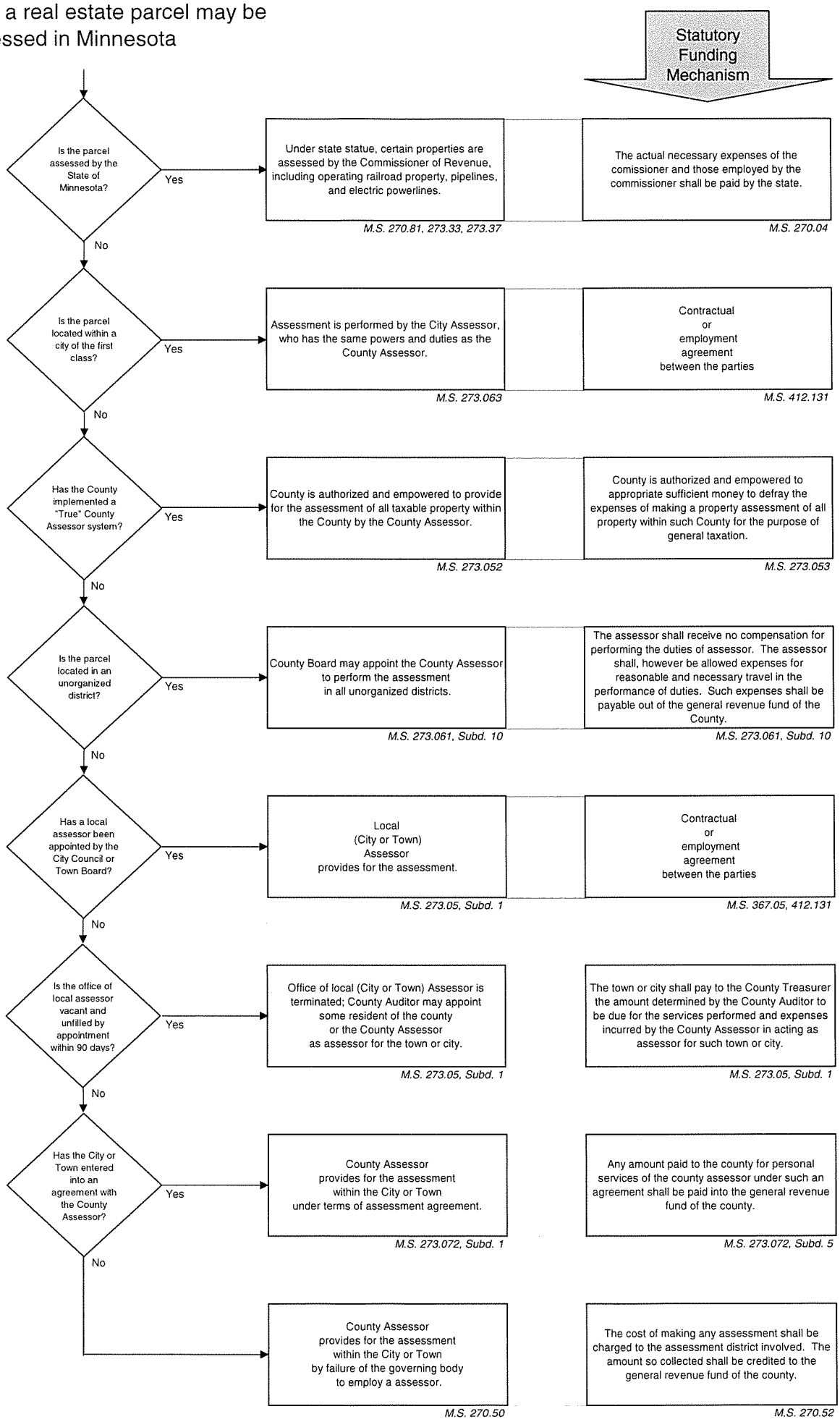How a real estate parcel may be assessed in Minnesota