

Land Services 2023 Annual Report

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



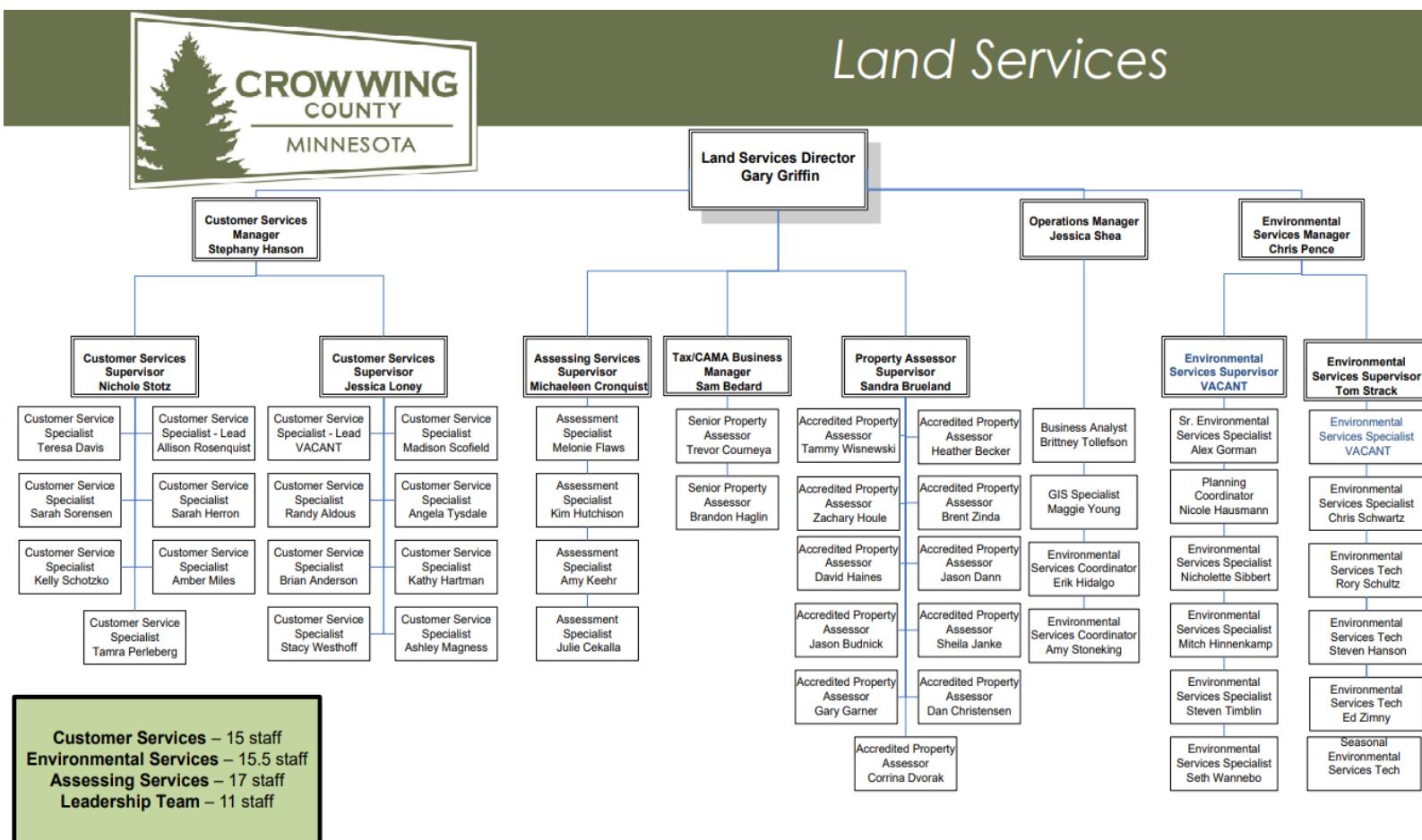
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Accomplishments in 2023

1. Received \$2.5 million in revenue from sales of tax forfeited lands.
2. Opened the new Crow Wing County Recycling Center.
3. SW111 was officially entered into the Closed Landfill program.
4. Received a 99% positive overall score from our customer satisfaction surveys.
5. Completed large bare land quintile project.
6. Started work on the new Little Emily Lake Park.

Land Services utilizes non-levy funds to pay for credit card fees, software licensing, remonumentation project, maintenance of our tax forfeited lands, county parks, and trails. Utilizing these funds allows us to reduce our levy draw.

Fund	2024 Budget	2023 Budget	% Of 2023 Target Budget
01 – Levy			
Revenue	\$1,384,200	\$1,366,800	115%
Expenditures	<u>\$4,974,561</u>	<u>\$4,422,928</u>	<u>101%</u>
Total Levy Draw	\$3,590,361	\$3,056,128	95%
02 – Restricted & Committed			
Revenue	\$2,252,580	\$1,156,052	110%
Expenditures	\$1,124,812	\$1,165,983	91%
20 – Public Land Management			
Revenue	\$1,640,000	\$1,636,300	272%
Expenditures	\$1,679,596	\$4,476,677	97%
18 – Solid Waste (Non-Landfill)			
Revenue	\$1,906,228	\$1,882,700	126%
Expenditures	\$1,363,119	\$4,230,568	105%
50 – Landfill Enterprise			
Revenue	\$2,164,400	\$2,113,000	135%
Expenditures	\$2,699,826	\$2,436,809	73%

Customer Service Surveys

Land Services received 2,094 surveys in 2023, with an overall score of 99% positive.

- Assessing Services – 902 with 97% positive
- Customer Services – 757 with 99% positive
- Environmental Services – 435 with 99% positive

Since 2011, 20,840 surveys have been received with an average score of 97% positive.

Customer Contacts

In 2023 there were 37,740 customer contacts at our customer service counter. This includes 1,707 customer inquiries that did not end in a received transaction and 36,033 were transactions involving payments. The inquiries range from property value questions, permitting questions, dropping off documents, to property splitting and consolidating questions. Received transactions are typically for a variety of items including permits, vital records, tax payments, and document recording fees.

- Of the received transactions:
 - 43,655 tax payments processed by Customer Service staff at the counter or at their desks.
 - 35,583 payments were processed by Customer Service staff through Creditron batch processing.

Phone Calls

- 41,163 total calls were taken in Land Services.

Assessing Services

- Assessment Specialist – 4,495
- Assessors – 1,576

Customer Services

- Recorders – 6,106
- Customer Services – 27,047

Environmental Services

- Planning and Zoning – 1,515
- Forestry and Recreation – 424

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. This area 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.

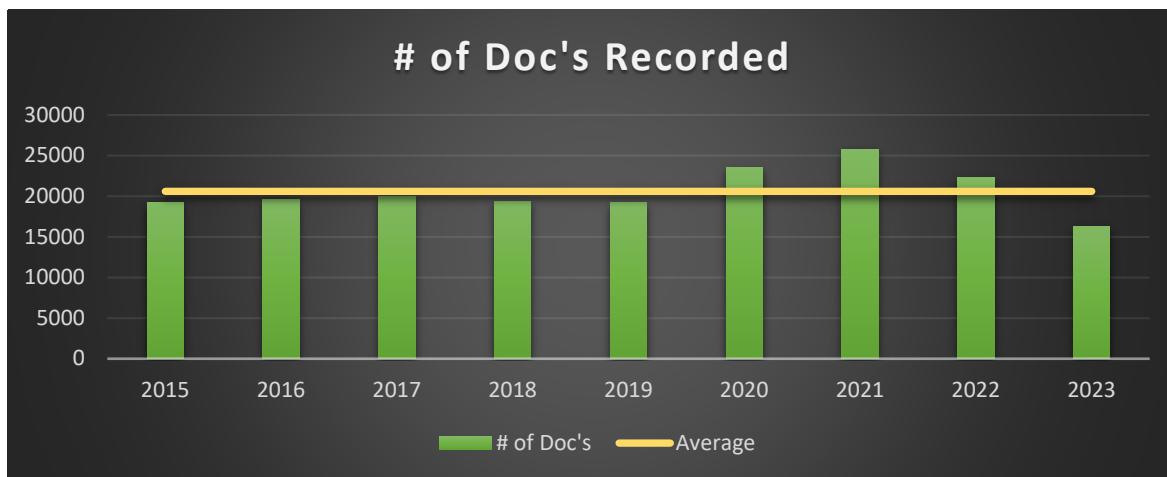
Vital Records Processed

- 2,590 Birth Certificates
- 684 Parent Notices Issued (New births)
- 8,856 Death Certificates
- 793 Marriage Certificates
- 353 Marriage Licenses

Document Recording

We saw a 20% decrease in document recording in 2023, with a total of 16,294 documents recorded.

- 6,578 traditional
- 9,716 eRecordings



- The top recorded documents were:
 - Mortgage – 2,751
 - Satisfaction of Mortgage – 2,338
 - Warranty Deed – 2,425
 - Quit Claim Deed – 1,350
- Average Cycle time for documents:
 - Traditional (10 day statutory) – 4.4 days
 - eRecordings (5 day statutory) – 3.1 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 82,000 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)

eCRVS

- 2.227 Certificate of Real Estate Value's (eCRV'S) processed
 - In 2022, 2,746 were processed

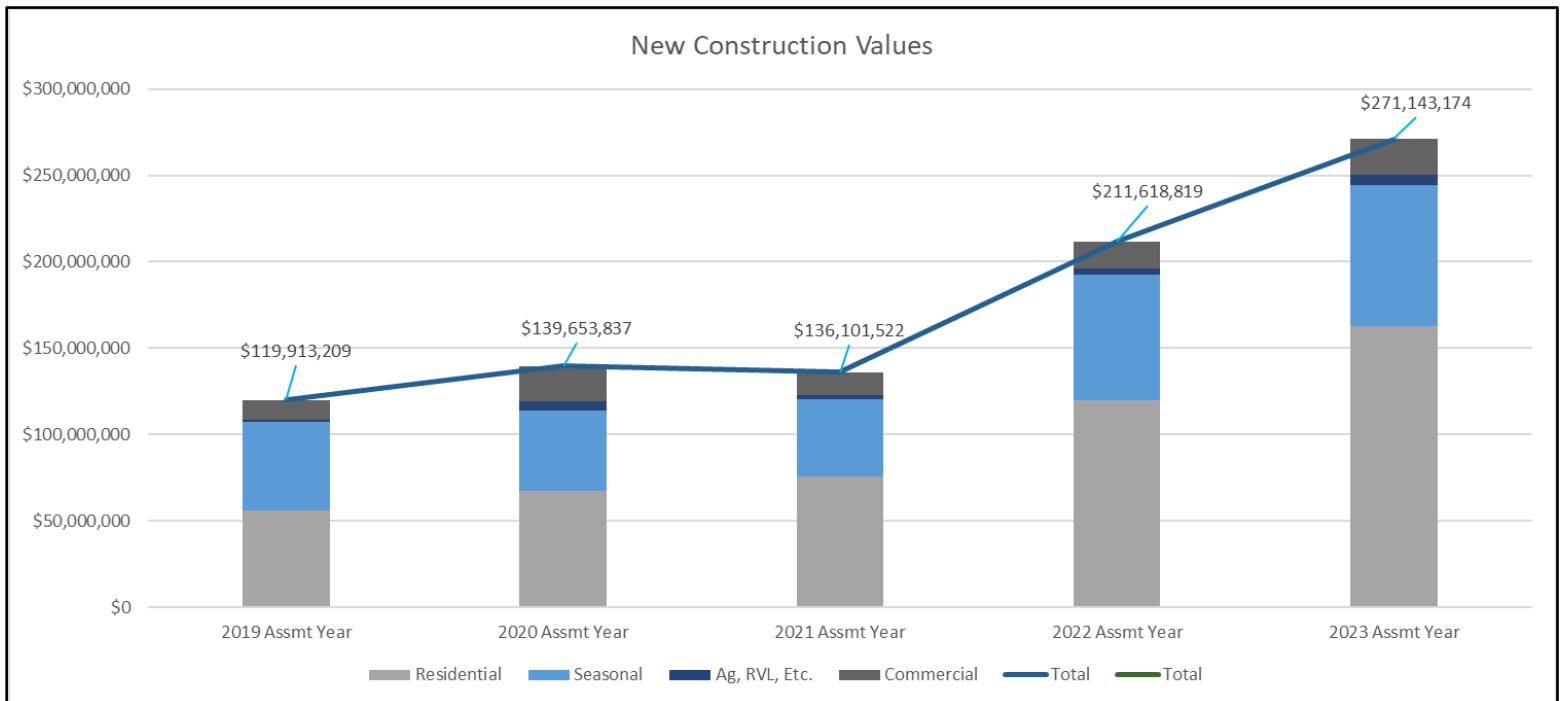
Homestead Application's

- 1,453 Homestead applications received
 - 1,636 applications were received in 2022

Permit Reviews for Valuation

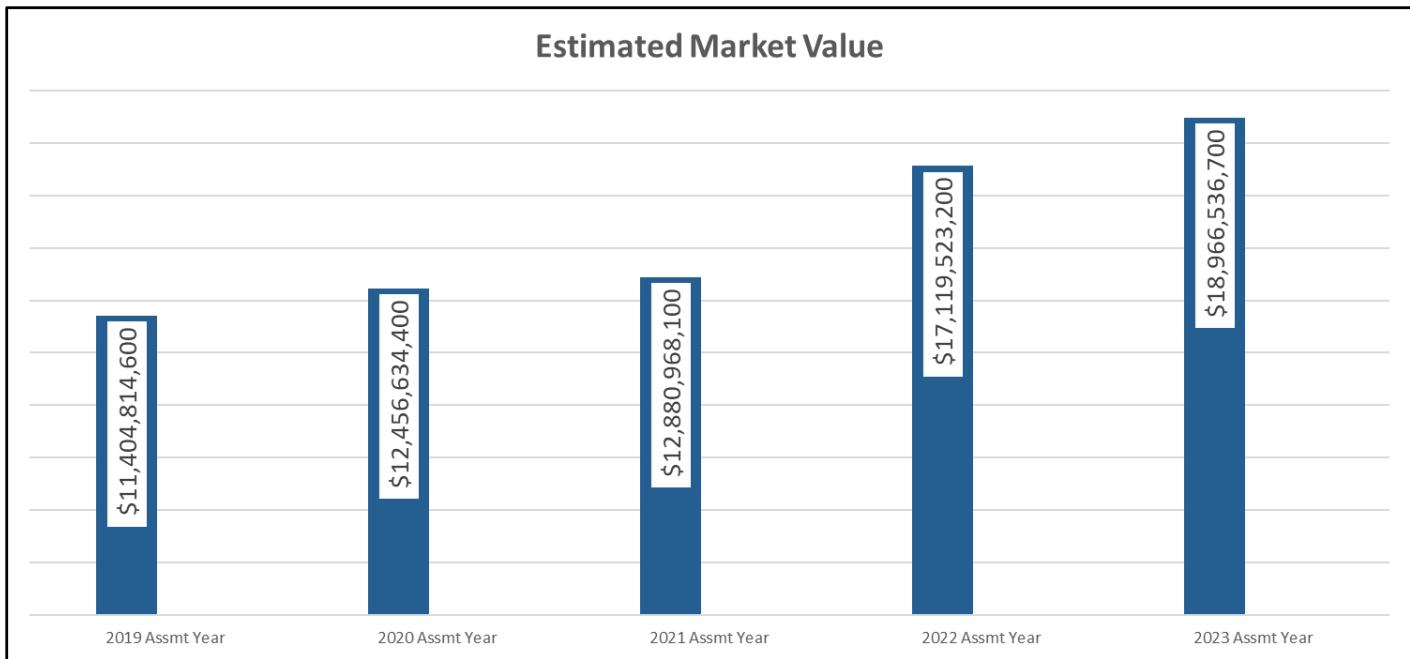
All permits approved each year are required to be assessed.

- 2,106 permit reviews were completed in 2023. These consisted of 2022 permits and permits from prior years that the owner did not start construction, or the construction was incomplete at years end. This graph highlights the value added to the assessment from new construction.

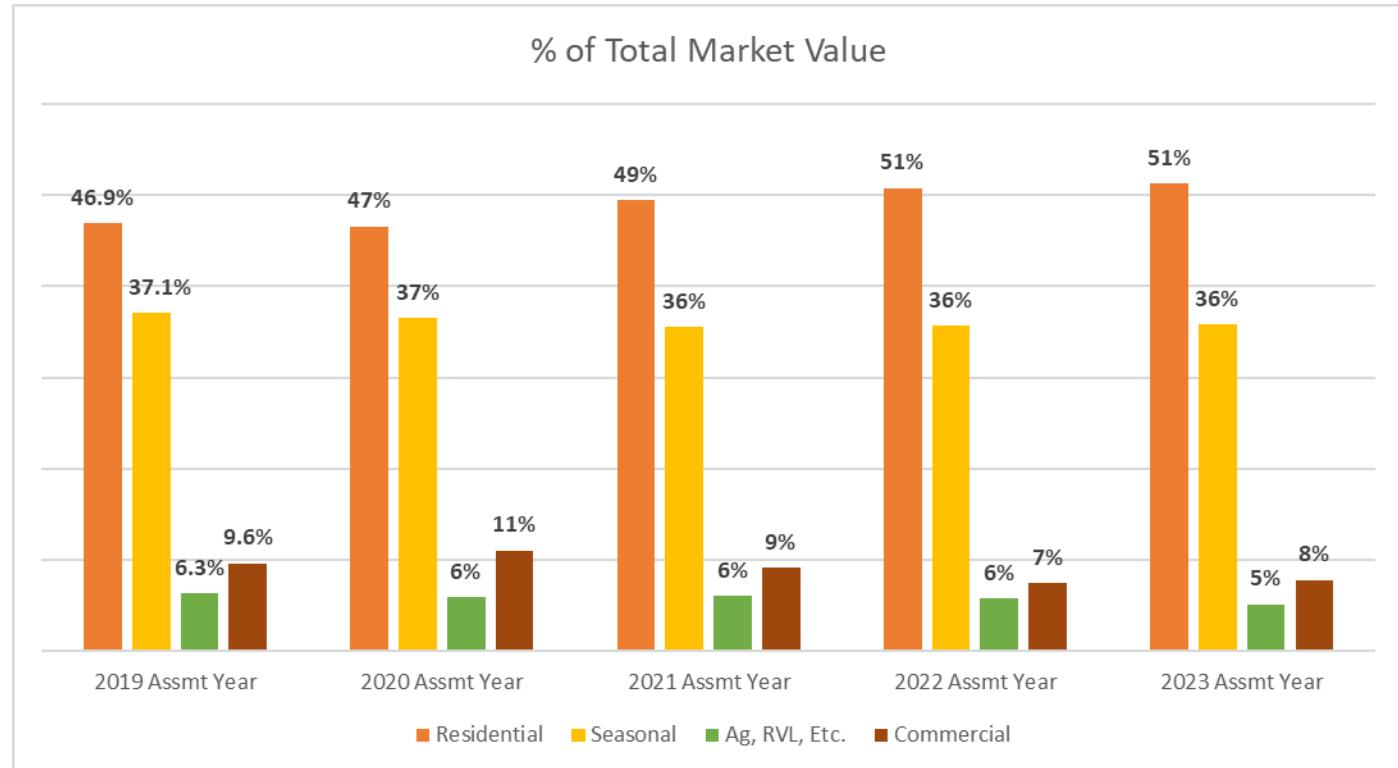


Estimated Market Value

There has been a steady increase in the market value of all properties in Crow Wing County since 2013, with an increase of 10.8% from 2022 to 2023.



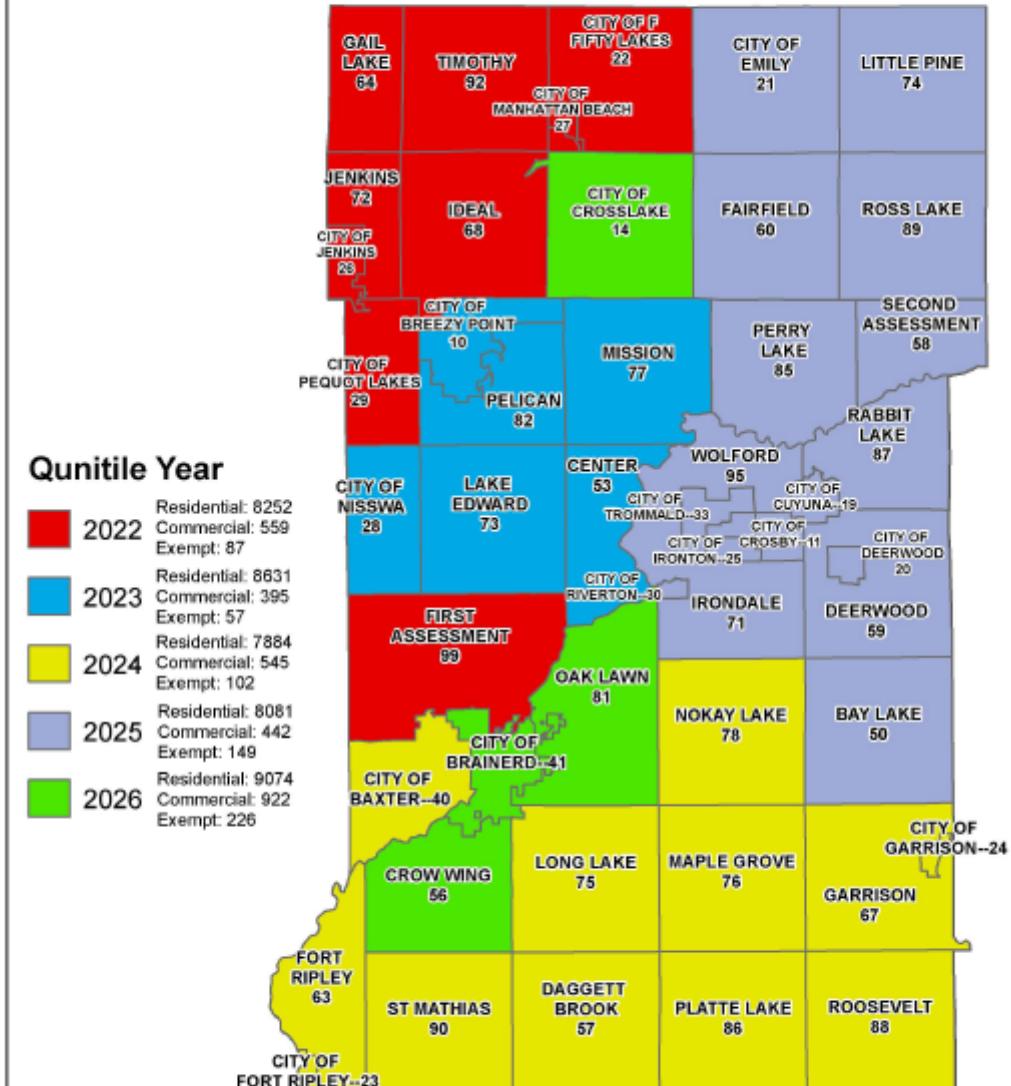
The makeup of the total market value of the county is half residential classification at 51% with the seasonal classification the next largest at 36%.



The following is a summary of the new permits received county wide. As seen below, 1,828 residential permits were issued in Crow Wing County, an increase of 12% in county wide permits from 2022.

Countywide Permits --- 2023																	
"C" -- Commercial										"R" -- Residential							
CITY / DISTRICT	Total	Total							Patios								
	"C"	"R"	Total	Demo	Misc	New	Shed	Deck/		Shore	Cmmcl/	Misc	Comm	Comm	Remod	Remod	Demo
2023	Permits	Permits	Permits	Demo	Misc	Dwlg	Garage	Addn's	Porch	Remodel	Septic	Alt	Exempt/Bldg	Exempt/Cmmcl	Comm	Comm	Demo
Bay Lake	1	75	76			12	15	19	8	12		26	21	1			
Center	1	36	37			5	6	16	13	6		7	1	1			
Crow Wing Twp	3	43	46			2	6	26	7	12		13		3			
Daggett Brook		13	13			1	3	7	1	1		1					
2nd Assess/Dean Lake		8	8			1	3	4	1	3		4					
Deerwood TWP	1	61	62			5	17	24	8	14		19	8		1		
Fairfield		20	20			2	1	5	5	4		4	1				
Fort Ripley TWP		37	37			5	7	15	6	4		12	1				
Gail Lake		8	8			1	1	1	1	1		2	1				
Garrison TWP	1	38	39			6	5	18	3	4		8	6				
Ideal	2	100	102			16	17	30	7	25		29	22	2	1		
Irondale TWP		5	5			2	2			1		2					
Jenkins TWP		23	23			3	6	9	1	3		5	8				
Lake Edward	3	101	104	3	7	24	47	13	18		34	13		1			
Little Pine		5	5					1	1			3					
Long Lake		26	26			3	3	10	4	1	1	9	2				
Maple Grove	1	25	26			2	4	11	2	2		9	1		1		
Mission		53	53			6	8	16	7	12		15	10				
Nokay Lake	1	20	21			3	3	7	7	3		4	2	5			
Oak Lawn	1	28	29			6	5	13	4	3		10	2	1			
Pelican		39	39			2	8	14	5	15		12	6	1			
Perry Lake	1	7	8				1	2	1	1		4	2				
Platte Lake		17	17			3	3	5			1	5	1				
Rabbit Lake		17	17				4	4	2	1		4	2				
Roosevelt		32	32			7	5	8	5	7		7	3				
Ross Lake		26	26			3	7	12	2	7		6	5				
St. Mathias	2	21	23				4	10	4	2		6		1			
Timothy		10	10			4	1	4				3	2				
Wolford		16	16				4	7	1	6		5	4				
1st Assessment	39	181	220			16	39	88	15	50		72	17	3	1		
Baxter	56	71	127	2	29	18	4	3	9	34	1		2	13	16		
Brainerd	17	71	88	1	16	15	15	6	17	13	4		6	4	8	1	
Breezy Point		90	90		7	21	14	6	25	2	22						
Crosby	12	22	34	1	13		4		7	5				4		1	
Crosslake	27	211	238	12	23	30	64	35	61	1	81	46	12	7			
Cuyuna		9	9				1	5	1	1		4					
Deerwood City	1	5	6			1	1	1	3	1							
Emily		59	59	3	7	18	37	8	17			15					
Fifty Lakes	1	54	55		15	7	19	5	14		12	8	4	1			
Fort Ripley City		0															
Garrison City	5	4	9			2			1		1	1		5			
Ironton	1	12	13		8		2		1	2			1				
Jenkins City		11	11	1		2	2		1		4						
Manhattan Beach		6	6				3		1			2					
Nisswa	2	77	79	3	14	19	29	5	32	1	14	10		2			
Pequot Lakes	4	34	38		6	11	18	4	7			1		1			
Riverton		0															
Trommald		1	1			1	1				2						
Personal Prop/Mobile Home		0															
TOTALS	183	1828	2011	26	262	358	651	210	413	60	502	207	43	42	25	1	

Quintile Assessment Years (2022 - 2026)



Penalty Waiver

- 174 parcels had a total penalty of \$11,347.91 waived

Assessment Changes

Attachment A, starting on page 19, shows all changes to the 2023 assessment after CBAE.

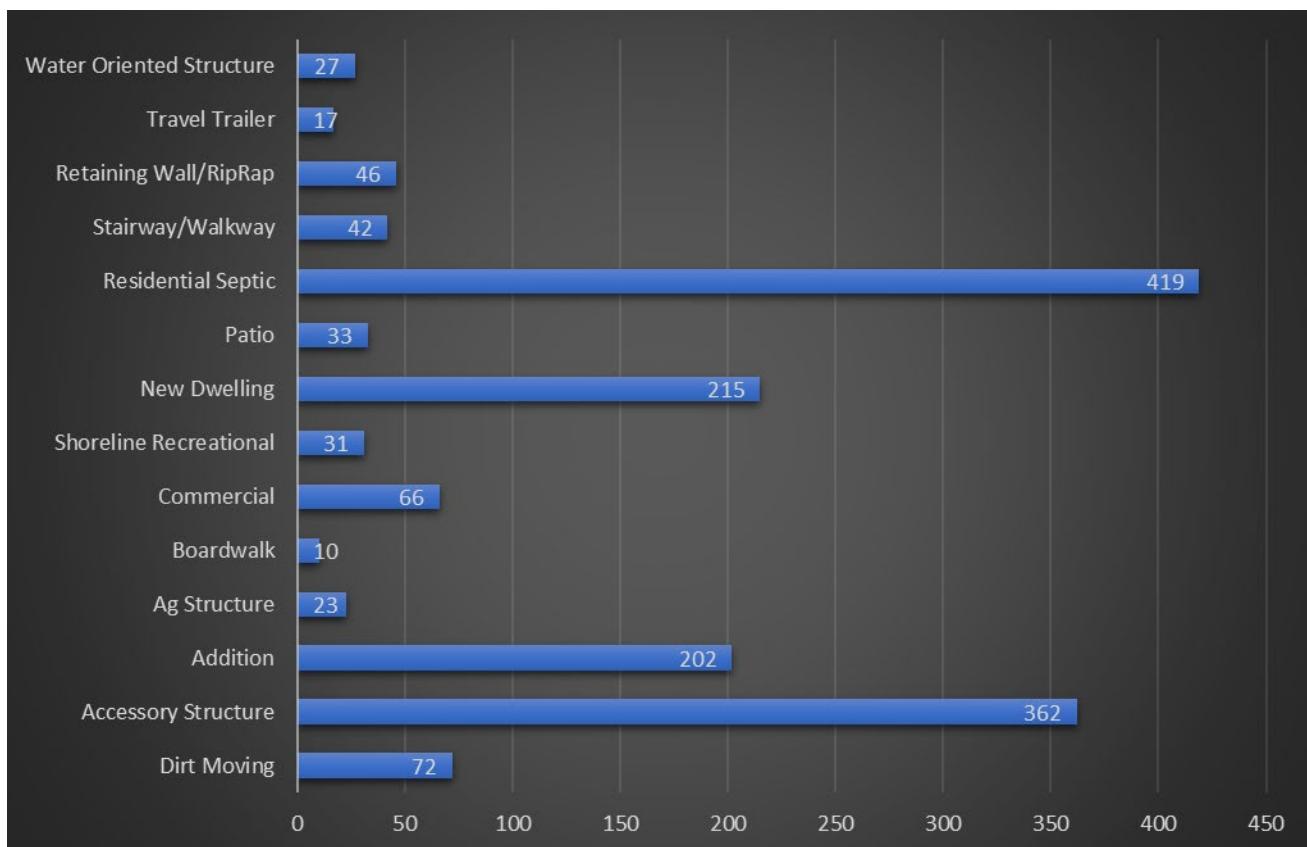
Environmental Services

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.

- 1,179 permits were issued (one permit could be for multiple items). This was a 3% increase over the 1,147 in 2022.
- The average turnaround time on a permit from reviewed to approved was 4.1 days.



Enforcements

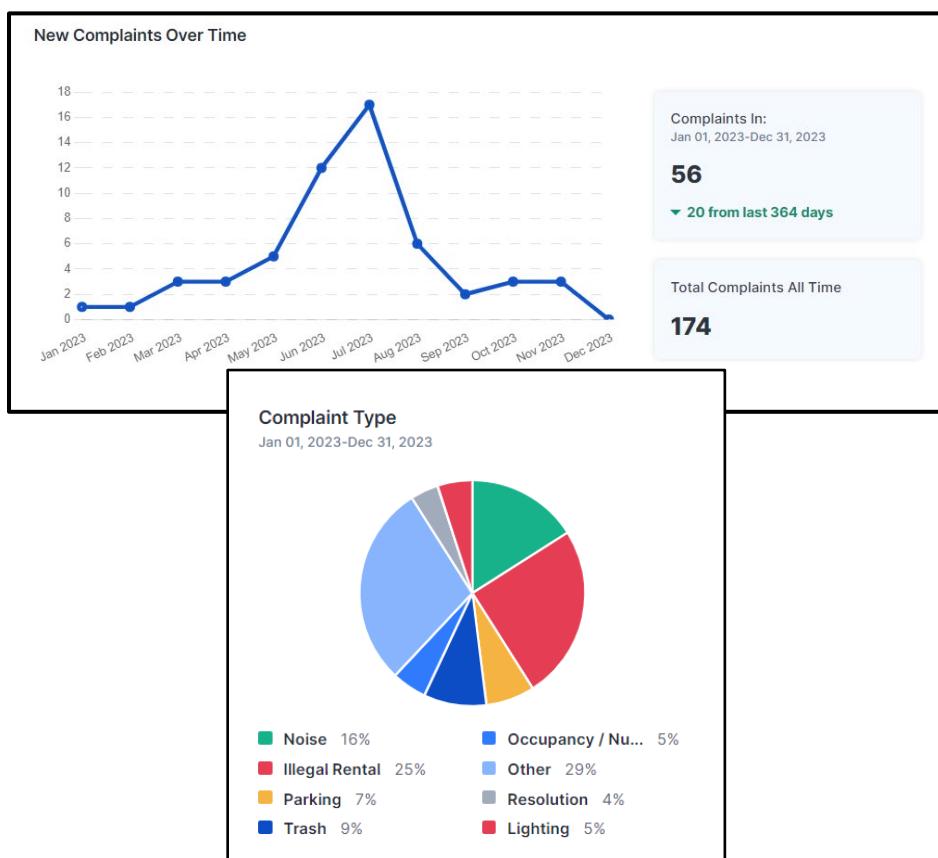
- 122 cases from prior years remained open coming into 2023.
- 95 of the 122 cases were closed in 2023
- 125 of 298 new enforcement cases in 2023 were closed.
 - Closure rate of 68%

GIS / Addressing

- E911 Signs
 - 512 addresses assigned
- Corner Certificates for Remonumentation Project
 - Certified PLS Monuments with Coordinates – 2200
 - Certified Monuments without Coordinates – 816
 - Uncertified Monuments – Coordinates Only – 541
 - No recorded monument or coordinate – 517

Short Term Rental

- 458 rentals were licensed
- 56 complaints were received on 40 properties



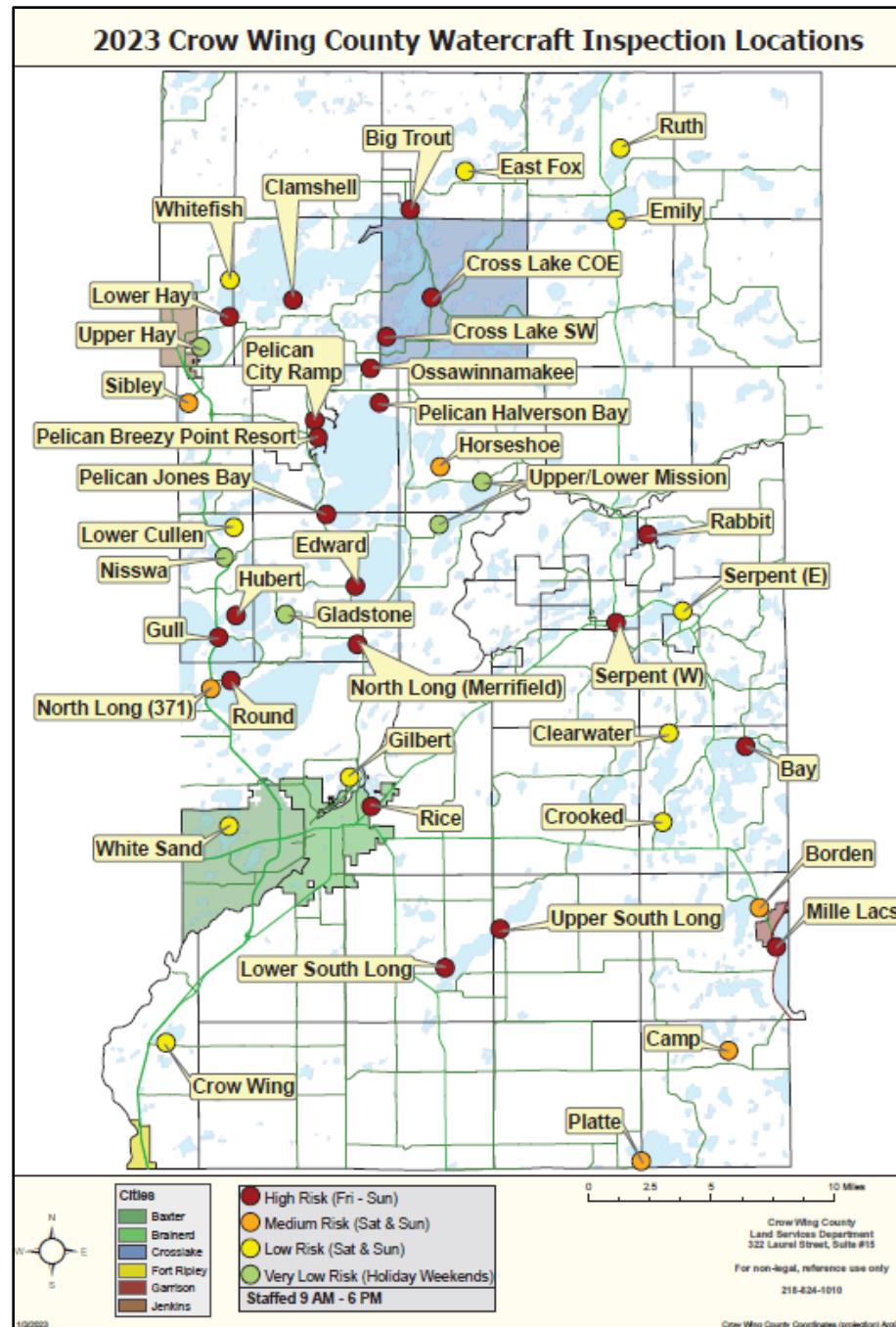
Septic System

Land Services contracts out our septic inspections.

- 783 inspections were conducted on existing septic systems
- 697 met applicable requirements, meaning that 90% were performing at standards.
- 262 new septic systems were installed
- 119 septic systems were upgraded

Crow Wing County partners with several area lake associations to provide watercraft inspections at various boat landings across the county. In 2023 we added a second mobile decontamination station to our program to better serve the watercraft users in the county.

- 50,850 inspections were performed during the 2021 season
- 15,814 hours of AIS inspections were completed on 44 landings in Crow Wing County
- 1,179 decontamination hours
 - 125 decons performed at Crosslake decontamination location
 - 154 decons performed with our mobile decontamination unit



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. We began construction on our 6th park with expected completion in 2024, along with an expansion to the Milford Mine Memorial Park.

- South Long Lake Community Park
- Milford Mine Memorial Park
- Paul M Thiede Fire Tower
 - Over 66,000 visitors at these parks in 2023.
- Big Island Park
- Rush Lake Island Park
- Little Emily Lake Park – new in 2024!

Trails

Staff manages and/or sponsors 28 trails in Crow Wing County.

- 6 - Cross Country Ski Trails (non-motorized, hunter/hiking trails in non-winter months)
- 8 – Multiple Motorized Use (OHV)
- 13 – Non-Motorized (Hunter/Hiking)
- 2 – Non- Motorized (Mountain Bike)

Grant Summary

Grant-In-Aid Agreements: In 2023, we received \$72,854.00 for the administration of Off-Highway Motorcycle and Off-Highway Vehicle trail maintenance, \$329,704.08 for the administration of snowmobile trails and \$22,625.00 for the administration of Cross Country Ski Trails in Crow Wing County. Crow Wing County Land Services acts as a pass through for these funds for the local trail user groups that we agree to sponsor. OHV and Cross Country Ski Grants are on a reimbursement system and snowmobile grants are paid out through 4 benchmarks in the winter months.

Park Grants: In 2023, we received a total of \$390,000 from the Iron Range Resources and Rehabilitation Board for our work to construct new trails at the Milford Mine Memorial Park and to create the Little Emily Lake Park. These grants are 50/50 match reimbursement grants that help offset costs to the County Recreation Funds.

Federal Recreation Trail Program Grant (F RTP): Crow Wing County and the Gull Lake Drifters were awarded \$75,000 towards the purchase of new trail grooming equipment. The Gull Lake Drifters manage trails in the Nisswa and Pillsbury State Forest area of Cass County.

Local Assistance and Tribal Consistency Fund Grant: Awarded \$100,000 and allocated these funds to expanding the parking lot at the Milford Mine Memorial Park.

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
- \$1,043,786 in revenue was received from 2023 Timber Sales

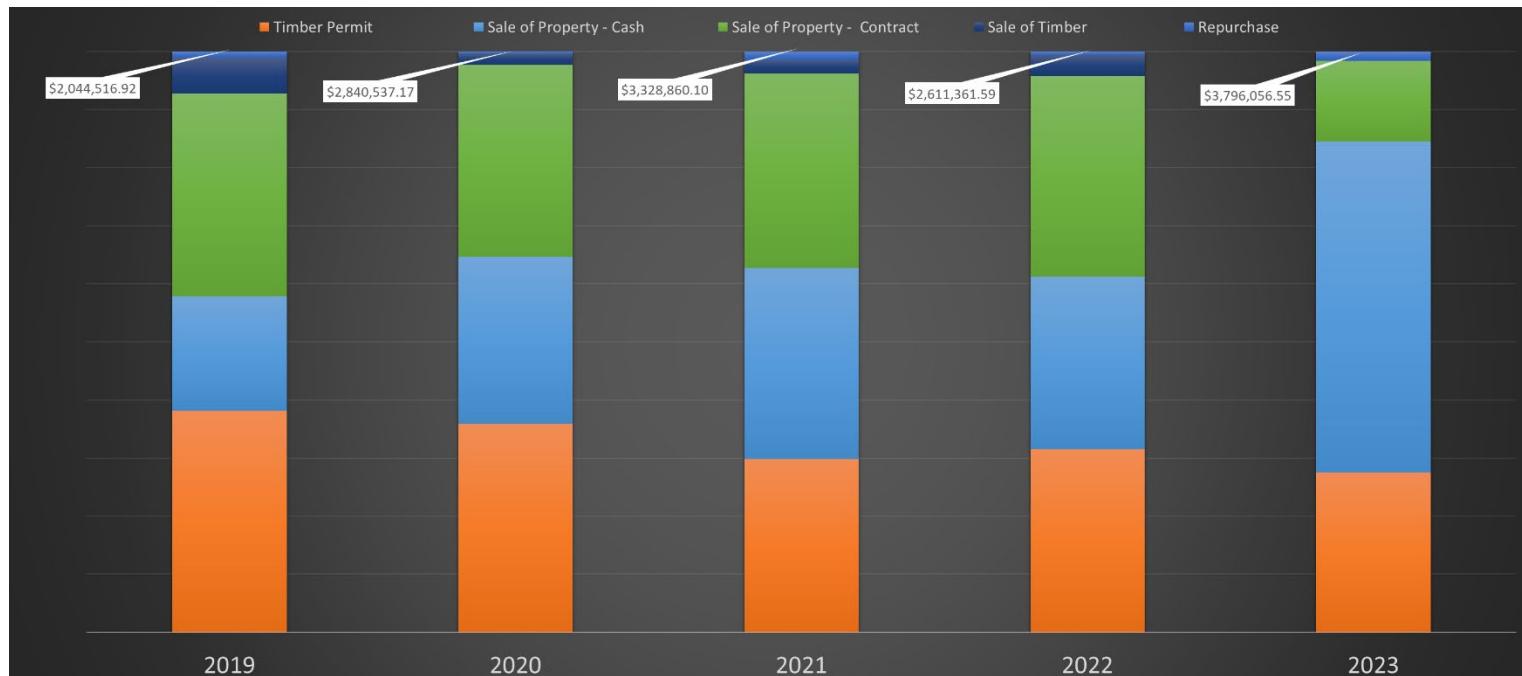
Land Sales

Our land sale was held in July and was smaller than typical years due to pending legislative changes to the tax forfeiture sale proceeds process. A total of 37 tracts were sold in 2023 with only 4 being sold at auction. 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.

- Auction Revenue - \$2,093,477
- Over the Counter Revenue - \$375,879
- Direct Sale Revenue - \$41,451
- Total revenue of all sales
 - 2023 - \$2,510,807
 - 2022 - 1,615,285
 - 2021 - \$2,740,047
 - 2020 - \$2,033,079
 - 2019 - \$1,408,901
 - 2018 - \$1,641,086
 - 2017 - \$698,429

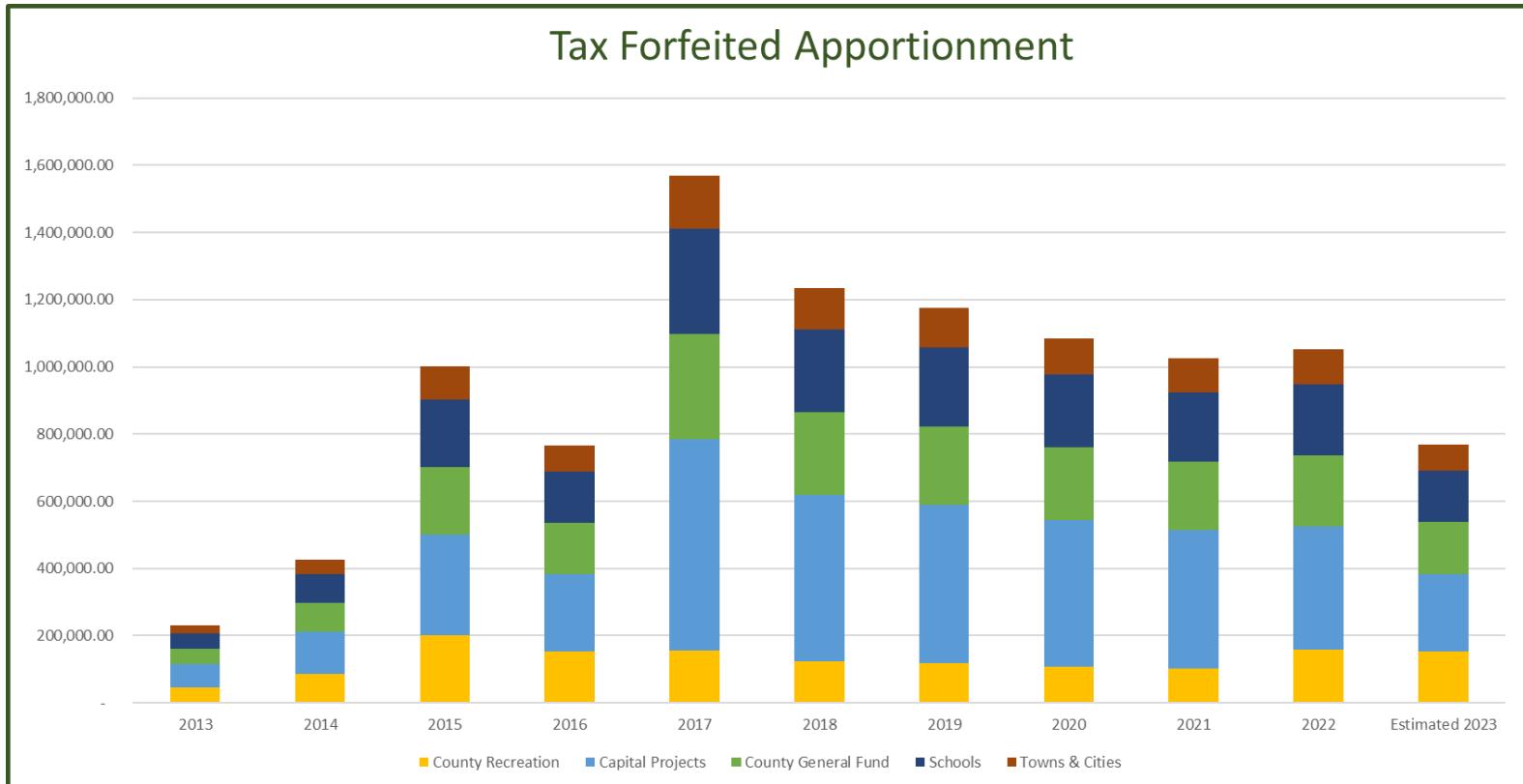
Tax Forfeited Fund

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.



	2019	2020	2021	2022	2023
Timber Permit	\$779,786.15	\$1,018,755.02	\$993,555.65	\$822,320.30	\$1,043,786.38
Sale of Property - Cash	\$403,431.32	\$817,736.40	\$1,094,088.00	\$775,994.50	\$2,166,148.55
Sale of Property - Contract	\$712,972.01	\$938,278.05	\$1,113,365.00	\$902,646.67	\$524,515.09
Sale of Timber	\$126,651.00	\$55,237.25	\$81,429.00	\$93,562.87	\$78.00
Sale - Repurchase	\$21,676.44	\$10,530.45	\$46,422.45	\$16,837.25	\$61,528.53
	\$2,044,516.92	\$2,840,537.17	\$3,328,860.10	\$2,611,361.59	\$3,796,056.55

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.



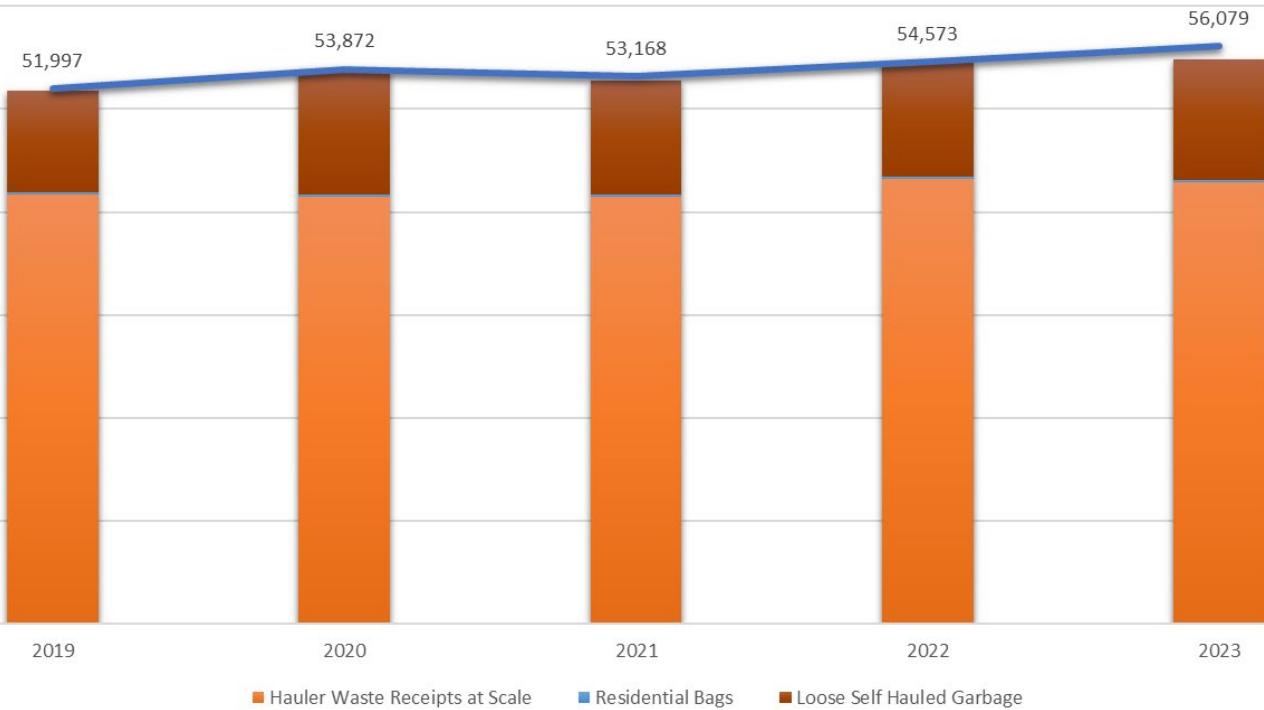
Solid Waste

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 reuse facility, solid waste ordinance, and unauthorized solid waste disposal.

Landfill Collections

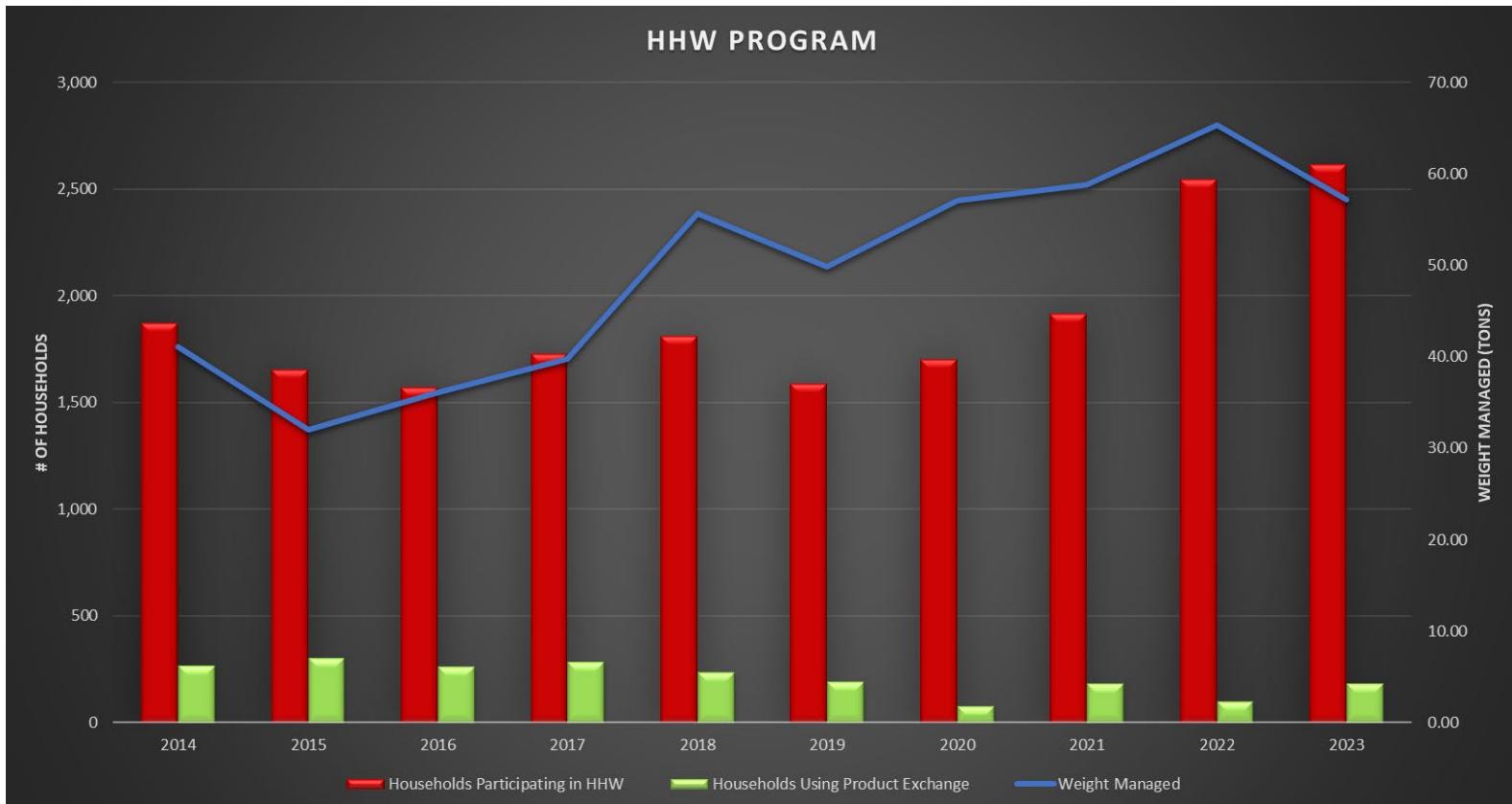
- 56,079 tons of garbage in sanitary landfill
- 6,298 cubic yards of waste in the demolition landfill
- 6,470 mattresses to the landfill

Sanitary Landfill Waste by Tons



Household Hazardous Waste Program (HHW)

HHW disposal is available during regular landfill hours year-round. Having this disposal option open all year protects our landfill and the County's natural resources from the harsh chemicals found in HHW.



- In 2023, 2,616 households visited the HHW site to drop off hazardous materials. This was an increase of 3% from 2022.
- Latex paint was the item most disposed of at 56, 55-gallon drums
 - Second being oil paint with 18, 55-gallon drums.
- 184 household participated in the product exchange program in 2023.

Recycling

- 6,394 residential electronics
- 7 tons of business electronics recycled through two Business Electronics events held in 2023.
- 4,733 appliances
- 1,077 mattresses were recycled – This number is down from prior years due to construction of the new building and landfilling all mattresses until June. Mattresses are sent to Goodwill, where they were disassembled and recycled.
- 249.93 tons of cardboard, paper, aluminum cans, tin cans, glass, and plastic at landfill location
 - 479.64 tons at Nisswa recycling location
 - 122.87 tons at Ideal Transfer Station recycling location

Crow Wing County Recycling Center

The center houses all recycling and household hazardous waste collections. This One Stop Drop concept has streamlined the disposal process for our residents. They now go to one area at the landfill site to dispose of any electronics, mattresses, cardboard, paper, plastic, glass, aluminum, and tin cans, as well as household hazardous waste. The new building opened in July of 2023. We have received many positive comments from residents about the improved recycling area.



SW111 Entered into Closed Landfill Program

The process to close the SW111 landfill began in 1993 when the County was approved to install final cover and gas system by the Minnesota Pollution Control Agency (MPCA). Thirty years later we signed the agreement with the MPCA to enter into the Closed Landfill Program (CLP). The process of entering into the closed landfill program includes 20 years of post-closure maintenance that included groundwater and landfill gas monitoring, operating the gas system, erosion and settlement repairs, grass mowing, and annual surveying. In 2013, after the 20-year post-closure, the County requested that the permitted post-closure period be terminated due to acceptable groundwater and gas monitoring, and be transferred over to the County for custodial care. Between 2013 and 2015, the County and MPCA agreed on the custodial care plan. Some issues arose with groundwater/gas monitoring. The MPCA came back with a request to CWC to complete a groundwater investigation for the extent of vinyl chloride concentrations. While the MPCA completed their own vinyl chloride investigation, they drafted the binding agreement for the transfer of SW-111 to the CLP. It took until fall 2019 to receive that draft for review, then many edits after that until we agreed to final language in 2021. We found one utility easement on the County solid waste property for MN Power. It has taken 3 years to get to a final subordination agreement between MN Power, Crow Wing County, and the MPCA. Now that SW-111 is in the CLP, the County will complete gas monitoring monthly in probes next to County assets (office, recycling center, equipment storage building) and Potlatch assets (leachate building) for safety reasons. The MPCA will complete all other monitoring and maintenance, and if needed investigation and remediation.

Attachment A

Item #	Parcel #	Reason for Change
1	10081166	Purchased from Tax Forfeit
2	24130710	Purchased from Tax Forfeit
3	88010821	Purchased from Tax Forfeit
4	85150529	Purchased from Tax Forfeit
5	29150691	Purchased from Tax Forfeit
6	29150690	Purchased from Tax Forfeit
7	29150689	Purchased from Tax Forfeit
8	29150688	Purchased from Tax Forfeit
9	63440532	Parcel created in error - deactivating parcel
10	60180767	Parcel created in error - deactivating parcel
11	19310616	Purchased from Tax Forfeit
12	99030963	Purchased from Tax Forfeit
13	41360640	Exempt Approved
14	41360641	Exempt Approved
15	29110548	Purchase from the State Exempt
16	56090746	Purchased from Tax Forfeit
17	41241239	Purchased from a Church
18	29220579	Deed was not transferred by clerical error - corrected classification
19	28230512	Class changed due to sale and use
20	10020538	Purchased from Tax Forfeit
21	19290508	Parcel should have been deactivated at time of plat
22	19290509	Parcel should have been deactivated at time of plat
23	19290511	Parcel should have been deactivated at time of plat
24	19300559	Parcel should have been deactivated at time of plat
25	87290551	Parcel should have been deactivated at time of plat
26	41191525	Exempt Approved
27	24463292	Proof of tabs provided
28	20170551	Moved bldgs here from 20170552
29	20170552	moved bldgs to 20170551
30	99270706	entry error
31	41280507	Exempt Approved
32	41241026	Exempt Approved
33	77180590	Double assessed portion of house
34	76080532	Been HS in Iowa all along. Removed HS
35	76080553	Been HS in Iowa all along. Removed HS
36	41040746	Per exempt app - approved by Trevor
37	41040747	Per exempt app - approved by Trevor
38	40070836	Per exempt app - approved by Trevor

39	41290528	Purchased from exempt - 6/16/23
40	41290587	Purchased from exempt - 6/16/23
41	41280507	Purchased from exempt - 6/16/23
42	41280505	Purchased from exempt - 6/16/23
43	41280530	Purchased from exempt - 6/16/23
44	41241239	Per exempt app - approved by Gary
45	41330600	Per exempt app - approved by Gary
46	41330599	Per exempt app - approved by Gary
47	68360504	Moved to FL in 2022 and requested to remove HS
48	68360503	Moved to FL in 2022 and requested to remove HS
49	77180537	Removed HS
50	50300540	Exempt Approved
51	41290698	Per Gary to change from 920 to 952
52	41290699	Per Gary to change from 920 to 952
53	41290700	Per Gary to change from 920 to 952
54	41290701	Per Gary to change from 920 to 952
55	41290702	Per Gary to change from 920 to 952
56	41360752	Moved out prior to 1/2/23 - per new HS app
57	50290519	Moved out prior to 1/2/23 - per new HS app
58	77060520	Moved out prior to 1/2/23 - per new HS app
59	59061504	Clerical Error
60	29401001	DNR Lease terminated effective 10/1/2022
61	56090600	Contract Cancelled - Back to Tax Forfeit
62	40080806	Corrected Exempt Classification
63	40080801	Corrected Exempt Classification
64	41040861	Corrected Exempt Classification
65	21340745	Corrected Exempt Classification
66	77170549	Corrected Exempt Classification
67	40020780	Corrected Exempt Classification
68	40130690	Corrected Exempt Classification
69	40360510	Corrected Exempt Classification
70	28360584	Corrected Exempt Classification
71	59020573	Mapping Correction
72	29220508	Manufactured home assessed as PP - Removed MH value
73	40240521	Purchased from Tax Forfeit
74	40240519	Purchased from Tax Forfeit
75	40240510	Purchased from Tax Forfeit
76	40240508	Purchased from Tax Forfeit
77	40060839	Purchased from Tax Forfeit
78	10080750	Purchased from Tax Forfeit
79	10160874	Purchased from Tax Forfeit

80	10160870	Purchased from Tax Forfeit
81	10160871	Purchased from Tax Forfeit
82	10171120	Purchased from Tax Forfeit
83	10171121	Purchased from Tax Forfeit
84	10171122	Purchased from Tax Forfeit
85	10161139	Purchased from Tax Forfeit
86	10161140	Purchased from Tax Forfeit
87	41301056	Purchased from Tax Forfeit
88	88011018	Purchased from Tax Forfeit
89	88011017	Purchased from Tax Forfeit
90	10161384	Purchased from Tax Forfeit
91	10161383	Purchased from Tax Forfeit
92	21230574	Purchased from Tax Forfeit
93	10020677	Purchased from Tax Forfeit
94	10020687	Purchased from Tax Forfeit
95	10020688	Purchased from Tax Forfeit
96	88010951	Purchased from Tax Forfeit
97	10161468	Purchased from Tax Forfeit
98	10161467	Purchased from Tax Forfeit
99	10161466	Purchased from Tax Forfeit
100	10161514	Road ROW - Owned by City of Breezy Point
101	14100510	Repurchased from TF
102	21220523	Repurchased from TF
103	10171313	Repurchased from TF
104	10171312	Repurchased from TF
105	41300849	Repurchased from TF
106	41240780	Repurchased from TF
107	88040657	Repurchased from TF
108	88040658	Repurchased from TF
109	20170552	Repurchased from TF
110	29100584	Repurchased from TF
111	26340580	Purchase from the City
112	60030517	Purchased by CWC
113	60040509	Purchased by CWC
114	60050501	Purchased by CWC
115	60050502	Purchased by CWC
116	60050507	Purchased by CWC
117	60050508	Purchased by CWC
118	60070558	Purchased by CWC
119	60070559	Purchased by CWC
120	60100516	Purchased by CWC

121	82330766	Clerical Error
122	60030518	Purchased by CWC
123	60030519	Purchased by CWC
124	60040504	Purchased by CWC
125	60040505	Purchased by CWC
126	60040507	Purchased by CWC
127	60040508	Purchased by CWC
128	60050510	Purchased by CWC
129	60060500	Purchased by CWC
130	60060501	Purchased by CWC
131	60090500	Purchased by CWC
132	60090501	Purchased by CWC
133	60090502	Purchased by CWC
134	60090503	Purchased by CWC
135	60090504	Purchased by CWC
136	60090507	Purchased by CWC
137	60090508	Purchased by CWC
138	60090511	Purchased by CWC
139	60090512	Purchased by CWC
140	60090513	Purchased by CWC
141	60090514	Purchased by CWC
142	60090515	Purchased by CWC
143	60100523	Purchased by CWC
144	60050509	Purchased by CWC
145	41010612	Corrected Exempt Classification
146	41010612	Corrected Exempt Classification
147	10161094	Changed to STR properties, Update wasn't done prior to Valuation Notices
148	10161650	Changed to STR properties, Update wasn't done prior to Valuation Notices
149	10161757	Changed to STR properties, Update wasn't done prior to Valuation Notices
150	10161988	Changed to STR properties, Update wasn't done prior to Valuation Notices
151	10210764	Changed to STR properties, Update wasn't done prior to Valuation Notices
152	10210791	Changed to STR properties, Update wasn't done prior to Valuation Notices
153	10211094	Changed to STR properties, Update wasn't done prior to Valuation Notices
154	11112881	Changed to STR properties, Update wasn't done prior to Valuation Notices
155	14010721	Changed to STR properties, Update wasn't done prior to Valuation Notices
156	14040529	Changed to STR properties, Update wasn't done prior to Valuation Notices
157	14050721	Changed to STR properties, Update wasn't done prior to Valuation Notices
158	14060659	Changed to STR properties, Update wasn't done prior to Valuation Notices
159	14060888	Changed to STR properties, Update wasn't done prior to Valuation Notices
160	14060904	Changed to STR properties, Update wasn't done prior to Valuation Notices
161	14070523	Changed to STR properties, Update wasn't done prior to Valuation Notices

162	14080576	Changed to STR properties, Update wasn't done prior to Valuation Notices
163	14090709	Changed to STR properties, Update wasn't done prior to Valuation Notices
164	14130595	Changed to STR properties, Update wasn't done prior to Valuation Notices
165	14160500	Changed to STR properties, Update wasn't done prior to Valuation Notices
166	14160520	Changed to STR properties, Update wasn't done prior to Valuation Notices
167	14160521	Changed to STR properties, Update wasn't done prior to Valuation Notices
168	14160522	Changed to STR properties, Update wasn't done prior to Valuation Notices
169	14160526	Changed to STR properties, Update wasn't done prior to Valuation Notices
170	14160527	Changed to STR properties, Update wasn't done prior to Valuation Notices
171	14160528	Changed to STR properties, Update wasn't done prior to Valuation Notices
172	14160702	Changed to STR properties, Update wasn't done prior to Valuation Notices
173	14160735	Changed to STR properties, Update wasn't done prior to Valuation Notices
174	14160868	Changed to STR properties, Update wasn't done prior to Valuation Notices
175	14190584	Changed to STR properties, Update wasn't done prior to Valuation Notices
176	14190644	Changed to STR properties, Update wasn't done prior to Valuation Notices
177	14210706	Changed to STR properties, Update wasn't done prior to Valuation Notices
178	14290685	Changed to STR properties, Update wasn't done prior to Valuation Notices
179	14290696	Changed to STR properties, Update wasn't done prior to Valuation Notices
180	14310703	Changed to STR properties, Update wasn't done prior to Valuation Notices
181	14330544	Changed to STR properties, Update wasn't done prior to Valuation Notices
182	14330613	Changed to STR properties, Update wasn't done prior to Valuation Notices
183	14330648	Changed to STR properties, Update wasn't done prior to Valuation Notices
184	21190543	Changed to STR properties, Update wasn't done prior to Valuation Notices
185	21260611	Changed to STR properties, Update wasn't done prior to Valuation Notices
186	21270519	Changed to STR properties, Update wasn't done prior to Valuation Notices
187	21280504	Changed to STR properties, Update wasn't done prior to Valuation Notices
188	22310533	Changed to STR properties, Update wasn't done prior to Valuation Notices
189	22310534	Changed to STR properties, Update wasn't done prior to Valuation Notices
190	28030615	Changed to STR properties, Update wasn't done prior to Valuation Notices
191	28030692	Changed to STR properties, Update wasn't done prior to Valuation Notices
192	28100620	Changed to STR properties, Update wasn't done prior to Valuation Notices
193	28150548	Changed to STR properties, Update wasn't done prior to Valuation Notices
194	28150549	Changed to STR properties, Update wasn't done prior to Valuation Notices
195	28150550	Changed to STR properties, Update wasn't done prior to Valuation Notices
196	28150551	Changed to STR properties, Update wasn't done prior to Valuation Notices
197	28150552	Changed to STR properties, Update wasn't done prior to Valuation Notices
198	28150553	Changed to STR properties, Update wasn't done prior to Valuation Notices
199	28150554	Changed to STR properties, Update wasn't done prior to Valuation Notices
200	28150555	Changed to STR properties, Update wasn't done prior to Valuation Notices
201	28150556	Changed to STR properties, Update wasn't done prior to Valuation Notices
202	28150557	Changed to STR properties, Update wasn't done prior to Valuation Notices

203	28150714	Changed to STR properties, Update wasn't done prior to Valuation Notices
204	28220532	Changed to STR properties, Update wasn't done prior to Valuation Notices
205	28360564	Changed to STR properties, Update wasn't done prior to Valuation Notices
206	29151052	Changed to STR properties, Update wasn't done prior to Valuation Notices
207	29270746	Changed to STR properties, Update wasn't done prior to Valuation Notices
208	40010879	Changed to STR properties, Update wasn't done prior to Valuation Notices
209	50020534	Changed to STR properties, Update wasn't done prior to Valuation Notices
210	50160563	Changed to STR properties, Update wasn't done prior to Valuation Notices
211	50190505	Changed to STR properties, Update wasn't done prior to Valuation Notices
212	50250540	Changed to STR properties, Update wasn't done prior to Valuation Notices
213	59060572	Changed to STR properties, Update wasn't done prior to Valuation Notices
214	59070648	Changed to STR properties, Update wasn't done prior to Valuation Notices
215	59260583	Changed to STR properties, Update wasn't done prior to Valuation Notices
216	67100640	Changed to STR properties, Update wasn't done prior to Valuation Notices
217	67240505	Changed to STR properties, Update wasn't done prior to Valuation Notices
218	67250565	Changed to STR properties, Update wasn't done prior to Valuation Notices
219	67260508	Changed to STR properties, Update wasn't done prior to Valuation Notices
220	68260500	Changed to STR properties, Update wasn't done prior to Valuation Notices
221	68260551	Changed to STR properties, Update wasn't done prior to Valuation Notices
222	68260705	Changed to STR properties, Update wasn't done prior to Valuation Notices
223	68270618	Changed to STR properties, Update wasn't done prior to Valuation Notices
224	68290594	Changed to STR properties, Update wasn't done prior to Valuation Notices
225	68340565	Changed to STR properties, Update wasn't done prior to Valuation Notices
226	68340592	Changed to STR properties, Update wasn't done prior to Valuation Notices
227	68350519	Changed to STR properties, Update wasn't done prior to Valuation Notices
228	71040503	Changed to STR properties, Update wasn't done prior to Valuation Notices
229	71130554	Changed to STR properties, Update wasn't done prior to Valuation Notices
230	73130504	Changed to STR properties, Update wasn't done prior to Valuation Notices
231	73180553	Changed to STR properties, Update wasn't done prior to Valuation Notices
232	73180635	Changed to STR properties, Update wasn't done prior to Valuation Notices
233	73190561	Changed to STR properties, Update wasn't done prior to Valuation Notices
234	73310587	Changed to STR properties, Update wasn't done prior to Valuation Notices
235	73310590	Changed to STR properties, Update wasn't done prior to Valuation Notices
236	75240517	Changed to STR properties, Update wasn't done prior to Valuation Notices
237	75240803	Changed to STR properties, Update wasn't done prior to Valuation Notices
238	76080596	Changed to STR properties, Update wasn't done prior to Valuation Notices
239	77190597	Changed to STR properties, Update wasn't done prior to Valuation Notices
240	77290606	Changed to STR properties, Update wasn't done prior to Valuation Notices
241	77290610	Changed to STR properties, Update wasn't done prior to Valuation Notices
242	77340514	Changed to STR properties, Update wasn't done prior to Valuation Notices
243	78340504	Changed to STR properties, Update wasn't done prior to Valuation Notices

244	78340521	Changed to STR properties, Update wasn't done prior to Valuation Notices
245	88320501	Changed to STR properties, Update wasn't done prior to Valuation Notices
246	88320502	Changed to STR properties, Update wasn't done prior to Valuation Notices
247	95240501	Changed to STR properties, Update wasn't done prior to Valuation Notices
248	95250623	Changed to STR properties, Update wasn't done prior to Valuation Notices
249	95310505	Changed to STR properties, Update wasn't done prior to Valuation Notices
250	99020534	Changed to STR properties, Update wasn't done prior to Valuation Notices
251	99030709	Changed to STR properties, Update wasn't done prior to Valuation Notices
252	99031074	Changed to STR properties, Update wasn't done prior to Valuation Notices
253	99120651	Changed to STR properties, Update wasn't done prior to Valuation Notices
254	99190600	Changed to STR properties, Update wasn't done prior to Valuation Notices
255	99190606	Changed to STR properties, Update wasn't done prior to Valuation Notices
256	40060795	Purchased from Tax Forfeit
257	41191508	Purchased from Tax Forfeit
258	22190510	Purchased from Tax Forfeit
259	41190684	Purchased from Tax Forfeit
260	81360535	Purchased from Tax Forfeit
261	81350542	Purchased from Tax Forfeit
262	71060507	Purchased from Tax Forfeit
263	71070536	Purchased from Tax Forfeit
264	71070537	Purchased from Tax Forfeit
265	71070540	Purchased from Tax Forfeit
266	71070541	Purchased from Tax Forfeit
267	71070535	Purchased from Tax Forfeit
268	71070534	Purchased from Tax Forfeit
269	71070539	Purchased from Tax Forfeit
270	71070538	Purchased from Tax Forfeit
271	71070531	Purchased from Tax Forfeit
272	71070533	Purchased from Tax Forfeit
273	78450500	Received copy of Lease LEAR010035 from MDNR
274	78360502	Received copy of lease & set up PP Parcel 78450500
275	29250523	Moved Bldg to Parcel 29250524
276	29250524	Moved Bldg here from Parcel 29250523
277	10161985	Clerical Error
278	10161221	Clerical Error
279	53040573	Clerical Error
280	10160978	Purchased from Tax Forfeit
281	10160977	Purchased from Tax Forfeit
282	10160976	Purchased from Tax Forfeit
283	10160975	Purchased from Tax Forfeit
284	95230541	Purchased by CWC

285	41301055	Purchased from Tax Forfeit
286	41301052	Purchased from Tax Forfeit
287	60150516	Contract was canceled in 2023
288	73200545	Clerical error - COG missed
289	50270551	Clerical error - Building moved to correct parcel
290	50270595	Clerical error - Building moved here
291	11120516	Changed Class due to approved application rec'd
292	76240512	Linked with another owner's Ag HS since 2019
293	71190508	Changed Class due to approved application rec'd
294	10181206	Should be RV site not Res. Sewer
295	85150505	Purchased from Tax Forfeit
296	99030529	Storage unit valued by size rather than unit - clerical error
297	10161164	Purchased from Tax Forfeit
298	10081014	Purchased from Tax Forfeit
299	10161487	Purchased from Tax Forfeit
300	10161486	Purchased from Tax Forfeit
301	10161485	Purchased from Tax Forfeit
302	10161484	Purchased from Tax Forfeit
303	10161483	Purchased from Tax Forfeit
304	67360585	Purchased from Tax Forfeit
305	23340661	Purchased from Tax Forfeit
306	40010805	to ROW
307	40010806	to ROW
308	22150533	Purchased from Tax Forfeit
309	40020533	to ROW
310	28100660	to ROW
311	10211001	Missed Deleting in 2020 assessment
312	8927A002	Tie-back issue
313	8927B002	Tie-back issue
314	2134A002	shifted value between classes - tie back issue
315	2134B002	shifted value between classes - tie back issue
316	9525A001	Tie-back issue
317	9525C001	Tie-back issue
318	9525D001	Tie-back issue
319	9525E001	Tie-back issue
320	9525F001	Tie-back issue
321	6815D003	Tie-back issue
322	6815C003	Tie-back issue