



AITKIN COUNTY ASSESSOR

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

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Phone: 218-927-7327
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County Board of Equalization Appeal Information Sheet

Appeal Number and/or Appointment Time: Not expected to appear in-person

Owner Name: Allen & Priscilla Eld

Physical Address: 19261 486th Street, McGregor, MN 55760

Property ID#:	2022 Classification	2023 Classification
29-1-185800	201 Residential Homestead	201 Residential Homestead
29-1-186000	207 Res NonHS 1-3 Units Not 4bb	207 Res NonHS 1-3 Units Not 4bb
29-1-185900	151 Seasonal Res Recreational	151 Seasonal Res Recreational
29-1-185700	151 Seasonal Res Recreational	151 Seasonal Res Recreational
29-1-185600	151 Seasonal Res Recreational	151 Seasonal Res Recreational
29-1-185500	151 Seasonal Res Recreational	151 Seasonal Res Recreational
29-1-188600	151 Seasonal Res Recreational	151 Seasonal Res Recreational

Estimated Market Value 2022 Assessment: Total for 7 parcels: \$216,600

Estimated Market Value 2023 Assessment: Total for 7 parcels: \$216,600

Decision of Local Board (if applicable): Mr. Eld is a Shamrock Township Board Member so no decision was made at local board level.

Summary of Issue: Not all of the parcels were tied to the main homestead parcel.

Assessor's Recommendation: Change classifications from Seasonal Residential Recreational to Residential Homestead. And, tie all the parcels to the homestead.

Comments: This will result in an overall tax decrease of \$28.00.



Fee Owner: 3618
ELD, ALLEN & PRISCILLA
Taxpayer: 3618 FALCO:F.O.
ELD, ALLEN & PRISCILLA
19261 486TH ST
MCGREGOR MN 55760

Primary Address/911 #:
19261 486TH ST
MCGREGOR MN

Homesteader: 3618 Seq 000
ELD, ALLEN & PRISCILLA
19261 486TH ST
MCGREGOR MN 55760

DISTRICTS:

Twp/City : 29 SHAMROCK TWP
Plat : 5 SHESHERE POINT
School : 4 ISD 0004 - MCGREGOR
Lake : 1903300 MINNEWANA - BACK LOT

LEGAL DESCRIPTION:

Sec/Twp/Rge : 21 49.0 23 Acres: .00
LOT 429

Parcel notes:

NC 2/6/2023 SMW: MRS.ELD HOME RETAPING
SHEETROCK. LEFT A CARD

RA 12/7/2015 SMW: MRS.ELD HERE
6 PARCEL COG

9-20-2010,R/A, JH & SW, NO ONE HERE

ISSUE DETAILS:

Nbr: 22053 Type: NIOBS Sts: OPEN Desc: 85% COMPLETE
LID: 1st AY: 2023 Next action:
Action: INSCM 02/06/2023 Inspection completed - appraisal date from CAMA
Action: CRTD 09/01/2022 Created

Permit:

Asmt yr: 2023 Entered by: SMW1
Asmt yr: 2023 Entered by: MLH1

ASSESSMENT DETAILS:

					Acres	CAMA	Estimated	Deferred	Taxable
2023 Rod: 1 Class: 201 Residential 1 unit					Land 1.00	21,500	21,500		18,823
Hstd: 1 Residential-Homestead					Building	152,053	152,100		133,161
MP/Seq: 29-1-185800 000					Total MKT	173,553	173,600		151,984
Own%100 Rel AG% Rel NA% Dsb%					10 acres	21,500	21,500		18,823
					New imp bldg	87,479	87,500		87,500
					New imp land	8,000	8,000		8,000
2022 Rod: 1 Class: 201 Residential 1 unit					Land 1.00	13,500	13,500		8,439
Hstd: 1 Residential-Homestead					Building	66,600	66,600		41,630
MP/Seq: 29-1-185800 000					Total MKT	80,100	80,100		50,069
Own%100 Rel AG% Rel NA% Dsb%					10 acres	13,500	13,500		8,439
2021 Rod: 1 Class: 204 Non-Homestead Qualifying Single Res Unit					Land 1.00	11,700	11,700		11,700
Hstd: 0 nonhomestead-single-res-4bb					Building	43,928	43,900		43,900
MP/Seq: 29-1-185800 000					Total MKT	55,628	55,600		55,600
Own% Rel AG% Rel NA% Dsb%									
2020 Rod: 1 Class: 204 Non-Homestead Qualifying Single Res Unit					Land 1.00	11,700	11,700		11,700
Hstd: 0 nonhomestead-single-res-4bb					Building	39,304	39,300		39,300
MP/Seq: 29-1-185800 000					Total MKT	51,004	51,000		51,000
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
2023	201	1	21,500	0	152,100	173,600		151,984			151,984	95,500
2022	201	1	13,500	0	66,600	80,100		50,069			50,069	0
2021	204	0	11,700	0	43,900	55,600		55,600			55,600	0
2020	204	0	11,700	0	39,300	51,000		51,000			51,000	0

TAX SECTION:

Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2024		.00	.00	.00	.00	.00	.00	.00	.00	.00
2023		278.20	25.80	.00	.00	.00	.00	.00	.00	304.00
2022		415.87	26.13	.00	.00	.00	.00	.00	.00	442.00

2021	389.99	26.01	.00	.00	.00	.00	.00	.00	.00	416.00
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CAMA LAND DETAILS:

Land market: 29 SHAMROCK TWP
 Neighborhood: 29 SHAMROCK
 COG: 3618 1 Ac/FF/SF: 1.00
 Wid: .00 Dth: .00

Last calc date/env: 03/10/23 B NC 2/6/2023 VALUED SEPTIC
 1.10 Asmt year: 2023
 Lake: 1903300 MINNEWANA - BACK LO2015: VIEWED AERIALS
 Avg CER: 6 PARCEL COG
 .17 GIS ACRE
 PRIVY

NOTES:

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Asmt Cd Est/Dfr Typ New	Acreage	PTR Value	Improvement	CER Factors
SP-A UN	1.00				1500.00	1500.00	1500 1 201				
	1.00						OV				
FSITE AC	1.00				20000.00	20000.00	20000 1 201	1.00		8000	
	1.00						SV .40				
Front feet:	.00										
					Totals:		21,500				

Mineral:

CAMA SUMMARY:

Schedule: 2023 Quintile date: 01/11/2021 Insp/By/Cmp: 02/06/2023 SW P
 Neighborhood: 29 SHAMROCK

Nbr	Type	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3		1288	D	050	3/10/2023	B	123,930	87,479
2	RES	GAR	ATTACHED	728	D	5	3/10/2023	B	26,747	
3	OTH	SHED	OUT-HOUSE	1	D	1	3/10/2023	B	1	
4	OTH	PATIO	CONC PATIO	1		3	3/10/2023	B	1,375	
			Estimated land value						21,500	8,000
			Mineral value							
			Improvement value						152,053	87,479
			Total value						173,553	95,479

CAMA IMP DETAILS: 1 RES 1-3
 House/Garage: Schedule: 2023
 Construction class/Quality: D 050
 Actual/Effective year built: 1991
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: .80
 Functional incurable
 Economic: 29 1.10
 Additional
 Total percent good88

NOTES: -----
 NC 2/6/2023: ORIGINALLY GARAGE. NOW BEING
 CONVERTED TO RESIDENCE. CALLING D5 ON SLAB
 INTERIOR WILL HAVE 3 BEDROOMS/2 BATHROOMS
 DRYWALL IS HUNG, STILL BEING TAPED. BATHS
 ARE IN THE PROCESS OF BEING COMPLETED.
 SOME OF THE KITCHEN IS IN. CALLING 85%
 COMPLETE AND 80% GOOD. VALUED PORCHES.

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	FD	Curable	%Cmp	%New	New Imp	RCNLD
003 INSPECTION IN INTERIOR													.85	.60		
005 COLOR BLU BLUE													.85	.60		
010 FOUNDATION SLB SLAB													.85	.60		
020 STYLE RAM RAMBLER													.85	.60		
025 STORIES 100 1 STORY*													.85	.60		
030 SHAPE 16 1-6 CORNER													.85	.60		
040 CONST FR FRAME													.85	.60		
050 EXT WALL 1 VP VERT FLYWD													.85	.60		
055 EXT WALL 2 VP VERT FLYWD													.85	.60		
060 ROOF STYLE GBL GABLE													.85	.60		
070 ROOF COVER AS ASPHALT													.85	.60		
080 WINDOW 1 GL GLIDERS													.85	.60		
085 WINDOW 2 GL GLIDERS													.85	.60		
090 FURN. TYPE SH SLAB HEAT													.85	.60		
100 INT WALL 1 DW DRYWALL													.85	.60		
105 INT WALL 2 DW DRYWALL													.85	.60		
110 BEDROOMS 3 THREE													.85	.60		
115 FLOR CVR 1 CO CONCRETE													.85	.60		
118 FLOR CVR 2 CR CARPET													.85	.60		
125 BATHROOMS 2 TWO													.85	.60		
140 WALK OUT													.85	.60		
145 LOOKOUT B N NO													.85	.60		
150 CENTRL AIR													.85	.60		
160 BSMT FIN 0 NONE													.85	.60		
162 B INT WALL NO NONE													.85	.60		
164 B FLR COVR NO NONE/SUBFL													.85	.60		
166 BSM HDRMS 0 NONE													.85	.60		
167 BSM BATHS 0 NONE													.85	.60		
168 BSM ROOMS													.85	.60		
170 FIREPLACE N NO													.85	.60		
175 FP TYPE													.85	.60		
180 LUXURY FIX													.85	.60		

200 TUCK UNDER N NO												.85	.60		
210 EXTRA KIT.												.85	.60		
BAS BASE AREA 050 D-5.0 RES	28	46	1288			110.21	120,658	1				.85	.60	74,950	106,179
CP CLOSED PCH 3 AVERAGE	10	52	520			30.19	13,344	1	N			.85	.60	10,361	14,679
OP OPEN PORCH 4	10	16	160			20.53	2,792	1	N			.85	.60	2,168	3,072
Effective BAS rate:			82.44			Totals:	136,794							87,479	123,930
Ground floor area:			1,288												
Gross floor area:			1,288												

CAMA IMP DETAILS: 2 RES GAR ATTACHED
 House/Garage: Schedule: 2023
 Construction class/Quality: D 5
 Actual/Effective year built: 1991
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: .80
 Functional incurable
 Economic: 29 1.10
 Additional
 Total percent good88

NOTES: -----
 RA 1/11/2021: APPEARS TO BE MAINTAINED.
 AERIALS MAKE THE SHINGLES LOOK NEW. NO
 CHANGE TO EA
 RA 12/7/2015: PER MRS.ELD ALL HEATED
 SMALLER AREA IS CURRENTLY SEWING ROOM BUT
 HOPE TO EVENTUALLY CHANGE IT TO RESIDENCE.
 FRAME BUILT WITH GABLE ROOF AND ASPHALT
 SHINGLES, VERTICAL PLYWOOD EXTERIOR,
 GARAGE DOOR WAS MOVED TO THE END OF THE
 BUILDING AT ONE TIME. EA AT 80

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005 COLOR BLU BLUE																
010 TYPE DET DETACHED																
015 STORY HGT																
020 FLOOR CON CONCRETE																
022 WALL HGT																
025 CONST FR FRAME																
030 ELECTRIC Y YES																
040 LINING Y YES																
050 INSULATION Y YES																
060 HEAT Y YES																
100 LIVING-1																
110 LIVING-2																
BAS BASE AREA 5 SLAB HEAT	28	26	728					41.75	30,394	1			1.00			26,747
Effective BAS rate:			36.74			Totals:			30,394							26,747
Ground floor area:			728													
Gross floor area:			728													

CAMA IMP DETAILS: 3 OTH SHED OUT-HOUSE
 House/Garage: Schedule: 2023
 Construction class/Quality: D 1
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable
 Economic: 29 1.10
 Additional
 Total percent good1.10

NOTES: -----
 OUT-HOUSE, NO VALUE

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS SHED 1 NO VALUE			1					1.00	1	1			1.00			1
Effective BAS rate:			1.00			Totals:			1							1
Ground floor area:			1													
Gross floor area:			1													

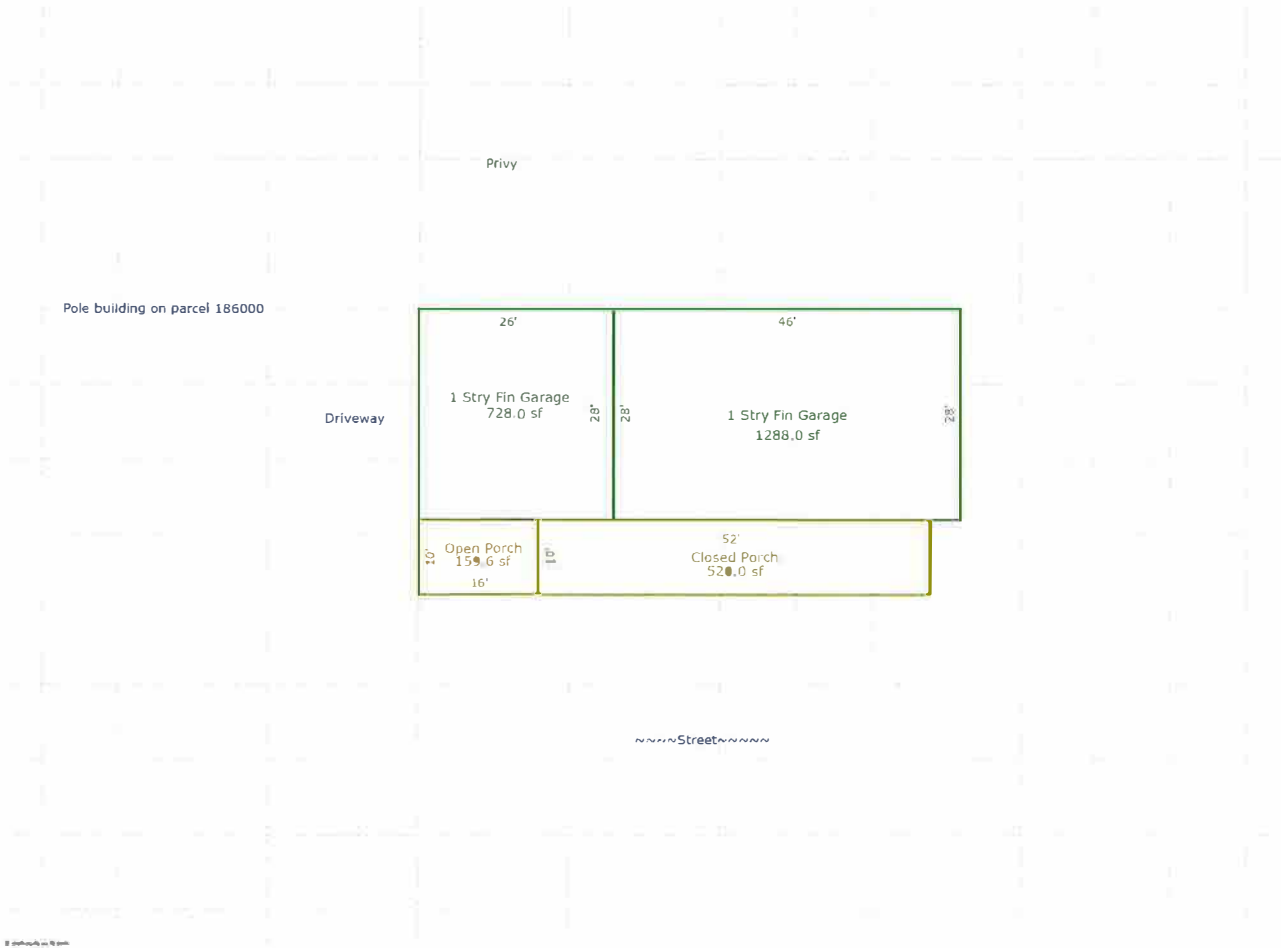
CAMA IMP DETAILS: 4 OTH PATIO CONC PATIO
 House/Garage: Schedule: 2023
 Construction class/Quality: 3
 Actual/Effective year built:
 Condition:

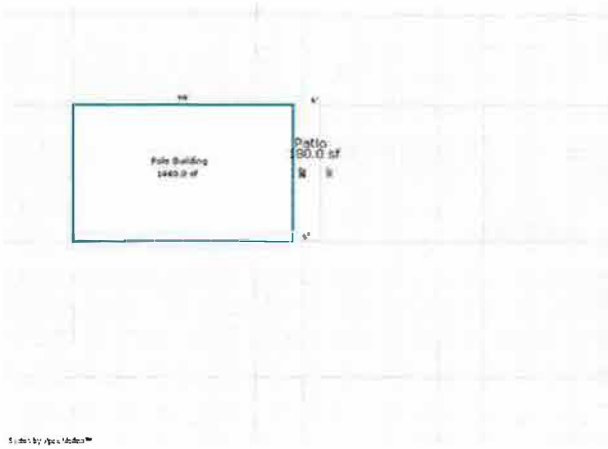
DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable
 Economic: 29 1.10
 Additional
 Total percent good1.10

NOTES: -----
 CONCRETE PATIO SLAB IN FRONT OF GARAGE /
 CABIN.

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			1,375
Effective BAS rate:			1,375.00			Totals:			1,250							1,375
Ground floor area:			1													
Gross floor area:			1													







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DISTRICTS:
Twp/City : 29 SHAMROCK TWP
Plat : 5 SHESHERE POINT
School : 4 ISD 0004 - MCGREGOR
Lake : 1903300 MINNEWAWA - BACK LOT

LEGAL DESCRIPTION:
Sec/Twp/Rge : 21 49.0 23 Acres: .00
LOT 431
Parcel notes:
NC 2/8/2023 SMW: VALUED SEPTIC ON RES
PARCEL
RA 1/11/2021 SMW
RA 12/7/2015 SMW: MRS. ELD HERE. REVIEWED
CARD
6 PARCEL COG
CHG CLASS TO 200 FOR 16 ASMT, WAS SEASONAL
UNDER CURRENT OWNERSHIP, MD 1/2016

9-20-2010,R/A, JH & SW,NO ONE HERE

ASSESSMENT DETAILS:	Acres	CAMA	Estimated	Deferred	Taxable
2023 Rod: 1 Class: 207 Residential Non-hstd 1-3 Units not 4bb	Land	1,500	1,500		1,500
Hstd: 0 Res-Nonhomestead-4b	Building	28,245	28,200		28,200
MP/Seq: 29-1-186000 000	Total MKT	29,745	29,700		29,700
Own% Rel AG% Rel NA% Dsb%					

2022 Rod: 1 Class: 207 Residential Non-hstd 1-3 Units not 4bb	Land	1,500	1,500		1,500
Hstd: 0 Res-Nonhomestead-4b	Building	29,844	29,800		29,800
MP/Seq: 29-1-186000 000	Total MKT	31,344	31,300		31,300
Own% Rel AG% Rel NA% Dsb%					

2021 Rod: 1 Class: 207 Residential Non-hstd 1-3 Units not 4bb	Land	1,500	1,500		1,500
Hstd: 0 Res-Nonhomestead-4b	Building	19,128	19,100		19,100
MP/Seq: 29-1-186000 000	Total MKT	20,628	20,600		20,600
Own% Rel AG% Rel NA% Dsb%					

2020 Rod: 1 Class: 207 Residential Non-hstd 1-3 Units not 4bb	Land	1,500	1,500		1,500
Hstd: 0 Res-Nonhomestead-4b	Building	16,563	16,600		16,600
MP/Seq: 29-1-186000 000	Total MKT	18,063	18,100		18,100
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
2023	207	0	1,500	0	28,200	29,700		29,700			29,700	0
2022	207	0	1,500	0	29,800	31,300		31,300			31,300	0
2021	207	0	1,500	0	19,100	20,600		20,600			20,600	0
2020	207	0	1,500	0	16,600	18,100		18,100			18,100	0

TAX SECTION:											
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax	
2024		.00	.00	.00	.00	.00	.00	.00	.00	.00	
2023		217.88	10.12	.00	.00	.00	.00	.00	.00	228.00	
2022		192.35	9.65	.00	.00	.00	.00	.00	.00	202.00	
2021		172.77	9.23	.00	.00	.00	.00	.00	.00	182.00	

CAMA LAND DETAILS:				NOTES:			
Land market:	29	SHAMROCK TWP		Last calc date/env:	03/10/23 B	2015 RA: VIEWED AERIALS	
Neighborhood:	29	SHAMROCK		1.10 Asmt year:	2023	7 PARCEL COG	
COG:	3618	1 Ac/FF/SF:	1.00	Lake:	1903300 MINNEWAWA - BACK	10.17 GIS ACRE	
Wid:	.00	Dth:	.00	Avg CER:		REMOVED ACCESS VALUE SINCE SITE VALUE ON	
						29-1-185800	

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Asmt Cd Est/Dfr Typ New	Acreage	PTR Value	Improvement	CER Factors
SP-A UN	1.00				1500.00	1500.00	1500 1 207				
	1.00						OV				
Front feet:	.00		Other Acres:		.00	Totals:	1,500				
FF/SF acres:	.00		CAMA acres:		.00						
Mineral:											

CAMA SUMMARY:

Schedule: 2023 Quintile date: 01/11/2021 Insp/By/Cmp: 02/06/2023 SW P
 Neighborhood: 29 SHAMROCK

Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	OTH	PB	POLE BLDG	1440	P	020	3/10/2023	B	27,557	
2	OTH	ORIVWAY	ON PB	1		5	3/10/2023	B	688	
Estimated land value :									1,500	
Mineral value :										
Improvement value . . . :									28,245	
Total value :									29,745	

CAMA IMP DETAILS: 1 OTH PB POLE BLDG
 House/Garage: Schedule: 2023
 Construction class/Quality: P 020
 Actual/Effective year built: 2002
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: .90
 Functional incurable . . .
 Economic: 29 1.10
 Additional
 Total percent good99

NOTES: -----
 RA 1/11/2021 SMW: NO CHANGE TO EA
 RA 12/7/2015: NOW HAS ELECTRIC. EA FROM 95 TO 90.
 GABLE ROOF AND METAL ROOFING, METAL EXT.

GRAY W SLAB,HAS HEAT OR AT LEAST A CHIMNEY

---- Characteristics/Areas ---										Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005	COLOR	GRY	GRAY																						
007	STORY	HGT																							
010	FLOOR	TYPE	Y	CONC	SLAB																				
015	WALL	HGHT	10	8'-10'	WALL																				
020	ELECTRIC	Y	YES																						
030	INSULATED	N	NO																						
040	LINING	N	NO																						
050	HEATING	N	NO																						
060	CUSTOM EXT	N	NO																						
100	MAKE	OTH	OTHER																						
110	LIVING																								
BAS	BASE AREA	020	STANDARD	30	48	1440											19.33	27,835	1		1.00			27,557	
	Effective BAS rate:					19.14											Totals:	27,835						27,557	
	Ground floor area:					1,440																			
	Gross floor area:					1,440																			

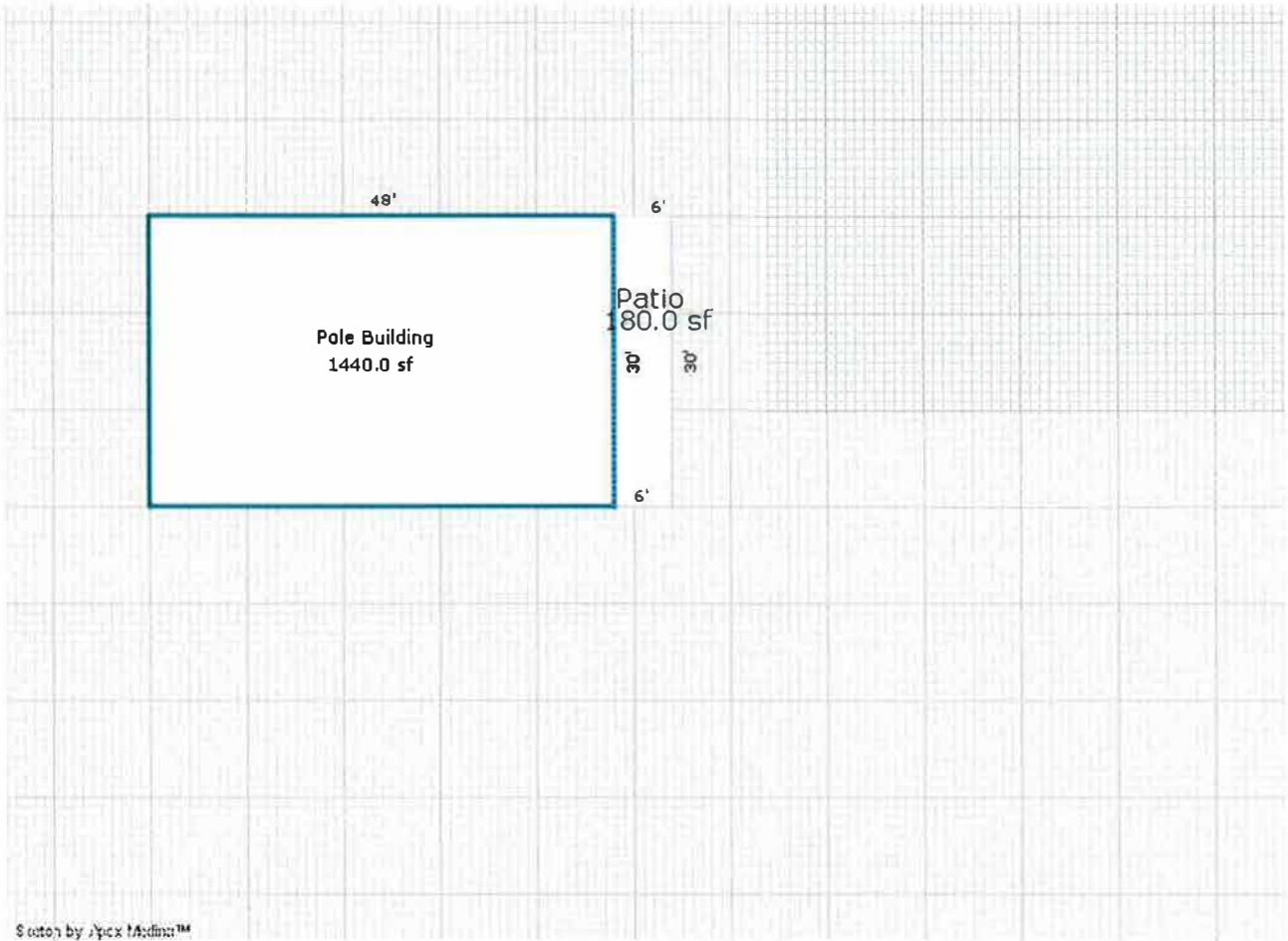
CAMA IMP DETAILS: 2 OTH ORIVWAY ON PB
 House/Garage: Schedule: 2023
 Construction class/Quality: 5
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable . . .
 Economic: 29 1.10
 Additional
 Total percent good1.10

NOTES: -----
 RA 1/11/2021 SMW: NO CHANGE TO EA
 RA 12/7/2015: NOW HAS ELECTRIC. EA FROM 95 TO 90.
 GABLE ROOF AND METAL ROOFING, METAL EXT.

---- Characteristics/Areas ---										Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS	BASE AREA	5	AVG	APRON														625.00	625	1		1.00			688
	Effective BAS rate:																	Totals:	625						688
	Ground floor area:					1																			
	Gross floor area:					1																			





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 Taxpayer: 3618 FALCO:F.O.
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DISTRICTS:
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 Plat : 5 SHESHEBE POINT
 School : 4 ISD 0004 - MOGREGOR
 Lake : 1903300 MINNEHAWA - BACK LOT

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 21 49.0 23 Acres: .00
 LOT 430
 Parcel notes:
 RA 1/11/2021 SMW
 RA 12/7/2015 SMW
 9-20-2010,R/A, JH & SW,NO ONE HERE

ASSESSMENT DETAILS:	Acres	CAMA	Estimated	Deferred	Taxable
2023 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreational	Land	1,500	1,500		1,500
Hstd: 0 cabin	Total MKT	1,500	1,500		1,500
MP/Seq: 29-1-185900 000					
Own% Rel AG% Rel NA% Dsb%					
2022 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreational	Land	1,500	1,500		1,500
Hstd: 0 cabin	Total MKT	1,500	1,500		1,500
MP/Seq: 29-1-185900 000					
Own% Rel AG% Rel NA% Dsb%					
2021 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreational	Land	1,500	1,500		1,500
Hstd: 0 cabin	Total MKT	1,500	1,500		1,500
MP/Seq: 29-1-185900 000					
Own% Rel AG% Rel NA% Dsb%					
2020 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreational	Land	1,500	1,500		1,500
Hstd: 0 cabin	Total MKT	1,500	1,500		1,500
MP/Seq: 29-1-185900 000					
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
2023 151 0				1,500	0		1,500		1,500			1,500	0
2022 151 0				1,500	0		1,500		1,500			1,500	0
2021 151 0				1,500	0		1,500		1,500			1,500	0
2020 151 0				1,500	0		1,500		1,500			1,500	0

TAX SECTION:	Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2024			.00	.00	.00	.00	.00	.00	.00	.00	.00
2023			9.19	.00	.81	.00	.00	.00	.00	.00	10.00
2022			11.04	.00	.96	.00	.00	.00	.00	.00	12.00
2021			11.00	.00	1.00	.00	.00	.00	.00	.00	12.00

CAMA LAND DETAILS: -----										NOTES: -----	
Land market: 29		SHAMROCK TWP			Last calc date/env: 03/10/23 B						
Neighborhood: 29		SHAMROCK			1.10 Asmt year: 2023						
COG: 3618		1	Ac/FF/SF:	1.00	Lake: 1903300 MINNEHAWA - BACK LO						
Wid: .00		Dth: .00	Avg CER:								
Land/Unit Type	Units	Qlt/Acc	-Other-	OV	Base Rate	Adj Rate	Value Asmt Cd	Acreage	PTR Value	Improvement	CER Factors
	Size		Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr Typ New				
SP-A UN	1.00				1500.00	1500.00	1500 1 151				
	1.00						OV				
Front feet:	.00	Other Acres:		.00	Totals:		1,500				
FF/SF acres:	.00	CAMA acres:		.00							
Mineral:											

CAMA SUMMARY:
 Schedule: 2023 Quintile date: 01/11/2021 Insp/By/Omp: 01/11/2021 SW P
 Neighborhood: 29 SHAMROCK

Fee Owner: 3618
 ELD, ALLEN & PRISCILLA
 Taxpayer: 3618 FALCO:F.O.
 ELD, ALLEN & PRISCILLA
 19261 486TH ST
 MCGREGOR MN 55760

DISTRICTS:
 Twp/City : 29 SHAMROCK TWP
 Plat : 5 SHESHEBE POINT
 School : 4 ISD 0004 - MCGREGOR
 Lake : 1903300 MINNEHAWA - BACK LOT

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 21 49.0 23 Acres: .00
 LOT 428
 Parcel notes:
 RA 1/11/2021 SMW
 RA 12/7/2015 SMW: MRS.ELD HERE
 6 PARCEL COG

9-20-2010,R/A, JH & SW,NO ONE HERE

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2023 Rod: 1	Class: 151	Non-Comm	Seasonal Residential Recreationa	Land		1,500	1,500		1,500
	Hstd: 0	cabin		Total MKT		1,500	1,500		1,500
	MP/Seq: 29-1-185700	000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2022 Rod: 1	Class: 151	Non-Comm	Seasonal Residential Recreationa	Land		1,500	1,500		1,500
	Hstd: 0	cabin		Total MKT		1,500	1,500		1,500
	MP/Seq: 29-1-185700	000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2021 Rod: 1	Class: 151	Non-Comm	Seasonal Residential Recreationa	Land		1,500	1,500		1,500
	Hstd: 0	cabin		Total MKT		1,500	1,500		1,500
	MP/Seq: 29-1-185700	000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2020 Rod: 1	Class: 151	Non-Comm	Seasonal Residential Recreationa	Land		1,500	1,500		1,500
	Hstd: 0	cabin		Total MKT		1,500	1,500		1,500
	MP/Seq: 29-1-185700	000							
	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
2023 151	0	1,500	0		1,500		1,500			1,500	0
2022 151	0	1,500	0		1,500		1,500			1,500	0
2021 151	0	1,500	0		1,500		1,500			1,500	0
2020 151	0	1,500	0		1,500		1,500			1,500	0

TAX SECTION: -----											
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Credits -----	
2024		.00	.00	.00	.00	.00	.00	.00	.00		
2023		9.19	.00	.81	.00	.00	.00	.00	.00		
2022		11.04	.00	.96	.00	.00	.00	.00	.00		
2021		11.00	.00	1.00	.00	.00	.00	.00	.00		
										Net Tax	

CAMA LAND DETAILS: -----												NOTES: -----			
Land market: 29		SHAMROCK TWP				Last calc date/env: 03/10/23 B				2015: VIEWED AERIALS					
Neighborhood: 29		SHAMROCK				1.10 Asmt year: 2023				6 PARCEL COG					
COG: 3618		1	Ac/FF/SF:	1.00		Lake: 1903300 MINNEHAWA - BACK LO.17 GIS ACRE									
Wid: .00		Dth: .00		Avg CER:											
Land/Unit Type		Units	Qlt/Acc	-Other- OV	Base Rate	Adj Rate	Value Asmt Cd		Acreage	PTR Value	Improvement	CER Factors			
		Size		Comment Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ New							
SP-A UN		1.00			1500.00	1500.00	1500	1 151							
		1.00						OV							
Front feet:		.00	Other Acres:		.00	Totals:		1,500							
FF/SF acres:		.00	CAMA acres:		.00										
													Mineral:		

CAMA SUMMARY: -----											
Schedule: 2023				Quintile date: 01/11/2021				Insp/By/Cmp: 01/11/2021 SW			
Neighborhood: 29				SHAMROCK				P			

Fee Owner: 3618
ELD, ALLEN & PRISCILLA
Taxpayer: 3618 FALCO:F.O.
ELD, ALLEN & PRISCILLA
19261 486TH ST
MC GREGOR MN 55760

DISTRICTS:
Twp/City : 29 SHAMROCK TWP
Plat : 5 SHESHEBE POINT
School : 4 ISD 0004 - MC GREGOR
Lake : 1903300 MINNEWAWA - BACK LOT

LEGAL DESCRIPTION:
Sec/Twp/Rge : 21 49.0 23 Acres: .00
LOT 427
Parcel notes:
RA 1/11/2021 SMW
RA 12/7/2015 SMW: MRS.ELD HERE
6 PARCEL COG

9-20-2010,R/A,JH & SW, NO ONE HERE

ASSESSMENT DETAILS:				Acres	CAMA	Estimated	Deferred	Taxable
2023 Rod: 1	Class: 151 Non-Comm	Seasonal Residential Recreational	Land		4,400	4,400		4,400
	Hstd: 0 cabin		Total MKT		4,400	4,400		4,400
	MP/Seq: 29-1-185600	000						
	Own% Rel AG% Rel NA% Dab%							
2022 Rod: 1	Class: 151 Non-Comm	Seasonal Residential Recreational	Land		4,400	4,400		4,400
	Hstd: 0 cabin		Total MKT		4,400	4,400		4,400
	MP/Seq: 29-1-185600	000						
	Own% Rel AG% Rel NA% Dab%							
2021 Rod: 1	Class: 151 Non-Comm	Seasonal Residential Recreational	Land		4,400	4,400		4,400
	Hstd: 0 cabin		Total MKT		4,400	4,400		4,400
	MP/Seq: 29-1-185600	000						
	Own% Rel AG% Rel NA% Dab%							
2020 Rod: 1	Class: 151 Non-Comm	Seasonal Residential Recreational	Land		4,400	4,400		4,400
	Hstd: 0 cabin		Total MKT		4,400	4,400		4,400
	MP/Seq: 29-1-185600	000						
	Own% Rel AG% Rel NA% Dab%							

ASSESSMENT SUMMARY:											
Year Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2023 151	0	4,400	0		4,400		4,400			4,400	0
2022 151	0	4,400	0		4,400		4,400			4,400	0
2021 151	0	4,400	0		4,400		4,400			4,400	0
2020 151	0	4,400	0		4,400		4,400			4,400	0

TAX SECTION:											
Taxes				Credits				Net Tax			
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac		
2024		.00	.00	.00	.00	.00	.00	.00	.00		.00
2023		23.84	.00	2.16	.00	.00	.00	.00	.00		26.00
2022		33.05	.00	2.95	.00	.00	.00	.00	.00		36.00
2021		32.95	.00	3.05	.00	.00	.00	.00	.00		36.00

CAMA LAND DETAILS:											
Land market: 29 SHAMROCK TWP				Last calc date/env: 03/10/23 B				NOTES: 2015: VIEWED AERIALS			
Neighborhood: 29 SHAMROCK				1.10 Asmt year: 2023				6 PARCEL COG			
COG: 3618	1	Ac/FF/SF: 1.00		Lake: 1903300 MINNEWAWA - BACK LOT				10.17 GIS ACRE			
Wid: .00	Dth: .00			Avg CER:							
Land/Unit Type	Units	Qlt/Acc	-Other- OV	Base Rate	Adj Rate	Value Asmt Cd	Acres	PTR Value	Improvement	CER Factors	
	Size		Comment Df	Est/Dfr	Est/Dfr	Est/Dfr Typ New					
SP-B UN	1.00			4400.00	4400.00	4400 1 151					
	1.00					OV					
Front feet:	.00	Other Acres:		.00	Totals:	4,400					
FF/SF acres:	.00	CAMA acres:		.00							
Mineral:											

CAMA SUMMARY:									
Schedule: 2023	Quintile date: 01/11/2021				Insp/By/Cmp: 01/11/2021 SW				P
Neighborhood: 29	SHAMROCK								

Fee Owner: 3618
ELD, ALLEN & PRISCILLA
Taxpayer: 3618 FALCO:F.O.
ELD, ALLEN & PRISCILLA
19261 486TH ST
MCGREGOR MN 55760

DISTRICTS:
Twp/City : 29 SHAMROCK TWP
Plat : 5 SHESHEBE POINT
School : 4 ISD 0004 - MCGREGOR
Lake : 1903300 MINNEWAWA - BACK LOT

LEGAL DESCRIPTION:
Sec/Twp/Rge : 21 49.0 23 Acres: .00
LOT 426
Parcel notes:
RA 1/11/2021 SMN

RA 12/7/2015 SMN: MRS.ELD HERE
6 PARCEL COG

9-20-2010,R/A,JH & SW,NO ONE HERE

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2023 Rod: 1	Class: 151	Non-Comm	Seasonal Residential Recreationa	Land		4,400	4,400		4,400
	Hstd: 0	cabin		Total MKT		4,400	4,400		4,400
	MP/Seq: 29-1-185500	000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2022 Rod: 1	Class: 151	Non-Comm	Seasonal Residential Recreationa	Land		4,400	4,400		4,400
	Hstd: 0	cabin		Total MKT		4,400	4,400		4,400
	MP/Seq: 29-1-185500	000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2021 Rod: 1	Class: 151	Non-Comm	Seasonal Residential Recreationa	Land		4,400	4,400		4,400
	Hstd: 0	cabin		Total MKT		4,400	4,400		4,400
	MP/Seq: 29-1-185500	000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2020 Rod: 1	Class: 151	Non-Comm	Seasonal Residential Recreationa	Land		4,400	4,400		4,400
	Hstd: 0	cabin		Total MKT		4,400	4,400		4,400
	MP/Seq: 29-1-185500	000							
	Own%	Rel AG%	Rel NA%	Dsb%					

ASSESSMENT SUMMARY: -----											
Year	Class	Hstd	Land	Mkt	Land	Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr
2023	151	0		4,400		0		4,400		4,400	
2022	151	0		4,400		0		4,400		4,400	
2021	151	0		4,400		0		4,400		4,400	
2020	151	0		4,400		0		4,400		4,400	

TAX SECTION: -----										Net Tax
Tax Year	Rec Class	NIC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	
2024		.00	.00	.00	.00	.00	.00	.00	.00	.00
2023		23.84	.00	2.16	.00	.00	.00	.00	.00	26.00
2022		33.05	.00	2.95	.00	.00	.00	.00	.00	36.00
2021		32.95	.00	3.05	.00	.00	.00	.00	.00	36.00

CAMA LAND DETAILS: -----										NOTES: -----				
Land market: 29	SHAMROCK TWP				Last calc date/env: 03/10/23 B				2015: VIEWED AERIALS					
Neighborhood: 29	SHAMROCK				1.10 Asmt year: 2023				6 PARCEL COG					
COG: 3618	1	Ac/FF/SF:	1.00		Lake: 1903300 MINNEWAWA - BACK LO.17 GIS ACRE									
Wid: .00	Dth: .00	Avg CER:												
Land/Unit Type	Units	Qlt/Acc	-Other-	OV	Base Rate	Adj Rate	Value Asmt Cd	Acreage	PTR Value	Improvement	CER Factors			
	Size		Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr Typ New							
SP-B UN	1.00				4400.00	4400.00	4400 1 151							
	1.00						OV							
Front feet:	.00	Other Acres:	.00	Totals:	4,400									
FF/SF acres:	.00	CAMA acres:	.00	Mineral:										

CAMA SUMMARY: -----									
Schedule: 2023	Quintile date: 01/11/2021	Insp/By/Cmp: 01/11/2021	SW	P					
Neighborhood: 29	SHAMROCK								

Fee Owner: 3618 DISTRICTS: LEGAL DESCRIPTION:
 ELD, ALLEN & PRISCILLA Twp/City : 29 SHAMROCK TWP Sec/Twp/Rge : 21 49.0 23 Acres: .00
 Taxpayer: 3618 FALCO:F.O. Plat : 5 SHESHEBE POINT LOT 457
 ELD, ALLEN & PRISCILLA School : 4 ISD 0004 - MCGREGOR Parcel notes:
 19261 486TH ST Lake : 1903300 MINNEWAKA - BACK LOT RA 1/11/2021 SMW
 MCGREGOR MN 55760 RA 12/7/2015 SMW

9-20-2010,R/A,JH & SW, NO ONE HERE

SALES HISTORY: ----- TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 | 2022/12/20 A 475076 ELD, ALLEN & PRISCILLA

ASSESSMENT DETAILS: -----
 2023 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa Land Acres CAMA Estimated Deferred Taxable
 Hstd: 0 cabin Total MKT 1,500 1,500 1,500
 MP/Seq: 29-1-188600 000
 Own% Rel AG% Rel NA% Dsb%
 2022 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa Land 1,500 1,500 1,500
 Hstd: 0 cabin Total MKT 1,500 1,500 1,500
 MP/Seq: 29-1-188600 000
 Own% Rel AG% Rel NA% Dsb%
 2021 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa Land 1,500 1,500 1,500
 Hstd: 0 cabin Total MKT 1,500 1,500 1,500
 MP/Seq: 29-1-188600 000
 Own% Rel AG% Rel NA% Dsb%
 2020 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa Land 1,500 1,500 1,500
 Hstd: 0 cabin Total MKT 1,500 1,500 1,500
 MP/Seq: 29-1-188600 000
 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
 2023 151 0 1,500 0 1,500 1,500 1,500 1,500 0
 2022 151 0 1,500 0 1,500 1,500 1,500 1,500 0
 2021 151 0 1,500 0 1,500 1,500 1,500 1,500 0
 2020 151 0 1,500 0 1,500 1,500 1,500 1,500 0

TAX SECTION: -----
 Tax Year Rec Class NTC RMV St Gen Disaster Powerline Ag Res Tac Net Tax
 2024 .00 .00 .00 .00 .00 .00 .00 .00 .00
 2023 9.19 .00 .81 .00 .00 .00 .00 .00 .00 10.00
 2022 11.04 .00 .96 .00 .00 .00 .00 .00 .00 12.00
 2021 11.00 .00 1.00 .00 .00 .00 .00 .00 .00 12.00

CAMA LAND DETAILS: ----- NOTES: -----
 Land market: 29 SHAMROCK TWP Last calc date/env: 03/10/23 B 2015 VIEWED AERIALS
 Neighborhood: 29 SHAMROCK 1.10 Asmt year: 2023 .17 GIS ACRE
 COG: 3618 1 Ac/FF/SF: 1.00 Lake: 1903300 MINNEWAKA - BACK LO
 Wid: .00 Dth: .00 Avg CER:

Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd Acreage PTR Value Improvement CER Factors
 Size Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New
 SP-A UN 1.00 1500.00 1500.00 1500 1 151
 1.00 OV
 Front feet: .00 Other Acres: .00 Totals: 1,500
 FF/SF acres: .00 CAMA acres: .00 Mineral:

CAMA SUMMARY: -----
 Schedule: 2023 Quintile date: 01/11/2021 Insp/By/Cmp: 01/11/2021 SW P
 Neighborhood: 29 SHAMROCK



SHAMROCK T49N-R23W

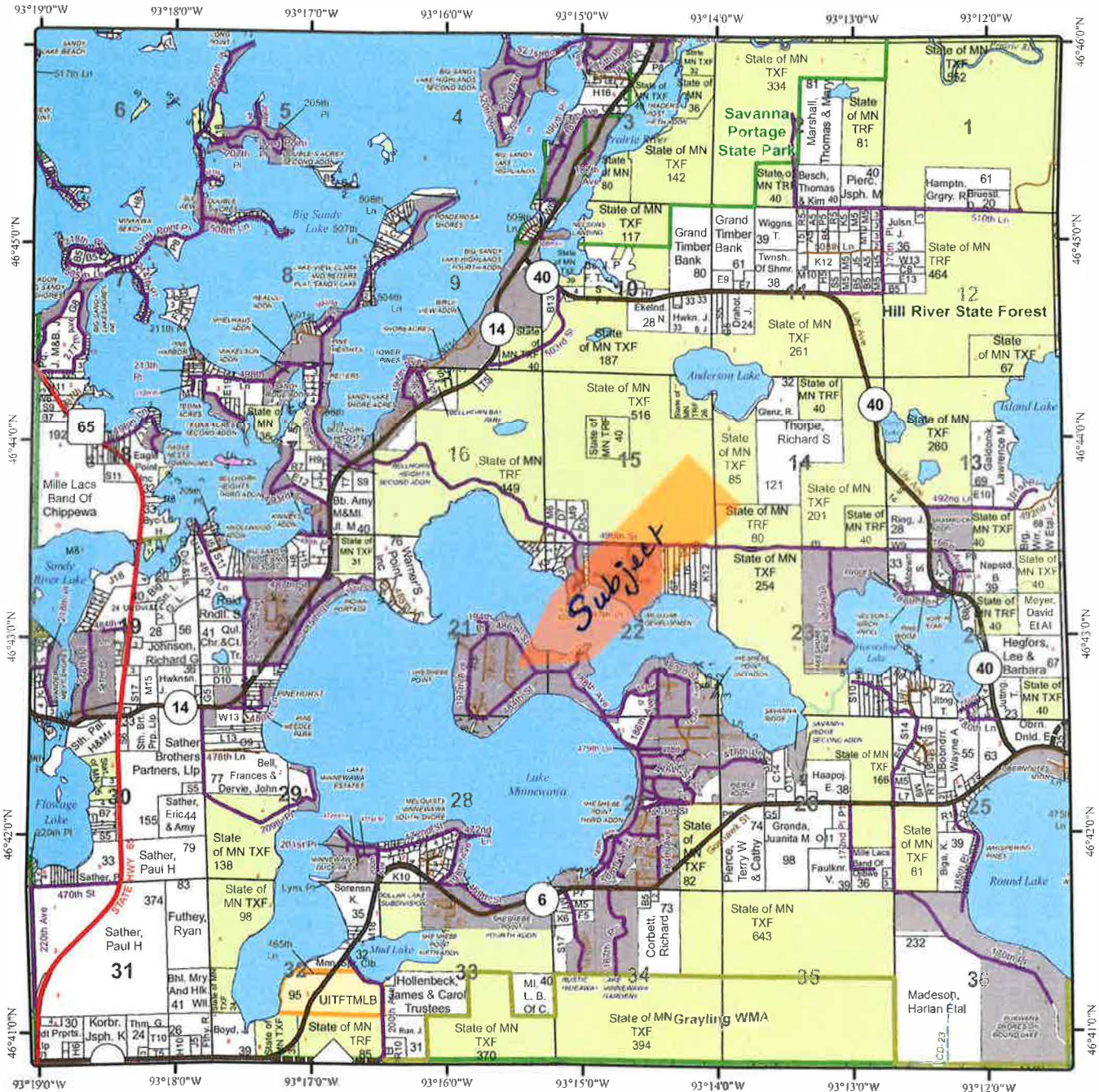
0.5 0 Miles
Acres shown are approximate.
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See (TURNER T50N-R23W) Page 54



See (WORKMAN T49N-R24W) Page 47

See (HAUGEN T49N-R22W) Page 49



See (MC GREGOR T48N-R23W) Page 42

SHARI S. LARSON ATTORNEY AT LAW



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Hwys. 65 & 210 • P.O. Box 456
McGregor, MN 55760

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ameripriseadvisors.com/
cheryl.a.martin



These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.

Eld, Allen & Priscilla



1:9,028

0 0.05 0.1 mi

1 inch = 752 feet

017

Date: 5/22/2023



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Eld, Allen & Priscilla



1:1,128

0 0.005 0.01 mi

1 inch = 94 feet

018

Date: 5/22/2023