



# Board of County Commissioners Agenda Request

**6B**  
Agenda Item #

**Requested Meeting Date:** April 14, 2026

**Title of Item:** 2026 Assessment Summary

<input checked="" type="checkbox"/> REGULAR AGENDA  <input type="checkbox"/> CONSENT AGENDA	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <input type="checkbox"/> Hold Public Hearing <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Information Only
---	--	--

<b>Submitted by:</b> Mike Dangers	<b>Department:</b> Assessor
--------------------------------------	--------------------------------

<b>Presenter (Name and Title):</b> Mike Dangers, County Assessor	<b>Estimated Time Needed:</b> 20 minutes
---	---

**Summary of Issue:**  
Please see attached memo.

**Alternatives, Options, Effects on Others/Comments:**

**Recommended Action/Motion:**

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



## AITKIN COUNTY ASSESSOR

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

assessor@aitkincountymn.gov  
Phone: 218-927-7327  
Fax: 218-927-7379

## MEMO

April 8, 2026

To: Aitkin County Board  
Township Boards and City Councils

From: Mike Dangers, County Assessor

Re: 2026 Assessment Summary and 2027 Assessment Preview

Spring appeal meetings start on April 20 and the valuation notices were mailed with property tax statements on March 23. This memo, along with the attached charts and schedules, summarize the assessment changes made for the 2026 property assessment.

Generally, the overall changes this year are very similar to last year. Exceptions to this include acreage value increases and pond value increases that will be described later. Most areas of the County are seeing single-digit percentage increases in value, and new construction continues to increase at a similar rate as in the past.

All the value changes we make are to ensure that our average values are within 10% of sales prices as required by the MN Department of Revenue. Most of what assessors do are guided by State Laws, and Department of Revenue directives.

Looking at the attached documents, page 3 shows a comparison of the 2025 and 2026 assessments. The overall estimated market value of the County increased 3.9%, which is slightly more than last year. New Construction value is also slightly higher than last year but less than the highest values ever right after COVID. As an interesting note, the 5 years right before COVID through 2021, our average new construction value was about \$25 million per year. In the 5 years since the pandemic, we've averaged \$49 million per year. Adding new construction (homes, businesses, garages, etc.) generally shifts tax burden away from our longtime taxpayers such as the lifelong County residents that are retirees on fixed incomes.

Also on page 3, the most significant change this year would be the increase in acreage value including rural vacant land and agricultural homestead value increases. Our acreage values are generally lower than counties to the west and south and continued development pressure from metro seasonal buyers drives values up. Only a half hour car ride from our County's southern border, acreage values are at least double what they are here.

On page 4 is the pie chart that shows the sizes of the property classes in the County. Compared to last year, due to value changes, the seasonal and residential homestead slices of the pie decreased by 1% and the rural vacant land increased by 1%. A new change for this year is that our Commercial and Industrial values have increased enough to put them at 3%, which is higher than this has been in several years. The point of the chart is to show that our tax base has a diverse mix of properties, and that mix changes with time.

Page 5 shows a ten-year history of overall estimated market value, net tax capacity, and new construction value. The tax base continues to grow at rates that are lesser than prior years, but significant.

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. The sales numbers are starting to rebound, getting closer to the 10-year average. More sales indicate a greater supply of homes available which is a positive sign for those wanting to move. Though the typical price of these sales continues to increase.

Page 7 is a collection of several assessment statistics. The number of taxable improved parcels with buildings continues to grow faster than the number of taxable parcels. We have seen this number increase by over 500 over 5 years and by almost 1000 (988) over 10 years. Related to this is the increase in homesteads. The homestead count has increased by 105 over 5 years and by 428 over 10 years. This shows we have an increase in population over time, though since homestead doesn't always provide a tax benefit, this isn't the best measure of population growth.

Also on page 7, the number of local board and open book appeals decreased for the fourth year in a row. These numbers do not include the taxpayer contact that we have prior to the meetings, when we are able to find errors and send revised notices to resolve issues before they reach the meetings.

Page 8 shows a statewide map of value changes comparing the 2024 and 2025 assessments. This map shows how our value changes compare to our neighbors and other areas of the State. Our overall value increases continue to be less than several of our neighboring counties.

Page 9 shows the reassessment notification postcard that we plan to send in May. We sent one similar to this each year for the past few years. The QR code shown directs a person to the Aitkin County website. Our staff plans to reassess the following areas for the 2027 Assessment, starting in May: Ball Bluff Township, Balsam Township, Fleming Township, Hazelton Township, Jevne Township, Macville Township, Malmo Township, Turner Township, Unorganized 51-22, Unorganized 52-24, Unorganized 52-25, and Hill City.

Pages 10 through 14 show an itemized list of the major changes to the 2026 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 answer questions about these changes.

One big change that we needed to make this year is the pond value increase. Dozens of small ponds and very small lakes around the County received large value increases due to a change in how we value these properties. After doing a new analysis, we found that we have been undervaluing these properties 30% or more for years. In some cases, the new values may seem excessive, but recreational buyers looking for a cabin or spot to park a camper on a body of water are driving these increases. The body of water does not need to be pristine or large to add value.

Page 15 shows the final value change percentage for residential and seasonal property with buildings for each township and city. Some areas have much larger changes than others due to reassessments, new construction, or the impact of pond and lakeshore value changes.

Page 16 is the acreage schedule for the whole county that includes the base rates of the different land types for each area. The green townships generally have acreage values that are about 4.5% more than the blue townships. The red townships are about 16% less than the blue. These rates were developed using a 5-year history of acreage sales in each township. This history is tracked by the MN Dept of Revenue.

Page 17 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.

Please contact Mike if you have any questions.



**Countywide Value Changes 2026 Assessment**  
Taxable Property Only

	2025		2026		% Change
Overall Estimated Market Value	\$ 5,525,516,700		\$ 5,741,484,400		3.9%
New Construction EMV	\$ 46,284,400		\$ 48,916,500		5.7%
Agricultural Homestead EMV	\$ 404,484,010		\$ 422,252,250		4.4%
Residential Homestead EMV	\$ 1,676,068,629		\$ 1,725,747,974		3.0%
Seasonal Recreational EMV	\$ 2,247,752,500		\$ 2,321,840,000		3.3%
Commercial/Industrial EMV	\$ 144,232,100		\$ 150,917,600		4.6%
Apartment EMV	\$ 29,517,900		\$ 33,519,400		13.6%
Rural Vacant Land EMV	\$ 667,073,500		\$ 710,161,900		6.5%

**Notes:**

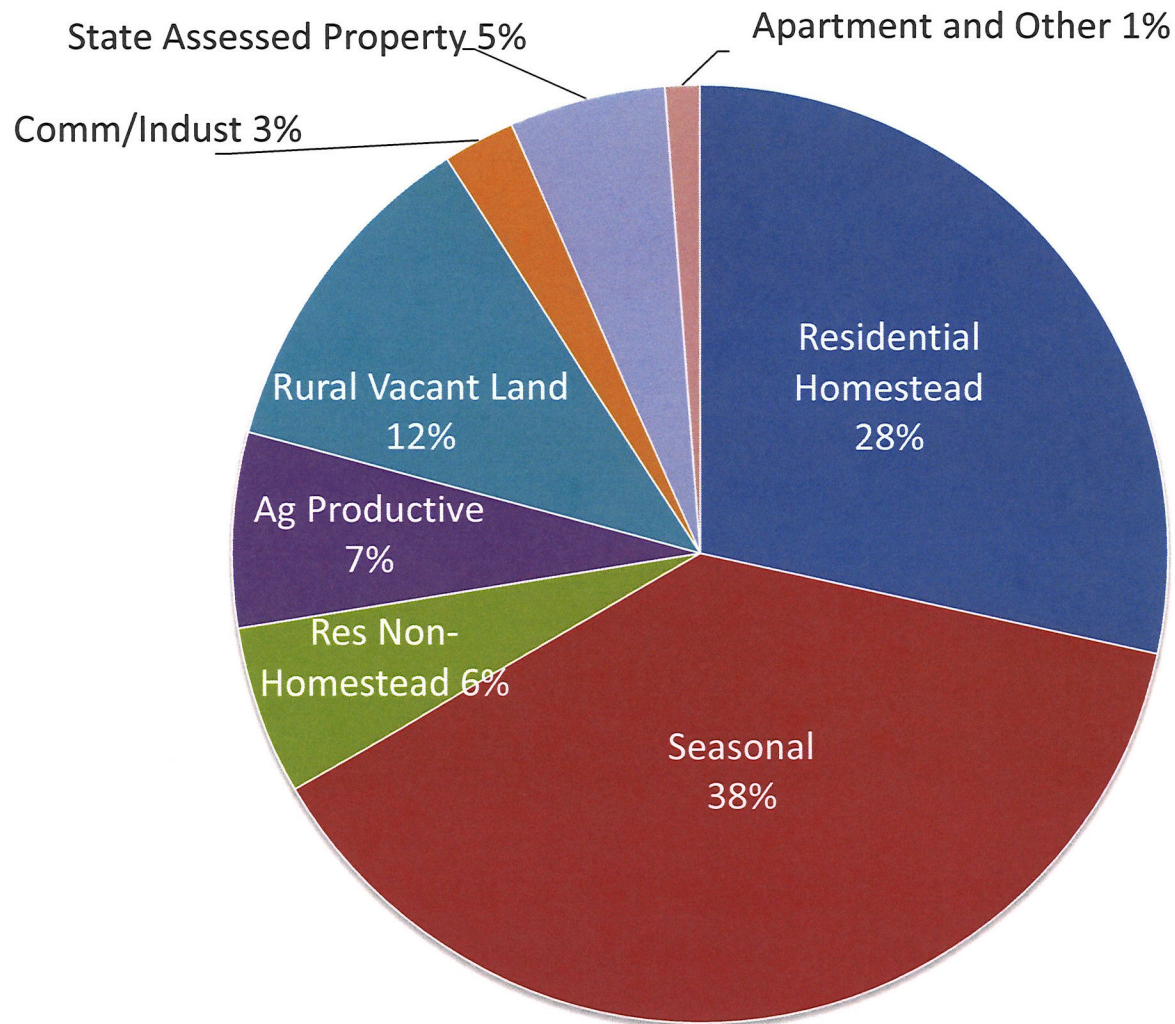
Overall Estimated Market Value is at an all-time high.

**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 2025 and 2026.

## Aitkin County 2026 Assessment % Share of Estimated Market Value





# Ten Year History of Aitkin County Total Valuation

2017 through 2026 Assessment

Asmt Year	County Estimated Market Value	County Net Tax Capacity (NTC)	County New Construction Value
2017	\$ 2,887,138,695	\$ 27,747,676	\$ 25,869,350
2018	\$ 3,011,228,900	\$ 28,990,544	\$ 24,282,800
2019	\$ 3,170,368,200	\$ 30,626,879	\$ 22,081,900
2020	\$ 3,340,653,300	\$ 32,511,167	\$ 24,883,900
2021	\$ 3,468,681,400	\$ 33,825,425	\$ 26,068,900
2022	\$ 4,701,325,706	\$ 48,571,299	\$ 41,971,500
2023	\$ 5,370,783,200	\$ 55,792,789	\$ 50,157,050
2024	\$ 5,619,418,600	\$ 57,913,227	\$ 59,231,000
2025	\$ 5,807,761,900	\$ 60,193,023	\$ 46,284,400
2026	\$ 6,071,575,500	\$ 63,375,815	\$ 48,916,500

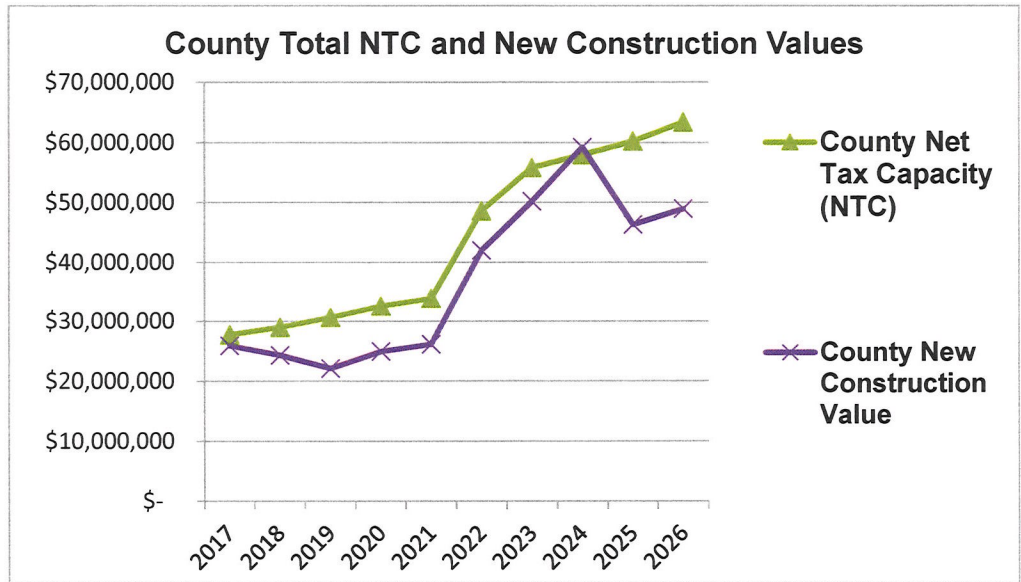
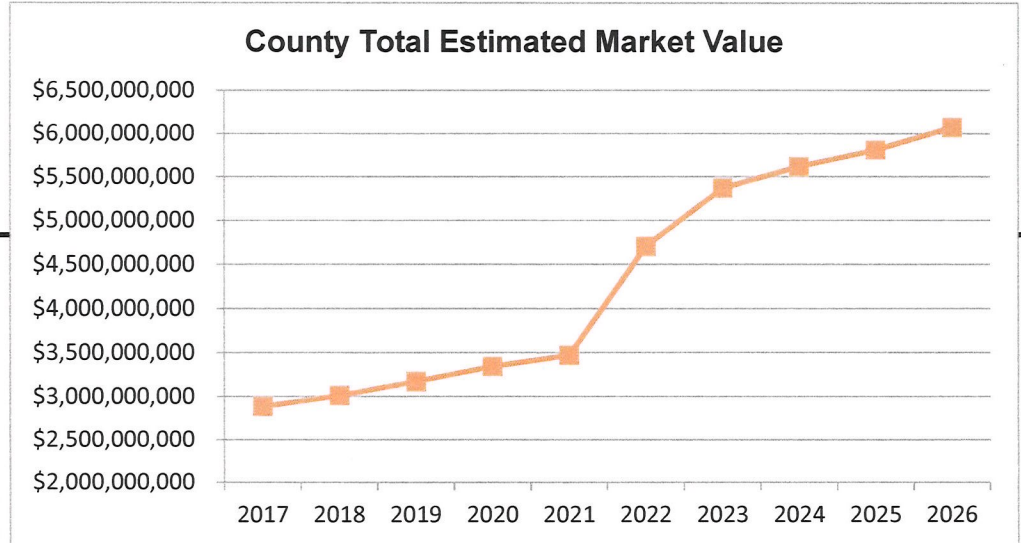
All-time high figures for comparison

	\$ 6,071,575,500	\$ 63,375,815	\$ 59,231,000
--	------------------	---------------	---------------

Notes:

Figures taken from the year end assessment summary report except for 2026

2026 EMV and NTC are before we know the updated State assessed values

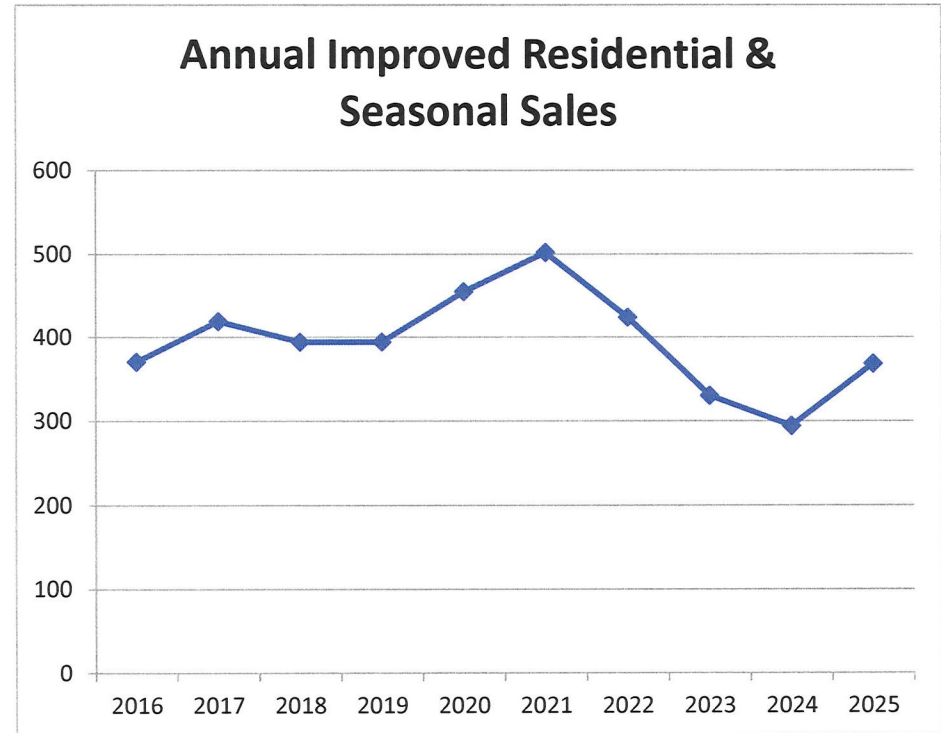




## Aitkin County Sales Ratio Study and Assessment Quality Information

Ten Year History of Residential and Seasonal Improved Sales

Study Year	# of Residential and Seasonal Sales	Residential Median Sales Ratio	Seasonal Median Sales Ratio	Residential COD	Seasonal COD
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
2023	330	95.9	91.1	14.2	15.2
2024	294	96.7	91.6	14.0	17.0
2025	368	96.5	94.6	16.3	14.3



**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

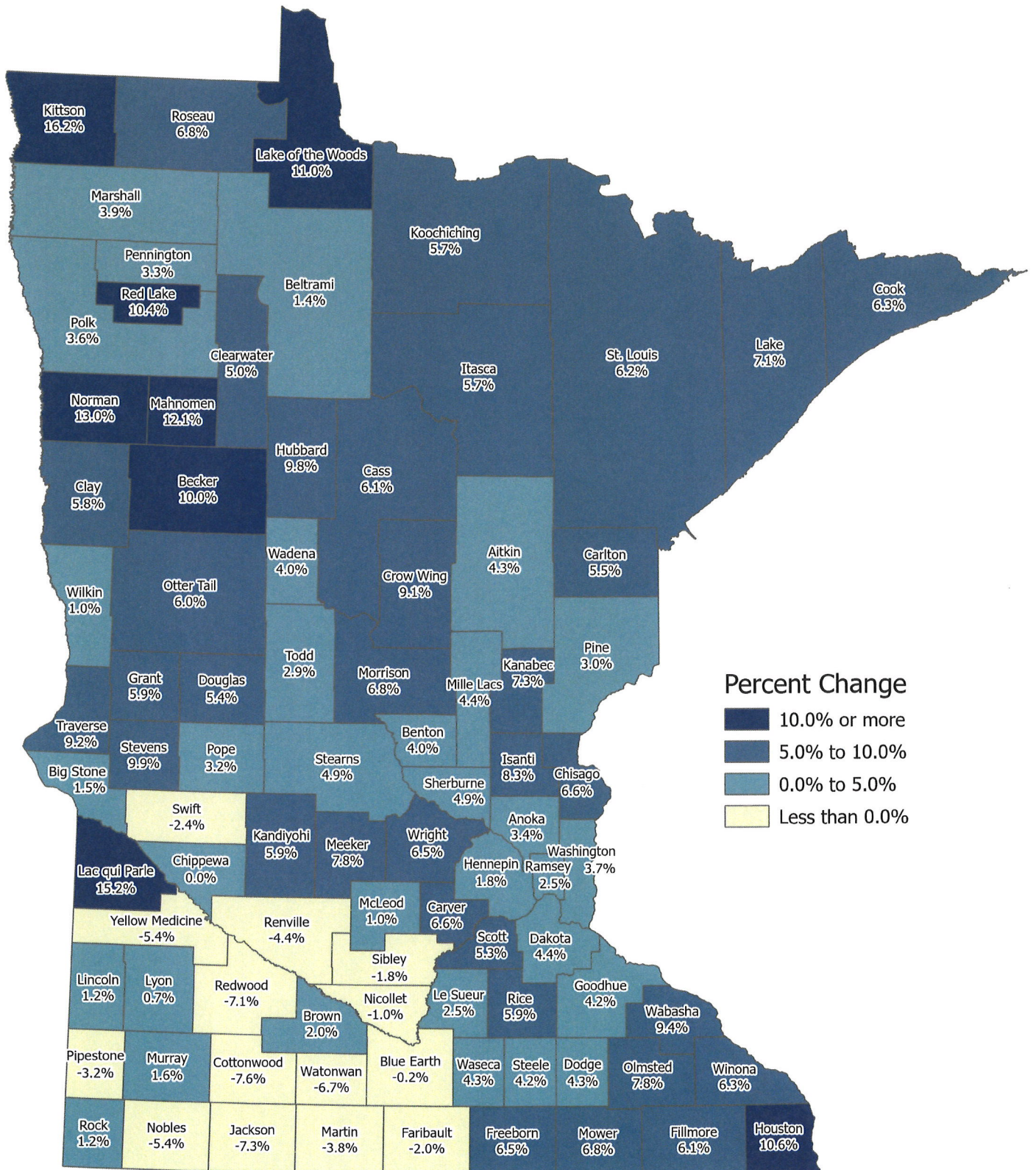
	2021	2022	2023	2024	2025	
A	Number of Taxable Parcels	34,256	34,311	34,350	34,325	34,344
B	Number of Taxable Parcels with Buildings	18,317	18,437	18,580	18,694	18,834
C	Total Building/Improvement Value	1,630,773,500	2,179,498,300	2,451,150,800	2,526,751,600	2,706,701,300
D	Taxable Parcels Reassessed	7,733	7,413	6,561	6,481	6,999
E	Number of CRV's (total sales over \$3000)	1164	910	790	720	835
G	Total Residential Homesteads	5,271	5,309	5,319	5,327	5,376
H	Total Ag Homesteads	821	822	808	806	810
I	Total Ag Productive Acreage (2a)	94,628	94,802	94,325	93,889	94,130
J	SFIA Enrolled Acres	52,641	53,073	55,893	57,372	58,791
K	Average Residential Homestead Market Value	209,000	270,200	305,000	309,300	321,000
L	Average Agricultural Homestead Market Value	313,800	410,700	455,600	508,681	508,500
M	Average Seasonal Residential Parcel Market Value	110,400	142,500	167,000	169,300	175,600
N	Average Commercial/Industrial Parcel Market Value	140,600	150,700	155,900	183,800	199,400
O	Total Homestead Value Exclusion (Not Veterans)	\$ 88,885,650	\$ 72,059,063	\$ 64,487,315	\$ 97,895,240	\$ 95,047,665
P	Total Disabled Veterans Exclusion Value	\$ 25,134,616	\$ 31,617,969	\$ 35,060,068	\$ 40,248,250	\$ 42,568,750
Q	Local Board/Open Book Appeals	61	243	113	98	68
R	New Tax Court Appeals	0	1	0	1	0

**Notes:**

Number of Parcels does not include personal property.

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

# Percent Change in Total Estimated Market Value 2024-2025





SCAN | ME!

Attention Aitkin County Property Owner:

Appraisers from the County Assessor's Office will be reassessing these areas starting in May 2026 through the rest of the year: Ball Bluff Township, Balsam Township, Fleming Township, Hazelton Township, Jevne Township, Macville Township, Malmo Township, Turner Township, Unorganized 51-22, Unorganized 52-24, Unorganized 52-25, and Hill City.

If an appraiser contacts you, please answer their questions. They will leave a card in your door if you are not there. Please call 218-927-7327 or email [assessor@aitkincountymn.gov](mailto:assessor@aitkincountymn.gov) if you have questions.

4-6-26\_v1

# 2026 Assessment Changes List

Item	Name	Appraiser	Major Changes For Each Area
A	COUNTYWIDE LAND		Increased the campground full utilities site values from \$5000 to \$5500 (10.0%) per unit.
B	COUNTYWIDE LAND		Increased county minimum lakeshore value rate from \$200 to \$225 (12.5%) per foot.
C	COUNTYWIDE LAND		Most pond values were increased for ponds with open water size of about 2.5 acres or larger. They are now given a frontage value of \$175 per foot base for frontage on one side or pond diameter. Most received discounts from that rate due to swampy areas or steep elevation. This was not completed for exempt parcels due to lack of time but will be done as part of exempt assessment as time allows.
D	COUNTYWIDE LAND		Increased swamp (SWP Land Type) base rate from \$460 to \$550 (20%) per acre.
E	COUNTYWIDE LAND		Increased high wooded (HWD) land type base rate from \$3100 to \$3250 (4.8%) per acre.
F	COUNTYWIDE LAND		Increased low wooded (LWD) land type base rate from \$1885 to \$1980 (5%) per acre.
G	COUNTYWIDE LAND		Increased open (OPN) and tillable (TIL) land type base rates from \$2670 to \$2900 (4.8%) per acre.
H	COUNTYWIDE LAND		Increased low open (LOP) and low tillable (LTL) land type base rates from \$1925 to \$2000 (3.9%) per acre.
I	COUNTYWIDE LAND		Acreages between 80 and 100 acres no longer receive a size discount.
J	COUNTYWIDE LAND		New land type low wooded bog (LWB) used for bogs wooded with spruce or tamarack. Usually a Type 8 wetland. Base rate is \$1280 per acre.
K	COUNTYWIDE LAND		Increased communication tower site values (CELLSITE) from \$45,000 to \$50,000 (11%) per site.
L	COUNTYWIDE LAND		Reduced acreage land values of properties with around 10 acres by 10%.
M	COUNTYWIDE BUILDING		Increased unfinished basement value on homes from \$12 to \$15 per square foot (+25%). Because this is built into the rate of the standard home, the homes that do not have a basement have their foundation values reduced by 25%. Extra basements associated with a residence increased by 30%.
N	COUNTYWIDE BUILDING		Increased basement finish values 10% for most basements.

# 2026 Assessment Changes List

Item	Name	Appraiser	Major Changes For Each Area
O	COUNTYWIDE BUILDING		Increased house Grade 2 Fireplace from \$4800 to \$6000 each (+25%). Increased house grade 5 fireplace by \$1200. Decreased grade 3+ house fireplace by \$600.
P	COUNTYWIDE BUILDING		Increased all Bunkhouse and Hunting Shack values 25%.
Q	COUNTYWIDE BUILDING		Increased Pole Buildings 10%.
R	COUNTYWIDE BUILDING		Increase Single Wide Mobile Homes 10%.
S	COUNTYWIDE BUILDING		Increased D1 basic cabin values 7.5% to match top grade bunkhouse and hunting shack values. Increased D2 and D3 cabins 10%. Increased all other grade home and cabin base rates 5%. (including stick built and doublewide).
T	COUNTYWIDE BUILDING		
1	AITKIN TWP		Increased Cedar Lake frontage base rate from \$2950 to \$3000 (1.7%) per front foot.
2	BALL BLUFF		Increased acreage land values 5.6%. Increased Vanduse Lake frontage base rate from \$925 to \$975 (5.1%) per front foot.
3	BALSAM		No major changes.
4	BEAVER		Increased building rates 4.3%.
5	CLARK		Updated land values on lakes and ponds throughout the township. Value increases depend on the situation.
6	CORNISH		No major changes.
7	FARM ISLAND		Reduced building rates 3.8%. Increased acreage land values 4.5%. Increased Cedar Lake frontage base rate from \$2950 to \$3000 (1.7%) per front foot. Multiple parcels on small lakes were revalued to equalize with pond value increases.
8	FLEMING		Increased Wilkins Lake frontage base rate from \$1450 to \$1550 (6.9%) per front foot. Increased Fleming Lake frontage base rate from \$925 to \$1025 (10.8%) per front foot.

## 2026 Assessment Changes List

Item	Name	Appraiser	Major Changes For Each Area
9	GLEN		Increased acreage land values 4.5%
10	HAUGEN		Reassessment completed. Reduced acreage land values by 13.6%
11	HAZELTON		Reduced Mille Lacs Lake frontage base rate from \$2300 to \$2100 (-8.7%) per front foot. Increased Tame Fish Lake frontage base rate from \$560 to \$700 (25%) per front foot based on Crow Wing County rate comparison. Increased Birch Lake frontage base rate from \$335 to \$350 (4.7%) per front foot based on Crow Wing County rate comparison. Increased Sherwood Forest building values 9.1%. Reduced buildings outside Sherwood Forest 3.8%. Increased Myr Mar Condo land value 11.6%.
12	HILL LAKE		Increased acreage land values 5.6%
13	IDUN		No major changes.
14	JEVNE		Increased Portage Lake frontage base rate from \$900 to \$975 (8.3%) per front foot.
15	KIMBERLY		No major changes.
16	LAKESIDE		Reduced building rates 7.4% off water and 3.7% on Mille Lacs Lake. Reduced Mille Lacs Lake frontage base rate from \$2300 to \$2100 (-8.7%) per front foot.
17	LEE		No major changes.
18	LIBBY		No major changes.
19	LOGAN		Reduced building values 4.2%.
20	MACVILLE		No major changes.
21	MALMO		Reduced building rates 7.4%. Reduced Mille Lacs Lake frontage base rate from \$2300 to \$2100 (-8.7%) per front foot.
22	MCGREGOR TWP		Reassessment completed.

## 2026 Assessment Changes List

Item	Name	Appraiser	Major Changes For Each Area
23	MORRISON		No major changes.
24	NORDLAND		Reduced building rates 3.8%. Increased acreage land values 4.5%. Increased Nord Lake frontage base rate from \$1100 to \$1200 (9.1%) per front foot. Increased Section 10 Lake frontage base rate from \$950 to \$1000 (5.3%) per front foot. Increased Lone Lake frontage base rate from \$2000 to \$2100 (5.0%) per front foot.
25	PLINY		No major changes.
26	RICE RIVER		No major changes.
27	SALO		No major changes.
28	SEAVEY		Increased building values 4.4%.
29	SHAMROCK		Reassessment completed. Revalued all backlots around Minnewawa and updated Minnewawa frontage adjustments. Reduced Lakes Storage Valhalla 65 site value from \$35,000 to \$26,000 (-25.7%).
30	SPALDING		No major changes.
31	SPENCER		Reduced Otterbelly Plat home values 5%.
32	TURNER		Increased building rates 9.5%
33	VERDON		Increased building rates 5%
34	WAGNER		Added pond value to ponds over about 2.5 acres in size resulting in large value increases depending on the size of the pond and the amount of open water typically present.
35	WAUKENABO		Reassessment completed. Increased Waukenabo Lake frontage base rate from \$850 to \$1000 (+17.6%) per front foot. Increased Round Lake frontage base rate from \$1800 to \$1900 (+5.6%) per front foot. Increased building rates 4.2%.
36	WEALTHWOOD		Reduced Mille Lacs Lake frontage base rate from \$2300 to \$2100 (-8.7%) per front foot.
37	WHITE PINE		No major changes.
38	WILLIAMS		Increased building rates 10.5%

## 2026 Assessment Changes List

Item	Name	Appraiser	Major Changes For Each Area
39	WORKMAN		Increased Rat Lake frontage base rate from \$420 to \$475 (13.1%) per front foot.
41	MILLWARD		No major changes.
42	UNORG 51-22		No major changes.
43	UNORG 52-22		No major changes.
44	UNORG 45-24		Reassessment completed.
45	UNORG 47-24		Increased Portage Lake frontage base rate from \$900 to \$975 (8.3%) per front foot. Increased building rates 4.8%.
46	UNORG 52-24		No major changes.
47	UNORG 50-25		Reassessment completed.
48	UNORG 51-25		Reassessment completed.
49	UNORG 52-25		No major changes.
50	UNORG 50-26		Increased building rates 4.4%.
51	UNORG 48-27		No major changes.
52	UNORG 49-27		Increased Moulton Lake frontage base rate from \$275 to \$350 (+27.3%) per front foot. Increased building rates 4.2%.
53	UNORG 50-27		Increased Otter Lake frontage base rate from \$200 to \$260 per front foot (+30%).
54	UNORG 51-27		Reassessment completed. Increased McKinney Lake frontage base rate from \$260 to \$325 (+25.0%) per front foot. Increased Otter Lake frontage base rate from \$200 to \$260 per front foot (+30%).
55	UNORG 52-27		No major changes.
56	AITKIN CITY		Increased apartment and assisted living values 15% for most properties.

## 2026 Assessment Changes List

Item	Name	Appraiser	Major Changes For Each Area
57	HILL CITY		Increased quadna townhome lot values 28.6%. Increased quadna townhome (not villa) building rates 10.5%. Regraded Quadna condo studio units from D4 to D4.5, not including the lodge. Increased apartment and assisted living values 15% for most properties. Increased commercial land values 10%.
58	MCGRATH CITY		Reassessment completed. Increased building rates 6.7%
59	MCGREGOR CITY		Increased apartment and assisted living values 15% for most properties. Increased commercial land values 10%.
60	PALISADE CITY		No major changes.
61	TAMARACK CITY		No major changes.
(Last Updated on 3/17/26)			

<b>Aitkin County Value Changes and Final Ratios Res/Seasonal Improved 26 Assessment</b>				
	25 Asmt Value Change	26 Asmt Value Change	2025 Good Sale Count	Final County Median Ratio After Changes
Aitkin County	4.8%	2.5%	368	95.3%
Aitkin TWP	2.5%	2.8%	14	95.7%
Ball Bluff	4.0%	5.2%	5	86.6%
Balsam	5.2%	-0.8%	1	98.0%
Beaver	8.1%	11.6%	6	93.3%
Clark	4.8%	10.2%	1	78.5%
Cornish	3.4%	1.8%	0	0.0%
Farm Island	4.2%	1.9%	26	95.5%
Fleming	5.8%	3.6%	13	95.1%
Glen	3.8%	2.9%	10	95.7%
Haugen	2.4%	1.6%	2	95.2%
Hazelton	4.8%	-0.4%	19	91.6%
Hill Lake	3.2%	4.8%	7	99.9%
Idun	3.6%	4.2%	1	126.1%
Jevne	2.1%	3.9%	6	96.6%
Kimberly	2.7%	4.5%	5	118.5%
Lakeside	8.2%	-3.6%	22	94.9%
Lee	2.8%	3.2%	0	0.0%
Libby	3.5%	4.6%	0	0.0%
Logan	5.2%	0.9%	1	121.5%
Macville	3.5%	8.7%	4	98.7%
Malmo	9.3%	-4.3%	7	96.3%
McGregorTWP	1.5%	3.7%	2	118.2%
Morrison	4.7%	3.6%	0	0.0%
Nordland	4.0%	1.6%	24	95.7%
Pliny	3.5%	3.0%	2	91.0%
Rice River	14.3%	4.3%	2	105.6%
Salo	6.7%	1.4%	0	0.0%
Seavey	5.8%	3.0%	1	88.1%
Shamrock	4.1%	3.3%	57	94.7%
Spalding	10.4%	0.9%	2	108.4%
Spencer	3.9%	4.2%	4	80.2%
Turner	1.8%	6.8%	6	92.4%
Verdon	3.2%	9.7%	4	85.2%
Wagner	3.3%	3.5%	5	99.2%
Waukenabo	5.4%	9.0%	17	102.1%
Wealthwood	13.0%	-0.8%	2	102.3%
White Pine	2.1%	4.0%	0	0.0%
Williams	-4.2%	12.2%	5	79.0%
Workman	2.5%	4.3%	6	97.2%
Millward	5.4%	2.4%	2	113.1%
Unorg.45-24	2.4%	2.3%	0	0.0%
Unorg.47-24	2.3%	7.6%	1	84.1%
Unorg.48-27	27.0%	2.9%	2	108.6%
Unorg.49-27	11.0%	6.3%	2	78.6%
Unorg.50-25	11.4%	15.2%	1	79.3%
Unorg.50-26	15.9%	-5.3%	2	92.7%
Unorg.50-27	1.0%	37.1%	0	0.0%
Unorg.51-22	-0.9%	6.3%	0	0.0%
Unorg.51-25	-2.2%	4.1%	0	0.0%
Unorg.51-27	7.7%	10.4%	3	84.6%
Unorg.52-22	-1.5%	-25.8%	0	0.0%
Unorg.52-24	3.7%	21.8%	0	0.0%
Unorg.52-25	2.6%	5.8%	0	0.0%
Unorg.52-27	10.1%	5.0%	0	0.0%
Aitkin City	6.2%	3.5%	34	98.8%
Hill City	3.8%	7.5%	23	96.5%
McGrath	15.0%	4.1%	0	0.0%
McGregor	14.2%	4.2%	3	123.6%
Palisade	2.7%	3.8%	5	90.8%
Tamarack	5.5%	2.7%	1	105.0%

### Aitkin County Acreage Land Schedule 2026 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>	<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>GA/RP</u>	<u>Workman</u>	<u>Shamrock</u>
Blue Zone A Values →		HWD     3575   2860 LWD     2180   1745 OPN     3190   3190 LOP     2200   2200 SWP     605   425 TIL     3190   3190 LTL     2200   2200 LWB     1410   1095			
<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>	<u>Lee</u>	<u>Rice River</u>
Green Zone C Values →		HWD     3740   2990 LWD     2275   1825 OPN     3335   3335 LOP     2300   2300 SWP     635   445 TIL     3335   3335 LTL     2300   2300 LWB     1470   1145	Red Zone B Values →		HWD     3090   2470 LWD     1880   1505 OPN     2755   2755 LOP     1900   1900 SWP     525   365 TIL     2755   2755 LTL     1900   1900 LWB     1215   945
<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  
 LOP: Low Open Meadow  
 SWP: Swamp/Waste  
 TIL: High Tillable  
 LTL: Low Tillable/Rice Paddy  
 LWB: Low Wooded Bog  
 Values listed above are per acre values.

SITE: Full Building Site Value (Access \$2000, Electric \$3000, Septic \$8000, Well \$7000)  
 AGSITE: Full Building Site Value on Ag Property (Land \$3000, Access \$2000, Electric \$3000, Septic \$8000, Well \$7000)  
**Green Acres and Rural Preserve program values are listed in the second columns above.**  
 Off public road HWD, LWB, LWD and SWP values are typically 25% less than values listed.  
 Tracts under 31 acres carry a positive size adjustment.  
 Tracts over 100 acres carry a size discount of up to 15%.

(updated 3/17/26)

## 2026 Board of Appeal and Equalization Schedule

Date	Twp/City	Time	Meeting Location	
Monday	4/20/2026	Turner Township	11:00	Turner Town Hall
		Jevne Township	1:00	Jevne Town Hall
		Lakeside Township	2:00	Lakeside Town Hall
Tuesday	4/21/2026	Salo Township	9:00	Salo Town Hall
		Spalding Township	11:00	Township Clerk's Residence (19298 Driftwood Street)
		Rice River Township	1:00	Rice River Town Hall
Wednesday	4/22/2026	McGregor Township	9:00	McGregor Town Hall
		Waukenabo Township	1:00	Waukenabo Town Hall
Thursday	4/23/2026	Verdon Township	9:00	Verdon Town Hall
		Ball Bluff Township	11:00	Jacobson Fire Hall
		Morrison Township	2:00	Morrison Town Hall
Friday	4/24/2026	Farm Island Township	9:00	Farm Island Town Hall
		Malmo Township	1:00	Malmo Town Hall
Monday	4/27/2026	Shamrock Township	9:00	Shamrock Town Hall
Tuesday	4/28/2026	Macville Township	9:00	Macville Town Hall
		City of Hill City	11:00	Hill City Community Room
Wednesday	4/29/2026	City of McGregor	9:00	McGregor Ambulance Station (Old Fire Hall)
		Nordland Township	1:00	Bethlehem Lutheran Church
		Spencer Township	2:00	Spencer Town Hall
Thursday	4/30/2026	Clark Township	9:00	Clark Town Hall
		Haugen Township	10:30	Haugen Town Hall
		Glen Township	1:00	Glen/Kimberly Town Hall
Friday	5/1/2026	Wealthwood Township	9:00	Wealthwood Town Hall
		Wagner Township	1:00	Wagner Town Hall
		Fleming Township	1:00	Fleming Town Hall
Monday	5/4/2026	Kimberly Township	9:00	Glen/Kimberly Town Hall
		Hazelton Township	9:00	Hazelton Town Hall
		Aitkin Township	1:00	Members Coop Credit Union Meeting Room
Tuesday	5/5/2026	Seavey Township	10:00	Seavey Town Hall
		Idun Township	11:00	Holden Lutheran Church
		Williams Township	1:00	McGrath Fire Hall
Wednesday	5/6/2026	OPEN BOOK MEETING	9AM to 7PM	Assessor's Office in Government Center
Tuesday	6/16/2026	County Board of Appeal and Equalization	Starts at 3pm	Aitkin County Boardroom Call for Appointment
2026 Reassessment Areas in <b>Blue</b> :	Haugen Township, McGregor Township, McGrath City, Shamrock Township, Unorg 45-24, Unorg 50-25, Unorg 51-25, Unorg 51-27, Waukenabo Township			
Open Book Meeting Areas in <b>Red</b> :	Aitkin City, Balsam Twp, Beaver Twp, Cornish Twp, Fleming Twp, Hill Lake Twp, Lee Twp, Libby Twp, Logan Twp, McGrath, Millward Twp, Pliny Twp, Palisade, Tamarack, All Unorganized, Waukenabo Twp, White Pine Twp, Workman Twp.			
	meetings in red on the schedule are open book held at that location			