

Crow Wing County Land Services Department Annual Report 2019



Our Vision

Being Minnesota's favorite place.

Our Mission

Serve well. Deliver value. Drive results.

Our Values

Be responsible. Treat people right. Build a better future.

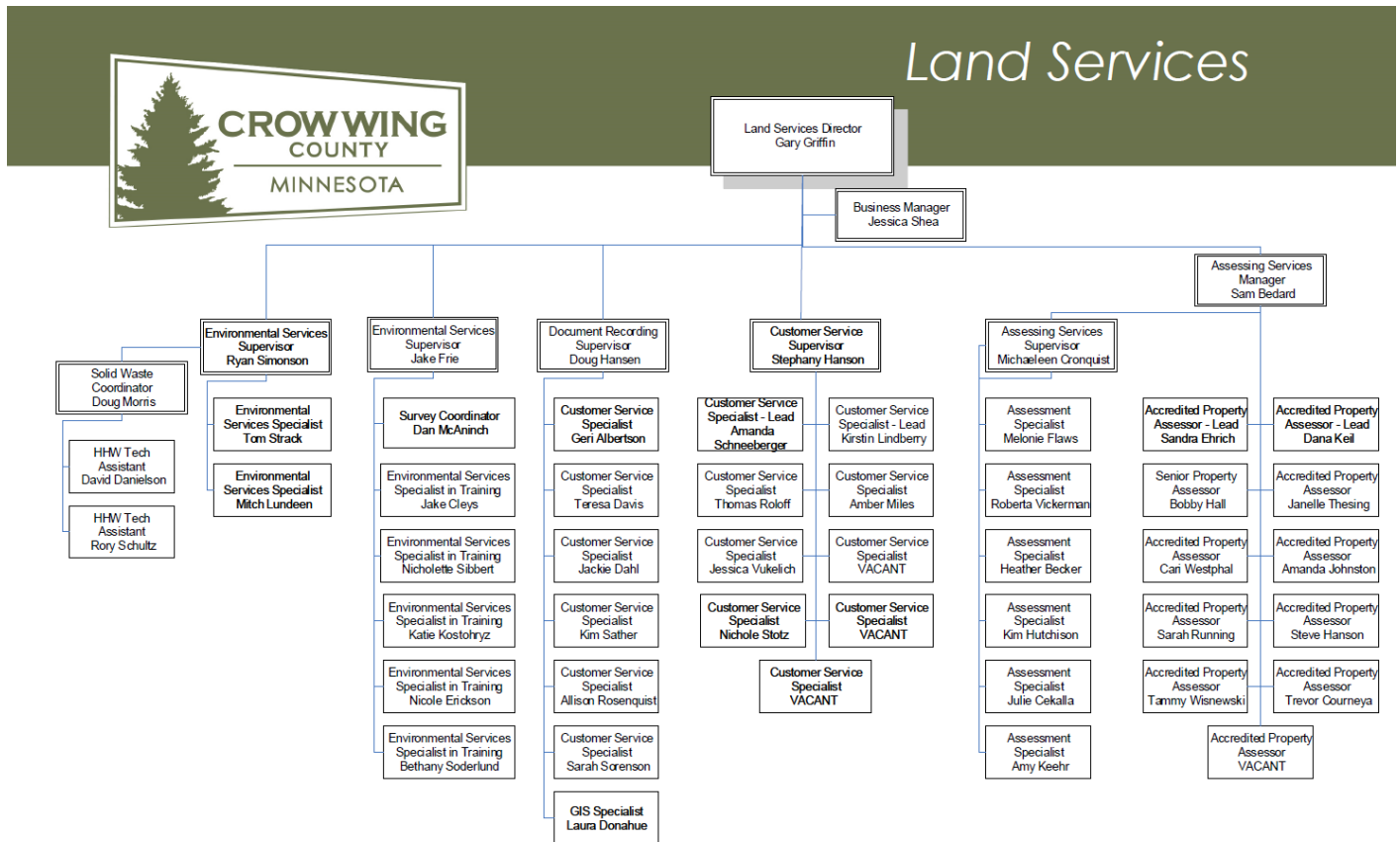
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Land Services

Land Services has gone through multiple phases of reorganization and restructure, with the goals of service, value and results in mind.

The land services department is made up of three areas:

- Assessing Services
- Customer Services
- Environmental Services.

Accomplishments in 2019

1. Conversion to iAS World Tax/CAMA system
2. Conversion to Eagle Recording software
3. Hired approximately 70 AIS watercraft inspectors in house for the first time
4. Near completion of construction of Cell 5 at the landfill
5. Maintaining a 98% positive overall score from our 2,203 surveys in 2019 with a 34% turnover.

Land Services is able to utilize non-levy funds to pay for credit card fees, software licensing, our remonumentation project, maintenance of our tax forfeited lands, county parks, and trails. Utilizing these funds allows us to reduce our levy draw. Increase in levy need was due to the departure from Crosslake Planning and Zoning contract, causing a loss in revenue to cover the two positions.

Fund	2020 Budget	2019 Budget	% of 2019 Target Budget
01 – Levy			
Revenue	\$1,238,500	\$1,267,000	95%
Expenditures	<u>\$3,576,202</u>	<u>\$3,500,526</u>	98%
Total Levy Draw	\$2,337,702	\$2,233,526	
02 – Restricted & Committed			
Revenue	\$897,215	\$908,209	117%
Expenditures	\$898,075	\$1,025,766	123%
20 – Public Land Management			
Revenue	\$1,404,876	\$1,684,776	146%
Expenditures	\$2,036,123	\$1,286,395	123%
18 – Solid Waste (Non-Landfill)			
Revenue	\$1,403,844	\$1,347,725	113%
Expenditures	\$2,110,187	\$2,161,244	84%
50 – Landfill Enterprise			
Revenue	\$2,312,745	\$2,252,000	97%
Expenditures	\$2,200,427	\$5,218,213	100%

Customer Services

This area is responsible for processing thousands of transactions for customers, including, but not limited to Parcel Consolidation, Lot Splits, Tax Payments, Homestead Applications, Permits, Document Recording, Birth Certificates, Marriage Certificates, Death Certificates, Marriage Licenses, Notary Registration and Ordination Registration. Serves as the vital records registrar. This includes birth, death and marriage records, marriage licenses, notary and ministerial registrations. They are also responsible for providing protection and public notice by recording, indexing, maintaining and displaying records of legal documents that affect real estate or personal property. In addition, customer services serves as the Registrar of Titles and examines Torrens documents presented for recording to determine if they meet the legal requirements for transfer and maintenance/creation of certificates of title.

Customer Service Surveys

Land Services received 3,483 surveys in 2019, with an overall score of 98% positive.

- Assessing Services – 1,016 with 98% positive
- Customer Services – 840 with 97% positive
- Environmental Services – 1,627 with 99% positive

Since 2011 we have received 13,603 surveys with an average score of 97% positive.

Customer Contacts

In 2019 there were 5,816 total customer contacts at our customer service counter. This does not include receipted transactions. These contacts range from property value questions, permitting questions, dropping off documents, to property splitting and consolidating questions that do not result in a payment being made.

- 71,971 total calls were taken in Land Services.

Assessing Services

- Assessment Specialist – 13,464
- Assessors – 5,403

Customer Services

- Recorders – 14,105
- Customer Services – 31,920

Environmental Services

- Planning and Zoning – 6,417
- Public Land Management – 662

Receipted Transactions

The customer service counter processes transactions for a variety of items including permits, vital records, tax payments, and document recording fees.

- 70,372 receipted transactions in 2019
 - This was a large increase from 2018 (44,757) mostly due to batch scanning not working during peak tax payment time in May and all tax payments needing to be receipted manually.

Vital Records

In 2019 we processed:

- 3,096 Birth Certificates
- 425 Death Certificates
- 562 Marriage Certificates
- 424 Marriage Licenses

Tax Payments

85,852 tax payments processed by Customer Service staff.

- 49,635 tax payments were received at the Customer Service counter.
 - Some of these were mailed in payments as well since all resources were used when processing tax payments while batch processing was down.
- 36,217 tax payments were mailed in and processed by customer service staff
 - 12,827 mailed in payments were processed in 2018. The large increase was due to batch processing not working. All of Land Services Staff along with SMT, and employees from other departments in CWC helped with processing these payments.

Document Recording

Document recording times have remained consistent the past couple years since implementing a new process.

- 19,228 documents were recorded
 - 11,603 traditional
 - 7,625 eRecordings
 - 14% increase from 2018
- The top recorded documents were:
 - Mortgage – 3,942
 - Satisfaction of Mortgage – 3,517
 - Warranty Deed – 2,937
 - Quit Claim Deed – 1,415
- Average Cycle time for documents:
 - Traditional (10 day statutory) – 3.5 days
 - eRecordings (5 day statutory) – 2.8 days

Assessing Services

The Assessing Services area main goal is to provide a uniform, correct level of assessment of all property in Crow Wing County for property tax purposes. We must give customers excellent customer service to ensure they have a good understanding of the assessment process. The County has 83,000 parcels. According to requirements established by MN Statutes, we are required to appraise all new construction every year and review all properties at least once every five years. (See quintile map on page 8) In 2019, this would have been approximately 9,000 parcels and we assessed 11,007.

eCRVS

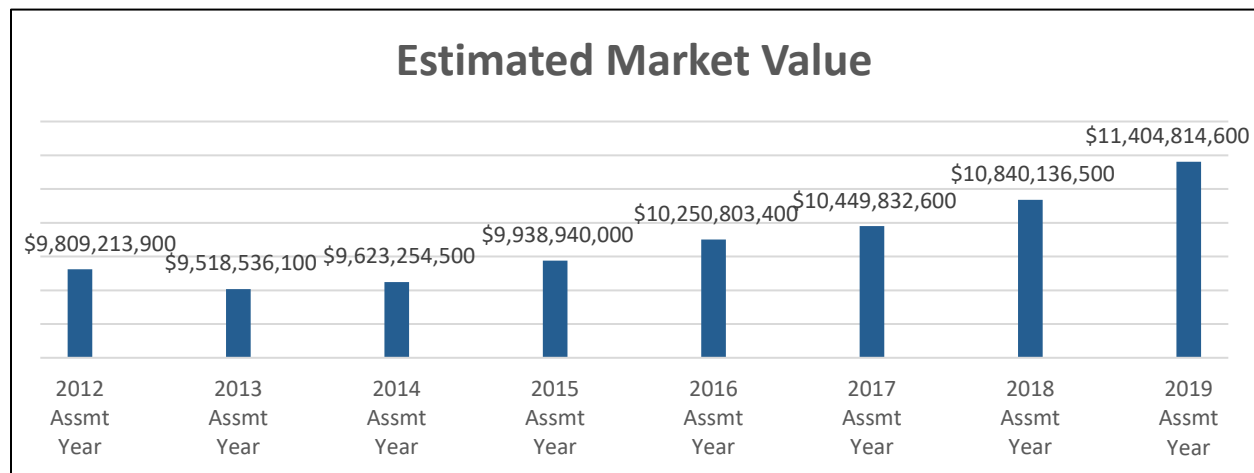
- 2,680 Certificate of Real Estate Value's (eCRV'S) processed

Homestead Application's

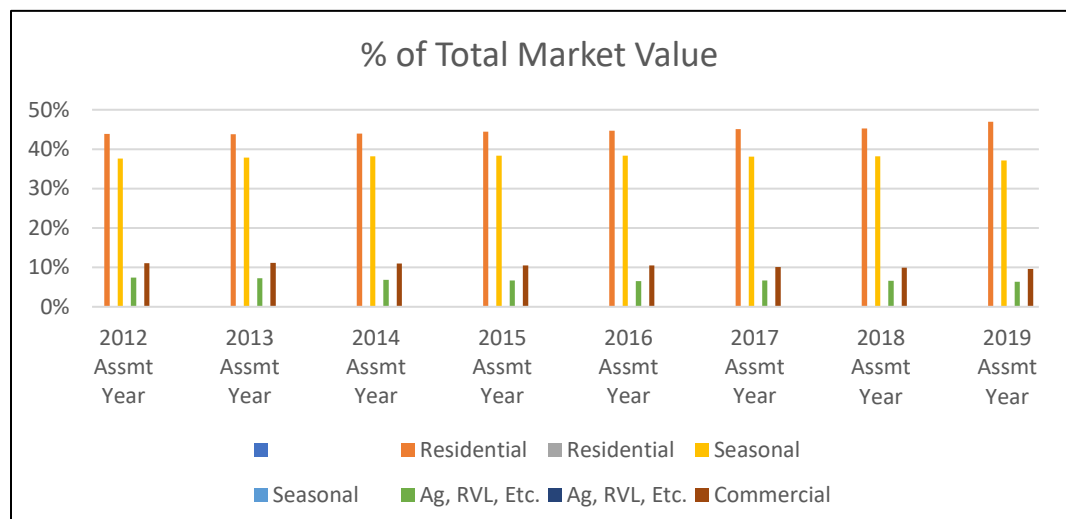
- 1,794 Homestead applications received

Estimated Market Value

We have seen a steady increase in the market value of all properties in Crow Wing County since 2013, with an increase of 5.2% from 2018 to 2019.



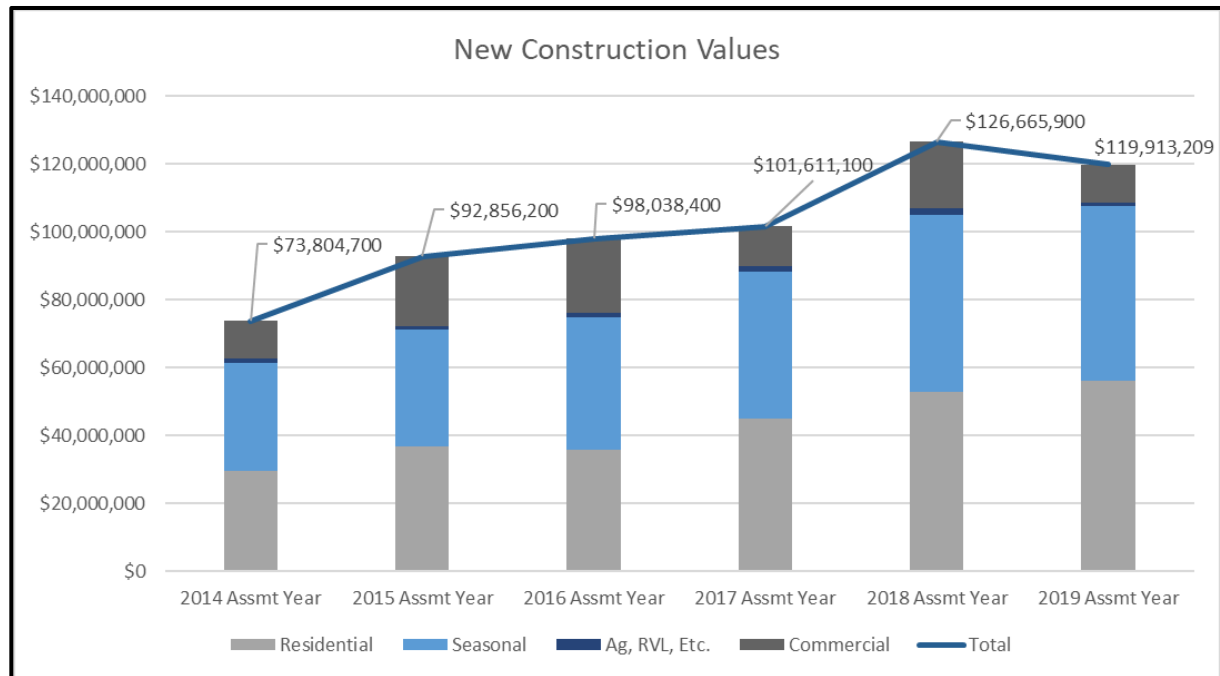
The makeup of the total market value of the county is almost half residential classification at 46.9% with the seasonal classification the next largest at 37.1%.



Permit Reviews for Valuation

All permits approved each year are required to be assessed.

- 2,305 permit reviews were completed in 2019. 1576 were new permits. The rest were from permits in prior years that the owner did not start construction or the construction was incomplete at years end. The below graph highlights the value added to the assessment from these permits reviews.

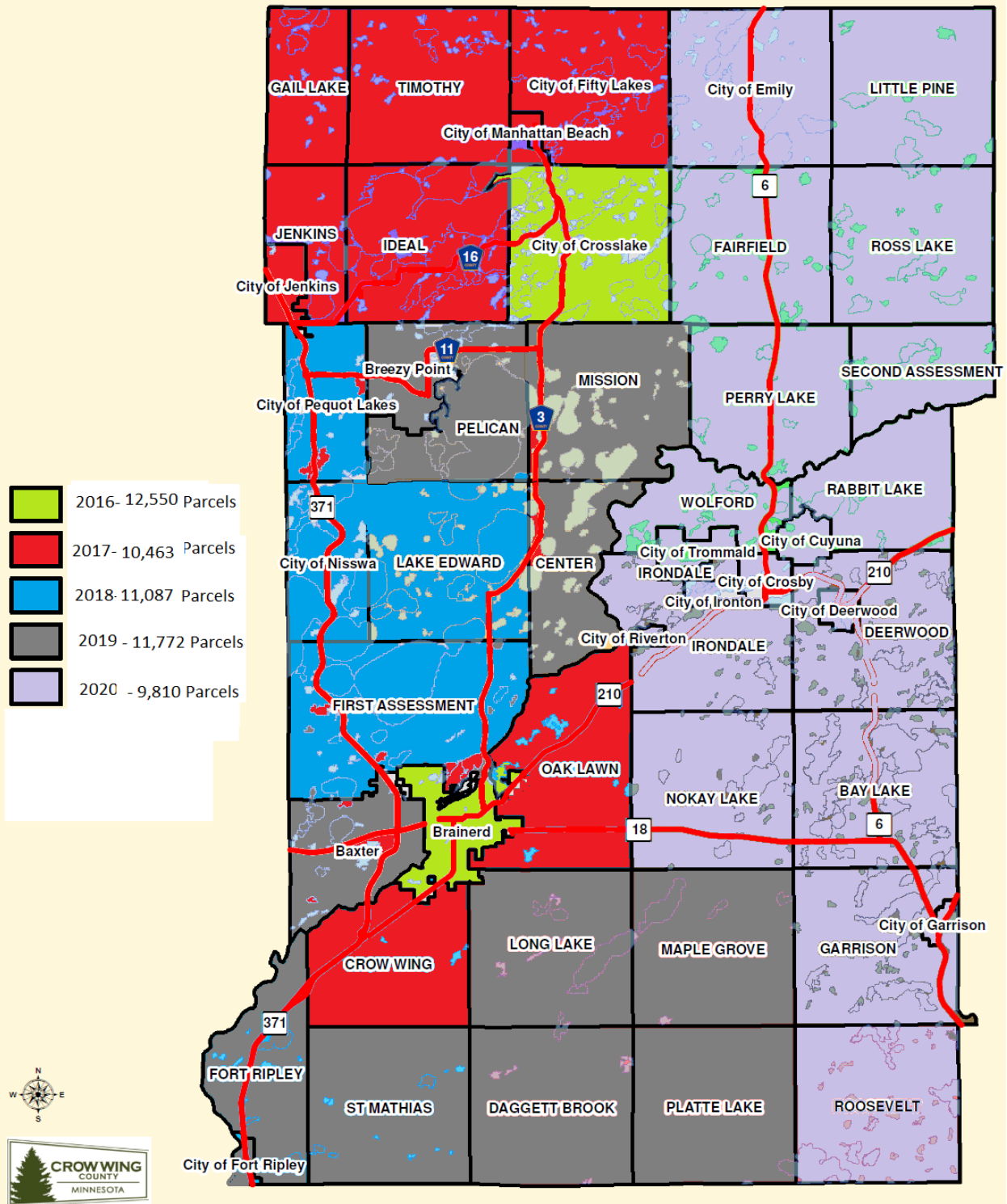


The following page is a summary of the new permits received county wide. You can see 333 new dwellings were built in the county in 2019.

Countywide Permits --- through 1-01-20

"C" -- Commercial																
"R" -- Residential																
	Total	Total							Patios							
CITY / DISTRICT	"C"	"R"	Total			New	Shed		Deck/			Shore	Cmmcl/	Misc	Comm	Comm.
2019	Permits	Permits	Permits	Demo	Misc	Dwigs	Garage	Addn's	Porch	Remodel	Septic	Alt	Expt/Bldg	xpt/Cmmcl	Remod	Demo
Bay Lake		65	65		3	11	27	6	8		6	9				
Center		35	35		3	6	11	6	5		4					
Crow Wing Twp	2	18	20		1	8	4	5					2			
Daggett Brook		5	5		1	1	1		1		1					
2nd Assess/Dean Lake		4	4			2	2									
Deerwood Twp		38	38		3	8	13	2	3		5	4				
Fairfield		16	16		1	3	5	2			2	3				
Fort Ripley Twp		20	20		1	5	7	2	3		1	1				
Gail Lake		6	6		1	1	3					1				
Garrison Twp		24	24			4	8	4	2		2	4				
Ideal		76	76		2	18	22	11	6		1	16				
Irondale TWP	1	23	24		2	4	7	2	2		6	1				
Jenkins Twp		19	19			5	7		2		2	4				
Lake Edward Twp		71	71		4	14	23	8	6		5	10				
Little Pine		5	5				3	1				1				
Long Lake		28	28		2	5	9	3	2		4	3				
Maple Grove		15	15			3	2		3		4	3				
Mission		35	35		1	9	14	5	1		2	3				
Nokay Lake	2	19	21			2	9	5				3	1	1		
Oak Lawn	2	18	20			3	11	2			1	1	1	1		
Pelican		19	19			4	6	2	2		1	4				
Perry Lake		11	11			3	5		2		1					
Platte Lake		8	8			1	3	1			1	2				
Rabbit Lake		11	11			1	3	1			3	3				
Roosevelt		24	22		2	4	9	3	4		2					
Ross Lake		14	14		1		6	1			3	3				
St. Mathias		9	9			3	4	1			1					
Timothy		10	10			1	3	1	2			3				
Wolford		12	12			3	1	1	2		4	1				
1st Assessment	6	105	111		2	33	42	10	4	1	10	5	3	1		
Baxter	46	94	140	6	13	26	13	8	22	8	3		8	10	22	1
Brainerd	41	92	133	10	10	35	7	5	12	12	1		3	7	29	2
Breezy Point	12	81	93	2	11	12	20	5	19	5	7		7	3	2	
Crosby	25	27	52	6	5	3	3	1	3	6			4	7	10	4
Crosslake	12	151	163	1	5	35	30	14	20		10	36	10	1		
Cuyuna		10	10		2	4	3				1					
Deerwood City	4	4	8	1	1	1					1		1	1	2	
Emily	6	43	49		2	8	17	4	4		7	2	2	3		
Fifty Lakes		7	7			3	3				1					
Fort Ripley City		1	1			1										
Garrison City	1	1	2					1							1	
Ironton			0													
Jenkins City	5	7	12			3	4						5			
Manhattan Beach		2	2				2									
Nisswa	16	67	83		6	25	22	2	5		2	5	13	2	1	
Pequot Lakes	9	37	46		4	12	11	4	5			1	4	5		
Riverton			0													
Trommald		1	1				1									
Personal Prop/Mobile Home			0													
TOTALS	190	1388	1576	26	89	333	406	129	150	32		132	64	42	67	7

Quintile Map



Penalty Waiver

This was the second year of the penalty waiver. We received and approved 82 applications 2019. In 2018, there were 126 applications received and all were approved.

- This included 145 parcels for a total of \$8,293 in penalties being waved in 2019.
- The total penalty amount that was collected in 2019 was \$179,696.

Assessment Changes

Attachment A, starting on page 16, shows all changes to the 2019 assessment after CBAE.

Environmental Services

Planning and Zoning area is responsible for addressing, land subdivisions, land use permits, shore land alteration permits, septic systems, solid waste management, storm water management, surveying, wetlands, AIS prevention, and water planning.

Permits

Crow Wing County allows customers to apply for permits online and at our customer service counter. It is close to a 50/50 split on the amount that apply online versus coming in to apply.

- 763 permits were issued (one permit could be for multiple items)
 - 225 of which were new dwellings
 - 312 permits issued for accessory structures.
 - 107 shoreland alterations
 - 139 additions
 - 90 porches/decks
 - 26 travel trailers
 - 16 miscellaneous
 - 431 septic design
- The average turnaround time on a permit from reviewed to approved was 4 days.

Enforcements

- 31 cases from prior years remained open coming into 2019.
- 21 of the 31 cases were closed in 2019
 - Closure rate of 55% overall
- 41 of 81 new enforcement cases in 2019 were closed.
 - Closure rate of 51%

ES Other

- E911 Signs
 - 334 addresses assigned
- Corner Certificates for Remonumentation Project
 - Certified PLS Monuments with Coordinates – 2,571
 - Certified Monuments without Coordinates – 346
 - Uncertified Monuments – Coordinates Only – 737
 - No recorded monument or coordinate - 501

Septic System

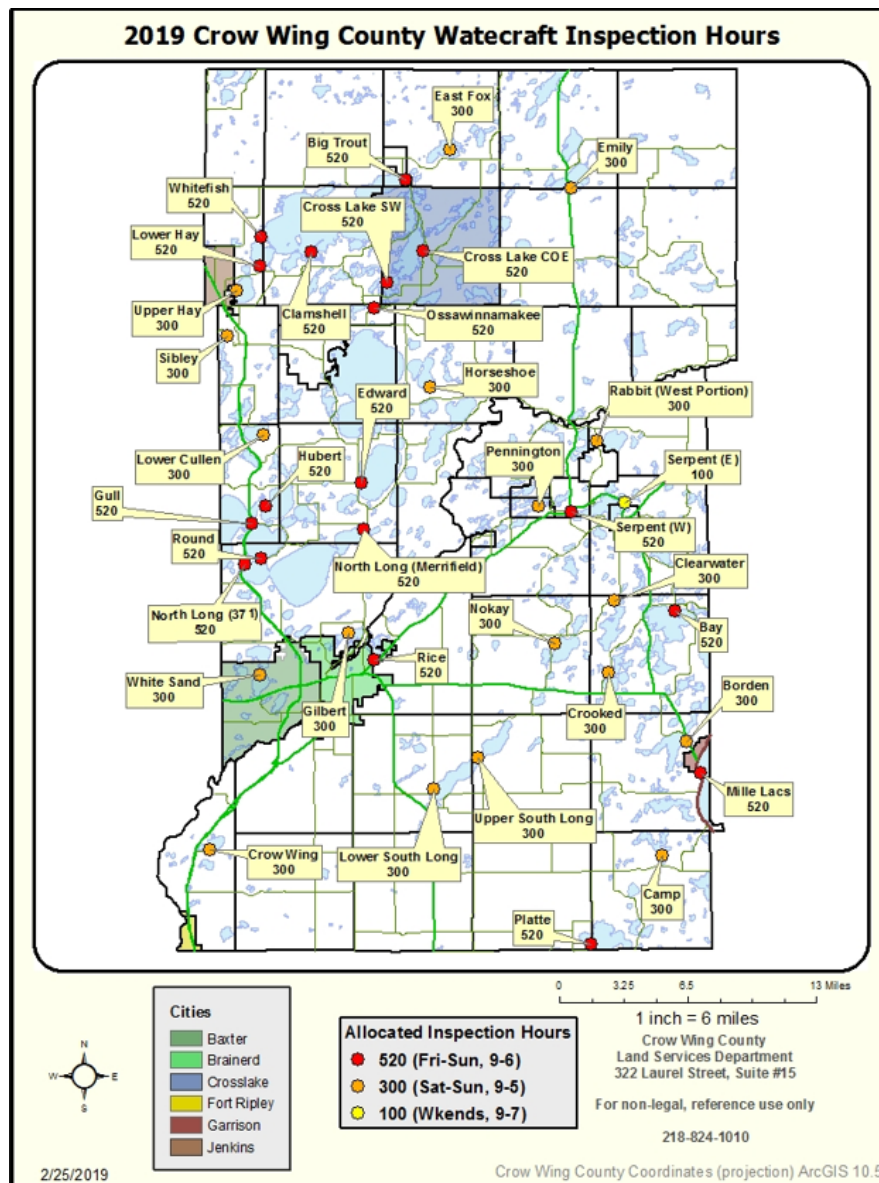
Land Services contracts out our septic inspections.

- 794 inspections were conducted on existing septic systems in 2019.
- 738 met applicable requirements, meaning that 93% were performing at standards.
- 112 new septic systems were installed
- 189 septic systems were upgraded

AIS

Crow Wing County partners with several area lake associations to provide watercraft inspections at various boat landings across the county.

- 20,063 hours of AIS inspections were completed on 42 landings in Crow Wing County
 - In addition:
 - 300 inspection hours were funded by CWC on Ruth Lake
 - 1,440 inspection hours were funded by CWC on Pelican Lake
 - 1,835 total inspection hours worked on Ruth and Pelican Lakes
 - 14,960 of the inspection hours were funded by the AIS grant and anything above and beyond that was funded by the lake associations requesting the extra hours.
 - 767 decontamination hours
 - Funded 200 hours at Ruth Lake decontamination station



County Managed Public Lands

Environmental Services Staff manage 105,000 + acres of natural resource lands employing professional natural resource management standards and techniques consistent with policies adopted by the County Board and State Law. Also responsible for the management of all tax forfeited properties, including those in urban areas, which requires staffing resources to prepare land sale lists and to resolve such issues as encroachments, garbage, noxious weed growth, abandoned structures, and liability issues.

Parks

There are 5 county parks in Crow Wing County:

- South Long Lake Community Park
- Milford Mine Memorial Park
- Big Island
- Rush Lake Island
- Crow Wing County Fire Tower. (The Pequot Fire Tower was acquired in 2018, renovate in 2019, with a grand opening planned for 2020)

Trails

There are 26 trails in Crow Wing County that are managed by staff.

- 4 - Cross Country Ski Trails (non-motorized, hunter/hiking trails in non-winter months)
- 7 – Multiple Motorized Use (OHV), plus one more in progress
- 13 – Non-Motorized (Hunter/Hiking)
- 2 – Non- Motorized (Mountain Bike)

Tree Planting

24,000 pine seedlings were planted on approximately 41 acres located in the Cities of Fifty Lakes, Pequot Lakes, Irondale, and Oak Lawn Township.

Timber Sales

Spring and fall timber auctions are held every year. A 15% down payment is collected on the day of the auction, however most timber revenue is received when the timber is harvested, which usually occurs within 1-2 years following the original sale but can be up to four years later.

- Of the 72,500 productive forest acres managed by the County, approximately 1,400 acres are set up and sold at public auction each year
- \$779,786 in revenue was received from 2019 Timber Sales

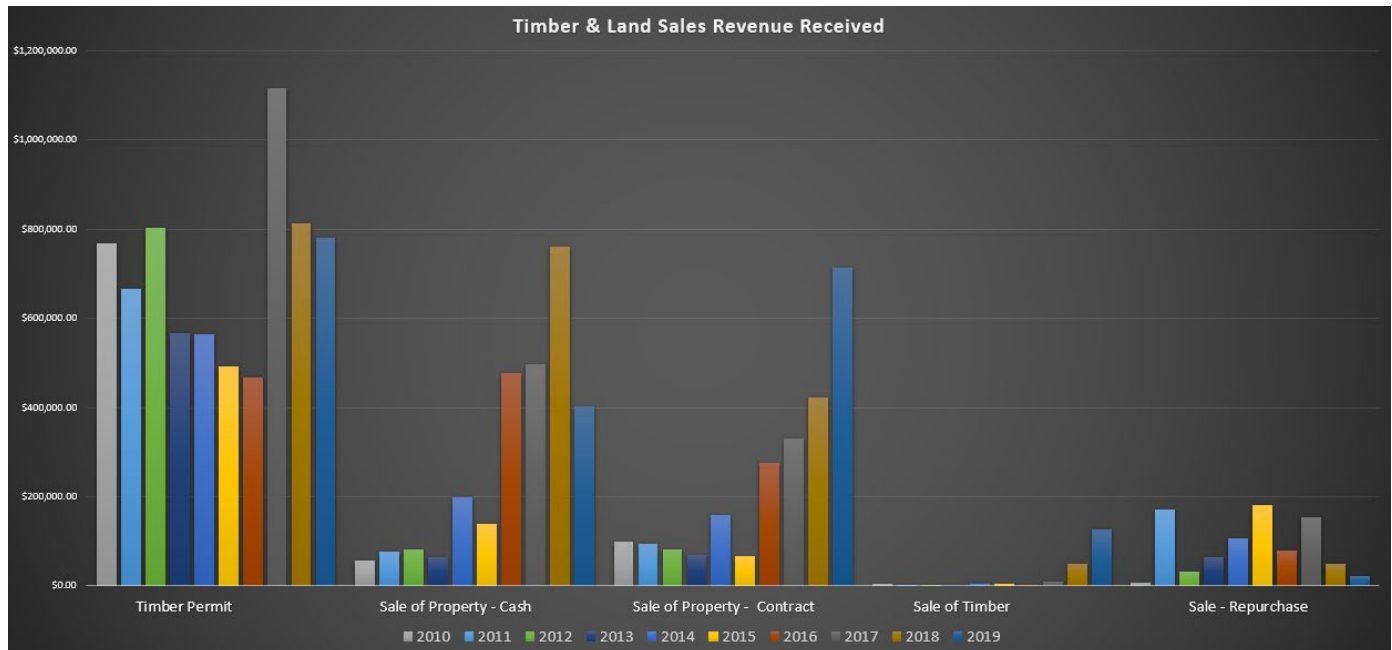
Land Sales

We held two land sale auctions in 2019. Our Spring sale was held in June, and our Fall sale was held in December. Any tracts that do not sell on the land sale auction become available for purchase at any time over the counter. A direct sale is when a non-conforming parcel is sold directly to an adjoining landowner without having to be offered at public auction first.

- Land Sale Totals
 - June - \$282,915
 - December - \$541,600
 - Total - \$824,515
- Over the Counter sales
 - \$537,867
- Direct Sales
 - \$50,699

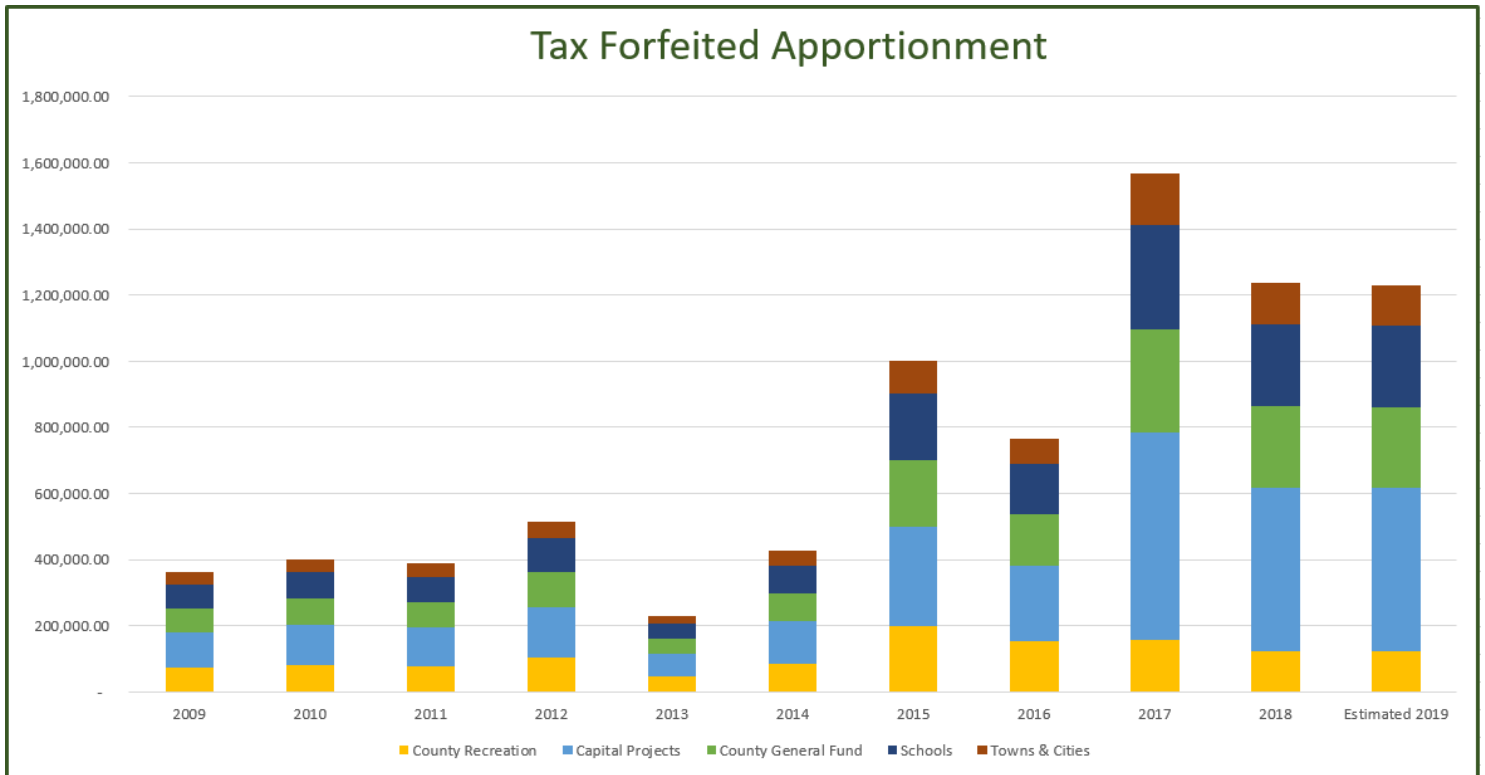
Tax Forfeited Fund

The Tax Forfeited fund is a statutorily mandated fund that is used to account for all revenues and expenditures related to the forfeiture and sale of delinquent properties, repurchase of delinquent properties, sale of timber and timber permits. Only expenditures that are directly related to these duties are allowed to be accounted for in this fund. Each year, it is required to settle out to the other taxing entities any revenues that were collected over the expenditures, or the net proceeds.



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Timber Permit	\$768,462.56	\$667,221.37	\$803,515.85	\$567,561.07	\$565,154.41	\$493,000.00	\$467,902.00	\$1,116,007.71	\$813,588.07	\$779,786.15
Sale of Property - Cash	\$56,900.00	\$76,628.25	\$83,229.96	\$65,410.97	\$199,191.33	\$139,000.00	\$476,388.06	\$497,560.83	\$761,771.94	\$403,431.32
Sale of Property - Contract	\$100,347.53	\$95,415.05	\$80,934.62	\$68,621.60	\$160,282.13	\$66,000.00	\$276,852.22	\$331,265.45	\$422,389.23	\$712,972.01
Sale of Timber	\$3,800.14	\$2,115.67	\$2,794.04	\$1,403.39	\$4,871.36	\$5,011.00	\$351.72	\$10,134.00	\$50,615.00	\$126,651.00
Sale - Repurchase	\$7,963.33	\$171,901.25	\$31,551.72	\$64,073.18	\$105,798.01	\$182,461.36	\$79,667.73	\$155,349.63	\$50,521.34	\$21,676.44
	\$937,473.56	\$1,013,281.59	\$1,002,026.19	\$767,070.21	\$1,035,297.24	\$885,472.36	\$1,301,161.73	\$2,110,317.62	\$2,098,885.58	\$2,044,516.92

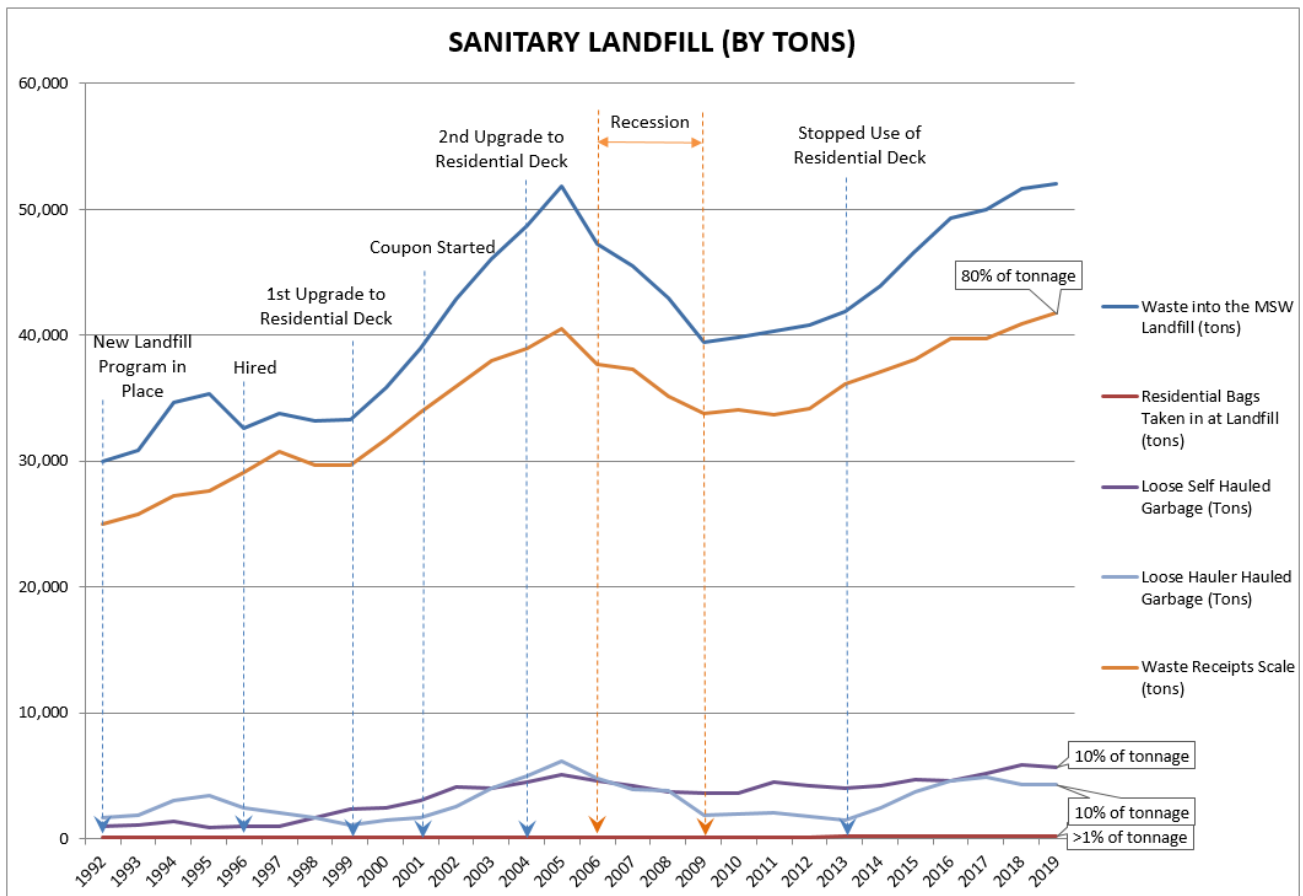
The chart below shows a 10-year history of the Tax forfeited Apportionment and how much has been apportioned to our county recreation fund, capital projects fund, county general fund (to offset levy), schools, towns, and cities.



Solid Waste provides technical assistance to cities, townships, organizations, private business and county government in the implementation of the county's integrated solid waste management program. This program encompasses a broad range of elements; waste reduction, waste education, recycling, yard waste facility, county sanitary landfill, county construction & demolition landfill, closed county landfill, used tires, used electronics, used mattresses, appliances, used oil and lead acid battery program, household hazardous waste and product exchange facility, solid waste ordinance, and unauthorized solid waste disposal.

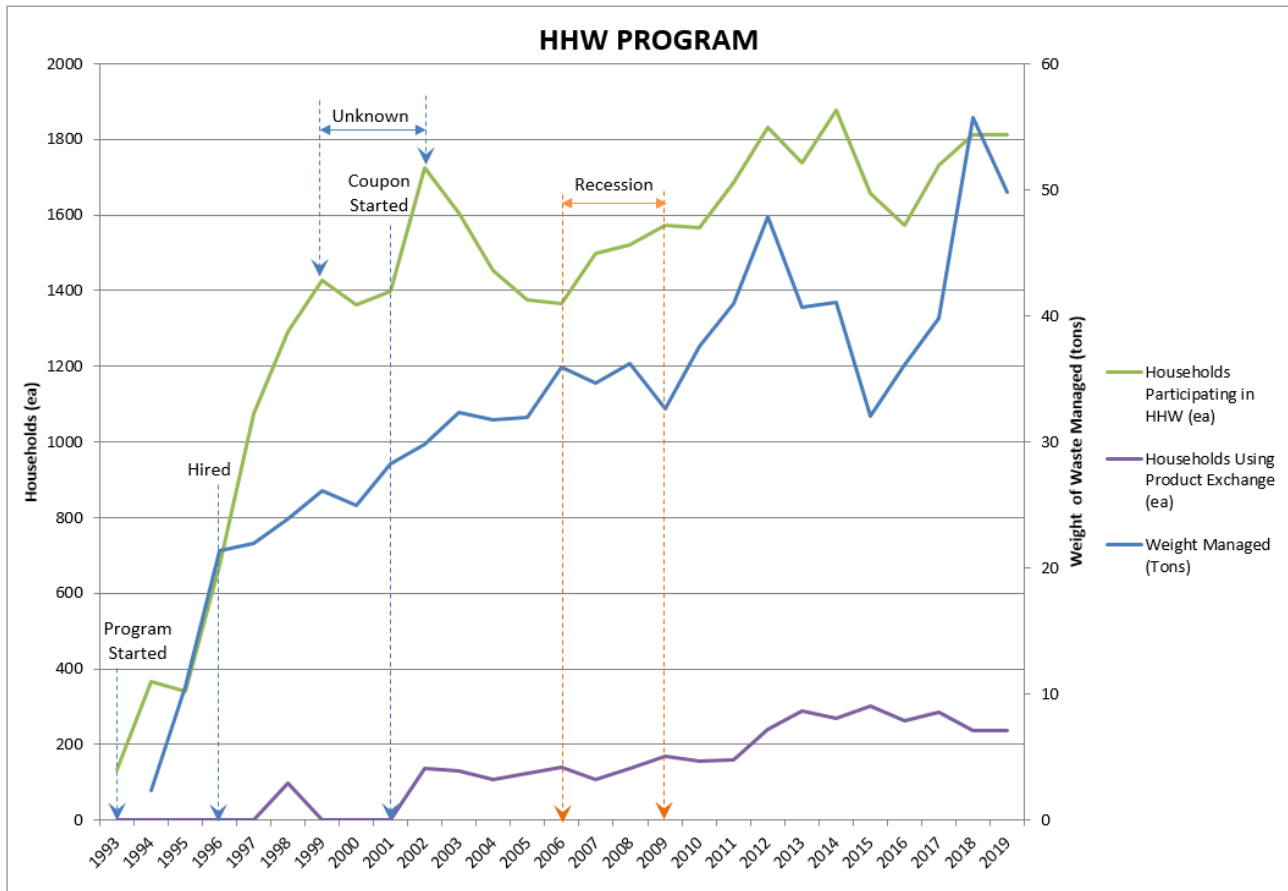
Landfill Collections

- 51,997 tons of garbage in sanitary landfill
- 7,498 cubic yards of waste in the demolition landfill
- 3,977 appliances recycled
- 6,668 pieces of furniture



Household Hazardous Waste Program (HHW)

The second Wednesday, and second Saturday of each month from May through September, and first Wednesday and Saturday in October are HHW drop off days. Winter months are by appointment only.



- In 2019 we had 1,447 vehicles to the HHW site to drop off hazardous materials. This was a decrease of 11% from 2018.
- Latex paint was the item most disposed of at 61, 55-gallon drums
 - Second being oil paint with 34, 55-gallon drums.
- 197 household participated in the product exchange program in 2019.

Electronics

- 7,454 residential electronics recycled
- 13.6 tons of business electronics recycled through two Business Electronics events held in 2019

Mattresses

In 2019 the landfill recycled 4,600 mattresses. Mattresses were sent to Greenforest Recycling and Goodwill, where they were disassembled and recycled.

Cell 5 construction

Excavation of Cell 5 began in 2018. In 2019 the clay, plastic liner, leachate collection, and gas collection systems were installed, with plans for Cell 5 to be fully functional in 2020. Other items include the construction of Leachate Pretreatment Pond 5, excavation of future Demolition Landfill Phase 3, partial closure of MSW Landfill Cells 1 & 2, and partial closure of Demolition Landfill Phase 2.

Leachate Management

The County currently has two options to dispose of treated leachate: land application on the field adjacent to the treatment ponds, and at municipal wastewater treatment plants. Land application has been the primary option since 1996. However, recent water quality standards for emerging contaminants such as perfluoro-compounds (PFCs) and Boron may add restrictions to both of these options in the next 5 years. Therefore, the County entered into an agreement with HTX Solutions, LLC in 2019 in an effort to cost effectively treat leachate to meet water quality standards.

- HTX treats water mainly through an electrochemical unit as well as carbon and ion-exchange filtration
- Filtration meets all treatment standards, but it is costly. The goal is for the electrochemical unit to handle the majority of treatment needs
- HTX processed 286,000 gallons of water through the electrochemical unit and was successful in removing long chain PFC's and many other contaminants
- The unit struggled to remove shorter chain PFC's as well as Boron
- HTX has identified 150 improvements that they will be making to their process for 2020
- HTX is targeting 6 million gallons for treatment in 2020
- The Landfill typically sprays 8-10 million gallons per year on the 36 acre land application field

Attachment A

Item #	Parcel #	Reason for Change
1	53310527	Clerical error
2	68350588	Clerical error
3	28100674	Home burnt and removed in 2018
4	50010586	Error when processing consolidation for 2019
5	68120524	Clerical error
6	10210894	Clerical error
7	10210893	Clerical error
8	10210891	Clerical error
9	10210892	Clerical error
10	11112806	Clerical error
11	86190510	Removed Cross-County Value from Assmt Records
12	58130501	Removed Cross-County Value from Assmt Records
13	29020528	Removed Cross-County Value from Assmt Records
14	14210632	Removed homestead on request of owner
15	63220542	Clerical error
16	63220548	Clerical error
17	29100604	Remove DAV - Divorce
18	25110731	Remove DAV - Reduction in Disability
19	68120532	Removed Homestead - Owner notified us of change
20	72350502	Clerical Error/Sq Ft of house wrong
21	14100646	Living in Florida full time
22	10081112	Repurchase of TF
23	73180550	Homesteading in Bloomington
24	67310627	Tim asked that hstd be removed 1-1-19, living in cities
25	67310568	Clerical Error
26	60030524	Paul requested hstd to be removed
27	76330517	Purchased/Repurchased from Tax forfeit
28	53180532	Purchased/Repurchased from Tax forfeit
29	41180635	Purchased/Repurchased from Tax forfeit
30	59190505	Purchased/Repurchased from Tax forfeit
31	59190504	Purchased/Repurchased from Tax forfeit
32	59190503	Purchased/Repurchased from Tax forfeit
33	59190502	Purchased/Repurchased from Tax forfeit
34	59190501	Purchased/Repurchased from Tax forfeit
35	10200500	Purchased/Repurchased from Tax forfeit
36	10200503	Purchased/Repurchased from Tax forfeit
37	10161460	Purchased/Repurchased from Tax forfeit
38	88020547	Purchased/Repurchased from Tax forfeit

39	10161412	Purchased/Repurchased from Tax forfeit
40	10161411	Purchased/Repurchased from Tax forfeit
41	10161418	Purchased/Repurchased from Tax forfeit
42	10161442	Purchased/Repurchased from Tax forfeit
43	11112983	Purchased/Repurchased from Tax forfeit
44	11112982	Purchased/Repurchased from Tax forfeit
45	59190534	Purchased/Repurchased from Tax forfeit
46	10161371	Purchased/Repurchased from Tax forfeit
47	10020558	Purchased/Repurchased from Tax forfeit
48	67110520	Purchased/Repurchased from Tax forfeit
49	10160979	Purchased/Repurchased from Tax forfeit
50	10160980	Purchased/Repurchased from Tax forfeit
51	10160981	Purchased/Repurchased from Tax forfeit
52	10160982	Purchased/Repurchased from Tax forfeit
53	76230518	Purchased/Repurchased from Tax forfeit
54	11112170	Purchased/Repurchased from Tax forfeit
55	73320558	Purchased/Repurchased from Tax forfeit
56	57340508	Purchased/Repurchased from Tax forfeit
57	71140597	Purchased/Repurchased from Tax forfeit
58	7114C001	Purchased/Repurchased from Tax forfeit
59	41301040	Purchased/Repurchased from Tax forfeit
60	25110831	Purchased/Repurchased from Tax forfeit
61	88110501	Purchased/Repurchased from Tax forfeit
62	59190590	Purchased/Repurchased from Tax forfeit
63	88020529	Purchased/Repurchased from Tax forfeit
64	88020530	Purchased/Repurchased from Tax forfeit
65	10161463	Purchased/Repurchased from Tax forfeit
66	10161464	Purchased/Repurchased from Tax forfeit
67	10161465	Purchased/Repurchased from Tax forfeit
68	24130666	Purchased/Repurchased from Tax forfeit
69	24130665	Purchased/Repurchased from Tax forfeit
70	24130664	Purchased/Repurchased from Tax forfeit
71	24130663	Purchased/Repurchased from Tax forfeit
72	11112258	Purchased/Repurchased from Tax forfeit
73	11112259	Purchased/Repurchased from Tax forfeit
74	22190507	Purchased/Repurchased from Tax forfeit
75	21040564	Purchased/Repurchased from Tax forfeit
76	73060524	Purchased/Repurchased from Tax forfeit
77	50090522	Purchased/Repurchased from Tax forfeit
78	71080501	Purchased/Repurchased from Tax forfeit
79	10040887	Purchased/Repurchased from Tax forfeit

80	10040886	Purchased/Repurchased from Tax forfeit
81	10040885	Purchased/Repurchased from Tax forfeit
82	10040887	Purchased/Repurchased from Tax forfeit
83	10040875	Purchased/Repurchased from Tax forfeit
84	10040874	Purchased/Repurchased from Tax forfeit
85	10040873	Purchased/Repurchased from Tax forfeit
86	77250502	Purchased/Repurchased from Tax forfeit
87	10040893	Purchased/Repurchased from Tax forfeit
88	10040892	Purchased/Repurchased from Tax forfeit
89	10040884	Purchased/Repurchased from Tax forfeit
90	10040883	Purchased/Repurchased from Tax forfeit
91	10040882	Purchased/Repurchased from Tax forfeit
92	10040860	Purchased/Repurchased from Tax forfeit
93	10040861	Purchased/Repurchased from Tax forfeit
94	10040927	Purchased/Repurchased from Tax forfeit
95	10040926	Purchased/Repurchased from Tax forfeit
96	10040916	Purchased/Repurchased from Tax forfeit
97	10040915	Purchased/Repurchased from Tax forfeit
98	10040914	Purchased/Repurchased from Tax forfeit
99	10040913	Purchased/Repurchased from Tax forfeit
100	33320653	Purchased/Repurchased from Tax forfeit
101	60220539	Purchased/Repurchased from Tax forfeit
102	60220538	Purchased/Repurchased from Tax forfeit
103	60220537	Purchased/Repurchased from Tax forfeit
104	60220536	Purchased/Repurchased from Tax forfeit
105	72140514	Purchased/Repurchased from Tax forfeit
106	53190518	Purchased/Repurchased from Tax forfeit
107	20170607	Purchased/Repurchased from Tax forfeit
108	63220510	Purchased/Repurchased from Tax forfeit
109	88280531	Purchased/Repurchased from Tax forfeit
110	90220522	Purchased/Repurchased from Tax forfeit
111	10081088	Purchased/Repurchased from Tax forfeit
112	10160832	Purchased/Repurchased from Tax forfeit
113	10160861	Purchased/Repurchased from Tax forfeit
114	56090706	Purchased/Repurchased from Tax forfeit
115	56090701	Purchased/Repurchased from Tax forfeit
116	56090541	Purchased/Repurchased from Tax forfeit
117	1906D000	Tax Forfeit
118	73110515	Clerical Error
119	41290530	Clerical Error
120	88040013	Clerical Error

121	88040651	Clerical Error
122	14310718	Clerical Error
123	14240539	Clerical Error
124	14100712	Clerical Error
125	40080905	Clerical Error
126	29350675	Clerical Error
127	41191790	Clerical Error
128	41290531	Clerical Error
129	24410536	Tax Court Stipulation
130	50410567	Tax Court Stipulation
131	72130608	Clerical Error
132	11120618	Clerical Error
133	60170517	Clerical Error
134	60170516	Clerical Error
135	68270616	Clerical Error
136	33040519	Exempt Approved
137	99230522	Clerical Error
138	77340539	Clerical Error
139	41361012	Exempt Approved
140	41240914	Exempt Approved
141	41240812	Exempt Approved
142	41240917	Exempt Approved
143	41240808	Exempt Approved
144	41240809	Exempt Approved
145	41240807	Exempt Approved
146	41010607	Exempt Approved
147	41361001	Exempt Approved
148	41360887	Exempt Approved
149	41360881	Exempt Approved
150	41360880	Exempt Approved
151	41360875	Exempt Approved
152	41360870	Exempt Approved
153	40170545	Exempt Approved
154	75280530	Exempt Approved
155	40220501	Exempt Approved
156	40220503	Exempt Approved
157	40220505	Exempt Approved
158	40220500	Exempt Approved
159	10080536	Exempt Approved
160	10080537	Exempt Approved
161	14210772	Exempt Approved

162	40080781	Exempt Approved
163	41300605	Exempt Approved
164	41300607	Exempt Approved
165	41300606	Exempt Approved
166	41300609	Exempt Approved
167	41300602	Exempt Approved
168	41300611	Exempt Approved
169	41300604	Exempt Approved
170	41300610	Exempt Approved
171	41300603	Exempt Approved
172	14160834	Exempt Approved
173	40110534	Exempt Approved
174	11112568	Purchased/Repurchased from Tax forfeit
175	11112567	Purchased/Repurchased from Tax forfeit
176	11112566	Purchased/Repurchased from Tax forfeit
177	11112565	Purchased/Repurchased from Tax forfeit
178	11112564	Purchased/Repurchased from Tax forfeit
179	11112563	Purchased/Repurchased from Tax forfeit
180	11112562	Purchased/Repurchased from Tax forfeit
181	11112561	Purchased/Repurchased from Tax forfeit
182	11112560	Purchased/Repurchased from Tax forfeit
183	11112559	Purchased/Repurchased from Tax forfeit
184	11112558	Purchased/Repurchased from Tax forfeit
185	11112557	Purchased/Repurchased from Tax forfeit
186	11112556	Purchased/Repurchased from Tax forfeit
187	11112555	Purchased/Repurchased from Tax forfeit
188	11112554	Purchased/Repurchased from Tax forfeit
189	11112553	Purchased/Repurchased from Tax forfeit
190	11112552	Purchased/Repurchased from Tax forfeit
191	11112551	Purchased/Repurchased from Tax forfeit
192	11112550	Purchased/Repurchased from Tax forfeit
193	11112549	Purchased/Repurchased from Tax forfeit
194	11112548	Purchased/Repurchased from Tax forfeit
195	11112547	Purchased/Repurchased from Tax forfeit
196	11112546	Purchased/Repurchased from Tax forfeit
197	11112545	Purchased/Repurchased from Tax forfeit
198	11112544	Purchased/Repurchased from Tax forfeit
199	11112543	Purchased/Repurchased from Tax forfeit
200	11112171	Purchased/Repurchased from Tax forfeit
201	11112173	Purchased/Repurchased from Tax forfeit
202	11112174	Purchased/Repurchased from Tax forfeit

203	11112175	Purchased/Repurchased from Tax forfeit
204	88110590	Purchased/Repurchased from Tax forfeit
205	71250525	Purchased/Repurchased from Tax forfeit
206	71260525	Purchased/Repurchased from Tax forfeit
207	95220532	Purchased/Repurchased from Tax forfeit
208	95220531	Purchased/Repurchased from Tax forfeit
209	95220527	Purchased/Repurchased from Tax forfeit
210	10210996	Purchased/Repurchased from Tax forfeit
211	73250507	Purchased/Repurchased from Tax forfeit
212	73250508	Purchased/Repurchased from Tax forfeit
213	41301015	Purchased/Repurchased from Tax forfeit
214	41301014	Purchased/Repurchased from Tax forfeit
215	11112987	Purchased/Repurchased from Tax forfeit
216	11112986	Purchased/Repurchased from Tax forfeit
217	11112515	Purchased/Repurchased from Tax forfeit
218	99020599	Purchased/Repurchased from Tax forfeit
219	9526E002	Purchased/Repurchased from Tax forfeit
220	81200644	Purchased/Repurchased from Tax forfeit
221	88320512	Purchased/Repurchased from Tax forfeit
222	73200520	Purchased/Repurchased from Tax forfeit
223	60180595	Purchased/Repurchased from Tax forfeit
224	60180591	Purchased/Repurchased from Tax forfeit
225	50030567	Purchased/Repurchased from Tax forfeit
226	73200519	Purchased/Repurchased from Tax forfeit
227	73200518	Purchased/Repurchased from Tax forfeit
228	87360530	Purchased/Repurchased from Tax forfeit
229	68270615	Purchased/Repurchased from Tax forfeit
230	77340569	Purchased/Repurchased from Tax forfeit
231	56090652	Purchased/Repurchased from Tax forfeit
232	24130761	Purchased/Repurchased from Tax forfeit
233	14330588	Purchased/Repurchased from Tax forfeit
234	11120508	Purchased/Repurchased from Tax forfeit
235	11121689	Purchased/Repurchased from Tax forfeit
236	72350502	Clerical Error