



Board of County Commissioners Agenda Request

6A
Agenda Item #

Requested Meeting Date: April 11, 2023

Title of Item: 2023 Assessment Summary

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Mike Dangers	Department: County Assessor	
Presenter (Name and Title): Mike Dangers, County Assessor		Estimated Time Needed: 20 minutes
Summary of Issue: This is the annual assessment summary report. Please see the attachment for details.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion:		
Financial Impact: <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>What is the total cost, with tax and shipping? \$</i> <i>Is this budgeted?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		



AITKIN COUNTY ASSESSOR

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

assessor@co.aitkin.mn.us
Phone: 218-927-7327
Fax: 218-927-7379

MEMO

April 4, 2023

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

From: Mike Dangers, County Assessor

Re: 2023 Assessment Summary and 2024 Assessment Preview

Spring appeal meetings start on April 17 and the valuation notices were mailed with property tax statements on March 22. This memo, along with the attached charts and schedules, summarize the assessment changes made for the 2023 assessment.

We continued to make value increases for this assessment year on top of the substantial increases made in the 2022 assessment. This was necessary to ensure that our average values were within 10% of sales prices as required by the MN Department of Revenue. We have been questioned about why we continue to raise values now when it appears the market is softening, and prices may be levelling off? The answer is that we must use sales from October 2021 through September 2022 to base current 2023 assessment values. Most of what assessors do is driven by State Laws, and Department of Revenue directives.

One of the more common questions assessors get regarding the value increases is “how will this affect my taxes next year”? Many believe that the value changes will drive large tax increases for them. Most property owners saw their taxes increase in 2023 at much lesser rates than the value increases. In some cases, we saw tax reductions with large value increases. Part of the reason for this was the increase in tax base due to the Enbridge Pipeline value. Another reason was that the value increases were so widespread, the tax rates had to be reduced to compensate.

Turning to the attached documents, page 3 shows a comparison of the 2022 and 2023 assessments. The overall estimated market value of the County has increased 14.6%. While this chart is the same format as in past years, it’s important to note that page 3 shows the **locally** assessed value. The Pipeline value, along with other State assessed property is shown on later pages. Other categories on this page show percentage increases that are more typical than what we saw last year.

On page 4 is a pie chart that shows the sizes of the property classes in the County. The big change on this chart compared to last year is that the Pipeline value is included. The Pipeline value is large enough to make the seasonal, residential homestead, and rural vacant land categories decrease in size. You could say that our tax base is more diverse than it was before with a different type of property paying a much greater share.

Page 5 shows a ten-year history of overall estimated market value, net tax capacity, and new construction value. New construction has grown over 300% in value over the 10 year span. The estimated market value and net tax capacity (NTC) value on this page do include the Line 3 Pipeline with the county NTC increasing

over 43% from 2021 assessment to the 2022 assessment. The newest 2023 net tax capacity figure and estimated market value figures do not include a value update for the Pipeline. We will be getting that this summer.

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. The COD statistic numbers are down which is good. That means our values are more consistent than last year. With the large value changes last year, it was difficult to keep these numbers low.

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. We've gained just over 800 improved parcels in the last 10 years. The number of overall homesteads continues to grow. Sustainable Forest Incentive Act continues to expand. There was a very large increase in the number of local board appeals last year with about 4 times the number of appeals as compared to 2021. If the number of calls and emails are any indication, this year should have fewer appeals than in last year.

Page 8 is a statewide map from the MN Department of Revenue showing value changes between the 2021 and 2022 assessments. Aitkin County had the largest countywide value increase in the State last year thanks to the effect of the Enbridge Pipeline.

Pages 9 through 14 shows an itemized list of the major changes to the 2023 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 with these details.

Page 15 is the acreage schedule for the whole county that includes the base rates of the different land types for each area. This year, we have fewer land zones than in the past. The values in the blue zone is highest with the red zone slightly lower and the green zone much lower than the blue. Generally, smaller acreage parcels saw higher increases than larger parcels and the parcels on or near roads also saw greater increases.

Page 16 is the Local Board of Appeal and Equalization Schedule. This is also posted on the Aitkin County website under the appeals section on the County Assessor's page.

The Assessor's Office is reassessing the following areas for the 2024 Assessment, starting in May: Aitkin City, Clark Township, Cornish Township, Kimberly Township, Logan Township, McGregor City, Millward Township, Morrison Township, Rice River Township, Seavey Township, Spalding Township, Verdon Township, Wagner Township, Wealthwood Township and White Pine Township.

Please contact Mike if you have any questions.



Countywide Value Changes 2023 Assessment

Taxable Property Only

	2022	2023	% Change
Overall Estimated Market Value	\$ 4,454,550,700	\$ 5,105,562,800	14.6%
New Construction EMV	\$ 41,818,700	\$ 50,157,050	19.9%
Agricultural Homestead EMV	\$ 329,758,300	\$ 363,584,871	10.3%
Residential Homestead EMV	\$ 1,382,346,938	\$ 1,571,248,972	13.7%
Seasonal Recreational EMV	\$ 1,824,440,800	\$ 2,143,209,000	17.5%
Commercial/Industrial EMV	\$ 107,476,800	\$ 113,322,700	5.4%
Apartment EMV	\$ 20,314,800	\$ 23,238,800	14.4%
Rural Vacant Land EMV	\$ 519,844,800	\$ 573,213,600	10.3%

Notes:

Overall Estimated Market Value is an all-time high for three years in a row.

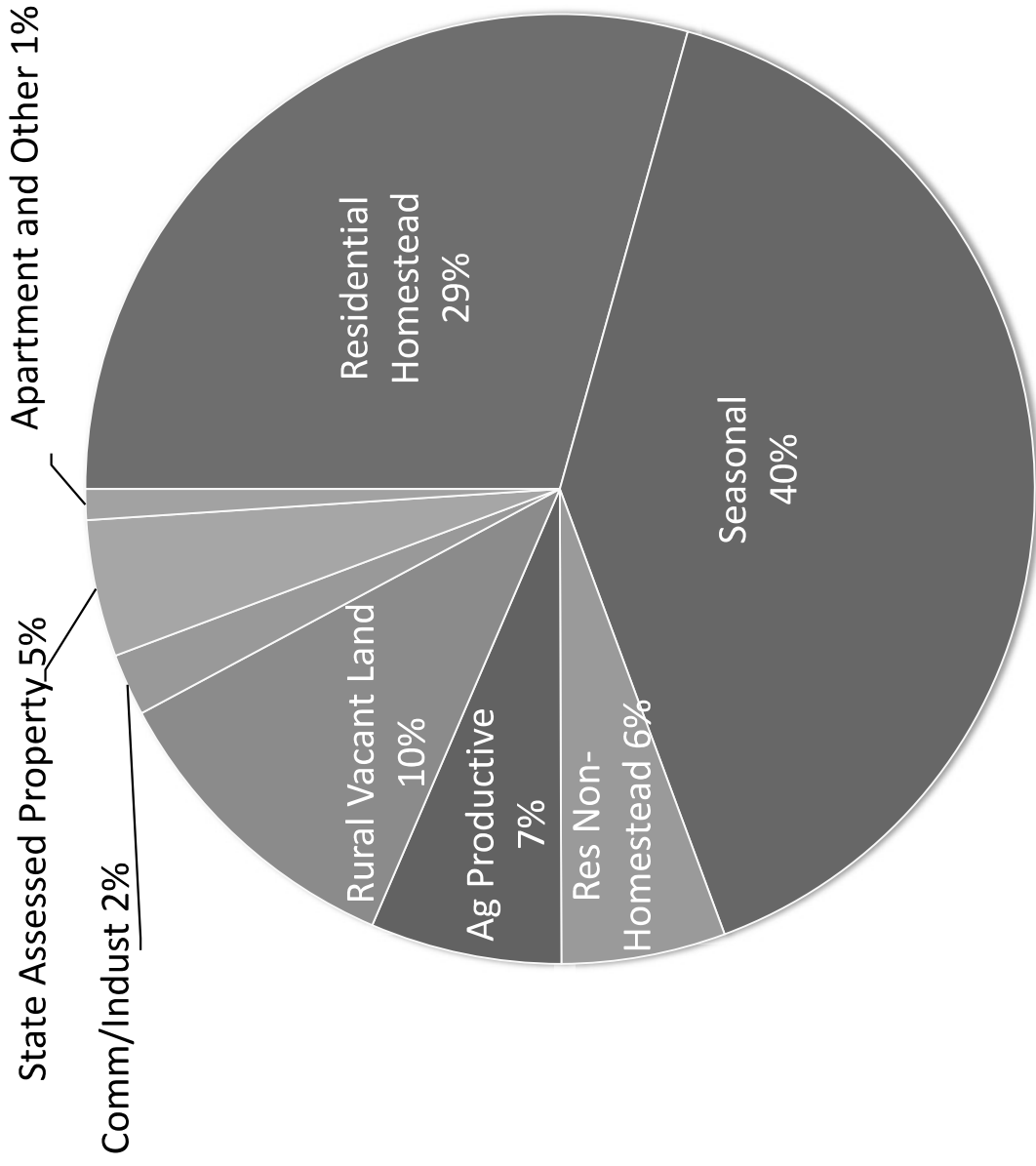
These values do not include State Assessed Property - (Pipeline, Railroad, and Power Company)

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

Figures taken from the Assessment Summary Reports in Spring 2022 and 2023.

Aitkin County

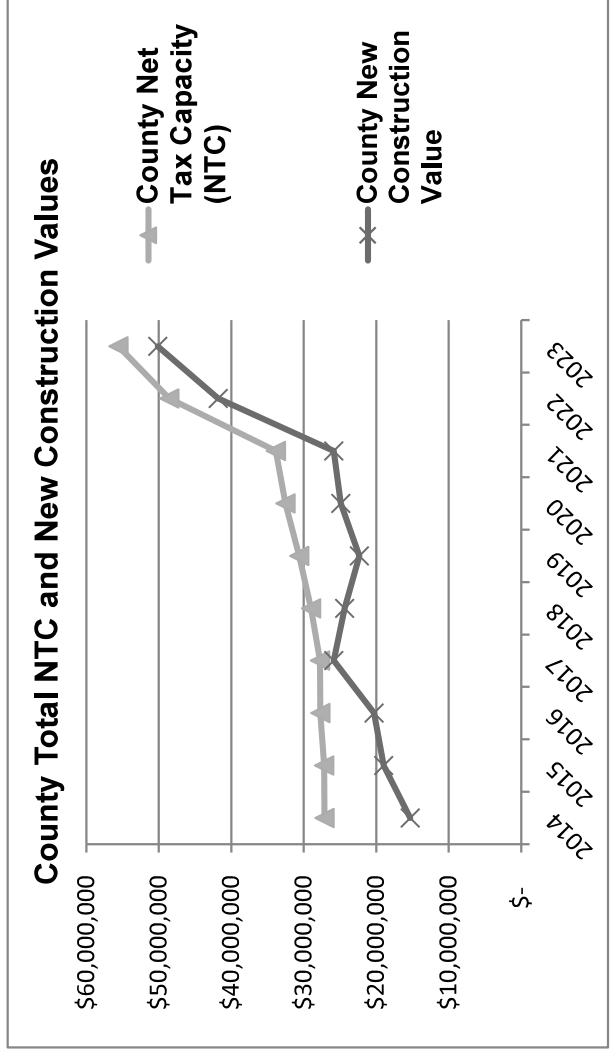
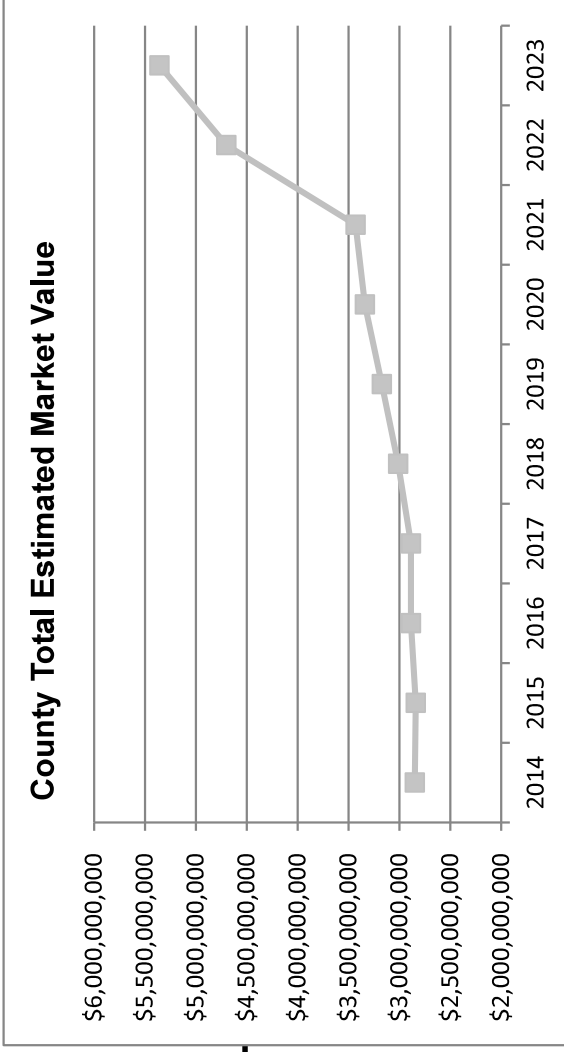
2023 Assessment % Share of Estimated Market Value





Ten Year History of Aitkin County Total Valuation

2014 through 2023 Assessment



Asmt Year	County Estimated Market Value	County Net Tax Capacity (NTC)	County New Construction Value
2014	\$ 2,848,672,500	\$ 27,155,251	\$ 15,297,200
2015	\$ 2,840,753,800	\$ 27,168,379	\$ 18,953,500
2016	\$ 2,887,027,200	\$ 27,685,475	\$ 20,302,400
2017	\$ 2,887,138,695	\$ 27,747,676	\$ 25,869,350
2018	\$ 3,011,228,900	\$ 28,990,544	\$ 24,335,000
2019	\$ 3,171,999,100	\$ 30,626,879	\$ 22,317,600
2020	\$ 3,340,653,300	\$ 32,511,167	\$ 24,883,900
2021	\$ 3,430,983,100	\$ 33,825,425	\$ 25,849,900
2022	\$ 4,702,008,500	\$ 48,571,299	\$ 41,818,700
2023	\$ 5,357,505,606	\$ 55,579,081	\$ 50,157,050

All-time high figures for comparison

\$ 5,357,505,606	\$ 55,579,081	\$ 52,973,700
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Notes:

Figures taken from the year end assessment summary report except for 2023

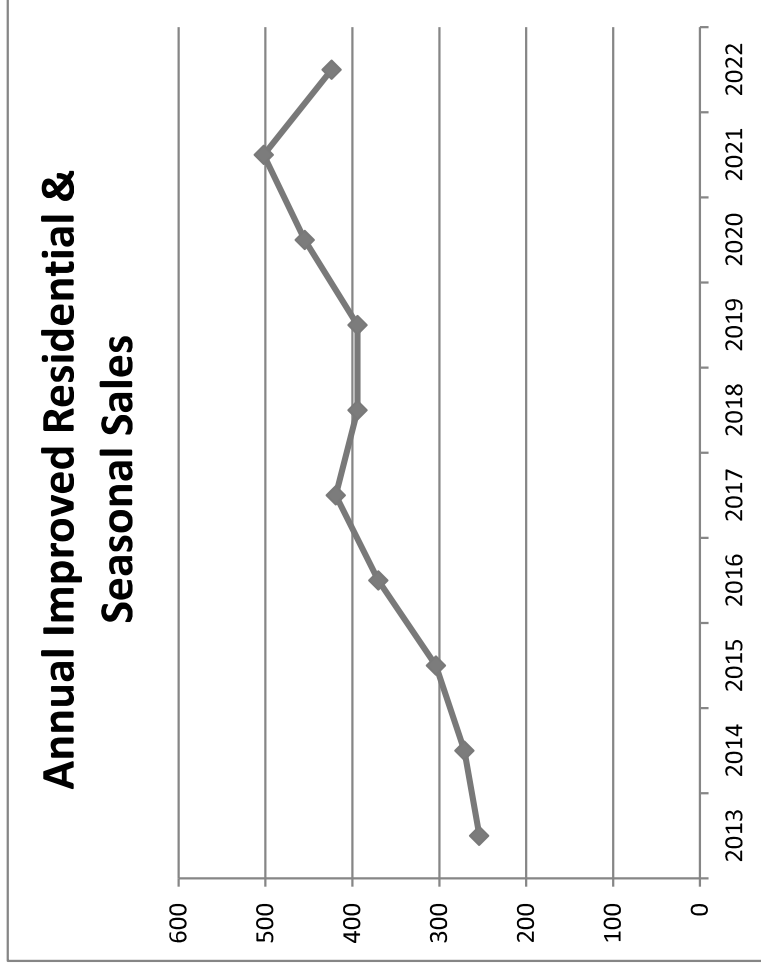
2023 EMV and NTC are before we know the updated State assessed values



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		Seasonal	
		Median Sales Ratio	Residential Sales Ratio	Median Sales Ratio	Seasonal Sales Ratio
2013	254	98.0	101.0	14.1	13.1
2014	271	94.5	93.3	14.3	14.2
2015	304	97.1	97.3	14.4	16.3
2016	370	96.3	94.8	13.8	16.2
2017	419	93.1	96.0	15.8	18.5
2018	394	92.9	91.1	18.5	17.2
2019	394	95.4	91.6	15.8	14.9
2020	455	93.5	90.6	14.9	14.6
2021	502	93.4	87.8	16.6	18.4
2022	424	93.4	91.6	16.4	15.8



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

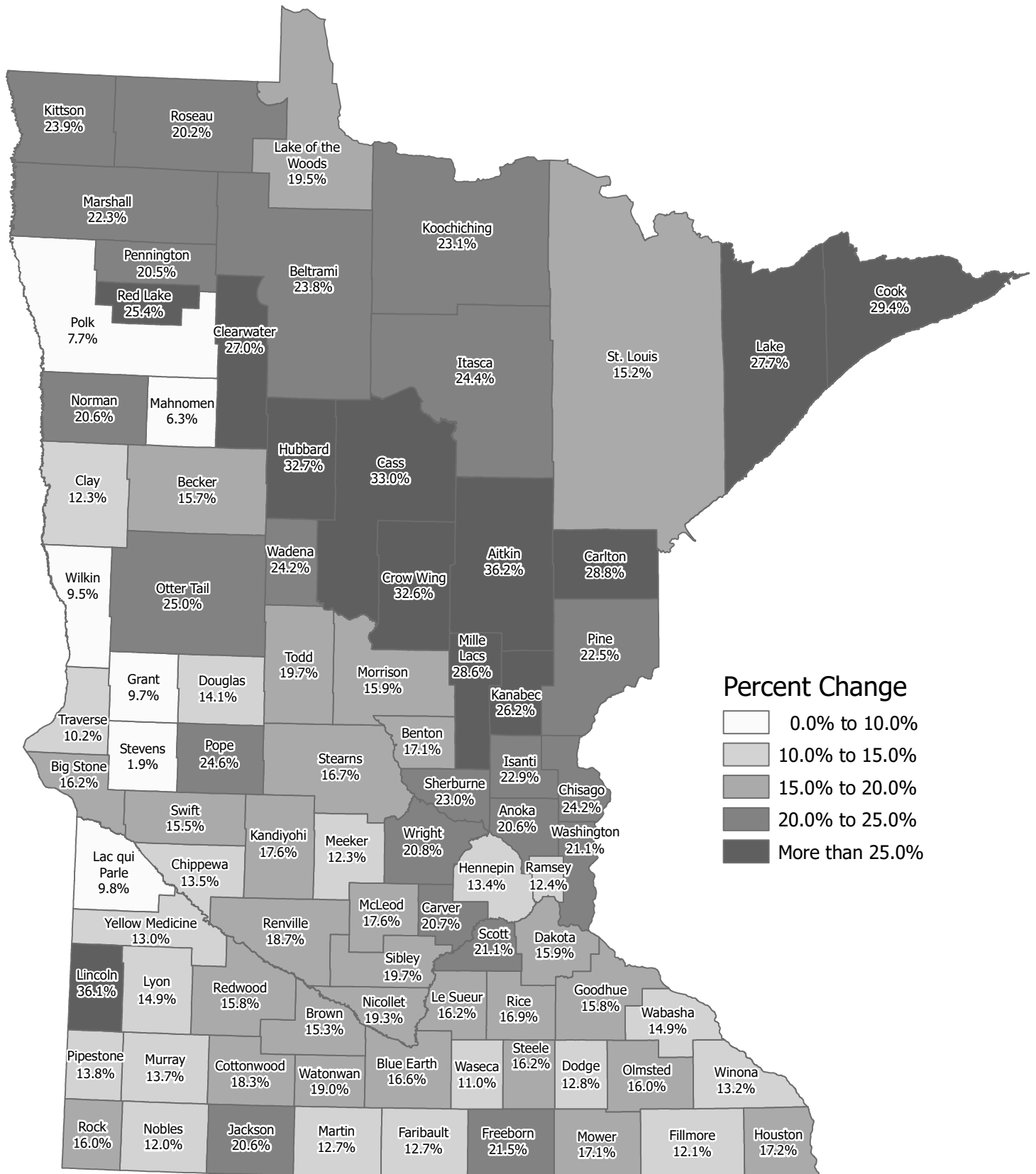
	2018	2019	2020	2021	2022
Number of Taxable Parcels	34,094	34,120	34,170	34,256	34,311
Number of Parcels with Buildings	18,059	18,131	18,203	18,317	18,437
Taxable Parcels Reassessed	6,779	5,654	6,838	7,733	7,413
Number of CRV's (total sales over \$3000)	926	886	1116	1164	910
Total Residential Homesteads	5,068	5,084	5,111	5,271	5,309
Total Ag Homesteads	822	820	816	821	822
Total Ag Productive Acreage (2a)	95,380	95,058	94,497	94,628	94,802
SFIA Enrolled Acres	46,977	49,946	51,798	52,641	53,073
Average Residential Homestead Market Value	172,500	188,400	197,700	209,000	270,200
Average Agricultural Homestead Market Value	291,000	299,600	313,000	313,800	410,700
Average Seasonal Residential Parcel Market Value	95,500	101,200	106,900	110,400	142,500
Average Commercial/Industrial Parcel Market Value	132,400	132,100	142,000	140,600	150,700
Total Disabled Veterans Exclusion Value	\$ 19,507,900	\$ 22,113,770	\$ 24,506,278	\$ 25,134,616	\$ 31,617,969
Local Board Appeals	104	88	75	61	243
New Tax Court Appeals	0	0	0	0	1

Notes:

Number of Parcels does not include personal property.

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

Map 1: Percent Change in Total Estimated Market Value 2021-2022



2023 Assessment Changes List

Item	Name	Appraiser	Major Changes For Each Area
A	COUNTYWIDE LAND		Changed the Lakeshore land frontage size table to smooth adjustments (interpolation). This affects all lakes in Aitkin County.
B	COUNTYWIDE LAND		Increased the campground full utilities site value from \$2500 to \$3000 (20.0%) per unit. Increased the no utilities campsite value from \$600 to \$800 per unit (33.3%).
C	COUNTYWIDE LAND		Increased mobile home park site values from \$4000 to \$5000 (25.0%) per unit.
D	COUNTYWIDE LAND		Increased cell tower site values from \$35,000 to \$40,000 (14.3%) per unit.
E	COUNTYWIDE LAND		Gun range land influence discount changed from 10% discount to 5% discount for all ranges.
F	COUNTYWIDE LAND		Increased all Aitkin County lakeshore frontage rates not otherwise named below by 12%.
G	COUNTYWIDE LAND		Lakeshore size adjustments changed so smaller frontages from 56 to 80 front feet increased in value up to 8.3%. Frontages from 306 to 505 front feet decreased in value up to 7.6%.
H	COUNTYWIDE LAND		Increased High Wooded acreage (HWD) base rate from \$2,100 to \$2,500 (19.1%) per acre.
I	COUNTYWIDE LAND		Increased Open (OPN hay and pasture) and Tillable (TIL) base rates from \$1,950 to \$2,400 (23.1%) per acre.
J	COUNTYWIDE LAND		Increased Low Open (LOP farmed wetlands), Low Tillable (LTL rice paddies and tilled wetland), and peatlands from \$1,375 to \$1,675 (21.8%) per acre.
K	COUNTYWIDE LAND		Increased the Off-Road acreage value discount to -25% for the HWD (high wooded) land type. The LWD and SWP continue to be -15% for this discount.
L	COUNTYWIDE LAND		Increased the maximum Acreage size discount from -10% to -20% for over 90 acres in the same ownership.
O	COUNTYWIDE BUILDING		Placed a 10% discount on house values with D7 grade or higher with river frontage. Off-water houses D7 grade or higher already had a 15% discount from standard rates. Changes were not made to these homes in city limits.
P	COUNTYWIDE BUILDING		Gun range building influence discount changed from 10% discount to 5% discount for all ranges.
Q	COUNTYWIDE BUILDING		Increased residential non-manufactured home base rates 15% for under 1700 square feet of ground floor area. Increased these homes 5% on the 1700 or larger square feet of ground floor area.
R	COUNTYWIDE BUILDING		Increased all pole building and steel building base rates 10%.

2023 Assessment Changes List

Item	Name	Appraiser	Major Changes For Each Area
S	COUNTYWIDE BUILDING		Increased garage base rates 10%.
T	COUNTYWIDE BUILDING		Increased double-wide manufactured home base rates 10% on homes under 1800 square feet of ground floor area.
U	COUNTYWIDE BUILDING		Increased single-wide manufactured home base rates 20%.
V	COUNTYWIDE BUILDING		Increased D1 through D3.5 grade cabins an additional 5%.
1	AITKIN TWP		Increased Cedar Lake base rate from \$2,350 to \$2,950 (25.5%) per front foot. Increased Pickerel and Dogfish Lake base rates from \$475 to \$550 (15.8%) per front foot. Increased buildings 4%. Increased acreage land values 4.8%. Added backlot values of up to \$10,000 to small acreage parcels within 1000 feet of Cedar Lake.
2	BALL BLUFF		Increased Vanduse Lake base rate from \$775 to \$925 (19.4%) per front foot. Increased Little Ball Bluff Lake base rate from \$425 to \$500 (17.6%) per foot. Reduced building values by 4.6%.
3	BALSAM		Increased acreage land values 17.7%.
4	BEAVER		Reassessment. Increased acreage land values 5.3%. Increased buildings 5%.
5	CLARK		Increased acreage land values 5.3%.
6	CORNISH		Increased Ball Bluff Lake base rate from \$525 to \$625 (19.1%) per foot. Increased Blackface Lake base rate from \$300 to \$360 (20%) per front foot. Increased Little Ball Bluff Lake base rate from \$425 to \$500 (17.6%) per foot. Increased acreage land values by 17.7%. Increased building values by 5%.
7	FARM ISLAND		Increased Cedar Lake base rate from \$2,350 to \$2,950 (25.5%) per front foot. Increased Farm Island Lake base rate from \$2,550 to \$3,000 (17.7%) per front foot. Increased Hammal Lake frontage base rate from \$1,050 to \$1,375 (31.0%) per front foot. Increased Spirit Lake frontage base rate from \$1,525 to \$2,000 (31.1%) per front foot. Increased Blue Lake base rate from \$625 to \$700 (12%) per foot. Increased Diamond Lake base rate from \$1,175 to \$1,300 (10.6%) per foot. Increased Four Lake base rate from \$325 to \$400 (23.1%) per foot. Increased Hickory Lake base rate from \$1000 to \$1150 (15.0%) per foot. Increased Little Pine Lake base rate from \$1,350 to \$1,600 (18.5%) per foot. Increased Sunset Lake base rate from \$1,000 to \$1,200 (20%) per front foot. Increased Hanging Kettle Lake from \$1,450 to \$1,750 (20.7%) per front foot. Increased buildings 3.9%.
8	FLEMING		Increased Fleming Lake base rate from \$825 to \$875 (6.1%) per front foot. Increased Gun Lake base rate from \$1,300 to \$1,425 (9.6%) per front foot. Increased Wilkins Lake base rate from \$1,150 to \$1,450 (26.1%) per front foot. Increased Jenkins Lake base rate from \$900 to \$1000 (11.1%) per front foot. Increased acreage land values 4.8%.

2023 Assessment Changes List

Item	Name	Appraiser	Major Changes For Each Area
9	GLEN		Reassessment. Increased Dam Lake base rate from \$1,000 to \$1,150 (15%) per front foot. Increased Long Lake base rate from \$1,200 to \$1,375 (14.6%) per foot.
10	HAUGEN		Increased acreage land values 4.8%. Increased Round Lake base rate from \$1,200 to \$1,500 (25%) per front foot.
11	HAZELTON		Increased Mille Lacs Lake frontage base rate from \$2,200 to \$2,550 per front foot (15.9%). Increased Farm Island Lake base rate from \$2,550 to \$3,000 (17.7%) per front foot. Increased Camp and Spectacle Lakes base rates from \$285 to \$350 (22.8%) per front foot. Increased Big Pine Lake base rate from \$1,400 to \$1,700 (21.4%) per foot. Increased Round Lake base rate from \$1,700 to \$2,000 (17.6%) per foot. Increased building values 4%. Increased Sherwood Forest building values 11.1%.
12	HILL LAKE		Increased Hill Lake frontage base rate from \$725 to \$900 (24.1%) per front foot.
13	IDUN		Reassessment. Increased Cedar Lake base rate from \$1,100 to \$1,350 (22.7%) per front foot. Increased Bear Lake base rate from \$475 to \$575 (21.1%) per front foot. Increased acreage land values by 4.8%.
14	JEVNE		Increased Rock Lake base rate from \$660 to \$775 (17.4%) per front foot. Increased Portage Lake base rate from \$700 to \$900 (28.6%) per front foot. Increased acreage land values 15.8%. Reduced buildings 8.3%.
15	KIMBERLY		Increased Dam Lake base rate from \$1,000 to \$1,150 (15%) per front foot. Increased acreage land values 4.8%. Changed Mille Lacs harbor lot frontage adjustment from -65% to -75% due to 5 year history of sales. Increased Mille Lacs Lake frontage base rate from \$2,200 to \$2,550 per front foot (15.9%). Increased Sunset Harbor Townhome plat building value by 10.0%. Increased backlot land values 25%. Increased building values 4%.
16	LAKESIDE		Reassessment. Increased buildings 12.5%. Increased acreage land values 4.8%.
17	LEE		
18	LIBBY		Reassessment. Increased Big Sandy Lake frontage base rate from \$2,250 to \$2,850 per front foot (26.7%). Increased acreage land values 4.8%. Added Mississippi River frontage value to all parcels for 2023 assessment.
19	LOGAN		Increased acreage land values 4.8%.
20	MACVILLE		Increased acreage land values 17.7%. Increased building values 11.1%.
21	MALMO		Increased Mille Lacs Lake frontage base rate from \$2,200 to \$2,550 per front foot (15.9%). Increased acreage land values 4.8%. Increased building values 4%.
22	MCGREGOR TWP		Reassessment. Increased acreage land values 5.3%

2023 Assessment Changes List

Item	Name	Appraiser	Major Changes For Each Area
23	MORRISON		Increased acreage land values 5.3% Reassessment. Increased Stevens Lone Lake commons value from \$46,500 per unit to \$61,864 per unit (33.0%). Increased Elm Island Lake frontage base rate from \$1,100 to \$1,400 (27.3%) per front foot. Increased Lone Lake base rate from \$1,600 to \$1,900 (18.8%) per foot. Increased Nord Lake base rate from \$875 to \$950 (8.6%) per foot. Increased Ripple Lake base rate from \$1,000 to \$1,250 (25%) per foot. Increased Sissabagamah Lake base rate from \$825 to \$950 (15.1%) per front foot. Increased building rate 3.9%.
24	NORDLAND		
25	PLINY		Reassessment. Increased acreage land values 5.3%. Increased building values 17.7%.
26	RICE RIVER		Increased acreage land values 5.3%. Increased building values 9.1%.
27	SALO		Reassessment. Increased acreage land values 5.3%. Increased building values 11.8%.
28	SEAVEY		Increased building values 5.6%. Increased acreage land values 4.8%.
29	SHAMROCK		Increased Big Sandy Lake frontage base rate from \$2,250 to \$2,850 per front foot (26.7%). Increased Sandy River Lake base rate from \$950 to \$1,150 (21.1%) per front foot. Increased Lake Minnewawa base rate from \$1,475 to \$1,850 (25.4%) per front foot. Increased Prairie River base rate from \$750 to \$850 (13.3%) per front foot. Increased Round Lake base rate from \$1,200 to \$1,500 (25.0%) per foot. Reduced building rate on Eagle's Nest Townhomes 5.6%. Reduced building rates 12% to properties without Big Sandy frontage. Savanna Ridge townhomes building rate is unchanged. Increased acreage land values 4.8%.
30	SPALDING		Increased acreage land value 5.3%.
31	SPENCER		Reassessment. Increased Hanson Lake from \$200 to \$225 (12.5%) per foot. Increased Sissabagamah Lake base rate from \$825 to \$950 (15.1%) per front foot. Reduced Otterbelly townhome rates 10%. Reduced acreage land values 4.8%. Increased building rates 8.3%.
32	TURNER		Increased Big Sandy Lake frontage base rate from \$2,250 to \$2,850 per front foot (26.7%). Increased Prairie River base rate from \$750 to \$850 (13.3%) per front foot. Increased acreage land values 4.8%. Reduced building values 8.3%.
33	VERDON		Increased acreage land values 17.7%.
34	WAGNER		Reduced Pine Lake and Big Pine Lake frontage base rates from \$1,725 to \$1,550 (-10.1%) per front foot. Reduced acreage land values by 9.1%. Reduced building values by 4%.
35	WAUKENABO		Increased Esquagamah Lake frontage base rate from \$900 to \$1,025 (13.9%) per front foot. Increased Waukenabo Lake base rate from \$725 to \$850 (17.2%) per front foot. Increased Round Lake base rate from \$1,400 to \$1,650 (17.9%) per front foot. Increased acreage land values 4.8%. Reduced building values 4%.

2023 Assessment Changes List

Item	Name	Appraiser	Major Changes For Each Area
36	WEALTHWOOD		Increased Mille Lacs Lake frontage base rate from \$2,200 to \$2,550 per front foot (15.9%). Reduced building values 4.4%.
37	WHITE PINE		Increased acreage land values 5.3%. Increased building values 12.5%.
38	WILLIAMS		Reassessment. Increased acreage land values 10.5%. Increased building values 15.8%.
39	WORKMAN		Reassessment. Increased Big Sandy Lake frontage base rate from \$2,250 to \$2,850 per front foot (26.7%). Increased Sandy River Lake base rate from \$950 to \$1,150 (21.1%) per front foot. Increased Brown Lake from \$250 to \$300 (20%) per front foot. Increased acreage land values 4.8%.
41	MILLWARD		Increased acreage land values 5.3%. Increased building values 11.1%.
42	UNORG 51-22		Increased acreage land values 17.7%.
43	UNORG 52-22		Increased acreage land values 17.7%.
44	UNORG 45-24		Increased acreage land values 4.8%.
45	UNORG 47-24		Reassessment. Increased Portage Lake base rate from \$700 to \$900 (28.6%) per front foot. Increased buildings 16.7%. Increased acreage land values 4.8%.
46	UNORG 52-24		Increased acreage land values 17.7%.
47	UNORG 50-25		Increased building values 4.8%.
48	UNORG 51-25		Increased acreage land values 17.7%.
49	UNORG 52-25		Increased acreage land values 17.7%.
50	UNORG 50-26		Reassessment. Increased acreage land values 17.7%. Increased building values 5.6%.
51	UNORG 48-27		Increased Blind Lake base rate from \$450 to \$575 (27.8%) per front foot. Increased acreage land values 4.8%. Increased building values 4.6%.
52	UNORG 49-27		Increased Esquagamah Lake frontage base rate from \$900 to \$1,025 (13.9%) per front foot. Increased building values 10.5%. Increased acreage land values 4.8%.
53	UNORG 50-27		Reassessment. Increased acreage land values 17.7%.
54	UNORG 51-27		Increased McKinney Lake frontage base rate from \$200 to \$260 per front foot (30.0%). Increased acreage land values 17.7%.
55	UNORG 52-27		Reassessment. Increased acreage land values 17.7%.

2023 Assessment Changes List

Item	Name	Appraiser	Major Changes For Each Area
56	AITKIN CITY		Reduced Aitkin Central Res neighborhood building values by 8%. Increased Aitkin Northwest Res neighborhood building values by 4.6%. Increased multi-unit apartment building values 10-25% depending on size of property.
57	HILL CITY		Increased Hill Lake frontage base rate from \$725 to \$900 (24.1%) per front foot. Reduced Quadna Townhome and Condo building rates 6.3%.
58	MCGRATH CITY		Reassessed most parcels for 2023 assessment.
59	MCGREGOR CITY		Reduced res and seasonal building values by 14.3%.
60	PALISADE CITY		Reduced res and seasonal building values by 5.9%.
61	TAMARACK CITY		No major changes.

(Last Updated on 3/16/23)

Aitkin County Acreage Land Schedule 2023 Assessment

<u>Unorg 52-27</u>	<u>Hill Lake</u> HWD 2000 1000 LWD 1220 610 OPN/HP 1920 1535 LOP/LPS 1340 1070 SWP 320 200 TIL 1920 1920 LTL 1340 1340 SITE 20000	<u>Unorg 52-25</u>	<u>Unorg 52-24</u>	<u>Ball Bluff</u>	<u>Unorg 52-22</u>
←Green Zone C Values→					
<u>Unorg 51-27</u>	<u>Macville</u>	<u>Unorg 51-25</u>	<u>Verdon</u>	<u>Cornish</u>	<u>Unorg 51-22</u>
<u>Unorg 50-27</u>	<u>Unorg 50-26</u>	<u>Unorg 50-25</u>	<u>Libby</u>	<u>Turner</u>	<u>Balsam</u>
<u>Unorg 49-27</u>	<u>Waukenabo</u>	<u>Logan</u>	<u>Workman</u>	<u>Shamrock</u>	<u>Haugen</u>
<u>Unorg 48-27</u>	<u>Morrison</u>	<u>Fleming</u>	<u>Jevne</u>	<u>McGregor</u>	<u>Clark</u>
<u>Aitkin</u>	<u>Spencer</u>	<u>Kimberly</u>	<u>Unorg 47-24</u>	<u>Spalding</u>	<u>Salo</u>
<u>Farm Island</u>	<u>Nordland</u>	<u>Glen</u> <u>GA/RP</u> HWD 2750 1375 LWD 1680 840 OPN/HPS 2640 2110 LOP/LPS 1845 1475 SWP 440 220 TIL 2640 2640 LTL 1845 1845 SITE 20000	<u>Lee</u>	<u>Rice River</u>	<u>Beaver</u> <u>GA/RP</u> HWD 2500 1250 LWD 1525 765 OPN/HPS 2400 1920 LOP/LPS 1675 1340 SWP 400 200 TIL 2400 2400 LTL 1675 1675 SITE 20000
Blue Zone A Values →		Red Zone B Values →			
<u>Hazelton</u>	<u>Wealthwood</u>	<u>Malmo</u>	<u>Unorg 45-24</u>	<u>White Pine</u>	<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 \$2000, Electric \$3000, Septic \$8000, Well \$7000)
 Values listed above are per acre values.
Green Acres and Rural Preserve program values are listed in the second columns above.
 Off public road LWD and SWP values are typically **15%** less than values listed.
 Off public road HWD values are typically **25%** less than values listed.
 Tracts under 31 acres carry a positive size adjustment.
 Tracts over **90** acres carry a size discount of up to **20%**.

(updated 3/16/23)

2023 Board of Appeal and Equalization Schedule

Date	Twp/City	Time	Meeting Location	
Monday	4/17/2023	Turner Township	11:00	Turner Town Hall
		Jevne Township	1:00	Jevne Town Hall
		Lakeside Township	2:00	Lakeside Town Hall
Tuesday	4/18/2023	Salo Township	9:00	Salo Town Hall
		Spalding Township	11:00	Spalding Town Hall
		Rice River Township	1:00	Rice River Town Hall
Wednesday	4/19/2023	McGregor Township	9:00	McGregor Town Hall
		Kimberly Township	11:00	Glen/Kimberly Town Hall
		Waukenabo Township	1:00	Waukenabo Town Hall
Thursday	4/20/2023	Verdon Township	9:00	Verdon Town Hall
		Ball Bluff Township	11:00	Jacobson Fire Hall
		Morrison Township	2:00	Morrison Town Hall
Friday	4/21/2023	Farm Island Township	9:00	Farm Island Town Hall
		Malmo Township	1:00	Malmo Town Hall
Monday	4/24/2023	Shamrock Township	9:00	Shamrock Town Hall
Tuesday	4/25/2023	Macville Township	9:00	Macville Town Hall
		City of Hill City	11:00	Hill City Community Room
Wednesday	4/26/2023	Wealthwood Township	9:00	Wealthwood Town Hall
		Nordland Township	9:00	Bethlehem Lutheran Church
Thursday	4/27/2023	Clark Township	9:00	Clark Town Hall
		Haugen Township	10:30	Haugen Town Hall
		Glen Township	1:00	Glen/Kimberly Town Hall
Friday	4/28/2023	City of McGregor	9:00	McGregor Fire Hall
		Aitkin Township	1:00	Members Coop Credit Union Meeting Room
		Fleming Township	1:00	Fleming Town Hall
Monday	5/1/2023	Hazelton Township	9:00	Hazelton Town Hall
Tuesday	5/2/2023	Seavey Township	9:00	Seavey Town Hall
		Williams Township	10:30	McGrath Fire Hall
		Wagner Township	1:00	Wagner Town Hall
Wednesday	5/3/2023	Idun Township	10:00	Holden Lutheran Church
		Spencer Township	2:00	Spencer Town Hall
Thursday	5/4/2023	OPEN BOOK MEETING	9:00 am TO 7:00 pm	Assessor's Office in Government Center
Tuesday	6/13/2023	County Board of Equalization	Starts at 3pm Call for Appointment	Aitkin County Boardroom
2023 Reassessment Areas in Blue:	Beaver Township, Glen Township, Idun Township, Lee Township, Libby Township, McGregor Township, Nordland Township, Pliny Township, Salo Township, Spencer Twp, Williams Township, Workman Township, Unorganized 47-24, 50-26, 50-27, 52-27			
Open Book Meeting Areas in Red:	Aitkin City, Aitkin Township, Balsam Twp, Beaver Twp, Cornish Twp, Hill Lake Twp, Lee Twp, Libby Twp, Logan Twp, Malmo Twp, McGrath, McGregor City, Millward Twp, Pliny Twp, Palisade, Tamarack, All Unorganized, Waukenabo Twp, Workman Twp, White Pine Twp			
(last revised on 2/15/2023)				