



## AITKIN COUNTY ASSESSOR

Aitkin County Government Center  
307 2<sup>nd</sup> Street NW, Room 310  
Aitkin, MN 56431

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

### County Board of Equalization Appeal Information Sheet

**Appeal Number and/or Appointment Time:** Appointment #4

**Appeal Format:** In Person

**Owner Name:** James Lange

**Property ID#:** 11-0-055905 (Back lot) to main parcel: 11-1-105100

**Physical Address:** 40027 State Hwy 18, Aitkin, MN 56431

**Estimated Market Value 2023 Assessment:** \$800

**Classification 2023 Assessment:** Residential Homestead

**Estimated Market Value 2024 Assessment:** \$900

**Classification 2024 Assessment:** Residential Homestead

**Decision of Local Board (if applicable):** Hazelton Township voted to "make no value change to the property"

**Summary of Issue:** Home owner believes his back lot (which legally cannot be sold without his main parcel) has no value to it, and therefore should be assessed with a zero value. He would like his 2 parcels combined, one of them is a "metes and bounds" and the other is a "platted" parcel.

**Assessor's Recommendation:** No change at this time

**Comments:**

Mr. Lange's one parcel is a "metes and bounds" parcel and the other is platted. It is the practice of Aitkin County to not combine platted parcels with non-platted. The back lot parcel contains the owner's driveway and although there is no "extra driveway value" on this parcel, it is physically located here according to the County Parcel Map.

James is coming to the County Board today because he believes his back lot (which legally cannot be sold without his main property) has no value. He believes it should be combined with his front parcel but due to the fact that it is part of a plat it is not the practice of Aitkin County to combine them. He feels this back lot should have no value assessed to it.

Current Back Lots in the immediate area:

- 11-0-057400: .9 acres Value: \$9,000
- 11-0-055902: .8 acres Value: \$7,100
- 11-0-056500: .5 acres Value: \$4,200
- 11-0-056300: .4 acres Value: \$4,300
- 11-0-057300: .4 acres Value: \$3,800
- 11-0-056400: .3 acres Value: \$3,300
- 11-0-055904: .3 acres Value: \$3,000
- 11-0-055906: .4 acres Value: \$3,500
- 11-0-055907: .1 acres Value: \$1,000
- 11-0-055903: .2 acres Owned by State of MN
- 11-0-055905: .2 acres Value: \$800.00 (Subjects Back Lot Parcel)

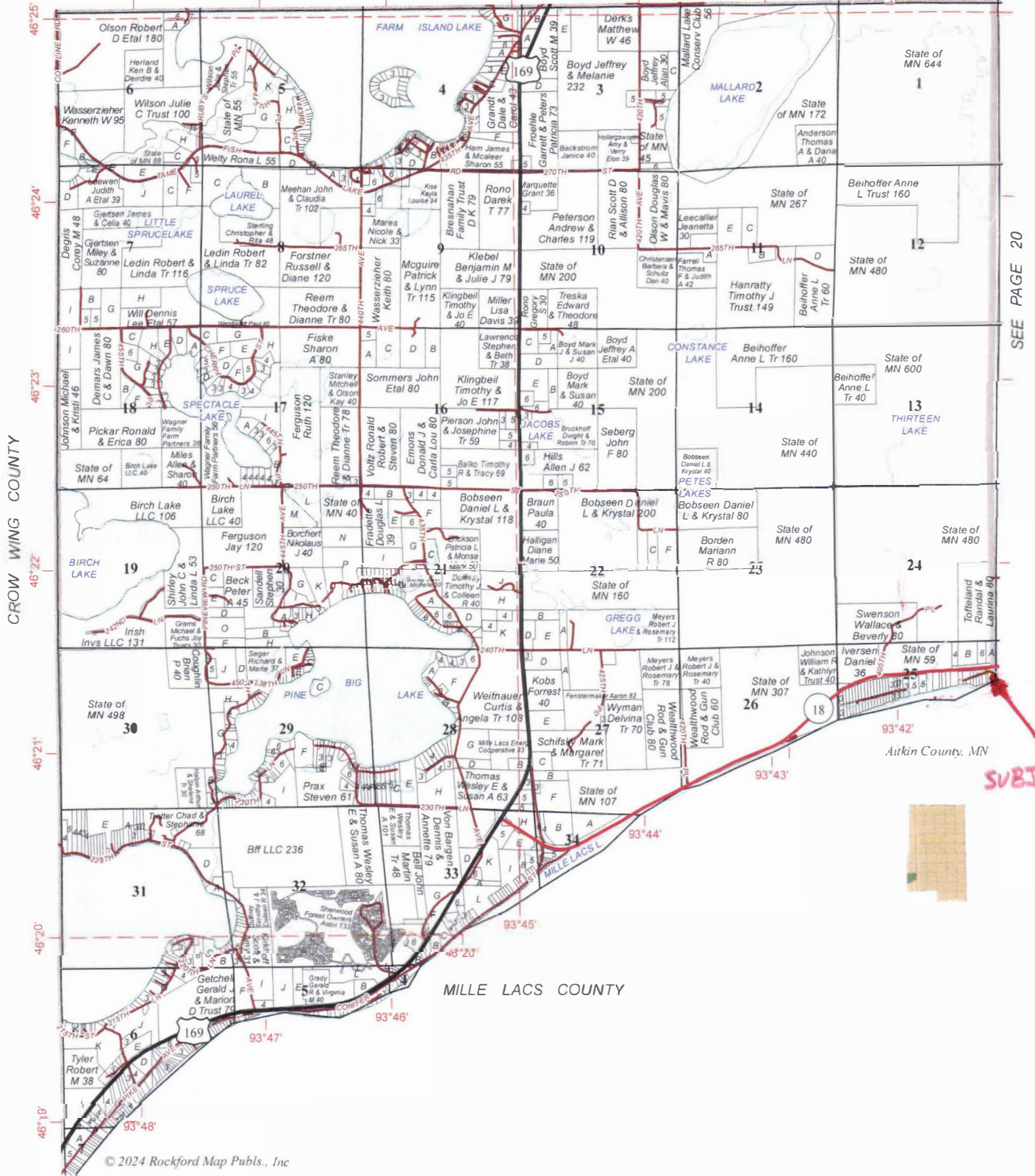
Parcel's value was decreased in 2017 due to "limited use".

- 11-0-056600: .3 acres Value: \$2,500

# HAZELTON

SEE PAGE 30

# T.45N.-R.27W.



SEE PAGE 20

**SUBJECT**

# HAZELTON

T.45N.-R.27W.





Fee Owner: 8398  
 LANGE, JAMES D  
 Taxpayer: 8398 FALCO:F.O.  
 LANGE, JAMES D  
 40027 HWY 18  
 AITKIN MN 56431

DISTRICTS:  
 Twp/City : 11 HAZELTON TWP  
 School : 1 ISD 0001 - Aitkin  
 Lake : 48900200 MILLE LACS (BACK LOTS)

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 25 45.0 27 Acres: .22  
 PT GOVT LOT 1 LYING S HWY 18 & N OF PLAT OF  
 PLEASANT VIEW RIDGE 1ST ADD AS IN DOC 335827  
 (TO BE SOLD WITH 11-1-105100)  
 Parcel notes:  
 04-29-2024: ATTENDED LBOAE: NO VALUE  
 CHANGE. MJB.  
 7-15-21: SJM R/A LAND TYPE NO CHANGE  
 5-8-17 TOWN BOARD ADJUSTED VALUE TO 500 NF  
 ROM 1000 DUE TO LIMITED USE.  
 8-10-16 TB R/A NO CHG  
 6-30-11 TB R/A NO CHG.

ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2024 Rcd: 1	Class: 201 Residential 1 unit			Land .22	877	900		900
	Hstd: 1 Residential-Homestead			Total MKT	877	900		900
	MP/Seq: 11-1-105100 001			10 acres	877	900		900
	Own%100 Rel AG% Rel NA% Dsb%							
2023 Rcd: 1	Class: 201 Residential 1 unit			Land .22	762	800		800
	Hstd: 1 Residential-Homestead			Total MKT	762	800		800
	MP/Seq: 11-1-105100 001			10 acres	762	800		800
	Own%100 Rel AG% Rel NA% Dsb%							
2022 Rcd: 1	Class: 201 Residential 1 unit			Land .22	619	600		600
	Hstd: 1 Residential-Homestead			Total MKT	619	600		600
	MP/Seq: 11-1-105100 001			10 acres	619	600		600
	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
2024	201	1	900	0		900		900			900	0
2023	201	1	800	0		800		800			800	0
2022	201	1	600	0		600		600			600	0

LINKED PARCELS - BASE: 11-1-105100 001 -----

000 11-1-105100 001\*11-0-055905

Total acres: 2.25 Total est: 576,500 Total taxable: 576,500

TAX SECTION:		Taxes								Credits			Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac				
2025		.00	.00	.00	.00	.00	.00	.00	.00				.00
2024		5.40	.60	.00	.00	.00	.00	.00	.00				6.00
2023		3.58	.42	.00	.00	.00	.00	.00	.00				4.00
2022		3.44	.56	.00	.00	.00	.00	.00	.00				4.00

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

Land market: 11-BL HAZELTON TWP BACKLOT Last calc date/env: 03/11/24 B 8-10-16 TB DEEDED ACRES STATES .22 ACRES

Neighborhood: 11-BL HAZELTON BACKLOT 1.10 Asmt year: 2025 8-9-11 LOBR LOWER TO 1000.

COG: 8398 1 Ac/FF/SF: 2.25 Lake: 48900200 MILLE LACS (BACK LO

Wid: .00 Dth: .00 Avg CER:

Land/Unit Type	Units	Qlt/Acc	-Other- OV	Base Rate	Adj Rate	Value Asmt Cd	Acres	PTR Value	Improvement	CER Factors
	Size		Comment Df	Est/Dfr	Est/Dfr	Est/Dfr Typ New				
OPN-R AC	.22		65	2760.00	3984.75	877 1 201	.22	1500		
	2.25					MD				

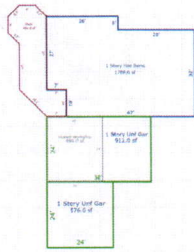
Front feet: .00 Other Acres: .22 Totals: 877

FF/SF acres: .00 CAMA acres: .22 Mineral:

CAMA SUMMARY: -----

Schedule: 2025 Quintile date: 07/15/2021 Insp/By/Cmp: 08/10/2016 TB R

Neighborhood: 11-BL HAZELTON BACKLOT



Fee Owner: 8398 LANGE, JAMES D
Taxpayer: 8398 FALCO:F.O.
LANGE, JAMES D
40027 HWY 18
AITKIN MN 56431
Primary Address/911 #:
40027 STATE HWY 18
AITKIN
Homesteader: 8398 Seq 000
LANGE, JAMES D
40027 HWY 18
AITKIN MN 56431

DISTRICTS:
Twp/City : 11 HAZELTON TWP
Plat : 17 PLEASANT VIEW RIDGE FIRST
School : 1 ISD 0001 - Aitkin
Lake : 48000200 MILLE LACS

LEGAL DESCRIPTION:
Sec/Twp/Rge : 25 45.0 27 Acres: .00
LOT 2 (TO BE SOLD WITH 11-0-055905)
Parcel notes:
04-29-2024: ATTENDED LBOAE; QUESTIONED VALUE; NO CHANGE. MJB.
6-1-21: SJM R/A JIM HERE
6-20-16 TB R/A NO ONE HOME. GAVE RESIDENCE, GARAGE AND POLE BUILDING A 5% DEPRECIATION. NO OTHER CHANGES SEEN.
7-5-11 TB R/A NOT HOME. RES AND GAR X .90 DEP. NEW METAL ROOF. PL BLDG X .90 DEP. NO OTHER CHGS.
5-9-11 LBOR NO CHG.

Table with columns: ASSESSMENT DETAILS, Acres, CAMA, Estimated, Deferred, Taxable. Rows include 2024 Rcd, 2023 Rcd, and 2022 Rcd with various assessment details and values.

Table with columns: ASSESSMENT SUMMARY, Year, Class, Hstd, Land Mkt, Land Dfr, Building, Total Mkt, Total Dfr, Limited Mkt, Limited Dfr, Exemptions, Taxable, New Imp.

Table with columns: LINKED PARCELS - BASE, TAX SECTION, Tax Year, Rec Class, NTC, RMV, St Gen, Disaster, Powerline, Ag, Res, Tac, Net Tax.

Table with columns: CAMA LAND DETAILS, NOTES, Land market, Neighborhood, COG, Wid, Land/Unit Type, Units, Qlt/Acc, Other- OV, Base Rate, Adj Rate, Value Asmt Cd, Acreage, PTR Value, Improvement, CER Factors.

48-0002	FF	100.00	1950.00	2184.00	218400	1	201	1.03	187000
		100.00							
FSITE	AC	1.00	20000.00	20000.00	20000	1	201	1.00	15000
		2.25							
Front feet:	100.00								

Totals: 238,400  
Mineral:

CAMA SUMMARY: -----

Schedule: 2025 Quintile date: 06/01/2021 Insp/By/Cmp: 06/20/2016 TB R  
Neighborhood: 11-02 MILLE LACS LAKE PARCELS (HAZEL)

Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3		1788	D	065	3/11/2024	B	276,087	
2	RES	GAR	INS WRKSH	480	D	4	3/11/2024	B	16,673	
3	OTH	PB		1040	P	020	3/11/2024	B	18,203	
4	RES	GAR		1008	D	3	3/11/2024	B	26,261	
									Estimated land value :	238,400
									Mineral value . . . . :	
									Improvement value . . :	337,224
									Total value . . . . . :	575,624

CAMA IMP DETAILS: 1 RES 1-3

House/Garage: Schedule: 2025  
Construction class/Quality: D 065  
Actual/Effective year built: 1993  
Condition:

DEPRECIATION PCT GOOD FACTORS:  
Physical: .80  
Functional incurable . . .  
Economic: 11-02 1.30  
Additional . . . . .  
Total percent good . . . . 1.04

NOTES: -----  
6-1-21: LOWERED REL FROM .85 TO .80,  
CHANGED FROM 100 TO VAULTED,CMBINED SQFT,  
ADDED DK TO RES

----	Characteristics/Areas	----	Wid Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
003	INSPECTION EX	EXTR ONLY															
005	COLOR	TAN TAN															
010	FOUNDATION CB	CONC BLOCK															
020	STYLE	SE SPLT ENTRY															
025	STORIES	107 VAULTED01*															
030	SHAPE	711 7-11CORNER															
040	CONST	FR FRAME															
050	EXT WALL 1	VL VINYL															
055	EXT WALL 2																
060	ROOF STYLE	GBL GABLE															
070	ROOF COVER	ML METAL															
080	WINDOW 1	AW AWNING															
085	WINDOW 2																
090	FURN. TYPE	FA FORCED AIR															
100	INT WALL 1	DW DRYWALL															
105	INT WALL 2	TG T/G PANEL															
110	BEDROOMS	1 ONE															
115	FLOR CVR 1	VL VINYL															
118	FLOR CVR 2	CO CONCRETE															
125	BATHROOMS	1.5 ONE&A HALF															
140	WALK OUT																
145	LOOKOUT B	Y YES															
150	CEMTR AIR	D DUCTLESS			1				1,500.00		1,500	1		1.00			1,560
160	BSMT FIN																
162	B INT WALL	DW DRYWALL															
164	B FLR COVER	CO CONCRETE															
166	BSM HDRMS																
167	BSM BATHS																
168	BSM ROOMS																
170	FIREPLACE																
175	FP TYPE																
180	LUXURY FIX																
200	TUCK UNDER																
210	EXTRA KIT.																
BAS	BASE AREA	065 D-6.5 RES			1788				146.21		261,423	1		1.00			271,880
DK	DECK	4			461				5.52		2,545	1		1.00			2,647
		Effective BAS rate:			152.06				Totals:		265,468						276,087
		Ground floor area:			1,788												
		Gross floor area:			1,788												

CAMA IMP DETAILS: 2 RES GAR INS WRKSH

House/Garage: Schedule: 2025  
Construction class/Quality: D 4  
Actual/Effective year built: 1994  
Condition:

DEPRECIATION PCT GOOD FACTORS:  
Physical: .80  
Functional incurable . . .  
Economic: 11-02 1.30  
Additional . . . . .  
Total percent good . . . . 1.04

NOTES: -----  
6-1-21: LOWERED REL FROM .85 TO .80 AND  
BROKE OUT HEATED WORKSHOP PORTION, ALL GAR  
PORTIONS WERE GROUPED TOGETHER



---- Characteristics/Areas ---		Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
005	COLOR																	
	TAN TAN																	
010	TYPE																	
	ATT ATTACHED																	
015	STORY HGT																	
020	FLOOR																	
	CON CONCRETE																	
022	WALL HGHT	10	8'-10'															
025	CONST																	
	FR FRAME																	
030	ELECTRIC																	
	Y YES																	
040	LINING																	
	Y YES																	
050	INSULATION																	
	Y YES																	
060	HEAT																	
	Y YES																	
100	LIVING-1																	
110	LIVING-2																	
BAS	BASE AREA	4	LIN/INSUL	20	24				480	33.40	16,032	1		1.00			16,673	
	Effective BAS rate:								34.74									
	Ground floor area:								480									
	Gross floor area:								480									
										Totals:							16,032	16,673

CAMA IMP DETAILS: 3 OTH PB  
 House/Garage: Schedule: 2025  
 Construction class/Quality: P 020  
 Actual/Effective year built: 2000  
 Condition:

DEPRECIATION PCT GOOD FACTORS:  
 Physical: .80  
 Functional incurable . . .  
 Economic: 11-02 1.30  
 Additional . . . . .  
 Total percent good . . . . 1.04

NOTES: -----  
 6-1-21: LOWERED REL FROM .85 TO .80

---- Characteristics/Areas ---		Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
005	COLOR																	
	OTH OTHER																	
007	STORY HGT																	
010	FLOOR TYPE	D																
	DIRT FLOOR																	
015	WALL HGHT																	
020	ELECTRIC																	
	Y YES																	
030	INSULATED																	
	N NO																	
040	LINING																	
	N NO																	
050	HEATING																	
	N NO																	
060	CUSTOM EXT																	
100	MAKE																	
110	LIVING																	
BAS	BASE AREA	020	STANDARD	26	40				1040	16.83	17,503	1		1.00			18,203	
	Effective BAS rate:								17.50									
	Ground floor area:								1,040									
	Gross floor area:								1,040									
										Totals:							17,503	18,203

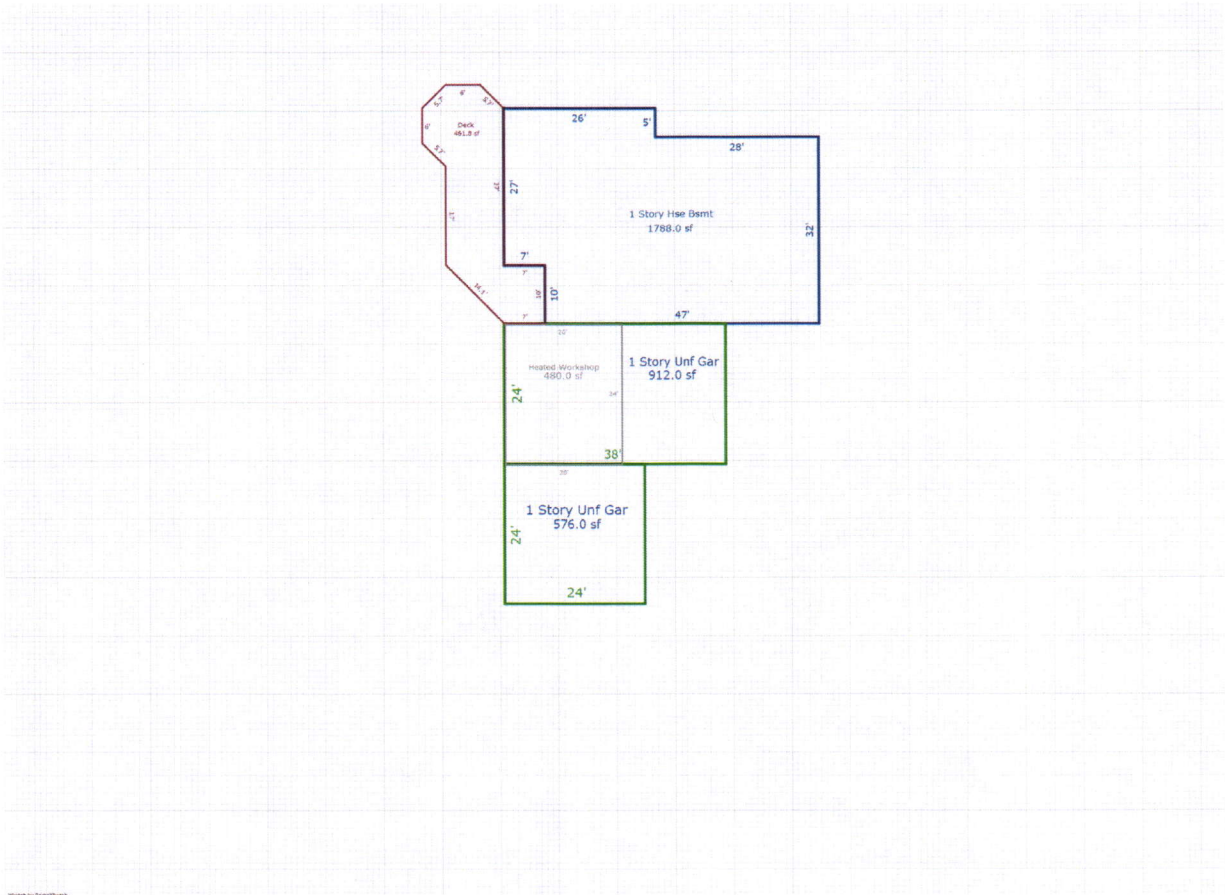
CAMA IMP DETAILS: 4 RES GAR  
 House/Garage: Schedule: 2025  
 Construction class/Quality: D 3  
 Actual/Effective year built: 1994  
 Condition:

DEPRECIATION PCT GOOD FACTORS:  
 Physical: .80  
 Functional incurable . . .  
 Economic: 11-02 1.30  
 Additional . . . . .  
 Total percent good . . . . 1.04

NOTES: -----  
 6-1-21: BROKE OUT NON-INSULATED PORTIONS OF GAR AND DEP FROM .85 TO .80

---- Characteristics/Areas ---		Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
005	COLOR																	
	TAN TAN																	
010	TYPE																	
	ATT ATTACHED																	
015	STORY HGT																	
020	FLOOR																	
	CON CONCRETE																	
022	WALL HGHT																	
025	CONST																	
	FR FRAME																	
030	ELECTRIC																	
	Y YES																	
040	LINING																	
	N NO																	
050	INSULATION																	
	N NO																	
060	HEAT																	
	N NO																	
100	LIVING-1																	
110	LIVING-2																	
BAS	BASE AREA	3	AVERAGE	24	24				576	25.05	14,429	1		1.00			15,006	
BAS	BASE AREA	3	AVERAGE	18	24				432	25.05	10,822	1		1.00			11,255	
	Effective BAS rate:								26.05									
	Ground floor area:								1,008									
	Gross floor area:								1,008									
										Totals:							25,251	26,261





## 2023 Minnesota Statutes

### 272.46 AUDITOR TO FURNISH STATEMENT OF TAX LIENS AND TAX SALES; FEES; APPLICATION.

Subdivision 1. [Repealed, [1994 c 510 art 1 s 13](#)]

Subd. 2. **Auditor to combine legal descriptions; exceptions.** The county auditor, upon written application of any person, shall for property tax purposes only, combine legal descriptions, as defined in section [272.195](#), of contiguous parcels to which the applicants hold title.

The county auditor shall not be required to combine legal descriptions over section lines in the following situations: when the parcels to be combined are located in different school districts or different taxing jurisdictions or when a combination of legal descriptions would require the auditor's office to modify an existing record-keeping system.

**History:** ([223L 2232](#)) [1907 c 431 s 1, 2](#); [1921 c 409](#); [1963 c 553 s 1](#); [1973 c 123 art 5 s 7](#); [1976 c 248 s 1](#); [1Sp1981 c 1 art 8 s 5](#); [1982 c 523 art 19 s 1](#); [1983 c 222 s 6](#); [1986 c 444](#)

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**Chapter 272**

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## 2023 Minnesota Statutes

### 272.195 LEGAL DESCRIPTION.

When a parcel of land has been coded under the county code system, as hereinbefore provided, and notice thereof has been given to the owner of such land, it shall be a legal and valid description of such land for taxation purposes, and such land shall thereafter be so described on the tax rolls of the county.

**History:** [1951 c.638 s.5](#); [1957 c.371 s.5](#)

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