



# Board of County Commissioners Agenda Request

7A

Agenda Item #

**Requested Meeting Date:** April 8, 2025

**Title of Item:** 2025 Assessment Summary

|   |  |  |
|---|--|--|
| <input checked="" type="checkbox"/> REGULAR AGENDA<br><br><input type="checkbox"/> CONSENT AGENDA   | <b>Action Requested:</b><br><input type="checkbox"/> Approve/Deny Motion<br><input type="checkbox"/> Adopt Resolution (attach draft)<br><input type="checkbox"/> Hold Public Hearing <i>*provide copy of hearing notice that was published</i> | <input type="checkbox"/> Direction Requested<br><input checked="" type="checkbox"/> Discussion Item<br><input type="checkbox"/> Information Only |
| <b>Submitted by:</b><br>Mike Dangers  |  | <b>Department:</b><br>County Assessor  |
| <b>Presenter (Name and Title):</b><br>Mike Dangers, County Assessor   |  | <b>Estimated Time Needed:</b><br>15 minutes  |
| <b>Summary of Issue:</b><br><br>This is the annual assessment summary report. Please see the attachment for details.  |  |  |
| <b>Alternatives, Options, Effects on Others/Comments:</b>   |  |  |
| <b>Recommended Action/Motion:</b>   |  |  |
| <b>Financial Impact:</b><br>Is there a cost associated with this request? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>What is the total cost, with tax and shipping? \$<br>Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <span>Please Explain:</span> |  |  |



## AITKIN COUNTY ASSESSOR

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# MEMO

April 2, 2025

To: Board of County Commissioners  
Township Boards and City Councils

From: Mike Dangers, County Assessor

Re: 2025 Assessment Summary and 2026 Assessment Preview

Spring appeal meetings start on April 21 and the valuation notices were mailed with property tax statements on March 26. This memo, along with the attached charts and schedules, summarize the assessment changes made for the 2025 assessment.

The value changes made this year are very different than last year. Most areas of the County are seeing single digit increases in value, and not the double digit percentage increases that were more common in the last few years. The largest exception to this is Mille Lacs Lake properties that are typically seeing 15%+ value increases. This is following a value reduction last year.

All the value changes we make are to ensure that our average values are within 10% of sales prices as required by the MN Department of Revenue. Most of what assessors do are guided by State Laws, and Department of Revenue directives.

Looking at the attached documents, page 3 shows a comparison of the 2024 and 2025 assessments. The overall estimated market value of the County increased 3.5% which is slightly less than last year, but still at an all-time high. New Construction value has dipped from last year's all-time high, but remains strong. With the value changes described here, we would expect a tax shift away from rural woodland, agricultural and swamp acreage properties and towards all other classes.

On page 4 is the pie chart that shows the sizes of the property classes in the County. For this year, due to value changes, the seasonal slice of the pie increased by 1% and the rural vacant land decreased by 1%. This is the opposite of what happened last year when seasonal decreased and rural vacant land increased. The point of the chart is to show that our tax base has a diverse mix of properties.

Page 5 shows a ten-year history of overall estimated market value, net tax capacity, and new construction value. The tax base continues to grow at rates that are lesser than prior years, but significant.

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 these property classes have changed in recent years. As you can see, the amount of sales and value levels don't always follow each other since the number of sales has gone down since 2021 and now is at the lowest level seen in at least the past decade. The COD statistic numbers decreased for residential but not seasonal. Having fewer sales to base value changes contributes to this number being higher.

Page 7 is a collection of several assessment statistics. The number of improved parcels with buildings continues to grow faster than the number of taxable parcels. The use of Pictometry Eagleview aerial photography has improved the ability to locate and analyze remote improvements that were unpermitted and previously unassessed. New for this year, the total County building value history is in the chart showing a nearly 68% increase to building value in 5 years. This big change is due to the Enbridge pipeline new construction, general market changes to value, and the increased cost to build. Agricultural property shows a slow decline with less productive ag land and slightly fewer ag homesteads. The Sustainable Forest Incentive Act continues to expand as its payments per acre continue to increase over time.

Also on page 7, the value of the exclusions, including both the veterans and homestead exclusions, has increased substantially. These benefits play an important role in helping to keep taxes affordable. The number of local board appeals continue to decrease and this appears to follow the value trends.

Page 8 shows a statewide map of value changes comparing the 2023 and 2024 assessments. This new map shows how our value changes compare to our neighbors and other areas of the State.

Page 9 shows the reassessment notification postcard that we sent last year. We plan to send out something similar this year in May to just the property owners in the areas that are being reassessed. The QR code shown directs a person with a smartphone to the Aitkin County website. Our staff plan to reassess the following areas for the 2026 Assessment, starting in May: Haugen Township, McGrath, McGregor Township, Shamrock Township, Unorganized 45-24, 50-25, 51-25, 51-27, and Waukenabo Township.

Pages 10 through 14 show an itemized list of the major changes to the 2025 assessment. The large number of changes can 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. The assessment staff can help property owners understand these details.

Page 15 shows the actual final value change percentage for residential and seasonal property with buildings for each township and city. Some areas have much larger changes than others due to reassessments, new construction, or the impact of lakeshore value changes.

Page 16 is the acreage schedule for the whole county that includes the base rates of the different land types for each area. The blue townships generally have acreage values that are about 13% more than the red townships. These rates were developed using a 5 year history of acreage sales in each township.

Page 17 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.

Please contact Mike if you have any questions.



## Countywide Value Changes 2025 Assessment

Taxable Property Only

|                                | 2024             |  | 2025             |  | % Change |
|--------------------------------|------------------|--|------------------|--|----------|
| Overall Estimated Market Value | \$ 5,339,109,000 |  | \$ 5,525,516,700 |  | 3.5%     |
|                                |                  |  |                  |  |          |
| New Construction EMV           | \$ 59,172,900    |  | \$ 46,284,400    |  | -21.8%   |
|                                |                  |  |                  |  |          |
| Agricultural Homestead EMV     | \$ 400,307,631   |  | \$ 404,484,010   |  | 1.0%     |
|                                |                  |  |                  |  |          |
| Residential Homestead EMV      | \$ 1,595,201,534 |  | \$ 1,676,068,629 |  | 5.1%     |
|                                |                  |  |                  |  |          |
| Seasonal Recreational EMV      | \$ 2,151,122,800 |  | \$ 2,247,752,500 |  | 4.5%     |
|                                |                  |  |                  |  |          |
| Commercial/Industrial EMV      | \$ 132,688,600   |  | \$ 144,232,100   |  | 8.7%     |
|                                |                  |  |                  |  |          |
| Apartment EMV                  | \$ 27,324,300    |  | \$ 29,517,900    |  | 8.0%     |
|                                |                  |  |                  |  |          |
| Rural Vacant Land EMV          | \$ 696,054,600   |  | \$ 667,073,500   |  | -4.2%    |
|                                |                  |  |                  |  |          |
|                                |                  |  |                  |  |          |

### Notes:

Overall Estimated Market Value is at an all-time high.

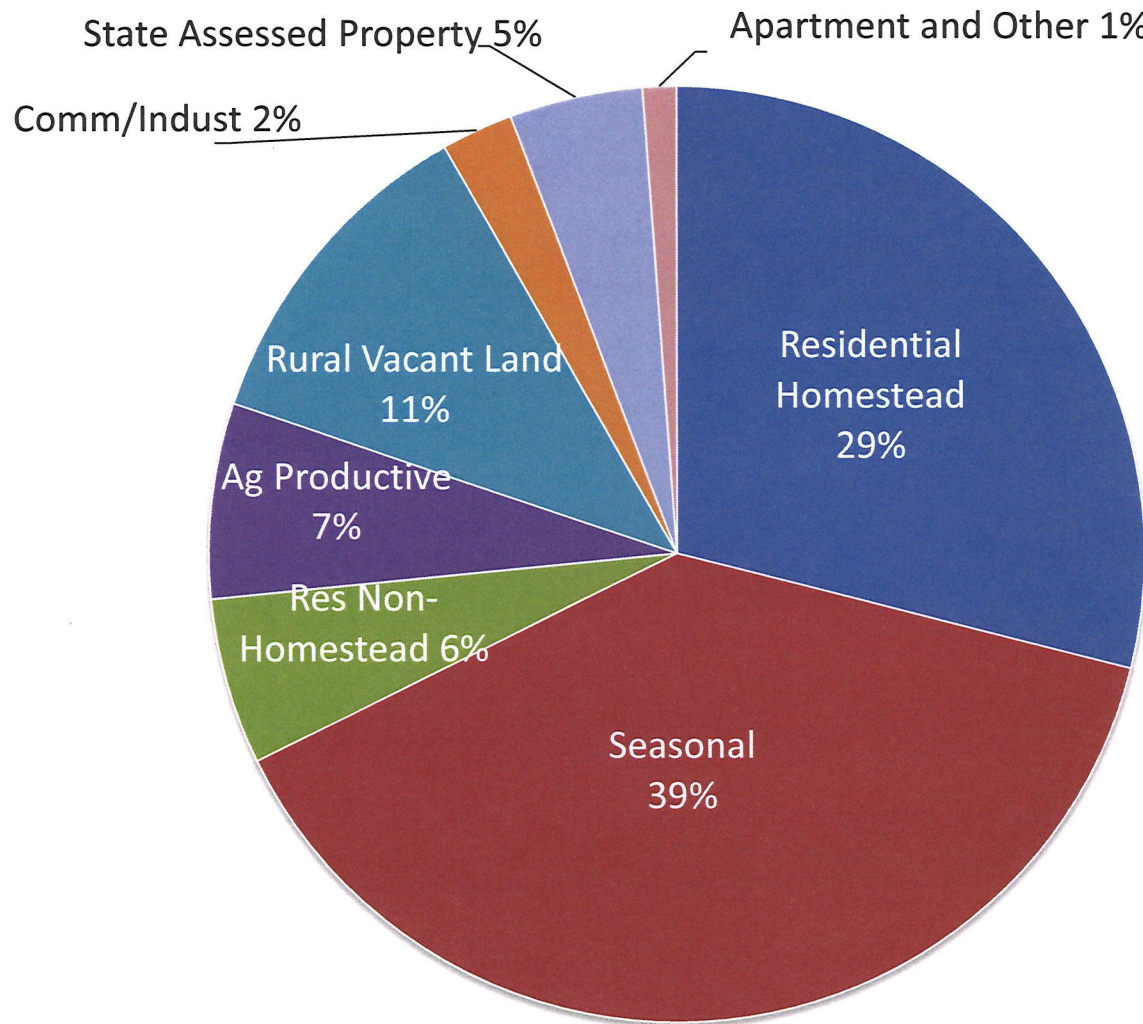
**These values do not include State Assessed Property - (Pipeline, Railroad, and Power Company)**

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

Figures taken from the Assessment Summary Reports in Spring 2024 and 2025.



**Aitkin County**  
**2025 Assessment % Share of Estimated Market Value**





## Ten Year History of Aitkin County Total Valuation

2016 through 2025 Assessment

| Asmt Year | County Estimated Market Value | County Net Tax Capacity (NTC) | County New Construction Value |
|-----------|-------------------------------|-------------------------------|-------------------------------|
| 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                 | \$ 24,282,800                 |
| 2019      | \$ 3,170,368,200              | \$ 30,626,879                 | \$ 22,081,900                 |
| 2020      | \$ 3,340,653,300              | \$ 32,511,167                 | \$ 24,883,900                 |
| 2021      | \$ 3,468,681,400              | \$ 33,825,425                 | \$ 26,068,900                 |
| 2022      | \$ 4,701,325,706              | \$ 48,571,299                 | \$ 41,971,500                 |
| 2023      | \$ 5,370,783,200              | \$ 55,792,789                 | \$ 50,157,050                 |
| 2024      | \$ 5,619,418,600              | \$ 57,913,227                 | \$ 59,231,000                 |
| 2025      | \$ 5,807,761,900              | \$ 60,193,023                 | \$ 46,284,400                 |

All-time high figures for comparison

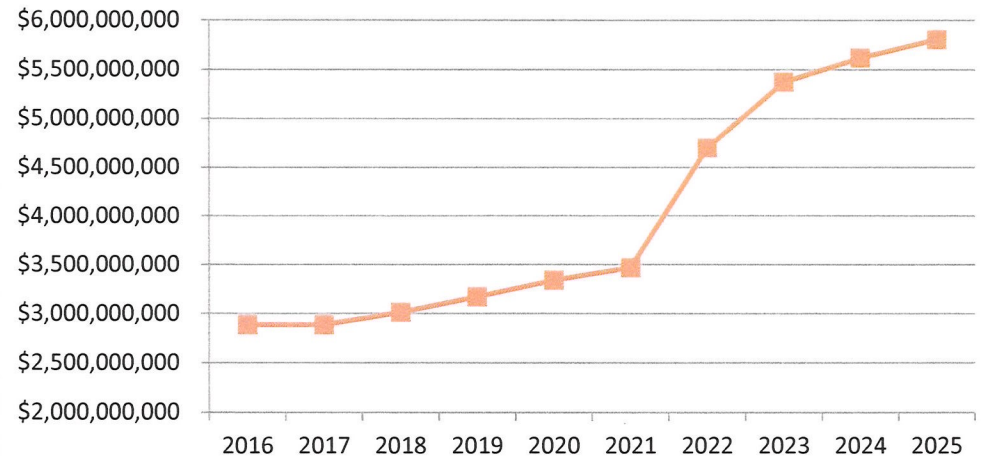
|  |                  |               |               |
|--|------------------|---------------|---------------|
|  | \$ 5,807,761,900 | \$ 60,193,023 | \$ 59,231,000 |
|--|------------------|---------------|---------------|

### Notes:

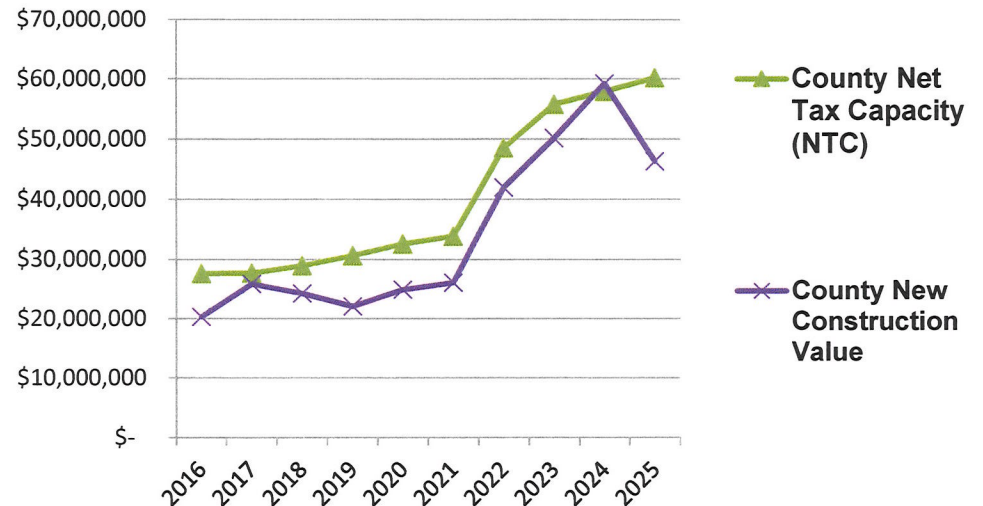
Figures taken from the year end assessment summary report except for 2025

2025 EMV and NTC are before we know the updated State assessed values

### County Total Estimated Market Value



### County Total NTC and New Construction Values

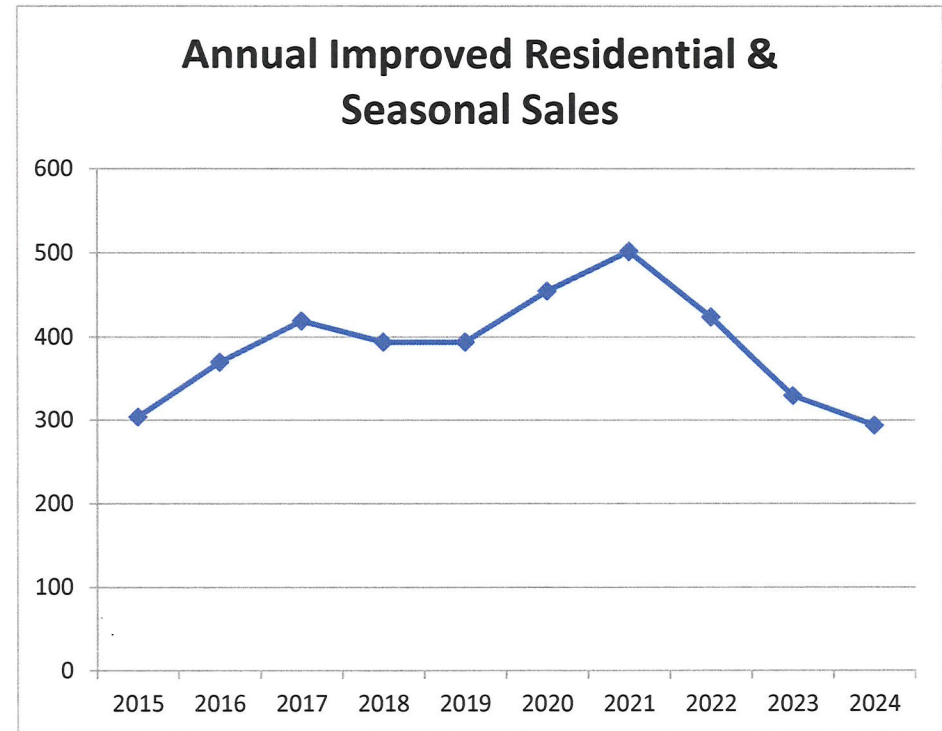




## Aitkin County Sales Ratio Study and Assessment Quality Information

Ten Year History of Residential and Seasonal Improved Sales

| Study Year | # of Residential and Seasonal Sales | Residential Median Sales Ratio | Seasonal Median Sales Ratio | Residential COD | Seasonal COD |
|------------|-------------------------------------|--------------------------------|-----------------------------|-----------------|--------------|
| 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         |
| 2021       | 502                                 | 93.4                           | 87.8                        | 16.6            | 18.4         |
| 2022       | 424                                 | 93.4                           | 91.6                        | 16.4            | 15.8         |
| 2023       | 330                                 | 95.9                           | 91.1                        | 14.2            | 15.2         |
| 2024       | 294                                 | 96.7                           | 91.6                        | 14.0            | 17.0         |



### 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

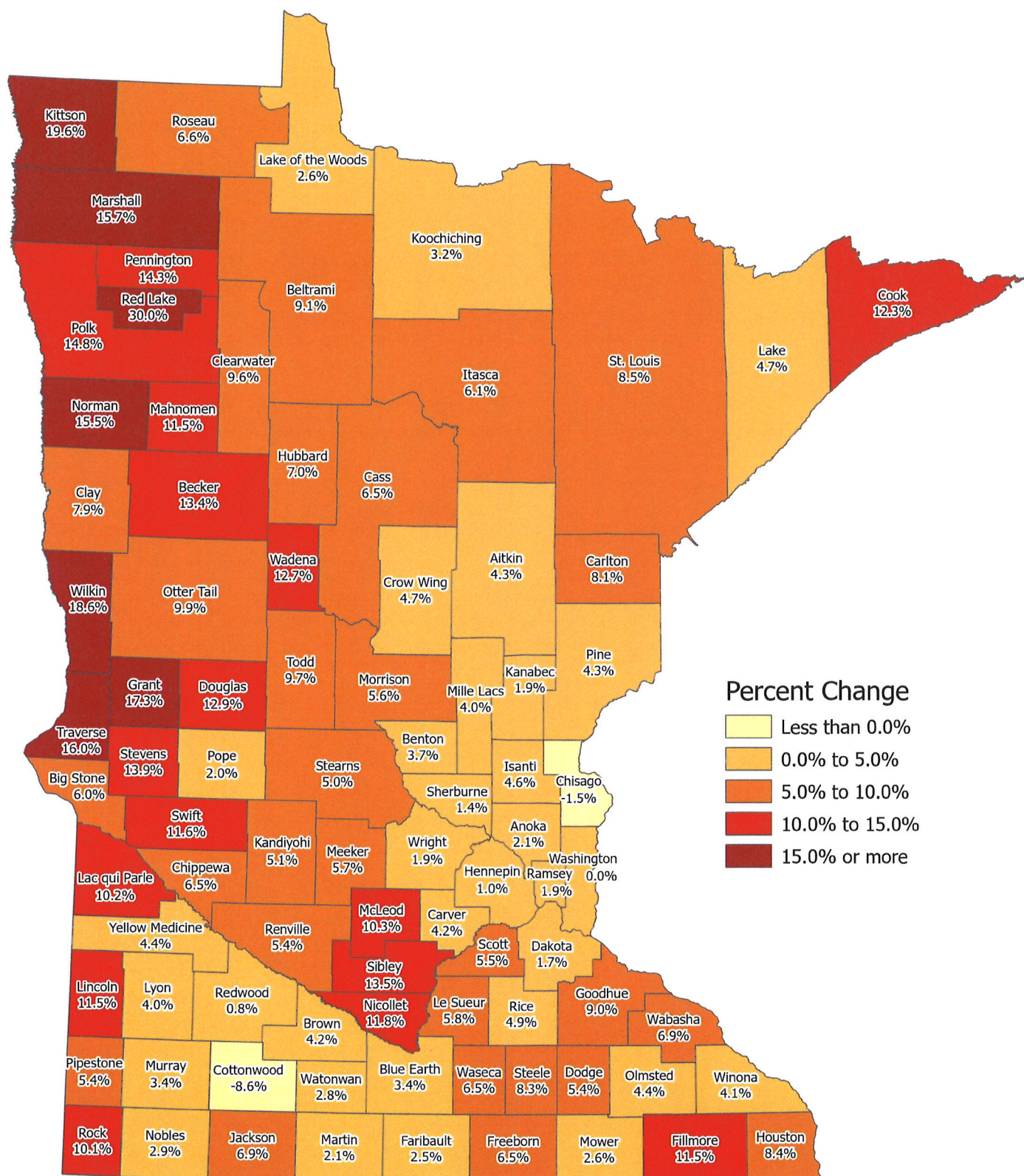
|   |   | 2020          | 2021          | 2022          | 2023          | 2024          |
|---|---|---------------|---------------|---------------|---------------|---------------|
| A | Number of Taxable Parcels                         | 34,170        | 34,256        | 34,311        | 34,350        | 34,325        |
| B | Number of Parcels with Buildings                  | 18,203        | 18,317        | 18,437        | 18,580        | 18,694        |
| C | Total Building/Improvement Value                  | 1,508,426,120 | 1,630,773,500 | 2,179,498,300 | 2,451,150,800 | 2,526,751,600 |
| D | Taxable Parcels Reassessed                        | 6,838         | 7,733         | 7,413         | 6,561         | 6,481         |
| E | Number of CRV's (total sales over \$3000)         | 1116          | 1164          | 910           | 790           | 720           |
| G | Total Residential Homesteads                      | 5,111         | 5,271         | 5,309         | 5,319         | 5,327         |
| H | Total Ag Homesteads                               | 816           | 821           | 822           | 808           | 806           |
| I | Total Ag Productive Acreage (2a)                  | 94,497        | 94,628        | 94,802        | 94,325        | 93,889        |
| J | SFIA Enrolled Acres                               | 51,798        | 52,641        | 53,073        | 55,893        | 57,372        |
| K | Average Residential Homestead Market Value        | 197,700       | 209,000       | 270,200       | 305,000       | 309,300       |
| L | Average Agricultural Homestead Market Value       | 313,000       | 313,800       | 410,700       | 455,600       | 508,681       |
| M | Average Seasonal Residential Parcel Market Value  | 106,900       | 110,400       | 142,500       | 167,000       | 169,300       |
| N | Average Commercial/Industrial Parcel Market Value | 142,000       | 140,600       | 150,700       | 155,900       | 183,800       |
| O | Total Homestead Value Exclusion (Not Veterans)    | \$ 86,237,231 | \$ 88,885,650 | \$ 72,059,063 | \$ 64,487,315 | \$ 97,895,240 |
| P | Total Disabled Veterans Exclusion Value           | \$ 24,506,278 | \$ 25,134,616 | \$ 31,617,969 | \$ 35,060,068 | \$ 40,248,250 |
| Q | Local Board/Open Book Appeals                     | 75            | 61            | 243           | 113           | 98            |
| R | New Tax Court Appeals                             | 0             | 0             | 1             | 0             | 1             |

**Notes:**

Number of Parcels does not include personal property.

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

## Percent Change in Total Estimated Market Value 2023-2024







**SCAN ME!**

Attention Aitkin County Property Owner:

Appraisers from the County Assessor's Office will be reassessing the following areas starting in May 2024 through the rest of the year: Aitkin Township, Farm Island Township, Hill Lake Township, Lakeside Township, Palisade, Tamarack, Unorganized 48-27, Unorganized 49-27, and Unorganized 52-22.

If an appraiser contacts you, please answer their questions. They will leave a card in your door if you are not there. Please call 218-927-7327 or email [assessor@co.aitkin.mn.us](mailto:assessor@co.aitkin.mn.us) if you have questions.

## 2025 Assessment Changes List - Revised

| Item | Name                   | Appraiser | Major Changes For Each Area  |
|------|------------------------|-----------|--|
| A    | COUNTYWIDE<br>LAND     |           | Increased the campground full utilities site values from \$4000 to \$5000 (25.0%) per unit.  |
| B    | COUNTYWIDE<br>LAND     |           | Increased the mobile home site value for mobile home parks from \$6000 to \$7500 (25.0%) per unit.   |
| C    | COUNTYWIDE<br>LAND     |           | Ag homestead site values were increased from \$20,000 to \$23,000 per unit.  |
| D    | COUNTYWIDE<br>LAND     |           | Increased Gravel Pit acreage values from \$3000 to \$3500 (16.7%) per acre.  |
| E    | COUNTYWIDE<br>LAND     |           | Increased Cell Tower sites from \$40,000 to \$45,000 (12.5%) per unit.   |
| F    | COUNTYWIDE<br>LAND     |           | Increased Mississippi River frontage value from \$100 to \$125 (25.0%) per front foot base. This affects all frontage parcels in Libby Township and platted river lots in the rest of the County.                      |
| G    | COUNTYWIDE<br>LAND     |           | Increased county minimum lakeshore value rate from \$175 to \$200 (14.3%) per foot. This affects many small private lakes and was done to ensure lots on these lakes are valued at least as high as non-riparian lots. |
| H    | COUNTYWIDE<br>LAND     |           | Decreased High Wooded (HWD) and Low Wooded (LWD) acreage value base rates 5%.  |
| I    | COUNTYWIDE<br>LAND     |           | Changed off road acreage discount from -30% to -25% countywide.  |
| J    | COUNTYWIDE<br>LAND     |           | Increased apartment and assisted living land square foot values 10%.   |
| O    | COUNTYWIDE<br>BUILDING |           | Increased single wide mobile home rates 10%. Increased single wide mobile home addition areas 25%.   |
| P    | COUNTYWIDE<br>BUILDING |           | Increased all home, cabin, and doublewide base rates 5%.   |
| Q    | COUNTYWIDE<br>BUILDING |           | Increased stick-built garage values 5%.  |
| R    | COUNTYWIDE<br>BUILDING |           | Reduced value on homes with 2500 or more square feet on main floor by 5%.  |
| S    | COUNTYWIDE<br>BUILDING |           | Increased apartment and assisted living building values 10%.   |



## 2025 Assessment Changes List - Revised

| Item | Name        | Appraiser | Major Changes For Each Area   |
|------|-------------|-----------|---|
| 1    | AITKIN TWP  |           | Reassessment. Increased Riverside Point land values.  |
| 2    | BALL BLUFF  |           | Increased acreage values 5.9%   |
| 3    | BALSAM      |           | Reduced acreage values by 5%.   |
| 4    | BEAVER      |           | Increased building rates 9.5%. Reduced acreage values by 5%.  |
| 5    | CLARK       |           | Reduced acreage values by 5%.   |
| 6    | CORNISH     |           | Reduced acreage values by 5%.   |
| 7    | FARM ISLAND |           | Reassessment. Increased Blue Lake frontage base rate from \$700 to \$750 per front foot (7.1%).   |
| 8    | FLEMING     |           | Reduced acreage values by 13.6%. Increased building rates 4.2%. Increased Fleming Lake frontage base rate from \$875 to \$925 per front foot (5.7%).  |
| 9    | GLEN        |           | No major changes.   |
| 10   | HAUGEN      |           | No major changes.   |
| 11   | HAZELTON    |           | Increased Mille Lacs Lake frontage base rate from \$1950 to \$2300 per front foot (+17.9%). Increased Camp and Spectacle Lakes frontage base rate from \$350 to \$380 per front foot (+8.6%). Increased Sherwood Forest building rates 10%. |
| 12   | HILL LAKE   |           | Reassessment. Increased acreage values 5.9%. Decreased building values 8.7%.  |
| 13   | IDUN        |           | No major changes.   |

## 2025 Assessment Changes List - Revised

| Item | Name         | Appraiser | Major Changes For Each Area   |
|------|--------------|-----------|---|
| 14   | JEVNE        |           | Reduced acreage values by 13.6%.  |
| 15   | KIMBERLY     |           | No major changes.   |
| 16   | LAKESIDE     |           | Reassessment. Increased Mille Lacs Lake frontage base rate from \$1950 to \$2300 per front foot (+17.9%). Increased Sunset Harbor Townhome building rates by 9.1%.          |
| 17   | LEE          |           | No major changes.   |
| 18   | LIBBY        |           | No major changes.   |
| 19   | LOGAN        |           | No major changes.   |
| 20   | MACVILLE     |           | Reduced acreage values 5%.  |
| 21   | MALMO        |           | Increased Mille Lacs Lake frontage base rate from \$1950 to \$2300 per front foot (+17.9%). Increased building rates 3.8%.  |
| 22   | MCGREGOR TWP |           | Reduced acreage values 5%.  |
| 23   | MORRISON     |           | Reduced acreage values 5%.  |
| 24   | NORDLAND     |           | Increased Lone Lake frontage base rate from \$1900 to \$2000 per front foot (+5.3%). Increased Lingroth Lake frontage base rate from \$505 to \$530 per front foot (+5.0%). |
| 25   | PLINY        |           | Reduced acreage values 5%. Increased Snake River frontage base rate from \$150 to \$175 per front foot (+16.6%).  |
| 26   | RICE RIVER   |           | Reduced acreage values 5%. Increased building rates 10.5%.  |
| 27   | SALO         |           | Reduced acreage values 5%.  |
| 28   | SEAVEY       |           | Increased building rates 9.5%.  |

## 2025 Assessment Changes List - Revised

| Item | Name        | Appraiser | Major Changes For Each Area   |
|------|-------------|-----------|---|
| 29   | SHAMROCK    |           | Increased building rates 4.3%. Decreased Minnewawa Lake frontage base rate from \$2000 to \$1950 per front foot (-2.5%). Decreased Big Sandy Lake frontage base rate from \$2350 to \$2300 per front foot (-2.1%). Increased Sandy River Lake frontage base rate from \$1150 to \$1250 per front foot (8.7%). Increased Flowage Lake frontage base rate from \$950 to \$1000 per front foot (5.3%). |
| 30   | SPALDING    |           | Reduced acreage values 5%. Increased building rates 10.5%.  |
| 31   | SPENCER     |           | Reduced acreage values 5%.  |
| 32   | TURNER      |           | No major changes.   |
| 33   | VERDON      |           | Reduced acreage values 5%. Increased Oxbow Lake frontage base rate from \$225 to \$275 per front foot (+22.2%).   |
| 34   | WAGNER      |           | Reduced acreage values 5%.  |
| 35   | WAUKENABO   |           | Increased Waukenabo Beach lot values by 40%. Increased Round Lake frontage base rate from \$1650 to \$1800 per front foot (+9.1%).  |
| 36   | WEALTHWOOD  |           | Increased Mille Lacs Lake frontage base rate from \$1950 to \$2300 per front foot (+17.9%). Increased building rates 4.5%.  |
| 37   | WHITE PINE  |           | Reduced acreage values 5%.  |
| 38   | WILLIAMS    |           | Reduced acreage values 5%. Increased Snake River frontage base rate from \$150 to \$175 per front foot (+16.6%). Reduced building rates by 13.6%.   |
| 39   | WORKMAN     |           | No major changes.   |
| 41   | MILLWARD    |           | Reduced acreage values 5%.  |
| 42   | UNORG 51-22 |           | Reduced acreage values 5%.  |
| 43   | UNORG 52-22 |           | Reassessment. Reduced acreage values 5%.  |
| 44   | UNORG 45-24 |           | No major changes.   |
| 45   | UNORG 47-24 |           | No major changes.   |

## 2025 Assessment Changes List - Revised

| Item                     | Name          | Appraiser | Major Changes For Each Area   |
|--------------------------|---------------|-----------|---|
| 46                       | UNORG 52-24   |           | Reduced acreage values 5%.  |
| 47                       | UNORG 50-25   |           | No major changes.   |
| 48                       | UNORG 51-25   |           | Reduced acreage values 5%.  |
| 49                       | UNORG 52-25   |           | Reduced acreage values 5%.  |
| 50                       | UNORG 50-26   |           | Reduced acreage values 5%. Increased building rates 15%.  |
| 51                       | UNORG 48-27   |           | Reassessment. Increased Coon Lake lakeshore base rate from \$175 to \$250 per front foot (42.8%). Increased building rates 4.4%.  |
| 52                       | UNORG 49-27   |           | Increased building rates 14.3%.   |
| 53                       | UNORG 50-27   |           | Reduced acreage values 5%.  |
| 54                       | UNORG 51-27   |           | Reduced acreage values 5%.  |
| 55                       | UNORG 52-27   |           | Reduced acreage values 5%.  |
| 56                       | AITKIN CITY   |           | Increased Central Res neighborhood building rates 4.3%. Increased Ryan's Knoll building rates 4.3%. Increased Floodplain Res neighborhood 6.3%. Increased most commercial and industrial building values 10%. |
| 57                       | HILL CITY     |           | Reduced the non-Quadna residential building rate 9.1%. Increased many commercial and industrial building values 10%.  |
| 58                       | MCGRATH CITY  |           | Increased building rates 16.7%.   |
| 59                       | MCGREGOR CITY |           | Some changes from 2024 Reassessment applied to this year. Increased many commercial and industrial building values 10%.   |
| 60                       | PALISADE CITY |           | Reassessment.   |
| 61                       | TAMARACK CITY |           | No major changes.   |
| (Last Updated on 3/7/25) |               |           |   |

| Aitkin County Value Changes and Final Ratios Res/Seasonal Improved 25 Assessment |                      |                      |                      |   |  |
|--|----------------------|----------------------|----------------------|---|--|
|  | 24 Asmt Value Change | 25 Asmt Value Change | 2024 Good Sale Count | Final County Median Ratio After Changes |  |
| Aitkin County  | 1.33%                | 4.81%                | 295                  | 94.6%                                   |  |
| Aitkin TWP   | 2.35%                | 2.51%                | 5                    | 92.3%                                   |  |
| Ball Bluff   | 2.08%                | 3.97%                | 4                    | 93.5%                                   |  |
| Balsam   | 21.16%               | 5.22%                | 0                    | 0.0%                                    |  |
| Beaver   | 11.47%               | 8.10%                | 4                    | 77.5%                                   |  |
| Clark  | 13.06%               | 4.77%                | 1                    | 45.8%                                   |  |
| Cornish  | 2.09%                | 3.44%                | 1                    | 92.0%                                   |  |
| Farm Island  | 4.58%                | 4.24%                | 17                   | 98.9%                                   |  |
| Fleming  | 1.96%                | 5.84%                | 10                   | 94.0%                                   |  |
| Glen   | 2.43%                | 3.76%                | 10                   | 95.7%                                   |  |
| Haugen   | 3.48%                | 2.39%                | 1                    | 75.8%                                   |  |
| Hazelton   | 1.60%                | 4.84%                | 13                   | 95.1%                                   |  |
| Hill Lake  | 5.75%                | 3.23%                | 4                    | 100.1%                                  |  |
| Idun   | 10.38%               | 3.62%                | 3                    | 97.6%                                   |  |
| Jevne  | 3.19%                | 2.14%                | 4                    | 96.7%                                   |  |
| Kimberly   | 6.70%                | 2.73%                | 2                    | 106.1%                                  |  |
| Lakeside   | -3.89%               | 8.24%                | 13                   | 91.1%                                   |  |
| Lee  | 9.07%                | 2.84%                | 0                    | 0.0%                                    |  |
| Libby  | 0.45%                | 3.48%                | 1                    | 86.6%                                   |  |
| Logan  | 5.32%                | 5.23%                | 1                    | 127.3%                                  |  |
| Macville   | 9.49%                | 3.50%                | 0                    | 0.0%                                    |  |
| Malmo  | -2.61%               | 9.27%                | 7                    | 93.2%                                   |  |
| McGregorTWP  | 11.91%               | 1.49%                | 3                    | 96.7%                                   |  |
| Morrison   | 1.33%                | 4.68%                | 1                    | 95.0%                                   |  |
| Nordland   | 2.88%                | 4.03%                | 12                   | 92.0%                                   |  |
| Pliny  | 6.43%                | 3.52%                | 3                    | 80.5%                                   |  |
| Rice River   | 7.24%                | 14.26%               | 3                    | 92.2%                                   |  |
| Salo   | 13.40%               | 6.66%                | 2                    | 79.1%                                   |  |
| Seavey   | 21.68%               | 5.77%                | 2                    | 89.5%                                   |  |
| Shamrock   | -2.34%               | 4.09%                | 52                   | 93.4%                                   |  |
| Spalding   | 5.10%                | 10.40%               | 1                    | 102.3%                                  |  |
| Spencer  | 3.61%                | 3.91%                | 5                    | 101.6%                                  |  |
| Turner   | -6.64%               | 1.75%                | 2                    | 139.5%                                  |  |
| Verdon   | 24.95%               | 3.22%                | 3                    | 95.0%                                   |  |
| Wagner   | -1.90%               | 3.25%                | 2                    | 108.5%                                  |  |
| Waukenabo  | 2.58%                | 5.43%                | 13                   | 95.4%                                   |  |
| Wealthwood   | -7.20%               | 13.04%               | 8                    | 98.7%                                   |  |
| White Pine   | 26.55%               | 2.10%                | 0                    | 0.0%                                    |  |
| Williams   | 8.98%                | -4.20%               | 6                    | 101.9%                                  |  |
| Workman  | -1.63%               | 2.51%                | 4                    | 94.2%                                   |  |
| Millward   | 20.78%               | 5.40%                | 1                    | 115.2%                                  |  |
| Unorg.45-24  | 13.44%               | 2.36%                | 0                    | 0.0%                                    |  |
| Unorg.47-24  | 3.40%                | 2.26%                | 0                    | 0.0%                                    |  |
| Unorg.48-27  | 1.81%                | 27.02%               | 2                    | 76.4%                                   |  |
| Unorg.49-27  | 3.22%                | 11.03%               | 5                    | 93.9%                                   |  |
| Unorg.50-25  | 20.20%               | 11.38%               | 0                    | 0.0%                                    |  |
| Unorg.50-26  | 8.07%                | 15.92%               | 2                    | 75.8%                                   |  |
| Unorg.50-27  | 15.53%               | 1.04%                | 0                    | 0.0%                                    |  |
| Unorg.51-22  | 7.36%                | -0.92%               | 1                    | 92.9%                                   |  |
| Unorg.51-25  | 12.54%               | -2.16%               | 0                    | 0.0%                                    |  |
| Unorg.51-27  | 16.74%               | 7.66%                | 0                    | 0.0%                                    |  |
| Unorg.52-22  | 18.48%               | -1.45%               | 0                    | 0.0%                                    |  |
| Unorg.52-24  | 2.10%                | 3.66%                | 0                    | 0.0%                                    |  |
| Unorg.52-25  | 7.54%                | 2.60%                | 1                    | 112.6%                                  |  |
| Unorg.52-27  | 12.40%               | 10.12%               | 0                    | 0.0%                                    |  |
| Aitkin City  | 0.81%                | 6.23%                | 36                   | 91.3%                                   |  |
| Hill City  | 11.89%               | 3.77%                | 12                   | 102.6%                                  |  |
| McGrath  | 8.94%                | 15.02%               | 1                    | 66.7%                                   |  |
| McGregor   | 3.70%                | 14.24%               | 7                    | 98.0%                                   |  |
| Palisade   | 9.52%                | 2.69%                | 3                    | 111.7%                                  |  |
| Tamarack   | 6.48%                | 5.53%                | 0                    | 0.0%                                    |  |



# Aitkin County Acreage Land Schedule 2025 Assessment

|                      |             |             |                       |                     |             |             |             |
|----------------------|-------------|-------------|-----------------------|---------------------|-------------|-------------|-------------|
| Unorg 52-27          | Hill Lake   | GA/RP       | ←Green Zone C Values→ |                     | Ball Bluff  | Unorg 52-22 |             |
|                      | HWD         | 2790 1675   |                       |                     |             |             |             |
|                      | LWD         | 1700 1020   |                       |                     |             |             |             |
|                      | OPN         | 2485 2485   |                       |                     |             |             |             |
|                      | LOP         | 1735 1735   |                       |                     |             |             |             |
|                      | SWP         | 415 210     |                       |                     |             |             |             |
|                      | TIL         | 2485 2485   |                       |                     |             |             |             |
|                      | LTL         | 1735 1735   |                       |                     |             |             |             |
|                      | SITE        | 20000       |                       |                     |             |             |             |
| Unorg 51-27          | Macville    | Unorg 51-25 | Verdon                | Cornish             | Unorg 51-22 |             |             |
| Unorg 50-27          | Unorg 50-26 | Unorg 50-25 | Libby                 | Turner              | Balsam      |             |             |
| Unorg 49-27          | Waukenabo   | Logan       | Workman               | Shamrock            | Haugen      |             |             |
| Unorg 48-27          | Morrison    | Fleming     | Jevne                 | McGregor            | Clark       |             |             |
| Aitkin               | Spencer     | Kimberly    | Unorg 47-24           | Spalding            | Salo        |             |             |
| Farm Island          | Nordland    | Glen        | GA/RP                 | Lee                 | Rice River  | Beaver      | GA/RP       |
| Blue Zone A Values → |             | HWD         | 3410 2045             | Red Zone B Values → |             | HWD         | 2945 1765   |
|                      |             | LWD         | 2075 1245             |                     |             | LWD         | 1790 1075   |
|                      |             | OPN         | 3040 3040             |                     |             | OPN         | 2620 2620   |
|                      |             | LOP         | 2120 2120             |                     |             | LOP         | 1830 1830   |
|                      |             | SWP         | 510 255               |                     |             | SWP         | 435 220     |
|                      |             | TIL         | 3040 3040             |                     |             | TIL         | 2620 2620   |
|                      |             | LTL         | 2120 2120             |                     |             | LTL         | 1830 1830   |
|                      |             | SITE        | 20000                 |                     |             | SITE        | 20000       |
|                      |             | Hazelton    | Wealthwood            |                     |             | Malmo       | Unorg 45-24 |
|                      |             | Lakeside    | Seavey                | Pliny               |             |             |             |
|                      |             |             | Idun                  | Williams            | Wagner      |             |             |

**Land Type Definitions:**  
HWD: High Wooded  
LWD: Low Wooded  
OPN: High Open Meadow  
LOP: Low Open Meadow  
SWP: Swamp/Waste  
TIL: High Tillable  
LTL: Low Tillable/Rice Paddy  
Values listed above are per acre values.

SITE: Full Building Site Value (Access \$2000, Electric \$3000, Septic \$8000, Well \$7000)  
AGSITE: Full Building Site Value on Ag Property (Land \$3000, Access \$2000, Electric \$3000, Septic \$8000, Well \$7000)  
**Green Acres and Rural Preserve program values are listed in the second columns above.**  
Off public road HWD, LWD and SWP values are typically 25% less than values listed.  
Tracts under 31 acres carry a positive size adjustment.  
Tracts over 80 acres carry a size discount of up to 15%.

(updated 2/18/25)

## Land Type Definitions:

HWD: High Wooded

LWD: Low Wooded

OPN: High Open Meadow

LOP: Low Open Meadow

SWP: Swamp/Waste

TIL: High Tillable

LTL: Low Tillable/Rice Paddy

Values listed above are per acre values.

SITE: Full Building Site Value (Access \$2000, Electric \$3000, Septic \$8000, Well \$7000)

AGSITE: Full Building Site Value on Ag Property (Land \$3000, Access \$2000, Electric \$3000, Septic \$8000, Well \$7000)

Green Acres and Rural Preserve program values are listed in the second columns above.

Off public road HWD, LWD and SWP values are typically 25% less than values listed.

Tracts under 31 acres carry a positive size adjustment.

Tracts over 80 acres carry a size discount of up to 15%.

(updated 2/18/25)



## 2025 Board of Appeal and Equalization Schedule

| Date                             |           | Twp/City  | Time          | Meeting Location                                    |
|----------------------------------|-----------|---|---------------|---|
| Monday                           | 4/21/2025 | Turner Township   | 11:00         | Turner Town Hall                                    |
|                                  |           | Jevne Township  | 1:00          | Jevne Town Hall                                     |
|                                  |           | Lakeside Township   | 2:00          | Lakeside Town Hall                                  |
| Tuesday                          | 4/22/2025 | Salo Township   | 9:00          | Salo Town Hall                                      |
|                                  |           | Spalding Township   | 11:00         | Township Clerk's Residence (19298 Driftwood Street) |
|                                  |           | Rice River Township   | 1:00          | Rice River Town Hall                                |
| Wednesday                        | 4/23/2025 | McGregor Township   | 9:00          | McGregor Town Hall                                  |
|                                  |           | Kimberly Township   | 11:00         | Glen/Kimberly Town Hall                             |
|                                  |           | Waukenabo Township  | 1:00          | Waukenabo Town Hall                                 |
| Thursday                         | 4/24/2025 | Verdon Township   | 9:00          | Verdon Town Hall                                    |
|                                  |           | Ball Bluff Township   | 11:00         | Jacobson Fire Hall                                  |
|                                  |           | Morrison Township   | 2:00          | Morrison Town Hall                                  |
| Friday                           | 4/25/2025 | Farm Island Township  | 9:00          | Farm Island Town Hall                               |
|                                  |           | Malmo Township  | 1:00          | Malmo Town Hall                                     |
| Monday                           | 4/28/2025 | Shamrock Township   | 9:00          | Shamrock Town Hall                                  |
| Tuesday                          | 4/29/2025 | Macville Township   | 9:00          | Macville Town Hall                                  |
|                                  |           | City of Hill City   | 11:00         | Hill City Community Room                            |
| Wednesday                        | 4/30/2025 | City of McGregor  | 9:00          | McGregor Ambulance Station (Old Fire Hall)          |
|                                  |           | Nordland Township   | 1:00          | Bethlehem Lutheran Church                           |
|                                  |           | Spencer Township  | 2:00          | Spencer Town Hall                                   |
| Thursday                         | 5/1/2025  | Clark Township  | 9:00          | Clark Town Hall                                     |
|                                  |           | Haugen Township   | 10:30         | Haugen Town Hall                                    |
|                                  |           | Glen Township   | 1:00          | Glen/Kimberly Town Hall                             |
| Friday                           | 5/2/2025  | Wealthwood Township   | 9:00          | Wealthwood Town Hall                                |
|                                  |           | Wagner Township   | 1:00          | Wagner Town Hall                                    |
|                                  |           | Fleming Township  | 1:00          | Fleming Town Hall                                   |
| Monday                           | 5/5/2025  | Hazelton Township   | 9:00          | Hazelton Town Hall                                  |
|                                  |           | Aitkin Township   | 1:00          | Members Coop Credit Union Meeting Room              |
| Tuesday                          | 5/6/2025  | Seavey Township   | 10:00         | Seavey Town Hall                                    |
|                                  |           | Idun Township   | 11:00         | Holden Lutheran Church                              |
|                                  |           | Williams Township   | 1:00          | McGrath Fire Hall                                   |
| Wednesday                        | 5/7/2025  | OPEN BOOK MEETING   | 9AM to 7PM    | Assessor's Office in Government Center              |
|                                  |           |   |               |   |
|                                  |           |   |               |   |
| Tuesday                          | 6/17/2025 | County Board of Appeal and Equalization   | Starts at 3pm | Aitkin County Boardroom<br>Call for Appointment     |
| 2025 Reassessment Areas in Blue: |           | Aitkin Township, Farm Island Township, Hill Lake Township, Lakeside Township, Unorg 48-27, Unorg 49-27, Unorg 52-22, Palisade City, Tamarack City   |               |   |
| Open Book Meeting Areas in Red:  |           | Aitkin City, Balsam Twp, Beaver Twp, Cornish Twp, Hill City, Hill Lake Twp, Lee Twp, Libby Twp, Logan Twp, McGrath, Millward Twp, Pliny Twp, Palisade, Tamarack, All Unorganized, Waukenabo Twp, White Pine Twp, Workman Twp. |               |   |
|                                  |           | meetings in red on the schedule are open book held at that location   |               |   |
|                                  |           | (last revised on 2/6/2025)  |               |   |