



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
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County Board of Equalization Appeal Information Sheet

Appointment Time: N/A

Owner Name: Robert A. and Breanne Johnson

Property ID#: 05-0-033502

Physical Address: 10904 422nd St.
Tamarack, MN 55787

Estimated Market Value 2021 Assessment: \$379,300

Classification 2021 Assessment: Residential Homestead

Estimated Market Value 2022 Assessment: \$454,500

Classification 2022 Assessment: Residential Homestead

Decision of Local Board (if applicable): Clark Township voted to change the classification of this property to Agricultural Homestead at the request of the owner.

Summary of Issue: The subject property is a homestead residence consisting of 12.53 deeded acres and part of an agricultural operation. This parcel is not in the same ownership as the adjoining agricultural parcels and does not qualify for agricultural class on its own since it has less than 10 acres of productive ag use. The owners have partial ownership in the adjoining parcels. County staff viewed the partial ownership to be sufficient to reach the 10 acre minimum ag production at the Clark Township meeting and agreed with the classification change to agricultural homestead.

Assessor's Recommendation: Since the MN Department of Revenue was made aware of this situation, the property tax compliance officer let us know that we need to recommend the County Board change the classification back to Residential Homestead. The DOR interpretation of the Statute is that the main parcel must meet the qualifications for agricultural class on its own without help from adjoining parcels that are in a different ownership structure.

Comments: The attached letter further describes the situation.



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May 16, 2022

Robert and Breanne Johnson
10904 422nd St
Tamarack, MN 55787

Re: Ag Classification on Parcel 05-0-033502

Dear Property Owner,

At the Clark Township meeting on April 28, the Township Board voted to change your tax classification to Agricultural Homestead. I thought this was correct after reviewing the situation. Since we must report all changes to the MN Department of Revenue, they were made aware of this and contacted us to say that this change was inconsistent with their interpretation of MN Statute 273.13, subd 23(a). The following is a quote from that Statute, "An agricultural homestead consists of class 2a agricultural land that is homesteaded, along with any class 2b rural vacant land that is contiguous to the class 2a land under the same ownership."

The Department of Revenue views "under the same ownership" as the exact same ownership and not a fractional ownership.

The County now must put your property on the agenda for the County Board of Appeal and Equalization to change the classification back to Residential Homestead on this parcel.

At this point, there are likely two options available to get Agricultural on your main parcel. First would be to somehow acquire more acreage contiguous to this parcel in just your name before December 31, 2022. With more than 10 acres of productive farmland in your ownership at this location, you would then be eligible for a fractional Agricultural Homestead on the rest of the shared acreage.

The second option is filing a petition to the Minnesota Tax Court to see if they would grant you an Agricultural Classification. If they interpret the law the same as the DOR, then this wouldn't be successful, but it is the judge's decision.

I'm sorry for any confusion that this has caused. Contact me if you would like to be present at the County Board for their decision on your case. Please contact me with any questions.

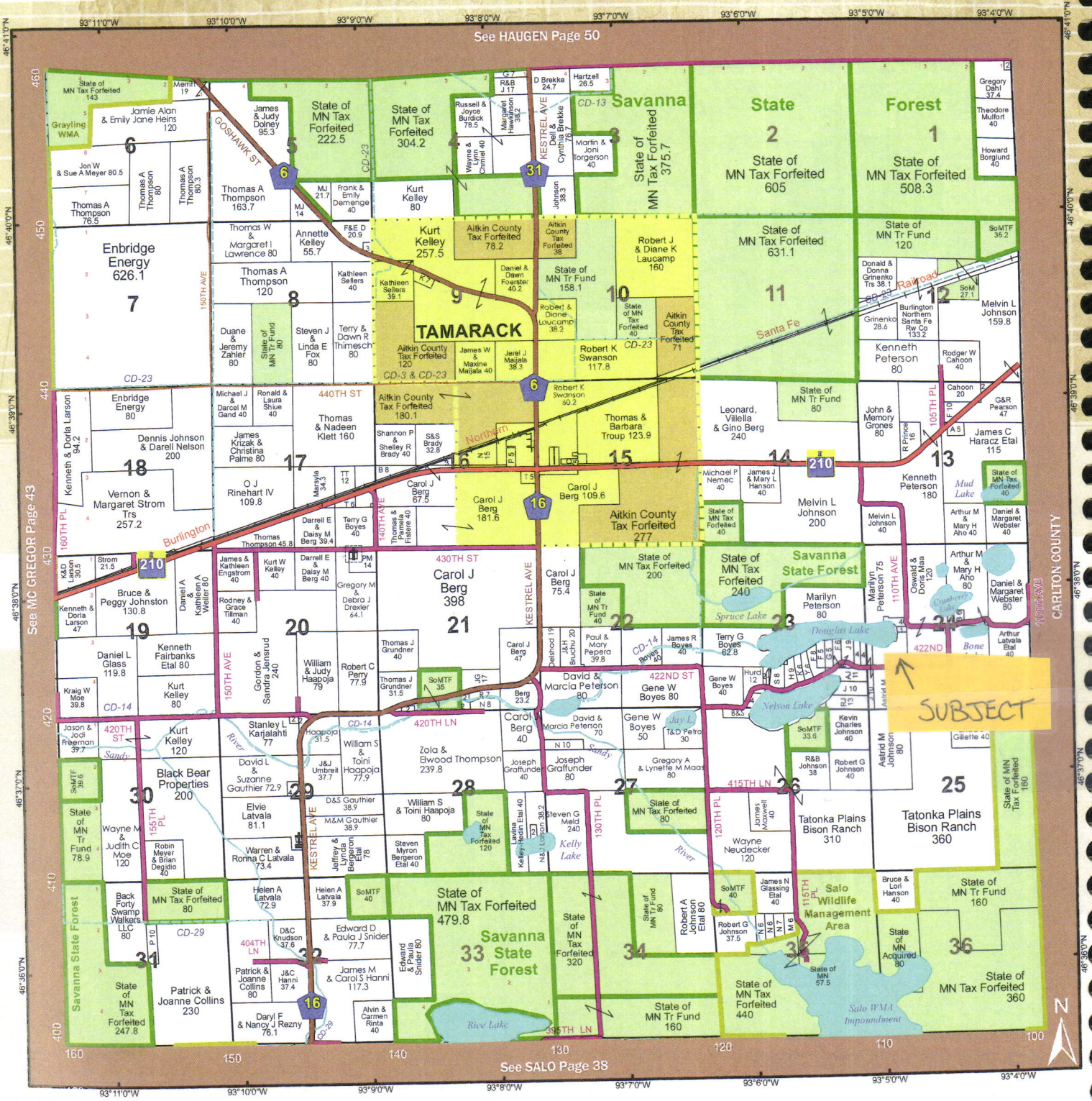
Sincerely,

Mike Dangers
Aitkin County Assessor

C: Clark Township Board

See HAUGEN Page 50

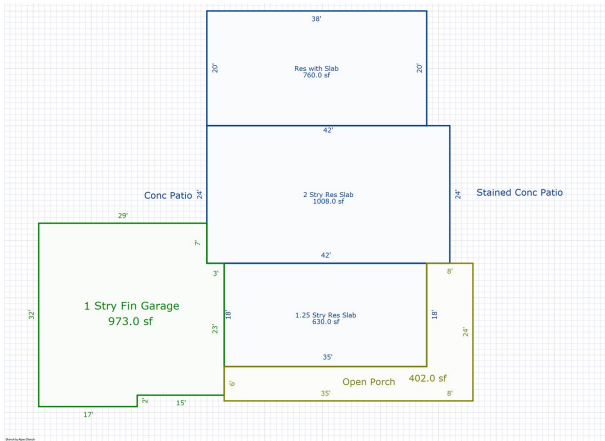
See SALO Page 38



SUBJECT

Subject Parcel is Highlighted Below:





Fee Owner: 95356 FALCO: DISTRICTS:
 JOHNSON, ROBERT A & BREANNE L Twp/City . . : 5 CLARK TWP
 Taxpayer: 95356 FALCO:F.O. School . . . : 4 MCGREGOR
 JOHNSON, ROBERT A & BREANNE L Lake . . . : 1000900 DOUGLAS LAKE
 10904 422ND ST
 TAMARACK MN 55787
 Primary Address/911 #:
 10904 422ND ST
 TAMARACK MN
 Homesteader: 95356 Seq 000
 JOHNSON, ROBERT A & BREANNE L RA
 10904 422ND ST
 TAMARACK MN 55787

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 24 48.0 22 Acres: 12.53
 PART OF NW SW AS IN DOC 429252
 Parcel notes:
 2-26-20: LT, NC, NOT HERE. NEW RES & GAR ARE CMPT.
 8-27-18 TB JH R/A NO ONE HERE. HOUSE AND GAR GONE-REMOVED VALUE. NO OTHER CHGS.
 7/2015-SPLIT FROM 05-0-033500. BLDGS, 450 FF OF LAKESHORE AND 6 AC OPEN NOW TO THIS PARCEL. WILL CORRECT COG FOR 2016 ASMT. KL

SALES HISTORY: -----						TRANSFER HISTORY: -----			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To	
JOHNSON, ROBERT	JOHNSON, KEVIN	06/01/2015	Q 2 2	9,575	9,575	2017/08/15	A 440951	JOHNSON, ROBERT A & BREA	
JOHNSON, ROBERT	HUTAR, SHARON	06/01/2015	Q 2 2	9,575	9,575	2015/06/19		JOHNSON, ROBERT G	

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd:	1	Class:	201 Residential 1 unit		Land 11.65	61,379	61,400		61,400
		Hstd:	1 Residential-Homestead		Building	393,083	393,100		393,100
		MP/Seq:	05-0-033502 000		Total MKT	454,462	454,500		454,500
		Own%100	Rel AG% Rel NA% Dsb%		10 acres	58,111	58,100		58,100
2021 Rcd:	1	Class:	201 Residential 1 unit		Land 11.65	46,549	46,500		46,120
		Hstd:	1 Residential-Homestead		Building	332,812	332,800		330,077
		MP/Seq:	05-0-033502 000		Total MKT	379,361	379,300		376,197
		Own%100	Rel AG% Rel NA% Dsb%		10 acres	44,036	44,000		43,620
2020 Rcd:	1	Class:	201 Residential 1 unit		Land 11.65	47,773	47,800		47,109
		Hstd:	1 Residential-Homestead		Building	308,742	308,700		304,236
		MP/Seq:	05-0-033502 000		Total MKT	356,515	356,500		351,345
		Own%100	Rel AG% Rel NA% Dsb%		10 acres	45,260	45,300		44,609
					New imp bldg	290,058	290,100		290,100
2019 Rcd:	1	Class:	204 Non-Homestead Qualifying Single Res Unit		Land 11.65	48,385	48,400		48,400
		Hstd:	0 nonhomestead-single-res-4bb		Building	17,376	17,400		17,400
		MP/Seq:	05-0-033502 000		Total MKT	65,761	65,800		65,800
		Own%	Rel AG% Rel NA% Dsb%						

ASSESSMENT SUMMARY: -----												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2022	201	1	61,400	0	393,100	454,500		454,500			454,500	0
2021	201	1	46,500	0	332,800	379,300		376,197			376,197	0
2020	201	1	47,800	0	308,700	356,500		351,345			351,345	290,100
2019	204	0	48,400	0	17,400	65,800		65,800			65,800	0

TAX SECTION: -----											Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac		Net Tax
2023		.00	.00	.00	.00	.00	.00	.00	.00		.00
2022		3,083.44	178.56	.00	.00	.00	.00	.00	.00		3,262.00
2021		2,894.08	181.92	.00	.00	.00	.00	.00	.00		3,076.00

CAMA LAND DETAILS: ----- NOTES: -----

Land market: 05-L CLARK TWP LAKES Last calc date/env: 03/11/22 B 9-12-18 TB NO LAND TYPE CHG.
 Neighborhood: 05-L CLARK ON LAKES .95 Asmt year: 2022
 COG: 95356 4 Ac/FF/SF: 11.65 Lake: 1000900 DOUGLAS LAKE
 Wid: .00 Dth: 450.00 Avg CER:

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Est/Dfr	Asmt Typ	Cd New	Acreage	PTR Value	Improvement	CER Factors
FSITE AC	1.00				20000.00	20000.00	20000	1	201	1.00	20000		
	11.65												
OPN-R AC	6.00				1950.00	3556.80	21341	1	201	6.00	21341		
	11.65												
01-0009 FF	100.00	R			130.00	128.70	12870	1	201	1.03	12870		
	100.00												
01-0009 FF	350.00	G			130.00	20.48	7168	1	201	3.62	3900		
	1300.00												
Front feet:	450.00		Other Acres:		7.00	Totals:	61,379						
FF/SF acres:	4.65		CAMA acres:		11.65								

Mineral:

CAMA SUMMARY: -----

Schedule: 2022 Quintile date: 09/12/2018 Insp/By/Cmp: 02/26/2020 TB P
 Neighborhood: 05-L CLARK ON LAKES

Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3		2398	D	065	3/11/2022	B	327,504	
2	RES	GAR	ATTACHED	973	D	5	3/11/2022	B	35,079	
3	OTH	PATIO	STAIN'D CON	1		3	3/11/2022	B	1,188	
4	OTH	PATIO	REAR GAR	1		2	3/11/2022	B	594	
5	OTH	DRIVEWAY	CONC APRON	1		3	3/11/2022	B	1,188	
6	OTH	PB		3240	P	030	3/11/2022	B	18,942	
7	OTH	PB		880	P	030	3/11/2022	B	2,681	
8	OTH	SHED		1	D	4	3/11/2022	B	594	
9	OTH	SAUNA		160		050	3/11/2022	B	182	
10	FRM	BARN		2368	D	050	3/11/2022	B	5,131	
									Estimated land value :	61,379
									Mineral value :	
									Improvement value . . :	393,083
									Total value :	454,462

CAMA IMP DETAILS: 1 RES 1-3 DEPRECIATION PCT GOOD FACTORS: NOTES: -----

House/Garage: Schedule: 2022 Physical: 1.00 2-26-20: NEW RES IS CMPT.
 Construction class/Quality: D 065 Functional incurable . . .
 Actual/Effective year built: 2019 Economic: 05-L .95
 Condition: Additional
 Total percent good95

----	Characteristics/Areas	---	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
003	INSPECTION EX	EXTR ONLY																
005	COLOR	GRY GRAY																
010	FOUNDATION	SLB SLAB																
020	STYLE	CON CONTEMPORY																
025	STORIES																	
030	SHAPE	12+ 12+ CORNER																
040	CONST	FR FRAME																
050	EXT WALL 1	ML MET/STEEL																
055	EXT WALL 2																	
060	ROOF STYLE	GBL GABLE																
070	ROOF COVER	AS ASPHALT																
080	WINDOW 1	GL GLIDERS																
085	WINDOW 2																	
090	FURN. TYPE	FA FORCED AIR																
100	INT WALL 1																	
105	INT WALL 2																	
110	BEDROOMS																	
115	FLOR CVR 1																	
118	FLOR CVR 2																	
125	BATHROOMS																	
140	WALK OUT																	
145	LOOKOUT B																	
150	CENTRL AIR Y	YES																
160	BSMT FIN																	
162	B INT WALL																	
164	B FLR COVR																	

- 166 BSM BDRMS
- 167 BSM BATHS
- 168 BSM ROOMS
- 170 FIREPLACE
- 175 FP TYPE
- 180 LUXURY FIX
- 200 TUCK UNDER
- 210 EXTRA KIT.

BAS BASE AREA	065 D-6.5 RES	24	42	1008	200	173.82	175,211	1	1.00	166,450
BAS BASE AREA	065 D-6.5 RES	18	35	630	125	124.94	78,712	1	1.00	74,776
BAS BASE AREA	065 D-6.5 RES	20	38	760	100	108.64	82,566	1	1.00	78,438
OP OPEN PORCH	4			402		20.53	8,253	1	1.00	7,840
Effective BAS rate:		133.30	Totals:				344,742			327,504
Ground floor area:		2,398								
Gross floor area:		2,398								

CAMA IMP DETAILS: 2 RES GAR ATTACHED DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2022 Physical: 1.00 2-26-20: NEW GAR IS CMPT. IT IS INSUL &
 Construction class/Quality: D 5 Functional incurable . . . LINED.
 Actual/Effective year built: 2019 Economic: 05-L .95
 Condition: Additional
 Total percent good95

---- Characteristics/Areas --- Wid Len Units Str Fdt Wal OV Rate RCN Sum PD Curable %Cmp %New New Imp RCNLD

005 COLOR	GRY GRAY											
010 TYPE	ATT ATTACHED											
015 STORY HGT												
020 FLOOR	CON CONCRETE											
022 WALL HGHT												
025 CONST	FR FRAME											
030 ELECTRIC	Y YES											
040 LINING	Y YES											
050 INSULATION	Y YES											
060 HEAT												
100 LIVING-1												
110 LIVING-2												
BAS BASE AREA	5 SLAB HEAT			973		37.95	36,925	1	1.00	35,079		
Effective BAS rate:		36.05	Totals:				36,925			35,079		
Ground floor area:		973										
Gross floor area:		973										

CAMA IMP DETAILS: 3 OTH PATIO STAIND CON DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2022 Physical: 1.00 2-26-20: STAINED CONC PATIO, NORTH SIDE.
 Construction class/Quality: 3 Functional incurable . . .
 Actual/Effective year built: 2019 Economic: 05-L .95
 Condition: Additional
 Total percent good95

---- Characteristics/Areas --- Wid Len Units Str Fdt Wal OV Rate RCN Sum PD Curable %Cmp %New New Imp RCNLD

BAS PATIO	3			1		1,250.00	1,250	1	1.00	1,188
Effective BAS rate:		1,188.00	Totals:				1,250			1,188
Ground floor area:		1								
Gross floor area:		1								

CAMA IMP DETAILS: 4 OTH PATIO REAR GAR DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2022 Physical: 1.00 2-26-20: CONC PATIO ON REAR SIDE OF GAR.
 Construction class/Quality: 2 Functional incurable . . . REVIEW SIZE/VALUE NEXT R/A IF NO SNOW.
 Actual/Effective year built: 2019 Economic: 05-L .95
 Condition: Additional
 Total percent good95

---- Characteristics/Areas --- Wid Len Units Str Fdt Wal OV Rate RCN Sum PD Curable %Cmp %New New Imp RCNLD

BAS PATIO	2 AVERAGE			1		625.00	625	1	1.00	594
Effective BAS rate:		594.00	Totals:				625			594
Ground floor area:		1								
Gross floor area:		1								

CAMA IMP DETAILS: 5 OTH DRIVEWAY CONC APRON DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2022 Physical: 1.00 2-26-20: GARAGE APRON IS CMPT.
 Construction class/Quality: 3 Functional incurable . . .
 Actual/Effective year built: 2019 Economic: 05-L .95
 Condition: Additional
 Total percent good95

---- Characteristics/Areas --- Wid Len Units Str Fdt Wal OV Rate RCN Sum PD Curable %Cmp %New New Imp RCNLD

BAS BASE AREA	3 SHORT DRIV			1		1,250.00	1,250	1	1.00	1,188
Effective BAS rate:		1,188.00	Totals:				1,250			1,188
Ground floor area:		1								
Gross floor area:		1								

CAMA IMP DETAILS: 6 OTH PB
House/Garage: Schedule: 2022
Construction class/Quality: P 030
Actual/Effective year built: 1972
Condition:

DEPRECIATION PCT GOOD FACTORS:
Physical: .65
Functional incurable . . .
Economic: 05-L .95
Additional
Total percent good62

NOTES: -----

Table with columns: Characteristics/Areas, Wid, Len, Units, Str, Fdt, Wal, OV, Rate, RCN, Sum, PD, Curable, %Cmp, %New, New Imp, RCNLD. Includes rows for 005 COLOR, 007 STORY HGT, 010 FLOOR TYPE, 015 WALL HGHT, 020 ELECTRIC, 030 INSULATED, 040 LINING, 050 HEATING, 060 CUSTOM EXT, 100 MAKE, 110 LIVING, and BAS BASE AREA 030 ECONOMY.

CAMA IMP DETAILS: 7 OTH PB
House/Garage: Schedule: 2022
Construction class/Quality: P 030
Actual/Effective year built:
Condition:

DEPRECIATION PCT GOOD FACTORS:
Physical: .25
Functional incurable . . .
Economic: 05-L .95
Additional
Total percent good24

NOTES: -----

Table with columns: Characteristics/Areas, Wid, Len, Units, Str, Fdt, Wal, OV, Rate, RCN, Sum, PD, Curable, %Cmp, %New, New Imp, RCNLD. Includes rows for 005 COLOR, 007 STORY HGT, 010 FLOOR TYPE, 015 WALL HGHT, 020 ELECTRIC, 030 INSULATED, 040 LINING, 050 HEATING, 060 CUSTOM EXT, 100 MAKE, 110 LIVING, and BAS BASE AREA 030 ECONOMY.

CAMA IMP DETAILS: 8 OTH SHED
House/Garage: Schedule: 2022
Construction class/Quality: D 4
Actual/Effective year built:
Condition:

DEPRECIATION PCT GOOD FACTORS:
Physical: 1.00
Functional incurable . . .
Economic: 05-L .95
Additional
Total percent good95

NOTES: -----

Table with columns: Characteristics/Areas, Wid, Len, Units, Str, Fdt, Wal, OV, Rate, RCN, Sum, PD, Curable, %Cmp, %New, New Imp, RCNLD. Includes rows for BAS SHED 4 \$625 SHED and summary rows for Effective BAS rate, Ground floor area, and Gross floor area.

CAMA IMP DETAILS: 9 OTH SAUNA
House/Garage: Schedule: 2022
Construction class/Quality: 050
Actual/Effective year built:
Condition:

DEPRECIATION PCT GOOD FACTORS:
Physical: .20
Functional incurable . . .
Economic: 05-L .95
Additional
Total percent good19

NOTES: -----

Table with columns: Characteristics/Areas, Wid, Len, Units, Str, Fdt, Wal, OV, Rate, RCN, Sum, PD, Curable, %Cmp, %New, New Imp, RCNLD. Includes rows for BAS SAUNA 050 and summary rows for Effective BAS rate, Ground floor area, and Gross floor area.

CAMA IMP DETAILS: 10 FRM BARN
House/Garage: Schedule: 2022
Construction class/Quality: D 050
Actual/Effective year built:
Condition:

DEPRECIATION PCT GOOD FACTORS:
Physical: .95
Functional incurable . . .
Economic: 05-L .95
Additional
Total percent good90

NOTES: -----

Parcel Nbr: 05-0-033502	46510	PRD	Production	2022	Property	Assessment	Record	AITKIN	COUNTY	4/26/22	Page	5						

Characteristics/Areas	---	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New	Imp	RCNLD
BAS BARN	050	32	48	1536					2.40	3,686	1			1.00				3,328
BAS BARN	050	32	26	832					2.40	1,997	1			1.00				1,803
	Effective BAS rate:			2.17					Totals:	5,683								5,131
	Ground floor area:			2,368														
	Gross floor area:			2,368														





