

Crow Wing County Land Services Department Annual Report 2020



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.

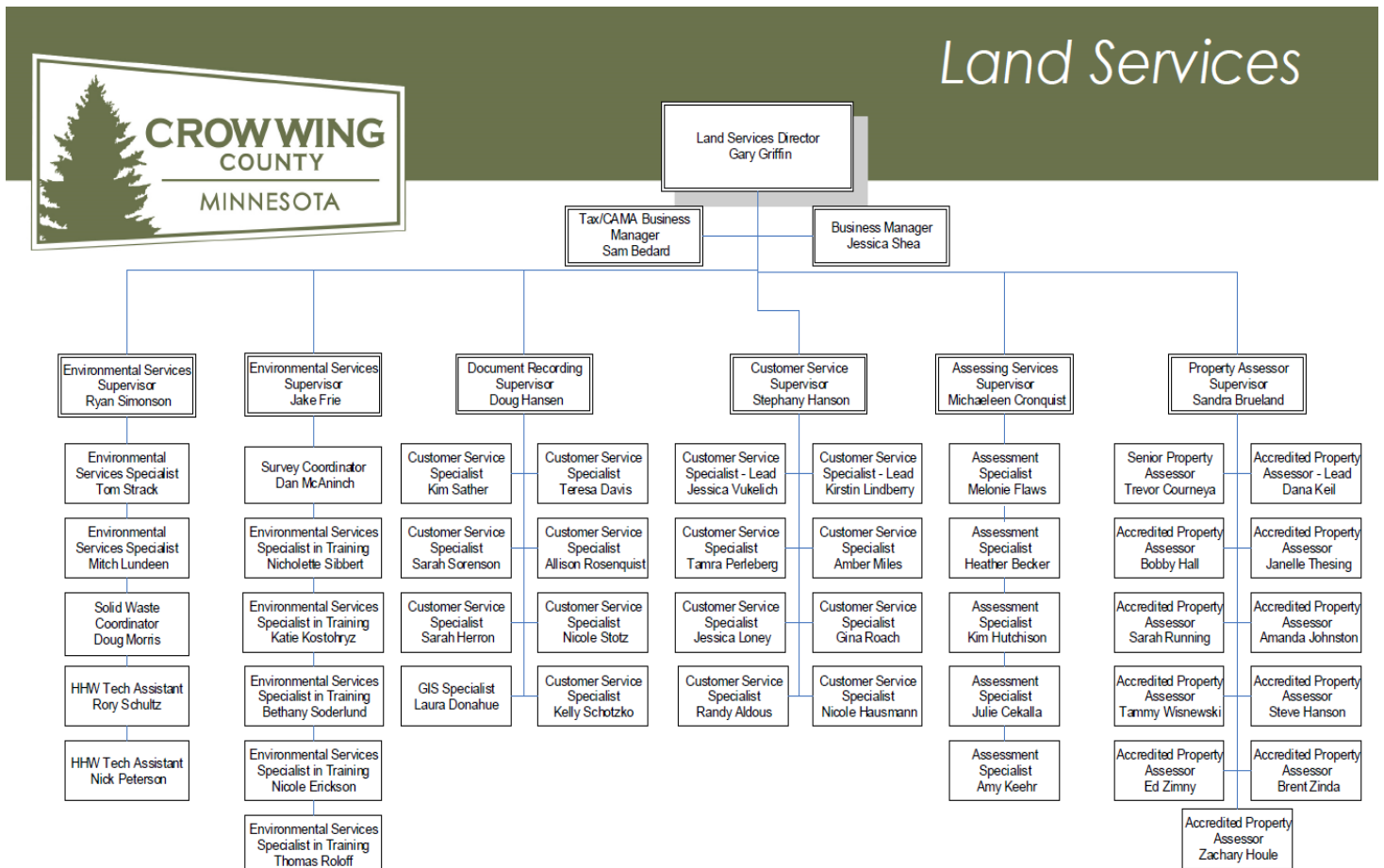
Table of Contents

Land Services Overview and Budget –2

Customer Services –3

Assessing Services –5

Environmental Services – 10



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 2020

1. A record 66 tracts were sold at the Tax Forfeited land sale
2. 23,489 documents recorded – a 22% increase over 2019
3. 64,119 watercraft inspections were performed which is a record high for our program
4. Cell 5 was approved for waste placement in 2020 and waste filling in the Cell is planned to begin in 2021.
5. Maintaining a 98% positive overall score from our 1,128 surveys in 2020

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 annual salary increases.

Fund	2021 Budget	2020 Budget	% of 2020 Target Budget
01 – Levy			
Revenue	\$1,168,500	\$1,238,500	119%
Expenditures	<u>\$3,732,817</u>	<u>\$3,655,455</u>	<u>100%</u>
Total Levy Draw	\$2,564,317	\$2,416,955	
02 – Restricted & Committed			
Revenue	\$873,401	\$897,215	127%
Expenditures	\$805,463	\$925,500	112%
20 – Public Land Management			
Revenue	\$1,417,476	\$1,404,876	223%
Expenditures	\$1,398,705	\$1,851,918	113%
18 – Solid Waste (Non-Landfill)			
Revenue	\$1,448,500	\$1,403,844	113%
Expenditures	\$1,441,265	\$2,148,687	70%
50 – Landfill Enterprise			
Revenue	\$2,165,370	\$2,312,745	99%
Expenditures	\$2,065,083	\$2,200,427	98%

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 1,128 surveys in 2020, with an overall score of 98% positive.

- Assessing Services – 323 with 96% positive
- Customer Services – 507 with 96% positive
- Environmental Services – 298 with 97% positive

Since 2011, 14,731 surveys have been received with an average score of 97% positive.

Customer Contacts

In 2020 there were 1,945 total customer contacts at our customer service counter. This does not include receipted transactions. Our offices were closed to the public from March 15th to May 17th and then open for appointment only from October 28th through the end of the year. 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

- 74,587 total calls were taken in Land Services. *Some calls were not tracked the last couple months of the year due to staff transferring to working from home and using softphone software.

Assessing Services

- Assessment Specialist – 7,265
- Assessors – 4,543

Customer Services

- Recorders – 13,159
- Customer Services – 38,411

Environmental Services

- Planning and Zoning – 10,718
- Public Land Management – 491

Receipted Transactions

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

- 45,707 receipted transactions in 2020
 - This was a large decrease from 2019 (70,372) due to our offices being closed to the public for four months of the year in 2020, and in 2019 we manually processed most tax payments due to batch processing being down.

Vital Records

- 2,188 Birth Certificates
- 675 Parent Notices Issued (New births)
- 306 Death Certificates
 - 8,502 Death Certificates and Amendments for Funeral Directors
- 1,013 Marriage Certificates
- 365 Marriage Licenses

Tax Payments

- 42,588 tax payments processed by Customer Service staff at the counter or at their desks.
- 46,243 payments were processed by Customer Service staff through Creditron batch processing

Document Recording

In 2020, 4,261 more documents were recorded than in 2019! Recording times have remained consistent the past couple years since implementing a new process.

- 23,489 documents were recorded
 - 11,859 traditional
 - 11,630 eRecordings
 - 22% increase from 2019
- The top recorded documents were:
 - Mortgage – 5,087
 - Satisfaction of Mortgage – 4,819
 - Warranty Deed – 2,883
 - Quit Claim Deed – 1,271
- Average Cycle time for documents:
 - Traditional (10 day statutory) – 6 days
 - eRecordings (5 day statutory) – 4.3 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. Staff must give customers excellent customer service to ensure they have a good understanding of the assessment process. The County has approximately 83,000 parcels. According to requirements established by MN Statutes, the county is 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 2020, this would have been approximately 9,800 parcels and staff assessed 6,775.

eCRVS

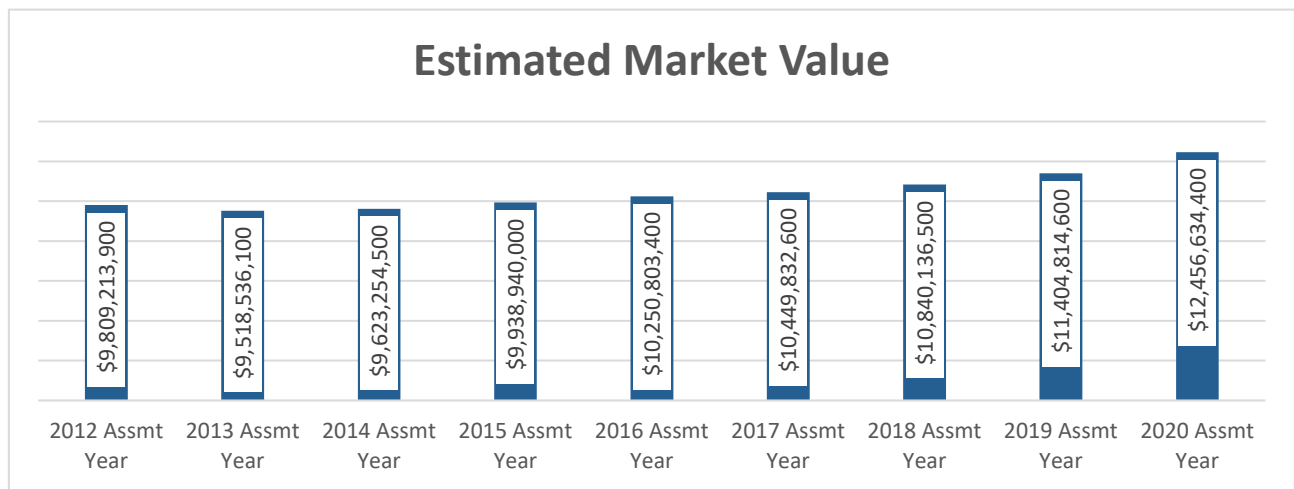
- 3,330 Certificate of Real Estate Value's (eCRV'S) processed

Homestead Application's

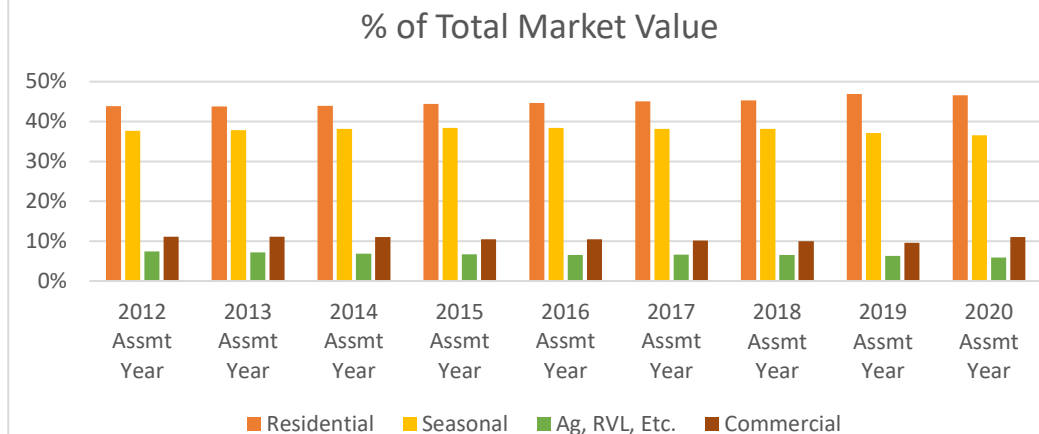
- 1,801 Homestead applications received

Estimated Market Value

There has been a steady increase in the market value of all properties in Crow Wing County since 2013, with an increase of 9.2% from 2019 to 2020.



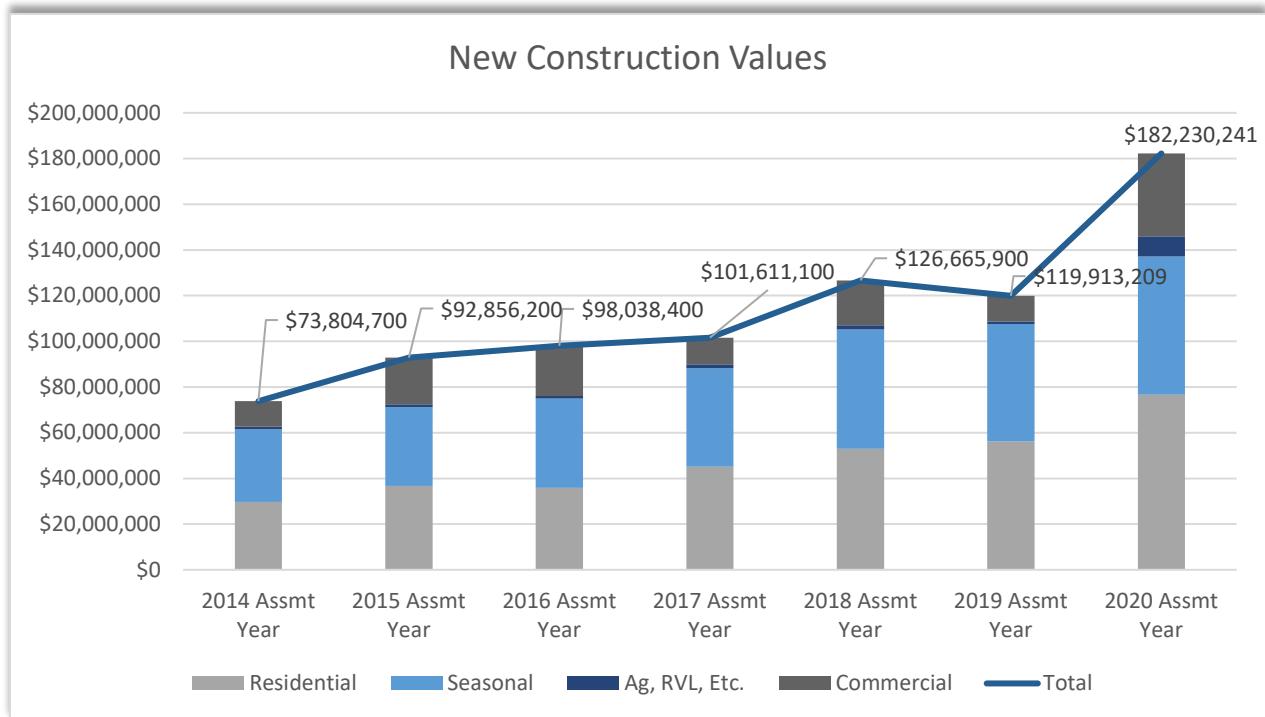
The makeup of the total market value of the county is almost half residential classification at 47% with the seasonal classification the next largest at 37%.



Permit Reviews for Valuation

All permits approved each year are required to be assessed.

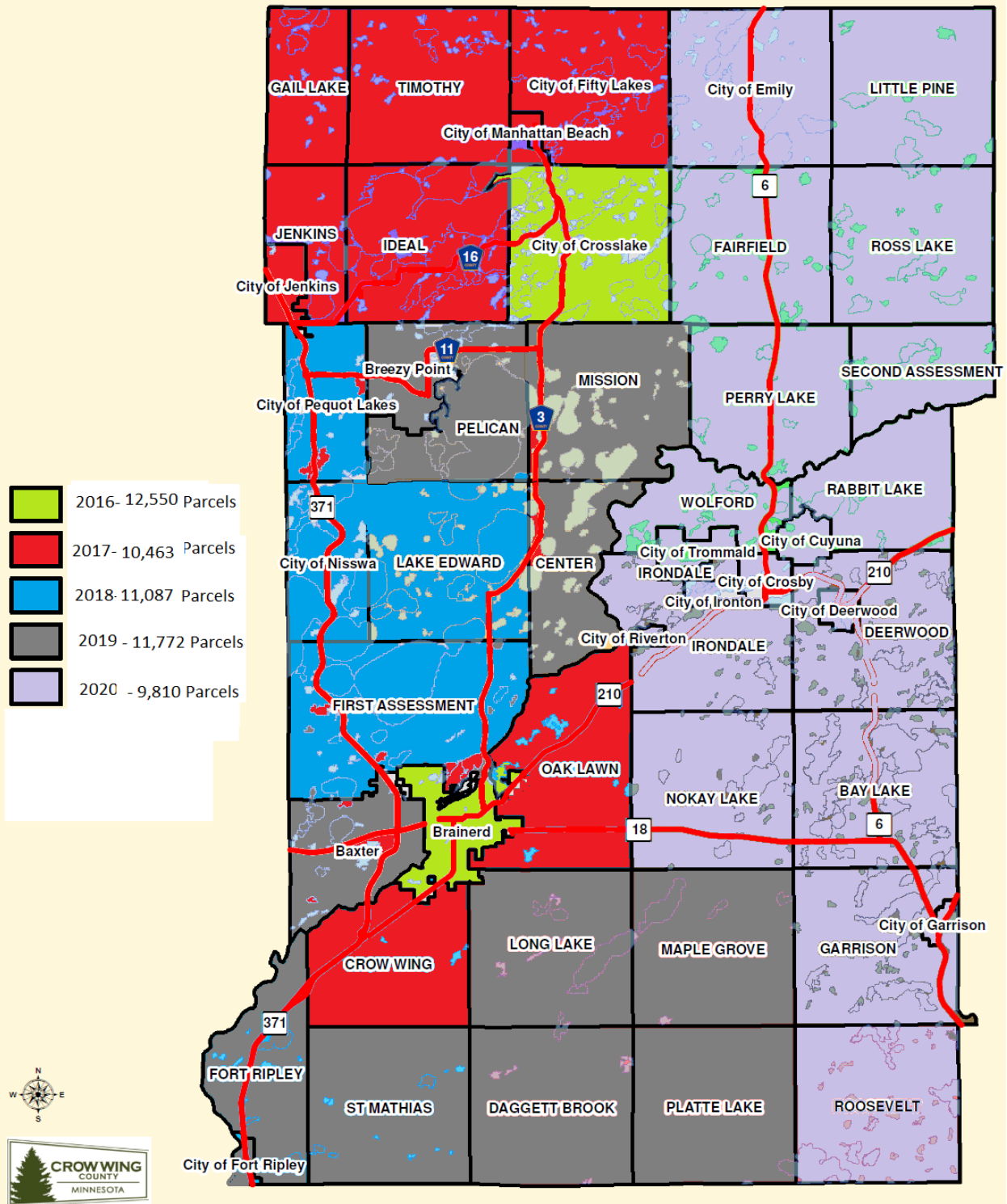
- 3,898 permit reviews were completed in 2020. These consisted of 2020 permits and permits from prior years that the owner did not start construction, or the construction was incomplete at years end. The below graph highlights the value added to the assessment from new construction.



The following is a summary of the new permits received county wide. You can see 434 new dwellings were built in the county in 2020.

Countywide Permits --- through 12-31-20																
"C" -- Commercial	"R" -- Residential															
	Total	Total							Patios							
CITY / DISTRICT	"C"	"R"	Total			New	Shed		Deck/			Shore	Cmmcl/	Misc	Comm	Comm.
2020	Permits	Permits	Permits	Demo	Misc	Dwlg	Garage	Addn's	Porch	Remodel	Septic	Alt	Expt/Bldg	Expt/Cmmcl	Remod	Demo
Bay Lake		75	75		4	12	29	6	16		18	5				
Center		44	44		4	8	14	7	4		7	3				
Crow Wing Twp	1	44	45			17	17	4	6				1			
Daggett Brook		18	18			8	13		1		4					
2nd Assess/Dean Lake		3	3			2	1		1		1					
Deerwood Twp	32	35	67		2	11	16	3	7		12	2				
Fairfield		11	11		1	1	6	1	2		3					
Fort Ripley		30	30			9	11	4	3		7					
Gail Lake		8	8			1	3	3	1		2					
Garrison Twp		36	36		2	12	14	2	6		7	2				
Ideal		104	104		7	30	43	7	16		30	20				
Irondale TWP		18	18			3	3	3	7			2				
Jenkins		41	41		2	3	17	2	5		13	4				
Lake Edward Twp		105	105		3	24	44	11	10		33	9	1			
Little Pine		10	10		1	3	3	1			3					
Long Lake		31	31		1	4	11	1	3		13	1				
Maple Grove		31	31		3	8	13	1	4		9					
Mission		47	47		2	10	16	3	8		16	4				
Nokay Lake		23	23			5	9	5	2		2	1				
Oak Lawn		35	35			2	9	1	3		17	1				
Pelican		51	51		2	10	20	5	10		18	2				
Perry Lake		9	9			1	4	1	2		4					
Platte Lake		9	9			4	2				2					
Rabbit Lake		12	12		2	4	5		1		5	2				
Roosevelt		35	35		2	8	17	3	9		13	2				
Ross Lake		29	29		1	4	16		5		4	1				
St. Mathias		15	15		1	1	7	1	2		3					
Timothy		8	8			1	3	3	2		1	1				
Wolford		17	17		3	2	6	1	5		5	1				
1st Assessment		148	148		3	38	69	11	25		47	7	1			
Baxter	21	40	61	1	15	16	2	1	5	4	3		2	8	1	2
Brainerd	14	79	93	4	38	22	4		6	1	1			11	3	1
Breezy Point	3	142	145		4	52	24	7	31	10	21			2	1	
Crosby	19	19	38	3	2	2	5	1	3	1	2		2	8	9	1
Crosslake	4	167	171	4	10	39	36	15	15		19	48	3	1		
Cuyuna		8	6			5	5		3			1				
Deerwood City	3	9	12			1	3	1	2	1				2	1	
Emily	1	82	83		2	10	32	6	7		14	11	1			
Fifty Lakes	2	30	32	2	2	7	6	5	3		2	5	2			
Fort Ripley City		3	3			2		1								
Garrison City		2	2			1			1							
Ironton		6	6	2	1		3		1							
Jenkins City			0			1	1		1							
Manhattan Beach	1	3	4			1	1				2			1		
Nisswa	1	73	74		10	20	17	8	7		7	6	1			
Pequot Lakes	1	45	46		3	7	19	5	7			5		1		
Riverton		1	1								1					
Trommald		4	4			2	1					1				
Personal Prop/Mobile Home			0													
TOTALS	103	1795	1896	16	133	434	600	140	258	17		147	14	34	15	4

Quintile Map



Penalty Waiver

In 2020, the penalty waiver program was suspended and replaced it with a COVID waiver program. This program allowed businesses to apply for the opportunity to pay their taxes later than the original due date without incurring a penalty.

- 93 applications were received
 - 33 were approved
 - 22 were partially approved

Assessment Changes

Attachment A, starting on page 16, shows all changes to the 2020 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.

- 1,115 permits were issued (one permit could be for multiple items)
 - 247 of which were new dwellings
 - 417 permits issued for accessory structures.
 - 155 shoreland alterations
 - 125 additions
 - 92 porches/decks
 - 41 travel trailers
 - 20 miscellaneous
 - 504 septic design
- The average turnaround time on a permit from reviewed to approved was 4.5 days.

Enforcements

- 50 cases from prior years remained open coming into 2020.
- 34 of the 50 cases were closed in 2020
 - Closure rate of 68%
- 95 of 141 new enforcement cases in 2020 were closed.
 - Closure rate of 46%

ES Other

- E911 Signs
 - 380 addresses assigned
- Corner Certificates for Remonumentation Project
 - Certified PLS Monuments with Coordinates – 2,722
 - Certified Monuments without Coordinates – 331
 - Uncertified Monuments – Coordinates Only – 709
 - No recorded monument or coordinate – 435

Septic System

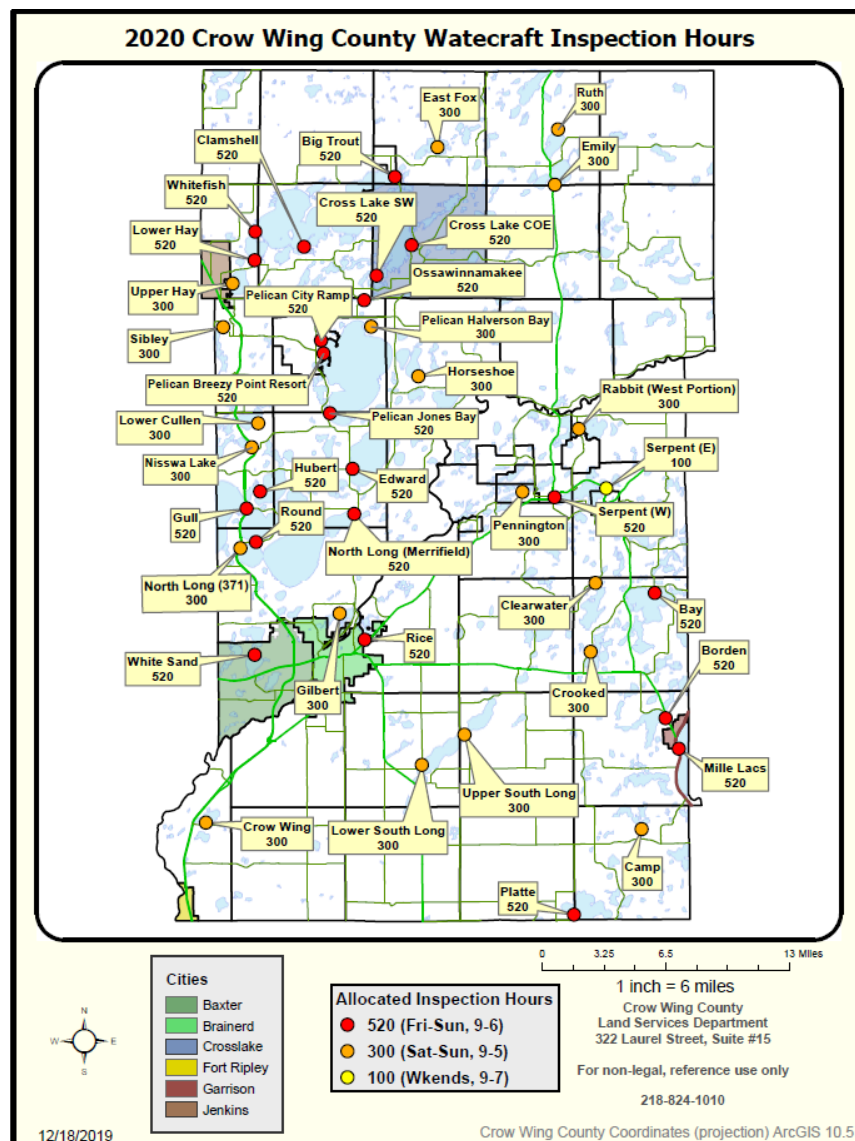
Land Services contracts out our septic inspections.

- 945 inspections were conducted on existing septic systems in 2020.
- 873 met applicable requirements, meaning that 92% were performing at standards.
- 197 new septic systems were installed
- 145 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.

- 64,119 inspections were performed during the 2020 season which is a record number of inspections for our program.
- 22,001 hours of AIS inspections were completed on 42 landings in Crow Wing County
 - 300 inspection hours were funded by CWC on Ruth Lake
 - 660 total inspection hours worked on Ruth Lake
- 16,685 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.
- 608 Crosslake decontamination hours
- 391 Mobile decontamination hours
 - Funded 200 hours at Ruth Lake decontamination station
 - Performed 124 decontaminations at this location



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 Park
- Rush Lake Island Park
- Paul M Thiede Fire Tower

Trails

Staff manages and/or sponsors 26 trails in Crow Wing County.

- 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

97,000 pine seedlings were planted on 121 acres located in Fairfield, Mission, and Wolford Townships.

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
- \$1,018,755 in revenue was received from 2020 Timber Sales

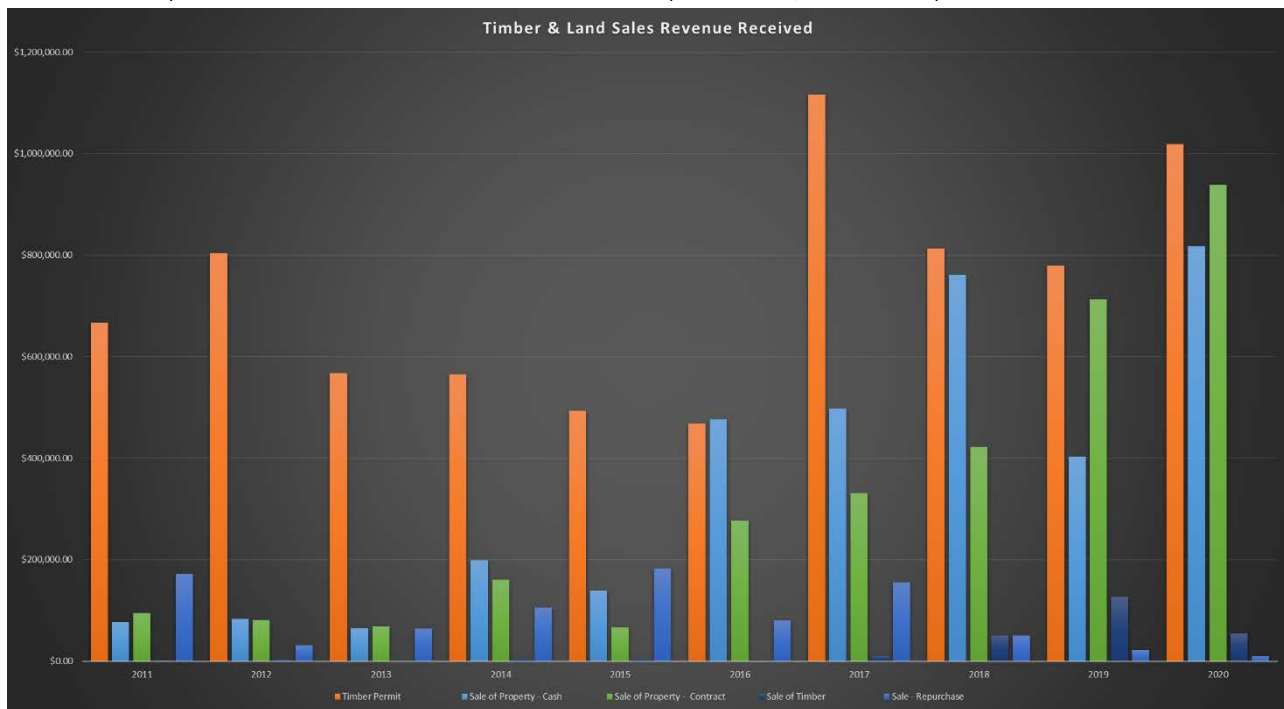
Land Sales

Our Spring sale was held in June, on the Land Services front lawn due to COVID restrictions. A record breaking 66 tracts were sold in 2020, with the second highest year being 48 tracts in 2018. 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 Results
 - \$1,161,050 revenue collected
- Over the Counter sales
 - \$807,036
- Direct Sales
 - \$30,200
- Total Sale Price of all sales
 - 2020 - \$2,033,079
 - 2019 - \$1,408,901
 - 2018 - \$1,641,086
 - 2017 - \$698,429
 - 2016 - \$401,178

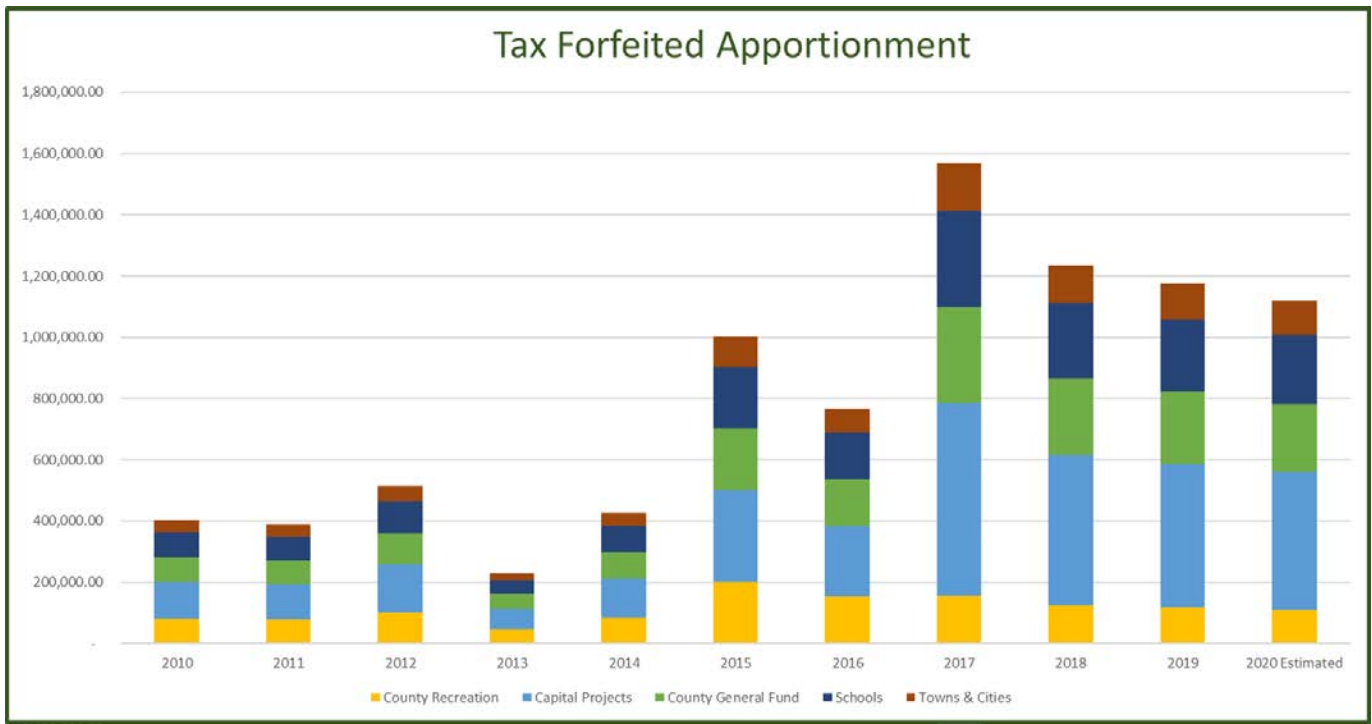
Tax Forfeited Fund

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.



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Timber Permit	\$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	\$1,018,755.02
Sale of Property - Cash	\$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	\$817,736.40
Sale of Property - Contract	\$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	\$938,278.05
Sale of Timber	\$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	\$55,237.25
Sale - Repurchase	\$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	\$10,530.45
	\$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	\$2,840,537.17

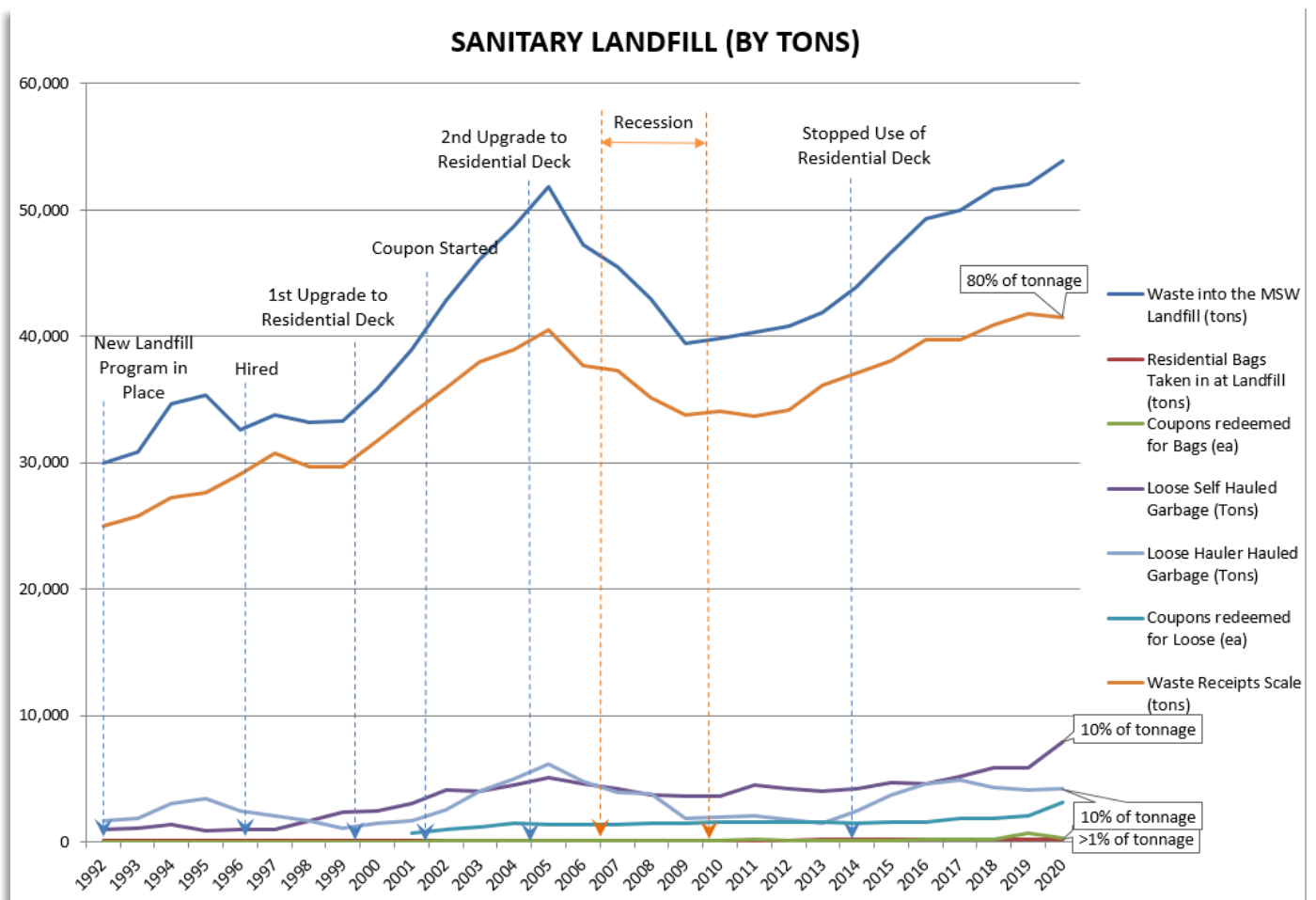
The chart below shows a 10-year history of the Tax forfeited Apportionment and how much has been apportioned to our county recreation fund, capital projects fund, county general fund (to offset levy), schools, towns, and cities.



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.

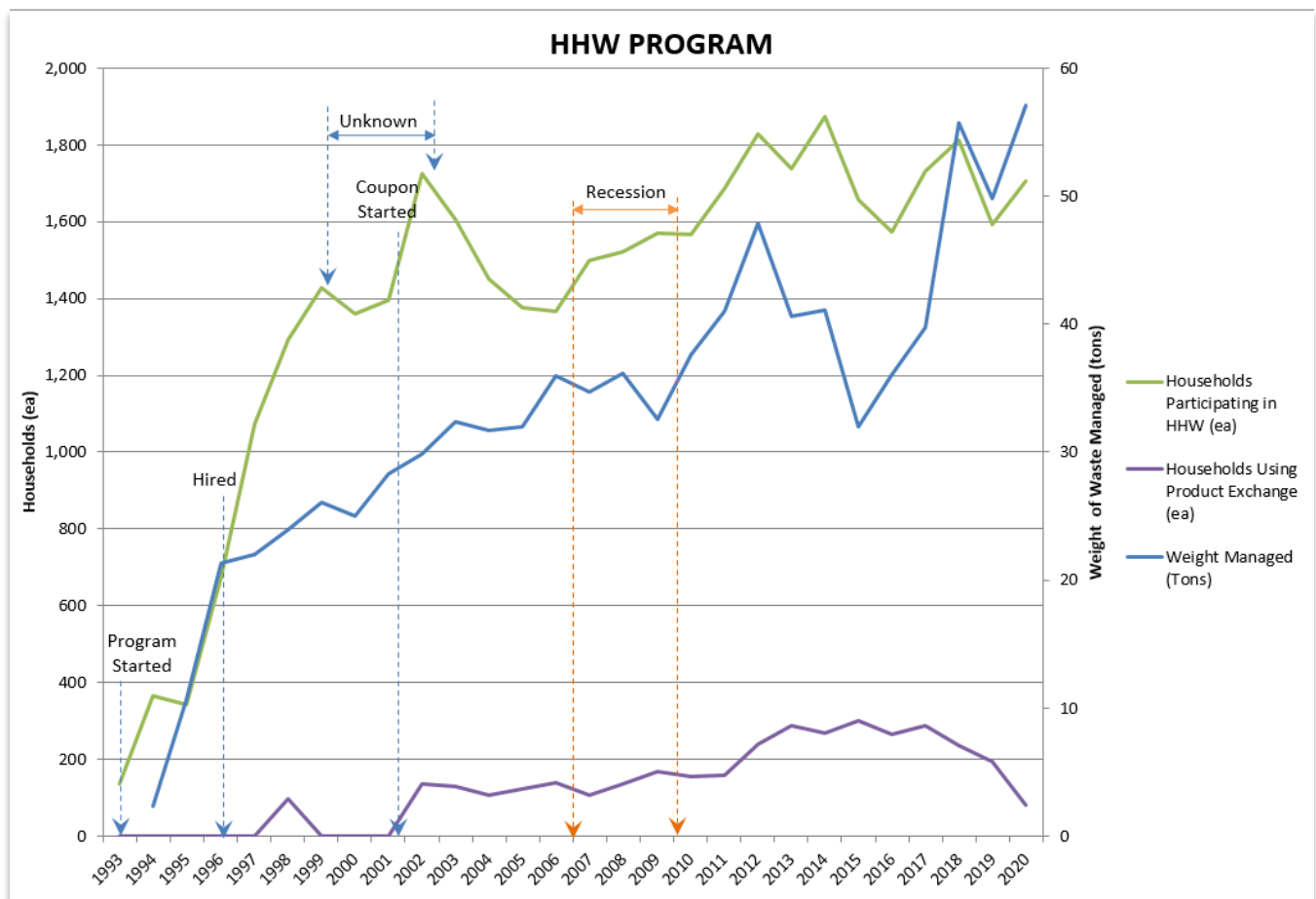
Landfill Collections

- 53,872 tons of garbage in sanitary landfill - 4% increase from 2019
- 11,214 cubic yards of waste in the demolition landfill – 49.5% increase from 2019
- 5,679 appliances recycled – 42% increase from 2019



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 2020, 1,705 vehicles visited the HHW site to drop off hazardous materials. This was an increase of 7% from 2019.
- Latex paint was the item most disposed of at 71, 55-gallon drums
 - Second being oil paint with 38, 55-gallon drums.
- 82 household participated in the product exchange program in 2020.

Electronics

- 8,711 residential electronics recycled – up 16.8% from 2019 (7,454)
- 18 tons of business electronics recycled through two Business Electronics events held in 2020 – up 28.5% from 2019 (14 tons)

Mattresses

- 3,818 mattresses were recycled - Mattresses were sent to Goodwill, where they were disassembled and recycled.
- 5,255 mattresses were landfilled – up 91% from 2019 (2,751)

Cell 5 construction

Excavation of Cell 5 began in 2018. In 2019 the clay, plastic liner, leachate collection, leachate recirculation, and landfill gas collection systems were installed. Cell 5 was approved for waste placement in 2020 and waste filling in the Cell is planned to begin in 2021. 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 (9.51 acres), and partial closure of Demolition Landfill Phase 2 (1.19 acres).

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 Per- and polyfluoroalkyl substances (PFAS) 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. The following summarizes this effort:

- In 2019, HTX treated water mainly through an electrochemical unit and polishing a small fraction with activated carbon and ion-exchange units for PFAS, and boron removal.
- Since activated carbon and ion exchange were successful in reducing PFAS and boron concentrations, in 2020, the County asked HTX to focus on PFAS and boron removal within the electrochemical unit as a way to reduce operating costs. HTX was charging \$0.53/gallon but indicated that costs would over double if activated carbon and ion exchange were used at full scale. The goal is for the electrochemical unit to handle the majority of treatment needs. The 2020 price was set at \$0.54/gallon.
- In 2019, HTX processed 286,000 gallons of water through the electrochemical unit and was successful in removing long chain PFAS and many other contaminants but struggled to remove shorter chain PFAS as well as boron. Due to this low volume, most of the leachate was treated by the County in the ponds outside of the HTX process.
- One valuable treatment method learned from the HTX process was using the ponds for chemical treatment with sulfuric acid and sodium hydroxide to strip ammonia rather than the biological nitrification/denitrification method used since 1996. The chemical method is not as weather dependent and allows the County to treat more volume more efficiently prior to land application. PFAS and boron treatment, however, is still required.
- For 2020, the County treated leachate in the ponds for nitrogen, BOD, volatile organic compounds (VOCs), and metals. HTX set up their equipment to focus on PFAS removal by collecting foam generated in the electrochemical unit and promoting more foam removal through chemical addition and foam removal using dissolved air floatation. They also set up a pilot study to precipitate boron from the unit effluent.

- HTX targeted 3 million gallons for treatment in 2020; however, only 1.2 million gallons were processed. Due to ongoing performance issues (i.e., inability to reach treatment volume goal and meet discharge quality standards), the County terminated the HTX agreement at the end of 2020.

In 2021, the County plans to continue with ammonia stripping in the ponds with use of aeration equipment and chemical addition. They will also investigate other options post-pond treatment to remove PFAS and boron, including VSEP, ion exchange, and peat. The Landfill typically sprays 8-10 million gallons per year on the 36-acre land application field; this number will likely increase when Cell 5 begins receiving waste and the Landfill's open area increases.

Attachment A

Item #	Parcel #	Reason for Change
1	73462596	Park Model removed from Jolly Rogers lot 22
2	33320504	purchased from TF
3	33320505	purchased from TF
4	33320506	purchased from TF
5	33320507	purchased from TF
6	33320508	purchased from TF
7	33320509	purchased from TF
8	41290585	purchased from HOUSING & REDEVELOPMENT
9	41290584	purchased from HOUSING & REDEVELOPMENT
10	41290545	purchased from HOUSING & REDEVELOPMENT
11	41290544	purchased from HOUSING & REDEVELOPMENT
12	41290544	purchased from HOUSING & REDEVELOPMENT
13	99230566	Clerical Error
14	68060550	Clerical Error
15	73350591	Split missed in 2019 Asmt
16	73350698	Split missed in 2019 Asmt
17	99020548	Split missed in 2019 Asmt
18	99020859	Split missed in 2019 Asmt
19	11112175	purchased from HOUSING & REDEVELOPMENT
20	11112174	purchased from HOUSING & REDEVELOPMENT
21	11112173	purchased from HOUSING & REDEVELOPMENT
22	11112171	purchased from HOUSING & REDEVELOPMENT
23	88010829	Purchased from Tax Forfeit
24	10080864	Purchased from Tax Forfeit
25	88010617	Purchased from Tax Forfeit
26	88010526	Purchased from Tax Forfeit
27	10081054	Purchased from Tax Forfeit
28	88011051	Purchased from Tax Forfeit
29	10161210	Purchased from Tax Forfeit
30	77070530	Purchased from Tax Forfeit
31	41191816	Purchased from Tax Forfeit
32	57070509	Clerical Error
33	26220517	Changed class to 201 due to New Construction
34	21170585	Purchased from Tax Forfeit
35	88010610	Purchased from Tax Forfeit
36	81200594	Purchased from Tax Forfeit
37	53190518	Purchased from Tax Forfeit
38	95350503	Purchased from Tax Forfeit

39	33330571	Purchased from Tax Forfeit
40	33330572	Purchased from Tax Forfeit
41	33330573	Purchased from Tax Forfeit
42	10161470	Purchased from Tax Forfeit
43	10161471	Purchased from Tax Forfeit
44	10161472	Purchased from Tax Forfeit
45	10161473	Purchased from Tax Forfeit
46	10161474	Purchased from Tax Forfeit
47	50250505	Purchased from Tax Forfeit
48	10171129	Purchased from Tax Forfeit
49	10171128	Purchased from Tax Forfeit
50	10171127	Purchased from Tax Forfeit
51	10171126	Purchased from Tax Forfeit
52	10171125	Purchased from Tax Forfeit
53	10171124	Purchased from Tax Forfeit
54	10171123	Purchased from Tax Forfeit
55	10210648	Purchased from Tax Forfeit
56	10210647	Purchased from Tax Forfeit
57	10210646	Purchased from Tax Forfeit
58	10210645	Purchased from Tax Forfeit
59	73020526	Correct class to Non-HS
60	10161892	Purchase from Exempt Prior to July 1
61	10161893	Purchase from Exempt Prior to July 1
62	10161894	Purchase from Exempt Prior to July 1
63	10081153	Purchased from Tax Forfeit
64	10171184	Purchased from Tax Forfeit
65	10171185	Purchased from Tax Forfeit
66	10171186	Purchased from Tax Forfeit
67	10040956	Purchased from Tax Forfeit
68	10040957	Purchased from Tax Forfeit
69	10040958	Purchased from Tax Forfeit
70	10040959	Purchased from Tax Forfeit
71	10040960	Purchased from Tax Forfeit
72	10040961	Purchased from Tax Forfeit
73	10040962	Purchased from Tax Forfeit
74	10161330	Purchased from Tax Forfeit
75	20170534	Purchased from Tax Forfeit
76	73250511	Purchased from Tax Forfeit
77	68270614	Purchased from Tax Forfeit
78	67360592	Purchased from Tax Forfeit
79	67360591	Purchased from Tax Forfeit

80	10020603	Purchased from Tax Forfeit
81	10080988	Purchased from Tax Forfeit
82	10170848	Purchased from Tax Forfeit
83	10170847	Purchased from Tax Forfeit
84	10170814	Purchased from Tax Forfeit
85	10170815	Purchased from Tax Forfeit
86	10080934	Purchased from Tax Forfeit
87	10081044	Purchased from Tax Forfeit
88	10081043	Purchased from Tax Forfeit
89	10080899	Purchased from Tax Forfeit
90	10080806	Purchased from Tax Forfeit
91	10080807	Purchased from Tax Forfeit
92	10161807	Purchased from Tax Forfeit
93	76190514	Purchased from Tax Forfeit
94	10171117	Purchased from Tax Forfeit
95	10171116	Purchased from Tax Forfeit
96	10171115	Purchased from Tax Forfeit
97	10171114	Purchased from Tax Forfeit
98	10171113	Purchased from Tax Forfeit
99	41250619	Purchased from Tax Forfeit
100	81210501	Purchased from Tax Forfeit
101	6826A000	shifted value between classes
102	6826B000	shifted value between classes
103	28020536	Clerical Error
104	40130761	Exempt Approved
105	40170574	Exempt Approved
106	40110509	Exempt Approved
107	40180638	Exempt Approved
108	40180641	Exempt Approved
109	40230509	Exempt Approved
110	40230504	Exempt Approved
111	40230505	Exempt Approved
112	40230503	Exempt Approved
113	40230502	Exempt Approved
114	40220512	Exempt Approved
115	40220513	Exempt Approved
116	40220516	Exempt Approved
117	40220511	Exempt Approved
118	40220510	Exempt Approved
119	40220515	Exempt Approved
120	40220509	Exempt Approved

121	40220502	Exempt Approved
122	40220504	Exempt Approved
123	40220506	Exempt Approved
124	40220508	Exempt Approved
125	40270525	Exempt Approved
126	41191400	Exempt Approved
127	41191524	Exempt Approved
128	41191399	Exempt Approved
129	41191515	Exempt Approved
130	29151172	Exempt Approved
131	41060523	Exempt Approved
132	41180660	Exempt Approved
133	14090673	Exempt Approved
134	20170640	4c(3)(ii) Approved
135	20170641	4c(3)(ii) Approved
136	20170642	4c(3)(ii) Approved
137	20170643	4c(3)(ii) Approved
138	20170705	4c(3)(ii) Approved
139	20170706	4c(3)(ii) Approved
140	20170707	4c(3)(ii) Approved
141	20170708	4c(3)(ii) Approved
142	40070549	Clerical Error
143	99110585	Clerical Error
144	10020705	Purchased from Tax Forfeit
145	88011048	Purchased from Tax Forfeit
146	11112516	Purchased from Tax Forfeit
147	90340520	Moved New Construction to Correct Parcel
148	90340504	Moved New Construction to Correct Parcel
149	68270588	Purchased from Tax Forfeit
150	68270588	Purchased from Tax Forfeit
151	10161213	Purchased from Tax Forfeit
152	68320504	Moved New Construction to Correct Parcel
153	68320534	Moved New Construction to Correct Parcel
154	10161976	Clerical Error
155	99010700	Clerical Error
156	10180615	Clerical Error
157	76330507	Clerical Error
158	41290528	Correct Class - Exempt
159	73180502	Clerical Error
160	73180017	Correct Class for Homestead
161	68270516	Clerical Error

162	68270517	Clerical Error
163	81110517	Clerical Error
164	68310555	Clerical Error
165	68040531	Correct Class & Parcel Group
166	68040532	Correct Parcel Group
167	41300809	Clerical Error