50-26		Increased building values 6.3%.
51	UNORG 48-27		Increased building values 16.7%
52	UNORG 49-27		No major changes.
53	UNORG 50-27		Increased building values 6.3%.
54	UNORG 51-27		Reassessment. Increased building values 6.3%. Increased McKinney Lake lakeshore base rate from \$150 to \$200 (33.3%) per foot.
55	UNORG 52-27		Increased building values 6.3%.
56	AITKIN CITY		Increased residential building values as follows: central neighborhood 16.7%, east neighborhood 11.8%, floodplain neighborhood 7.7%, northeast neighborhood 6.7%, northwest neighborhood 5.9%, south neighborhood 10.5%, blackrock area 5%. Increased residential land values in the central, east, and south neighborhoods by 10.5%.
57	HILL CITY		Increased non-quadna building values 5.9%. Increased quadna building values 8.3%.
58	MCGRATH CITY		Reassessment.
59	MCGREGOR CITY		Increased building values 13.3%.
60	PALISADE CITY		Reassessment. Increased building values 12.5%
61	TAMARACK CITY		Increased building values 7.7%

(Last Updated on 3/15/21)

Aitkin County Acreage Land Schedule 2021 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 1040 LWD 1080 760 OPN/HPS 1395 1395 LOP/LPS 990 990 SWP 295 210 TIL 1395 1395 LTL 990 990 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>
<u>Aitkin</u>	<u>Spencer</u>	<u>Kimberly</u>	<u>Unorg 47-24</u>	<u>Spaulding</u>	<u>Salo</u>
Blue Zone A Values →		HWD 1650 1155 LWD 1200 840 OPN/HPS 1550 1550 LOP/LPS 1100 1100 SWP 325 230 TIL 1550 1550 LTL 1100 1100 SITE 17000			
<u>Farm Island</u>	<u>Nordland</u>	<u>Glen</u>	<u>Lee</u>	<u>Rice River</u>	<u>Beaver</u>
			Red Zone B Values →		GA/RP HWD 1570 1100 LWD 1140 800 OPN/HPS 1475 1475 LOP/LPS 1045 1045 SWP 310 220 TIL 1475 1475 LTL 1045 1045 SITE 17000
<u>Hazleton</u>	<u>Wealthwood</u>	<u>Malmo</u>	<u>Unorg 45-24</u>	<u>White Pine</u>	<u>Millward</u>
GA/RP HWD 1815 1270 LWD 1320 925 OPN/HPS 1705 1705 LOP/LPS 1210 1210 SWP 360 250 TIL 1705 1705 LTL 1210 1210 SITE 17000	← Orange Zone D Values				
<u>Lakeside</u>	<u>Seavey</u>	<u>Pliny</u>	<u>GA/RP</u>		
	Purple Zone E Values →		HWD 1400 980 LWD 1020 715 OPN/HP 1320 1320 LOP/LPS 935 935 SWP 275 195 TIL 1320 1320 LTL 935 935 SITE 17000		
	<u>Idun</u>	<u>Williams</u>	<u>Wagner</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 HWD, LWD, or SWP values are typically 25% 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 3/16/21)

2021 Board of Appeal and Equalization Schedule

Date	Twp/City	Time	Meeting Location	
Monday	4/19/2021	Turner Township	11:00	Turner Town Hall
		Jevne Township	1:00	Jevne Town Hall
		Lakeside Township	2:00	Lakeside Town Hall
Tuesday	4/20/2021	Salo Township	9:00	Salo Town Hall
		Spalding Township	11:00	Spalding Town Hall
		Rice River Township	1:00	Rice River Town Hall
Wednesday	4/21/2021	McGregor Township	9:00	McGregor Town Hall
		Kimberly Township	11:00	Glen/Kimberly Town Hall
		Waukenabo Township	1:00	Waukenabo Town Hall
Thursday	4/22/2021	Verdon Township	9:00	Verdon Town Hall
		Ball Bluff Township	11:00	Jacobson Fire Hall
		Morrison Township	2:00	Morrison Town Hall
Friday	4/23/2021	Farm Island Township	9:00	Farm Island Town Hall
		Malmo Township	1:00	Malmo Town Hall
Monday	4/26/2021	Shamrock Township	9:00	Shamrock Town Hall
Tuesday	4/27/2021	Macville Township	9:00	Swatara Town Hall
		City of Hill City	11:00	Hill City Community Room
Wednesday	4/28/2021	Wealthwood Township	9:00	Wealthwood Town Hall
		Idun Township	10:00	Holden Lutheran Church
Thursday	4/29/2021	Clark Township	9:00	Clark Town Hall
		Haugen Township	10:30	Haugen Town Hall
		Glen Township	1:00	Glen/Kimberly Town Hall
Friday	4/30/2021	Fleming Township	1:00	Fleming Town Hall
Monday	5/3/2021	Hazelton Township	9:00	Hazelton Town Hall
Tuesday	5/4/2021	Seavey Township	9:00	Seavey Town Hall
		Williams Township	10:30	McGrath Fire Hall
		Wagner Township	1:00	Wagner Town Hall
Wednesday	5/5/2021	Nordland Township	9:00	Bethlehem Lutheran Church
		Spencer Township	3:00	Spencer Town Hall
Thursday	5/6/2021	OPEN BOOK MEETING	9:00am TO 7:00 pm	Assessor's Office
Friday	5/7/2021	City of McGregor	9:00	McGregor Fire Hall
		Aitkin Township	1:00	Aitkin Public Library
Tuesday	6/22/2021	County Board of Equalization	Call for Appointment	Aitkin County Boardroom
2021 Reassessment Areas in Blue :	Haugen Twp, McGrath, Palisade, Shamrock Twp, Unorg 45-24, Unorg 50-25			
	Unorg 51-25, Unorg 51-27, Waukenabo Twp			
Open Book Meeting Areas in Red :	Aitkin City, Balsam Twp, Beaver Twp, Cornish 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 2/25/2021)	