

Aitkin County Board of Commissioners  
Request for County Board Action/Agenda Item Cover Sheet

58  
Agenda Item #

To: Chairperson, Aitkin County Board of Commissioners      Date: 4/2/14

Via: Roxy Traxler, Interim County Administrator

From: Mike Dangers, County Assessor

Title of Item:

Annual Assessment Report

Requested Meeting Date: 4/8/14      Estimated Presentation Time: 20 Minutes

Presenter: Mike Dangers

**Type of Action Requested** (check all that apply)

- For info only, no action requested       Approve under Consent Agenda
- For discussion with possible action       Adopt Ordinance Revision
- Let/Award Bid or Quote (attach copy of basic bid/quote specs or summary of complex specs, each bid/quote received & bid/quote comparison)
- Approve/adopt proposal by motion       Approve/adopt proposal by resolution (attach draft resolution)
- Authorize filling vacant staff position
- Request to schedule public hearing or sale       Other (please list) \_\_\_\_\_
- Request by member of the public to be heard
- Item should be addressed in closed session under MN Statute \_\_\_\_\_

**Fiscal Impact** (check all that apply)

- Is this item in the current approved budget? Yes \_\_\_\_\_ No \_\_\_\_\_ (attach explanation)
- What type of expenditure is this?  Operating  Capital  Other (attach explanation)
- Revenue line account # that funds this item is: \_\_\_\_\_
- Expenditure line account # for this item is: \_\_\_\_\_

**Staffing Impact** (Any yes answer requires a review by Human Resources Manager before going to the board)

- Duties of a department employee(s) may be materially affected.  Yes  No
- Applicable job description(s) may require revision.  Yes  No
- Item may impact a bargaining unit agreement or county work policy.  Yes  No
- Item may change the department's authorized staffing level.  Yes  No

\_\_\_\_\_  
HR Review

**Supporting Attachment(s)**

- Memorandum Summary of Item
- Copy of applicable county policy and/or ordinance (excerpts acceptable)
- Copy of applicable state/federal statute/regulation (excerpts acceptable)
- Copy of applicable contract and/or agreement
- Original bid spec or quote request (excluding complex construction projects)
- Bids/quotes received (excluding complex construction projects, provide comparison worksheet)
- Bid/quote comparison worksheet
- Draft County Board resolution
- Plat approval check-list and supporting documents
- Copy of previous minutes related to this issue
- Other supporting document(s) (please list) \_\_\_\_\_

**Provide (1) copy of supporting documentation NO LATER THAN Wednesday at Noon to make the Board's agenda for the following Tuesday. (If your packet contains colored copies, please provide (4) paper copies of supporting documentation as we do not have a color printer or copier.) Items WILL NOT be placed on the Board agenda unless complete documentation is provided for the Board packets.**



**OFFICE OF  
AITKIN COUNTY ASSESSOR**  
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## MEMO

April 2, 2014

To: County Board of Commissioners  
County Administrator

From: Mike Dangers, County Assessor 

Re: 2014 Assessment Summary

The 2014 assessment is complete and the Notices of Valuation and Classification were mailed on March 27<sup>th</sup> and 28<sup>th</sup>. This packet outlines the major assessment changes and issues as we approach the meeting dates for the Local Board of Appeal and Equalization.

To begin, a three year history of selected figures has been added to this year's report on page 3. This brief chart shows important numbers that the Assessor's Office tracks on a regular basis. The number of taxable parcels appears to be declining slightly which points to a lack of growth in the tax base. The dollar amount of disabled veteran's value exclusion continues to increase each year which shifts tax burden to other property owners. The number of sales in the county goes up each year but is still down from the peak of the market. The last item, the number of homesteads, also shows that growth in households in the County is likely at a standstill or declining. It also shows that our reapplication process is working and improperly classified homestead property is being changed to a correct class.

For the fifth consecutive year, the overall County estimated and taxable market values are going down. Thankfully, the rate of decrease is less than it was in the past. This change should again reduce the County's overall tax capacity for 2015 payable. A bright spot here is the sizeable increase in the new construction value which shows some strengthening in the market. Please see page 4 and 5 for more details.

Not all areas in the County are receiving value reductions this year. Several lakeshore land values in the county are increasing. Another sign of change in this year's data is the increase in the number of sales. The number of residential and seasonal improved sales increased 25% from the previous year which is on top of a 28% increase in 2012.

Page 6 shows a listing of the 2013 sales ratio study figures for the entire County. The 2013 study uses sales from October 2012 to September 2013. This information is used to set the level of

assessment for the 2014 assessment. The figures in the column titled "MEDIAN RATIO" are typically required to be between 90 and 105% when there are over 6 valid sales. The property types are listed on the left side of the page and the number of sales column is titled "NBR SALES". The far right columns show the median and average sale prices for each category.

Page 7 shows the multi year history of the main components of the sales ratio study. The COD measure of assessment quality has improved this year which could point to a more stabilized market and continued benefits of the CAMA system.

Page 8 shows the 2014 assessment land schedule. This year we have decreased the number of acreage land zones from four to three. They are color coded on the page with values per acre appearing in each zone. The abbreviations represent the various land types throughout the county. The acreages enrolled in both the Green Acres and Rural Preserves programs are not receiving a benefit this year due to the strong agricultural land market in Minnesota.

Page 9 shows an overview of the foreclosure situation in Aitkin County. The number of foreclosures shown here continue to decrease. The number of unsold bank owned properties in the County also remains high but the rate at which banks are selling property is increasing as shown in the bank sales column. These sales will still continue to put downward pressure on valuations.

Pages 10 through 14 show the list of major changes for the 2014 assessment year. There were many changes so please review and ask questions.

Finally, page 15 shows the 2014 board of appeal and equalization schedule. The areas with open book meetings are listed at the bottom of the page. The number of these meetings continues to remain about the same in the last few years. Local jurisdictions still have the ability to transfer their duties over the County if they choose to do so. Townships appear to value their role in the assessment process by keeping these meetings.

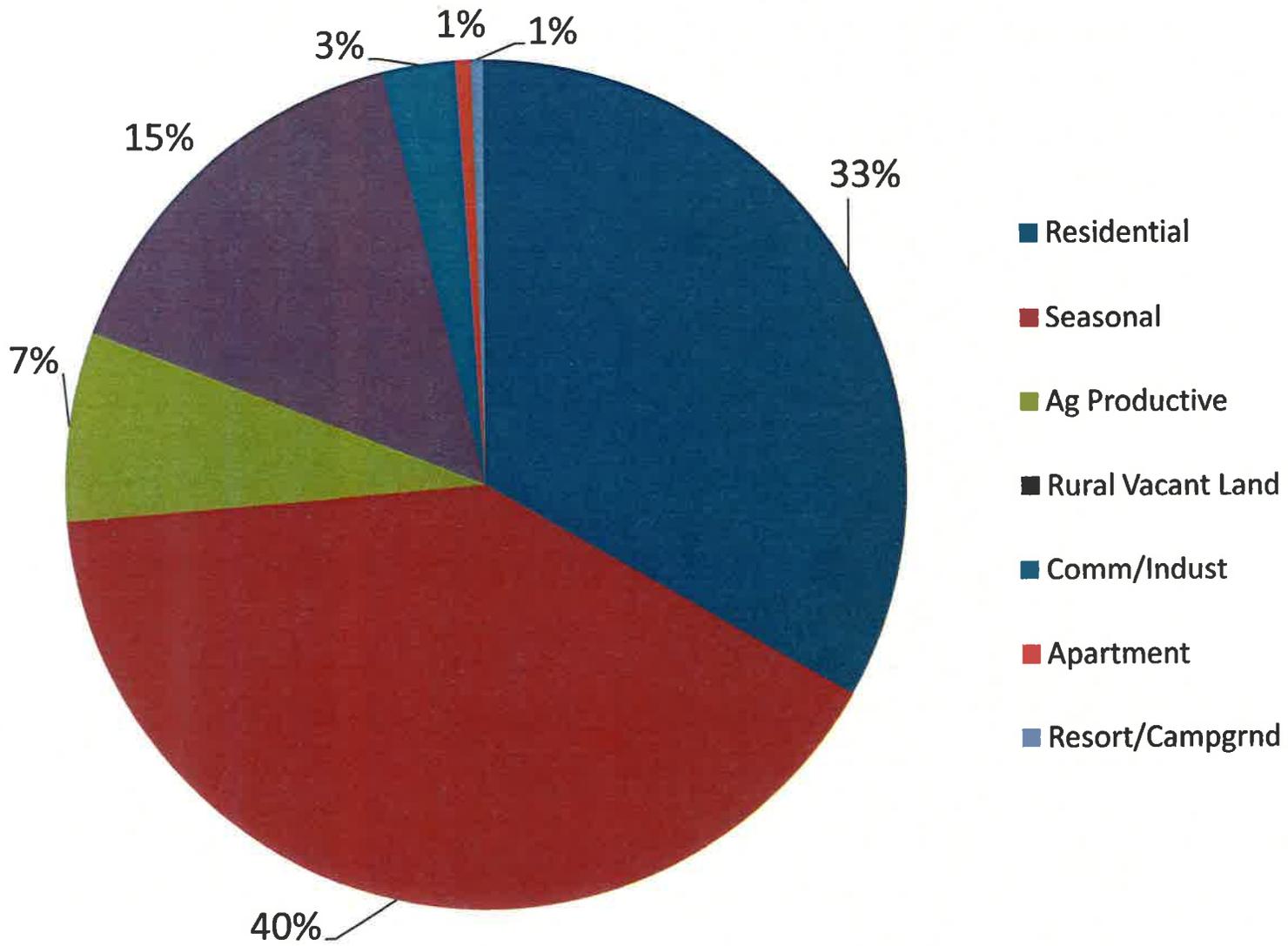
Please contact me with any questions.

<b>Aitkin County Assessors Office</b>			
<b>Three Year History of Selected Figures</b>			
	<b>2011</b>	<b>2012</b>	<b>2013</b>
Local Boards of Appeal and Equalization	35	36	36
Number of Ad Valorem Parcels	34,211	34,205	34,177
Taxable Parcels Reassessed	6,985	8,174	6,771
Total Disabled Veterans Exclusion Value	\$ 9,750,400	\$ 13,133,900	\$ 13,464,400
Number of CRV's (total transactions)	635	694	769
Total Homesteads	5,992	5,876	5,817

Notes: Number of Parcels does not include personal property  
There are approx 600 personal property parcels

Countywide Value Changes 2014 Assessment (Taxable Property Only)				
	2013		2014	% Change
Overall Estimated Market Value	\$ 2,868,155,400		\$ 2,824,701,200	-1.5%
New Construction Value	\$ 13,419,600		\$ 15,188,900	13.2%
Overall Agricultural Homestead EMV	\$ 238,851,500		\$ 228,363,300	-4.4%
Overall Residential EMV	\$ 947,590,100		\$ 938,834,200	-0.9%
Overall Seasonal Recreational EMV	\$ 1,155,237,400		\$ 1,138,471,900	-1.5%
Overall Commercial/Industrial EMV	\$ 80,674,600		\$ 79,886,600	-1.0%
Overall Apartment EMV	\$ 16,544,800		\$ 16,311,400	-1.4%
Total Green Acres EMV reduction	\$ 104,300		\$ -	-100.0%
Notes:				
The reduction in Agricultural Homestead EMV is largely due to class changes from agricultural to another classification.				
Green Acres changes result in a taxable value increase for these properties due to the State Green Acres valuation rate.				
All figures above are as of April 2, 2014. A few minor changes were made to the assessment after this report was run.				

### Aitkin County 2014 Assessment % Share of Estimated Market Value



Used to simulate DOR State study, do not delete. ALL SALES COMPARED TO TRL 2014 MARKET VALUES

DIST: AITKIN COUNTY PROPERTY TYPE DESCRIPTION	0000 000	MARKET RANGE	MEAN RATIO	MEDIAN RATIO	AGGR RATIO	COD	PRD IOR	NBR SALES	STD DEV	COV	MEAN EMV	PRICE	MEDIAN EMV	PRICE
01 RESIDENTIAL (less than 4 units)		0-999,999,999	101.2	98.0	96.5	14.1	1.05	125	.2019	20.0	161,612	167,427	105,400	107,500
03 SEASONAL RECREATIONAL RESIDENTIAL (with buildings)		0-999,999,999	100.5	101.0	97.5	13.1	1.03	129	.1741	17.3	184,570	189,359	167,900	166,300
06 COMMERCIAL (with buildings)		0-999,999,999	105.5	105.5	105.2	1.9	1.00	2	.0283	2.7	78,900	75,000	78,900	75,000
14 RESORTS		0-999,999,999	105.7	105.7	105.7		1.00	1			401,500	380,000	401,500	380,000
21 RESIDENTIAL - BARE LAND		0-999,999,999	291.5	107.3	237.6	196.6	1.23	3	3.5437	121.6	49,100	20,666	11,800	11,000
23 SEAS REC - BARE LAND		0-999,999,999	93.5	91.6	97.1	24.0	.96	22	.3086	33.0	46,781	48,159	13,000	14,250
26 COMMERCIAL - BARE LAND		0-999,999,999	218.1	218.1	228.3	28.2	.96	2	.8705	39.9	54,800	24,000	54,800	24,000
32 AG CLASS 2A BARE LAND (34.5 or more acres)		0-999,999,999	85.2	85.2	85.2		1.00	1			42,600	50,000	42,600	50,000
33 RVL CLASS 2B LAND W/BLDGS (34.5 or more acres)		0-999,999,999	94.7	93.1	92.2	9.8	1.03	7	.1570	16.6	81,414	88,323	166,200	178,600
34 RVL CLASS 2B BARE LAND (34.5 or more acres)		0-999,999,999	96.2	94.4	93.9	15.9	1.02	22	.1960	20.4	68,581	73,038	63,850	67,625
39 RVL CLASS 2B BARE LAND (less than 34.5 acres)		0-999,999,999	116.7	103.5	110.0	30.9	1.06	18	.4691	40.2	44,088	40,077	35,700	34,500
47 MIXED AG CLASS 2A & RVL W/BLDGS (34.5 or more acres)		0-999,999,999	107.0	101.3	103.8	12.7	1.03	5	.2024	18.9	211,000	203,300	184,300	182,000
48 MIXED AG CLASS 2A & RVL BARE LAND (34.5 or more acres)		0-999,999,999	87.1	85.3	87.2	8.5	1.00	5	.1019	11.7	77,160	88,487	121,100	142,000
50 MIXED AG CLASS 2A & RVL BARE LAND (less than 34.5 acres)		0-999,999,999	82.3	82.3	82.3		1.00	1			14,400	17,500	14,400	17,500
90 COMBINED AG BARE LAND (LT 34.5 acres) (PTs 37,39,40,50)		0-999,999,999	114.9	103.3	109.4	30.4	1.05	19	.4626	40.3	42,526	38,888	37,200	36,000
91 COMBINED RES & SRR (with buildings) (PTs 1 & 3)		0-999,999,999	100.9	99.9	97.0	13.6	1.04	254	.1880	18.6	173,272	178,566	161,600	161,900
92 COMBINED RURAL VACANT LAND (PTs 34,35,48)		0-999,999,999	94.5	94.3	92.5	14.7	1.02	27	.1841	19.5	70,170	75,899	47,400	50,250
93 COMBINED AG RVL (BARE W/GT 34.5 ACRES) (PTS 32,34,35,48)		0-999,999,999	94.2	93.9	92.3	14.6	1.02	28	.1816	19.3	69,185	74,974	49,400	52,625
94 COMBINED COMMERCIAL & INDUSTRIAL (with buildings) (PTs 6-7)		0-999,999,999	105.5	105.5	105.2	1.9	1.00	2	.0283	2.7	78,900	75,000	78,900	75,000
95 COMBINED AG IMPROVED/UNIMPROVED (PTs 31-35 and 47-48)		0-999,999,999	95.9	94.1	95.4	14.0	1.01	40	.1807	18.8	89,052	93,351	47,150	50,125
99 COMBINED ALL PROPERTY CLASSES		0-999,999,999	103.0	99.0	97.5	17.8	1.06	343	.4048	39.3	146,433	150,228	83,400	84,250

**Aitkin County Sales Ratio Study and Assessment Quality Information For Years 2002 through 2013**

	# of Residential and Seasonal Sales	# of Agricultural Sales	Residential Median Sales Ratio	Seasonal Median Sales Ratio	Residential COD	Seasonal COD			
2002	343	14	82.4	78.0	19.8	27.3			
2003	296	29	82.0	75.3	22.4	27.9			
2004	406	23	84.1	81.8	19.2	27.4			
2005	393	28	88.1	82.6	19.6	20.7			
2006	327	31	88.1	87.0	18.3	22.3			
2007	247	16	93.1	90.8	19.8	19.8			
2008	167	14	99.4	97.1	17.0	16.7			
2009	131	11	102.7	93.2	13.0	18.6			
2010	157	8	100.9	100.6	13.3	18.7			
2011	159	10	104.4	106.5	13.3	14.9			
2012	203	14	101.0	99.1	15.4	18.7			
2013	254	12	98.0	101.0	14.1	13.1			

**Explanation of Spreadsheet Above:**

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 Acreage Land Schedule 2014 Assessment**

<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> HWD 1485 LWD 1080 OPN 1350 LOP 1035 SWP 315 TIL 1440 LTL 1080 SITE 17000	<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> HWD 1650 LWD 1200 OPN 1500 LOP 1150 SWP 350 TIL 1600 LTL 1150 SITE 19000	<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>Lee</u>	<u>Rice River</u>	<u>Beaver</u> HWD 1485 LWD 1080 OPN 1350 LOP 1035 SWP 315 TIL 1440 LTL 1080 SITE 17000
<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>

Green Zone C Values →

Blue Zone A Values →

Red Zone B Values →

**Definitions:**

- HWD: High Wooded
- LWD: Low Wooded
- OPN: High Open/Pasture
- LOP: Low Open/Pasture
- SWP: Swamp/Waste
- TIL: High Tillable
- LTL: Low Tillable/Rice Paddy
- SITE: Full Building Site Value (Access 10%, Electric 15%, Septic 40%, Well 35%)

Values listed above are per acre values.  
Green Acres and Rural Preserve program values are the same as estimated market values for this year.

Off public road acreage values are typically 10% less than values listed.  
Tracts under 31 acres carry a positive size adjustment.  
Tracts over 110 acres carry a size discount of 10%.

(updated 2/20/14)

**Aitkin County Foreclosures by Property Type**  
**Based on Sheriff's Department List in 2013**

	<b># of properties</b>	<b>% of total</b>
Residential Homestead	24	49.0%
Residential Non-homestead	9	18.4%
Seasonal Recreational	12	24.5%
Commercial	0	0.0%
Agricultural Homestead	3	6.1%
Agricultural Non-Homestead	1	2.0%
<b>Total Homestead</b>	<b>27</b>	<b>55.1%</b>
<b>Total Non-Homestead</b>	<b>22</b>	<b>44.9%</b>
<b>Total Foreclosures</b>	<b>49</b>	<b>100.0%</b>

**4 Year Comparison of Sheriff Sales to Bank Sales (sales going into and out of foreclosure)**

	<b>Bank Sales</b>	<b>Sheriff Sales</b>
2013	86	49
2012	77	74
2011	72	68
2010	84	91
2009	59	92

**Notes:**

Multiple parcels owned by a common owner counted as one foreclosure  
 Shamrock Twp has 10 foreclosures or 20% of the total while all other areas have 3 or less.  
 Increase in Bank Sales plus a continued decrease in Sheriff Sales point to a stronger market.

Report prepared by County Assessor's Office

# 2014 Assessment Changes List

Area #	Name	Appraiser	Major Changes For Each Area
	COUNTYWIDE		Changed the large acreage size adjustment from 120+ acres to 110+ acres.
	COUNTYWIDE		Identified and began valuing billboards.
	COUNTYWIDE		Reduced small acreage values from 2 to 8 acres and also from 12 to 26 acres. Reductions ranged from 1 to 13% depending on size.
	COUNTYWIDE		Green Acres and Rural Preserve values now match estimated market values. These programs provide no benefit for the 2014 assessment due to the DOR rate.
	COUNTYWIDE		Increased pole building electric valuation base rate by 50 cents per square foot.
1	AITKIN TWP	TS & DM	Increased Cedar Lake base rate from \$1500 to \$1550 per front foot.
2	BALL BLUFF	DM	No major changes.
3	BALSAM	DM	No major changes.
4	BEAVER	TS	No major changes.
5	CLARK	TB	Reassessment.
6	CORNISH	DM	Reassessment. Lowered Blackface Lake from \$375 per front foot base to \$300.
7	FARM ISLAND	LT & SW	Increased Cedar Lake base rate from \$1500 to \$1550 per front foot.
8	FLEMING	JH	Reduced Fleming Lake base rate from \$670 to \$600 per front foot. Reduced French Lake base rate from \$500 to \$450 per front foot. Reduced Gun Lake base rate from \$950 to \$875 per front foot.
9	GLEN	JH	Increased Clear Lake base rate from \$900 to \$1000 per front foot. Reduced Dam Lake base rate from \$650 to \$600 per front foot. Increased Long Lake base rate from \$700 to \$800 per front foot.
10	HAUGEN	TB	No major changes.

# 2014 Assessment Changes List

Area #	Name	Appraiser	Major Changes For Each Area
11	HAZELTON	SW & TB	Reduced Mille Lacs Lake frontage base rate from \$1425 per front foot to \$1250 per front foot. Reduced Big Pine Lake base rate from \$1000 to \$950 per front foot. Reduced Spectacle Lake base rate from \$200 to \$175 per front foot. Reduced Camp Lake base rate from \$200 to \$175 per front foot. Reduced off water land values 4.8% by removing the orange zone D from the land schedule. Building sites reduced from \$20,000 to \$19,000.
12	HILL LAKE	JH	Increased Hill Lake base rate from \$550 to \$575 per front foot.
13	IDUN	TS	Reduced building values 6.3%. Increased Bear Lake base rate from \$300 to \$350 per front foot. Decreased Cedar Lake base rate from \$750 to \$650 per front foot.
14	JEVNE	DM	No major changes. Reduced Portage Lake base rate from \$600 to \$550 per front foot.
15	KIMBERLY	DM	Reassessment. Reduced Dam Lake base rate from \$650 to \$600 per front foot.
16	LAKESIDE	TB	Reduced Mille Lacs Lake frontage base rate from \$1425 per front foot to \$1250 per front foot. Reduced building values 11.8%.
17	LEE	TS	No major changes.
18	LIBBY	TB	No major changes.
19	LOGAN	DM	Reassessment.
20	MACVILLE	JH	No major changes.
21	MALMO	LT	Reduced Mille Lacs Lake frontage base rate from \$1425 per front foot to \$1250 per front foot. Reduced off water land values 4.8% due to the removal of the orange zone D. Building sites reduced from \$20,000 to \$19,000.
22	MCGREGOR TWP	LT	No major changes.
23	MORRISON	LT	Reassessment.
24	NORDLAND	DM & LT	Reduced Lone Lake base rate from \$1400 to \$1300 per front foot. Reduced Section 12 Lake base rate from \$650 to \$600 per front foot.
25	PLINY	TS	No major changes.

# 2014 Assessment Changes List

Area #	Name	Appraiser	Major Changes For Each Area
26	RICE RIVER	TS	Reassessment.
27	SALO	SW	Reassessment. Reduced Lawler residential lot base rate 30%.
28	SEAVEY	TB	Reassessment.
29	SHAMROCK	JH, SW, DM, LT	Increased Big Sandy Lodge and Resort Plat building values 15%. Increased land values of Sheshebee Point 2nd Addition.
30	SPALDING	TS	Reassessment.
31	SPENCER	SW	No major changes.
32	TURNER	TS	No major changes.
33	VERDON	DM	No major changes.
34	WAGNER	LT	Reassessment. Reduced building values 6.3%. Reduced Pine Lake base rate from \$1100 to \$1000 per front foot. Reduced Big Pine Lake base rate from \$1100 to \$1000 per front foot.
35	WAUKENABO	TS	Reduced building values 6.3%. Reduced Round Lake base rate from \$1150 to \$1100 per front foot. Reduced Waukenabo Lake base rate from \$600 to \$550 per front foot. Reduced Esquagamah Lake base rate from \$600 to \$550 per front foot.
36	WEALTHWOOD	JH	Reassessment. Reduced Mille Lacs Lake frontage base rate from \$1425 per front foot to \$1250 per front foot. Reduced off water land values by 4.8% by removing the orange zone D. Building sites reduced from \$20,000 to \$19,000. Reduced building values 2.7%.
37	WHITE PINE	TB	Reassessment.
38	WILLIAMS	TB	Reassessment. Reduced building values 6.3%.
39	WORKMAN	SW	Reduced building values 5.9%.
41	MILLWARD	JH	Reassessment.

# 2014 Assessment Changes List

Area #	Name	Appraiser	Major Changes For Each Area
42	UNORG 51-22	DM	No major changes.
43	UNORG 52-22	DM	No major changes.
44	UNORG 45-24	TB	No major changes.
45	UNORG 47-24	DM	Reduced Portage Lake base rate from \$600 to \$550 per front foot.
46	UNORG 52-24	LT	No major changes.
47	UNORG 50-25	TB	No major changes.
48	UNORG 51-25	TB	No major changes.
49	UNORG 52-25	LT	No major changes.
50	UNORG 50-26	TS	No major changes.
51	UNORG 48-27	TB	No major changes.
52	UNORG 49-27	LT	Reduced Esquagamah Lake base rate from \$600 to \$550 per front foot. Reduced building values 5.9%.
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	Reassessment.
57	HILL CITY	TS	Reduced off water and non-quadna residential lot base rate by 9%. Reduced quadna residential building value 8.3%. Reduced non-quadna residential building values 6.7%.
58	MCGRATH CITY	TB	Reduced building values 6.7%.

## 2014 Assessment Changes List

Area #	Name	Appraiser	Major Changes For Each Area
59	MCGREGOR CITY	TS	Reassessment. Reduced residential lot base rate by 12%.
60	PALISADE CITY	LT	No major changes.
61	TAMARACK CITY	TB	Reduced building values 6.7%.
	(Current as of 4/2/14)		

## 2014 Board of Appeal and Equalization Schedule

Date		Twp/City	Time	
Monday	4/21/2014	Workman Township	9:00	
	4/21/2014	Cornish Township	10:00	
Tuesday	4/22/2014	Salo Township	9:00	
	4/22/2014	Spalding Township	11:00	
Wednesday	4/23/2014	Morrison Township	9:00	
	4/23/2014	Kimberly Township	11:00	
Thursday	4/24/2014	Verdon Township	9:00	
	4/24/2014	Ball Bluff Township	11:00	
Friday	4/25/2014	Farm Island Township	9:00	
	4/25/2014	Turner Township	11:00	
Monday	4/28/2014	Shamrock Township	9:00	
Tuesday	4/29/2014	Macville Township	9:00	
	4/29/2014	City of Hill City	11:00	
	4/29/2014	Hill Lake Township	1:00	
Wednesday	4/30/2014	McGregor Township	9:00	
	4/30/2014	Glen Township	9:00	
	4/30/2014	Jevne Township	11:00	
Thursday	5/1/2014	Nordland Township	9:00	
	5/1/2014	Clark Township	9:00	
	5/1/2014	Haugen Township	11:00	
Friday	5/2/2014	Waukenabo Township	9:00	
	5/2/2014	Fleming Township	11:00	
Monday	5/5/2014	Hazelton Township	9:00	
	5/5/2014	Wealthwood Township	1:00	
Tuesday	5/6/2014	City of Aitkin	9:00	
	5/6/2014	Aitkin Township	1:00	
Wednesday	5/7/2014	Seavey Township	9:00	
	5/7/2014	Williams Township	11:00	
Thursday	5/8/2014	Wagner Township	10:00	
		Idun Township	10:00	
Friday	5/9/2014	Open Book Meeting	9:00 to 4:00	
Monday	5/12/2014	Lakeside Township	9:00	
	5/12/2014	Malmo Township	9:00	
Tuesday	5/13/2014	Rice River Township	9:00	
		Spencer Township	3:00	
Wednesday	5/14/2014	Open Book Meeting	9:00 to 7:00	
Tuesday	6/17/2014	County Board of Equalization	Call for Appointment	
Open Book:		Balsam, Beaver, Lee		
		Libby, Logan, McGrath		
		Millward, Pliny, Palisade		
		Tamarack, White Pine, Unorgs		
		McGregor City		