

Dassel, MN

Board of Appeal & Equalization Meeting

Wednesday, April 9, 2025 at 6:00 pm

1. Call to Order

a. Roll Call

Council members Gaertner, Landrus, Suchy, Thurn & Mayor Lalone

2. Business Item

a. Brief Overview from Assessor

Attachments:

- **Meeker County Assessor documents** (Dassel_City_Board_Packet_-_Meeker_Co_Assessor.pdf)

b. Public Comments/Questions

Residents that made an appointment will be heard first, followed by a first come first serve basis

c. Recommendations from Assessor

3. Recess / Adjourn

Contact: Renee Eckerly (renee.eckerly@dassel.com 320-275-2454) | Agenda published on 04/02/2025 at 6:21 PM

Purpose of the board

The purpose of the Board of Appeal and Equalization is to provide a fair and objective forum for property owners to appeal their valuation or classification. The local board often serves as the first formal step in the appeals process for taxpayers.

One of the most important duties placed by law upon the governing body of a township, city, or county is to serve as the Board of Appeal and Equalization. Effective actions taken by the board may potentially make a direct contribution to attaining assessment equality.

The goal of the Board of Appeal and Equalization should be to attempt to address property owners' issues efficiently, fairly and objectively.

Always keep in mind that ***any changes made by the board must be substantiated by facts***. Any value reductions must be justified because they have the effect of shifting the tax burden to other property in the jurisdiction. Further, any changes made by the board must meet statutory guidelines.

Role of the board in the assessment process

The Board of Appeal and Equalization has the authority to change the valuation or classification of a property for the current assessment year. Taxes or prior year assessments are not within the jurisdiction of the board.

Any decisions made by the board must be supported by facts and by Minnesota law. The board must make informed decisions and ensure all taxpayers are treated fairly and uniformly.

In order to make an informed decision on the valuation or classification of a property, it is important to understand the concepts of valuation and classification. These two concepts are equally important in the assessment process. They are both determined on the assessment date, January 2, each year.

We will look at the definition of market value and explain how classifications are determined.

Duties of the board

The board is to determine whether all of the taxable property in the jurisdiction has been properly valued and classified for the current assessment. All property is to be valued at its market value, and all property is to be classified according to use. At the county level, the board is to ensure equalization from jurisdiction to jurisdiction as well.

The county board is required by law that each member take an oath to fairly and impartially perform duties as a member. It is assumed that the assessor has properly valued and classified all the property in the jurisdiction. The burden of proof rests with the property owner who must present factual evidence to disprove the assessor's value or classification.

The Board's Responsibility to Hear All Appeals

It is the board's responsibility to hear all appeals presented until the board adjourns. A property owner can present their appeal at the initial meeting or at any of the reconvene meetings. The board **must** hear that appeal and make a decision. The board cannot dismiss the property owner's appeal, unless the meeting is adjourned.

The complaints and objections of property owners appealing individual assessments for the current year should be considered very carefully by the board. An appeal may be made in person, by letter, or through a representative of the owner. Written objections should be filed prior to the meeting of the Board of Appeal and Equalization and must be presented to the board for consideration while it is in session. The board **must hear all complaints and examine all letters**. Such assessments must be reviewed in detail, and the board has the authority to make corrections as it deems to be just. The board may recess from day to day until all cases have been heard.

The board should look for improvements that are not on the tax rolls. When improvements are missing from the tax rolls, an unfair burden falls upon the owners of all properties that have been assessed. If the board finds any improvements that are not on the tax rolls, the board should place it on the assessment list along with its market value, and correct the assessment so that each tract or lot of real property and each article, parcel or class of personal property is entered on the assessment list at its market value.

Prohibition on changes within 10 days of local board meeting

Since the Notice of Valuation and Classification must be mailed to taxpayers at least 10 days prior to the meeting of the Local Board of Appeal and Equalization, the assessor should not make changes to the valuation or classification of a property within that 10-day window without bringing the change to the local board for action.

After receiving the notice, the property owner can contact the assessor to discuss questions or concerns. The assessor can make changes to the valuation or classification without bringing the change to the local board if a new notice is mailed to the property owner at least 10 days prior to the local board meeting.

Oftentimes, the assessor will continue to review properties within 10 days of the local board meeting. However, if the assessor makes a change, that change should be brought to the local board for action. If the property owner agrees with the change, he/she does not need to personally appeal to the board. Instead, the assessor should present such changes to be voted on by the board.

What the board can do

Reduce the value of a property. The board may reduce the value of a property if the facts show that the property is assessed at a value that is higher than its market value. All property is to be valued at its market value. It is assumed that the assessor has properly valued the property. **The burden of proof rests with the property owner who must present factual evidence to disprove the assessor's value.**

Increase the value of a property. The board may increase the value of a property if the facts show that the property is assessed at a value that is lower than its market value. The board must also base the decision to increase the market value on facts. All property is to be valued at its market value. It is

assumed that the assessor has properly valued the property. The board must rely on factual evidence to disprove the assessor's value. Before the board raises the market value of a property, it must notify the owner. The law does not prescribe any particular form of notice, except that the person whose property is to be increased in assessment must be notified of the intent of the board to make the increase. The owner must be notified either in writing or orally. He/she should be given a time to appear before the board. After the hearing, the board should make any corrections that it deems just.

Add improvements to the assessment list. In reviewing the individual assessments, the board may find instances where property is not listed at its market value because the value of a building or other improvement was not included when the market value of the property was estimated. These should be carefully reviewed by the board and placed on a tentative list of property values to be increased. The board should then determine to what extent the valuation of such property should be increased. Before the board adds value for new or overlooked improvements, it must notify the owner.

Change the classification of a property. In Minnesota, property is classified according to its use on the assessment date (January 2 of each year). If the property is not currently being used, it is classified according to its most probable, highest and best use. Property owners do not get to choose how they want their property to be classified. It is the assessor's job to classify it according to its current use or its most probable, highest and best use. The board can change the classification of any property which in the board's opinion is not properly classified. Again, it is assumed that the assessor has classified the property correctly. The classification must be based on use, and in order for the board to change the classification, the appellant must present evidence that the property is used in a manner consistent with the classification.

Local Boards Only: Add properties to the assessment list. If the board finds that any real or personal property has not been entered onto the assessment list, the board shall place it on the assessment list along with its market value, and correct the assessment so that each tract and lot of real property and all personal property is entered on the assessment list at its market value.

Additionally, the county board has the authority to make changes to market values or classifications established by local boards as it deems appropriate. The County Assessor typically brings these changes to the county board's attention.

What the board can't do

The board can't consider prior year assessments. The Board of Appeal and Equalization does not have the authority in any year to reopen former assessments on which taxes are due and payable. The board considers only the assessments that are in process in the current year. Occasionally, a property owner may appear with a tax statement and protest the taxes or assessment of the previous year. The board should explain tactfully that it does not have the authority to consider such matters. After taxes have been extended, adjustments can be made only by the process of application for abatement or by legal action.

The board can't reduce the aggregate assessment by more than 1 percent. Although the both Local and County Boards of Appeal and Equalization have the authority to increase or reduce individual assessments, the County Board alone can increase or reduce the assessments of an entire class of property. However the total of all adjustments for both local and county boards must not reduce the

aggregate assessment of the jurisdiction by more than 1 percent. The “aggregate assessment” is the total EMV that the board has the authority to change, i.e. the total EMV of assessments within the jurisdiction excluding state assessed property. For example, if the total EMV of a jurisdiction is \$2,000,000, the board cannot reduce the total EMV of the jurisdiction by more than \$20,000. This means the EMV after all board actions must be at least \$1,980,000.

Assessor’s EMV

+ Total board EMV increases

- Total board EMV reductions

EMV after board actions

If the total amount of adjustments made by the board does lower the aggregate assessment by more than 1 percent, none of the adjustments will be allowed. This limitation does not apply, however, to the correction of clerical errors or to the removal of duplicate assessments. Clerical errors are limited to errors made by someone performing a clerical function during the course of the actual assessment. Examples of clerical errors are errors such as transposing numbers or mathematical errors. Errors that occur when making estimations during the inspection and appraisal process (judgment errors) are not considered to be clerical errors.

The board can’t exempt property. The Board of Appeal and Equalization does not have the authority to grant an exemption or to order property removed from the tax rolls.

A member of the board can’t make changes to property in which he/she has a conflict of interest or financial interest. If a property being appealed is owned by a board member, a board member’s spouse, parent, stepparent, child, stepchild, grandparent, grandchild, brother, sister, uncle, aunt, nephew, or niece, by blood or marriage, the board member is prohibited from participating in the actions of the board for that appeal. The board member is also prohibited from participating in an appeal of a property in which a board member has a financial interest. If the remaining members constitute a quorum, the board may vote on the action with the compromised board member abstaining from the vote. Otherwise, or if the board wishes to prevent any perception of preferential treatment, it should mark “No change” on the record form for the meeting. The taxpayer will be eligible to appeal to the next appeal level (County Board, Tax Court).

The board can’t grant special program status. If a property owner is appealing for enrollment in special programs that require an application (e.g. Green Acres), they must follow the proper application procedure.

The local and county board can’t make changes benefiting a property owner who refuses entry by the assessor. The board may not make an individual market value adjustment or classification change that would benefit the property in cases where the owner or other person having control over the property will not permit the assessor to inspect the property and the interior of any buildings or structures. It seems obvious that for an assessor to make a fair and knowledgeable value estimate, he/she must first be allowed to view the entire property. Until such access is granted, the board should not grant a value reduction.

The local board can't order percentage increases or decreases for an entire class of property. The county board can't add properties to the assessment list. It can request that the auditor place such omitted properties on the tax rolls.

Meeting procedures

The board should run the meeting

The board should take charge of the meeting. It is not the assessor's meeting. The board is intended to be a fair and impartial review of the assessment. The assessor should realize that the appeal decisions are not in his/her hands. The board's decisions are between the board and the appellant. **The assessor is not on trial for his/her work. The board should not critique the assessor's performance or blame the assessor for increasing values (or taxes).** Assessors should try not to become too personally involved with the decisions and remember that they have already done their best job. It is now the task of the local board to review the facts and make decisions as it deems just.

Establish ground rules for the meeting

Before hearing any appeals, the Board Chair should outline the ground rules for the meeting. The ground rules set the tone for the meeting. The specific ground rules may vary for each board but should include:

- The purpose of the meeting;
- A reminder to property owners that only appeals for the current year valuation or classification can be made – taxes or prior years' assessments are not within the jurisdiction of the board;
- **A reminder to property owners that they may only appeal the estimated market value (EMV), and that the appeals process is concerning this amount - not tax amounts;**
- An explanation of the order of the appellants (will it be by appointment first, followed by walk-ins on a first-come basis, etc.);
- **The expectations of the appellant when presenting his/her appeal (the appeal must be substantiated by facts; where the appellant should stand or sit; the appellant should be prepared to answer questions posed by the board, etc.);**
- The time limits imposed (if any); and
- The procedure the board will follow for making decisions (will the board hear all appeals before making any decisions, will the board send a letter to appellants to inform them of the decision, etc.).

The Board Chair should give the assessor the opportunity to present a brief overview of the property tax process and a recap of the current assessment.

Appellants should then present their appeals. If the assessor has had a chance to review the property prior to the meeting, the assessor can present facts and information to the board to support the valuation or classification or recommend that the board make a change. If the assessor has not had a chance to review the property prior to the meeting, the assessor can present such information to the board at the reconvene meeting.

Appeals must be substantiated by facts

1. **Appeals must be based on facts.** The property owner **MUST** present supporting evidence to convince the board that the current year valuation or classification is incorrect. The supporting evidence can be presented either in person, through a letter or through an authorized representative.
2. The property owner should describe the property, how the property is used, as well as its current condition. Photos can be very helpful in illustrating the condition of the property. The property owner should review the assessor's data on the property to make sure that it is correct. The property owner should also review recent property sales in the area. At the assessor's office, the property owner can review Certificates of Real Estate Value (CRVs) for properties in the area. Other evidence such as a recent appraisal may also be helpful information to present.
3. **The property owner should keep in mind that TAXES are NOT the issue.** The board should not consider arguments based on the ability of the taxpayer to pay, services received for taxes paid or tax equalization. Given the broad spectrum of tax capacity rates, tax classifications and state credit programs that apply to various properties throughout the jurisdiction, tax comparisons are misleading. **To strengthen their appeal, property owners should present evidence about the property's value or classification, not how much they are paying in taxes.**
4. Property in Minnesota is classified according to its actual use, such as commercial, agricultural, or residential homestead, not zoning. Property owners disputing the classification need to present information that proves how they use the property. For example, a property is classified as residential. The property owner believes that his/her property is eligible for the agricultural classification and appeals to the board. In order for the board to change the classification to agricultural, the owner must prove that the property is used agriculturally and meets the statutory requirements of the agricultural class.
5. As a board member, you should be objective and be sure that any changes are based on facts. Do not recommend changes without any supporting documentation. Do not recommend changes for all people who appeal to the board (unless each appeal can be substantiated). Simply taking the time to appeal is not a valid reason for adjusting the market value or changing the classification of a property. Always keep in mind that any reductions that the board may make will have the effect of shifting the tax burden to other property in the jurisdiction. The amount the jurisdiction levies will not change when values are increased or decreased; only the amount paid by each taxpayer changes.

UNION GROVE		MANANNAH		FOREST PRAIRIE		MEEKER COUNTY	
TILL A	\$ 8,100	TILL A	\$9,800	TILL A	\$8,900	2025 PAYABLE 2026	
TILL B	\$ 7,200	TILL B	\$8,900	TILL B	\$7,900	AG LAND VALUES	
TILL C	\$ 6,000	TILL C	\$800	TILL C	\$6,900		
PAST	A \$2,800 B \$2,200	PAST	A \$2,800 B \$2,200	PAST	A \$2,800 B \$2,200		
WOODS	A \$3,600 B \$2,600	WOODS	A \$3,600 B \$2,600	WOODS	A \$3,600 B \$2,600		
WASTE	\$ 1,500	WASTE	\$ 1,500	WASTE	\$ 1,500		
1st ACRE	\$ 58,800	1st ACRE	\$51,500	1st ACRE	\$58,800		
		20% Tillable					
SWEDE GROVE		HARVEY		FOREST CITY		KINGSTON	
TILL A	\$ 8,900	TILL A	\$8,500	TILL A	\$10,600	(5-53)	
TILL B	\$ 8,100	TILL B	\$7,700	TILL B	\$9,600	TILL A (S)	\$10,700
TILL C	\$ 6,300	TILL C	\$6,200	TILL C	\$7,700	TILL A	\$10,200
PAST	A \$2,800 B \$2,200	PAST	A \$2,800 B \$2,200	PAST	A \$2,800 B \$2,200	TILL B (S)	\$9,600
WOODS	A \$3,600 B \$2,600	WOODS	A \$3,600 B \$2,600	WOODS	A \$3,600 B \$2,600	TILL B	\$9,200
WASTE	\$ 1,500	WASTE	\$ 1,500	WASTE	\$ 1,500	TILL C (S)	\$7,600
1st ACRE	\$ 51,500	1st ACRE	\$51,500	1st ACRE	\$61,600	TILL C	\$6,900
				20% Tillable		PAST	A \$2,800 B \$2,200
						WOODS	A \$3,600 B \$2,600
						WASTE	\$ 1,500
						1st ACRE	\$67,600
						10% Tillable	
ACTON		LITCHFIELD		DARWIN		DASSEL	
TILL A	\$ 9,100	TILL A	\$7,600	TILL A	\$8,800	TILL A	\$10,700
TILL B	\$ 8,500	TILL B	\$6,800	TILL B	\$8,000	TILL B	\$9,600
TILL C	\$ 6,200	TILL C	\$5,700	TILL C	\$6,600	TILL C	\$7,600
PAST	A \$2,800 B \$2,200	PAST	A \$2,800 B \$2,200	PAST	A \$2,800 B \$2,200	PAST	A \$2,800 B \$2,200
WOODS	A \$3,600 B \$2,600	WOODS	A \$3,600 B \$2,600	WOODS	A \$3,600 B \$2,600	WOODS	A \$3,600 B \$2,600
WASTE	\$ 1,500	WASTE	\$ 1,500	WASTE	\$ 1,500	WASTE	\$ 1,500
1st ACRE	\$ 53,100	1st ACRE	\$64,700	1st ACRE	\$55,900	1st ACRE	\$67,600
5% Tillable						10% Tillable	
DANIELSON		GREENLEAF		ELLSWORTH		COLLINWOOD	
TILL A	\$ 13,600	TILL A	\$9,900	TILL A	\$8,800	TILL A	\$8,900
TILL B	\$ 12,500	TILL B	\$8,900	TILL B	\$8,000	TILL B	\$7,600
TILL C	\$ 8,900	TILL C	\$7,000	TILL C	\$6,400	TILL C	\$6,100
PAST	A \$2,800 B \$2,200	PAST	A \$2,800 B \$2,200	PAST	A \$2,800 B \$2,200	PAST	A \$2,800 B \$2,200
WOODS	A \$3,600 B \$2,600	WOODS	A \$3,600 B \$2,600	WOODS	A \$3,600 B \$2,600	WOODS	A \$3,600 B \$2,600
WASTE	\$ 1,500	WASTE	\$ 1,500	WASTE	\$ 1,500	WASTE	\$ 1,500
1st ACRE	\$ 57,800	1st ACRE	\$66,500	1st ACRE	\$67,100	1st ACRE	\$72,200
5% Tillable						20% Tillable	
COSMOS		CEDAR MILLS		AGRICULTURAL BUILDING SITES			
TILL A	\$ 12,700	TILL A	\$11,700	1ST ACRE \$44,100-\$72,200			
TILL B	\$ 11,400	TILL B	\$10,400	RESIDENTIAL BUILDING SITES			
TILL C	\$ 8,500	TILL C	\$7,800	1ST ACRE \$35,300-\$72,200			
PAST	A \$2,800 B \$2,200	PAST	A \$2,800 B \$2,200	CPI (CROP PRODUCTIVITY INDEX)			
WOODS	A \$3,600 B \$2,600	WOODS	A \$3,600 B \$2,600	A 100-88 B 87-79 C 78-45			
WASTE	\$ 1,500	WASTE	\$ 1,500	RIM \$1,700 RIM2 \$1,000 RIMC \$1,000			
1st ACRE	\$ 44,100	1st ACRE	\$55,400				

2025 Assessment Changes

#	JURISDICTION	ALL BLDGS	RES LAND	Notes
1	ACTON	15%	15%	
2	CEDAR MILLS	20%	20%	
3	COLLINWOOD	35% Off Water 25% On Water	30% Off Water 25% On Water	
4	COSMOS	5%	5%	
5	DANIELSON	25%	25%	
6	DARWIN	20% On Water	5% Off Water 20% on Water	
7	DASSEL	15%	15%	
8	ELLSWORTH	20%	20%	
9	FOREST CITY	10%	10% Off Water 20% On Water	
10	FOREST PRAIRIE	25%	5%	5% Clear Lake Land
11	GREENLEAF	25% Off Water 15% On Water	25% Off Water 15% On Water	
12	HARVEY	5%	5%	
13	KINGSTON	5%	5%	
14	LITCHFIELD	10% Off Water 15% On Water	10% Off Water 15% On Water	
15	MANANNAH	5%		
16	SWEDE GROVE	5%	5%	
17	UNION GROVE	20% Off Water	20% Off Water	
20	CEDAR MILLS CITY	5%	5%	
21	COSMOS CITY	25%	25%	
22	DARWIN CITY	10%	10%	
23	DASSEL CITY	5%		
24	EDEN VALLEY	10%	10%	
25	GROVE CITY	-10%		
26	KINGSTON CITY	5%	5%	
27	LITCHFIELD CITY	10%	10%	
28	WATKINS	10%	10%	
COUNTY WIDE APARTMENTS 20%				
COMMERICAL/INDUSTRIAL REMOVED ECONOMIC FACTOR 12%-40%				

DASSEL CITY RESIDENTIAL SALES 10/1/2023-9/30/2024

ECRV #	PARCEL	DATE	ACRES	TYPE	CODE	BUYER	SELLER	SALE PRICE	PERSONAL PROPERTY	SELLER POINTS	EMV	RATIO
1596849	23-0505-000	Nov-23	0	1	N	JOSEPHSON/ANDREW J	RANEL HOLDINGS LLC	\$ 169,000	\$ -	\$ -	\$ 146,600	86.75
1602625	23-0631-000	Nov-23	0	1	N	TOLKKINEN/TYLER &	TRIPLETT/JACKSON &	\$ 285,000	\$ -	\$ -	\$ 310,800	109.05
1619000	23-0302-000	Jan-24	0	1	N	HENDRICKSON HOLDIN	WAYANETA TIMM	\$ 170,000	\$ -	\$ -	\$ 162,400	95.53
1622114	23-0304-000	Feb-24	0	1	N	MARTTINEN/MICHAEL	STUEVAN/LYLE & MAX	\$ 190,000	\$ -	\$ -	\$ 142,600	75.05
1623418	23-0349-000	Feb-24	0	1	N	NET PROPERTIES LLC	RADKE/SHARON A	\$ 200,000	\$ -	\$ -	\$ 200,500	100.25
1626345	23-0424-000	Feb-24	0	1	N	SCHROEDER/GRANT D	WEDEMEIER/JOSHUA R	\$ 199,820	\$ -	\$ 6,180	\$ 183,200	91.68
1637146	23-0444-000	Apr-24	0	1	N	HENDRICKSON HOLDIN	BROBERG/JEFFERY C	\$ 140,000	\$ -	\$ -	\$ 144,400	103.14
1659037	23-0587-001	Jun-24	0	1	N	KESKEY/DAVID R/REV	AHO/LAURI E & LISA	\$ 245,000	\$ -	\$ -	\$ 267,700	109.27
1676747	23-0368-000	Aug-24	0	1	N	JACOBSON/PAUL	SCHMIDT/JENNIFER A	\$ 257,500	\$ -	\$ -	\$ 229,100	88.97
1683725	23-0178-000	Aug-24	0	1	N	HENDRICKSON/JACOB	ROBERTS/TORI ETAL	\$ 270,000	\$ -	\$ -	\$ 243,500	90.19
1683351	23-0676-000	Aug-24	0	1	N	OLSON/VERONICA J	WILKINS/CHARLOTTE	\$ 315,983	\$ -	\$ 1,517	\$ 339,300	107.38
1687751	23-0731-000	Aug-24	0	1	N	HAIKEN/BRIAN	ZITZLOFF/CHASIDY	\$ 410,000	\$ -	\$ -	\$ 413,900	100.95
1688165	23-0363-000	Sep-24	0	1	N	RICHTER/LORI	BRENDA THE BUYER I	\$ 202,500	\$ -	\$ 2,500	\$ 223,100	110.17
1687541	23-0317-000	Aug-24	0	1	N	WUOLLET/ NELS & PR	RYAN/KELLEN & KRIS	\$ 229,000	\$ -	\$ -	\$ 234,500	102.4
1690858	23-0075-000	Sep-24	0	1	N	PAONE/MISCHELLE M	KNIPE/MISCHELLE M	\$ 220,000	\$ -	\$ 5,000	\$ 199,100	90.5
1696068	23-0466-000	Sep-24	0	1	I	MONSON/MAXWELL	BACKES/DAVID J	\$ 239,000	\$ -	\$ -	\$ 255,800	107.03

**2025
UNPLATTED Rural Residential Land Schedule**

TOWNSHIPS:			ACTON	CEDAR MILLS	COLLINWOOD	COSMOS	DANIELSON	DARWIN	DASSEL	ELLSWORTH	FOREST CITY
Type											
Land Calc	CAMA	Acres	Dollars Per Acre								
Bldgs	Acre 1	1st	\$53,100	\$55,400	\$72,200	\$44,100	\$57,800	\$55,900	\$67,600	\$67,100	\$61,600
Bldg1	No Utility	1st	\$31,900	\$33,700	\$45,900	\$26,500	\$34,600	\$35,300	\$42,800	\$42,400	\$24,600
Res1	Acre 2	2-3	\$8,500	\$8,900	\$11,400	\$7,000	\$9,300	\$8,800	\$11,300	\$10,600	\$10,800
ResLK1	ResLK1	2-3	\$9,800	\$10,200	\$14,700	\$11,300	\$10,600	\$11,300	\$12,900	\$13,000	\$11,300
Res2	Acre 3	4-10	\$6,800	\$7,000	\$6,800	\$5,600	\$7,400	\$6,200	\$7,100	\$7,100	\$6,800
ResLK2	ResLK2	4-10	\$7,900	\$8,300	\$10,100	\$6,500	\$8,600	\$7,800	\$8,900	\$8,900	\$7,800
Res3	Acre 4	>10	\$4,100	\$4,300	\$4,100	\$3,800	\$4,500	\$3,800	\$4,100	\$4,300	\$4,500
Res4	Acre 5	>10	\$1,500	\$1,600	\$1,500	\$1,400	\$1,600	\$1,400	\$1,500	\$1,600	\$1,500

TOWNSHIPS:			FOREST PRAIRIE	GREENLEAF	HARVEY	KINGSTON	LITCHFIELD	MANANNAH	SWEDEN GROVE	UNION GROVE
Type										
Land Calc	CAMA	Acres	Dollars Per Acre							
Bldgs	Acre 1	1st	\$58,800	\$66,500	\$51,500	\$67,600	\$64,700	\$51,500	\$51,500	\$58,800
Bldg1	No Utility	1st	\$35,300	\$42,000	\$29,100	\$41,000	\$46,200	\$29,100	\$29,000	\$33,200
Res1	Acre 2	2-3	\$10,300	\$10,500	\$7,800	\$10,000	\$9,200	\$7,800	\$7,800	\$8,900
ResLK1	ResLK1	2-3	\$11,800	\$13,500	\$10,000	\$11,300	\$11,900	\$10,000	\$10,000	\$11,400
Res2	Acre 3	4-10	\$6,200	\$7,400	\$6,200	\$7,100	\$6,500	\$6,200	\$6,200	\$7,100
ResLK2	ResLK2	4-10	\$7,800	\$9,300	\$7,800	\$7,800	\$8,100	\$7,800	\$7,800	\$8,900
Res3	Acre 4	>10	\$4,300	\$4,500	\$3,800	\$4,900	\$4,000	\$3,800	\$3,800	\$4,300
Res4	Acre 5	>10	\$1,500	\$1,600	\$1,400	\$2,500	1400	\$1,400	\$1,400	\$1,600

CITIES:			CEDAR MILLS CITY	COSMOS CITY	DARWIN CITY	DASSEL CITY	EDEN VALLEY	GROVE CITY	KINGSTON CITY	WATKINS
Type										
Land Calc	CAMA	Acres	Dollars Per Acre							
Bldgs	Acre 1	1st	\$35,300	\$42,000	\$52,400	\$64,400	\$44,700	\$33,600	\$49,500	\$50,800
Bldg1	No Utility	1st	\$17,700	\$21,000	\$32,200	\$38,600	\$23,800	\$16,800	\$23,400	\$30,500
Res1	Acre 2	2-3	\$7,000	\$8,000	\$9,100	\$9,600	\$8,100	\$6,900	\$7,000	\$9,200
ResLK1	ResLK1	2-3	\$11,300	\$9,100	\$11,900	\$12,400	\$10,500	\$7,300	\$9,100	\$11,900
Res2	Acre 3	4-10	\$5,600	\$7,400	\$6,500	\$6,800	\$6,500	\$5,900	\$4,900	\$6,500
ResLK2	ResLK2	4-10	\$6,700	\$8,600	\$8,100	\$8,500	\$8,100	\$6,900	\$6,300	\$8,100
Res3	Acre 4	>10	\$3,800	\$4,500	\$4,000	\$4,100	\$4,000	\$3,600	\$3,400	\$4,000
Res4	Acre 5	>10	NA	NA	\$1,400	\$1,500	\$1,400	NA	\$1,200	\$1,400