



PROPERTY DETAILS REPORT

St. Louis County, Minnesota



Date of Report: 12/14/2025 4:40:40 AM

General Details							
Parcel ID:	010-0940-00380						
Document:	Torrens - 971300.0						
Document Date:	05/24/2016						
Legal Description Details							
Plat Name:	DULUTH PROPER 1ST DIVISION WEST 1ST STREET						
Section	Township	Range	Lot	Block			
-	-	-	-	-			
Description:	LOTS 45 AND 47						
Taxpayer Details							
Taxpayer Name	LION MANAGEMENT LLC						
and Address:	MISSABE BUILDING SUITE 950						
	227 WEST 1ST ST						
	DULUTH MN 55802						
Owner Details							
Owner Name	LION MANAGEMENT LLC						
Payable 2025 Tax Summary							
2025 - Net Tax				\$118,864.73			
2025 - Special Assessments				\$5,497.27			
2025 - Total Tax & Special Assessments				\$124,362.00			
Current Tax Due (as of 12/13/2025)							
Due May 15		Due October 15			Total Due		
2025 - 1st Half Tax	\$62,181.00	2025 - 2nd Half Tax	\$62,181.00	2025 - 1st Half Tax Due	\$0.00		
2025 - 1st Half Tax Paid	\$62,181.00	2025 - 2nd Half Tax Paid	\$62,181.00	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:	227 W 1ST 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	\$250,200	\$3,560,700	\$3,810,900	\$0	\$0	-
776	0 - Non Homestead	\$1,800	\$13,800	\$15,600	\$0	\$0	-
Total:		\$252,000	\$3,574,500	\$3,826,500	\$0	\$0	0



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Land Details

Deeded Acres: 0.00
Waterfront: -
Water Front Feet: 0.00
Water Code & Desc: P - PUBLIC
Gas Code & Desc: P - PUBLIC
Sewer Code & Desc: P - PUBLIC
Lot Width: 100.00
Lot Depth: 140.00

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

Improvement 1 Details (Office)

Improvement Type	Year Built	Main Floor Ft ²	Gross Area Ft ²	Basement Finish	Style Code & Desc.
OFFICE	1902	14,000	97,928	-	-
Segment	Story	Width	Length	Area	Foundation
BAS	1	12	40	480	BASEMENT
BAS	1	40	50	2,000	BASEMENT
BAS	10	10	20	200	BASEMENT
BAS	10	48	46	2,208	BASEMENT
BAS	2	38	40	1,520	BASEMENT
BAS	9	0	0	7,592	BASEMENT
BMT	1	0	0	14,000	FOUNDATION

Sales Reported to the St. Louis County Auditor

No Sales information reported.

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	\$250,200	\$3,560,700	\$3,810,900	\$0	\$0	-
	776	\$1,800	\$13,800	\$15,600	\$0	\$0	-
	Total	\$252,000	\$3,574,500	\$3,826,500	\$0	\$0	75,468.00
2023 Payable 2024	233	\$250,200	\$3,560,700	\$3,810,900	\$0	\$0	-
	776	\$1,800	\$13,800	\$15,600	\$0	\$0	-
	Total	\$252,000	\$3,574,500	\$3,826,500	\$0	\$0	75,468.00
2022 Payable 2023	233	\$250,200	\$3,687,200	\$3,937,400	\$0	\$0	-
	776	\$1,800	\$13,800	\$15,600	\$0	\$0	-
	Total	\$252,000	\$3,701,000	\$3,953,000	\$0	\$0	77,998.00
2021 Payable 2022	233	\$250,200	\$3,638,200	\$3,888,400	\$0	\$0	-
	776	\$1,800	\$13,800	\$15,600	\$0	\$0	-
	Total	\$252,000	\$3,652,000	\$3,904,000	\$0	\$0	77,018.00



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Tax Detail History						
Tax Year	Tax	Special Assessments	Total Tax & Special Assessments	Taxable Land MV	Taxable Building MV	Total Taxable MV
2024	\$122,169.84	\$5,000.16	\$127,170.00	\$250,200	\$3,560,700	\$3,810,900
2023	\$135,598.83	\$4,435.17	\$140,034.00	\$250,200	\$3,687,200	\$3,937,400
2022	\$147,166.76	\$4,349.24	\$151,516.00	\$250,200	\$3,638,200	\$3,888,400

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