



**OFFICE OF
AITKIN COUNTY ASSESSOR**

209 2nd ST N.W. Room 111
AITKIN, MINNESOTA 56431
Phone: 218/927-7327 – Fax: 218/927-7379
assessor@co.aitkin.mn.us

County Board of Equalization Appeal Information Sheet

Appointment Time:

Owner Name: Galen Tveit

Property ID#: 50-0-035700, 50-0-038900, and 50-0-040301

Physical Address: 54276 US Highway 169
Palisade, MN 56469

Estimated Market Value 2015 Assessment: \$265,800

Classification 2015 Assessment: Agricultural Homestead

Estimated Market Value 2016 Assessment: \$299,800

Classification 2016 Assessment: Agricultural Homestead

Reason for Appeal: The owner requests a reduction in value due to the inability to use portions of the land since drainage ditches are clogged.

Assessor's Recommendation: Reduce land value from \$299,800 to \$287,600 based on a review of the land types present on the property.

Comments: If the ditches continue to not operate as intended, the expectation is that these areas of the property will not be useable for productive ag land. In this scenario, a land type change from open or low open to swamp is appropriate. The Assessor is not aware of a ditch cleaning in this area that would benefit the property in the near future.

The Unorganized Township 50-26 experienced a land value increase for the 2016 assessment due to a transfer from the Land Zone C to Land Zone A. This change of Zone was due to a historical three year sales analysis of acreage in this area. In addition to this, specific land types within the Zones increased in value.

The last two pages of this packet include a listing of vacant acreage sales in Aitkin County from October 2014 through the end of September 2015.





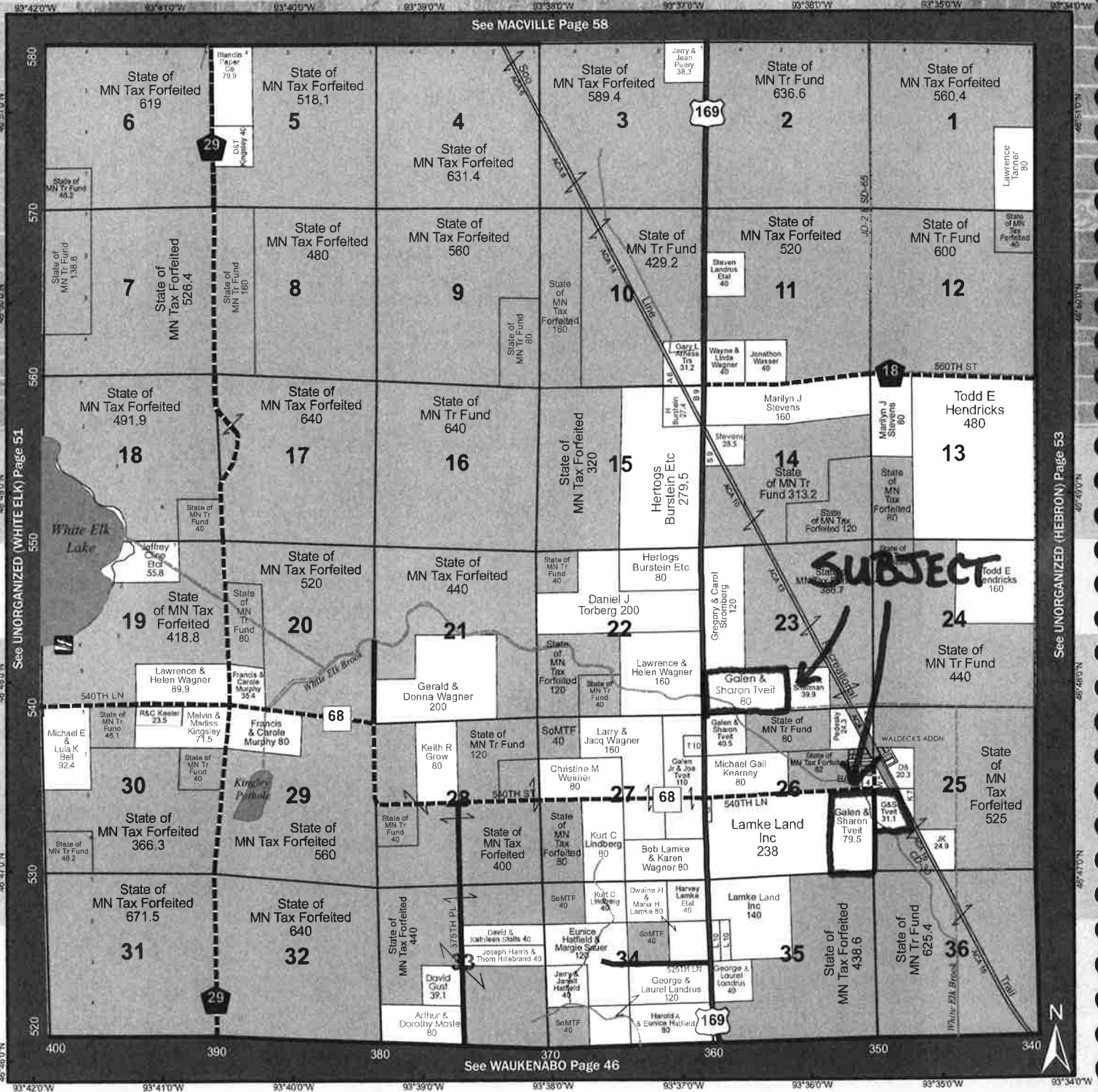
UNORGANIZED (BAIN)

T.50N. - R.26W.



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See MACVILLE Page 58

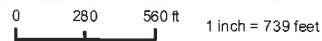


See WAUKENABO Page 46

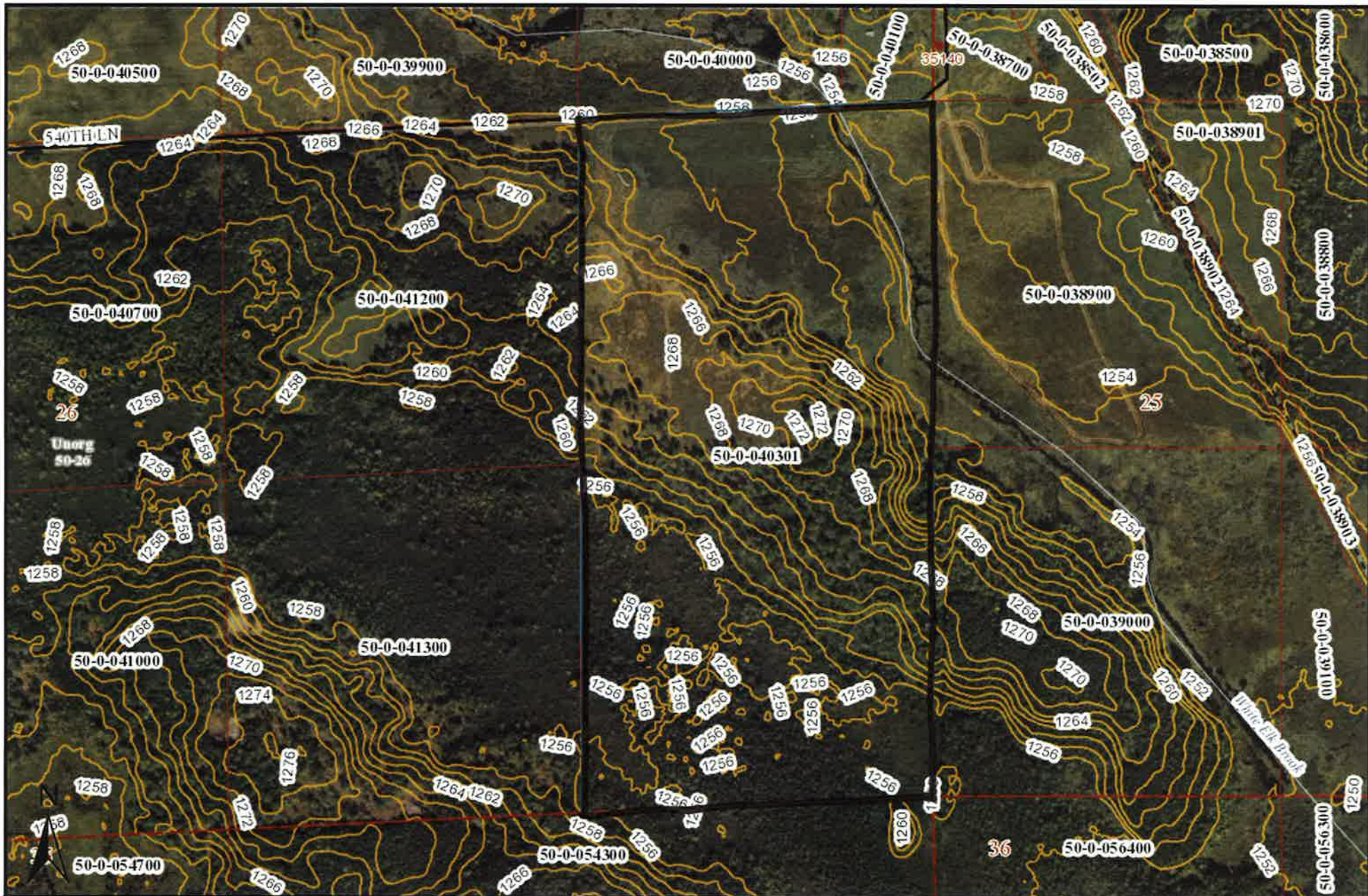


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Tveit 50-0-035700

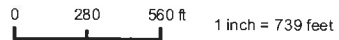


Date: 6/8/2016



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Tveit 50-0-040301



Date: 6/8/2016



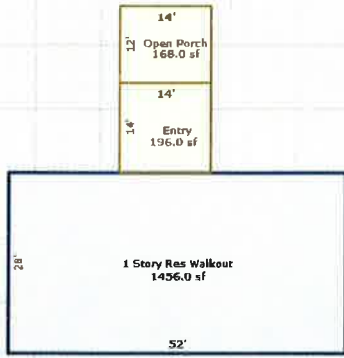
Tveit 50-0-038900

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0 280 560 ft 1 inch = 739 feet



Date: 6/8/2016



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Fee Owner: 15293 FALCO: DISTRICTS:
 TVEIT, GALEN & SHARON Twp/City : 50 50-26 UNORG
 Taxpayer: 15293 FALCO:F.O. School : 1 AITKIN
 TVEIT, GALEN & SHARON
 54446 US HWY 169
 PALISADE MN 56469
 Primary Address/911 #: 54446 US HWY 169
 PALISADE
 Homesteader: 15293 Seq 000
 TVEIT, GALEN & SHARON RA
 54446 US HWY 169
 PALISADE MN 56469

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 23 50.0 26 Acres: 80.00
 S 1/2 OF SW
 Parcel notes:
 6-26-2013 TS NOT HOME, NO CHANGES SEEN ON
 PROPERTY, REVIEWED AERIAL PHOTO USING THE
 SOIL DRAINAGE LAYER- RES AND GARAGE HERE

ASSESSMENT DETAILS: -----		Acres	CAMA	Estimated	Deferred	Taxable
2016 Rcd: 1	Class: 101 Agricultural	Land 15.00	41,500	41,500		38,300
	Hstd: 1 Agricultural-Homestead	Building	116,017	116,000		93,900
	MP/Seq: 50-0-035700 000	Total MKT	157,517	157,500		132,200
	Own%100 Rel AG% Rel NA% Dsb%	Site	17,000	17,000		13,800
		House/garage	116,017	116,000		93,900
2016 Rcd: 2	Class: 121 Ag Non-Productive Contiguous	Land 69.47	37,000	37,000		37,000
	Hstd: 1 Agricultural-Homestead	Total MKT	37,000	37,000		37,000
	MP/Seq: 50-0-035700 001					
	Own%100 Rel AG% Rel NA% Dsb%					
2015 Rcd: 1	Class: 101 Agricultural	Land 15.00	36,600	36,600		33,400
	Hstd: 1 Agricultural-Homestead	Building	116,017	116,000		93,900
	MP/Seq: 50-0-035700 000	Total MKT	152,617	152,600		127,300
	Own%100 Rel AG% Rel NA% Dsb%	Site	17,000	17,000		13,800
		House/garage	116,017	116,000		93,900
2015 Rcd: 2	Class: 121 Ag Non-Productive Contiguous	Land 69.47	29,000	29,000		29,000
	Hstd: 1 Agricultural-Homestead	Total MKT	29,000	29,000		29,000
	MP/Seq: 50-0-035700 001					
	Own%100 Rel AG% Rel NA% Dsb%					
2014 Rcd: 1	Class: 101 Agricultural	Land 15.00	37,900	37,900		34,700
	Hstd: 1 Agricultural-Homestead	Building	116,017	116,000		93,900
	MP/Seq: 50-0-035700 000	Total MKT	153,917	153,900		128,600
	Own%100 Rel AG% Rel NA% Dsb%	Site	17,100	17,100		13,900
		House/garage	116,017	116,000		93,900
2014 Rcd: 2	Class: 121 Ag Non-Productive Contiguous	Land 69.47	25,400	25,400		25,400
	Hstd: 1 Agricultural-Homestead	Total MKT	25,400	25,400		25,400
	MP/Seq: 50-0-035700 001					
	Own%100 Rel AG% Rel NA% Dsb%					
2013 Rcd: 1	Class: 101 Agricultural	Land 15.00	37,900	37,900		34,700
	Hstd: 1 Agricultural-Homestead	Building	116,939	116,900		94,900
	MP/Seq: 50-0-035700 000	Total MKT	154,839	154,800		129,600
	Own%100 Rel AG% Rel NA% Dsb%	Site	17,100	17,100		13,900
		House/garage	116,939	116,900		94,900
2013 Rcd: 2	Class: 121 Ag Non-Productive Contiguous	Land 69.00	25,200	25,200		25,200
	Hstd: 1 Agricultural-Homestead	Total MKT	25,200	25,200		25,200
	MP/Seq: 50-0-035700 001					
	Own%100 Rel AG% Rel NA% Dsb%					

ASSESSMENT SUMMARY: -----

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
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2016 101 + 1	78,500	0	116,000	194,500	169,200	169,200	0
2015 101 + 1	65,600	0	116,000	181,600	156,300	156,300	0
2014 101 + 1	63,300	0	116,000	179,300	154,000	154,000	0
2013 101 + 1	63,100	0	116,900	180,000	154,800	154,800	0

LINKED PARCELS - BASE: 50-0-035700 000 -----
 000*50-0-035700 001 50-0-035700 2 002 50-0-040301 003 50-0-040301 2 004 50-0-038900

005 50-0-038900 2
 Total acres: 191.69 Total est: 299,800 Total taxable: 274,500

TAX SECTION:		Taxes					Credits					Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac			
2017		.00	.00	.00	.00	.00	.00	.00	.00			.00
2016	1 121	683.69	91.14	.00	.00	.00	57.03	.00	289.80			428.00
2016	2 121	84.39	.00	.00	.00	.00	84.39	.00	.00			.00
2016		768.08	91.14	.00	.00	.00	141.42	.00	289.80			428.00
2015	1 121	647.69	95.16	.00	.00	.00	57.05	.00	289.80			396.00
2015	2 121	69.66	.00	.00	.00	.00	69.66	.00	.00			.00
2015		717.35	95.16	.00	.00	.00	126.71	.00	289.80			396.00
2014	1 121	628.66	92.68	.00	.00	.00	230.00	.00	280.05			211.29
2014	2 121	66.46	.00	.00	.00	.00	.00	.00	9.75			56.71
2014		695.12	92.68	.00	.00	.00	230.00	.00	289.80			268.00

CAMA LAND DETAILS: ----- NOTES: -----

Land market: 50 UNORG 50 26 / ZONE 4 Last calc date/env: 03/14/16 B TOOK 8 ACRES OFF TO MATCH WITH GIS ACRES
 Neighborhood: 50 UNORG 50 26 1.00 Asmt year: 2016 OF 84.
 COG: 15293 1 Ac/FF/SF: 84.47 Lake:
 Wid: .00 Dth: .00 Avg CER:
 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd Acreage PTR Value Improvement CER Factors
 Size Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New
 FSITE AC 1.00 17000.00 17000.00 17000 1 101 1.00
 84.47 SV
 SWP-R AC 20.00 500.00 500.00 10000 2 121 20.00
 84.47 SW-SW WA
 HWD-R AC 14.00 1750.00 1750.00 24500 1 101 14.00
 84.47 TW
 LWD-R AC 7.00 1250.00 1250.00 8800 2 121 7.00
 84.47 TW
 SWP-O AC 40.47 450.00 450.00 18200 2 121 40.47
 84.47 SE-SW WA
 ROAD AC 2.00 2 121 2.00
 84.47 RD
 Front feet: .00 Other Acres: 84.47 Totals: 78,500
 FF/SF acres: .00 CAMA acres: 84.47
 Mineral:

CAMA SUMMARY: -----

Schedule: 2016 Insp/By/Cmp: 06/26/2013 TS P
 Neighborhood: 50 UNORG 50 26
 Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
 1 RES 1-3 1456 D 060 3/14/2016 B H 107,723
 2 RES GAR 768 D 3 3/14/2016 B G 8,294
 Estimated land value : 78,500
 Mineral value :
 Improvement value . . . : 116,017
 Total value : 194,517

CAMA IMP DETAILS: 1 RES 1-3 DEPRECIATION PCT GOOD FACTORS: NOTES: -----

House/Garage: H Schedule: 2016 Physical: .90
 Construction class/Quality: D 060 Functional incurable . . .
 Actual/Effective year built: 2003 Economic: 50 .80
 Condition: Additional
 Total percent good72

Characteristics/Areas	Wid Len	Units Str	Fdt Wal OV	Rate	RCN Sum	PD Curable	%Cmp %New	New Imp	RCNLD
003 INSPECTION							.95		
005 COLOR NAT NATURAL							.95		
010 FOUNDATION CB CONC BLOCK							.95		
020 STYLE RAM RAMBLER							.95		
025 STORIES							.95		
030 SHAPE 711 7-11CORNER							.95		
040 CONST NL NAT. LOG							.95		
050 EXT WALL 1 LG LOG							.95		
055 EXT WALL 2							.95		
060 ROOF STYLE GBL GABLE							.95		



070 ROOF COVER AS ASPHALT												.95	
080 WINDOW 1 EL ELABORATE												.95	
085 WINDOW 2												.95	
090 FURN. TYPE OF OUTDOOR												.95	
100 INT WALL 1												.95	
105 INT WALL 2												.95	
110 BEDROOMS 2 TWO												.95	
115 FLOR CVR 1												.95	
118 FLOR CVR 2												.95	
125 BATHROOMS 1 ONE												.95	
140 WALK OUT												.95	
145 LOOKOUT B												.95	
150 CENTRL AIR												.95	
160 BSMT FIN												.95	
162 B INT WALL												.95	
164 B FLR COVR												.95	
166 BSM BDRMS												.95	
167 BSM BATHS												.95	
168 BSM ROOMS												.95	
170 FIREPLACE												.95	
175 FP TYPE												.95	
180 LUXURY FIX												.95	
200 TUCK UNDER												.95	
210 EXTRA KIT.												.95	
BAS BASE AREA 060 D-6.0 RES	28	52	1456				103.42	143,051	1			.95	102,997
CP CLOSED PCH 3 AVERAGE	14	14	196				26.25	4,888	1			.95	3,519
OP OPEN PORCH 3	12	14	168				10.50	1,676	1			.95	1,207

Ground BAS area: 1,456 Totals: 149,615 107,723
 Effective ground BAS rate: 70.74

CAMA IMP DETAILS: 2 RES GAR DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: G Schedule: 2016 Physical: .90 LOG BUILT GARAGE, LINED, INS VIA LOGS
 Construction class/Quality: D 3 Functional incurable . . .
 Actual/Effective year built: 2003 Economic: 50 .80
 Condition: Additional
 Total percent good72

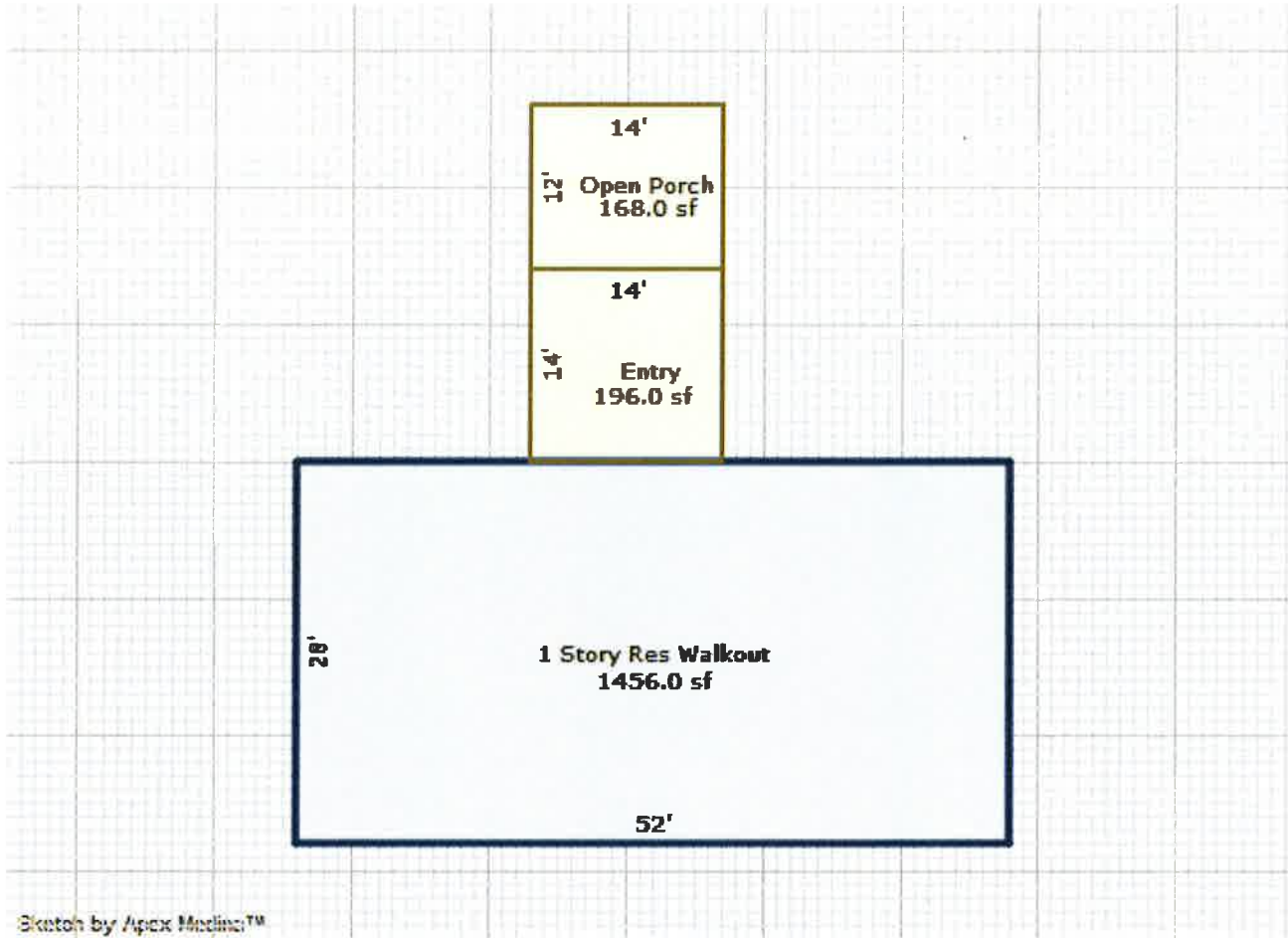
Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005 COLOR NAT NATURAL																
010 TYPE DET DETACHED																
015 STORY HGT																
020 FLOOR CON CONCRETE																
025 CONST NL NAT. LOG																
030 ELECTRIC Y YES																
040 LINING Y YES																
050 INSULATION Y YES																
060 HEAT N NO																
100 LIVING-1 N NO																
110 LIVING-2 N NO																
BAS BASE AREA 3 AVERAGE	24	32	768				15.00	11,520	1			1.00				8,294

Ground BAS area: 768 Totals: 11,520 8,294
 Effective ground BAS rate: 10.80

Field check value: Appraiser's initials: Date of inspection:







Fee Owner: 15293 FALCO; DISTRICTS: LEGAL DESCRIPTION:
 TVEIT, GALEN & SHARON Twp/City : 50 50-26 UNORG Sec/Twp/Rge : 25 50.0 26 Acres: 31.07
 Taxpayer: 15293 FALCO:F.O. School : 1 AITKIN NW SW LESS SOO LINE R/W & PART LYING E OF SO
 TVEIT, GALEN & SHARON LINE R/W
 54446 US HWY 169 Parcel notes:
 PALISADE MN 56469 6-27-2013 TS GIS ACS 30.22 HAD BEEN 28 ACS
 REVIEWED AERIAL PHOTO USING THE SOIL DRAIN
 AGE LAYER

ASSESSMENT DETAILS: -----		Acres	CAMA	Estimated	Deferred	Taxable
2016 Rcd: 1	Class: 101 Agricultural	Land 22.00	26,400	26,400		26,400
	Hstd: 1 Agricultural-Homestead	Total MKT	26,400	26,400		26,400
	MP/Seq: 50-0-035700 004					
	Own%100 Rel AG% Rel NA% Dsb%					
2016 Rcd: 2	Class: 121 Ag Non-Productive Contiguous	Land 8.22	3,900	3,900		3,900
	Hstd: 1 Agricultural-Homestead	Total MKT	3,900	3,900		3,900
	MP/Seq: 50-0-035700 005					
	Own%100 Rel AG% Rel NA% Dsb%					
2015 Rcd: 1	Class: 101 Agricultural	Land 22.00	20,600	20,600		20,600
	Hstd: 1 Agricultural-Homestead	Total MKT	20,600	20,600		20,600
	MP/Seq: 50-0-035700 004					
	Own%100 Rel AG% Rel NA% Dsb%					
2015 Rcd: 2	Class: 121 Ag Non-Productive Contiguous	Land 8.22	3,000	3,000		3,000
	Hstd: 1 Agricultural-Homestead	Total MKT	3,000	3,000		3,000
	MP/Seq: 50-0-035700 005					
	Own%100 Rel AG% Rel NA% Dsb%					
2014 Rcd: 1	Class: 101 Agricultural	Land 22.00	22,800	22,800		22,800
	Hstd: 1 Agricultural-Homestead	Total MKT	22,800	22,800		22,800
	MP/Seq: 50-0-035700 004					
	Own%100 Rel AG% Rel NA% Dsb%					
2014 Rcd: 2	Class: 121 Ag Non-Productive Contiguous	Land 8.22	2,600	2,600		2,600
	Hstd: 1 Agricultural-Homestead	Total MKT	2,600	2,600		2,600
	MP/Seq: 50-0-035700 005					
	Own%100 Rel AG% Rel NA% Dsb%					
2013 Rcd: 1	Class: 101 Agricultural	Land 24.00	22,400	22,400		22,400
	Hstd: 1 Agricultural-Homestead	Total MKT	22,400	22,400		22,400
	MP/Seq: 50-0-035700 004					
	Own%100 Rel AG% Rel NA% Dsb%					
2013 Rcd: 2	Class: 121 Ag Non-Productive Contiguous	Land 4.00	1,100	1,100		1,100
	Hstd: 1 Agricultural-Homestead	Total MKT	1,100	1,100		1,100
	MP/Seq: 50-0-035700 005					
	Own%100 Rel AG% Rel NA% Dsb%					

ASSESSMENT SUMMARY: -----												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2016	101	+	30,300	0		30,300		30,300			30,300	0
2015	101	+	23,600	0		23,600		23,600			23,600	0
2014	101	+	25,400	0		25,400		25,400			25,400	0
2013	101	+	23,500	0		23,500		23,500			23,500	0

LINKED PARCELS - BASE: 50-0-035700 004 -----
 000 50-0-035700 001 50-0-035700 2 002 50-0-040301 003 50-0-040301 2 004*50-0-038900
 005 50-0-038900 2
 Total acres: 191.69 Total est: 299,800 Total taxable: 274,500

TAX SECTION: -----		Taxes -----				Credits -----					Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac		
2017		.00	.00	.00	.00	.00	.00	.00	.00	.00	
2016	1 121	60.17	.00	.00	.00	.00	45.04	.00	.00	15.13	
2016	2 121	8.87	.00	.00	.00	.00	.00	.00	.00	8.87	
2016		69.04	.00	.00	.00	.00	45.04	.00	.00	24.00	
2015	1 121	62.53	.00	.00	.00	.00	62.53	.00	.00	.00	
2015	2 121	7.13	.00	.00	.00	.00	7.13	.00	.00	.00	
2015		69.66	.00	.00	.00	.00	69.66	.00	.00	.00	
2014	1 121	58.85	.00	.00	.00	.00	.00	.00	.00	58.85	
2014	2 121	3.15	.00	.00	.00	.00	.00	.00	.00	3.15	
2014		62.00	.00	.00	.00	.00	.00	.00	.00	62.00	

CAMA LAND DETAILS: ----- NOTES: -----
 Land market: 50 UNORG 50 26 / ZONE 4 Last calc date/env: 03/14/16 B
 Neighborhood: 50 UNORG 50 26 1.00 Asmt year: 2016
 COG: 15293 2 Ac/FF/SF: 107.22 Lake:
 Wid: .00 Dth: .00 Avg CER:



Land/Unit Type	Units	Qlt/Acc	-Other-	OV	Base Rate	Adj Rate	Value Asmt	Cd	Acreage	PTR Value	Improvement	CER Factors
	Size		Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ New				
SWP-R	AC	8.22			500.00	480.00	3900	2 121	8.22			
		107.22						WA				
LOP-R	AC	22.00			1250.00	1200.00	26400	1 101	22.00			
		107.22						MD				
Front feet:		.00	Other Acres:		30.22	Totals:			30,300			
FF/SF acres:		.00	CAMA acres:		30.22							
Mineral:												

CAMA SUMMARY: -----
 Schedule: 2016 Insp/By/Cmp: 06/27/2013 TS P
 Neighborhood: 50 UNORG 50 26

Fee Owner: 15293 Seq DISTRICTS: LEGAL DESCRIPTION:
 TVEIT, GALEN & SHARON Twp/City . . : 50 50-26 UNORG Sec/Twp/Rge : 26 50.0 26 Acres: 80.00
 Taxpayer: 15293 FALCO:F.O. School . . : 1 AITKIN E1/2 SE1/4
 TVEIT, GALEN & SHARON Parcel notes:
 54446 US HWY 169 12/2013-SPLIT OF 30 ACRES TO 50-0-040302.
 PALISADE MN 56469 BLDGS ALSO TRANSFERRED- IN 2014 WILL PUT
 ON CORRECT PARCEL OF 50-403. KL
 6-27-2013 TS GIS ACS 112.45 HAD BEEN 107 -
 REVIEWED AERIAL PHOTO USING THE SOIL DRAI
 NAGE LAYER- OUTBUILDINGS LOOK TO HAVE NOT
 HAD ANY CHANGES

SALES HISTORY: ----- TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 | 2009/12/30 TVEIT, GALEN & SHARON

ASSESSMENT DETAILS:		Acres	CAMA	Estimated	Deferred	Taxable
2016 Rcd: 1	Class: 101 Agricultural	Land 26.00	39,600	39,600		39,600
	Hstd: 1 Agricultural-Homestead	Total MKT	39,600	39,600		39,600
	MP/Seq: 50-0-035700 002					
	Own%100 Rel AG% Rel NA% Dsb%					
2016 Rcd: 2	Class: 121 Ag Non-Productive Contiguous	Land 51.00	35,400	35,400		35,400
	Hstd: 1 Agricultural-Homestead	Total MKT	35,400	35,400		35,400
	MP/Seq: 50-0-035700 003					
	Own%100 Rel AG% Rel NA% Dsb%					
2015 Rcd: 1	Class: 101 Agricultural	Land 26.00	32,600	32,600		32,600
	Hstd: 1 Agricultural-Homestead	Total MKT	32,600	32,600		32,600
	MP/Seq: 50-0-035700 002					
	Own%100 Rel AG% Rel NA% Dsb%					
2015 Rcd: 2	Class: 121 Ag Non-Productive Contiguous	Land 51.00	28,000	28,000		28,000
	Hstd: 1 Agricultural-Homestead	Total MKT	28,000	28,000		28,000
	MP/Seq: 50-0-035700 003					
	Own%100 Rel AG% Rel NA% Dsb%					
2014 Rcd: 1	Class: 101 Agricultural	Land 26.00	34,900	34,900		34,900
	Hstd: 1 Agricultural-Homestead	Total MKT	34,900	34,900		34,900
	MP/Seq: 50-0-035700 002					
	Own%100 Rel AG% Rel NA% Dsb%					
2014 Rcd: 2	Class: 121 Ag Non-Productive Contiguous	Land 51.00	27,300	27,300		27,300
	Hstd: 1 Agricultural-Homestead	Total MKT	27,300	27,300		27,300
	MP/Seq: 50-0-035700 003					
	Own%100 Rel AG% Rel NA% Dsb%					
2013 Rcd: 1	Class: 101 Agricultural	Land 26.00	31,400	31,400		31,400
	Hstd: 1 Agricultural-Homestead	Total MKT	31,400	31,400		31,400
	MP/Seq: 50-0-035700 002					
	Own%100 Rel AG% Rel NA% Dsb%					
2013 Rcd: 2	Class: 121 Ag Non-Productive Contiguous	Land 51.00	24,600	24,600		24,600
	Hstd: 1 Agricultural-Homestead	Total MKT	24,600	24,600		24,600
	MP/Seq: 50-0-035700 003					
	Own%100 Rel AG% Rel NA% Dsb%					

ASSESSMENT SUMMARY: -----

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2016	101	+ 1	75,000	0		75,000		75,000			75,000	0
2015	101	+ 1	60,600	0		60,600		60,600			60,600	0
2014	101	+ 1	62,200	0		62,200		62,200			62,200	0
2013	101	+ 1	56,000	0		56,000		56,000			56,000	0

LINKED PARCELS - BASE: 50-0-035700 002 -----
 000 50-0-035700 001 50-0-035700 2 002*50-0-040301 003 50-0-040301 2 004 50-0-038900
 005 50-0-038900 2
 Total acres: 191.69 Total est: 299,800 Total taxable: 274,500

TAX SECTION: ----- Taxes ----- Credits ----- Net Tax -----

Tax Year	Rec	Class	NTC	RMV	St	Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2017			.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
2016	1	121	94.86	.00	.00	.00	.00	.00	94.86	.00	.00	.00
2016	2	121	81.48	.00	.00	.00	.00	.00	81.48	.00	.00	.00
2016			176.34	.00	.00	.00	.00	.00	176.34	.00	.00	.00
2015	1	121	95.98	.00	.00	.00	.00	.00	95.98	.00	.00	.00
2015	2	121	75.14	.00	.00	.00	.00	.00	75.14	.00	.00	.00
2015			171.12	.00	.00	.00	.00	.00	171.12	.00	.00	.00
2014	1	121	82.98	.00	.00	.00	.00	.00	.00	.00	.00	82.98

CAMA LAND DETAILS: ----- NOTES: -----

Land market: 50 UNORG 50 26 / ZONE 4 Last calc date/env: 03/14/16 B
 Neighborhood: 50 UNORG 50 26 1.00 Asmt year: 2016
 COG: 15293 2 Ac/FF/SF: 107.22 Lake:
 Wid: .00 Dth: .00 Avg CER:

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate	Adj Rate	Value	Asmt	Cd	Acreage	PTR	Value	Improvement	CER Factors
	Size				Est/Dfr	Est/Dfr	Est/Dfr	Typ	New					
OPN-R AC	11.00				1600.00	1536.00	16900	1	101	11.00				
	107.22								MD					
HWD-R AC	6.00				1750.00	1680.00	10100	2	121	6.00				
	107.22								TW					
SWP-R AC	26.00				500.00	480.00	12500	2	121	26.00				
	107.22								WA					
LWD-O AC	7.00				1125.00	1080.00	7600	2	121	7.00				
	107.22								TW					
SWP-O AC	12.00				450.00	432.00	5200	2	121	12.00				
	107.22								WA					
HWD-O AC	15.00				1575.00	1512.00	22700	1	101	15.00				
	107.22								TW					
Front feet:	.00	Other Acres:	77.00	Totals:	75,000									
FF/SF acres:	.00	CAMA acres:	77.00	Mineral:										

CAMA SUMMARY: -----
 Schedule: 2016 Insp/By/Cmp: 06/27/2013 TS P
 Neighborhood: 50 UNORG 50 26

All Good Vacant over 34 ac 10/2014-9/2015

Parcel No.	Sale Date	Buyer	Seller	Sale Price	Ratio	Tot Acres	Land Details	- *off road
01-0-021400+	1/1/2015	Landrus, Rodney	Rippon, Ellen	\$160,000	128%	179	HWD 87 LWD 26 LOP 48 SWP 30	
02-0-053000	7/1/2015	Schroeder, Bruce	Morin, Gary	\$40,000	128%	47	HWD 45	
04-0-027500	8/1/2015	Anteau, Richard	Nobis, Robert	\$90,000	75%	80	HWD 15 LWD 4 SWP 20 ROAD 1	
04-0-048102+	1/1/2015	Master, Chad	Carlson, John	\$94,700	104%	114	FSite10 HWD 38 LWD 28 SWP 46	
06-0-032300+	1/1/2015	Dead Eye Lake, Inc	Retterath, David	\$110,100	77%	65	OPN 7 HWD 38 LWD 8 SWP 6 PH WTR ROAD	
07-0-007100	7/1/2015	Braton, Gerald	Ekstrom, Ken	\$160,000	78%	92	HWD 61 LWD 5 SWP 9 PH WTR ROAD	
07-0-052200	11/1/2014	Trotter, Jamie	Gawronski, Raymond	\$67,000	89%	39	OPN 20 LWD 19	
07-0-078300+	10/1/2014	Schroeder, Kurt	Swedberg Trust	\$57,000	74%	40	LOP .46 LWD 6 SWP 35	
09-0-062300+	7/1/2015	Brown, Bruce	North Glen Farm LLC	\$85,000	77%	60	OPN 5 HWD 11 LWD 25 SWP 19	
10-0-036100+	11/1/2014	Dewey, Trevor	Glaser, Charles	\$60,700	107%	60	FSITE OPN 21 HWD 17 SWP 22	
11-0-060900	11/1/2014	Weitnauer, Curtis	Hildestad Trust	\$141,750	65%	82	Ssite OPN 15 HWD 32 LWD6 SWP 20 ROAD	
12-0-032801+	1/1/2015	Ruyak, Marc	Gerber, Phillip	\$100,000	64%	80	OPN 8 HWD 11 LWD 8 LOP 20 SWP 33	
13-0-048700+	10/1/2014	Nordquist, John	Flickinger, Guy	\$95,000	92%	80	Fsite OPN 22 HWD 19 LWD 12 SWP 27 ROAD	
15-0-017500+	11/1/2014	Lefebvre, Robert	Gerard, Leslie	\$160,200	72%	160	HWD 94 LWD 51 LOP 9 WTR ROAD	
15-0-030700+	9/1/2015	Howard, Wayne	Just, Paul	\$116,516	98%	80	OPN 19 HWD 61	
16-0-035700+	6/1/2015	Birk, James	Dressely, Marty	\$110,000	86%	80	HWD 49 LWD 12 SWP 19	
17-0-014100+	4/1/2015	Miskavige, Michael	Klukas, Steven	\$95,000	88%	59	HWD 53 SWP 4 ROAD	
18-0-000600	6/1/2015	Hatcher, Jason	Schularick, Martin	\$73,500	68%	40	HWD 34 SWP 6	
18-0-032800+	6/1/2015	Hesch, Severt	Thurner, John	\$92,500	68%	160	LWD 15 SWP 142	
19-0-006800	8/1/2015	Hendrickson Fam	Spikes or Better LLC	\$26,000	129%	40	HWD 8 LWD 12 SWP 20	
19-0-045105	9/1/2015	Kern, Rodney	Gorham, Charles	\$60,000	107%	35	OPN 17 HWD 17 ROAD	
20-0-007300	5/1/2015	Drake, James	Potlatch	\$120,000	94%	120	OPN 30 HWD 44, LWD 14 LOP 8 SWP 19 ROAD	
21-0-009700	12/1/2014	Ergen, Dale	Bockover, Steven	\$38,900	102%	46	HWD 15 LWD 6 SWP 22 ROAD	
23-0-043300	12/1/2014	Dry Creek Invest.	Huspek, Douglas	\$82,500	99%	80	LOP 29 LWD 40 SWP 11	
24-0-004700+	10/1/2014	Hensel, Cory	Szafranski, Sue	\$178,000	116%	60	HWD 44 LWD 12 375' Section 10 Lake Fsite	
24-0-031301+	3/1/2015	Vanderstappen	Ledin, Robert	\$62,000	111%	44	HWD 11 SWP 19 1300' Sixteen Lake WTR ROAD	
24-0-035400	6/1/2015	Patten, Timothy	Foss, Barry	\$85,000	76%	40	HWD 34 LWD 4 ROAD	
25-0-054800+	4/1/2015	Pederson, Shawn	Yang, True	\$58,000	87%	40	HWD 23 LWD 16 ROAD	
26-0-013800+	11/1/2014	Olson, Archie	Ford, James	\$90,000	99%	80	Fsite OPN 8 HWD 44 LWD 6 SWP 20	
26-0-043700+	3/1/2015	Wahl, Cynthia	David, Stanley	\$78,000	120%	74	HWD 40 LWD 32 SWP 3	
30-0-028401	11/1/2014	Pearthree, Craig	Berge, Ronald	\$76,400	116%	100	HWD 58 LWD 9 SWP 31	



All Good Vacant over 34 ac 10/2014-9/2015

Parcel No.	Sale Date	Buyer	Seller	Sale Price	Ratio	Tot Acres	Land Details - *Off Road
33-0-056500	7/1/2015	Klennert, William	Schularick, Martin	\$ 131,250	135%	80	HWD 25 LWD 2 SWP 6 3100'Oxbow WTR
34-0-031000	10/1/2014	Capra, Darren	Kientop, James	\$ 155,000	104%	160	Fsite HWD 79 LWD 17 SWP 50 OPN 5 LOP 5
34-0-055900	9/1/2015	Revier, Jesse	Schuett, Mark	\$ 39,000	135%	40	OPN 10 HWD 29 LWD 1
34-0-047700+	2/1/2015	DDL, LLC	Backwoods Land	\$ 195,000	115%	230	OPN 19 HWD 132 LWD 24 LOP 15 SWP 30 PH
39-0-041901	11/1/2014	Settlers Ridge	Alden, Wayne	\$ 1,000,000	84%	248	OPN 48 LWD 55 HWD 100 SWP 49
41-0-019500	8/1/2015	Firkus, Perry	Stevens, Doris	\$ 75,000	112%	80	HWD 32 OPN 32 LWD 6 SWP 9
41-0-021900	5/1/2015	Mcilharge, Robt	Maas, Greg	\$ 45,000	71%	40	HWD 15 SWP 24 ROAD
41-0-022500	8/1/2015	Reed, Justin	Maas, Greg	\$ 37,000	97%	40	HWD 14 OPN 2 LWD 4 SWP 19 ROAD
47-0-028100	6/1/2015	Mojo Holdings	Thompson, Alan	\$ 80,000	73%	120	Fsite HWD 4 LWD 20 LOP10 SWP 84 ROAD
47-0-037600+	4/1/2015	Dufault, Guy	Hilla, Ralph	\$ 120,000	63%	109	HWD 22 LWD 5 LOP 34 SWP 41
48-0-046900	3/1/2015	Ellis, Timothy	Biskey, Dorothy	\$ 32,500	58%	40	LWD 14 SWP 26
50-0-053900	6/1/2015	Reinhardt, Steph	Landrus, Raymond	\$ 50,000	85%	40	HWD 9 OPN 27 SWP 2 ROAD
43 Sales - Median Ratio of 90.5%							



**OFFICE OF
AITKIN COUNTY ASSESSOR**

209 2nd ST N.W. Room 111
AITKIN, MINNESOTA 56431
Phone: 218/927-7327 – Fax: 218/927-7379
assessor@co.aitkin.mn.us

County Board of Equalization Appeal Information Sheet

Appointment Time:

Owner Name: Galen Tveit / Tveit Lumber

Property ID#: 50-0-041501

Physical Address: 54219 US Highway 169
Palisade, MN 56469

Estimated Market Value 2015 Assessment: \$148,400

Classification 2015 Assessment: Industrial

Estimated Market Value 2016 Assessment: \$151,600

Classification 2016 Assessment: Industrial

Reason for Appeal: The owner requests the property be classified as agricultural since the mill is being used for personal use.

Assessor's Recommendation: No change to classification.

Comments: If the mill is operated for personal use only then an agricultural use may be appropriate if the property is held in the same ownership as the rest of the farm. In this case, it is owned by Tveit Lumber and not Galen Tveit so we cannot classify this with the rest of the farm. This parcel by itself does not have enough agricultural productive acreage to qualify for ag class.

If the mill property is primarily used for personal use and occasionally used for income producing purposes such as the sale of lumber, it still should be classified as industrial. Assessors are not generally concerned with the volume of the business in determining classification. The Tveit Lumber sign is still up on Highway 169 and the mill is still set up for production as far as we know.



UNORGANIZED (BAIN)

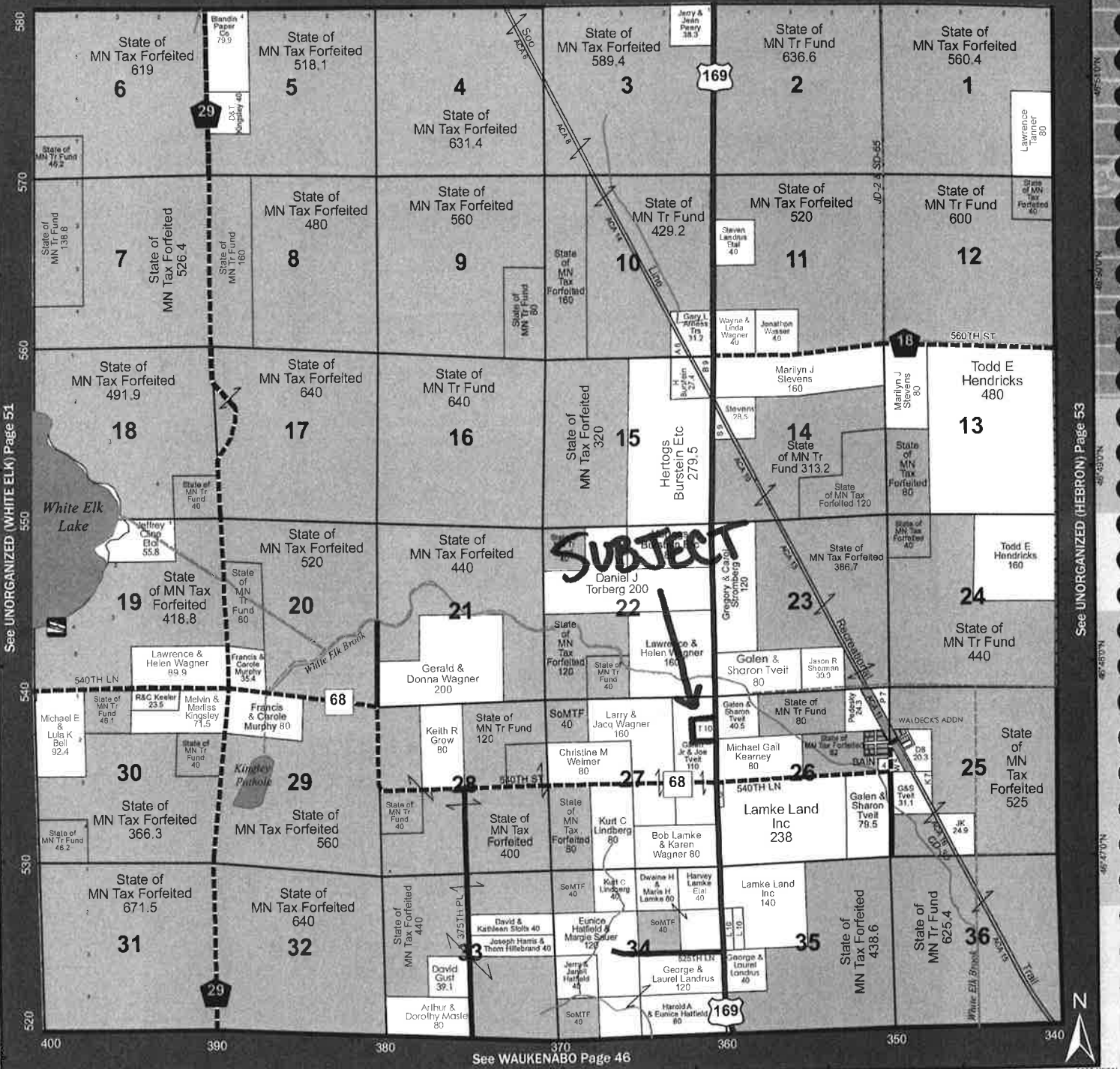
T.50N. - R.26W.



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93°42'0"W 93°41'0"W 93°40'0"W 93°39'0"W 93°38'0"W 93°37'0"W 93°36'0"W 93°35'0"W 93°34'0"W

See MACVILLE Page 58



See UNORGANIZED (WHITE ELK) Page 51

See UNORGANIZED (HEBRON) Page 53

See WAUKENABO Page 46

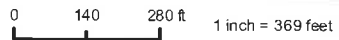


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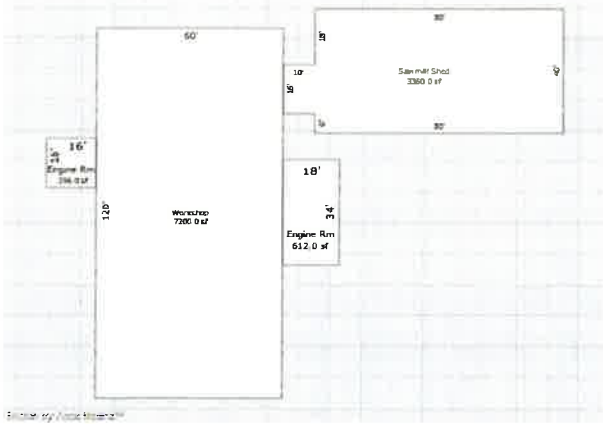


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Tveit Lumber 50-0-041501



Date: 6/8/2016



Fee Owner: 27140 FALCO: DISTRICTS:
 TVEIT LUMBER Twp/City . . : 50 50-26 UNORG
 Taxpayer: 27140 FALCO:F.O. School . . : 1 AITKIN
 TVEIT LUMBER
 TVEIT, GALEN N & JOE A
 27654 480TH ST
 PALISADE MN 56469
 Primary Address/911 #:
 54219 US HWY 169
 PALISADE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 27 50.0 26 Acres: 10.00
 SE1/4 OF NE NE
 Parcel notes:
 FOR 2015 ASMT, CHANGED FROM 233 TO 234 PER
 MIKE. KL
 10-15-2012 COMMERCIAL REASSESSMENT- NO ONE
 HERE. DIDN'T LOOK LIKE IT WAS OPERATING A
 T THIS TIME. GAVE ALL BUILDINGS A FIVE PER
 CENT DEPRECIATION. NO CHANGE TO SITE VALUE
 SEEN.

ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2016 Rcd:	1	Class: 234 Industrial Preferred		Land 8.82	54,400	54,400		54,400
		Hstd: 0 Industrial		Building	97,162	97,200		97,200
		MP/Seq: 50-0-041501 000		Total MKT	151,562	151,600		151,600
		Own% Rel AG% Rel NA% Dsb%						
2015 Rcd:	1	Class: 234 Industrial Preferred		Land 8.82	51,200	51,200		51,200
		Hstd: 0 Industrial		Building	97,162	97,200		97,200
		MP/Seq: 50-0-041501 000		Total MKT	148,362	148,400		148,400
		Own% Rel AG% Rel NA% Dsb%						
2014 Rcd:	1	Class: 233 Commercial Preferred		Land 8.82	32,900	32,900		32,900
		Hstd: 0 Commercial		Building	97,162	97,200		97,200
		MP/Seq: 50-0-041501 000		Total MKT	130,062	130,100		130,100
		Own% Rel AG% Rel NA% Dsb%						
2013 Rcd:	1	Class: 233 Commercial Preferred		Land 10.00	32,200	32,200		32,200
		Hstd: 0 Commercial		Building	97,162	97,200		97,200
		MP/Seq: 50-0-041501 000		Total MKT	129,362	129,400		129,400
		Own% Rel AG% Rel NA% Dsb%						

ASSESSMENT SUMMARY: -----												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2016	234	0	54,400	0	97,200	151,600		151,600			151,600	0
2015	234	0	51,200	0	97,200	148,400		148,400			148,400	0
2014	233	0	32,900	0	97,200	130,100		130,100			130,100	0
2013	233	0	32,200	0	97,200	129,400		129,400			129,400	0

TAX SECTION: -----												
		Taxes					Credits					Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac			
2017		.00	.00	.00	.00	.00	.00	.00	.00			
2016		2,105.47	101.73	1,082.80	.00	.00	.00	.00	.00	3,290.00		
2015		1,872.17	93.22	992.61	.00	.00	.00	.00	.00	2,958.00		
2014		1,836.34	89.47	1,012.19	.00	.00	.00	.00	.00	2,938.00		

CAMA LAND DETAILS: -----
 Land market: 50 UNORG 50 26 / ZONE 4 Last calc date/env: 03/14/16 B
 Neighborhood: 50 UNORG 50 26 1.00 Asmt year: 2016
 COG: 27140 1 Ac/FF/SF: 8.82 Lake:
 Wid: .00 Dth: .00 Avg CER:

NOTES: -----
 CHANGED SITE VALUE FROM CS15000 TO CISITER
 FOR THE 2015 ASMT, RESULTING IN A \$5000
 LAND INCR, ALSO ADDED RURAL COMM LAND
 VALUE FOR 1 ACRE TO EQUALIZE WITH
 OTHER RURAL SITES, MD 6/2014
 On 03/12/2010 at 10:48, KJL1 wrote:
 NEW SIZE ADJUSTMENT APPLIED FOR 2010

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate	Adj Rate	Value	Asmt Cd	Acreage	PTR Value	Improvement	CER Factors
	Size				Est/Dfr	Est/Dfr	Est/Dfr	Typ New				
CISITER UN	1.00				20000.00	20000.00	20000	1 234				
	1.00							OV				
COMRURAL SF	43560.00				.35	.35	15200	1 234	1.00			
	43560.00							OV				
OPN-R AC	5.00				1600.00	2928.00	14600	1 234	5.00			
	8.82							MD				
LOP-R AC	1.50				1250.00	2287.50	3400	1 234	1.50			
	8.82							MD				
SWP-R AC	1.32				500.00	915.00	1200	1 234	1.32			
	8.82							WA				
Front feet:	.00	Other Acres:			7.82	Totals:	54,400					
FF/SF acres:	1.00	CAMA acres:			8.82							

Mineral:

CAMA SUMMARY:

Schedule: 2016 Insp/By/Cmp: 10/15/2012 TB P

Neighborhood: 50 UNORG 50 26

Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	IND	SAWMILL		8068	D		3/14/2016	B	74,172	
2	IND	SAWMILL	SHED	3200	D		3/14/2016	B	21,470	
3	IND	SAWMILL	SHED	160	D		3/14/2016	B	760	
4	IND	SAWMILL	SHED	160	D		3/14/2016	B	760	
Estimated land value :									54,400	
Mineral value :										
Improvement value . . :									97,162	
Total value :									151,562	

CAMA IMP DETAILS: 1 IND SAWMILL
 House/Garage: Schedule: 2016
 Construction class/Quality: D
 Actual/Effective year built: 2004
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable . . .
 Economic: 50 .80
 Additional
 Total percent good80

NOTES: -----
 18X34 & 16X16 ARE ENGINE ROOMS

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005 COLOR																
010 EXT.WALL STL STEEL																
020 ROOF GBL GABLE ROOF																
030 ROOF COVER STL STEEL/METL																
040 FLOOR CNST CON CONCRETE																
250 PERIMETER																
BAS BASE AREA	60	120	7200						68,400	1			1.00		68,400	
BAS BASE AREA	18	34	612						4,070	1			1.00		4,070	
BAS BASE AREA	16	16	256						1,702	1			1.00		1,702	
Ground BAS area:			8,068			Totals:			74,172						74,172	
Effective ground BAS rate:			9.19													

CAMA IMP DETAILS: 2 IND SAWMILL SHED
 House/Garage: Schedule: 2016
 Construction class/Quality: D
 Actual/Effective year built: 1997
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable . . .
 Economic: 50 .80
 Additional
 Total percent good80

NOTES: -----

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005 COLOR																
010 EXT.WALL STL STEEL																
020 ROOF GBL GABLE ROOF																
030 ROOF COVER STL STEEL/METL																
040 FLOOR CNST CON CONCRETE																
250 PERIMETER																
BAS BASE AREA	40	80	3200						21,470	1			1.00		21,470	
Ground BAS area:			3,200			Totals:			21,470						21,470	
Effective ground BAS rate:			6.71													

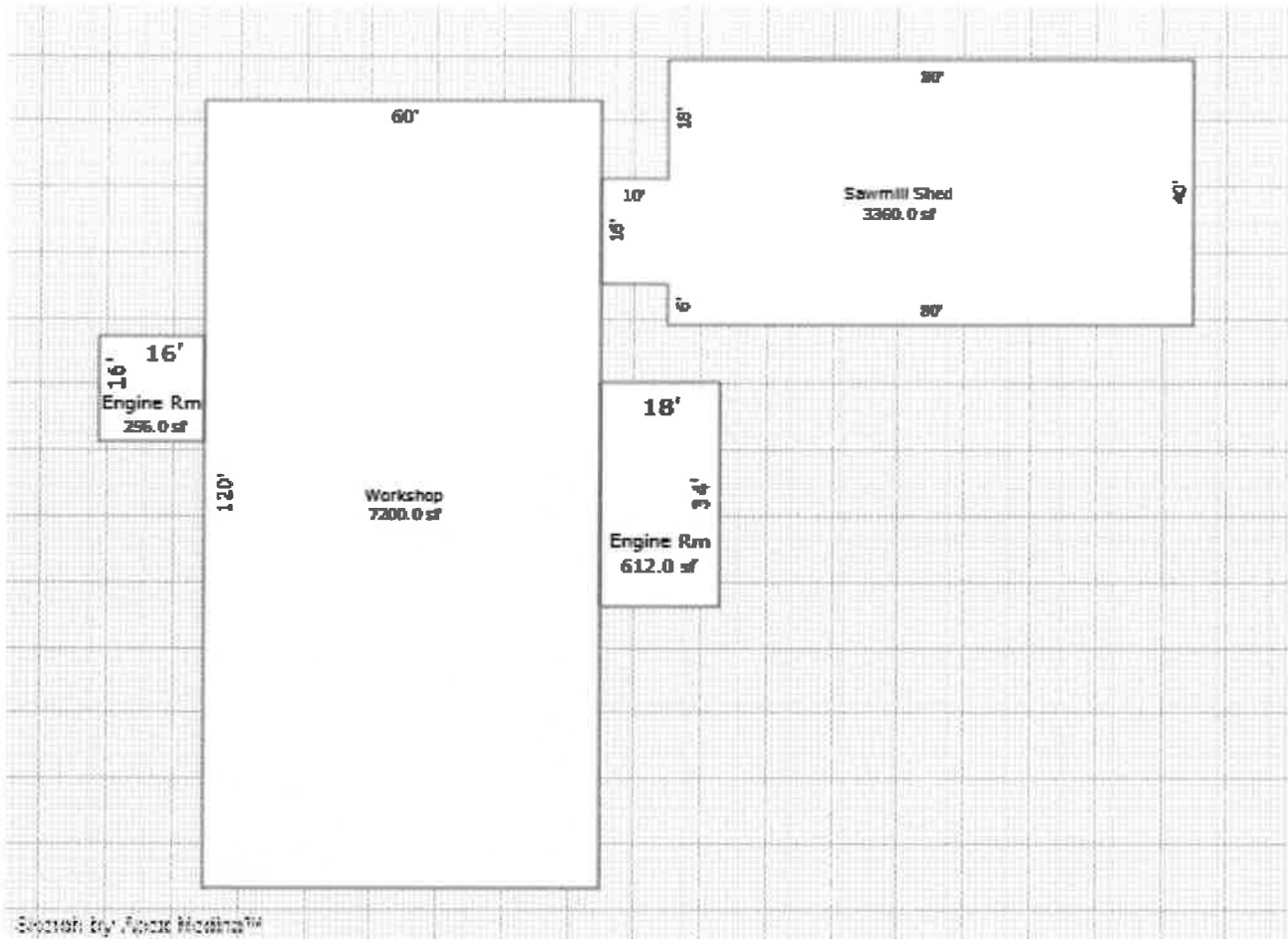
CAMA IMP DETAILS: 3 IND SAWMILL SHED
 House/Garage: Schedule: 2016
 Construction class/Quality: D
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable . . .
 Economic: 50 .80
 Additional
 Total percent good80

NOTES: -----







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