



Board of County Commissioners Agenda Request

4A
Agenda Item #

Requested Meeting Date: 4/25/2017

Title of Item: 2017 Assessment Summary

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <small>*provide copy of hearing notice that was published</small>
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Submitted by: Mike Dangers	Department: County Assessor
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Presenter (Name and Title): Mike Dangers, County Assessor	Estimated Time Needed: 30 minutes
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Summary of Issue:
 The 2017 Assessment summary report is attached. This report is given around this time each year to update the Board on assessment changes before the County Board of Appeal and Equalization.

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

Financial Impact:
Is there a cost associated with this request? Yes No
What is the total cost, with tax and shipping? \$
Is this budgeted? Yes No *Please Explain:*



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AITKIN COUNTY ASSESSOR**
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MEMO

April 13, 2017

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

From: Mike Dangers, County Assessor 

Re: 2017 Assessment Summary and 2018 Assessment Preview

The 2017 property assessment is complete and the valuation notices were mailed in late March along with the property tax statements. This memo, along with the attached charts and schedules, describe the assessment changes made this year. Historical comparisons are also made between this year and the past several years. Much of this report is in the same format as before in an effort to not introduce additional complexity into an already complicated topic.

Page 3 gives a comparison of the 2016 and 2017 assessment valuation by class of property. The overall taxable valuation of the County has seen a very small increase from 2016. However, the new construction value continues on a steep increase with a 27% higher valuation than in 2016. This is on top of another substantial increase in 2015.

Page 3 continues with a significant decline in agricultural homestead value that is partly due to more ag class removals on homestead property as old farm properties are no longer being hayed or pastured. Other reasons for the ag homestead reduction and the rural vacant land reductions include a greater valuation discount in large acreage land holdings, reductions in swampland values, and a further valuation discount in the acreage Zone B. All of these valuation changes are due to analyzing sales from recent years.

Also on Page 3, the value of Commercial/Industrial property has increased by over 6%. This is primarily due to a new construction value of over \$5 million for just this class of property. Multiple projects in different areas of the County have contributed to this figure. New construction also is largely responsible for the increase in the Apartment class valuation.

Page 4 is a pie chart that graphically shows the sizes of the property classes in the County. It's interesting to note that all other classes make up less than 1% of the County's valuation. These include the managed forest class, the non-profit community service classes, the marina class, the seasonal restaurant on a lake class, the mobile home park class, the mobile home cooperative class, the airport hangar class, and a few others.

Page 5 shows a ten year history of overall estimated market value, net tax capacity, and new construction value. The year 2017 has the second consecutive increase in overall county valuation and the fourth consecutive increase in new construction value after several years of decline. We are still well below the market peak of overall valuation which happened in the 2009 assessment.

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. A 100% ratio is perfect. We strive to attain a final median ratio in the 90% to 105% range in areas with enough sales. The chart on the right side of the page shows how the sales numbers of our largest property classes have changed in recent years. A noteworthy change is the 22% increase in the number of good sales when comparing 2016 to 2015. Our assessment consistency measured by the COD recently improved which is a positive sign.

Page 7 is a collection of several important assessment statistics. The number of CRV's is the total number of real property sales in Aitkin County of over \$1000 each year. CRV numbers increased from last year which is evidence of a strengthening real estate market. On the next two rows, the total number of homesteads continues to show slow decline in both residential and agricultural areas which may be a result of more thorough verification. It is also possibly due to a recent County population decline that was documented by the Census Bureau.

The SFIA, while not administered by the County, plays an important role in lowering the costs of ownership of wooded property. The SFIA acreage has again increased and covered far more acreage than the similar 2c managed forest classification. The rest of this page generally shows increasing values and a slight increase in the numbers of appeals.

Page 8 shows a detailed view of the sales statistics for the 2017 assessment for the property classes that have at least 6 sales. The median sales prices and median EMV's shown on this page just represent the specific property sales from that property type for the 2017 assessment and should not be taken to mean that all values in those types in the County average to those amounts. The bottom row on the chart shows sales statistics for all good sales in the County during this period. The overall median ratio for all good sales of 95.5% means that the assessment is about 4.5% lower than full market value as of the January 2, 2017 assessment date.

Page 9 is a foreclosure report that was included in past years. This information should help confirm that the real estate market is much better off now than in the time of the recession several years ago. It would appear that the number of sheriff's sales has reached a flat and stable level. The numbers of sales where banks are the seller continue to decline.

Pages 10 through 13 are an itemized list of the major changes to the 2017 assessment. There are many changes as in past years, so please look through this carefully. The computer aided mass appraisal or CAMA system allows assessors the ability to quickly make changes to very specific property types. Without the computer, many of these changes would be impractical to make.

Page 14 is the acreage schedule for the whole county that includes the base rates of the different land types for each area. This map is generally the same as last year.

Page 15 is the Local Board of Appeal and Equalization Schedule. This is also posted on the Aitkin County website under the Assessor page in the appeals section.

The Assessor's Office will be reassessing the following areas for the 2018 Assessment: Beaver Twp, Glen Twp, Idun Twp, Lee Twp, Libby Twp, McGregor Twp, Nordland Twp, Pliny Twp, Salo Twp, Spencer Twp, Williams Twp, Workman Twp, Unorganized Townships 47-24, 50-26, 50-27, and 52-27.

Please contact me if you have any questions.



Countywide Value Changes 2017 Assessment

Taxable Property Only

	2016		2017		% Change
Overall Estimated Market Value	\$ 2,857,728,900		\$ 2,858,793,100		0.0%
New Construction EMV	\$ 20,302,400		\$ 25,869,350		27.4%
Agricultural Homestead EMV	\$ 232,027,347		\$ 224,342,915		-3.3%
Residential EMV	\$ 956,774,654		\$ 960,424,179		0.4%
Seasonal Recreational EMV	\$ 1,134,729,500		\$ 1,152,241,600		1.5%
Commercial/Industrial EMV	\$ 83,841,500		\$ 89,140,100		6.3%
Apartment EMV	\$ 18,434,800		\$ 20,365,800		10.5%
Rural Vacant Land EMV	\$ 438,921,500		\$ 417,585,600		-4.9%

Notes:

Apartment value increase largely due to completion of assisted living project in Aitkin City.

Ag Homestead declines partially due to more removals of ag classification. See memo for details.

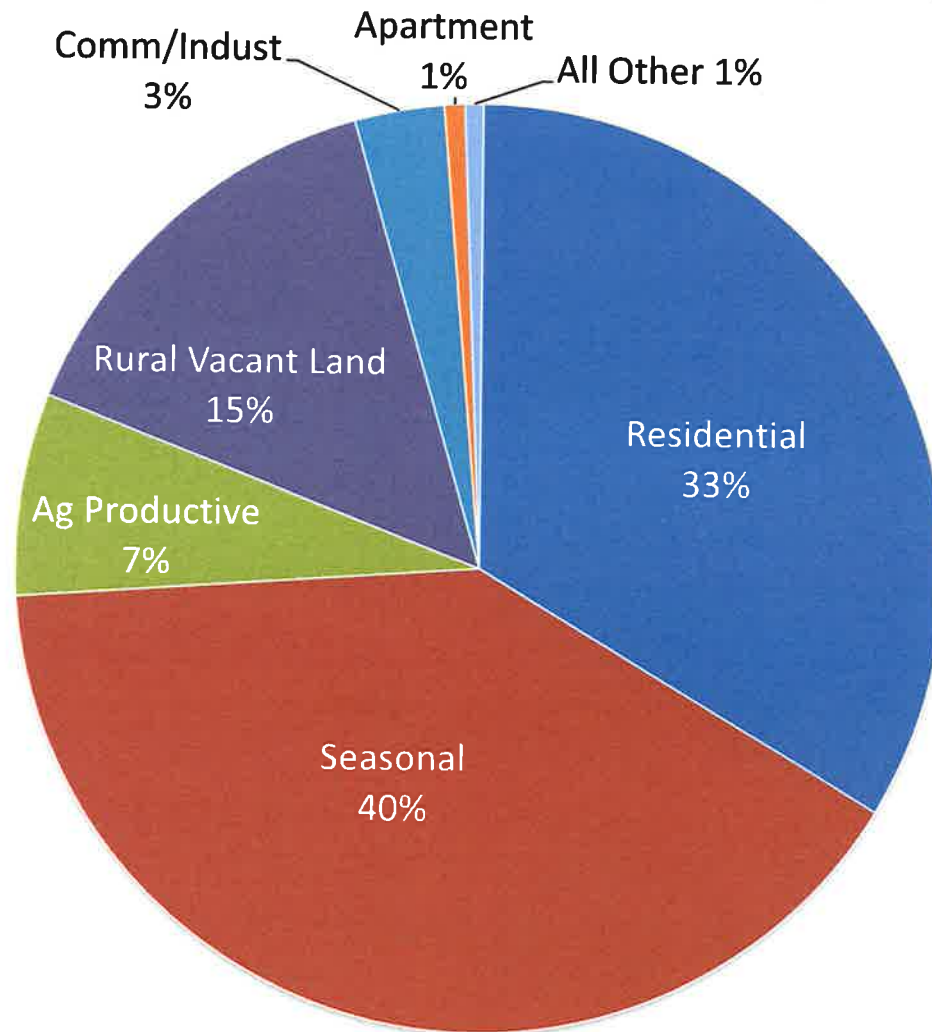
Commercial Industrial increases due to new construction on multiple properties.

Rural Vacant Land includes part of Ag Homestead non-productive value.

All figures above are as of April 6, 2017. A few minor changes were made to the assessment after this report was drafted.

Figures taken from the Spring Mini Abstracts

Aitkin County
2017 Assessment % Share of Estimated Market Value





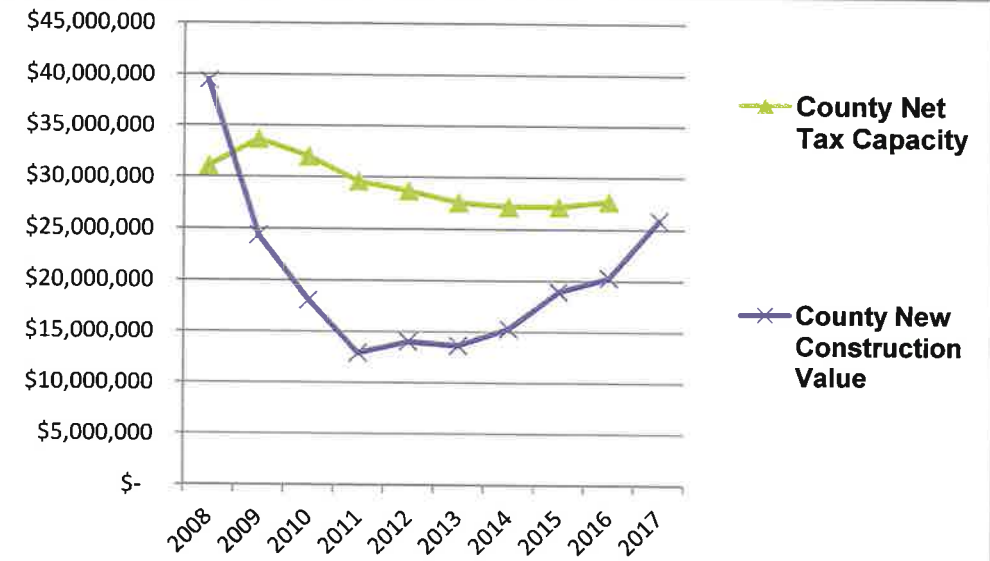
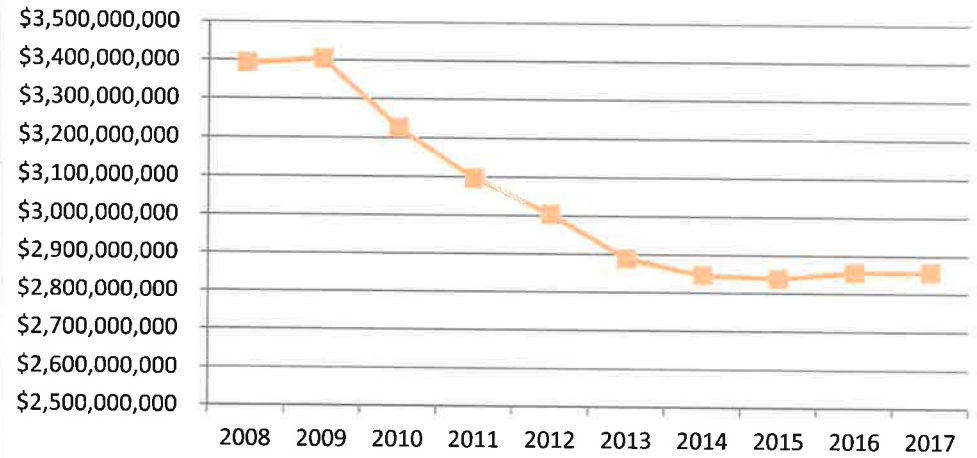
Ten Year History of Aitkin County Total Valuation 2008 through 2017 Assessment

Asmt Year	County Estimated Market Value	County Net Tax Capacity	County New Construction Value
2008	\$ 3,392,961,700	\$ 31,086,142	\$ 39,393,300
2009	\$ 3,404,731,300	\$ 33,663,138	\$ 24,373,900
2010	\$ 3,225,887,900	\$ 32,018,075	\$ 18,117,600
2011	\$ 3,096,725,100	\$ 29,575,150	\$ 12,918,500
2012	\$ 3,005,641,600	\$ 28,682,414	\$ 14,051,400
2013	\$ 2,890,442,200	\$ 27,554,916	\$ 13,657,200
2014	\$ 2,848,672,500	\$ 27,155,251	\$ 15,297,200
2015	\$ 2,840,753,800	\$ 27,168,379	\$ 18,953,500
2016	\$ 2,857,728,900	\$ 27,685,475	\$ 20,302,400
2017	\$ 2,858,793,100		\$ 25,869,350

Notes:

Figures taken from the year end abstracts except for 2017 asmt. 2017 Asmt data from the spring mini abstract. County Total EMV and NTC figures have been updated to reflect the state assessed personal property values.

County Total Estimated Market Value

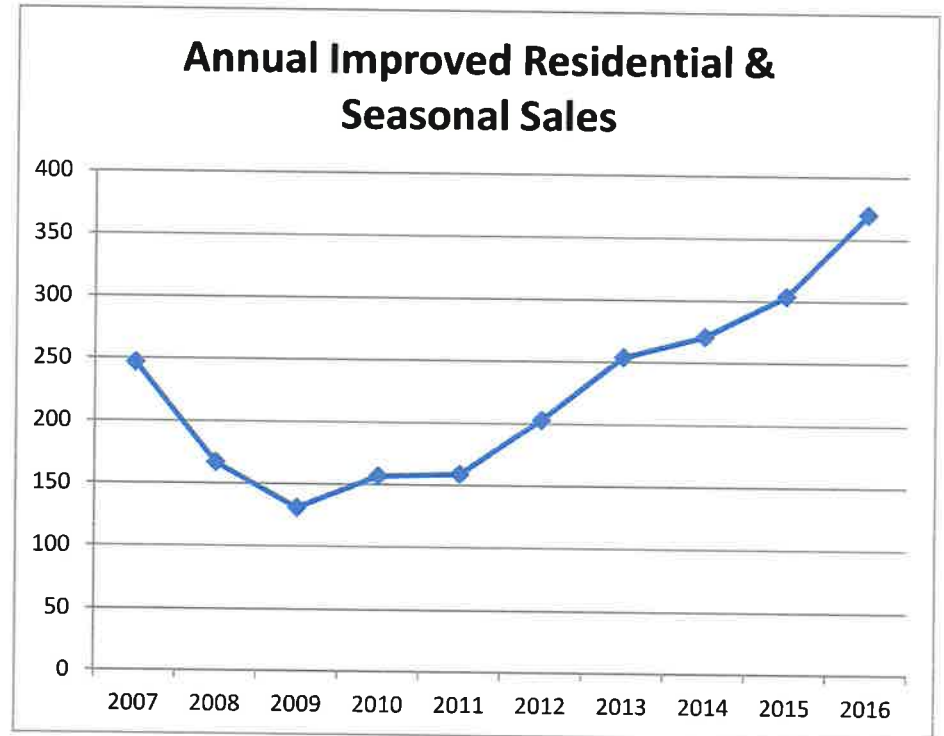




Aitkin County Sales Ratio Study and Assessment Quality Information

Ten Year History of Residential and Seasonal Improved Sales

Study Year	# of Residential and Seasonal Sales	Residential Median Sales Ratio	Residential Median Sales Ratio	Seasonal Median Sales Ratio	Residential COD	Seasonal COD
2007	247	93.1	90.8	19.8	19.8	
2008	167	99.4	97.1	17.0	16.7	
2009	131	102.7	93.2	13.0	18.6	
2010	157	100.9	100.6	13.3	18.7	
2011	159	104.4	106.5	13.3	14.9	
2012	203	101.0	99.1	15.4	18.7	
2013	254	98.0	101.0	14.1	13.1	
2014	271	94.5	93.3	14.3	14.2	
2015	304	97.1	97.3	14.4	16.3	
2016	370	96.3	94.8	13.8	16.2	



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.

Factors that help to improve the COD include implementation of a CAMA system, more thorough sales analysis, more thorough physical inspections, and a less volatile market.

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

	2012	2013	2014	2015	2016
Number of Ad Valorem Parcels	34,205	34,177	34,079	34,064	34,103
Taxable Parcels Reassessed	8,174	6,771	5,725	6,725	8,174
Number of CRV's (total sales over \$1000)	715	774	786	900	942
Total Residential Homesteads	5,089	5,065	4,982	4,968	4,929
Total Ag Homesteads	865	864	840	837	829
Total Ag Productive Acreage (2a)	96,623	98,282	99,291	97,645	96,405
SFIA Enrolled Acres	37,842	39,350	41,362	38,247	39,451
Average Residential Homestead Market Value	171,900	166,000	164,600	164,600	166,900
Average Agricultural Homestead Market Value	294,000	281,600	283,400	280,900	283,900
Average Seasonal Residential Market Value	92,200	92,400	90,500	89,200	90,106
Average Commercial/Industrial Market Value	110,300	111,700	119,300	124,416	123,074
Total Disabled Veterans Exclusion Value	\$ 12,924,040	\$ 13,856,916	\$ 15,072,666	\$ 14,670,540	\$ 15,652,900
Local Board Appeals	216	144	86	75	85
New Tax Court Appeals	7	11	6	6	7

Notes:

Number of Parcels does not include personal property
 There are approx 600 personal property parcels not included in the total above.
 See the letter that accompanies this chart for a discussion of the above data.



Aitkin County Assessor's Office Detailed Sales Ratio Study Data - 2017 Assessment

Property Group #	Property Type	Median Ratio	COD	PRD	Number of Sales	Median EMV	Median Price
1	Residential Improved	96.30	13.8	1.03	183	\$ 39,000	\$ 40,500
3	Seasonal Improved	94.80	16.2	1.02	187	\$ 115,900	\$ 122,300
6	Commercial Improved	94.40			8	\$ 147,350	\$ 156,000
21	Residential Land Only	83.50			10	\$ 36,650	\$ 40,800
23	Seasonal Land Only	90.70	30.4	0.96	32	\$ 68,650	\$ 78,500
34	Rural Vacant Land Only 34+ Acres	95.80	18.9	1.04	27	\$ 130,700	\$ 136,420
39	Rural Vacant Land Only <34 Acres	97.20	28.4	1.04	35	\$ 24,300	\$ 25,000
47	Ag Land & Bldgs Only 34+ Acres	103.60			7	\$ 411,500	\$ 397,336
90	Combined Ag Land Only <34 Acres	97.20	28.4	1.04	35	\$ 24,300	\$ 25,000
91	Combined Res and Seasonal Improved	95.50	15.1	1.02	370	\$ 140,100	\$ 146,750
92	Combined Rural Vacant (34+48)	96.00	17.4	1.04	32	\$ 108,650	\$ 113,210
94	Combined Commercial Industrial Imprv	96.90			11	\$ 259,800	\$ 268,000
95	Combined Ag RVL Imprvd and Bare Land	95.80	17.3	1.03	47	\$ 130,700	\$ 136,420
99	All Good Sales	95.50	17.3	1.03	503	\$ 132,900	\$ 139,400

Notes and Definitions:

- >**Median Ratio** is the average relationship between the assessed value and the sale price. 100.00 is a perfect ratio.
- >**COD** is the **Coefficient of Dispersion**. Lower numbers equal greater assessment quality and consistency.
- >**PRD** is the **Price Related Differential**. This statistic shows if low value properties are assessed too high or low in comparison to high value properties. 1.00 is a perfect PRD.
- >**Median EMV** is the median or average market value of the set of properties that sold on each line above.
- >**Median Price** is the median or average sale price of the set of properties that sold on each line above.
- >Only good arm's length sales are included on this chart.
- >Property types 21, 23, 39, and 90 were all above 105% in the last year's study but are now much lower.



Aitkin County Foreclosures by Property Type - Year 2016

Based on Aitkin County Sheriff's Department Data

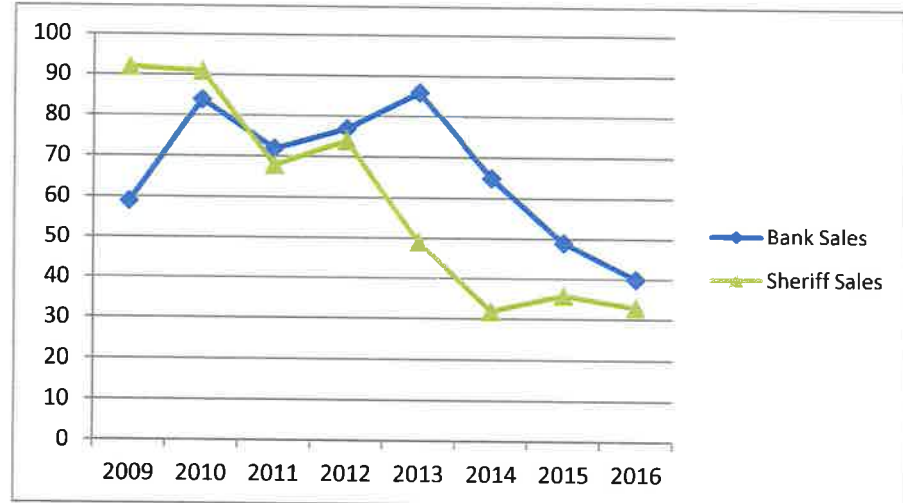
Property Class	Number of properties	Percent of total
Residential Homestead	9	26.5%
Residential Non-homestead	12	35.3%
Seasonal Recreational	9	26.5%
Agricultural Homestead	2	5.9%
Agricultural Non-Homestead	0	0.0%
Commercial	1	2.9%
Total Homestead	11	32.4%
Total Non-Homestead	23	67.6%
Total Foreclosures in 2016	34	100.0%

8 Year Comparison of Sheriff Sales to Bank Sales

	Bank Sales	Sheriff Sales
2009	59	92
2010	84	91
2011	72	68
2012	77	74
2013	86	49
2014	65	32
2015	49	36
2016	40	33

Notes:

- >Multiple parcels owned by a common owner counted as one foreclosure
- >Sheriff Sales are when properties are sold to the banks.
- >Bank Sales are when banks re-sell properties to new owners.



- >More Bank Sales than Sheriff Sales mean fewer vacant foreclosed homes.
- >Fewer Bank Sales tend to support increased market values..

Report prepared by Aitkin County Assessor's Office

2017 Assessment Changes List (Final)

Item	Name	Appraiser	Major Changes For Each Area
A	COUNTYWIDE LAND		Lakeshore size table changed. Frontages of 80 feet or less increased approx 5%. Frontages of 171 feet to 2005 feet decreased from 5 to 13% depending on the size. Added a new level to the table.
B	COUNTYWIDE LAND		Decreased the base value for Swamp (SWP) by \$50 per acre from \$500 to \$450.
C	COUNTYWIDE LAND		Reduced Zone B land acreage values by 6.3%. This does not include sites.
D	COUNTYWIDE LAND		Reduced large acreage land values over 100 acres by an additional 5% so the size discount is now 20%.
E	COUNTYWIDE LAND		Increased Green Acres tillable values as a result of DOR valuation change. There is now no benefit to tillable land types in Green Acres or Rural Preserve.
F	COUNTYWIDE LAND		Decreased Green Acres and Rural Preserve non-tillable values as a result of DOR valuation change. Reductions applied to all four land zones in the county.
G	COUNTYWIDE BUILDING		Increased Pole Building and Steel Building rates 5%.
1	AITKIN TWP	TS & DM	No Major Changes.
2	BALL BLUFF	DM	Reassessment. Increased Vanduse Lake frontage base rate from \$425 to \$450 (5.9%) per foot. Lessened the lower quality lakeshore discounts on Vanduse Lake. Reduced the Hay Lake frontage base rate from \$350 to \$200 (-42.9%). Hay Lake discounts were scaled back which had the net effect of a more modest land value reduction.
3	BALSAM	DM	Reassessment. Removed remote property adjustment to Savanna Lake parcels.
4	BEAVER	TS	Increased building values 7.7% due to low 5 year history ratio.
5	CLARK	TB	No Major Changes.
6	CORNISH	DM	No Major Changes.
7	FARM ISLAND	LT & SW	Increased Spirit Lake frontage base rate from \$1000 to \$1050 (5%) per foot.
8	FLEMING	JH	Reassessment. Reduced buildings 6.3% due to a high residential and seasonal ratio on 11 good sales. Reduced Fleming Lake frontage base rate from \$600 to \$575 (-4.2%) per foot.

2017 Assessment Changes List (Final)

Item	Name	Appraiser	Major Changes For Each Area
9	GLEN	JH	No Major Changes.
10	HAUGEN	TB	Reduced buildings 6.3%.
11	HAZELTON	SW & TB	Reassessment. Reduced buildings on Farm Island Lake on the Hazelton side by 5.9% so that the building rates match the Farm Island Twp side of the lake.
12	HILL LAKE	JH	Reduced Hill Lake frontage base rate from \$575 to \$500 (-13%) per foot.
13	IDUN	TS	No Major Changes.
14	JEVNE	DM	Reassessment.
15	KIMBERLY	DM	No Major Changes.
16	LAKESIDE	TB	No Major Changes.
17	LEE	TS	No Major Changes.
18	LIBBY	TB	Increased Big Sandy Lake frontage base rate from \$1175 to \$1400 (19.2%) per foot.
19	LOGAN	DM	No Major Changes.
20	MACVILLE	JH	Reassessment.
21	MALMO	LT	Reassessment.
22	MCGREGOR TWP	LT	No Major Changes.
23	MORRISON	LT	No Major Changes.
24	NORDLAND	DM & LT	No Major Changes.
25	PLINY	TS	Increased buildings 7.7% due to low 5 year history ratio.
26	RICE RIVER	TS	Increased buildings 7.7% due to low 5 year history ratio.

2017 Assessment Changes List (Final)

Item	Name	Appraiser	Major Changes For Each Area
27	SALO	SW	No Major Changes.
28	SEAVEY	TB	No Major Changes.
29	SHAMROCK	JH, SW, DM, LT	Increased Big Sandy Lake frontage base rate from \$1175 to \$1400 (19.2%) per foot.
30	SPALDING	TS	No Major Changes.
31	SPENCER	SW	No Major Changes.
32	TURNER	TS	Reassessment. Increased Big Sandy Lake frontage base rate from \$1175 to \$1400 (19.2%) per foot. Increased building values 5.9%.
33	VERDON	DM	No Major Changes.
34	WAGNER	LT	Increased building values 6.7%.
35	WAUKENABO	TS	No Major Changes.
36	WEALTHWOOD	JH	No Major Changes.
37	WHITE PINE	TB	No Major Changes.
38	WILLIAMS	TB	No Major Changes.
39	WORKMAN	SW	Reduced Rat Lake frontage base rate from \$400 to \$300 (-25%) per foot. Increased Big Sandy Lake frontage base rate from \$1175 to \$1400 (19.2%) per foot.
41	MILLWARD	JH	No Major Changes.
42	UNORG 51-22	DM	Reassessment.
43	UNORG 52-22	DM	No Major Changes.
44	UNORG 45-24	TB	No Major Changes.
45	UNORG 47-24	DM	No Major Changes.

2017 Assessment Changes List (Final)

Item	Name	Appraiser	Major Changes For Each Area
46	UNORG 52-24	LT	Reassessment.
47	UNORG 50-25	TB	No Major Changes.
48	UNORG 51-25	TB	No Major Changes.
49	UNORG 52-25	LT	Reassessment.
50	UNORG 50-26	TS	Moved land back into Zone C which reduces land values 10%.
51	UNORG 48-27	JH	Increased Blind Lake frontage base rate from \$325 to \$350 (7.7%) per foot due to low 5 year sales history on lake.
52	UNORG 49-27	LT	Reassessment. Increased buildings 6.3% due to low 5 year history ratio.
53	UNORG 50-27	TS	No Major Changes.
54	UNORG 51-27	TB	No Major Changes.
55	UNORG 52-27	TS	No Major Changes.
56	AITKIN CITY	SW	Increased Aitkin NW Residential neighborhood buildings 6.3%.
57	HILL CITY	TS	Reassessment. Reduced Hill Lake frontage base rate from \$575 to \$500 (-13%) per foot. Increased Quadna buildings 10%.
58	MCGRATH CITY	TB	No Major Changes.
59	MCGREGOR CITY	TS	No Major Changes.
60	PALISADE CITY	LT	Reassessment. Reduced residential building values 6.7% due to high 5 year ratio.
61	TAMARACK CITY		Reassessment.
	(Current as of 4/12/17)		

Aitkin County Acreage Land Schedule 2017 Assessment (REVISED)

<u>Unorg 52-27</u>	<u>Hill Lake</u>	<u>Unorg 52-25</u>	<u>Unorg 52-24</u>	<u>Ball Bluff</u>	<u>Unorg 52-22</u>
<u>Unorg 51-27</u>	<u>Macville</u>	<u>Unorg 51-25</u>	<u>GA/RP</u>	<u>Verdon</u>	<u>Cornish</u>
Green Zone C Values →		HWD	1575 1315		<u>Unorg 51-22</u>
		LWD	1125 940		
		OPN/HPS	1440 1200		
		LOP/LPS	1125 940		
		SWP	405 340		
		TIL	1440 1440		
		LTL	1125 1125		
		SITE	17000		
<u>Unorg 50-27</u>	<u>Unorg 50-26</u>	<u>Unorg 50-25</u>	<u>Libby</u>	<u>Turner</u>	<u>Balsam</u>
<u>Unorg 49-27</u>	<u>Waukenabo</u>	<u>Logan</u>	<u>Workman</u>	<u>Shamrock</u>	<u>Haugen</u>
<u>Unorg 48-27</u>	<u>Morrison</u>	<u>Fleming</u>	<u>GA/RP</u>	<u>Jevne</u>	<u>McGregor</u>
Blue Zone A Values →		HWD	1750 1460		<u>Clark</u>
		LWD	1250 1045		
		OPN/HPS	1600 1335		
		LOP/LPS	1250 1045		
		SWP	450 375		
		TIL	1600 1600		
		LTL	1250 1250		
		SITE	17000		
<u>Aitkin</u>	<u>Spencer</u>	<u>Kimberly</u>	<u>Unorg 47-24</u>	<u>Spalding</u>	<u>Salo</u>
<u>Farm Island</u>	<u>Nordland</u>	<u>Glen</u>	<u>Lee</u>	<u>Rice River</u>	<u>Beaver</u>
					<u>GA/RP</u>
					HWD
					1400 1170
					LWD
					1000 835
					OPN/HPS
					1280 1070
					LOP/LPS
					1000 835
					SWP
					360 300
					TIL
					1280 1280
					LTL
					1000 1000
					SITE
					17000
<u>Hazelton</u>	<u>GA/RP</u>	<u>Wealthwood</u>	<u>Malmö</u>	<u>Unorg 45-24</u>	<u>White Pine</u>
HWD	1925 1605				
LWD	1375 1150				
OPN/HPS	1760 1470				
LOP/LPS	1375 1150				
SWP	495 415				
TIL	1760 1760				
LTL	1375 1375				
SITE	17000				
← Orange Zone D Values					<u>Millward</u>
		<u>Lakeside</u>	<u>Seavey</u>	<u>Pliny</u>	
			<u>Idun</u>	<u>Williams</u>	<u>Wagner</u>

Land Type Definitions:

- HWD: High Wooded
- LWD: Low Wooded
- OPN: High Open Meadow
- HPS: High Pasture
- LOP: Low Open Meadow
- LPS: Low Pasture
- SWP: Swamp/Waste
- TIL: High Tillable
- LTL: Low Tillable/Rice Paddy
- SITE: Full Building Site Value

(Access \$1700, Electric \$2550, Septic \$6800, Well \$5950)

Values listed above are per acre values.
Green Acres and Rural Preserve program values are listed in the second columns above.
 Off public road acreage values are typically 10% less than values listed.
 Tracts under 31 acres carry a positive size adjustment.
 Tracts over 100 acres carry a size discount of up to 20%.

(updated 3/9/17)

2017 Board of Appeal and Equalization Schedule

Date	Twp/City	Time	Meeting Location	
Monday	4/17/2017	Cornish Township	9:00	Cornish Town Hall
		Turner Township	11:00	Turner Town Hall
		Jevne Township	1:00	Jevne Town Hall
Tuesday	4/18/2017	Salo Township	9:00	Salo Town Hall
		Spalding Township	11:00	Spalding Town Hall
		Rice River Township	1:00	Rice River Town Hall
Wednesday	4/19/2017	McGregor Township	9:00	McGregor Town Hall
		Kimberly Township	11:00	Glen/Kimberly Town Hall
		Waukenabo Township	1:00	Waukenabo Town Hall
Thursday	4/20/2017	Verdon Township	9:00	Verdon Town Hall
		Ball Bluff Township	11:00	Jacobson Fire Hall
		Morrison Township	2:00	Morrison Town Hall
Friday	4/21/2017	Farm Island Township	9:00	Farm Island Town Hall
		Malmo Township	1:00	Malmo Town Hall
Monday	4/24/2017	Shamrock Township	9:00	Shamrock Town Hall
Tuesday	4/25/2017	Macville Township	9:00	Swatara Town Hall
		City of Hill City	11:00	Hill City Community Room
Wednesday	4/26/2017	Wealthwood Township	9:00	Wealthwood Town Hall
		Lakeside Township	11:00	Malmo Community Hall
		Wagner Township	2:00	Wagner Town Hall
Thursday	4/27/2017	Clark Township	9:00	Clark Town Hall
		Haugen Township	10:30	Haugen Town Hall
		Glen Township	1:00	Glen/Kimberly Town Hall
Monday	5/1/2017	Idun Township	9:00	Holden Lutheran Church
		Seavey Township	11:00	Seavey Town Hall
		Williams Township	12:30	McGrath Fire Hall
Tuesday	5/2/2017	City of McGregor	9:00	McGregor City Hall
		Spencer Township	3:00	Spencer Town Hall
Wednesday	5/3/2017	City of Aitkin	9:00	Aitkin City Hall
		Aitkin Township	1:00	Aitkin City Hall
Thursday	5/4/2017	OPEN BOOK MEETING	9:00am TO 7:00 pm	Assessor's Office
Friday	5/5/2017	Nordland Township	9:00	Bethlehem Lutheran Church
		Fleming Township	1:00	Fleming Town Hall
Monday	5/8/2017	Hazelton Township	9:00	Hazelton Town Hall
Tuesday	6/13/2017	County Board of Equalization	Call for Appointment	County Board Room
2017 Reassessment Areas in Blue :	Ball Bluff Twp, Balsam Twp, Fleming Twp, Hazelton Twp, Hill City			
	Jevne Twp, Macville Twp, Malmo Twp, Palisade City, Tamarack City, Unorg. 49-27, 51-22, 52-24, and 52-25			
Open Book Meeting Areas in Red :	Balsam Twp, Beaver Twp, Hill Lake Twp, Lee Twp			
	Libby Twp, Logan Twp, McGrath			
	Millward Twp, Pliny Twp, Palisade			
	Tamarack, all Unorganized,			
	Workman Twp, White Pine Twp			