



# PROPERTY DETAILS REPORT

St. Louis County, Minnesota



Date of Report: 4/5/2026 8:27:33 PM

| General Details                        |  |   |                  |                         |                   |                 |                     |
|--|--|---|------------------|-------------------------|-------------------|-----------------|---------------------|
| <b>Parcel ID:</b>                      |  | 520-0016-03992  |                  |                         |                   |                 |                     |
| Legal Description Details              |  |   |                  |                         |                   |                 |                     |
| <b>Plat Name:</b>                      |  | RICE LAKE   |                  |                         |                   |                 |                     |
| <b>Section</b>                         | <b>Township</b>                        | <b>Range</b>  | <b>Lot</b>       | <b>Block</b>            |                   |                 |                     |
| 27                                     | 51                                     | 14  | -                | -                       |                   |                 |                     |
| <b>Description:</b>                    |  | WLY 132 FT OF W1/2 OF NE1/4 OF NW1/4 OF SE1/4                 |                  |                         |                   |                 |                     |
| Taxpayer Details                       |  |   |                  |                         |                   |                 |                     |
| <b>Taxpayer Name and Address:</b>      |  | SMITH JAMES E & TERESA<br>3971 FAIRVIEW RD<br>DULUTH MN 55803 |                  |                         |                   |                 |                     |
| Owner Details                          |  |   |                  |                         |                   |                 |                     |
| <b>Owner Name</b>                      |  | SMITH JAMES E ETUX  |                  |                         |                   |                 |                     |
| Payable 2026 Tax Summary               |  |   |                  |                         |                   |                 |                     |
|  |  | 2026 - Net Tax  |                  | \$1,808.00              |                   |                 |                     |
|  |  | 2026 - Special Assessments                                    |                  | \$34.00                 |                   |                 |                     |
|  |  | <b>2026 - Total Tax &amp; Special Assessments</b>             |                  | <b>\$1,842.00</b>       |                   |                 |                     |
| Current Tax Due (as of 4/4/2026)       |  |   |                  |                         |                   |                 |                     |
| Due May 15                             |  | Due October 15  |                  |                         | Total Due         |                 |                     |
| 2026 - 1st Half Tax                    | \$921.00                               | 2026 - 2nd Half Tax   | \$921.00         | 2026 - 1st Half Tax Due | \$921.00          |                 |                     |
| 2026 - 1st Half Tax Paid               | \$0.00                                 | 2026 - 2nd Half Tax Paid                                      | \$0.00           | 2026 - 2nd Half Tax Due | \$921.00          |                 |                     |
| <b>2026 - 1st Half Due</b>             | <b>\$921.00</b>                        | <b>2026 - 2nd Half Due</b>                                    | <b>\$921.00</b>  | <b>2026 - Total Due</b> | <b>\$1,842.00</b> |                 |                     |
| Parcel Details                         |  |   |                  |                         |                   |                 |                     |
| <b>Property Address:</b>               |  | 3971 FAIRVIEW RD, RICE LAKE MN                                |                  |                         |                   |                 |                     |
| <b>School District:</b>                |  | 709   |                  |                         |                   |                 |                     |
| <b>Tax Increment District:</b>         |  | -   |                  |                         |                   |                 |                     |
| <b>Property/Homesteader:</b>           |  | SMITH, JAMES & TERESA A                                       |                  |                         |                   |                 |                     |
| Assessment Details (2026 Payable 2027) |  |   |                  |                         |                   |                 |                     |
| Class Code<br>(Legend)                 | Homestead<br>Status                    | Land<br>EMV   | Bldg<br>EMV      | Total<br>EMV            | Def Land<br>EMV   | Def Bldg<br>EMV | Net Tax<br>Capacity |
| 201                                    | 1 - Owner Homestead<br>(100.00% total) | \$47,900  | \$117,600        | \$165,500               | \$0               | \$0             | -                   |
| <b>Total:</b>                          |  | <b>\$47,900</b>   | <b>\$117,600</b> | <b>\$165,500</b>        | <b>\$0</b>        | <b>\$0</b>      | <b>1338</b>         |



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## Land Details

|                               |                             |
|-------------------------------|-----------------------------|
| <b>Deeded Acres:</b>          | 2.00                        |
| <b>Waterfront:</b>            | -                           |
| <b>Water Front Feet:</b>      | 0.00                        |
| <b>Water Code &amp; Desc:</b> | W - DRILLED WELL            |
| <b>Gas Code &amp; Desc:</b>   | -                           |
| <b>Sewer Code &amp; Desc:</b> | S - ON-SITE SANITARY SYSTEM |
| <b>Lot Width:</b>             | 0.00                        |
| <b>Lot Depth:</b>             | 0.00                        |

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

## Improvement 1 Details (HOUSE)

| Improvement Type  | Year Built           | Main Floor Ft <sup>2</sup> | Gross Area Ft <sup>2</sup> | Basement Finish                   | Style Code & Desc.              |         |       |       |        |      |            |     |   |    |    |     |                                 |    |   |   |   |    |                |    |   |    |    |     |                |
|---|----------------------|----------------------------|----------------------------|-----------------------------------|---------------------------------|---------|-------|-------|--------|------|------------|-----|---|----|----|-----|---------------------------------|----|---|---|---|----|----------------|----|---|----|----|-----|----------------|
| HOUSE   | 1975                 | 528                        | 528                        | AVG Quality / 400 Ft <sup>2</sup> | O - OTHER                       |         |       |       |        |      |            |     |   |    |    |     |                                 |    |   |   |   |    |                |    |   |    |    |     |                |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Segment</th> <th>Story</th> <th>Width</th> <th>Length</th> <th>Area</th> <th>Foundation</th> </tr> </thead> <tbody> <tr> <td>BAS</td> <td>1</td> <td>16</td> <td>33</td> <td>528</td> <td>BASEMENT WITH EXTERIOR ENTRANCE</td> </tr> <tr> <td>DK</td> <td>1</td> <td>7</td> <td>8</td> <td>56</td> <td>POST ON GROUND</td> </tr> <tr> <td>DK</td> <td>2</td> <td>12</td> <td>16</td> <td>192</td> <td>POST ON GROUND</td> </tr> </tbody> </table> |                      |                            |                            |                                   |                                 | Segment | Story | Width | Length | Area | Foundation | BAS | 1 | 16 | 33 | 528 | BASEMENT WITH EXTERIOR ENTRANCE | DK | 1 | 7 | 8 | 56 | POST ON GROUND | DK | 2 | 12 | 16 | 192 | POST ON GROUND |
| Segment   | Story                | Width                      | Length                     | Area                              | Foundation                      |         |       |       |        |      |            |     |   |    |    |     |                                 |    |   |   |   |    |                |    |   |    |    |     |                |
| BAS   | 1                    | 16                         | 33                         | 528                               | BASEMENT WITH EXTERIOR ENTRANCE |         |       |       |        |      |            |     |   |    |    |     |                                 |    |   |   |   |    |                |    |   |    |    |     |                |
| DK  | 1                    | 7                          | 8                          | 56                                | POST ON GROUND                  |         |       |       |        |      |            |     |   |    |    |     |                                 |    |   |   |   |    |                |    |   |    |    |     |                |
| DK  | 2                    | 12                         | 16                         | 192                               | POST ON GROUND                  |         |       |       |        |      |            |     |   |    |    |     |                                 |    |   |   |   |    |                |    |   |    |    |     |                |
| <b>Bath Count</b>   | <b>Bedroom Count</b> | <b>Room Count</b>          |                            | <b>Fireplace Count</b>            | <b>HVAC</b>                     |         |       |       |        |      |            |     |   |    |    |     |                                 |    |   |   |   |    |                |    |   |    |    |     |                |
| 1.0 BATH  | 2 BEDROOMS           | -                          |                            | 0                                 | CENTRAL, FUEL OIL               |         |       |       |        |      |            |     |   |    |    |     |                                 |    |   |   |   |    |                |    |   |    |    |     |                |

## Improvement 2 Details (DG 24X28)

| Improvement Type   | Year Built | Main Floor Ft <sup>2</sup> | Gross Area Ft <sup>2</sup> | Basement Finish | Style Code & Desc. |         |       |       |        |      |            |     |   |    |    |     |               |
|--|------------|----------------------------|----------------------------|-----------------|--------------------|---------|-------|-------|--------|------|------------|-----|---|----|----|-----|---------------|
| GARAGE   | 1975       | 672                        | 672                        | -               | DETACHED           |         |       |       |        |      |            |     |   |    |    |     |               |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Segment</th> <th>Story</th> <th>Width</th> <th>Length</th> <th>Area</th> <th>Foundation</th> </tr> </thead> <tbody> <tr> <td>BAS</td> <td>1</td> <td>24</td> <td>28</td> <td>672</td> <td>FLOATING SLAB</td> </tr> </tbody> </table> |            |                            |                            |                 |                    | Segment | Story | Width | Length | Area | Foundation | BAS | 1 | 24 | 28 | 672 | FLOATING SLAB |
| Segment  | Story      | Width                      | Length                     | Area            | Foundation         |         |       |       |        |      |            |     |   |    |    |     |               |
| BAS  | 1          | 24                         | 28                         | 672             | FLOATING SLAB      |         |       |       |        |      |            |     |   |    |    |     |               |

## Sales Reported to the St. Louis County Auditor

No Sales information reported.

## Assessment History

| Year              | Class Code<br>(Legend) | Land EMV        | Bldg EMV         | Total EMV        | Def Land EMV | Def Bldg EMV | Net Tax Capacity |
|-------------------|------------------------|-----------------|------------------|------------------|--------------|--------------|------------------|
| 2025 Payable 2026 | 201                    | \$47,900        | \$117,600        | \$165,500        | \$0          | \$0          | -                |
|                   | <b>Total</b>           | <b>\$47,900</b> | <b>\$117,600</b> | <b>\$165,500</b> | <b>\$0</b>   | <b>\$0</b>   | <b>1,338.00</b>  |
| 2024 Payable 2025 | 201                    | \$47,500        | \$117,600        | \$165,100        | \$0          | \$0          | -                |
|                   | <b>Total</b>           | <b>\$47,500</b> | <b>\$117,600</b> | <b>\$165,100</b> | <b>\$0</b>   | <b>\$0</b>   | <b>1,334.00</b>  |
| 2023 Payable 2024 | 201                    | \$45,300        | \$108,600        | \$153,900        | \$0          | \$0          | -                |
|                   | <b>Total</b>           | <b>\$45,300</b> | <b>\$108,600</b> | <b>\$153,900</b> | <b>\$0</b>   | <b>\$0</b>   | <b>1,305.00</b>  |
| 2022 Payable 2023 | 201                    | \$45,300        | \$98,000         | \$143,300        | \$0          | \$0          | -                |
|                   | <b>Total</b>           | <b>\$45,300</b> | <b>\$98,000</b>  | <b>\$143,300</b> | <b>\$0</b>   | <b>\$0</b>   | <b>1,190.00</b>  |

## Tax Detail History

| Tax Year | Tax        | Special Assessments | Total Tax & Special Assessments | Taxable Land MV | Taxable Building MV | Total Taxable MV |
|----------|------------|---------------------|---------------------------------|-----------------|---------------------|------------------|
| 2025     | \$1,743.00 | \$29.00             | \$1,772.00                      | \$38,382        | \$95,027            | \$133,409        |
| 2024     | \$1,757.00 | \$25.00             | \$1,782.00                      | \$38,416        | \$92,095            | \$130,511        |
| 2023     | \$1,705.00 | \$25.00             | \$1,730.00                      | \$37,605        | \$81,352            | \$118,957        |



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