

ST LOUIS COUNTY
COUNTY ASSESSOR
100 N 5TH AVE W - #212
DULUTH MN 55802-1291
218-726-2304 - www.stlouiscountymn.gov

Date Printed: 04/07/2025

Property ID Number: 010-0860-05070
Property Address: 1214 E ORANGE ST DULUTH MN
Property Description:
010 CITY OF DULUTH DULUTH HEIGHTS 1ST DIVISION
LOTS 1 THRU 7 AND 23 THRU 29 BLK 32 AND LOT 2
BLK 33 INC PART OF VAC ALLEY ADJ

 **MIDWEST COMMUNICATIONS INC**
904 GRAND AVE
WAUSAU, WI 54403-6420

76/1/6

VALUATION NOTICE

2026

2025 Values for Taxes Payable In

Property tax notices are delivered on the following schedule:

Step Valuation and Classification Notice

1	Class:	COMM	
	Estimated Market Value:	232,500	See Details
	Homestead Exclusion:	0	Below
	Taxable Market Value:	232,500	

Step Proposed Taxes Notice

2	2026 Proposed Tax	Coming November 2025
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Step Property Tax Statement

3	1st Half Taxes:	
	2nd Half Taxes:	Coming March 2026
	Total Taxes Due in 2026:	

**The time to appeal or question your
CLASSIFICATION or VALUATION is NOW!**

It will be too late when proposed taxes are sent.

Your Property's Classification(s) and Values

	Taxes payable in 2026 (from the 2024 Assessment)	Taxes payable in 2026 (from the 2025 Assessment)
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The assessor has determined your property's classification(s) to be:

COMM

COMM

☐ If this box is checked, your classification has changed from last year's assessment.

The assessor has determined your property's market value to be:

Estimated Market Value (EMV)	73,500	232,500
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Several factors can reduce the amount that is subject to tax:

Green Acres Value Deferral	0	0
Rural Preserve Value Deferral	0	0
Open Space Deferral		
Platted Vacant Land Deferral	0	0
Disabled Veterans Exclusion	0	0
Mold Damage Exclusion	0	0
Homestead Market Value Exclusion	0	0

Taxable Market Value (TMV)	73,500	232,500
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The following values (if any) are reflected in your estimated and taxable market values:

New Improvement Value	0
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The classification(s) of your property affect the rate at which your value is taxed.

How to Respond

If you believe your valuation and property class are correct, it is not necessary to contact your assessor or attend any listed meetings.

If you have concerns about the information on this notice, **please contact your assessor.** If your questions or concerns are not resolved, more formal appeal options are available.

Please read the back of this notice for important information about the formal appeal process.

The following meetings are available to discuss or appeal your value and classification:

Local Board of Appeal and Equalization/Open Book

MAY 7, 2025, 10 AM-5 PM CITY HALL-3RD FLOOR
MAKE APPOINTMENT IN ADVANCE. APPEAL INSTRUCTIONS:
[HTTPS://WWW.DULUTHMN.GOV/LBAE/](https://www.duluthmn.gov/lbae/) OR CALL 218-730-5500.
APPEAL BY EMAIL: CLERKS@DULUTHMN.GOV OR MAIL:
CITY CLERK, 411 W 1ST ST #318, DULUTH MN 55802.

County Board of Appeal and Equalization Meeting

****LOCAL APPEAL REQUIRED PRIOR TO COUNTY APPEAL****
2025 COUNTY BOARD OF APPEAL & EQUALIZATION DATES:
6/16/25: 10am-5pm Virginia & 6/18/25: 10am-7pm Duluth
~CALL 218-726-2385 FOR INFO/APPT~ WRITTEN APPEALS TO:
Clerk of CBAE @ 100 N 5th Ave W-#214, Duluth MN 55802

QUESTIONS? For property in the City of Duluth,
your contact is the County Assessor's Office
Duluth Courthouse, Room 212; call (218) 726-2304, then dial 0

Appealing the Value or Classification of Your Property

Informal Appeal Options - Contact Your Assessor

If you have questions or concerns, the assessor can help explain the details of your property's valuation and classification. Contact information for your assessor's office is on the other side of this notice.

Some jurisdictions choose to hold open book meetings to allow property owners to discuss their concerns with the assessor. If this is an option available to you, the meeting time(s) and location(s) will be indicated on the other side of this notice.

Formal Appeal Options

If your questions or concerns are not resolved after meeting with your assessor, you have two formal appeal options:

Option 1 - The Boards of Appeal and Equalization

You may appear before the Boards of Appeal and Equalization in person, through a letter, or through a representative authorized by you. The meeting times and locations are on the other side of this notice. **You must have presented your case to the Local Board of Appeal and Equalization BEFORE appealing to the County Board of Appeal and Equalization.**

Step 1- Local Board of Appeal and Equalization

If you believe your value or classification is incorrect, you may bring your case to the Local Board of Appeal and Equalization. Please contact your assessor's office for more information. If your city or township does not have a Local Board of Appeal and Equalization (as indicated on the other side of this notice) you may appeal directly to the County Board of Appeal and Equalization.

Step 2- County Board of Appeal and Equalization

If the Local Board of Appeal and Equalization did not resolve your concerns, you may bring your case to the County Board of Appeal and Equalization. Please contact the County Board to get on the agenda or for more information.

Option 2 - Minnesota Tax Court

Depending on the type of appeal, you may take your case to either the Small Claims Division or the Regular Division of Tax Court. You have until April 30 (October 1 for manufactured homes assessed as personal property) of the year in which taxes are payable to file an appeal with the Small Claims Division or the Regular Division of Tax Court for your valuation and classification.

For more information, contact the Minnesota Tax Court:

Phone: 651-539-3260 or for MN Relay call 1-800-627-3529

On the web: www.mn.gov/tax-court

Definitions

Exclusion for Veterans With Disabilities - Veterans with 70% or more service-connected disabilities may be eligible for a valuation exclusion on their homestead property.

Estimated Market Value - This value is what the assessor estimates what your property would likely sell for on the open market.

Green Acres - Applies to class 2a agricultural property that is facing increasing values due to pressures not related to the agricultural value of the land. This value is determined by looking at what comparable agricultural land is selling for in areas where there is no development pressure. The taxes on the higher value are deferred until the property is sold, transferred, withdrawn, or no longer qualifies for the program.

Homestead Market Value Exclusion - Applies to residential homesteads and to the house, garage, and one acre of land for agricultural homesteads. The exclusion is a maximum of \$38,000 at \$95,000 of market value, and then decreases by nine percent for value over \$95,000. The exclusion phases out for properties valued at \$517,200 or more.

New Improvements - This is the assessor's estimate of the value of new or previously unassessed improvements that have been made to your property within the past five years.

Plat Deferment - For land that has been recently platted (divided into individual lots) but not yet improved with a structure, the increased market value due to platting is phased in over time. If construction begins, or if the lot is sold before expiration of the phase-in period, the lot will be assessed at full market value in the next assessment.

Rural Preserve - Applies to class 2b rural vacant land that is part of a farm homestead or that had previously been enrolled in Green Acres, if it is contiguous to agricultural land enrolled in Green Acres. This value may not exceed the Green Acres value for tilled lands. The taxes on the higher value are deferred so long as the property qualifies.

Taxable Market Value - This is the value that your property taxes are actually based on, after all reductions.



PROPERTY DETAILS REPORT

St. Louis County, Minnesota



Date of Report: 5/7/2025 10:47:08 AM

General Details

Parcel ID: 010-0860-05070
Document: Torrens - 289341-43
Document Date: 09/20/2001

Legal Description Details

Plat Name: DULUTH HEIGHTS 1ST DIVISION

Section	Township	Range	Lot	Block
-	-	-	-	-

Description: LOTS 1 THRU 7 AND 23 THRU 29 BLK 32 AND LOT 2 BLK 33 INC PART OF VAC ALLEY ADJ

Taxpayer Details

Taxpayer Name: MIDWEST COMMUNICATIONS INC
and Address: 904 GRAND AVE
WAUSAU WI 54403

Owner Details

Owner Name: MIDWEST COMMUNICATIONS INC

Payable 2025 Tax Summary

2025 - Net Tax	\$1,454.00
2025 - Special Assessments	\$0.00
2025 - Total Tax & Special Assessments	\$1,454.00

Current Tax Due (as of 5/6/2025)

Due May 15		Due October 15		Total Due	
2025 - 1st Half Tax	\$727.00	2025 - 2nd Half Tax	\$727.00	2025 - 1st Half Tax Due	\$0.00
2025 - 1st Half Tax Paid	\$727.00	2025 - 2nd Half Tax Paid	\$727.00	2025 - 2nd Half Tax Due	\$0.00
2025 - 1st Half Due	\$0.00	2025 - 2nd Half Due	\$0.00	2025 - Total Due	\$0.00

Parcel Details

Property Address: 1214 E ORANGE ST, DULUTH MN
School District: 709
Tax Increment District: -
Property/Homesteader: -

Assessment Details (2025 Payable 2026)

Class Code (Legend)	Homestead Status	Land EMV	Bldg EMV	Total EMV	Def Land EMV	Def Bldg EMV	Net Tax Capacity
233	0 - Non Homestead	\$223,900	\$8,600	\$232,500	\$0	\$0	-
Total:		\$223,900	\$8,600	\$232,500	\$0	\$0	3900



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Land Details

Deeded Acres: 0.00
Waterfront: -
Water Front Feet: 0.00
Water Code & Desc: -
Gas Code & Desc: -
Sewer Code & Desc: -
Lot Width: 750.00
Lot Depth: 148.00

The dimensions shown are not guaranteed to be survey quality. Additional lot information can be found at <https://apps.stlouiscountymn.gov/webPlats/frame/frmPlatStatPopUp.aspx>. If there are any questions, please email PropertyTax@stlouiscountymn.gov.

Improvement 1 Details (MECH BLDG)

Improvement Type	Year Built	Main Floor Ft ²	Gross Area Ft ²	Basement Finish	Style Code & Desc.
MECHANICAL BUILDING	0	192	192	-	-
Segment	Story	Width	Length	Area	Foundation
BAS	1	12	16	192	FLOATING SLAB

Sales Reported to the St. Louis County Auditor

Sale Date	Purchase Price	CRV Number
09/2001	\$195,440 (This is part of a multi parcel sale.)	142542
05/1996	\$102,000	111541

Assessment History

Year	Class Code (Legend)	Land EMV	Bldg EMV	Total EMV	Def Land EMV	Def Bldg EMV	Net Tax Capacity
2024 Payable 2025	233	\$69,400	\$4,100	\$73,500	\$0	\$0	-
	Total	\$69,400	\$4,100	\$73,500	\$0	\$0	1,103.00
2023 Payable 2024	243	\$38,600	\$3,700	\$42,300	\$0	\$0	-
	Total	\$38,600	\$3,700	\$42,300	\$0	\$0	846.00
2022 Payable 2023	243	\$38,600	\$3,700	\$42,300	\$0	\$0	-
	Total	\$38,600	\$3,700	\$42,300	\$0	\$0	846.00
2021 Payable 2022	243	\$38,600	\$3,700	\$42,300	\$0	\$0	-
	Total	\$38,600	\$3,700	\$42,300	\$0	\$0	846.00

Tax Detail History

Tax Year	Tax	Special Assessments	Total Tax & Special Assessments	Taxable Land MV	Taxable Building MV	Total Taxable MV
2024	\$1,376.00	\$0.00	\$1,376.00	\$38,600	\$3,700	\$42,300
2023	\$1,478.00	\$0.00	\$1,478.00	\$38,600	\$3,700	\$42,300
2022	\$1,622.00	\$0.00	\$1,622.00	\$38,600	\$3,700	\$42,300



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