



Board of Commissioners

Fran Miron, District 1
Stan Karwoski, District 2
Bethany Cox, District 3
Chair, Karla Bigham, District 4
Michelle Clasen, District 5

BOARD AGENDA March 10, 2026 - 9:00 AM

All listed times are approximate. Board Workshops will start immediately following the conclusion of the Board meeting.

1. 9:00 **Washington County Regional Rail Authority**
 - A. Roll Call

Pledge of Allegiance
 - B. 1. Election of the 2026 Regional Rail Authority Chair

2. Election of the 2026 Regional Rail Authority Vice Chair
 - C. Approval of the September 9, 2025, Regional Rail Authority meeting minutes.
 - D. Adopt a resolution to appoint Commissioner Michelle Clasen as the 2026 Washington County Regional Railroad Authority representative to the Gold Line Joint Powers Board.
 - E. Approval to set Public Hearing for March 31, 2026, on a proposed Washington County Regional Rail Authority (WCRRA) Property Management Ordinance #222.
- 9:20 F. Adjourn

Washington County Board of Commissioners Convenes

2. 9:20 **Roll Call**
3. 9:20 **Comments from the Public**
4. 9:30 **Approval of the Agenda**
5. 9:30 **Consent Calendar - Roll Call Vote**

Visitors may share their comments or concerns on any issue that is a responsibility or function of Washington County Government, whether or not the issue is listed on this agenda. Persons who wish to address the Board must fill out a comment card before the meeting begins and give it to the County Board Clerk or the County Administrator. The County Board Chair will ask you to come to the podium, state your name and city of residence, and present your comments. Your comments must be addressed exclusively to the Board Chair and the full Board of Commissioners. Comments addressed to individual Board members will not be allowed. You are encouraged to limit your presentation to no more than five minutes. The Board Chair reserves the right to limit an individual's presentation if it exceeds the allowable time limit, becomes redundant, repetitive, overly argumentative, or if it is not relevant to an issue that is part of Washington County's responsibilities.

Consent Calendar items are generally defined as items of routine business, not requiring discussion, and approved in one vote. Commissioners may elect to pull a Consent Calendar item(s) for discussion and/or separate action.

- A. Approval of the February 10, 2026, and February 17, 2026, County Board meeting minutes.



Consent Calendar continued

- B. Approval to appoint Thomas Clemen to a partial term on the Mental Health Advisory Council LAC as a Consumer Representative starting March 10, 2026, and expiring December 31, 2027.
- C. Adopt a resolution reappointing Sharon Doucette, City of Cottage Grove, to a third term beginning on May 1, 2026, and expiring April 30, 2029, as Manager on the South Washington Watershed District Board.
- D. Adopt a resolution appointing Andrea Date, City of Woodbury, to a first term beginning May 1, 2026, and expiring April 30, 2029, as Manager on the South Washington Watershed District Board.
- E. Approve Purchase Order 28593 with Collier IT in the amount of \$287,079.03 for the period of February 28, 2026, to March 1, 2027.
- F. Approve a request to apply for renewed 2026–2028 Crisis Response Grant funding from the Department of Public Safety, Minnesota Office of Justice Programs, in the amount of \$300,000 for the grant period of July 1, 2026, through June 30, 2028.
- G. Adopt a resolution to accept a donation from an anonymous donor in the amount of \$30,000 for the Washington County Library.
- H. Authorize the withdrawal of \$5,500.00 from the Marine on St. Croix Library Jordan Bequest Fund to be transferred to the Marine Library Association to support library services to the Marine on St. Croix area.
- I. Approval of the township plat of Knutson Carnelian Addition.
- J. Approval of an application for an off-sale liquor license for Holiday Stationstores, LLC in Denmark Township.
- K. Approval of an application for renewal of an on-sale and Sunday liquor license for VR US Holdings, DBA Afton Alps, in Denmark Township.
- L. Adopt a resolution to approve the transfer of property and right-of-way acquired for the Trunk Highway 36 and County State Aid Highway 13 (a/k/a Hadley Avenue North) Interchange project.
- M. Approve Second Amendment to the Development Agreement for the North Environmental Center project in Forest Lake.
- N. Adopt a resolution of support to submit a project proposal to the Legislative-Citizen Commission on Minnesota Resources for funding through the Environment and Natural Resources Trust Fund (ENRTF).



Consent Calendar continued

- O. Approve Amendment No. 3 to Contract No. 15929 with Transportation Collaborative & Consultants, LLC for the Long Range Transportation Plan in the amount of \$6,000.
- P. 1. Approve Cooperative Agreement No. 17926 with the City of Grant for engineering costs for the County State Aid Highway (CSAH) 12 Safe Routes to School Trail.

2. Adopt a resolution to accept a grant through the Minnesota Department of Transportation's 2024 Safe Routes to School Program to construct a trail on the south side of CSAH 12 from Inwood Way to the Mahtomedi High and Middle School entrance drive and for Independent School District 832 to construct a trail from the intersection of CSAH 12 along the Mahtomedi High and Middle School driveway, both in the City of Grant.
- Q. Adopt a resolution to approve a donation in the amount of \$10,000 from Washington County resident, Jim Dingle, for the Sheriff's Office K9 Unit.
- R. Approval to convert the Radio Technician position in the Sheriff's Office from 0.34 to 1.0 FTE.
- S. Approve Joint Powers Agreement No. 18029 that allows the Sheriff's Office to provide fuel to the City of Oak Park Heights for law enforcement services.
- T. Approval to submit an application for the OVC FY25 Enhanced Collaborative Model (ECM) Task Force to Combat Human Trafficking grant program.
- U. Approval to transfer ownership of K9 Odie to his handler, Sergeant Justin McDonough.

6. 9:30 **Washington County Community Development Agency - Karly Schoeman, Deputy Executive Director**

- A. Adopt a resolution approving the 2027-2028 Qualified Allocation Plan for the Housing Tax Credit Program and amending the 2025-2026 Housing Tax Credit Qualified Allocation Plan.

7. 9:45 **Public Works A) Mike Kline, Engineer I; B) Allan Brandt, Construction Engineer**

- 9:45 A. Approve multiple items for Capital Improvement Plan (CIP) project #RB-2675 - County Road (CR) 74 (65th Street) from CSAH 38 (Hastings Avenue) to Geneva Avenue, for roadway improvements:
 - 1. Approve Contract No. 18069 in the amount of \$3,735,359.11 with Meyer Contracting Inc.
 - 2. Approve Cooperative Cost Share Agreement No. 17862 between the City of Cottage Grove and Washington County.
 - 3. Approve Cooperative Maintenance Agreement No. 17875 between the City of Cottage Grove and Washington County.
 - 4. Approve Cooperative Cost Share Agreement No. 17877 between the City of Newport and Washington County.



7. **Public Works continued - A) Mike Kline, Engineer I**
5. Approve Cooperative Maintenance Agreement No. 17876 between the City of Newport and Washington County.
 6. Approve Cooperative Cost Share Agreement No. 17797 between the South Washington Watershed District and Washington County.
 7. Approve Amendment No. 1 to Contract No. 16518 in the amount of \$200,000 with Stonebrooke Engineering Inc.
 8. Approve Budget Amendment to increase local contributions by \$60,100.
 9. Approve Budget Amendment to use the 2026 R&B Fund Balance of \$107,800.

10:00 **Public Works - B) Allan Brandt, Construction Engineer**

- B. Approve four items for construction administration, inspection, and survey work to aid in the delivery of transportation projects during the construction season, covered under CIP project #RB-2651:
1. Approve Contract No. 18041 with SRF Consulting Group Inc. in the amount of \$1,114,156.00 for project administration and inspection services to support the 2026 road and bridge construction program.
 2. Approve Contract No. 18068 with WSB & Associates in the amount of \$309,000.00 for construction survey and staking services to support the 2026 road and bridge construction program.
 3. Approve Contract No. 18066 with Kimley-Horn and Associates in the amount of \$3,225,510.00 for construction administration, inspection, and survey and staking services for the CSAH 17/TH 36 Intersection Construction project.
 4. Approve Budget Amendment in the amount of \$381,900.00 to use the fund balance of the 2025 wheelage tax remaining fund.

8. 10:15 **General Administration - Kevin Corbid, County Administrator**
- A) Erin Blaylock, Women's Empowerment Employee Resource Group
B, C) Jan Lucke, Deputy County Administrator
- A. Adopt a resolution proclaiming March 2026 as Women's History Month.
 - B. Adopt a resolution authorizing submittal of proposed projects for fiscal year 2027 Congressionally Directed Spending requests.
 - C. Legislative Update



9. 10:30 **Commissioner Reports - Comments - Questions**

This period of time shall be used by the Commissioners to report to the full Board on committee activities, make comments on matters of interest and information, or raise questions to the staff. This action is not intended to result in substantive board action during this time. Any action necessary because of discussion will be scheduled for a future board meeting.

10. 10:45 **Board Correspondence**

11. 10:45 **Adjourn**

12. 10:50 **Board Workshops with Administration**

10:50 A. Website Redesign and Tools Implementation Update

11:20 B. Review a Feasibility Study of Funding Options for the Land and Water Legacy Program

13. 11:50-12:10 **Break**

14. 12:10 **Board Workshop with Property Records and Taxpayer Services**

A. Review Assessment Year 2026/Pay 2027 Property Values

15. 12:40 **Board Workshop with Administration**

A. Discuss 2027 budget development, guidelines and principles.

16. 1:30 **Personnel Committee**

**OFFICIAL PROCEEDINGS OF THE REGIONAL RAILROAD AUTHORITY
WASHINGTON COUNTY, MINNESOTA
SEPTEMBER 9, 2025**

The Washington County Regional Railroad Authority (WCRRA) met in regular session at 9:00 a.m. in the Washington County Government Center, County Board Room. Present were Commissioner Fran Miron, Commissioner Stan Karwoski, Commissioner Bethany Cox, Commissioner Karla Bigham, and Commissioner Michelle Clasen. WCRRA Chair Clasen presided. Also present were Kevin Corbid, County Administrator; Andrew Jackola, Assistant County Attorney III; Stephanie Kammerud, Administrative Assistant; and county staff.

Chair Clasen asked for a moment of silence for Annunciation Church in Minneapolis, for the lives lost, and families and communities that have been changed forever.

The Board recited the Pledge of Allegiance.

Approval of WCRRA Minutes from February 18, 2025

Commissioner Bigham moved to approve the WCRRA meeting minutes from February 18, 2025. Commissioner Karwoski seconded the motion, and it was adopted 5-0.

PUBLIC WORKS

Resolution for Memorandum of Understanding for the Highway 61 Transportation Corridor

Senior Planner Madeline Dahlheimer presented a resolution to enter into an updated Memorandum of Understanding (MOU) between the City of Hugo, Washington County, Washington County Regional Rail Authority, and the Minnesota Department of Transportation (MnDOT) for the U.S. Highway 61 transportation corridor.

Ms. Dahlheimer provided background information related to Highway 61 in Hugo. The Washington County Regional Rail Authority purchased the freight rail corridor parallel to the highway, in support of the Rush Line Transit vision of connecting downtown St. Paul to Hinkley, and is where the Hardwood Creek Regional Trail exists today.

Ms. Dahlheimer reported that additionally, Highway 61 is one of several highways that have been identified for jurisdictional transfer from the state to Washington County. While there is currently no timeline for this transfer to occur, the county, city, and MnDOT have a long history of collaboration in this area.

Ms. Dahlheimer noted that there is an existing MOU from 2008, between the City of Hugo, the state, and the county, for Highway 61. That MOU includes access management and right-of-way dedication needs for a future build-out of Highway 61 with a parallel rail corridor. This is the guidance that agencies are using today in planning for future needs.

Ms. Dahlheimer reported that in 2021, the County Board approved a visioning study within the City of Hugo in the Capital Improvement Plan, to update the needs and future planning considerations for this corridor. The study was timely in responding to refined transit guidance for this area, which identified a connector bus, and not rail, as the preferred transit mode. The visioning study provided an opportunity to collaboratively revisit access management and right-of-way dedication needs along the corridor so that all agencies have updated guidance for future planning. The visioning study was completed in 2024, and included defining a vision that supports local growth and economic development, as well as transportation priorities in this area.

Ms. Dahlheimer reported that the study process included data collection and the exploration and evaluation of potential corridor improvements through the lens of a 20-year planning horizon and in working toward a long-term vision. The study process also included engagement throughout with several of the interested parties and engagement activities. The Rush Line transit corridor and Regional Rail property was a unique element to this study and warranted special attention and additional engagement to better understand how transit and highway needs may overlap. Additional engagement activities for this included meeting with the Rush Line Task Force, and a board workshop in October 2023. From these discussions, there was support to move forward with a unified transportation corridor.

Ms. Dahlheimer highlighted key outcomes for the goals related to access management, right-of-way dedication, and multimodal improvements. There were minimal changes to access management planning between the 2008 MOU and the study. Through this process, the county was able to reduce right-of-way dedication needs throughout the corridor. The proposed vision supports future transit opportunities, preserves the Hardwood Creek Regional Trail corridor, and allocates space for a trail along the east side of the highway to provide improved connections to local destinations and crossing locations. These important updates allow better support for the city's growth and economic development goals without sacrificing on transportation priorities.

Ms. Dahlheimer concluded that updating the MOU for this corridor will memorialize study outcomes and demonstrate the commitment of participating agencies to use this information to guide planning and improvement project decision making from today, and will demonstrate the commitment of participating agencies to continue to collaborate on any potential future improvements to the Highway 61 transportation corridor.

Commissioner Miron moved to adopt **Resolution No. RRA-2025-001** as follows:

**RESOLUTION TO ENTER INTO AN UPDATED MEMORANDUM
OF UNDERSTANDING (MOU) FOR THE US 61
TRANSPORTATION CORRIDOR IN THE CITY OF HUGO**

WHEREAS, the City of Hugo, Washington County, the Washington County Regional Rail Authority (WCRRA) and the Minnesota Department of Transportation (MnDOT) all have a vested interest in long-term planning for the US 61 transportation corridor located in Washington County, Minnesota; and

WHEREAS, the WCRRA collaborates proactively across units of government to coordinate the delivery of transportation services and maximize the efficient delivery of such services at all levels of government; and

WHEREAS, US 61 has been identified as a candidate for jurisdictional transfer from MnDOT to the County as which was documented in a 1996 MOU between the two agencies; and

WHEREAS, in 1994 and 2014 the WCRRA purchased contiguous segments of freight rail corridor that parallels US 61 from CSAH 8 (140th Street), north to the county line with Chisago County to support future transit needs; and

WHEREAS, the City of Hugo, Washington County, the WCRRA, and MnDOT have a history of collaboration along US 61 in this area as demonstrated by an existing MOU from 2008, development review practices, and coordination on improvement projects along the corridor; and

WHEREAS, the City of Hugo, Washington County, the WCRRA, and MnDOT have collaborated recently to revisit long-term multimodal transportation needs of the corridor through a shared planning effort resulting in the Highway 61 Visioning Study Report, dated December 9, 2024; and

WHEREAS, an updated Memorandum of Understanding (MOU) - to supersede the MOU from 2008 - captures outcomes from the study and outlines a framework for ongoing coordination between agencies to support planning for future transportation improvements; and

WHEREAS, the MOU is consistent with Minnesota Statutes §161.20 Subd. 2, which authorizes MnDOT to cooperate with local governments to preserve and improve trunk highway corridors.

NOW, THEREFORE, BE IT RESOLVED, that the Washington County Regional Rail Authority hereby approves the 2025 Access Management and Right-of-Way Dedication Memorandum of Understanding (MOU) for the US 61 corridor in the City of Hugo.

BE IT FURTHER RESOLVED, that the Regional Rail Authority recognizes the importance of this collaborative effort between the City of Hugo, Washington County, the WCRRA, and MnDOT to develop a Corridor Visioning Plan to guide responsible development and transportation planning along US 61, and encourages continued coordination as outlined in the MOU.

Commissioner Karwoski seconded the motion, and it was adopted 5-0 with a Roll Call vote as follows: Ayes, Commissioners Miron, Karwoski, Cox, Bigham, and Clasen. Nays, none.

Adjournment

There being no further business to come before the WCRRA, Commissioner Karwoski moved to adjourn. Commissioner Bigham seconded the motion, and it was adopted 5-0. The WCRRA meeting adjourned at 9:16 a.m.

Attest:

Kevin Corbid
County Administrator

Michelle Clasen, Chair
Washington County Regional Railroad Authority



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
1.D

Department Information

| | | |
|---|---|----------------------------------|
| ORIGINATING DEPARTMENT: Public Works | REQUESTOR: Rana Campbell-Beams, Administrative Assistant | REQUESTOR PHONE: 651-430-4355 |
| PRESENTER(S): Lyssa Leitner | MEDIA CONTACT: Lyssa Leitner 651-430-4316 | |

Agenda Item Details

| | | |
|---|---|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Adopt a resolution to appoint Commissioner Michelle Clasen as the 2026 Washington County Regional Railroad Authority representative to the Gold Line Joint Powers Board. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Regional Rail | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: The Gold Line Joint Powers Board (JPB) provides financial and contingency management oversight for the METRO Gold Line Bus Rapid Transit project. Under Article IV, Section 1.b of the Gold Line Joint Powers Board Agreement, each Party must appoint one representative to the JPB by resolution of its governing board. On December 23, 2025, the Washington County Board of Commissioners completed its annual appointments and designated Commissioners Michelle Clasen and Stan Karwoski to serve as Washington County's representatives to the JPB for 2026. That action fulfilled the County Board's role. The Washington County Regional Railroad Authority (RRA), as a separate governing body and a Party to the Joint Powers Agreement, must also identify which one of those County-appointed commissioners will serve as the official RRA representative to the JPB. This resolution provides that clarification by formally appointing Commissioner Michelle Clasen as the RRA's representative for 2026. This action does not create a new appointment to the JPB; rather, it satisfies the RRA's specific obligation under the Joint Powers Agreement to designate its single representative from among the commissioners already appointed by the County Board. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? | | |

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

| | |
|---|------------|
| Wayne Sandberg, Director | 03/02/2026 |
| John Ristad, County Attorney Civil Division Chief | 03/02/2026 |
| Jennifer Wagenius, Deputy County Administrator | 03/02/2026 |

DATE March 10, 2026
MOTION
BY COMMISSIONER _____

DEPARTMENT Regional Railroad Authority
SECONDED BY
COMMISSIONER _____

RESOLUTION TO APPOINT A COMMISSIONER TO THE GOLD LINE JOINT POWERS BOARD FROM THE WASHINGTON COUNTY REGIONAL RAILROAD AUTHORITY FOR 2026

WHEREAS, the Gold Line Joint Powers Board was established on July 23, 2019 as a joint powers board under the provisions of Minnesota Statutes Section 471.59 and Chapter 398A; and

WHEREAS, the Gold Line Joint Powers Board acts as financial and contingency management oversight to the METRO Gold Line Bus Rapid Transit project; and

WHEREAS, the Washington County Regional Railroad Authority appoints a representative to the Gold Line Joint Powers Board annually; and

WHEREAS, the Washington County Board of Commissioners appointed Commissioners Michelle Clasen and Stan Karwoski to serve as representatives to the Gold Line Joint Powers Board in 2026; and

WHEREAS, Article IV, Section 1.b of the Gold Line Joint Powers Board Agreement requires that one Board member shall be appointed by Resolution of the governing board of each of the Parties.

NOW, THEREFORE, BE IT RESOLVED, that Commissioner Michelle Clasen be appointed to the role of Washington County Regional Railroad Authority representative, a Party to the Gold Line Joint Powers Board.

ATTEST:

| | YES | NO |
|------------------------------------|-------|-------|
| COUNTY ADMINISTRATOR | | |
| MIRON | _____ | _____ |
| KARWOSKI | _____ | _____ |
| COX | _____ | _____ |
| BIGHAM | _____ | _____ |
| CLASEN | _____ | _____ |
| CHAIR, REGIONAL RAILROAD AUTHORITY | | |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
1.E

Department Information

| | | |
|---|---|----------------------------------|
| ORIGINATING DEPARTMENT: Public Works | REQUESTOR: Rana Campbell-Beams, Administrative Assistant | REQUESTOR PHONE: 651-430-4355 |
| PRESENTER(S): Lyssa Leitner | MEDIA CONTACT: Lyssa Leitner 651-430-4316 | |

Agenda Item Details

BRIEF DESCRIPTION OF YOUR REQUEST:

Approval to set Public Hearing for March 31, 2026, on a proposed Washington County Regional Rail Authority (WCRRA) Property Management Ordinance #222.

| | | |
|---|---|-----------------------------------|
| AGENDA YOU ARE REQUESTING TIME ON: Regional Rail | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 15 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |

BACKGROUND/JUSTIFICATION:The WCRRA was established on November 17, 1987, by Washington County Board Resolution Number 87-197 to provide for the preservation and improvement of local rail service for agriculture, industry or passenger traffic and to preserve abandoned rail right-of-way for future transportation uses.

A Property Management Plan was adopted in 2002 by the WCRRA. While reviewing the Plan content for updates, it was determined that the better mechanism for the contents of the plan, which primarily functions to manage the property the WCRRA owns, is an ordinance. Using an ordinance to manage right-of-way (ROW) is the same process the County uses to manage county-owned ROW via the Washington County Ordinance for the Management of County Highway Right-of-Way (Ordinance 188).

The stated purpose of the Property Management Ordinance exists pursuant to Minnesota Statutes § 398A, which authorizes regional railroad authorities to plan, establish, acquire, develop, construct, purchase, enlarge, extend, improve, maintain, equip, operate, regulate and protect railroads and railroad facilities. The 2013 amendment to M.S. 398A expanded these powers to include Bus Rapid Transit (BRT) on transitways included in and approved by the Metropolitan Council's Transportation Policy Plan.

Besides converting the structure of the document from a plan to an ordinance, the other changes include:

- Updated WCRRA owned property descriptions to be consistent
- Expanded definition section
- Added language to provide flexibility in permit fee, if desired (example: Forest Lake School District bus storage encroachment)
- Clarified roles and responsibilities between staff, WCRRA Board, and permit holder
- Updated references to current county policies and ordinances including:
- Acceptable Use at County Facilities (Policy 1703)
- Washington County and Hugo 2025 Memorandum of Understanding for TH 61

Minnesota Statutes 398.34 requires a Public Hearing Notice to be published in the Official County Newspaper (Country Messenger) for no less than 10 days, notifying the public regarding opportunities to review and submit comments on the proposed Property Management Plan Ordinance #222. The public hearing is scheduled for March 31, 2026, and adoption of the ordinance is tentatively scheduled for April 14, 2026.

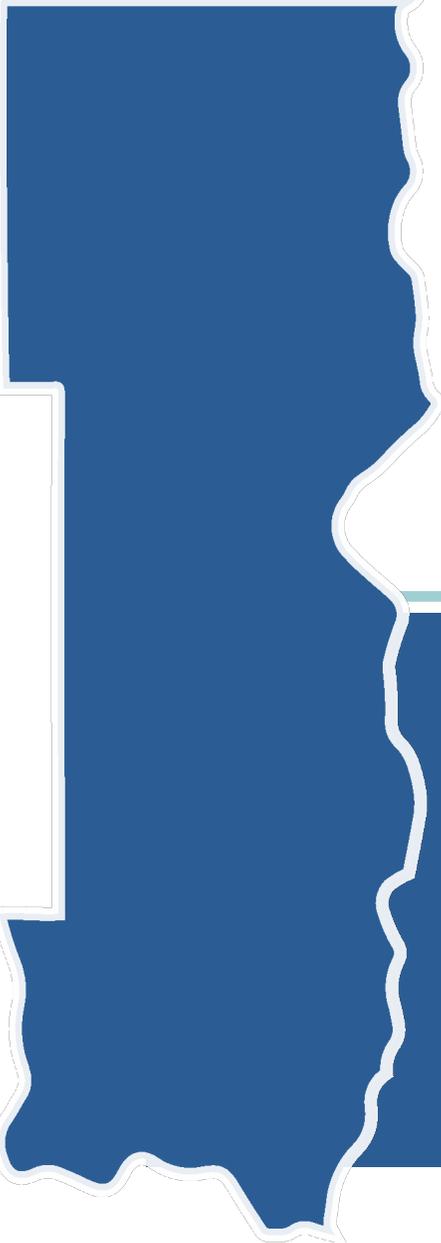
PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED?

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

| | |
|---|------------|
| Wayne Sandberg, Director | 03/02/2026 |
| John Ristad, County Attorney Civil Division Chief | 03/03/2026 |
| Jennifer Wagenius, Deputy County Administrator | 03/04/2026 |



Property Management Ordinance Update and Setting Public Hearing

March 10, 2026

Agenda

01

Background

02

Change from Plan to Ordinance

03

Updates to the Draft Ordinance

04

Approval – Set Public Hearing

Plan Background

- Property Management Plan
 - Adopted in 2002
- Plan addresses:
 - Current and future use of property
 - Current access to property and future access needs
 - Condition of property
 - Disposal of property

**Washington County Regional Railroad
Authority Property Management Plan**
Washington County, Minnesota



February 26, 2002

Change from a Plan to an Ordinance

- Plan is used to manage WCRRA owned right-of-way (ROW) in the same manner as the County’s *Ordinance for the Management of County Highway Right-of-Way* (Ordinance 188)
- Draft document shifts the WCRRA Property Management Plan to the WCRRA Property Management Ordinance #222

| Plan | Ordinance |
|---|---|
| <p>Guiding document; shapes county decision-making and may direct staff and board actions but lacks legal weight.</p> <p>Plans are intentionally flexible, allowing for adaptive implementation without the formal structure or legal consequences that an ordinance carries.</p> | <p>A law enacted or amended following adoption at a public hearing presided over by the County Board. Binding and permanent; once adopted, establishes rules that both the County and the public must follow when conducting business. Can only be repealed or changed through a subsequent ordinance or formal amendment.</p> <p>Ordinances are structured by design, clearly defining processes and establishing consequences for non-compliance, which makes them among the most straightforward and effective tools to enforce.</p> |

Updates in Draft Ordinance

- No changes to goals or overall intent of the document
- Updated WCRRA-owned property descriptions to be consistent
- Expanded definition section
- Added language to provide flexibility in permit fee, if desired (example: Forest Lake School District bus storage encroachment)
- Clarified roles and responsibilities between staff, WCRRA Board, and permit holder
- Updated references to current county policies and ordinances including:
 - Acceptable Use of County Facilities (Policy 1703)
 - Washington County and City of Hugo 2025 Memorandum of Understanding for TH 61

Public Hearing Process

Minnesota Statute 398.34 requires a Public Hearing Notice to be published in the Official County Newspaper (Country Messenger), notifying the public regarding opportunities to review and submit comments on the proposed Property Management Plan Ordinance #222.

- Public Hearing: March 31, 2026
- WCRRA adoption: April 14, 2026 (tentative)

Recommended Board Action

Approval to set Public Hearing for March 31, 2026 on proposed Washington County Regional Rail Authority (WCRRA) Property Management Ordinance #222.

Washington County Regional Railroad Authority Property Management Ordinance

The Washington County Regional Railroad Authority (WCRRA) Property Management Ordinance establishes comprehensive policies, guidelines, and procedures for the acquisition, management, use, and disposition of WCRRA-owned properties. This ordinance serves to preserve rail corridors and discrete parcels for future passenger transportation projects while providing for interim uses that are compatible with long-term transportation goals.

This ordinance exists pursuant to Minnesota Statutes § 398A, which authorizes regional railroad authorities to plan, establish, acquire, develop, construct, purchase, enlarge, extend, improve, maintain, equip, operate, regulate and protect railroads and railroad facilities. The 2013 amendment to M.S. 398A expanded these powers to include Bus Rapid Transit (BRT) on transitways included in and approved by the Metropolitan Council's Transportation Policy Plan.

The WCRRA was established on November 17, 1987, by Washington County Board Resolution Number 87-197 to provide for the preservation and improvement of local rail service for agriculture, industry or passenger traffic and to preserve abandoned rail right-of-way for future transportation uses.

Scope of Property Management

This ordinance addresses:

- The condition, access to, use of, sale and transfer of WCRRA property
- Background on owned and sold properties and current uses
- Current and proposed management practices with respect to permits, leases, access, occupation, and maintenance
- Recommendations for management and disposition of excess WCRRA properties
- Right of way management standards including registration, permits, and prohibited activities

Relationship to Washington County Policies

This Property Management Ordinance incorporates by reference the following Washington County policies and ordinances that govern the management of rights of way and use of public facilities:

- *Washington County Ordinance for the Management of County Highway Right of Way (Ordinance 188)*
- *Acceptable Use of County Facilities (Policy 1703)*
- *Washington County Parks Ordinance (Ordinance 218) (Washington County Parks)*

Definitions

Abandoned Facility: a facility no longer in service or physically disconnected from a portion of the operating facility, or from any other facility, that is in use or still carries service. A facility is not abandoned unless declared so by the right of way user.

Access: the physical connection to public or private property over right of way for residential, agricultural, commercial, or municipal street or driveway purposes.

Discrete Sites: pieces of property acquired that are not directly contiguous and lie outside of the approximate 100-foot right-of-way utilized for mainline track operations. WCRRA owns discrete property at the Newport Transit Center and the Forest Lake Transit Center and Trailhead.

Encampment: any temporary or permanent establishment of tents, structures, temporary shelters, or dwelling arrangements in WCRRA rights of way without express authorization.

Encroachment: any structure, landscaping, fencing, or other improvement placed onto WCRRA property without prior written authorization.

Excavation: to deposit or move earthen material or physically disturb or penetrate the earthen surface of any part of a public right of way.

Facility: any tangible asset in the right of way required to provide utility service.

Lease: an agreement granted for discrete sites, sites not associated with a linear corridor, or WCRRA owned buildings, allowing private or public entities to utilize portions of WCRRA property.

Linear rail corridors: property that lies within, and is directly adjacent to, the approximate 100-foot right-of-way is utilized for mainline track operations. WCRRA owns linear rail corridor in Hugo and Forest Lake.

Obstruction: to occupy or place any tangible object in a public right of way to hinder free and open passage over that or any part of the right of way.

Occupation: to establish or attempt to establish domicile, possession, or temporary dominion over, at, or in a right of way. This includes unauthorized encampments.

Permit: an authorization granted for uses along linear corridors such as the Hugo/Forest Lake rail corridor, allowing private or public entities to utilize portions of WCRRA property for specified purposes and durations.

Registrant: any person who has or seeks to have equipment or facilities located in any right of way, or who in any way occupies or uses, or seeks to occupy or use, the right of way or place facilities or equipment in the right of way.

Restoration: the process by which an excavated public right of way and surrounding area, including pavement foundation, is returned to the same condition and life expectancy that existed before excavation.

Right of way user: a person owning or controlling a facility in the right of way used for providing utility service, or any person or entity to whom a permit to use the right of way has been issued by the WCRRA.

WCRRA or Authority: the Washington County Regional Railroad Authority established under Minnesota Statutes § 398A.

Right of Way Management

Goals for Property Management

The following goals provide guidance for management and disposition of WCRRA property:

1. To preserve the linear rail corridors and discrete parcels for future transportation use.
2. To provide for transit and recreational trail use that is compatible with future transportation implementation.
3. To maintain a continuous trail system in the corridor where it exists prior to future transportation implementation.
4. To establish a cooperative working relationship with the communities, public agencies, and adjacent property owners.
5. To maximize return on investment from permit, lease, or sale of WCRRA property.
6. To address environmental issues in a fashion consistent with the practices of Washington County and other governmental agencies.
7. Maintain the right-of-way in a manner that minimizes costs, where appropriate, and makes the corridor an asset to the surrounding communities.
8. Ensure property is used for authorized purposes only and prevent unauthorized occupation that could create public health and safety hazards or compromise future transportation use.

Description of WCRRA Properties

1. **Burlington Northern Railway Corridor in Hugo and Forest Lake**
 - a. The WCRRA owns approximately 115 acres of right-of-way extending 9.5 miles from 145th Street N in Hugo northward to the Washington County/Chisago County line in Forest Lake.
 - b. Interim use: Hardwood Creek Regional Trail (developed 1999), including a ten-foot wide paved trail and separate unpaved trail for equestrian and snowmobile

use. The trail occupies the center of the approximately 100-foot WCRRA right-of-way. Ordinance 218 (Washington County Parks) also governs the use of this trail.

- c. The corridor includes four grade-separated crossings at US Highway 8, CSAH 2, CSAH 32, and Highway 97. Memorandums of Understanding exist with the cities of Hugo (2025) and Forest Lake (2010) to guide street connections and preserve rights-of-way.
2. **Forest Lake Transit Center and Trailhead**
 - a. This 4.37-acre property is located adjacent to TH 61 approximately 1.5 miles south of the TH 61 and TH 97 intersection at [19955 Forest Rd N, Forest Lake, MN 55025](#). The site includes a 1,200 square foot climate-controlled building with bathrooms, information kiosks, picnic tables, bike racks, and a 200-space parking lot.
 3. **Newport Transit Station**
 - a. This eleven acre property is located at the southwest quadrant of Highway 494 and Highway 61 at 2222 Maxwell Avenue in Newport, MN (Old Knox Site). The site includes a park-and-ride lot with 113 parking spaces, and a heated, enclosed waiting area with restrooms. The site was subdivided in 2013; Lot 2 was sold in 2016 for Red Rock Square Apartments development.

Property Condition and Maintenance Standards

WCRRA property shall be maintained to standards that:

1. Make the property an asset to the community
2. Encourage appropriate use
3. Are compatible with and not have adverse effects on adjacent land uses
4. Ensure the property's viability for future transit use

Maintenance practices shall include:

- Litter and debris control consistent with the nature of a transportation corridor
- Remediation of soil or groundwater contamination upon property development
- Documentation of potential environmental contamination
- Property maintenance to avoid unnecessary liability concerns
- Vegetative growth maintenance in accordance with local ordinances
- Prompt and environmentally sound garbage removal

Acceptable Use and Access to Property

Although WCRRA property is public, uses and access must be controlled to protect and preserve the property, for public safety, and for liability concerns. Access to WCRRA property shall be managed in accordance with the Acceptable Use of County Facilities (Policy 1703), which governs use and safety of County facilities and rights of way.

Permits and Leases

Permit Requirements

Permits are granted for uses along linear corridors. All permit requirements, application procedures, fees, and conditions are governed by *Washington County Ordinance for the Management of County Highway Right of Way (Ordinance 188)*

Types of permits required include:

- Access Permits: For physical connections to or across WCRRA property or change in use of existing access
- Excavation/Grading Permits: For earthwork or surface disturbance
- Landscaping Permits: For placement of landscaping features
- Obstruction Permits: For activities that hinder free passage
- Right of Way Permits: For any temporary or permanent impact to rights of way

All permit applicants must register with the WCRRA, comply with insurance requirements, pay applicable fees, and meet all conditions specified in the *Washington County Ordinance for the Management of County Highway Right of Way (Ordinance 188)*. This includes public and private entities.

Permit rates are established based on the *Washington County Ordinance for the Management of County Highway Right of Way (Ordinance 188)* and through the provisions of this management plan. The WCRRA, not staff, can apply a different fee structure, if it is warranted. Because the WCRRA is the jurisdictional authority over the land subject to this management plan, all references to Washington County in both the *Washington County Ordinance for the Management of County Highway Right of Way (Ordinance 188)* and in Washington County policies and practices will be deemed to mean WCRRA.

Currently the WCRRA maintains multiple permits on its property with some of these permits being in the form of leases that were assumed when the property was purchased from Burlington Northern.

Lease Requirements

Lease agreements are only provided for WCRRA owned buildings or discrete sites. All leases are temporary in nature and may be discontinued at the WCRRA's discretion due to the desire to avoid the long-term encumbrance of the property.

All leases shall:

- Be temporary in nature and subject to termination upon reasonable notice which will be outlined in the lease

- Include provisions for rate adjustments consistent with Washington County policies
- Require the lessee to maintain the property and provide adequate insurance
- Clearly state that the lease is subordinate to future transportation use

Lease rates are established through standard Washington County policies and practices for leasing public property, which may include property value, intended use, and lessee considerations.

Prohibited Activities

To ensure public health and safety and preserve property for future transportation use, the following activities are prohibited on WCRRA property

- Establishing domicile, possession, or temporary dominion without authorization
- Camping, dwelling, or sleeping overnight
- Establishing temporary or permanent encampments, tents, or structures
- Violating federal, state, or local laws
- Blocking entrances, egress, or free passage
- Any use that interferes with official WCRRA business or future transportation use

These prohibitions are consistent with the *Acceptable Use of County Facilities (Policy 1703)* and *Washington County Ordinance for the Management of County Highway Right of Way (Ordinance 188)*

Encroachments

No encroachment upon WCRRA property for any purpose will be tolerated. All encroachments will be promptly notified and required removal is subject to further evaluation of use under the conditions of lease, or permit. Encroachment can be remedied using permits, leases, and sales based on the following:

Property determined to be excess to WCRRA needs and not required for future transportation use may be sold or transferred. All sales and transfers shall:

1. Be approved by the WCRRA Board of Commissioners
2. Be conducted at fair market value unless there is a compelling public purpose for a different approach
3. Include appropriate deed restrictions or reversionary clauses where necessary to protect public interests
4. Comply with all applicable state and local laws governing disposition of public property

Responsibility

Board of Commissioners

- Approve the WCRRA Property Management Ordinance and subsequent amendments
- Review appeals from permit denials or revocations
- Approve property acquisitions, sales, and transfers
- Provide policy direction and oversight for property management activities

Washington County Public Works Staff

- Serve as principal official responsible for administration of WCRRA rights of way and permits
- Review and approve or deny permit applications
- Conduct or authorize inspections of right of way work
- Maintain records of registrations, permits, and compliance
- Coordinate with utility owners and other stakeholders
- Respond to emergencies affecting rights of way
- Request facility relocation when necessary for WCRRA purposes
- Establish and prescribe restoration standards and specifications
- Issue orders for correction of non-conforming work
- Revoke permits for substantial breach of terms and conditions
- Implement day-to-day property management activities
- Process permit applications and maintain permit records
- Coordinate with Washington County Parks Division on trail management
- Monitor property conditions and address maintenance needs
- Coordinate with local jurisdictions on access and crossing matters
- Update Property Management Ordinance as needed for informational changes
- Maintain trail facilities including trailheads and parking areas
- Manage and maintain Hardwood Creek Regional Trail
- Implement Hardwood Creek Regional Trail Master Plan

Registrants and Permittees

- Register with WCRRA prior to any work in right of way
- Obtain all required permits before commencing work
- Maintain current insurance and provide certificates to WCRRA
- Pay all required fees, costs, and charges in timely manner
- Comply with all permit conditions and applicable standards
- Properly restore right of way to County standards
- Relocate facilities when requested
- Indemnify and hold harmless the WCRRA

Source

Board Actions:

- Resolution Number 87-197 (November 17, 1987) - Establishment of WCRRA
- Original Property Management Plan adopted 2002
- First update to Property Management Plan 2014
- Second update to Property Management Plan 2018
- This update to Property Management Ordinance [Date of Board Approval - 2026]

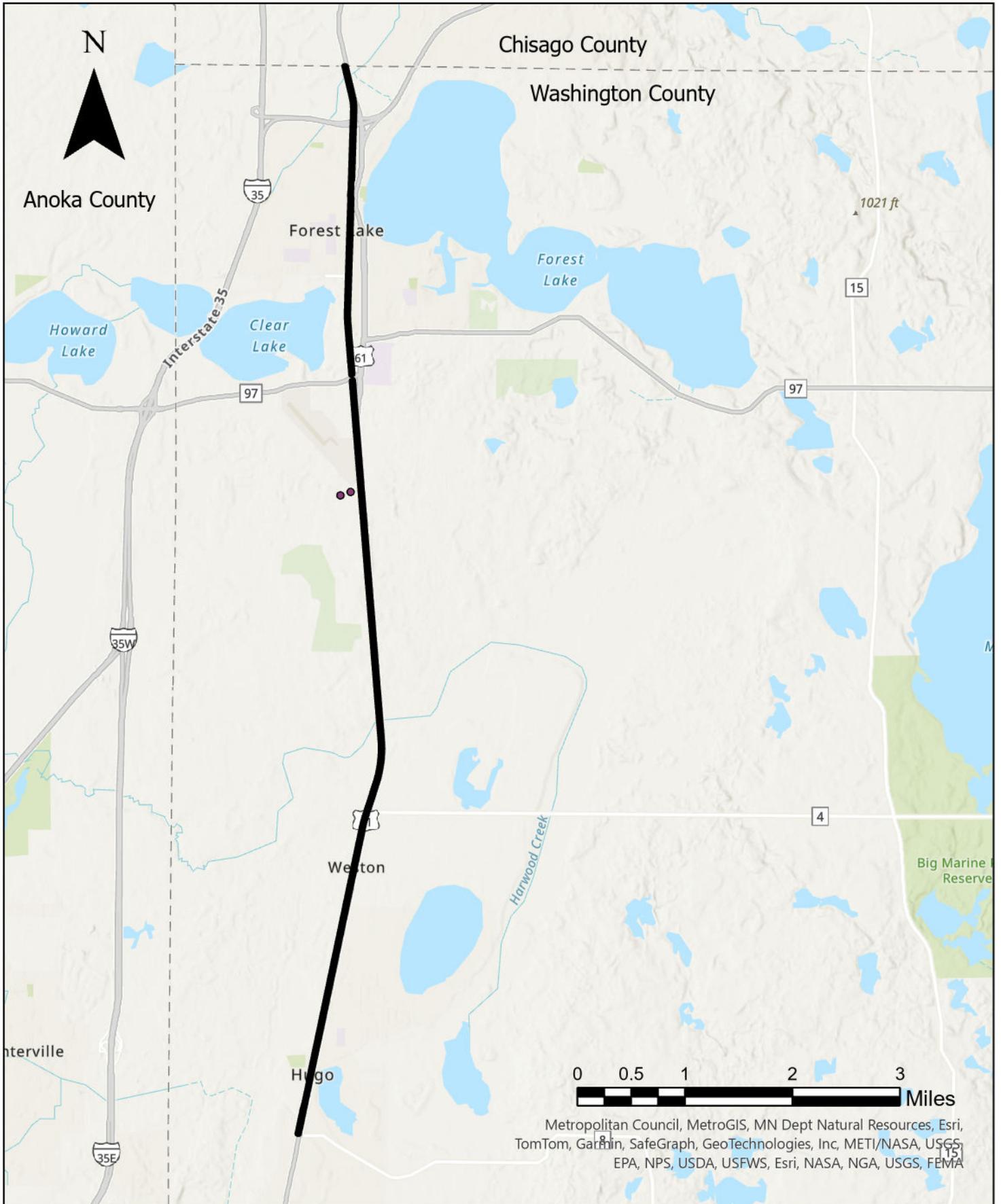
Cross References:

- *Washington County Ordinance for the Management of County Highway Right of Way (Ordinance 188)*
- *Acceptable Use of County Facilities (Policy 1703)*
- *Washington County Parks Ordinance (Ordinance 218) (Washington County Parks)*
- *Hardwood Creek Regional Trail Master Plan (July 2013)*
- *Memorandum of Understanding with City of Hugo (2025)*
- *Memorandum of Understanding with City of Forest Lake (2010)*

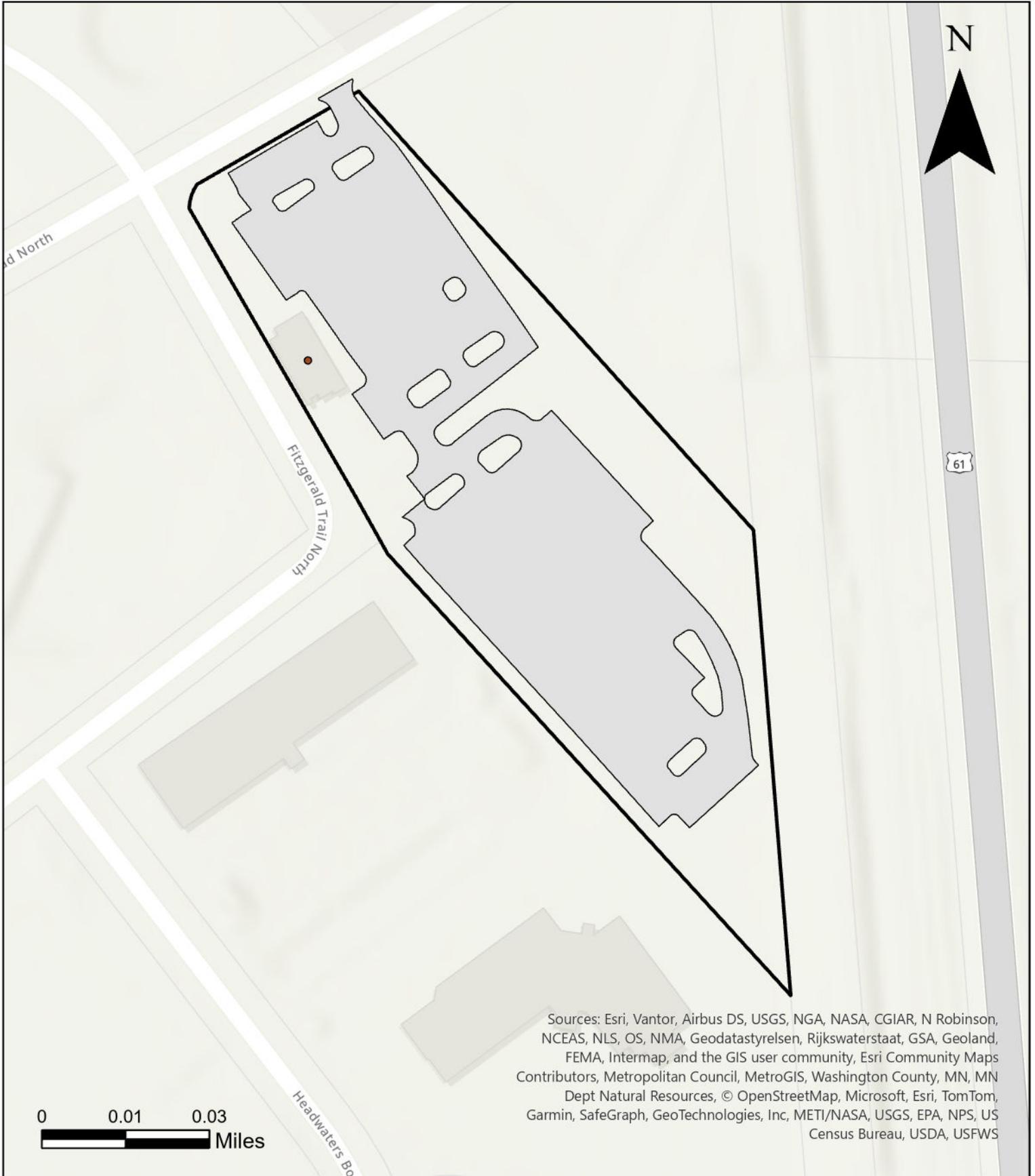
Appendices:

- Appendix A: Map of Washington County and Burlington Northern Property in Hugo and Forest Lake
- Appendix B: Map of Forest Lake Transit Center
- Appendix C: Map of Newport Station

Appendix A: Burlington Northern Railway Corridor in Hugo and Forest Lake

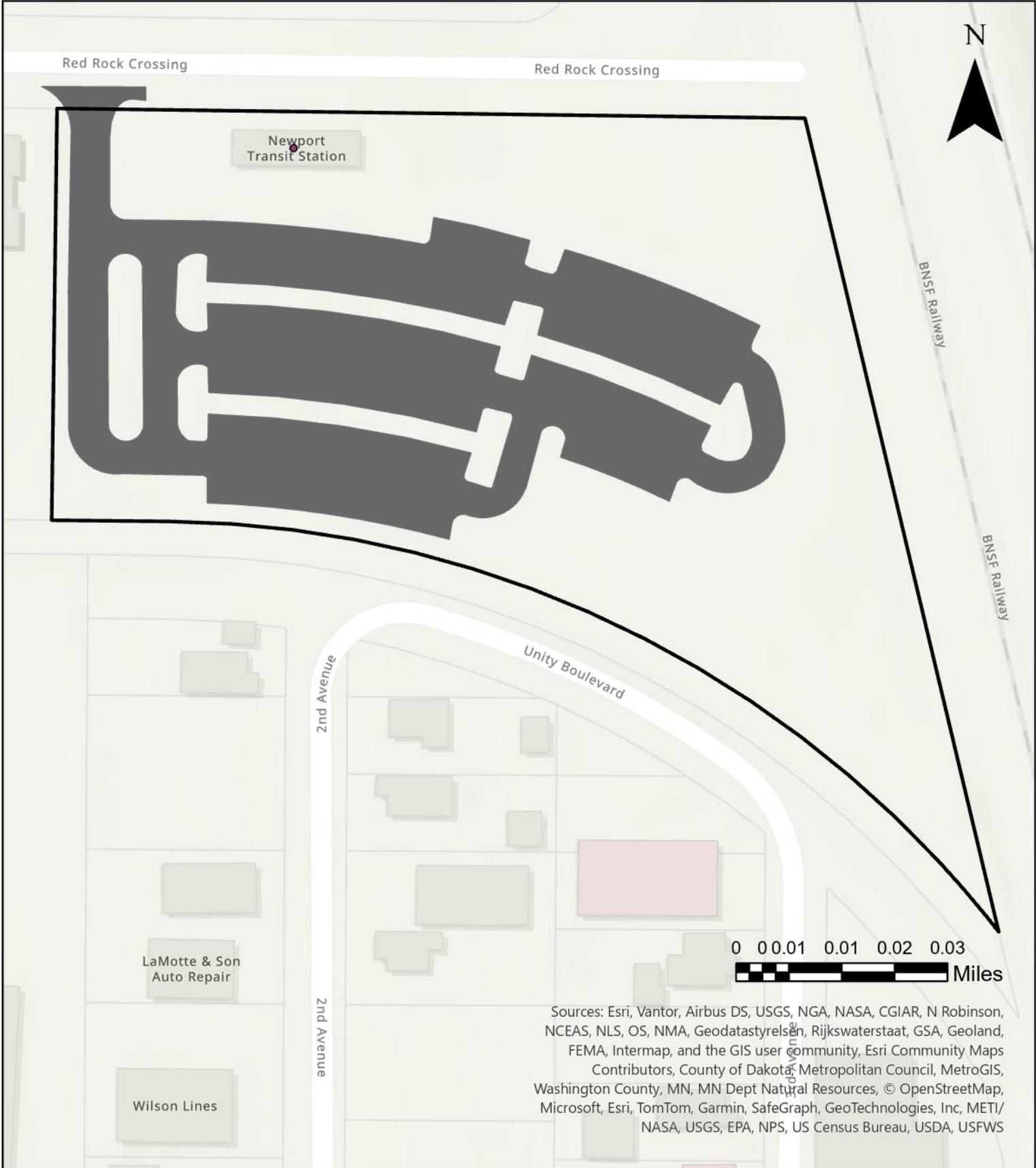


Appendix B: Forest Lake Transit Center and Trailhead



Sources: Esri, Vantor, Airbus DS, USGS, NGA, NASA, CGIAR, N Robinson, NCEAS, NLS, OS, NMA, Geodastystyrelsen, Rijkswaterstaat, GSA, Geoland, FEMA, Intermap, and the GIS user community, Esri Community Maps Contributors, Metropolitan Council, MetroGIS, Washington County, MN, MN Dept Natural Resources, © OpenStreetMap, Microsoft, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS

Appendix C: Map of Newport Transit Station Parcel



Sources: Esri, Vantor, Airbus DS, USGS, NGA, NASA, CGIAR, N Robinson, NCEAS, NLS, OS, NMA, Geodatastyrelsen, Rijkswaterstaat, GSA, Geoland, FEMA, Intermap, and the GIS user community, Esri Community Maps Contributors, County of Dakota, Metropolitan Council, MetroGIS, Washington County, MN, MN Dept Natural Resources, © OpenStreetMap, Microsoft, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/ NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS

**OFFICIAL PROCEEDINGS OF THE COUNTY BOARD
WASHINGTON COUNTY, MINNESOTA
FEBRUARY 10, 2026**

WASHINGTON COUNTY BOARD OF COMMISSIONERS CONVENES

The Washington County Board of Commissioners met in regular session at 9:00 a.m. in the Washington County Government Center, County Board Room.

Present: Commissioner Fran Miron, District 1
 Commissioner Stan Karwoski, District 2
 Commissioner Bethany Cox, District 3
 Commissioner Karla Bigham, District 4
 Commissioner Michelle Clasen, District 5

Also Present: Jennifer Wagenius, Deputy County Administrator
 John Ristad, Assistant County Attorney Division Chief
 Stephanie Kammerud, Administrative Assistant

The Board recited the Pledge of Allegiance.

COMMENTS FROM THE PUBLIC

Board Chair Bigham asked for comments from the public; none were heard.

APPROVAL OF THE AGENDA

Commissioner Miron moved to approve the County Board meeting agenda for February 10, 2026. Commissioner Cox seconded the motion, and it was adopted 5-0.

CONSENT CALENDAR

Commissioner Karwoski moved, seconded by Commissioner Clasen, to adopt the Consent Calendar as follows:

1. Approval of the January 27, 2026, County Board meeting minutes.
2. Approve Amendment No. 3 for Contract No. 15199 with HM Cragg Co for the updated Uninterruptable Power Supply (UPS) and Battery Emergency Maintenance Rates for 2026, which went into effect on January 1, 2026.
3. Approval of **Resolution No. 2026-016** as follows:

LAWFUL GAMBLING EXEMPTION RESOLUTION

WHEREAS, Disabled Veterans Rest Camp Inc. has made an application to the Minnesota Gambling Control Board for an exemption from certain

requirements as allowed under Minnesota Statute 349.166, Subd.2, in order to conduct a raffle at 11300 180th Street North, which is located in May Township. The event will take place on May 25, 2026; and

WHEREAS, May Township has been notified that the organization is applying for an exempted gambling activity within the township limits; and

WHEREAS, the Gambling Control Board requires acknowledgement by the County for a gambling permit located in a township.

NOW, THEREFORE, BE IT RESOLVED, the Washington County Board of Commissioners does not oppose issuance of exemption consistent with the application and further acknowledges the exempt permit may be granted with no waiting period.

4. Approval of **Resolution No. 2026-017** as follows:

RESOLUTION IN SUPPORT OF THE CITY OF COTTAGE GROVE'S APPLICATION TO THE BETTER UTILIZING INVESTMENTS TO LEVERAGE DEVELOPMENT (BUILD) PROGRAM FOR THE COUNTY ROAD (CR) 19A – 100TH STREET REALIGNMENT PROJECT

WHEREAS, the U.S. Department of Transportation (DOT) announced its latest discretionary funding opportunity through the FY 2026 Better Utilizing Investments to Leverage Development (BUILD) Program, allocating \$1.5 billion to fund projects that improve safety, environmental sustainability, quality of life, mobility, community connectivity, and economic competitiveness consistent with DOT's strategic goals; and

WHEREAS, the City of Cottage Grove is experiencing incredible growth and modernization; and

WHEREAS, with such rapid growth, it has been a challenge to replace aging infrastructure, address increasing traffic congestion, and improve safety all while encouraging continued population growth and job growth; and

WHEREAS, a 2019 study led by Washington County (the “Study”), in partnership with the city, documented a lack of roadways specifically serving an area of growing industrial and residential development near Jamaica Avenue and U.S. Highway 61, a pivotal intersection for the community and region; and

WHEREAS, the Study recommended the solution to congestion and safety concerns is the construction of a new arterial roadway that would also require the realignment of the existing 100th Street and County Road 19A, the intersection reconstruction of County Road 19A and U.S. Highway 61,

and the construction of a highway bridge to provide a grade-separated crossing over the CPKC rail line (hereinafter referred to as the “Southwest Arterial Project”); and

WHEREAS, the Southwest Arterial Project will serve as the main transportation route to U.S. Highway 61 from this growing area of the community by providing a much-needed direct access point to the City’s Industrial Park; and

WHEREAS, there has already been unprecedented growth in the City’s Industrial Park from industry-leading producers and employers such as 3M, Renewal by Anderson, Airgas, and NorthPoint Development, which has resulted in over 3.5 million square feet of industrial development and is expected to result in thousands of new jobs; and

WHEREAS, there are significant funding constraints put on the City of Cottage Grove and Washington County to design and implement the Southwest Arterial Project; and

WHEREAS, \$13,600,000 in competitive funding has already been awarded to the project through the Metropolitan Council’s PROTECT Program, MnDOT’s Minnesota Highway Freight Program, and a Community Project Funding (federal earmark) allocation with support from Congresswoman Angie Craig; and

WHEREAS, the Washington County Board of Commissioners has recently approved allocating funds to the Southwest Arterial Project from the County Transportation Sales Tax, which will be able to support the project budget as proposed.

NOW, THEREFORE, BE IT RESOLVED, that Washington County supports the City of Cottage Grove’s pursuit of BUILD funds for the construction of the Southwest Arterial Project; and

BE IT FURTHER RESOLVED, that the County Board authorizes county staff to provide the necessary support throughout project delivery to ensure that program requirements are honored, including the County’s share of the local match and any unforeseen contingencies, to meet the full funding needs and obligations within six months of award, as federal coordination capacity allows, ensuring full expenditure of funds by September 30, 2035.

5. Approval of **Resolution No. 2026-018** as follows:

**RESOLUTION IN SUPPORT OF CHISAGO COUNTY’S
APPLICATION TO THE BETTER UTILIZING INVESTMENTS
TO LEVERAGE DEVELOPMENT (BUILD) PROGRAM FOR THE
U.S. HIGHWAY 8 RECONSTRUCTION PROJECT**

WHEREAS, the U.S. Department of Transportation (DOT) announced its latest discretionary funding opportunity through the FY 2026 Better Utilizing Investments to Leverage Development (BUILD) Program, allocating \$1.5 billion to fund projects that improve safety, environmental sustainability, quality of life, mobility, community connectivity, and economic competitiveness consistent with DOT's strategic goals; and

WHEREAS, U.S. Highway 8 (US 8) is part of the National Highway System and is vital to the local and regional economy, connecting the region to the Twin Cities metropolitan area as well as to Wisconsin; and

WHEREAS, the US 8 Reconstruction Project will reconstruct and expand eight miles of US 8 between Interstate 35 and Karmel Avenue in the cities of Wyoming, Chisago City, and Forest Lake, Minnesota, as well as construct 7.4 miles of the Swedish Immigrant Regional Trail; and

WHEREAS, the Highway 8 Corridor Study has identified critical capacity, access, and safety issues along the eight-mile segment of US 8, where currently more than 22,000 vehicles per day utilize the two-lane highway, causing safety and congestion issues and restricting the movement of freight vehicles within the corridor; and

WHEREAS, the corridor currently lacks bicycle and pedestrian facilities, making it difficult and unsafe for families to travel outside of a motor vehicle; and

WHEREAS, the US 8 Reconstruction Project will enhance system performance, improve corridor safety for motorists, bicyclists, and pedestrians, and support local and regional economic and community development efforts; and

WHEREAS, the US 8 Reconstruction Project will greatly benefit the regional transportation system while meeting the priority objectives of USDOT's BUILD program by emphasizing highway safety and improving local and regional economic competitiveness in a rural area; and

WHEREAS, the US 8 corridor serves Washington County residents and businesses who travel between Washington County and Chisago County, and improvements to this corridor will benefit the regional transportation network; and

WHEREAS, while part of the US 8 Reconstruction Project is within county limits, the county has no cost share of this grant or the project.

NOW, THEREFORE, BE IT RESOLVED, that Washington County supports Chisago County's pursuit of BUILD funds for the construction of the US 8 Reconstruction Project.

6. Approval of **Resolution No. 2026-019** as follows:

**DONATION FROM WASHINGTON COUNTY RESIDENT
CYNTHIA YOUNG**

WHEREAS, Washington County gratefully accepts donations, gifts, and bequests from public and private sources to enhance the programs and services it provides; and

WHEREAS, any gift, donation, or bequest becomes the property of Washington County; and

WHEREAS, the Washington County Board is authorized to approve donations, gifts, and bequests.

NOW, THEREFORE, BE IT RESOLVED, that the Washington County Board of Commissioners does hereby approve a donation to the Sheriff's Office in the amount of \$1,000.00 from Washington County resident Cynthia Young to support employee wellness programs and community engagement events.

The motion was adopted 5-0 with a Roll Call vote as follows: Ayes, Commissioners Miron, Karwoski, Cox, Clasen, and Bigham. Nays, none.

GENERAL ADMINISTRATION

Deputy County Administrator Jennifer Wagenius stated that commissioners have received copies of the mid-term documents for the Capital Equipment & Fleet Plan and Capital Technology Plan, which will be reviewed at a workshop next week.

COMMISSIONER REPORTS

Commissioners reported on meetings and other events they attended. Please see archived livestreaming of the board meeting for full commissioner reports on the county's website washingtoncountymn.gov under "County Board of Commissioners."

BOARD CORRESPONDENCE

No board correspondence was received.

EXECUTIVE (CLOSED) SESSION – HUMAN RESOURCES

Commissioner Clasen moved to move into Executive (closed) session. Commissioner Cox seconded the motion, and it was adopted 5-0.

The Board met in Executive (closed) session, per Minnesota Statute 13D.03, to discuss labor relations strategy, the time being 9:15 a.m. Present for the Executive session were Commissioners Karwoski, Miron, Cox, Bigham, and Clasen, and Jan Lucke, Jennifer Wagenius, Angie Nalezny, and Jody Brown.

The Executive session closed at 10:06 a.m.

ADJOURNMENT

There being no further business to come before the County Board, Chair Bigham adjourned the meeting at 10:08 a.m.

BOARD WORKSHOP WITH COMMUNITY SERVICES

The board met in workshop session to discuss the headlines and impact of fraud. Present for the workshop were Commissioners Miron, Karwoski, Cox, Bigham, and Clasen. Also present were Jan Lucke, Jennifer Wagenius, outside agencies, and county staff.

BOARD WORKSHOP WITH ADMINISTRATION

The board met in workshop session to discuss federal legislative priorities and congressionally directed spending requests. Present for the workshop were Commissioners Miron, Karwoski, Cox, Bigham, and Clasen. Also present were Jan Lucke, Jennifer Wagenius, outside agencies, and county staff.

Attest:

Jennifer Wagenius
Deputy County Administrator

Karla Bigham
County Board Chair

**OFFICIAL PROCEEDINGS OF THE COUNTY BOARD
WASHINGTON COUNTY, MINNESOTA
FEBRUARY 17, 2026**

WASHINGTON COUNTY BOARD OF COMMISSIONERS CONVENES

The Washington County Board of Commissioners met in regular session at 9:00 a.m. in the Washington County Government Center, County Board Room.

Present: Commissioner Fran Miron, District 1
 Commissioner Stan Karwoski, District 2
 Commissioner Bethany Cox, District 3
 Commissioner Karla Bigham, District 4

Absent: Commissioner Michelle Clasen, District 5

Also Present: Kevin Corbid, County Administrator
 John Ristad, Assistant County Attorney Division Chief
 Stephanie Kammerud, Administrative Assistant

The Board recited the Pledge of Allegiance.

COMMENTS FROM THE PUBLIC

Board Chair Bigham asked for comments from the public.

Brey Mafi, Lake Elmo, provided a statement concerning the federal ICE agents' activities in the Cimarron Park community.

APPROVAL OF THE AGENDA

Commissioner Cox moved to approve the County Board meeting agenda for February 17, 2026, with moving agenda item #7, Commissioner Reports, immediately after agenda approval. Commissioner Bigham seconded the motion, and it was adopted 4-0.

COMMISSIONER REPORTS

Commissioners reported on meetings and other events they attended. Please see archived livestreaming of the board meeting for full commissioner reports on the county's website washingtoncountymn.gov under "County Board of Commissioners."

CONSENT CALENDAR

Commissioner Miron moved, seconded by Commissioner Karwoski, to adopt the Consent Calendar as follows:

1. Approval of the February 3, 2026, County Board meeting minutes.

2. Approval to appoint Linda Lundstrom to a first term on the Mental Health Advisory Council LAC as the District 4 Representative starting February 18, 2026, and expiring December 31, 2028.
3. Approval of **Resolution No. 2026-020** as follows:

**RESOLUTION APPOINTING LUKE MATTSON TO THE
BROWN'S CREEK WATERSHED DISTRICT**

WHEREAS, Minnesota Statutes 103D.311 requires the county board to appoint a member to fill a vacancy in the office of watershed district manager; and

WHEREAS, a person appointed a watershed district manager must be a voting resident of the watershed district who is not a public officer of the county, state or federal government, except that a soil and water conservation supervisor may be appointed a watershed district manager; and

WHEREAS, Minnesota Statutes 103D.311 also provides the process that must be followed in making appointments of watershed district managers, including the requirement to ensure the appointees to the watershed district are able to fairly represent the various hydrological areas within the watershed district; and

WHEREAS, a term is expiring for the position of watershed district manager and the county has undertaken all the necessary steps to make an appointment; and

WHEREAS, the county has provided the notice required to the townships and municipalities that are within the watershed; and

WHEREAS, the county has provided the required published notice; and

WHEREAS, the county has reviewed the applications submitted for the manager position and the list of nominees provided by the townships and municipalities; and

WHEREAS, the county has determined that the aggregate list of nominees submitted by the townships and municipalities is valid; and

WHEREAS, the county has reviewed residency of the manager being appointed as well as the residency of the current managers, considered the experience of the individual being appointed to determine if he is able to represent the concerns of the entire watershed district, and reviewed any other material available to determine the ability of the managers to fairly represent all hydrological areas of the watershed district; and

WHEREAS, the county has determined that by making the following appointment it finds that the managers of the watershed district, including the newly appointed member, fairly represent the various hydrologic areas within the watershed district to the greatest extent possible; and

WHEREAS, the individual being appointed manager was included on the list of nominees as presented by the townships and municipalities under Minnesota Statutes 103D.311, subdivision 3.

NOW, THEREFORE, BE IT RESOLVED, the Washington County Board of Commissioners hereby appoints Luke Mattson to a partial term on the Brown's Creek Watershed District, to begin on February 18, 2026 and end on October 21, 2028.

NOW, THEREFORE, BE IT FURTHER RESOLVED, the Washington County Board of Commissioners directs that a record of all appointments made be filed with the county auditor of each county affected by the watershed district, the secretary of the board of managers, and the Board of Water and Soil Resources.

4. Approval to restructure 1.0 FTE Senior Planner to 1.0 FTE Social Services Supervisor.
5. Approval to add 1.0 FTE Eligibility Specialist Senior in the Adult Services Division.
6. Approve Amendment No. 1 to Contract No. 17792 with Corrie's House Inc. to add \$300,000 to the contract total.
7. Approval of **Resolution No. 2026-021** as follows:

**DONATION FROM THE FRED C. & KATHERINE B. ANDERSEN
FOUNDATION**

WHEREAS, Washington County gratefully accepts donations, gifts, and bequests from public and private sources to enhance the programs and services it provides; and

WHEREAS, any gift, donation or bequest becomes the property of Washington County; and

WHEREAS, the Washington County Board is authorized to approve donations, gifts and bequests.

NOW, THEREFORE, BE IT RESOLVED, that the Washington County Board of Commissioners does hereby accept a donation from The Fred C. & Katherine B. Andersen Foundation in the amount of \$25,000.

8. Approval of an application for renewal of an on-sale and Sunday liquor license for the Disabled Veteran's Rest Camp Association in May Township.

9. Approval of an application for renewal of an on-sale and Sunday liquor license for Keystone Weddings and Events LLC in May Township.
10. Approval of an application for renewal of an on-sale, off-sale, and Sunday liquor license for the Stoneridge Golf Club Inc. in West Lakeland Township.
11. Approval of **Resolution No. 2026-022** as follows:

**RESOLUTION TO AUTHORIZE DELEGATION TO THE
WATERSHED-BASED IMPLEMENTATION FUNDING
CONVENE MEETINGS**

WHEREAS, the Minnesota Board of Water and Soil Resources (BWSR) on August 28, 2025, approved the availability, use of funds, and policy for the fiscal year 2026-2027 Watershed-Based Implementation Funding (WBIF), established by The Laws of Minnesota 2025, Chapter 36, Article 2, Section 6; and

WHEREAS, the funding may be used to implement activities identified in the implementation section of a state approved and locally adopted watershed management plan as required under §103B.231, county groundwater plan authorized under §103B.255, or soil and water conservation district comprehensive plan under Minnesota Statutes §103C.331, Subd. 11; and

WHEREAS, by Resolution 2025-072, adopted July 22, 2025, the Washington County Board of Commissioners approved the Washington County Groundwater Plan; and

WHEREAS, by Resolutions 2020-142 and 2020-143, Washington County is an active participant in the Lower St Croix Partnership under a Joint Powers Agreement, and has adopted the Lower St Croix Watershed Comprehensive Management Plan; and

WHEREAS, the county is an eligible participant in discussions on allocations for Lower St Croix River (Metro) funding, Ramsey Washington Metro, Rice Creek, and South Washington Watershed Planning Areas; and

WHEREAS, the county is required to designate a representative to participate in WBIF “Convene Meetings” for the four planning areas described above, to establish a method to make decisions, pick a method for selecting funded activities and through a collaborative process select the highest priority targeted, measurable and eligible activities to be submitted to BWSR; and

WHEREAS, the county intends to participate in the WBIF convene meetings; and

WHEREAS, the county’s Department of Public Health and Environment oversees implementation of the county’s Groundwater Plan.

NOW, THEREFORE, BE IT RESOLVED, that the Washington County Board of Commissioners delegates authority to the director of the Department of Public Health and Environment to appoint staff as the county’s official representative(s) for the WBIF Convene meetings; and

BE IT FURTHER RESOLVED, that as a participant in the Lower St Croix One Watershed One Plan partnership, the Washington County Board of Commissioners directs staff to support maximum use of the metro portion of Lower St Croix WBIF towards implementation of activities identified in the Lower St Croix Comprehensive Watershed Management Plan.

12. Approval to submit a grant application for a chloride reduction system at the Public Works South Shop and trail stabilization at St Croix Bluffs Regional Park through the South Washington Watershed District Coordinated Capital Improvements Program.
13. Approve Permanent Hydrant Access Easement with the City of Cottage Grove for construction of the Park Grove Library Project (CIP #BSD-PGL-2001).
14. Approve Stormwater Management Facilities Agreement with the City of Cottage Grove for construction of the Park Grove Library Project (CIP #BSD-PGL-2001).
15. Approve Cooperative Cost Agreement No. 17975 between the City of Scandia and Washington County for construction of County Road 52 (Oakhill Road) as it relates to the City-led construction of a portion of the Minnesota Department of Natural Resources Gateway Trail.
16. Approve Cooperative Maintenance Agreement No. 17976 between the City of Scandia and Washington County for maintenance of County Road 52 (Oakhill Road) and permanent infrastructure within the county’s right-of-way as it relates to the City-led construction of a portion of the Minnesota Department of Natural Resources Gateway Trail.
17. Reject all bids received for the lease of agricultural land in Big Marine Park Reserve.
18. Approve Lease Agreement No. 13942 with Terry Herman for the lease of agricultural land in St. Croix Bluffs Regional Park in the amount of \$100,922.40 and Lake Elmo Park Reserve in the amount of \$88,553.10.
19. Approve agreement with the Minnesota Department of Agriculture for Agricultural Water Quality Certification of Washington County-Owned Agricultural Land.
20. Authorize Minnesota Department of Agriculture Informed Consent to Release Private Data to the public related to the Agricultural Water Quality Certification.

21. Approve Amendment No. 2 to Lease Agreement No. 4416 with the City of Hudson, Wisconsin, to reduce the rent at the Hanley Road water tower.

The motion was adopted 4-0 with a Roll Call vote as follows: Ayes, Commissioners Miron, Karwoski, Cox, and Bigham. Nays, none.

PUBLIC WORKS

Erik Jalowitz, Building Services Capital Projects Manager, presented 13 contracts for construction of the Park Grove Library Project, which is identified in the Capital Improvement Plan as #BSD-PGL-2001.

Mr. Jalowitz reported that the Park Grove Library is in the City of Cottage Grove, off 80th Street and Hemingway Avenue. The library is scheduled to close for construction on February 28, with a temporary library opening at the South Service Center in Cottage Grove on March 2. Library staff will offer additional library programming at various other locations around Cottage Grove throughout the duration of construction.

Mr. Jalowitz reported that the bidding process for this project proved to be very competitive with 158 bids received for the 24 total project scopes. Thirteen contracts are being presented today for approval, and 11 additional contracts have been approved by the Public Works Department, per county policy.

Commissioner Bigham moved to approve Contract No. 17995 in the amount of \$300,000 with Ramsey Companies for demolition. Commissioner Miron seconded the motion, and it was adopted 4-0.

Commissioner Karwoski moved to approve Contract No. 17992 in the amount of \$824,100 with B&D Associates LLC for concrete and masonry. Commissioner Cox seconded the motion, and it was adopted 4-0.

Commissioner Bigham moved to approve Contract No. 17990 in the amount of \$279,900 with Noble X Welding & Fabrication for structural steel. Commissioner Miron seconded the motion, and it was adopted 4-0.

Commissioner Cox moved to approve Contract No. 17994 in the amount of \$262,541 with Gustav & Rudy Contractors Inc. for carpentry. Commissioner Karwoski seconded the motion, and it was adopted 4-0.

Commissioner Miron moved to approve Contract No. 17985 in the amount of \$1,637,070 with Berwald Roofing Company Inc. for metal panels and roofing. Commissioner Karwoski seconded the motion, and it was adopted 4-0.

Commissioner Bigham moved to approve Contract No. 17989 in the amount of \$366,954 with Artic Glass Company for glass and glazing. Commissioner Miron seconded the motion, and it was adopted 4-0.

Commissioner Karwoski moved to approve Contract No. 17987 in the amount of \$527,900 with Pinnacle Wall Systems Inc. for drywall. Commissioner Cox seconded the motion, and it was adopted 4-0.

Commissioner Cox moved to approve Contract No. 17984 in the amount of \$496,100 with Sonus Interiors Inc. for ceilings and acoustics. Commissioner Bigham seconded the motion, and it was adopted 4-0.

Commissioner Miron moved to approve Contract No. 17983 in the amount of \$371,000 with Wenzel-Plymouth Plumbing LLC for plumbing. Commissioner Cox seconded the motion, and it was adopted 4-0.

Commissioner Bigham moved to approve Contract No. 17986 in the amount of \$1,450,300 with Thelen Heating & Roofing Inc. for HVAC. Commissioner Karwoski seconded the motion, and it was adopted 4-0.

Commissioner Karwoski moved to approve Contract No. 17991 in the amount of \$888,000 with Bloomington Electric for electrical. Commissioner Miron seconded the motion, and it was adopted 4-0.

Commissioner Cox moved to approve Contract No. 17988 in the amount of \$628,000 with Kamish Excavating Inc. for site and earthwork. Commissioner Karwoski seconded the motion, and it was adopted 4-0.

Commissioner Bigham moved to approve Contract No. 17993 in the amount of \$236,755 with Windsor Companies for landscaping. Commissioner Miron seconded the motion, and it was adopted 4-0.

GENERAL ADMINISTRATION

County Administrator Kevin Corbid presented a letter to U.S. Secretary of Transportation Sean Duffy, supporting the City of Oakdale's application to the U.S. Department of Transportation's FY 2026 Better Utilizing Investments to Leverage Development (BUILD) Grant Program for the Connecting Oakdale: 40th Street Pedestrian Bridge project. Commissioner Karwoski moved to approve sending the letter to U.S. Secretary of Transportation Sean Duffy. Commissioner Miron seconded the motion, and it was adopted 4-0.

BOARD CORRESPONDENCE

No board correspondence was received.

ADJOURNMENT

There being no further business to come before the County Board, Chair Bigham adjourned the meeting at 9:53 a.m.

BOARD WORKSHOP WITH ADMINISTRATION

The board met in workshop session to review the projects included in the 2026-2030 Capital Equipment and Fleet Plan (CEFP) and Capital Technology Plan (CTP). Present for the workshop were Commissioners Miron, Karwoski, Cox, and Bigham. Also present were Kevin Corbid, Jan Lucke, Jennifer Wagenius, outside agencies, and county staff.

Attest:

Kevin Corbid
County Administrator

Karla Bigham
County Board Chair



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.B

Department Information

| | | |
|---|--|----------------------------------|
| ORIGINATING DEPARTMENT: Administration | REQUESTOR: Holly Hess, Administrative Assistant | REQUESTOR PHONE: 651-430-6015 |
| PRESENTER(S): | MEDIA CONTACT: Megan Carlson 651-430-6001 | |

Agenda Item Details

| | | |
|---|---|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Approval to appoint Thomas Clemen to a partial term on the Mental Health Advisory Council LAC as a Consumer Representative starting March 10, 2026, and expiring December 31, 2027. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: District 3 Commissioner Bethany Cox, ex officio member of the Mental Health Advisory Council, supports the appointment of Thomas Clemen to the Mental Health Advisory Council. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? | | |

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

John Ristad, County Attorney Civil Division Chief 03/02/2026
Jan Lucke, Deputy County Administrator 03/03/2026



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.C

Department Information

| | | |
|---|---|----------------------------------|
| ORIGINATING DEPARTMENT: Administration | REQUESTOR: Megan Carlson, Administrative Assistant | REQUESTOR PHONE: 651-430-6001 |
| PRESENTER(S): | MEDIA CONTACT: Megan Carlson 651-430-6001 | |

Agenda Item Details

| | | |
|---|---|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Adopt a resolution reappointing Sharon Doucette, City of Cottage Grove, to a third term beginning on May 1, 2026, and expiring April 30, 2029, as Manager on the South Washington Watershed District Board. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? Yes | EXPLANATION OF MANDATE: Minnesota State Statute 103D.311 | |
| BACKGROUND/JUSTIFICATION: There are two members of the South Washington Watershed District Board of Managers whose terms are expiring. County staff reached out to both members to inquire of their interest in reappointment. One manager, Sharon Doucette, Cottage Grove, has submitted an application and is requesting reappointment. The other manager, Mike Madigan, Woodbury, notified staff he is not interested in reappointment. Pursuant to an agreement between the County, the City of Woodbury, and the Watershed District, at least one of the appointments to these two positions must be a person who resides within the City of Woodbury. The county received a total of 4 applications, all who live within the City of Woodbury, as well as Ms. Doucette's application for reappointment. The City of Woodbury interviewed the four applicants that reside in Woodbury and provided a letter of nomination for Andrea Date to serve as a watershed district manager. The City of Cottage Grove provided a letter of nomination for Ms. Doucette's reappointment. This resolution would reappoint Ms. Doucette to a third term on the watershed district board of managers. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? Outreach to watershed administrator: 12/19/2025 Legal Notice requesting applications for the opening on Watershed District: 12/19/2025 Letter to municipalities within Watershed District: 12/31/2025 Submitted application: 12/30/2025 Township support received: 2/2/2026 | | |

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

| | |
|---|------------|
| John Ristad, County Attorney Civil Division Chief | 02/23/2026 |
| Jan Lucke, Deputy County Administrator | 03/02/2026 |

DATE March 10, 2026
MOTION _____
BY COMMISSIONER _____

DEPARTMENT Administration
SECONDED BY _____
COMMISSIONER _____

**RESOLUTION REAPPOINTING SHARON DOUCETTE TO THE
SOUTH WASHINGTON WATERSHED DISTRICT**

WHEREAS, Minnesota Statutes 103D.311 requires the county board to appoint a member to fill a vacancy in the office of watershed district manager; and

WHEREAS, a person appointed a watershed district manager must be a voting resident of the watershed district who is not a public officer of the county, state or federal government, expect that a soil and water conservation supervisor may be appointed a watershed district manager; and

WHEREAS, Minnesota Statutes 103D.311 also provides the process that must be followed in making appointments of watershed district managers, including the requirement to ensure the appointees to the watershed district are able to fairly represent the various hydrological areas within the watershed district; and

WHEREAS, a term is expiring for the position of watershed district manager and the county has undertaken all the necessary steps to make an appointment; and

WHEREAS, the county has provided the notice required to the townships and municipalities that are within the watershed; and

WHEREAS, the county has provided the required published notice; and

WHEREAS, the county has reviewed the applications submitted for the manager position and the list of nominees provided by the townships and municipalities; and

WHEREAS, the county has determined that the aggregate list of nominees submitted by the townships and municipalities is valid; and

WHEREAS, the county has reviewed residency of the manager being reappointed as well as the residency of the current managers, considered the experience of the individual being reappointed to determine if she is able to represent the concerns of the entire watershed district, and reviewed any other material available to determine the ability of the managers to fairly represent all hydrological areas of the watershed district; and

WHEREAS, the county has determined that by making the following reappointment it finds that the managers of the watershed district, including the reappointed member, fairly represent the various hydrologic areas within the watershed district to the greatest extent possible; and

WHEREAS, the individual being reappointed manager was included on the list of nominees as presented by the townships and municipalities under Minnesota Statutes 103D.311, subdivision 3.

NOW, THEREFORE, BE IT RESOLVED, the Washington County Board of Commissioners hereby reappoints Sharon Doucette to a third term on the South Washington Watershed District, to begin on May 1, 2026 and end on April 30, 2029.

NOW, THEREFORE, BE IT FURTHER RESOLVED, the Washington County Board of Commissioners directs that a record of all appointments made be filed with the county auditor of each county affected by the watershed district, the secretary of the board of managers, and the Board of Water and Soil Resources.

Adopted this day of .

ATTEST:

COUNTY ADMINISTRATOR

COUNTY BOARD CHAIR

YES NO

| | | |
|-----------------|-------|-------|
| MIRON | _____ | _____ |
| KARWOSKI | _____ | _____ |
| COX | _____ | _____ |
| BIGHAM | _____ | _____ |
| CLASEN | _____ | _____ |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.D

Department Information

| | | |
|---|---|----------------------------------|
| ORIGINATING DEPARTMENT: Administration | REQUESTOR: Megan Carlson, Administrative Assistant | REQUESTOR PHONE: 651-430-6001 |
| PRESENTER(S): | MEDIA CONTACT: Megan Carlson 651-430-6001 | |

Agenda Item Details

| | | |
|--|---|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Adopt a resolution appointing Andrea Date, City of Woodbury, to a first term beginning May 1, 2026, and expiring April 30, 2029, as Manager on the South Washington Watershed District Board. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? Yes | EXPLANATION OF MANDATE: Minnesota State Statute 103D.311 | |
| BACKGROUND/JUSTIFICATION: There are two members of the South Washington Watershed District Board of Managers whose terms are expiring. County staff reached out to both members to inquire about their interest in reappointment. One manager, Sharon Doucette, Cottage Grove, has submitted an application and is requesting reappointment. The other manager, Mike Madigan, Woodbury, notified staff he was not interested in reappointment. Pursuant to an agreement between the County, the City of Woodbury, and the Watershed District, at least one of the appointments to these two positions must be a person who resides within the City of Woodbury. The county received a total of 4 applications, all who live within the City of Woodbury, as well as Ms. Doucette's application for reappointment. The City of Woodbury interviewed the four applicants that reside in Woodbury and provided a letter of nomination for Andrea Date to serve as a watershed district manager. The City of Cottage Grove provided a letter of nomination for Ms. Doucette's reappointment. This resolution would appoint Andrea Date to a first term on the watershed district board of managers. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? Outreach to watershed administrator: 12/19/2025 Legal Notice requesting applications for the opening on Watershed District: 12/19/2025 Letter to municipalities within Watershed District: 12/31/2025 Submitted application: 1/2/2026 Township support received: 2/13/2026 Interview with City of Woodbury conducted: 2/11/2026 | | |

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

| | |
|---|------------|
| John Ristad, County Attorney Civil Division Chief | 02/23/2026 |
| Kevin Corbid, County Administrator | 03/03/2026 |

DATE March 10, 2026
MOTION _____
BY COMMISSIONER _____

DEPARTMENT Administration
SECONDED BY _____
COMMISSIONER _____

**RESOLUTION APPOINTING ANDREA DATE TO THE
SOUTH WASHINGTON WATERSHED DISTRICT**

WHEREAS, Minnesota Statutes 103D.311 requires the county board to appoint a member to fill a vacancy in the office of watershed district manager; and

WHEREAS, a person appointed a watershed district manager must be a voting resident of the watershed district who is not a public officer of the county, state or federal government, expect that a soil and water conservation supervisor may be appointed a watershed district manager; and

WHEREAS, Minnesota Statutes 103D.311 also provides the process that must be followed in making appointments of watershed district managers, including the requirement to ensure the appointees to the watershed district are able to fairly represent the various hydrological areas within the watershed district; and

WHEREAS, a term is expiring for the position of watershed district manager and the county has undertaken all the necessary steps to make an appointment; and

WHEREAS, the county has provided the notice required to the townships and municipalities that are within the watershed; and

WHEREAS, the county has provided the required published notice; and

WHEREAS, the county has reviewed the applications submitted for the manager position and the list of nominees provided by the townships and municipalities; and

WHEREAS, the county has determined that the aggregate list of nominees submitted by the townships and municipalities is valid; and

WHEREAS, the county has reviewed residency of the manager being appointed as well as the residency of the current managers, considered the experience of the individual being appointed to determine if she is able to represent the concerns of the entire watershed district, and reviewed any other material available to determine the ability of the managers to fairly represent all hydrological areas of the watershed district; and

WHEREAS, the county has determined that by making the following appointment it finds that the managers of the watershed district, including the appointed member, fairly represent the various hydrologic areas within the watershed district to the greatest extent possible; and

WHEREAS, the individual being appointed manager was included on the list of nominees as presented by the townships and municipalities under Minnesota Statutes 103D.311, subdivision 3.

NOW, THEREFORE, BE IT RESOLVED, the Washington County Board of Commissioners hereby appoints Andrea Date to a first term on the South Washington Watershed District, to begin on May 1, 2026 and end on April 30, 2029.

NOW, THEREFORE, BE IT FURTHER RESOLVED, the Washington County Board of Commissioners directs that a record of all appointments made be filed with the county auditor of each county affected by the watershed district, the secretary of the board of managers, and the Board of Water and Soil Resources.

Adopted this day of .

ATTEST:

COUNTY ADMINISTRATOR

COUNTY BOARD CHAIR

YES **NO**

| | | |
|-----------------|-------|-------|
| MIRON | _____ | _____ |
| KARWOSKI | _____ | _____ |
| COX | _____ | _____ |
| BIGHAM | _____ | _____ |
| CLASEN | _____ | _____ |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.E

Department Information

| | | |
|---|---|----------------------------------|
| ORIGINATING DEPARTMENT: Accounting and Finance | REQUESTOR: Destiny Mancheski, Administrative Assistant | REQUESTOR PHONE: 651-430-6034 |
| PRESENTER(S): | MEDIA CONTACT: Cat Piepho 651-430-6027 | |

Agenda Item Details

| | | |
|--|--|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Approve Purchase Order 28593 with Collier IT in the amount of \$287,079.03 for the period of February 28, 2026, to March 1, 2027. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? Yes | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: The Countywide Oracle JD Edwards EnterpriseOne (E1) system supports Washington County business functions including Finance and Accounting, Procurement and Subcontract Management, Asset Management, Sales Order Management, Vendor Information, Revenue, Budget, and more. E1 requires continued yearly software licensing and support. The Accounting & Finance Department is requesting the approval of Purchase Order No. 28593 in the amount of \$287,079.03 with Collier IT pursuant to the State of Minnesota Cooperative Purchasing Venture (CPV), through Contract No. 262801 with Vaske Computer Inc. dba Collier IT for the continuing software licensing and support. The license amount is \$17,000 more than budgeted, due to the renegotiated support contract. The overage can be absorbed within the budget with possibly less than anticipated costs related to other licenses, or the E1 upgrade costing less than budgeted. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? | | |

Budget Impact

| | |
|--|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: County Technology Fund | |

Approvals

| | |
|---|------------|
| Cat Piepho, Director | 03/03/2026 |
| John Ristad, County Attorney Civil Division Chief | 03/03/2026 |
| Jan Lucke, Deputy County Administrator | 03/04/2026 |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.F

Department Information

| | | |
|---|--|----------------------------------|
| ORIGINATING DEPARTMENT: Community Services | REQUESTOR: Rebecca Conroy, Senior Planner | REQUESTOR PHONE: 651-430-6483 |
| PRESENTER(S): | MEDIA CONTACT: Kathy Mickelson | |

Agenda Item Details

| | | |
|---|---|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Approve a request to apply for renewed 2026–2028 Crisis Response Grant funding from the Department of Public Safety, Minnesota Office of Justice Programs, in the amount of \$300,000 for the grant period of July 1, 2026, through June 30, 2028. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: The Department of Public Safety, Minnesota Office of Justice Programs has released another round of Crisis Response grant funding for local law enforcement agencies and local governments to start, maintain, or expand crisis response teams in which social workers or mental health professionals serve as an initial point of contact when calls for service involve an individual having a mental health crisis. Washington County Community Services received previous funding from this source in March 2025, in the amount of \$199,842, to pilot embedding a one full-time equivalent (FTE) social worker within the Sheriff's Office Emergency Communications Response Center (ECRC). If approved, the renewed Crisis Response grant funding would be used to continue the embedded social worker position and provide Crisis Intervention Training (CIT). CIT training provides mental health information, resources and awareness to local law enforcement staff. Community Services is requesting Board approval to submit a grant application to the Department of Public Safety, Minnesota Office of Justice Programs for 2026-2028 Crisis Response grant funds in the amount of \$300,000 for the grant period of July 1, 2026, through June 30, 2028. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? 02/11/2025 Board approval of Grant Contract No. 17165 for \$199,842 in Crisis Response grant funds. 07/23/2024 Board approval to apply for 2024-2025 Crisis Response grant funds. | | |

Budget Impact

| | |
|--|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: State funds from the Department of Public Safety, Minnesota Office of Justice Programs | |

Approvals

| | |
|---|------------|
| Jennifer Castillo, Director | 03/02/2026 |
| John Ristad, County Attorney Civil Division Chief | 03/03/2026 |
| Kevin Corbid, County Administrator | 03/03/2026 |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.G

Department Information

| | | |
|------------------------------------|--|----------------------------------|
| ORIGINATING DEPARTMENT: Library | REQUESTOR: Jacquie Kramer, Director | REQUESTOR PHONE: 651-275-8501 |
| PRESENTER(S): | MEDIA CONTACT: Kim Ukura | |

Agenda Item Details

| | | |
|--|---|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Adopt a resolution to accept a donation from an anonymous donor in the amount of \$30,000 for the Washington County Library. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: Washington County Library has received a \$30,000 donation from a long-standing anonymous supporter. The department recommends dedicating the donated funds to the library's materials collection to better serve both new and existing patrons. With increasing costs and demand for digital materials, the library would like to allocate \$15,000 to purchasing digital e-books and audiobooks with the goal of reducing user wait times. The library also sees an opportunity to use the remaining \$15,000 piloting new physical collections, expanding the range of materials and growing the types of items borrowable from the library. The department recommends the acceptance of this donation. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? | | |

Budget Impact

| | |
|----------------------------------|---------------------------------|
| YEAR: 2026 | UNBUDGETED AMOUNT: \$ 30,000 |
| FUNDING DESCRIPTION: Donation | |

Approvals

| | |
|---|------------|
| Jacquie Kramer, Director | 02/20/2026 |
| John Ristad, County Attorney Civil Division Chief | 02/24/2026 |
| Jennifer Wagenius, Deputy County Administrator | 02/24/2026 |

DATE March 10, 2026
MOTION _____
BY COMMISSIONER _____

DEPARTMENT Library
SECONDED BY _____
COMMISSIONER _____

LIBRARY DONATION

WHEREAS, Washington County gratefully accepts donations, gifts, and bequests from public and private sources to enhance the programs and services it provides; and

WHEREAS, any gift, donation, or bequest becomes the property of Washington County; and

WHEREAS, the Washington County Board is authorized to approve donations, gifts, and bequests.

NOW, THEREFORE, BE IT RESOLVED, that the Washington County Board of Commissioners does hereby approve the donation in the amount of \$30,000 from the Anonymous Donor for the Washington County Library.

ATTEST:

COUNTY ADMINISTRATOR

COUNTY BOARD CHAIR

YES NO

| | | |
|----------|-------|-------|
| MIRON | _____ | _____ |
| KARWOSKI | _____ | _____ |
| COX | _____ | _____ |
| BIGHAM | _____ | _____ |
| CLASEN | _____ | _____ |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.H

Department Information

| | | |
|------------------------------------|--|----------------------------------|
| ORIGINATING DEPARTMENT: Library | REQUESTOR: Jacquie Kramer, Director | REQUESTOR PHONE: 651-275-8501 |
| PRESENTER(S): | MEDIA CONTACT: Kim Ukura | |

Agenda Item Details

| | | |
|--|---|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Authorize the withdrawal of \$5,500.00 from the Marine on St. Croix Library Jordan Bequest Fund to be transferred to the Marine Library Association to support library services to the Marine on St. Croix area. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |

BACKGROUND/JUSTIFICATION: In 2024, the Washington County Board approved the transfer of the existing balance of \$241,284.32 in principal plus accrued interest, assets gifted through Elizabeth W. Jordan's trust, to the Marine on St. Croix Library Jordan Bequest Fund held by the St. Croix Valley Foundation. Pursuant to the Fund Agreement between Washington County and the St. Croix Valley Foundation, "the income from the Fund shall be distributed at least annually to support library services for the Marine on St. Croix area." The Marine Library Association is requesting \$5,500.00 to be transferred from the Fund to the Marine Library Association to support library services. According to the Fund Agreement, "distributions {...} shall be made out of income only, so that the principal of the Fund will be preserved." The requested \$5,500.00 reflects approximately half of the income earned through interest between March 2025 and February 2026.

Below please find a report of notable activity and program initiatives at the Marine Community Library in 2025:

- Maintaining the current and vibrant materials collection by continually purchasing new publications through the year and managing shelf space by culling older books with decreased circulation.
- Continuing to develop the children's collection to meet the new partnership needs of Marine Village School, with a focus on materials that expand and augment classroom teaching and learning initiatives. The library circulates over 350 children's books every two weeks with on-site classroom visits.
- Offering a variety of adult programs that continue to include author talks and educational speakers.
- Presenting a popular documentary film series in collaboration with the Marine Film Society offering monthly shows that include time for robust Q & A, October through March.
- Reaching the community through the award-winning River Radio podcast, now in its seventh season of providing information closer to home and our world.
- Offering vibrant Children's programs, including Storytime, the very popular Summer Art and Science Camps, Family Fun Nights in the Village Hall and other children's events.

- Introduction of an inspired update of the Marine Community Library logo that honors the area's Indigenous history, captured in the tree's rings from the clear-cut white pine forests, and community progress and resiliency symbolized by the original tree's capacity to heal and differentiate itself with new growth. The new logo recognizes the full cultural heritage of the Marine on St. Croix River Valley community.
- The 2025 fundraising drive also allowed the library to purchase new chairs and install additional custom bookcases that increased collection space by 25% while allowing space to highlight the work of area artists with rotating exhibits.

PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED?

February 6, 2024 - Adoption of a resolution to transfer the existing balance of \$241,284.32 in principal plus accrued interest, assets gifted through Elizabeth W. Jordan's trust, to the Marine on St. Croix Library Jordan Bequest Fund held by the St. Croix Valley Foundation and approval of the Joint Powers Agreement between Washington County and the City of Marine on St. Croix for library services.

Budget Impact

| | |
|---|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: Marine on St. Croix Library Jordan Bequest Fund | |

Approvals

| | |
|---|------------|
| Jacquie Kramer, Director | 02/24/2026 |
| John Ristad, County Attorney Civil Division Chief | 02/26/2026 |
| Jennifer Wagenius, Deputy County Administrator | 02/26/2026 |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.I

Department Information

| | | |
|---|---|----------------------------------|
| ORIGINATING DEPARTMENT: Property Records and Taxpayer Services | REQUESTOR: Tom Hauer, Division Manager | REQUESTOR PHONE: 651-430-6758 |
| PRESENTER(S): | MEDIA CONTACT: Tom Hauer 651-430-6758 | |

Agenda Item Details

| | | |
|--|--|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Approval of the township plat of Knutson Carnelian Addition. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? Yes | EXPLANATION OF MANDATE: Per Minnesota Statute 505.03, plats located within townships require County Board approval. | |
| BACKGROUND/JUSTIFICATION: Knutson Carnelian Addition is a Torrens plat located in May Township south of 130th St N, West of Partridge Rd N, East of Big Carnelian Lake and north of 122nd St N. This is a two-lot plat. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? Approved by May Township on January 8, 2026. | | |

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

| | |
|---|------------|
| Amy Stenftenagel, Director | 03/01/2026 |
| John Ristad, County Attorney Civil Division Chief | 03/02/2026 |
| Jennifer Wagenius, Deputy County Administrator | 03/02/2026 |

KNOW ALL PERSONS BY THESE PRESENTS: That Matthew P. Knutson and Carissa M. Knutson, husband and wife, fee owners of the following described property situated in the County of Washington, State of Minnesota, to wit:

Tract B, REGISTERED LAND SURVEY NO. 133, Washington County, Minnesota, according to the plat thereof on file and of record in the office of the Registrar of Titles, Washington County, Minnesota which lies westerly and northwesterly of the following described line:

COMMENCING at the northeast corner of said Tract B; thence on an assumed bearing of South 00°59'08" West along the easterly line of said Tract B a distance of 482.40 feet to the POINT OF BEGINNING of the line to be described; thence South 48°42'12" West a distance of 52.27 feet; thence South 00°59'08" West a distance of 1,108.70 feet to the southerly line of said Tract B and said line there terminating.

and

That part of Tract A, said REGISTERED LAND SURVEY NO. 133, which lies westerly and northwesterly of the following described line:

COMMENCING at the northwest corner of said Tract A; thence on an assumed bearing of South 87°35'39" East along the northerly line of said Tract A a distance of 100.03 feet to the POINT OF BEGINNING of the line to be described; thence South 00°59'08" West a distance of 388.98 feet; thence South 48°42'12" West a distance of 135.16 feet to a point on the westerly line of said Tract A distant 482.40 feet southerly from the point of beginning and said line there terminating.

Have caused the same to be surveyed and platted as KNUTSON CARNELIAN ADDITION and does hereby dedicate to the public for public use the drainage and utility easements as created by this plat.

In witness whereof said Matthew P. Knutson and Carissa M. Knutson, husband and wife, have hereunto

set their hands this _____ day of _____, 20____.

By _____ By _____
Matthew P. Knutson Carissa M. Knutson

STATE OF MINNESOTA
COUNTY OF WASHINGTON

This instrument was acknowledged before me this _____ day of _____, 20____,
by Matthew P. Knutson and Carissa M. Knutson, husband and wife.

(SIGNATURE)

(PRINTED)

Notary Public, Minnesota
My Commission Expires _____

I, Daniel L. Thurmes, do hereby certify that this plat was prepared by me or under my direct supervision; that I am a duly Licensed Land Surveyor in the State of Minnesota; that this plat is a correct representation of the boundary survey; that all mathematical data and labels are correctly designated on this plat; that all monuments depicted on the plat have been, or will be correctly set within one year; that all water boundaries and wet lands, as defined in Minnesota Statutes Section 505.01, Subd. 3, as of the date of this certificate are shown and labeled; and all public ways are shown and labeled on this plat.

Dated this _____ day of _____, 20____.

Daniel L. Thurmes, Licensed Land Surveyor, Minnesota License No. 25718

STATE OF MINNESOTA
COUNTY OF WASHINGTON

This instrument was acknowledged before me on this _____ day of _____, 20____, by
Daniel L. Thurmes, Licensed Land Surveyor, Minnesota License No. 25718

(signature)

(print)

Notary Public,
Dakota County, Minnesota
My Commission Expires January 31, 2030

PLANNING COMMISSION OF THE TOWNSHIP OF MAY

The foregoing plat of KNUTSON CARNELIAN ADDITION was approved and accepted by the Planning Commission of the Township of May, Minnesota, this

_____ day of _____, 202____.

By _____ its Chairperson

By _____ its Secretary

TOWN OF MAY

This plat of KNUTSON CARNELIAN ADDITION was approved by the

Town Board of MayTownship, Minnesota, this _____ day

of _____, 202____ and hereby certifies compliance with all requirements as set forth in Minnesota Statutes, Section 505.03, Subd. 2

By _____, Chair

By _____, Clerk

COUNTY BOARD

I hereby certify that on the _____ day

of _____, 202____ the Board of County Commissioners of Washington County, approved this plat.

By _____, Chair, County Board

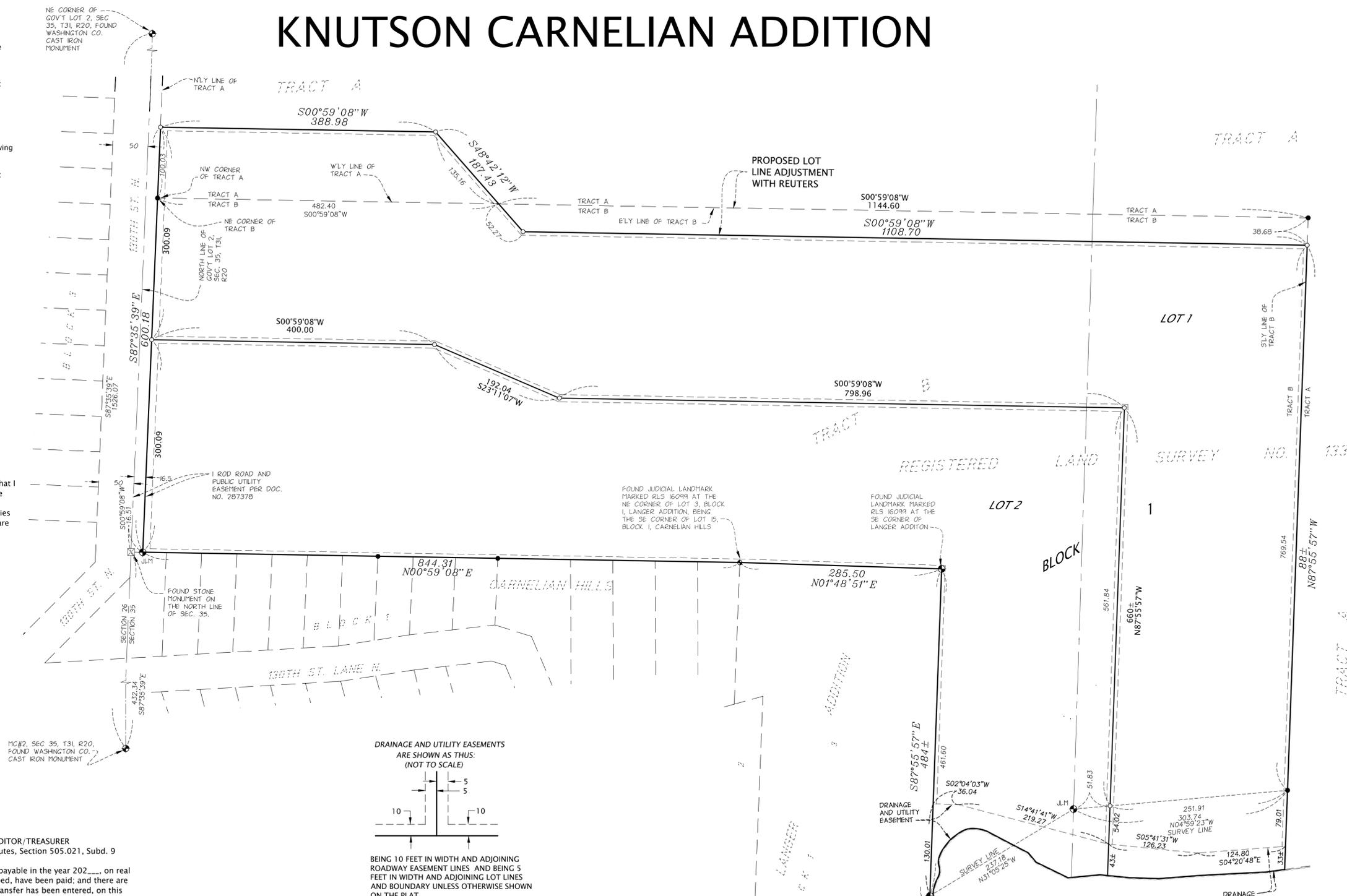
WASHINGTON COUNTY SURVEYOR

Pursuant to Chapter 820, Laws of Minnesota, 1971, and in accordance with Minnesota Statutes, Section 505.021, Subd. 11, this plat has been reviewed

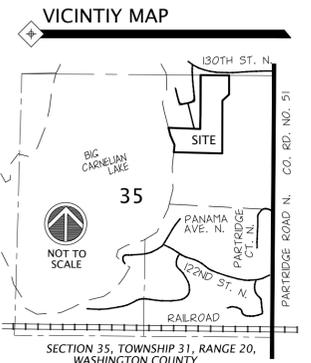
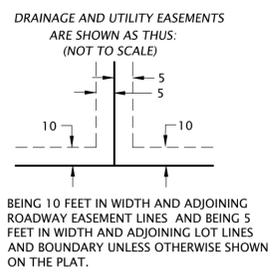
and approved this _____ day of _____, 202____.

By _____

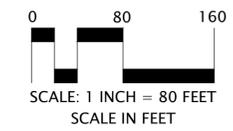
By _____
Washington County Surveyor



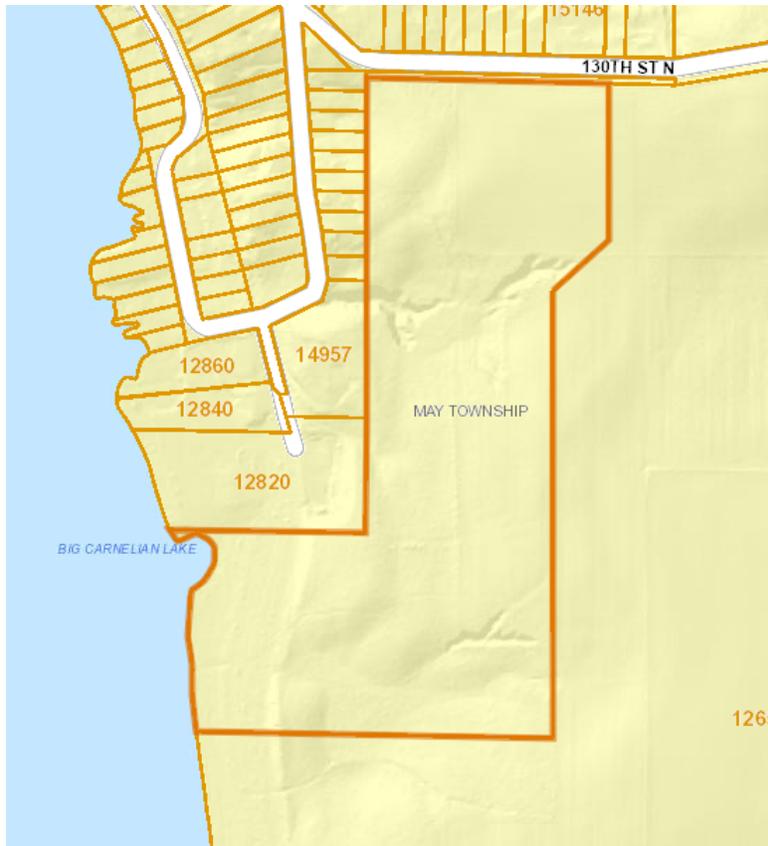
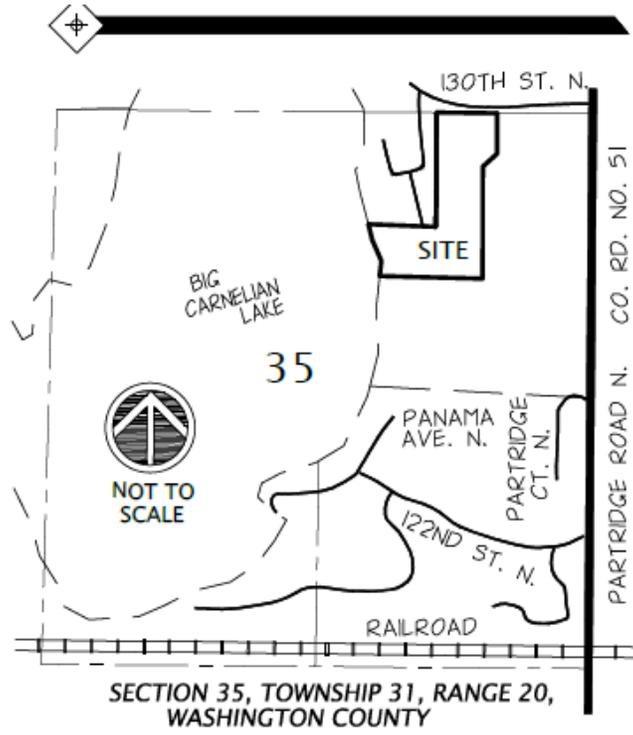
KNUTSON CARNELIAN ADDITION



- THE ORIENTATION OF THIS BEARING SYSTEM IS BASED UPON THE WEST LINE OF TRACT A, REGISTERED LAND SURVEY NO. 133, WHICH IS ASSUMED TO HAVE THE BEARING OF 500°59'08"W.
- DENOTES SET 1/2 INCH X 18 INCH IRON PIPE MARKED R.L.S. 25718 UNLESS OTHERWISE INDICATED.
- DENOTES FOUND MONUMENT, MARKED RLS 25718 UNLESS OTHERWISE INDICATED.
- ⊙ DENOTES FOUND 2 INCH ALUMINUM CAP JUDICIAL LANDMARK MARKED RLS 25718 SET PER INTERLOCUTORY ORDER COURT FILE NO. 82-CV-10-5187.
- ⊕ DENOTES FOUND WASHINGTON COUNTY CAST IRON MONUMENT



VICINITY MAP





Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.J

Department Information

| | | |
|--|--|---|
| ORIGINATING DEPARTMENT: Property Records and Taxpayer Services | REQUESTOR: Kimberly McCutcheon, Sr. Taxpayer Services Technician | REQUESTOR PHONE: 651-430- 6180 |
| PRESENTER(S): | MEDIA CONTACT: Christine Piskura | |

Agenda Item Details

| | | |
|---|---|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Approval of an application for an off-sale liquor license for Holiday Stationstores, LLC in Denmark Township. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? Yes | EXPLANATION OF MANDATE: M.S. 340A.405, subd. 2(a) allows a county to issue an off-sale intoxicating liquor license with the approval of the commissioner to liquor stores located within unorganized territory of the county. Denmark Township has previously authorized the issuance of off-sale licenses as required. | |
| BACKGROUND/JUSTIFICATION: On January 30, 2026, Washington County received an application for an off-sale liquor license from Holiday Stationstores LLC, DBA Point Liquors. The premises is in Denmark Township at 12370 Point Douglas Rd., Hastings, MN 55033. Washington County processes all liquor licenses for the townships located within the county. The county is required by the State of Minnesota to review the Liquor Liability Insurance Certification provided by the applicant. In order to meet the requirements in law, the name on the Insurance Certification needs to match the licensee's name, insurance dates have to be the same as on the license, and the address on the Insurance Certification needs to match the premises address. In addition, the County Sheriff's Office and County Attorney's Office need to complete compliance/verification checks. These requirements have all been completed. The appropriate fee has been provided by the applicant. The license fees pay for the administrative cost of the county for administration, compliance and verification checks. The department recommends approval of this application. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? Similar application was approved on March 25, 2025, for Holiday Stationstores LLC. | | |

Budget Impact

YEAR:

UNBUDGETED AMOUNT:

\$

FUNDING DESCRIPTION:

Approvals

| | |
|---|------------|
| Amy Stenftenagel, Director | 03/01/2026 |
| John Ristad, County Attorney Civil Division Chief | 03/02/2026 |
| Jennifer Wagenius, Deputy County Administrator | 03/02/2026 |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.K

Department Information

| | | |
|--|--|---|
| ORIGINATING DEPARTMENT: Property Records and Taxpayer Services | REQUESTOR: Kimberly McCutcheon, Sr. Taxpayer Services Technician | REQUESTOR PHONE: 651-430- 6180 |
| PRESENTER(S): | MEDIA CONTACT: Christine Piskura | |

Agenda Item Details

| | | |
|--|--|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Approval of an application for renewal of an on-sale and Sunday liquor license for VR US Holdings, DBA Afton Alps, in Denmark Township. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? Yes | EXPLANATION OF MANDATE: Minnesota Statute 340A.404, subd. 6, allows a county board to issue an annual on-sale intoxicating liquor license within the area of the county that is unorganized or unincorporated to a bowling center, restaurant, club, or hotel with the approval of the commissioner. In addition, according to Minnesota Statute 340A.504, subd. 3, the county may only issue a Sunday liquor license if the township has previously authorized the issuance of Sunday licenses by the vote of the township residents. Denmark Township has previously authorized the issuance of Sunday licenses as required. | |
| BACKGROUND/JUSTIFICATION: On February 12, 2026, Washington County received an application for the renewal of an on-sale and Sunday liquor license from VR US Holdings, DBA Afton Alps, in Denmark Township, 6600 Peller Ave. S., Hastings, MN 55033. Washington County processes all liquor licenses for the townships located within the county. The county is required by the State of Minnesota to review the Liquor Liability Insurance Certification provided by the applicant. In order to meet the requirements in law, the name on the Insurance Certification needs to match, insurance dates have to be the same as on the license, and the address on the Insurance Certification needs to match the premises address. In addition, the County Sheriff's Office, County Attorney's Office, and the Public Health and Environment Department need to complete compliance/verification checks. These requirements have all been completed. The appropriate fee has been provided by the applicant. The license fees pay for the administrative cost of the county's administration, compliance, and verification checks. The department recommends approval of this application. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? Previous action was approved on March 11, 2025. | | |

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

| | |
|---|------------|
| Amy Stenftenagel, Director | 03/02/2026 |
| John Ristad, County Attorney Civil Division Chief | 03/03/2026 |
| Jennifer Wagenius, Deputy County Administrator | 03/04/2026 |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.L

Department Information

| | | |
|---|---|----------------------------------|
| ORIGINATING DEPARTMENT: Public Works | REQUESTOR: Rana Campbell-Beams, Administrative Assistant | REQUESTOR PHONE: 651-430-4355 |
| PRESENTER(S): | MEDIA CONTACT: Sharon Price 651-430-4391 | |

Agenda Item Details

| | | |
|--|---|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Adopt a resolution to approve the transfer of property and right-of-way acquired for the Trunk Highway 36 and County State Aid Highway 13 (a/k/a Hadley Avenue North) Interchange project. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: The Trunk Highway 36 and County State Aid Highway 13 (Hadley Avenue North) Interchange project was delivered through a multi-agency partnership between Washington County, the Minnesota Department of Transportation (MnDOT), the Minnesota Department of Natural Resources (DNR), and the City of Oakdale. The County entered into Cooperative Agreements with these project partners to define construction responsibilities, funding participation, and long-term ownership and maintenance of the completed improvements. Under the Cooperative Agreements, Washington County served as the lead agency for project development, construction contracting, and right-of-way acquisition. The County successfully acquired all permanent right-of-way and easements needed to construct the interchange, associated roadway connections, and the Gateway State Trail tunnel under Hadley Avenue. The agreements with MnDOT and the DNR specify that, upon completion of right-of-way acquisition, the County will convey the portions of property needed for the trunk highway system and the Gateway State Trail to the respective State agencies. Similarly, the Cooperative Agreements require the County to transfer certain local roadway and trail segments to the City of Oakdale for ongoing municipal operation and maintenance. All construction work is complete, and the County has fulfilled its acquisition responsibilities. The final step is to formally transfer the permanent right-of-way and property interests to MnDOT, the DNR, and the City of Oakdale to allow each agency to assume its long-term ownership, maintenance, and operational duties as outlined in the Cooperative Agreements. Execution of the associated Quit Claim Deeds is an administrative action necessary to close out the project and ensure that each partner holds the property interests required for their statutory responsibilities. Approval of this item authorizes the Board Chair and County Administrator to execute the deeds and related documents needed to complete these transfers. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? 12/15/2015 - Adopt the 2016-2020 Capital Improvement Plan that includes this project (RB-2589) 4/3/2018 - Adopt a Resolution to Acquire Right-of-Way | | |

10/16/2018 - Approve Cooperative Agreement with the Minnesota Department of Natural Resources

1/08/2019 - Approve Cooperative Agreements with State of Minnesota and City of Oakdale

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

| | |
|---|------------|
| Wayne Sandberg, Director | 03/02/2026 |
| John Ristad, County Attorney Civil Division Chief | 03/03/2026 |
| Jennifer Wagenius, Deputy County Administrator | 03/04/2026 |

DATE March 10, 2026

DEPARTMENT Public Works Department

MOTION
BY COMMISSIONER _____

SECONDED BY
COMMISSIONER _____

**RESOLUTION APPROVING QUIT CLAIM DEEDS TRANSFERRING
PROPERTY PURSUANT TO COOPERATIVE AGREEMENT WITH
THE STATE OF MINNESOTA AND CITY OF OAKDALE**

WHEREAS, Washington County entered into Cooperative Agreements with the State of Minnesota Department of Transportation, Minnesota Department of Natural Resources, and the City of Oakdale as part of the Trunk Highway 36 and County State Aid Highway 13 (a/k/a Hadley Avenue North) Interchange project; and,

WHEREAS, as part of the Cooperative Agreements, Washington County was to acquire the necessary right-of-way for the project; and,

WHEREAS, permanent of right-of-way and easements were acquired as part of the project; and,

WHEREAS, pursuant to the Cooperative Agreement and upon completion of acquiring all right-of-way for the project, Washington County is to transfer the property and right-of-way to the State of Minnesota Department of Transportation, the Minnesota Department of Natural Resources, and the City of Oakdale.

NOW, THEREFORE, BE IT RESOLVED, pursuant to the Cooperative Agreement, the Washington County Board of Commissioners hereby authorize the transfer of permanent right-of-way and property to the State of Minnesota Department of Transportation, the Minnesota Department of Natural Resources, and the City of Oakdale for their continued maintenance and operation.

BE IT FURTHER RESOLVED, that the Washington County Board of Commissioners hereby authorize its Board Chair and Administrator to execute on behalf of the County the Quit Claim Deed necessary to transfer the permanent right-of-way and property described on Exhibit A to the State of Minnesota Department of Transportation and any other documents necessary for the completion of the transaction.

BE IT FURTHER RESOLVED, that the Washington County Board of Commissioners hereby authorize its Board Chair and Administrator to execute on behalf of the County the Quit Claim Deed necessary to transfer the permanent right-of-way and property described on Exhibit B to the Minnesota Department of Natural Resources and any other documents necessary for the completion of the transaction.

BE IT FURTHER RESOLVED, that the Washington County Board of Commissioners hereby authorize its Board Chair and Administrator to execute on behalf of the County the Quit Claim Deed necessary to transfer the permanent right-of-way and property described on Exhibit C to the City of Oakdale and any other documents necessary for the completion of the transaction.

ATTEST:

COUNTY ADMINISTRATOR

MIRON
KARWOSKI
COX
BIGHAM
CLASEN

| YES | NO |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

COUNTY BOARD CHAIR

EXHIBIT A
(State of Minnesota Department of Transportation)

The West 105 feet of that part of the Southeast Quarter of Section 6, Township 29 North, Range 21 West, Washington County, Minnesota, which lies northerly of Trunk Highway No. 36 and which lies easterly of the following described line:

Commencing at the northwest corner of said Southeast Quarter; thence South 88 degrees 53 minutes 49 seconds East, bearings are based on the Washington County Coordinate System NAD 83 – 1996 Adjustment, along the north line of said Southeast Quarter, a distance of 328.83 feet to the northwest corner of Lot 1, Block 1, MILLS SECOND ADDITION TO OAKDALE, according to the plat thereof, on file and of record in the Office of the Recorder for said county, and the point of beginning of the line to be described; thence South 06 degrees 58 minutes 54 seconds East, along the westerly line of said Lot 1 a distance of 66.58 feet; thence South 22 degrees 18 minutes 32 seconds East, continuing along the westerly line of said Lot 1, a distance of 51.89 feet to the most southwesterly corner of said Lot 1; thence South 72 degrees 26 minutes 49 seconds West a distance of 111.52 feet; thence South 11 degrees 41 minutes 04 seconds West a distance of 64.73 feet; thence southerly a distance of 257.44 feet along a non-tangential curve, concave to the east, said curve having a radius of 428.00 feet, a central angle of 34 degrees 27 minutes 50 seconds and a chord that bears South 22 degrees 41 minutes 32 seconds West for a distance of 253.58 feet; thence South 05 degrees 27 minutes 37 seconds West, tangent to the last described curve, a distance of 123.78 feet; thence southerly a distance of 266.09 feet along a curve tangent to the last described line, said curve having a radius of 670.00 feet, a central angle of 22 degrees 45 minutes 18 seconds and a chord that bears South 16 degrees 50 minutes 16 seconds West for a distance of 264.34 feet to a point on the northerly right of way of said Trunk Highway No. 36, said point being 47.64 feet, more or less, northeasterly of the intersection of said northerly right of way line and said west line of the Southeast Quarter, as measured along said northerly right of way line, and said described line there terminating.

(As shown on Attachment 1)

AND

The East 120 feet of the West 225 feet of that part of the Southeast Quarter of Section 6, Township 29 North, Range 21 West, Washington County, Minnesota, which lies northerly of Trunk Highway No. 36 and which lies easterly of the following described line:

Commencing at the northwest corner of said Southeast Quarter; thence South 88 degrees 53 minutes 49 seconds East, bearings are based on the Washington County Coordinate System NAD 83 – 1996 Adjustment, along the north line of said Southeast Quarter, a distance of 328.83 feet to the northwest corner of Lot 1, Block 1, MILLS SECOND ADDITION TO OAKDALE, according to the plat thereof, on file and of record in the Office of the Recorder for said county, and the point of beginning of the line to be described; thence South 06 degrees 58 minutes 54 seconds East, along the westerly line of said Lot 1 a distance of 66.58 feet; thence South 22 degrees 18 minutes 32 seconds East, continuing along the westerly line of said Lot 1, a distance of 51.89 feet to the most southwesterly corner of said Lot 1; thence South 72 degrees 26 minutes 49 seconds West a distance of 111.52 feet; thence South 11 degrees 41 minutes 04 seconds West a distance of 64.73 feet; thence southerly a distance of 257.44 feet along a non-tangential curve, concave to the east, said curve having a radius of 428.00 feet, a central angle of 34 degrees 27 minutes 50 seconds and a chord that bears South 22 degrees 41 minutes 32 seconds West for a distance of 253.58 feet; thence South 05 degrees 27 minutes 37 seconds West, tangent to the last described curve, a distance of 123.78 feet; thence southerly a distance of 266.09 feet along a curve tangent to the last described line, said curve having a radius of 670.00 feet, a central angle of 22 degrees 45 minutes 18 seconds and a chord that bears South 16 degrees 50 minutes 16 seconds West for a distance of 264.34 feet to a point on the northerly right of way of said Trunk Highway No. 36, said point being 47.64 feet, more or less, northeasterly of the intersection of said northerly right of way line and said west line of the Southeast Quarter, as measured along said northerly right of way line, and said described line there terminating.

(As shown on Attachment 2)

AND

All that part of Parcel 3 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder, Washington County, Minnesota, which lies southerly of the following described line:

Commencing at the northwest corner of the Southeast Quarter of Section 6, Township 29 North, Range 21 West, Washington County, Minnesota; thence South 88 degrees 53 minutes 49 seconds East, bearings are based on the Washington County Coordinate System NAD 83 – 1996 Adjustment, along the north line of said Southeast Quarter, a distance of 225.14 feet to the northwest corner of said Parcel 3; thence South 00 degrees 54 minutes 26 seconds East, along the west line of said Parcel 3, a distance of 223.62 feet to the point of beginning of the line to be described; thence northeasterly 13.48 feet along a non-tangential curve, concave to the southeast, said curve having a radius of 428.00 feet, a central angle of 01 degree 48 minutes 18 seconds and a chord that bears North 39 degrees 01 minute 17 seconds East for a distance of 13.48 feet; thence North 11 degrees 41 minutes 04 seconds East, not tangent to the last described curve, a distance of 64.73 feet; thence North 72 degrees 26 minutes 49 seconds East a distance of 111.52 feet to the most southwesterly corner of Lot 1, Block 1 of MILLS SECOND ADDITION TO OAKDALE, according to the plat thereof, on file and of record in the Office of the Recorder for said county; thence South 66 degrees 48 minutes 08 seconds East, along the southerly line of said Lot 1, a distance of 76.03 feet; thence South 18 degrees 42 minutes 34 seconds East a distance of 83.76 feet; thence South 04 degrees 50 minutes 22 seconds East a distance of 30.72 feet; thence South 61 degrees 40 minutes 22 seconds East a distance of 83.97 feet to the east line of said Parcel 3 of

MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, and said described line there terminating.

(As shown on Attachment 3)

AND

All that part of Parcel 4 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder, Washington County, Minnesota, which lies southwesterly of the following described line:

Commencing at the northwest corner of the Southeast Quarter of Section 6, Township 29 North, Range 21 West, Washington County, Minnesota; thence South 88 degrees 53 minutes 49 seconds East, bearings are based on the Washington County Coordinate System NAD 83 – 1996 Adjustment, along the north line of said Southeast Quarter, a distance of 328.83 feet to the northwest corner of Lot 1, Block 1, MILLS SECOND ADDITION TO OAKDALE, according to the plat thereof, on file and of record in the Office of the Recorder for said county; thence South 06 degrees 58 minutes 54 seconds East, along the westerly line of said Lot 1 a distance of 66.58 feet; thence South 22 degrees 18 minutes 32 seconds East, continuing along the westerly line of said Lot 1, a distance of 51.89 feet; thence South 66 degrees 48 minutes 08 seconds East, along the southerly line of said Lot 1, a distance of 76.03 feet; thence South 18 degrees 42 minutes 34 seconds East a distance of 83.76 feet; thence South 04 degrees 50 minutes 22 seconds East a distance of 30.72 feet to the **point of beginning of the line to be described**; thence South 61 degrees 40 minutes 22 seconds East a distance of 245.31 feet to a point on the northerly right of way line of State Highway No. 36, and said described line there terminating

(As shown on Attachment 4)

AND

All that part of Parcel 6 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota, which lies westerly of the following described line:

Commencing at Boundary Corner B14610 of said MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, thence South 15 degrees 37 minutes 51 seconds East, bearings are based on the Washington County Coordinate System NAD83/1996 HARN, along a westerly line of said Parcel 6, a distance of 25.00 feet; thence southwesterly a distance of 171.16 feet along the northerly line of said Parcel 6, on a non-tangential curve, concave to the southeast, said curve having a radius of 1959.86 feet, a central angle of 05 degrees 00 minutes 14 seconds and a chord that bears South 71 degrees 52 minutes 02 seconds West for a distance of 171.11 feet to the **point of beginning** of the line to be described; thence South 51 degrees 09 minutes 09 seconds East, not tangent to the last described curve, a distance of 83.81 feet; thence South 55 degrees 36 minutes 03 seconds East a distance of 66.60 feet to a point on the southerly line of said Parcel 6 and said described line there terminating.

EXCEPT

All that part of said Parcel 6 described as follows:

Beginning at Boundary Corner B14625 of said MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, thence northeasterly a distance of 326.48 feet along the southeasterly line of said Parcel No. 6 to Boundary Corner No. 14624 of said MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, thence North 51 degrees 41 minutes 02 seconds East, bearings are based on the Washington County Coordinate System NAD83/1996 HARN, a distance of 19.43 feet; thence southwesterly a distance of 347.07 feet along a non-tangent curve, concave to the southeast, said curve having a radius of 730.00 feet; a central angle of 27 degrees 13 minutes 48 seconds, and a chord that bears South 65 degrees 53 minutes 52 seconds West for a distance of 343.82 feet to the point of beginning.

(As shown on Attachment 5)

AND

All that part of the Southeast 1/4 of Section 6, Township 29, Range 21, described as follows, to wit: Commencing at the intersection of the North and South 1/4 section line of said Section 6, and the South right of way line of the Minneapolis, St. Paul and Sault St. Marie Railroad Company; thence Northeasterly along said right of way line a distance of 468.2 feet to the point of beginning of land to be described; thence east and parallel with the North Line of said Section 6, a distance of 535 feet; thence north a distance of 363 feet to said south right of way line; thence Southwesterly along said right of way line a distance of 649.7 feet to the point of beginning, Washington County, Minnesota, which lies northerly of the following described line:

Commencing at Boundary Corner B14622 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota; thence North 33 degrees 45 minutes 30 seconds West, bearings are based on the Washington County Coordinate System NAD83/1996 HARN, along the southwesterly right-of-way line of said WASHINGTON COUNTY HIGHWAY RIGHT OF WAY PLAT NO. 54, according to the

plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota, a distance of 117.06 feet to the **point of beginning** of the line to be described; thence South 55 degrees 58 minutes 21 seconds West a distance of 22.34 feet; thence North 69 degrees 25 minutes 23 seconds West a distance of 65.13 feet; thence South 70 degrees 11 minutes 00 seconds West a distance of 183.14 feet; thence North 88 degrees 14 minutes 41 seconds East a distance of 233.84 feet; thence westerly a distance of 156.54 feet along a curve, tangent to the last described line, said curve being concave to the south, having a radius of 730.00 feet, a central angle of 12 degrees 17 minutes 12 seconds and a chord that bears South 85 degrees 36 minutes 43 seconds West for a distance of 156.24 feet to a point on the southerly line of Parcel 6 of said MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, and said described line there terminating.

(As shown on Attachment 6)

AND

That part of the Southeast Quarter (SE 1/4) of Section Six (6), Township Twenty-nine (29) North, Range Twenty-one (21) West, Washington County, Minnesota, that is described as follows:

Commencing at the Southeast corner of the SE 1/4 of said Section 6; thence North 01 degrees 39 minutes 38 seconds West on an assumed bearing along the East line of said SE 1/4, a distance of 2029.21 feet to the Southerly line of the Minnesota Department of Natural Resources Trail (formerly the Minneapolis St. Paul & Sault Ste. Marie Railroad Company right-of-way); thence North 82 degrees 39 minutes 27 seconds West, along said Southerly line, a distance of 764.78 feet; thence on a tangential curve concave to the South and having a central angle of 31 degrees 09 minutes 17 seconds and a radius of 1834.86 feet for an arc distance of 997.71 feet to the point of beginning of the land to be described; thence continuing along said Southerly Trail line and curve having a central angle of 08 degrees 49 minutes 04 seconds and a radius of 1834.86 feet for an arc distance of 282.39 feet to the intersection with the Northwesterly right-of-way line of Washington County Right-Of-Way Plat No. 54; thence South 34 degrees 34 minutes 23 seconds East, along said right-of-way line, a distance of 442.70 feet; thence North 89 degrees 14 minutes 05 seconds East, parallel with the North line of said Section 6, a distance of 31.71 feet; thence North 01 degree 39 minutes 38 seconds West, a distance of 446.05 feet to the point of beginning.

which lies easterly of the following described line:

Beginning at Boundary Corner B14619 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota; thence North 33 degrees 45 minutes 30 seconds West, bearings are based on the Washington County Coordinate System NAD83/1996 HARN, along the northeasterly right-of-way line of WASHINGTON COUNTY HIGHWAY RIGHT OF WAY PLAT NO. 54, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, a distance of 84.81 feet; thence North 56 degrees 14 minutes 45 seconds East a distance of 26.06 feet; thence North 34 degrees 01 minutes 39 seconds West a distance of 71.00 feet; thence South 55 degrees 58 minutes 21 seconds West a distance of 10.00 feet; thence North 34 degrees 01 minutes 39 seconds West a distance of 15.33 feet; thence North 55 degrees 58 minutes 21 seconds East a distance of 10.00 feet; thence North 19 degrees 39 minutes 58 seconds East a distance of 79.17 feet; thence northeasterly a distance of 62.63 feet along a non-tangential curve, concave to the northwest, said curve having a radius of 250.02 feet, a central angle of 14 degrees 21 minutes 07 seconds and a chord that bears North 37 degrees 51 minutes 34 seconds East for a distance of 62.46 feet; thence northeasterly a distance of 73.41 feet along a non-tangential curve, concave to the northwest, said curve having a radius of 1575.00 feet, a central angle of 02 degrees 40 minutes 14 seconds and a chord that bears North 28 degrees 59 minutes 10 seconds East for a distance of 73.41 feet to a point on the westerly line of Parcel 9 of said of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, said point being 178.33 feet northerly of Boundary Corner B14617 of said of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, as measured along said westerly line of Parcel 9, and said described line there terminating.

(As shown on Attachment 7)

(Torrens Cert #66470)

AND

That part of the Southeast Quarter (SE ¼) of Section Six (6), Township Twenty-nine (29) North, Range, Twenty-one (21) West, Washington County, Minnesota, that is described as follows:

Commencing at Boundary Corner B14619 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota; thence North 33 degrees 45 minutes 30 seconds West, bearings are based on the Washington County Coordinate System NAD83/1996 HARN, along the northeasterly right-of-way line of WASHINGTON COUNTY HIGHWAY RIGHT OF WAY PLAT NO. 54, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, a distance of 171.02 feet to the **point of beginning**; thence North 55 degrees 58 minutes 21 seconds East a distance of 25.66 feet; thence North 19 degrees 39 minutes 58 seconds East a distance of 79.17 feet; thence North 28 degrees 30 minutes 37 seconds West a distance of 133.42 feet; thence North 55 degrees 36 minutes 03 seconds West a distance of 78.39 feet to a point on the southerly line of Parcel 6 of said MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, thence southwesterly a distance of 74.65 feet, along said southerly line on a

non-tangential curve, concave to the south, said curve having a radius of 1834.86 feet, a central angle of 02 degrees 19 minutes 52 seconds and a chord that bears South 70 degrees 43 minutes 17 seconds West for a distance of 74.65 feet to the intersection of said southerly line of Parcel 6 and said northeasterly right-of-way line of WASHINGTON COUNTY HIGHWAY RIGHT OF WAY PLAT NO. 54; thence South 33 degrees 45 minutes 30 seconds East, along said northeasterly right of way line, a distance of 271.59 feet to the point of beginning.

(As shown on Parcel 8)

(Torrens Cert #66471)

AND

All that part of Parcel 4 of WASHINGTON COUNTY HIGHWAY RIGHT OF WAY PLAT NO. 54 – C.S.A.H. 35, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota, which lies northwesterly of the following described line:

Commencing at Boundary Corner B14622 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota; thence North 33 degrees 45 minutes 30 seconds West, bearings are based on the Washington County Coordinate System NAD83/1996 HARN, along a southwesterly line of said Parcel 4, a distance of 117.06 feet to the point of beginning of the line to be described; thence North 56 degrees 14 minutes 30 seconds East a distance of 80.00 feet to the northeasterly line of said Parcel 4, and said described line there terminating.

(As shown on Attachment 9)

EXHIBIT B **(Minnesota Department of Natural Resources)**

All that part of Parcel 9 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota, which lies easterly of the following described line:

Beginning at Boundary Corner B14613 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota; thence South 24 degrees 25 minutes 07 seconds West, bearings are based on the Washington County Coordinate System NAD83/1996 HARN, a distance of 35.06 feet; thence southwesterly a distance of 88.85 feet along a tangential curve, concave to the northwest, said curve having a radius of 1575.00 feet, a central angle of 03 degrees 13 minutes 55 seconds and a chord that bears South 26 degrees 02 minutes 05 seconds West for a distance of 88.83 feet to a point on the westerly line of said Parcel 9, said point being 178.33 feet northerly of Boundary Corner B14617 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, as measured along said westerly line of Parcel 9, and said described line there terminating.

(As shown on Attachment 1)

AND

That part of the Southeast Quarter (SE 1/4) of Section Six (6), Township Twenty-nine (29) North, Range Twenty-one (21) West, Washington County, Minnesota, that is described as follows:

Commencing at the Southeast corner of the SE 1/4 of said Section 6; thence North 01 degrees 39 minutes 38 seconds West on an assumed bearing along the East line of said SE 1/4, a distance of 2029.21 feet to the Southerly line of the Minnesota Department of Natural Resources Trail (formerly the Minneapolis St. Paul & Sault Ste. Marie Railroad Company right-of-way); thence North 82 degrees 39 minutes 27 seconds West, along said Southerly line, a distance of 764.78 feet; thence on a tangential curve concave to the South and having a central angle of 31 degrees 09 minutes 17 seconds and a radius of 1834.86 feet for an arc distance of 997.71 feet to the point of beginning of the land to be described; thence continuing along said Southerly Trail line and curve having a central angle of 08 degrees 49 minutes 04 seconds and a radius of 1834.86 feet for an arc distance of 282.39 feet to the intersection with the Northwesterly right-of-way line of Washington County Right-Of-Way Plat No. 54; thence South 34 degrees 34 minutes 23 seconds East, along said right-of-way line, a distance of 442.70 feet; thence North 89 degrees 14 minutes 05 seconds East, parallel with the North line of said Section 6, a distance of 31.71 feet; thence North 01 degree 39 minutes 38 seconds West, a distance of 446.05 feet to the point of beginning.

which lies easterly of the following described line:

Beginning at Boundary Corner B14619 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota; thence North 33 degrees 45 minutes 30 seconds West, bearings are based on the Washington County Coordinate System NAD83/1996 HARN, along the northeasterly right-of-way line of WASHINGTON COUNTY HIGHWAY RIGHT OF WAY PLAT NO. 54, according to the plat thereof,

on file and of record in the Office of the Recorder for Washington County, a distance of 84.81 feet; thence North 56 degrees 14 minutes 45 seconds East a distance of 26.06 feet; thence North 34 degrees 01 minutes 39 seconds West a distance of 71.00 feet; thence South 55 degrees 58 minutes 21 seconds West a distance of 10.00 feet; thence North 34 degrees 01 minutes 39 seconds West a distance of 15.33 feet; thence North 55 degrees 58 minutes 21 seconds East a distance of 10.00 feet; thence North 19 degrees 39 minutes 58 seconds East a distance of 79.17 feet; thence northeasterly a distance of 62.63 feet along a non-tangential curve, concave to the northwest, said curve having a radius of 250.02 feet, a central angle of 14 degrees 21 minutes 07 seconds and a chord that bears North 37 degrees 51 minutes 34 seconds East for a distance of 62.46 feet; thence northeasterly a distance of 73.41 feet along a non-tangential curve, concave to the northwest, said curve having a radius of 1575.00 feet, a central angle of 02 degrees 40 minutes 14 seconds and a chord that bears North 28 degrees 59 minutes 10 seconds East for a distance of 73.41 feet to a point on the westerly line of Parcel 9 of said of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, said point being 178.33 feet northerly of Boundary Corner B14617 of said of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, as measured along said westerly line of Parcel 9, and said described line there terminating.

Subject to an access easement for ingress and egress purposes over the South 40.00 feet.

(As shown on Attachment 2)

(Torrens Cert #66471)

AND

That part of the Southeast Quarter (SE 1/4) of Section Six (6), Township Twenty-nine (29) North, Range Twenty-one (21) West, Washington County, Minnesota, that is described as follows:

Commencing at the Southeast corner of the SE 1/4 of said Section 6; thence North 01 degrees 39 minutes 38 seconds West on an assumed bearing along the East line of said

SE 1/4, a distance of 2029.21 feet to the Southerly line of the Minnesota Department of Natural Resources Trail (formerly the Minneapolis St. Paul & Sault Ste. Marie

Railroad Company right-of-way); thence North 82 degrees 39 minutes 27 seconds West, along said Southerly line, a distance of 764.78 feet; thence on a tangential curve concave to the South and having a central angle of 31 degrees 09 minutes 17 seconds and a radius of 1834.86 feet for an arc distance of 997.71 feet to the point of beginning of the land to be described, said point of beginning also being the intersection of the southerly line of the above mentioned D N R Trail and the Southwesterly right-of-way line of Washington County Right-Of-Way Plat No. 54; thence continuing along said Southerly Trail line and curve having a central angle of 00 degrees 03 minutes 20 seconds and a radius of 1834.86 feet for an arc distance of 1.78 feet; thence South 01 degree 43 minutes 27 seconds East, not tangent to last said curve, a distance of 336.85 feet; thence North 89 degrees 14 minutes 05 seconds East, parallel with the North line of said Section 6, a distance of 222.01 feet to the Southwesterly right-of-way line of said Washington County Right-Of-Way Plat No. 54; thence North 34 degrees 34 minutes 23 seconds West, along said right-of-way line, a distance of 406.19 feet to the point of beginning,

which lies westerly and southerly of the following described line:

Beginning at Boundary Corner B14622 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota; thence North 33 degrees 45 minutes 30 seconds West, bearings are based on the Washington County Coordinate System NAD83/1996 HARN, along the southwesterly right-of-way line of WASHINGTON COUNTY HIGHWAY RIGHT OF WAY PLAT NO. 54, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota, a distance of 30.62 feet; thence South 56 degrees 14 minutes 28 seconds West a distance of 21.94 feet; thence North 34 degrees 01 minutes 39 seconds West a distance of 71.00 feet; thence North 55 degrees 58 minutes 21 seconds East a distance of 10.00 feet; thence North 34 degrees 01 minutes 39 seconds West a distance of 15.33 feet; thence South 55 degrees 58 minutes 21 seconds West a distance of 10.00 feet; thence North 69 degrees 25 minutes 23 seconds West a distance of 65.13 feet; thence South 70 degrees 11 minutes 00 seconds West a distance of 83.67 feet to a point on the west line of said Tract, said point being 79.12 feet northerly of the southerly line of said MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, as measured along the west line of said Tract, and said described line there terminating.

(As shown on Attachment 3)

(Torrens Cert #66470)

AND

All that part of the Southeast 1/4 of Section 6, Township 29, Range 21, described as follows, to wit: Commencing at the intersection of the North and South 1/4 section line of said Section 6, and the South right of way line of the Minneapolis, St. Paul and Sault St. Marie Railroad Company; thence Northeasterly along said right of way line a distance of 468.2 feet to the point of beginning of land to be described; thence east and parallel with the North Line of said Section 6, a distance of 535 feet; thence north a distance of 363 feet to said south right of way line; thence Southwesterly along said right of way line a distance of 649.7 feet to the point of beginning, Washington County, Minnesota, which lies southerly of the following described line:

Commencing at Boundary Corner B14622 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota; thence North

33 degrees 45 minutes 30 seconds West, bearings are based on the Washington County Coordinate System NAD83/1996 HARN, along the southwesterly right-of-way line of said WASHINGTON COUNTY HIGHWAY RIGHT OF WAY PLAT NO. 54, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota, a distance of 117.06 feet to the **point of beginning** of the line to be described; thence South 55 degrees 58 minutes 21 seconds West a distance of 22.34 feet; thence North 69 degrees 25 minutes 23 seconds West a distance of 65.13 feet; thence South 70 degrees 11 minutes 00 seconds West a distance of 183.14 feet; thence North 88 degrees 14 minutes 41 seconds East a distance of 233.84 feet; thence westerly a distance of 156.54 feet along a curve, tangent to the last described line, said curve being concave to the south, having a radius of 730.00 feet, a central angle of 12 degrees 17 minutes 12 seconds and a chord that bears South 85 degrees 36 minutes 43 seconds West for a distance of 156.24 feet to a point on the southerly line of Parcel 6 of said MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, and said described line there terminating.

(As shown on Attachment 4)

AND

All that part of the Parcel No. 6 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota, described as follows:

Beginning at Boundary Corner B14625 of said MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, thence northeasterly a distance of 326.48 feet along the southeasterly line of said Parcel No. 6 to Boundary Corner No. 14624 of said MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, thence North 51 degrees 41 minutes 02 seconds East, bearings are based on the Washington County Coordinate System NAD83/1996 HARN, a distance of 19.43 feet; thence southwesterly a distance of 347.07 feet along a non-tangent curve, concave to the southeast, said curve having a radius of 730.00 feet; a central angle of 27 degrees 13 minutes 48 seconds, and a chord that bears South 65 degrees 53 minutes 22 seconds West for a distance of 343.82 feet to the point of beginning.

(As shown on Attachment 5)

EXHIBIT C (City of Oakdale)

Parcel 10 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota.

(As shown on Attachment 1)

AND

That part of the Southeast Quarter (SE 1/4) of Section Six (6), Township Twenty-nine (29) North, Range Twenty-one (21) West, Washington County, Minnesota, described as follows:

Commencing at Boundary Corner B14619 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota; thence North 33 degrees 45 minutes 30 seconds West, bearings are based on the Washington County Coordinate System NAD83/1996 HARN, along the northeasterly right-of-way line of WASHINGTON COUNTY HIGHWAY RIGHT OF WAY PLAT NO. 54, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, a distance of 171.02 feet; thence North 55 degrees 58 minutes 21 seconds East a distance of 25.66 feet; thence North 19 degrees 39 minutes 58 seconds East a distance of 79.17 feet to the **point of beginning**; thence northeasterly a distance of 62.63 feet along a non-tangential curve, concave to the northwest, said curve having a radius of 250.02 feet, a central angle of 14 degrees 21 minutes 07 seconds and a chord that bears North 37 degrees 51 minutes 34 seconds East for a distance of 62.46 feet; thence northeasterly a distance of 73.41 feet along a non-tangential curve, concave to the northwest, said curve having a radius of 1575.00 feet, a central angle of 02 degrees 40 minutes 14 seconds and a chord that bears North 28 degrees 59 minutes 10 seconds East for a distance of 73.41 feet to a point on the westerly line of Parcel 9 of said of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, thence North 00 degrees 49 minutes 41 seconds West, along said westerly line of Parcel 9, a distance of 101.32 feet to a point on the southerly line of the former Minneapolis St. Paul & Sault Ste. Marie Railroad Company right-of-way; thence southwesterly a distance of 81.77 feet along said southerly line on a non-tangential curve, concave to the southeast, said curve having a radius of 1834.86 feet, a central angle of 02 degrees 33 minutes 12 seconds and a chord that bears South 77 degrees 06 minutes 05 seconds West for a distance of 81.76 feet; thence southwesterly a distance of 83.52 feet along a non-tangential curve, concave to the northwest, said curve having a radius of 1465.00 feet, a central angle of 03 degrees 16 minutes 00 seconds and a chord that bears South 27 degrees 52 minutes 46 seconds West for a distance of 83.51 feet; thence South 72 degrees 21 minutes 50 seconds West, not tangent to the last described curve, a distance of 18.24 feet; thence South 28 degrees 30 minutes 37 seconds East a distance of 133.42 feet to the point of beginning.

(As shown on Attachment 2)

(Torrens Cert #66471)

AND

The West 105 feet of that part of the Southeast Quarter of Section 6, Township 29 North, Range 21 West, Washington County, Minnesota, which lies northerly of Trunk Highway No. 36 and which lies westerly of the following described line:

Commencing at the northwest corner of said Southeast Quarter; thence South 88 degrees 53 minutes 49 seconds East, bearings are based on the Washington County Coordinate System NAD83–1996 HARN Adjustment, along the north line of said Southeast Quarter, a distance of 328.83 feet to the northwest corner of Lot 1, Block 1, MILLS SECOND ADDITION TO OAKDALE, according to the plat thereof, on file and of record in the Office of the Recorder for said county, and the point of beginning of the line to be described; thence South 06 degrees 58 minutes 54 seconds East, along the westerly line of said Lot 1 a distance of 66.58 feet; thence South 22 degrees 18 minutes 32 seconds East, continuing along the westerly line of said Lot 1, a distance of 51.89 feet to the most southwesterly corner of said Lot 1; thence South 72 degrees 26 minutes 49 seconds West a distance of 111.52 feet; thence South 11 degrees 41 minutes 04 seconds West a distance of 64.73 feet; thence southerly a distance of 257.44 feet along a non-tangential curve, concave to the east, said curve having a radius of 428.00 feet, a central angle of 34 degrees 27 minutes 50 seconds and a chord that bears South 22 degrees 41 minutes 32 seconds West for a distance of 253.58 feet; thence South 05 degrees 27 minutes 37 seconds West, tangent to the last described curve, a distance of 123.78 feet; thence southerly a distance of 266.09 feet along a curve tangent to the last described line, said curve having a radius of 670.00 feet, a central angle of 22 degrees 45 minutes 18 seconds and a chord that bears South 16 degrees 50 minutes 16 seconds West for a distance of 264.34 feet to a point on the northerly right of way of said Trunk Highway No. 36, said point being 47.64 feet, more or less, northeasterly of the intersection of said northerly right of way line and said west line of the Southeast Quarter, as measured along said northerly right of way line, and said described line there terminating.
(As shown on Attachment 3)

AND

The East 120 feet of the West 225 feet of that part of the Southeast Quarter of Section 6, Township 29 North, Range 21 West, Washington County, Minnesota, which lies northerly of Trunk Highway No. 36 and which lies westerly of the following described line:

Commencing at the northwest corner of said Southeast Quarter; thence South 88 degrees 53 minutes 49 seconds East, bearings are based on the Washington County Coordinate System NAD 83 – 1996 Adjustment, along the north line of said Southeast Quarter, a distance of 328.83 feet to the northwest corner of Lot 1, Block 1, MILLS SECOND ADDITION TO OAKDALE, according to the plat thereof, on file and of record in the Office of the Recorder for said county, and the point of beginning of the line to be described; thence South 06 degrees 58 minutes 54 seconds East, along the westerly line of said Lot 1 a distance of 66.58 feet; thence South 22 degrees 18 minutes 32 seconds East, continuing along the westerly line of said Lot 1, a distance of 51.89 feet to the most southwesterly corner of said Lot 1; thence South 72 degrees 26 minutes 49 seconds West a distance of 111.52 feet; thence South 11 degrees 41 minutes 04 seconds West a distance of 64.73 feet; thence southerly a distance of 257.44 feet along a non-tangential curve, concave to the east, said curve having a radius of 428.00 feet, a central angle of 34 degrees 27 minutes 50 seconds and a chord that bears South 22 degrees 41 minutes 32 seconds West for a distance of 253.58 feet; thence South 05 degrees 27 minutes 37 seconds West, tangent to the last described curve, a distance of 123.78 feet; thence southerly a distance of 266.09 feet along a curve tangent to the last described line, said curve having a radius of 670.00 feet, a central angle of 22 degrees 45 minutes 18 seconds and a chord that bears South 16 degrees 50 minutes 16 seconds West for a distance of 264.34 feet to a point on the northerly right of way of said Trunk Highway No. 36, said point being 47.64 feet, more or less, northeasterly of the intersection of said northerly right of way line and said west line of the Southeast Quarter, as measured along said northerly right of way line, and said described line there terminating.
(As shown on Attachment 4)

AND

All that part of Parcel 3 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder, Washington County, Minnesota, which lies westerly and northerly of the following described line:

Commencing at the northwest corner of the Southeast Quarter of Section 6, Township 29 North, Range 21 West, Washington County, Minnesota; thence South 88 degrees 53 minutes 49 seconds East, bearings are based on the Washington County Coordinate System NAD 83 – 1996 Adjustment, along the north line of said Southeast Quarter, a distance of 328.83 feet to the northwest corner of Lot 1, Block 1, MILLS SECOND ADDITION TO OAKDALE, according to the plat thereof, on file and of record in the Office of the Recorder for said county, and the point of beginning of the line to be described; thence South 06 degrees 58 minutes 54 seconds East, along the westerly line of said Lot 1 a distance of 66.58 feet; thence South 22 degrees 18 minutes 32 seconds East, continuing along the westerly line of said Lot 1, a distance of 51.89 feet to the most southwesterly corner of said Lot 1; thence South 72 degrees 26 minutes 49 seconds West a distance of 111.52 feet; thence South 11 degrees 41 minutes 04 seconds West a distance of 64.73 feet; thence southerly a distance of 257.44 feet along a non-tangential curve, concave to the east, said curve having a radius of 428.00 feet, a central angle of 34 degrees 27 minutes 50 seconds and a chord that bears South 22 degrees 41 minutes 32 seconds West for a distance of 253.58 feet; thence South 05 degrees 27 minutes 37 seconds West, tangent to the last described curve, a distance of 123.78 feet; thence southerly a distance of 266.09 feet along a curve tangent to the last described line, said curve having a radius of 670.00 feet, a central angle of 22 degrees 45 minutes 18 seconds and a chord that bears South 16 degrees 50 minutes 16 seconds West for a distance of 264.34 feet to a point on the northerly right of way of said Trunk Highway No. 36, said point being 47.64 feet, more or less, northeasterly of the intersection of said northerly right of

way line and said west line of the Southeast Quarter, as measured along said northerly right of way line, and said described line there terminating.

AND

All that part of Parcel 3 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder, Washington County, Minnesota, described as follows:

Commencing at the northwest corner of the Southeast Quarter of Section 6, Township 29 North, Range 21 West, Washington County, Minnesota; thence South 88 degrees 53 minutes 49 seconds East, bearings are based on the Washington County Coordinate System NAD 83 – 1996 Adjustment, along the north line of said Southeast Quarter, a distance of 328.83 feet to the northwest corner of Lot 1, Block 1, MILLS SECOND ADDITION TO OAKDALE, according to the plat thereof, on file and of record in the Office of the Recorder for said county; thence South 06 degrees 58 minutes 54 seconds East, along the westerly line of said Lot 1 a distance of 66.58 feet; thence South 22 degrees 18 minutes 32 seconds East, continuing along the westerly line of said Lot 1, a distance of 51.89 feet; thence South 66 degrees 48 minutes 08 seconds East, along the southerly line of said Lot 1, a distance of 76.03 feet to the **point of beginning**; thence South 18 degrees 42 minutes 34 seconds East a distance of 83.76 feet; thence South 04 degrees 50 minutes 22 seconds East a distance of 30.72 feet; thence South 61 degrees 40 minutes 22 seconds East a distance of 83.97 feet to the east line of said Parcel 3 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146; thence North 00 degrees 54 minutes 26 seconds West, along said east line, a distance of 164.91 to a point on the southerly line of said Lot 1, Block 1, MILLS SECOND ADDITION TO OAKDALE; thence westerly a distance of 103.56 feet along said southerly line of Lot 1 on a non-tangential curve, concave to the south, said curve having a radius of 166.00 feet, a central angle of 35 degrees 44 minutes 45 seconds and a chord that bears South 81 degrees 28 minutes 34 seconds West for a distance of 101.89 feet to the point of beginning.

(As shown on Attachment 5)

AND

All that part of Parcel 4 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder, Washington County, Minnesota, which lies northeasterly of the following described line:

Commencing at the northwest corner of the Southeast Quarter of Section 6, Township 29 North, Range 21 West, Washington County, Minnesota; thence South 88 degrees 53 minutes 49 seconds East, bearings are based on the Washington County Coordinate System NAD 83 – 1996 Adjustment, along the north line of said Southeast Quarter, a distance of 328.83 feet to the northwest corner of Lot 1, Block 1, MILLS SECOND ADDITION TO OAKDALE, according to the plat thereof, on file and of record in the Office of the Recorder for said county; thence South 06 degrees 58 minutes 54 seconds East, along the westerly line of said Lot 1 a distance of 66.58 feet; thence South 22 degrees 18 minutes 32 seconds East, continuing along the westerly line of said Lot 1, a distance of 51.89 feet; thence South 66 degrees 48 minutes 08 seconds East, along the southerly line of said Lot 1, a distance of 76.03 feet; thence South 18 degrees 42 minutes 34 seconds East a distance of 83.76 feet; thence South 04 degrees 50 minutes 22 seconds East a distance of 30.72 feet to the **point of beginning of the line to be described**; thence South 61 degrees 40 minutes 22 seconds East a distance of 245.31 feet to a point on the northerly right of way line of State Highway No. 36, and said described line there terminating.

(As shown on Attachment 6)

AND

All that part of Parcel 6 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota, which lies easterly of the following described line:

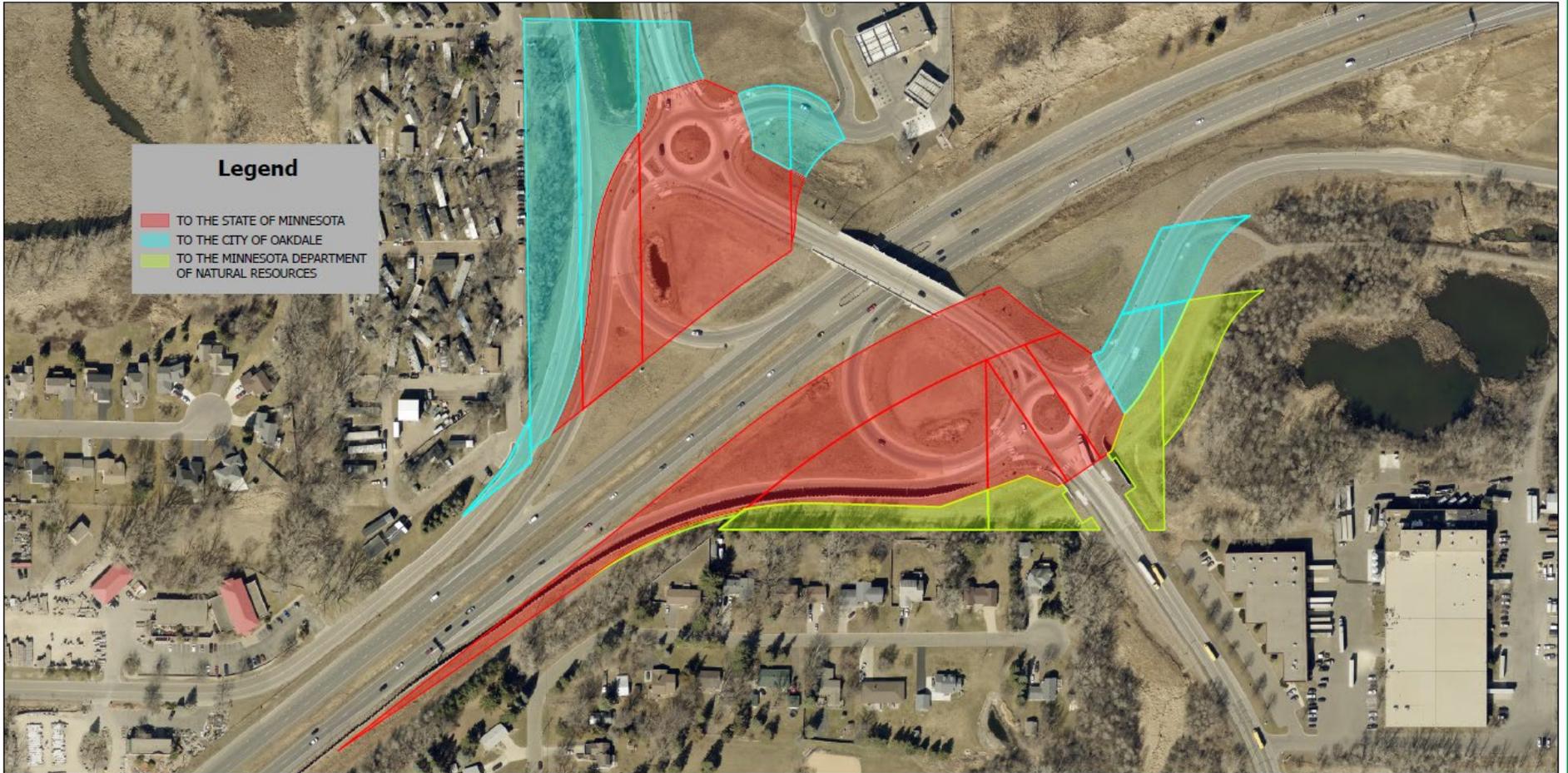
Commencing at Boundary Corner B14619 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota; thence North 33 degrees 45 minutes 30 seconds West, bearings are based on the Washington County Coordinate System NAD83/1996 HARN, along the northeasterly right-of-way line of WASHINGTON COUNTY HIGHWAY RIGHT OF WAY PLAT NO. 54, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, a distance of 171.02 feet; thence North 55 degrees 58 minutes 21 seconds East a distance of 25.66 feet; thence North 19 degrees 39 minutes 58 seconds East a distance of 79.17 feet; thence North 28 degrees 30 minutes 37 seconds West a distance of 133.42 feet; thence North 72 degrees 21 minutes 50 seconds East a distance of 18.24 feet; thence northeasterly a distance of 83.52 feet along a non-tangential curve, concave to the northwest, said curve having a radius of 1465.00 feet, a central angle of 03 degrees 16 minutes 00 seconds and a chord that bears North 27 degrees 52 minutes 46 seconds East for a distance of 83.51 feet to a point on the southerly line of said Parcel 6 and the **point of beginning** of the line to be described; thence continuing northeasterly a distance of 130.25 feet, along the last described curve having a radius of 1465.00 feet, a central angle of 05 degrees 05 minutes 39 seconds and a chord that bears North 26 degrees 57 minutes 56 seconds East for a distance of 130.21 feet; thence North 24 degrees 25 minutes 07 seconds East, tangent to the last described curve, a distance of 108.27 feet; thence northeasterly a distance of 34.34 feet on a tangential curve, concave to the southeast, said curve having a radius of 335.00 feet and a central angle of 05 degrees 52 minutes 22 seconds to a point on the northerly line of said Parcel 6, said point being 177.31 feet westerly of

Boundary Corner B14611 of said MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, as measured along said northerly line of Parcel 6, and said described line there terminating.
(As shown on Attachment 7)

AND

All that part of Parcel 9 of MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, according to the plat thereof, on file and of record in the Office of the Recorder for Washington County, Minnesota, which lies westerly of the following described line:

Beginning at Boundary Corner B14613 of said MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146; thence South 24 degrees 25 minutes 07 seconds West, bearings are based on the Washington County Coordinate System NAD83/1996 HARN, a distance of 35.06 feet; thence southwesterly a distance of 88.85 feet along a tangential curve, concave to the west, said curve having a radius of 1575.00 feet and a central angle of 03 degrees 13 minutes 55 seconds, to a point on the west line of said Parcel 9, said point being 178.33 feet northerly of Boundary Corner B14617 of said MINNESOTA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY PLAT NO. 82-146, as measured along said west line of Parcel 9, and said described line there terminating
(As shown on Attachment 8)





Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.M

Department Information

| | | |
|---|---|----------------------------------|
| ORIGINATING DEPARTMENT: Public Works | REQUESTOR: Rana Campbell-Beams, Administrative Assistant | REQUESTOR PHONE: 651-430-4355 |
| PRESENTER(S): | MEDIA CONTACT: Dan Lawrence 651-430-6226 | |

Agenda Item Details

| | | |
|--|---|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Approve Second Amendment to the Development Agreement for the North Environmental Center project in Forest Lake. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| <p>BACKGROUND/JUSTIFICATION:</p> <p>The new Washington County North Environmental Center was completed in December 2025. As part of the project approvals, the City of Forest Lake required a Development Agreement with Washington County. In August 2024, the City approved the First Amendment to this agreement to add the roadway work needed to extend Headwaters Parkway and provide public access to the facility. The County Board approved and signed this First Amendment in September 2024.</p> <p>During project review, the City asked for additional landscaping along the southern property line to better buffer nearby homes, as well as more plantings along the Headwaters Parkway right-of-way. County staff worked with the City to revise the landscape plan to meet these requests.</p> <p>On September 19, 2025, the County issued the 2025 Landscape Enhancements package for contractor pricing. Contract No. 17721, in the amount of \$116,578, was awarded to Albrecht Company. The City will cover the cost of this additional landscaping through a project surety reduction. What this means is - the County had previously provided the City with a financial guarantee for the project. Now that most of the work is complete, the City is releasing part of that money back to the County, and the County will use those released funds to pay for the landscaping. Work will be completed in spring 2026.</p> <p>The Second Amendment to the Development Agreement formally adds the Revised Landscape Plan to the agreement. The Forest Lake City Council approved this Second Amendment on February 9, 2026.</p> <p>Public Works Building Services Division recommends approval of the Second Amendment to the Development Agreement for the North Environmental Center project.</p> | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? | | |
| <p>9/24/2024 - Board approved Development Agreement Amendment No.1</p> <p>8/20/2024 - Approval of Change Orders</p> <p>7/9/2024 - Approval of Change Order with Axel Ohman</p> <p>6/18/2024 - Approval of Change Orders with Kevitt Excavating & Axel Ohman</p> <p>2/27/2024 - Approval of Change Orders</p> | | |

12/19/2023 - HCM Additional Services Amendment
 10/17/2023 - Resolution to Transfer Property
 9/12/2023 - Approval of Construction Contracts: Kellington and Hoffman & McNamara
 8/22/2023 - Approval of Kraus-Anderson Amendment
 8/8/2023 - Approval of Construction Contracts
 7/6/2021 - Workshop to review full-service HHW facility
 6/20/2023 - Approval of Cooperative Agreement with the City of Forest Lake
 6/6/2023 - Workshop for Preferred Site and Cooperative Agreement with City of Forest Lake

Budget Impact

| | |
|----------------------|--------------------|
| YEAR: | UNBUDGETED AMOUNT: |
| | \$ |
| FUNDING DESCRIPTION: | |

Approvals

| | |
|---|------------|
| Wayne Sandberg, Director | 03/02/2026 |
| John Ristad, County Attorney Civil Division Chief | 03/03/2026 |
| Jennifer Wagenius, Deputy County Administrator | 03/04/2026 |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.N

Department Information

| | | |
|---|---|----------------------------------|
| ORIGINATING DEPARTMENT: Public Works | REQUESTOR: Rana Campbell-Beams, Administrative Assistant | REQUESTOR PHONE: 651-430-4355 |
| PRESENTER(S): | MEDIA CONTACT: Andrea Rehm | |

Agenda Item Details

| | | | | | | | | |
|--|---|----------------------------------|---------------------------|--------------------|-----------------|-------------|---------------|-----------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Adopt a resolution of support to submit a project proposal to the Legislative-Citizen Commission on Minnesota Resources for funding through the Environment and Natural Resources Trust Fund (ENRTF). | | | | | | | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes | | | | | | |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | | | | | | | |
| <p>BACKGROUND/JUSTIFICATION: The Legislative-Citizen Commission on Minnesota Resources (LCCMR) is seeking proposals for projects that aim to protect, conserve, preserve, and enhance Minnesota's air, water, land, fish, wildlife, and other natural resources. The LCCMR reviews applications and makes recommendations to the Minnesota Legislature for funding from the Environment and Natural Resources Trust Fund (ENRTF). Approximately \$121 million is available from the Trust Fund in this round.</p> <p>With consideration to the LCCMR's stated funding priorities for 2027, staff recommend submitting the following project:</p> <p>Lake Elmo Park Reserve - Single Track Trail <i>Project Description:</i> Informed by extensive public engagement and a comprehensive feasibility study completed in 2021, this project will construct a 10-mile single-track trail system in Lake Elmo Park Reserve to enhance outdoor recreational opportunities.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Total Project Cost</td> <td style="text-align: right;">\$1,975,000</td> </tr> <tr> <td>Funding Request</td> <td style="text-align: right;">\$1,500,000</td> </tr> <tr> <td>County Match*</td> <td style="text-align: right;">\$475,000</td> </tr> </table> <p><i>*The county match would come from Project #: PARK-3020 as programmed in the 2026-2030 Capital Improvement Plan.</i></p> <p>Full award of the requested funding would allow the full project to be completed in 2027. Funds currently programmed for this project in 2030 would be reprogrammed.</p> | | | Total Project Cost | \$1,975,000 | Funding Request | \$1,500,000 | County Match* | \$475,000 |
| Total Project Cost | \$1,975,000 | | | | | | | |
| Funding Request | \$1,500,000 | | | | | | | |
| County Match* | \$475,000 | | | | | | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? N/A | | | | | | | | |

Budget Impact

YEAR:

UNBUDGETED AMOUNT:

\$

FUNDING DESCRIPTION:

Approvals

| | |
|---|------------|
| Wayne Sandberg, Director | 03/02/2026 |
| John Ristad, County Attorney Civil Division Chief | 03/03/2026 |
| Jennifer Wagenius, Deputy County Administrator | 03/04/2026 |

DATE March 10, 2026

DEPARTMENT Public Works Department

MOTION
BY COMMISSIONER _____

SECONDED BY
COMMISSIONER _____

RESOLUTION AUTHORIZING SUBMITTAL OF A PROPOSAL TO THE LEGISLATIVE-CITIZEN COMMISSION ON MINNESOTA RESOURCES FOR FUNDING THROUGH THE ENVIRONMENT AND NATURAL RESOURCES TRUST FUND

WHEREAS, Washington County seeks \$1,500,000 for Lake Elmo Park Reserve – Single Track Trail, to construct a 10-mile single track trail system to enhance outdoor recreational opportunities, informed by extensive public engagement and a comprehensive feasibility study completed in 2021;

NOW, THEREFORE, BE IT RESOLVED, that Washington County supports the above-referenced project and authorizes the submittal of a proposal for funding of this project on behalf of Washington County to the Legislative-Citizen Commission on Minnesota Resources (LCCMR) in response to the Minnesota Legislature 2027 Environmental and Natural Resources Trust Fund (ENRTF) Request for Proposal; and

BE IT FURTHER RESOLVED, that, if funding is awarded, Washington County agrees to accept the award and may enter into an agreement with the state of Minnesota for the above-referenced project. Washington County will comply with all applicable laws, environmental requirements, and regulations and any additional conditions stated in the grant agreement and the approved LCCMR work plan; and

BE IT FURTHER RESOLVED, that Washington County understands that grants from the ENRTF are generally paid out on a reimbursement basis. Washington County has the financial capability to pay for project expenses prior to seeking reimbursement; and

BE IT FURTHER RESOLVED, that Washington County certifies none of the current principals of Washington County have been convicted of a felony financial crime in the last ten years. For this purpose, a principal is defined as a public official, a board member, or staff that would have the authority to access or determine the use of ENRTF funds, if awarded; and

BE IT FURTHER RESOLVED, that Washington County Public Works is hereby authorized to execute such agreements and work plans as necessary and is authorized to implement the project on behalf of Washington County; and

BE IT FURTHER RESOLVED, that Washington County has the financial capability to ensure adequate operation and maintenance of the project once completed.

ATTEST:

COUNTY ADMINISTRATOR

YES

NO

MIRON
KARWOSKI
COX
BIGHAM
CLASEN

COUNTY BOARD CHAIR



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.0

Department Information

| | | |
|---|---|----------------------------------|
| ORIGINATING DEPARTMENT: Public Works | REQUESTOR: Rana Campbell-Beams, Administrative Assistant | REQUESTOR PHONE: 651-430-4355 |
| PRESENTER(S): | MEDIA CONTACT: Madeline Dahlheimer | |

Agenda Item Details

| | | |
|--|--|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Approve Amendment No. 3 to Contract No. 15929 with Transportation Collaborative & Consultants, LLC for the Long Range Transportation Plan in the amount of \$6,000. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? Yes | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| <p>BACKGROUND/JUSTIFICATION:</p> <p>Washington County is preparing its first Long Range Transportation Plan (LRTP) — “Connect 2050” — a 25-year planning document that will serve as an additional resource to support discussions and decision-making about the County’s transportation network. The County’s LRTP provides an opportunity to create a resource that is unique to Washington County’s vision and context.</p> <p>The planning process for the LRTP kicked-off in December 2023. The planning process included data collection, analysis, and public and agency engagement. In October 2025, County staff provided a plan update to City and Township staff and shortly thereafter, in November, staff presented a plan update to the County Board at a Workshop. Following these two meetings, a copy of the draft plan was circulated to the County Commissioners and staff representatives at all the Cities and Townships in the County for review and comment.</p> <p>In order to be responsive to comments received, staff are requesting a contract amendment in the amount of \$6,000, to cover the costs associated with making final updates to the plan report, including updating data sets which will require updated mapping and analysis.</p> <p>The initial contract value with Transportation Collaborative (TC2) was \$175,000 and was signed by the Public Works Department Director in accordance with the County’s Procurement Policy. This amendment will bring the total contract value to \$181,000, which requires Board approval. The funding source for the additional \$6,000 is the Public Works Planning Division 2026 budget.</p> | | |
| <p>PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED?</p> <p>September 29, 2023 – Initial Contract Approval (signed by Public Works Director Sandberg) December 19, 2023 – Board Workshop March 1, 2025 – Contract Amendment 1 (timeline extension) November 18, 2025 – Board Workshop December 19, 2025 – Contract Amendment 2 (timeline extension) December 2025 through January 2026 – Draft Plan Comment Period</p> | | |

Budget Impact

YEAR:

UNBUDGETED AMOUNT:

\$

FUNDING DESCRIPTION:

Public Works Planning Division 2026 budget

Approvals

| | |
|---|------------|
| Wayne Sandberg, Director | 03/02/2026 |
| John Ristad, County Attorney Civil Division Chief | 03/03/2026 |
| Jennifer Wagenius, Deputy County Administrator | 03/04/2026 |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.P

Department Information

| | | |
|---|---|----------------------------------|
| ORIGINATING DEPARTMENT: Public Works | REQUESTOR: Rana Campbell-Beams, Administrative Assistant | REQUESTOR PHONE: 651-430-4355 |
| PRESENTER(S): | MEDIA CONTACT: Ryan Hoefs 651-430-4336 | |

Agenda Item Details

BRIEF DESCRIPTION OF YOUR REQUEST:

1. Approve Cooperative Agreement No. 17926 with the City of Grant for engineering costs for the County State Aid Highway (CSAH) 12 Safe Routes to School Trail.

2. Adopt a resolution to accept a grant through the Minnesota Department of Transportation's 2024 Safe Routes to School Program to construct a trail on the south side of CSAH 12 from Inwood Way to the Mahtomedi High and Middle School entrance drive and for Independent School District 832 to construct a trail from the intersection of CSAH 12 along the Mahtomedi High and Middle School driveway, both in the City of Grant.

| | | |
|---|--|----------------------------------|
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? Yes | ESTIMATED DURATION: 0 minutes |
|---|--|----------------------------------|

| | |
|-------------------------|-------------------------|
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: |
|-------------------------|-------------------------|

BACKGROUND/JUSTIFICATION: Washington County's Capital Improvement Plan includes Project RB-2824 to construct a new trail along the south side of CSAH 12 between the Mahtomedi School campus entrance and Inwood Way.

In December 2024, the County Board authorized a joint application with Independent School District 832 to MnDOT's Safe Routes to School (SRTS) Infrastructure Program. The application proposed two coordinated improvements:

- A paved trail on the south side of CSAH 12/75th Street North from Inwood Way to the signalized school entrance; and
- A trail connection from the signalized intersection north into the Mahtomedi school campus.

The project will provide a continuous, safe route for students and families accessing the Elementary, Middle, and High Schools, and will connect nearby neighborhoods and new development to a controlled crossing of CSAH 12.

MnDOT awarded \$705,500 through the SRTS program to construct both the County and School District components. No formal match is required, though each agency is responsible for costs exceeding the award.

Washington County will design and deliver the CSAH 12 south-side trail segment, including engineering, right-of-way needs, utility coordination, construction administration, inspection, and any costs above the grant. Engineering costs are budgeted through TAA – Multimodal and local contributions. The City of Grant will participate through a cost-share agreement.

Mahtomedi Public Schools will design and deliver the trail connection north of CSAH 12 into the school campus, including engineering, right-of-way needs, construction administration, inspection, and any costs above the grant.

Both segments will be developed concurrently and constructed as one coordinated project.

PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED?

12/17/2024 – Approved resolution supporting submittal of application to the Minnesota Department of Transportation for funding under the Safe Routes to Schools Infrastructure Program.

12/16/2025 - Board adopted the 2026 - 2030 Capital Improvement Plan that identifies the projects in the 2026 construction program and provides funding for the project as RB-2824.

Budget Impact

YEAR:

UNBUDGETED AMOUNT:

\$

FUNDING DESCRIPTION:

Local Contributions, State Grants, and TAA - Multi-Modal

Approvals

Wayne Sandberg, Director 03/02/2026

John Ristad, County Attorney Civil Division Chief 03/03/2026

Jennifer Wagenius, Deputy County Administrator 03/04/2026

DATE March 10, 2026

DEPARTMENT Public Works Department

MOTION
BY COMMISSIONER _____

SECONDED BY
COMMISSIONER _____

RESOLUTION ACCEPTING GRANT FUNDING THROUGH THE MINNESOTA DEPARTMENT OF TRANSPORTATION (MNDOT) FOR FUNDING UNDER THE SAFE ROUTES TO SCHOOLS INFRASTRUCTURE PROGRAM.

WHEREAS, Washington County has identified project RB-2824 in its Capital Improvement Plan for new trail construction along the south side of CSAH 12 between the Mahtomedi School entrance and Inwood Way; and

WHEREAS, the County Board authorized the submittal of an application, in partnership with Mahtomedi Public Schools, to the Minnesota Department of Transportation Safe Routes to Schools Infrastructure Grant program for the following project:

1. Construction of a trail on the south side of County State Aid Highway (CSAH) 12/75th St N from Inwood Way N to the signalized intersection at the Mahtomedi Middle and High School driveway in the City of Grant; and
2. Construction of a trail from the signalized intersection at CSAH 12/75th St N at the Mahtomedi Middle and High School driveway to the school buildings in the City of Grant.

WHEREAS, the project will be of mutual benefit to residents of Washington County, City of Grant, and Independent School District 832; and

WHEREAS, the aforementioned project will improve access and safety to the Mahtomedi Elementary, Middle, and High Schools, and supports the Mahtomedi Public School’s 2023 Safe Routes to School Plan; and

WHEREAS, Washington County will be responsible for design and implementation of the proposed trail on the south side of CSAH 12, including but not limited to, preliminary and final engineering, right-of-way acquisition, construction administration and inspection, utility construction, as well as costs above the Safe Routes to School award; and

WHEREAS, Mahtomedi Public Schools will be responsible for design and implementation of the proposed trail connection to the school buildings north of CSAH 12 including but not limited to preliminary and final engineering, right-of-way acquisition, construction administration and inspection, utility construction, as well as costs above the Safe Routes to School award; and

WHEREAS, funds awarded through the Safe Routes to Schools Program will be divided between Washington County and Mahtomedi Public Schools based upon estimated project costs as outlined in the grant application with Washington County acting as fiscal agent.

NOW, THEREFORE, BE IT RESOLVED, that the Washington County Board accepts \$705,500 towards the construction of RB-2824 through the MnDOT Safe Routes to School Infrastructure Program.

ATTEST:

COUNTY ADMINISTRATOR

YES

NO

**MIRON
KARWOSKI
COX
BIGHAM
CLASEN**

COUNTY BOARD CHAIR



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.Q

Department Information

| | | |
|---|---|------------------|
| ORIGINATING DEPARTMENT: Sheriff's Office | REQUESTOR: Jennifer Flores, Sr. Procurement Specialist | REQUESTOR PHONE: |
| PRESENTER(S): | MEDIA CONTACT: Commander Sara Halverson | |

Agenda Item Details

| | | |
|---|---|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Adopt a resolution to approve a donation in the amount of \$10,000 from Washington County resident, Jim Dingle, for the Sheriff's Office K9 Unit. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: On February 11, 2026, the Sheriff's Office K9 Unit received a \$10,000 donation from Washington County resident, Jim Dingle. Mr. Dingle made this contribution in memory of his late wife, Helen Ann McKasy Dingle. Mr. Dingle explained that they are avid dog owners and are proud of the sacrifice and service our Washington County K9's provide to the residents of Washington County and the loyalty they show their handlers. The Sheriff's Office K9 Unit is deeply grateful for this generous donation. The funds will be used for equipment needs. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? | | |

Budget Impact

| | |
|---|---------------------------------|
| YEAR: 2026 | UNBUDGETED AMOUNT: \$ 10,000 |
| FUNDING DESCRIPTION: Monetary donation | |

Approvals

| | |
|---|------------|
| Dan Starry, County Sheriff | 02/13/2026 |
| John Ristad, County Attorney Civil Division Chief | 02/24/2026 |
| Kevin Corbid, County Administrator | 03/03/2026 |

BOARD OF COUNTY COMMISSIONERS
WASHINGTON COUNTY, MINNESOTA

RESOLUTION NO. _____

DATE March 10, 2026
MOTION
BY COMMISSIONER _____

DEPARTMENT Sheriff's Office
SECONDED BY
COMMISSIONER _____

DONATION FOR SHERIFF'S OFFICE K9 UNIT

WHEREAS, Washington County gratefully accepts donations, gifts, and bequests from public and private sources to enhance the programs and services it provides; and

WHEREAS, any gift, donation, or bequest becomes the property of Washington County; and

WHEREAS, the Washington County Board is authorized to approve donations, gifts, and bequests.

NOW, THEREFORE, BE IT RESOLVED, that the Washington County Board of Commissioners does hereby approve a donation in the amount of \$10,000.00 from Washington County resident, Jim Dingle, in memory of his late wife, Helen Ann McKasy Dingle, to support the Sheriff's Office K9 Unit.

ATTEST:

COUNTY ADMINISTRATOR

COUNTY BOARD CHAIR

YES NO

| | | |
|----------|-------|-------|
| MIRON | _____ | _____ |
| KARWOSKI | _____ | _____ |
| COX | _____ | _____ |
| BIGHAM | _____ | _____ |
| CLASEN | _____ | _____ |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.R

Department Information

| | | |
|---|---|------------------|
| ORIGINATING DEPARTMENT: Sheriff's Office | REQUESTOR: Jennifer Flores, Sr. Procurement Specialist | REQUESTOR PHONE: |
| PRESENTER(S): | MEDIA CONTACT: Commander Andy Ellickson | |

Agenda Item Details

| | | |
|---|---|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Approval to convert the Radio Technician position in the Sheriff's Office from 0.34 to 1.0 FTE. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| <p>BACKGROUND/JUSTIFICATION: The countywide Public Safety Radio (PSR) system is currently supported by one full-time equivalent (FTE) Systems Manager and a 0.34 FTE Radio Technician. Converting the Technician to a full-time position will improve service levels, allow staff to address system needs proactively, increase redundancy, and support long-term succession planning. It will also enable the county to bring additional maintenance functions in-house, reducing reliance on a service contract and improving cost efficiency.</p> <p>The PSR system includes 14 tower sites, 2 backup tower sites, a dispatch center with 13 radio consoles plus the need for a future backup dispatch center, and 2,157 field radios used by the county and municipal agencies. PSR staff provide first-line support for tower equipment, backup power, environmental systems, security monitoring, and the transport network connecting the sites.</p> <p>To fund the conversion of the Technician position from 0.34 to 1.0 FTE in the 2026 PSR budget, two internal adjustments were made. The optional advanced replacement parts component of a service contract—an infrequently used service not applicable to much of the system’s equipment—was removed, reducing contract costs by \$50,000. In addition, the City of Hudson agreed to eliminate monthly rent for the Hanley Road water tower site, providing an additional \$12,000 reduction. These changes fully offset the cost of the FTE conversion. There are no impacts to budgets outside of PSR, which is entirely funded through user fees.</p> | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? This request was presented to the Personnel Committee on February 10, 2026, and was recommended for approval by the County Board. | | |

Budget Impact

| | |
|--|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: PSR operating budget | |

Approvals

| | |
|---|------------|
| Dan Starry, County Sheriff | 02/18/2026 |
| John Ristad, County Attorney Civil Division Chief | 02/24/2026 |
| Kevin Corbid, County Administrator | 03/03/2026 |

POSITION REQUEST FORM

(Adding New FTE Outside Annual Budget Process)

| | | |
|-----------------------|-----------------------|--|
| Request Date: | 1/20/2026 | |
| Department: | SHR-Sheriff | |
| Job Title: | Radio Technician | |
| Position Type: | Regular Full-Time | |
| Business Unit: | 240001 | |
| FTE(s): | 1.00 | |
| Requested Start Date: | 2/2/2026 | |
| Current End Date: | | <i>Only needed if requesting to extend SPPJ</i> |
| Requested End Date: | | <i>Only needed if requesting to extend SPPJ</i> |
| Length: | Indefinite | |
| Current Position #: | Radio Technician (PT) | <i>If existing position</i> |
| Supervisor: | Nate Timm | <i>If new position</i> |
| Work Location: | LEC | <i>If new position</i> |
| Mandated: | No | <i>If yes, provide mandate explanation on page 2</i> |

Expenditures

| | | |
|---------------------------|---------------|------------------------------------|
| Wages | 60,715 | <i>Use Benefits Calculator tab</i> |
| Benefits | 21,800 | <i>Use Benefits Calculator tab</i> |
| Other Costs | | |
| Total Expenditures | 85,400 | |

Funding Sources

| | | <i>Funding Source Name</i> |
|----------------------|---------------|---|
| Existing Funding 1 | 22,500 | .34 FTE salary - existing |
| Existing Funding 2 | 48,600 | Savings from reducing Motorola contract |
| Existing Funding 3 | 12,000 | Savings from eliminating site rent |
| Funding Request 1 | NONE | NOTE 2026+ budget will have all salary in 240001.610000 |
| Funding Request 2 | | |
| Total Funding | 85,400 | |

Existing Funding Object Strings Detail

| | | |
|--------------------|---------------|---|
| Existing Funding 1 | 240001.610000 | <i>BU.Object Code for .34 FTE salary - existing</i> |
| Existing Funding 2 | 240001.648110 | <i>BU.Object Code for Savings from reducing Motorola contract</i> |
| Existing Funding 3 | 240011.634110 | <i>BU.Object Code for Savings from eliminating site rent</i> |

Request justification / rationale:

The county wide public safety radio system is currently supported by one full time systems manager and a .34 part time technician. Having the technician full time will allow for higher level of service to the radio system users. The position will allow proactive approach to radio issues rather than a reactive approach. It also provides increased staff redundancy to the system and opportunity to descope the Motorola service contract and have these functions done in house to provide higher quality and more cost effective system support. A full time technician also allows for succession planning in case of System Manager departure.

The Public Safety Radio (PSR) system is comprised of 14 radio towers – 9 of which are entirely owned by the county with the remaining 5 being owned by MnDOT but containing county owned equipment. Additional backup equipment is located at two additional tower sites. PSR staff provide first line service for equipment at those locations such as air conditioning units, backup power systems, alarm monitoring and security cameras, and the transport layer which connects the towers (microwave radio and fiber optic networks). The dispatch center contains 13 radio consoles plus the needs of a future backup dispatch center. PSR Staff also maintain all field radios in the network used by the county and cities, presently consisting of 2,157 unique radio records plus a Wi-Fi based network

Consequences if not approved:

Radio Technician position request

Failing to approve this request will result in the continuance of a reactive approach to radio problems, and increasing service contract costs which may result in a need to increase user fees. A succession vulnerability exists without a full time technician.

Explanation of Mandate:

Not applicable

Other Information:

Two cuts were made to the PSR 2026 budget to provide the needed funding to convert the technician from .34 to 1.0. There will be no impacts to any budgets outside of PSR which is entirely funded from user fees. The optional advanced replacement parts item on the Motorola service contract was removed providing a contract reduction of \$50,000. This service is rarely used and does not apply to much of the equipment in the network. The City of Hudson also agreed to eliminate monthly rent from the Hanley Road water tower site, which provided a reduction of \$12,000.



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.S

Department Information

| | | |
|---|---|------------------|
| ORIGINATING DEPARTMENT: Sheriff's Office | REQUESTOR: Jennifer Flores, Sr. Procurement Specialist | REQUESTOR PHONE: |
| PRESENTER(S): | MEDIA CONTACT: Commander Andy Ellickson | |

Agenda Item Details

| | | |
|--|--|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Approve Joint Powers Agreement No. 18029 that allows the Sheriff's Office to provide fuel to the City of Oak Park Heights for law enforcement services. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? Yes | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: Washington County has entered into a cooperative purchasing agreement through the State of Minnesota for the fixed fuel program available to participants in the metropolitan area. The City of Oak Park Heights is in need of fuel to operate its squad cars to provide law enforcement services. The Sheriff's Office will provide up to 850 gallons of gasoline per month to the Oak Park Heights Police Department for \$2.19 per gallon, which includes all applicable taxes and fees. If the monthly usage and rate exceeds the agreement terms, the City will be responsible for paying the higher rate charged to the County. The term of this agreement is February 1, 2026, through January 31, 2027. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? The previous JPA was approved by the County Board on March 11, 2025. | | |

Budget Impact

| | |
|--|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: Sale of fuel to the City of Oak Park Heights | |

Approvals

| | |
|---|------------|
| Dan Starry, County Sheriff | 02/19/2026 |
| John Ristad, County Attorney Civil Division Chief | 02/24/2026 |
| Kevin Corbid, County Administrator | 03/03/2026 |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.T

Department Information

| | | |
|---|---|------------------|
| ORIGINATING DEPARTMENT: Sheriff's Office | REQUESTOR: Jennifer Flores, Sr. Procurement Specialist | REQUESTOR PHONE: |
| PRESENTER(S): | MEDIA CONTACT: Commander Kyle Schenck | |

Agenda Item Details

| | | |
|---|---|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Approval to submit an application for the OVC FY25 Enhanced Collaborative Model (ECM) Task Force to Combat Human Trafficking grant program. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: The Sheriff's Office is seeking County Board approval to submit an application for the OVC FY25 Enhanced Collaborative Model (ECM) Task Force to Combat Human Trafficking grant program through the U.S. Department of Justice, Office of Justice Programs, Office for Victims of Crime (OVC). This grant will support the East Metro Human Trafficking Task Force in further developing and expanding a multidisciplinary, collaborative task force approach to address human trafficking. Funding will enhance the task force's capacity to identify victims, coordinate the provision of services, and conduct comprehensive case investigations. The total project request is \$1,091,000 over a three-year grant period and includes a required 25% recipient match. Accordingly, the Sheriff's Office seeks authorization to apply for \$818,250 in federal grant funding, supplemented by \$272,750 in levy matching funds. Approval of this request will provide continued support for the critical work being done by the East Metro Human Trafficking Task Force. The proposed budget includes personnel costs, task force insurance, and professional development, ensuring the task force is equipped to sustain and enhance its efforts in combating human trafficking and supporting victims. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? | | |

Budget Impact

| | |
|---|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: 75% federal grant funding with 25% levy match | |

Approvals

| | |
|---|------------|
| Dan Starry, County Sheriff | 02/21/2026 |
| John Ristad, County Attorney Civil Division Chief | 02/24/2026 |
| Kevin Corbid, County Administrator | 03/03/2026 |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
5.U

Department Information

| | | |
|---|---|------------------|
| ORIGINATING DEPARTMENT: Sheriff's Office | REQUESTOR: Jennifer Flores, Sr. Procurement Specialist | REQUESTOR PHONE: |
| PRESENTER(S): | MEDIA CONTACT: Commander Sara Halverson | |

Agenda Item Details

| | | |
|---|---|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Approval to transfer ownership of K9 Odie to his handler, Sergeant Justin McDonough. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Consent | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 0 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: K9 Odie, a 7-year-old German Wirehaired Pointer, joined the county in June 2022 with his handler, Detective Justin McDonough, who was assigned to the Washington County Drug Task Force. Odie is certified in the detection of methamphetamine, cocaine, and heroin. In December 2022, Odie and Detective McDonough were then assigned to a DEA (Drug Enforcement Administration) Task Force Group. In Odie's three and a half years of service, he has seized roughly 900 pounds of methamphetamine, 400 pounds of cocaine, 5 pounds of heroin, and over \$300,000.00 in US currency. Odie's official date of retirement was March 1, 2026. | | |
| The Sheriff's Office requests County Board approval to transfer ownership of K9 Odie to his handler, Sergeant Justin McDonough, who has agreed to take on the responsibility of caring for Odie during his retirement. | | |
| Thank you Sergeant McDonough and K9 Odie for your years of hard work and dedication. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? | | |

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

| | |
|---|------------|
| Dan Starry, County Sheriff | 02/24/2026 |
| John Ristad, County Attorney Civil Division Chief | 02/24/2026 |
| Kevin Corbid, County Administrator | 03/03/2026 |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
6.A

Department Information

| | | |
|---------------------------------|--|----------------------------------|
| ORIGINATING DEPARTMENT: CDA | REQUESTOR: Stephanie Kammerud, Administrative Assistant | REQUESTOR PHONE: 651-430-6014 |
| PRESENTER(S): Karly Schoeman | MEDIA CONTACT: Karly Schoeman | |

Agenda Item Details

| | | |
|--|---|-----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Adopt a resolution approving the 2027-2028 Qualified Allocation Plan for the Housing Tax Credit Program and amending the 2025-2026 Housing Tax Credit Qualified Allocation Plan. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Board | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 10 minutes |
| IS THIS MANDATED? Yes | EXPLANATION OF MANDATE: Section 42 of the Internal Revenue Code (IRC) requires the Qualified Allocation Plan be approved by the elected body of the allocating agency. | |
| BACKGROUND/JUSTIFICATION: The Housing Tax Credit program was created by the Tax Reform Act of 1986 to stimulate private capital investment in new construction, substantial rehabilitation, and preservation of affordable housing. In exchange for federal tax credits over ten years, a private company becomes an investor partner in the ownership of the development and provides equity to help construct the project. Since the program's inception, housing tax credits have been used to produce or rehabilitate 4,146 affordable apartments in 53 developments across Washington County. The Washington County Community Development Agency (CDA) is designated under Minnesota State law as the tax credit allocating agency for Washington County. Each suballocator is apportioned an allocation of tax credits equal to its formula share multiplied by an annual per capita volume cap established by the Internal Revenue Service. The estimated amount of 2027 and 2028 credits is \$861,314 for each year. Section 42 of the Internal Revenue Code (IRC) requires that allocating agencies develop a Qualified Allocation Plan (QAP) which sets forth the selection priorities and process for distribution of tax credits within their jurisdiction. Tax credits subject to the annual volume cap limit are awarded to projects through a competitive process. The Agency will receive applications in the summer of 2026. Tax credits not subject to the annual volume cap limit are awarded on a pipeline basis, subject to an award of tax-exempt private activity bonding allocation by the Minnesota Department of Management and Budget. The CDA Board of Commissioners held a public hearing on February 17, 2026. A summary of the proposed changes discussed is included (Attachment A). The CDA adopted the 2027-2028 QAP (Attachment B) and the amended 2025-2026 QAP (Attachment C). The CDA recommends the Washington County Board of Commissioners adopt the attached resolution approving the 2027-2028 Qualified Allocation Plan and amended 2025-2026 Qualified Allocation Plan. | | |

PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED?

The Washington County CDA held a public hearing on February 17, 2026, and passed Resolution 26-11 adopting the 2027-2028 QAP and amending the 2025-2026 QAP.

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

John Ristad, County Attorney Civil Division Chief 02/27/2026
Jennifer Wagenius, Deputy County Administrator 03/02/2026

2025-2026 AND 2027-2028 QUALIFIED ALLOCATION PLAN UPDATES

March 10, 2026

Washington County Board of Commissioners



Low-Income Housing Tax Credit Allocation



Oakdale Commons, Oakdale
Developer: Velair Development

HTC program established in 1986, regulated by IRS

CDA is a “sub-allocator” in MN for Washington County

- Pass through of Federal tax credits
- Other allocators include Minnesota Housing, City of Minneapolis, City of St. Paul, and Dakota County
- Allows for local priorities and development context

Must adopt Qualified Allocation Plan (QAP) each year

- QAP defines how credits are awarded for limited and non-limited applications
- 2027 and 2028 estimated allocation is \$861,314 per year

HTC Allocation: Two Types

Limited: 9% HTC

- HTC equity approx. 70% of construction financing
- Amortizing 1st mortgage debt determined by available rent revenue
- Remaining financing filled with deferred gap financing

Unlimited: 4% HTC & Tax-Exempt Bonds

- HTC equity approx. 30% of construction financing
- Amortizing tax-exempt bonds approx. 50% financing & determined by available rent revenue
- Remaining financing filled with deferred gap financing

Powerful Financing Tool



The Meadows, Woodbury
Developer: Broadway Street Developers

Allocation multiplies: \$861K allocation provides approx. \$8.6M in equity

- HTC only portion of total financing, need to be mindful of capital markets
- 4,146 HTC units since 1987
- In past 10 years (2016-2025)
 - Six 9% developments (283 units)
 - Thirteen 4% developments (1,942 units)

Strategic and Community Priorities

- Expanded supply and access to affordable units
 - Incentivize deeper and longer affordability
 - 49% Washington County renters cost burdened
 - Increased affordable supply helps balance market
- Preserve affordability of existing housing
 - Affordability is time-limited
 - 596 HTC units expired 2011-2025
 - 1,108 HTC new units 2023-2025



Hadley Ridge Apartments, Cottage Grove
Developer: Real Estate Equities

Proposed Changes



Rivertown Commons, Stillwater
Developer: Standard Communities

Align both QAPs with IRS and state statute updates

Increase minimum points for 4% allocations

Remove points for rental assistance coordination-
duplicative language

Align transit points to options available locally

Incentivize lower intermediary costs

QAP Action Steps

January 20, 2026 discussion item CDA Board

January 30, 2026 public notice published

February 17, 2026 Public Hearing & CDA Board approval

March 10, 2026 County Board considers QAP approval

July 2026 Applications Due for 2027-2028 9% HTC allocations & Minnesota Management and Budget awards 2026 tax-exempt allocations

Fall 2026 CDA Board considers 2027-2028 9% HTC awards

Resolution and Questions

Adopt a resolution approving the 2027-2028 Qualified Allocation Plan for the Housing Tax Credit Program and amending the 2025-2026 Housing Tax Credit Qualified Allocation Plan.

DATE March 10, 2026
MOTION
BY COMMISSIONER _____

DEPARTMENT Community Development Agency
SECONDED BY
COMMISSIONER _____

**RESOLUTION APPROVING THE 2027 and 2028 QUALIFIED ALLOCATION PLAN
FOR THE HOUSING TAX CREDIT PROGRAM AND
AMENDED 2025 and 2026 QUALIFIED ALLOCATION PLAN**

WHEREAS, Congress has permanently extended the Housing Tax Credit Program by enactment of the Revenue Reconciliation Act of 1993; and

WHEREAS, United States Department of Treasury Regulations (the “Regulations”) require allocators of housing tax credits, including the Washington County Community Development Agency (the “CDA”) which allocates such credits on behalf of Washington County (the “County”), to provide procedures to allocate low income housing tax credits and monitor compliance of projects to which it has allocated low income housing tax credits pursuant to Section 42 of the Internal Revenue Code of 1986, as amended; and

WHEREAS, the CDA has determined it is necessary and appropriate to modify the CDA's previously adopted Housing Tax Credit Qualified Allocation Plan (the “Plan”) for allocation years 2025-2026 and 2027-2028 in the form attached hereto; and

WHEREAS, the CDA has adopted the Plan as amended for allocation years 2025-2026 and 2027-2028 in substantially the form attached hereto, following a public hearing regarding the revision of the Plan for which not less than 14 days’ notice was published in a newspaper of general circulation in the County; and

WHEREAS, the Regulations require the Plan to be approved by the elected body of the allocating agency.

NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF COMMISSIONERS OF WASHINGTON COUNTY, that the Housing Tax Credit Qualified Allocation Plan for 2027-2028 and amended Housing Tax Credit Qualified Allocation Plan for 2025-2026, previously adopted by the Agency and attached hereto, are hereby adopted and approved.

Adopted by the Board of Commissioners of Washington County this 10th day of March, 2026.

ATTEST:

COUNTY ADMINISTRATOR

COUNTY BOARD CHAIR

| | YES | NO |
|-----------------|------------|-----------|
| MIRON | _____ | _____ |
| KARWOSKI | _____ | _____ |
| COX | _____ | _____ |
| BIGHAM | _____ | _____ |
| CLASEN | _____ | _____ |

**Summary of Recommended Changes
to the Qualified Allocation Plan and Procedural Manual
for the 2025-2026 and 2027-2028 Program Years**

The Qualified Allocation Plan (QAP) and Procedural Manual are intended to meet three goals: compliance with Internal Revenue Service (IRS) code and state law, responding to the key priorities of the Agency and Washington County, and maximizing the use of the Housing Tax Credits (HTC). To further these aims, staff propose the revisions outlined below.

2025-2026 and 2027-2028 Proposed Revisions

Revised language related to IRS regulation change: The HTC program is regulated by the IRS. IRS requirements have recently changed, reducing the percentage of tax-exempt bonds that must be used in a development paired with HTC. Revised language has been included to reference the IRS regulation regarding this requirement.

2027-2028 Proposed Revisions

Increase minimum score for HTC applications financed with tax-exempt bonds: A development financed with tax-exempt private activity bonds automatically qualifies for an allocation of HTC if the development meets the requirements of the allocating agency's QAP. The minimum score required for these developments to receive an allocation of HTCs has been increased from 30 points to 40 points to incentivize deeper affordability for the greatest length of time.

Removed points for the Rental Assistance category: These points were intended to ensure applicants are using CDA waiting lists in marketing openings at HTC developments. This requirement is also a CDA threshold requirement for all applications, so the points have become duplicative. Removing the points in this category requires applicants to focus on other pointing priorities to achieve a competitive application or meet the minimum points required.

Revised Transit-Oriented Development points: Increased the focus in this category on locating developments in proximity to locally available transit options for residents.

Revised Intermediary Costs points: Increased the focus in this category on incentivizing lower intermediary costs in the development budget.

Administrative and grammatical revisions have been made throughout to provide greater consistency of language and clarity for applicants.

**WASHINGTON COUNTY COMMUNITY DEVELOPMENT AGENCY
LOW INCOME HOUSING TAX CREDIT PROGRAM
2027 AND 2028 QUALIFIED ALLOCATION PLAN**

ARTICLE I

Purpose

Section 1.0. Section 42(m) of the Internal Revenue Code of 1986, as amended (“Code”), requires that Tax Credit agencies develop and adopt a qualified allocation plan in connection with the allocation of Tax Credits. This Qualified Allocation Plan (“QAP”) sets forth selection criteria that are appropriate to local conditions and priorities to be used by the Washington County Community Development Agency (“CDA”) in the allocation of Housing Tax Credits (“Credit(s)” or “Tax Credit(s)”) to housing projects and provides procedures for the Agency to follow in monitoring for noncompliance with the provisions of Section 42 of the Code and in notifying the Internal Revenue Service (“IRS”) of such noncompliance.

ARTICLE II

Authority

Section 2.0. Minnesota Statutes sections 462A.221 through 462A.225, as amended (the “Act”), provide that the federal allocation of Credits available in Minnesota should be allocated among certain cities and counties or their designees, including the CDA as designee for Washington County.

Section 2.1. This QAP was prepared by the Agency according to the procedures set forth in Section 42(m) of the Code and is to be governed under Section 42 of the Code, including applicable regulations provided by the United States Department of Treasury (“Treasury Regulations”).

ARTICLE III

General Concepts

Section 3.0. This QAP sets forth selection criteria which reflect the housing policies of the Agency and will be used to determine the priorities for the allocation of Credits within Washington County. This QAP gives preference, as required by federal legislation, in allocating Credits among selected projects to:

- (a) Projects serving the lowest income tenants;
- (b) Projects obligated to serve qualified tenants for the longest periods; and
- (c) Projects in Qualified Census Tracts which contribute to a concerted community revitalization plan.

Section 3.1. Incorporated into the selection criteria to allocate Credits to specific projects are the following factors required under Section 42(m)(1)(C) of the Code:

- (a) Project location;
- (b) Housing needs characteristics;
- (c) Project characteristics, including whether the project includes the use of existing housing as part of a community revitalization plan;
- (d) Sponsor characteristics;
- (e) Tenant populations with special housing needs;
- (f) Public housing waiting lists;
- (g) Tenant populations of individuals with children;
- (h) Projects intended for eventual tenant ownership;
- (i) Energy efficiency of the project; and
- (j) Historic nature of the project.

Section 3.2. This QAP provides a procedure that the CDA (or an agent or other private contractor of the Agency) will follow in monitoring for noncompliance with the provisions of the Code and in notifying the IRS of such noncompliance of which the Agency becomes aware.

Section 3.3. This QAP provides for review of financial feasibility and marketability of each project and its viability as a qualified low income project throughout the credit period as of the application date, allocation date, and placed-in-service date, all as required by Section 42(m)(2) of the Code.

Section 3.4. This QAP applies to tax-exempt volume limited bond financed projects as required by Section 42(m)(1)(D) of the Code.

Section 3.5. The Housing and Economic Recovery Act of 2008 authorized Tax Credit agencies to designate buildings for which the eligible basis will be increased by 30 percent, based on a determination by the Tax Credit agency that such increase is required in order for such building to be financially feasible as part of a qualified low income housing project. This provision does not apply to buildings which receive Credits because they are financed with tax-exempt volume limited bonds. This QAP and the CDA's Procedural Manual (the "CDA's Manual") establish standards for the Agency to determine which buildings will be designated for such increased basis.

ARTICLE IV **Definitions**

Section 4.0. Metropolitan Area: The area over which the Metropolitan Council has jurisdiction, including only the counties of Anoka, Carver, Dakota (excluding the city of

Northfield), Hennepin (excluding the cities of Hanover and Rockford), Ramsey, Scott (excluding the city of New Prague), and Washington.

Section 4.1. Single Room Occupancy: A unit having one bedroom or less with rents affordable at 30 percent of median income.

Section 4.2. Substantial Rehabilitation: Rehabilitation with a minimum cost that:

- (a) Equals or exceeds \$5,000 per unit, as required in Minnesota Statutes section 462A.221, subdivision 5; and
- (b) Equals or exceeds the greater of:
 - (i) An average qualified basis amount per low income unit for a building which meets the inflation adjusted amount published by the IRS annually in accordance with Section 42(e)(3)(D) of the Code; or
 - (ii) An amount that is not less than 20 percent of the adjusted basis of the building, as determined pursuant to Section 42(e)(3).

Section 4.3. Family Housing: A housing development that is not restricted to persons 55 years old or older. At least 75 percent of the units must contain two or more bedrooms and at least one-third of the 75 percent must contain three or more bedrooms.

Section 4.4. Federally Assisted Building: As defined by Section 42, any building which is substantially assisted, financed, or operated under section 8 of the United States Housing Act of 1937, section 221(d)(3), 221(d)(4), or 236 of the National Housing Act, section 515 of the Housing Act of 1949, or any other housing program administered by the Department of Housing and Urban Development (“HUD”) or by the Department of Agriculture Rural Development (“RD”).

Section 4.5. Preservation of Federally Assisted Units: Any housing receiving project based rental assistance, operating subsidies, or mortgage interest reduction payments under a HUD or RD program that is not scheduled to sunset or expire.

ARTICLE V
Amount of Credit to Allocate

Section 5.0. The maximum Credit amount to be allocated in any year by the CDA is established pursuant to the formula set forth in the Act and the limitations of Section 42(h)(3) of the Code. The CDA’s estimated Credit amount for 2027 is \$784,017. The CDA’s estimated Credit amount for 2028 is \$784,017.

ARTICLE VI
Allocation Policies

Section 6.0. The CDA shall act as the designated Credit agency on behalf of Washington County.

Section 6.1. Pursuant to the Code and applicable regulations, the CDA shall monitor or cause to be monitored each project which receives an allocation of Credits for compliance with income and rent restrictions and other requirements of Section 42 of the Code and applicable Treasury Regulations as provided in Article X hereof and the CDA’s Credit Compliance Manual (“Agency Compliance Manual”).

Section 6.2. Owners of projects which displace low income tenants will be responsible for relocating those tenants in accordance with the Uniform Relocation Act of 1970, as amended.

Section 6.3. The CDA staff will process Tax Credit applications and administer the Credit program pursuant to this QAP, the CDA’s Manual, and the CDA Compliance Manual, which incorporate the applicable requirements of federal and state law. **Tax Credit applications must be submitted in the manner required by the CDA’s Manual and comply with the CDA’s submission requirements.** Required fees are outlined in the CDA’s Manual and shall be payable to the CDA. The CDA reserves the right to adjust fees due to changing circumstances in order to cover its costs associated with producing and delivering the CDA’s Tax Credit program.

Section 6.4. Project owners will be required to execute an extended low-income housing commitment (“Extended Use Agreement” or “Declaration”) as required by Section 42(h)(6) of the Code. All projects must maintain the duration of low income use for a minimum of 30 years. The owner must agree that the provisions of Sections 42(h)(6)(E)(i)(II) and 42(h)(6)(F) (which provisions would permit the owner to terminate the restrictions under the Declaration at the end of the compliance period in the event the CDA does not present the owner with a qualified contract for the acquisition of the project) do not apply to the project, and that the Section 42 income and rental restrictions shall apply for a period of a minimum of 30 years beginning with the first day of the compliance period in which the building is a part of a qualified low income housing project.

ARTICLE VII

Application and Allocation Process

Section 7.0. The allocation process for awarding Credits for projects located in Washington County consists of the following steps:

- (a) Each applicant shall notify the CDA of its intent to apply.
- (b) Each applicant shall timely complete, sign, date and submit to the CDA an original application in the manner required by the CDA’s Manual and complying with the Agency’s submission requirements utilizing forms supplied by the CDA or the Minnesota Housing Finance Agency (“Minnesota Housing”), as specified in the CDA’s Manual, including all required fees, deposits, and exhibits.
- (c) The CDA shall notify the chief executive officer (or the designated equivalent) of the local jurisdiction within which the project is located and provide such individual with a reasonable opportunity to comment on the project.
- (d) The Agency staff or its consultants shall review and evaluate the application to:

- (i) Ensure that minimum threshold requirements to qualify for Credits have been satisfied;
 - (ii) Assign points to the project according to the selection priorities section (Article IX) of this QAP; and
 - (iii) Determine the minimum amount of Credits necessary to make the project financially feasible and viable.
- (e) Special tax counsel appointed by the CDA (“Tax Counsel”) shall also review the application if requested to do so by the CDA.
- (f) The CDA shall make a determination to approve or deny the reservation of Credits to the project based upon the selection priority criteria, the requirements of this QAP, and the availability of Credits. For competitively awarded credits, the CDA reserves the right (but shall not be obligated) to grant priority over higher ranking projects to projects that (i) have previously received Tax Credits and have an annual Tax Credit shortfall that can be addressed through an allocation of Tax Credits, sufficient to make the project financially feasible and (ii) demonstrate readiness to proceed by having city approvals and all funding commitments in place (other than the Tax Credits the applicant is presently requesting). The CDA shall provide a written explanation, available to the general public, for any allocation of Tax Credits which is made in accordance with the above provision.
- (g) The CDA and Tax Counsel (if requested to do so by the CDA) shall reevaluate the application and amount of Credits for the project at the time of any commitment to allocate Credits and at the time the building is placed in service. At each evaluation, the CDA may revise the amount of Credits to be allocated to the project, based on Project eligibility and the availability of Credits, or may revoke any commitment to allocate Credits to the project if it determines that the financial feasibility or viability of the project does not justify the originally applied for or committed Credits or that the criteria and requirements of this QAP have not been satisfied.
- (h) Certification by the applicant that the project has been placed in service.
- (i) The CDA issues IRS Form 8609, Low Income Housing Credit Allocation Certificate (“IRS Form 8609” or “Form 8609”).

Section 7.1. The CDA will evaluate project proposals to determine the amount of Credits to be allocated pursuant to Section 42(m)(2)(B) of the Code. The CDA will also evaluate project proposals to determine whether the permitted 30% increase in basis is required in order for such project to be financially feasible. In making such determinations, the CDA will consider whether: (i) the project meets housing priorities identified by the CDA, as evidenced by a competitive Credit score; and (ii) funding gaps remain for such project. In any event, the Credits allocated to a project, even if it is designated for a basis boost, will not exceed the amount the CDA determines is necessary for the financial feasibility of the project and its viability as a qualified low income housing project throughout the Credit period.

For competitively awarded Credits, there will be three evaluations prior to delivery by the CDA of an executed Form 8609 for the project, which are as follows:

- (a) At the time of initial application/reservation;
- (b) At the time of commitment to allocate Credits/carryover allocation; and
- (c) At the time the building is placed in service.

For Credits awarded to buildings finance by tax-exempt volume limited bonds, there will be two evaluations prior to delivery by the CDACDA of an executed Form 8609 for the project, which are as follows:

- (a) At the time of initial application/reservation; and
- (b) At the time the building is placed in service.

Section 7.2. Prior to each evaluation, the eligible applicant will be asked to submit the most recent financial information on the project. Any federal, state, or local subsidies anticipated must be certified. Misrepresentations of information will result in failure to issue IRS Form 8609, debarment from participation in the Tax Credit program, and possible criminal penalties. Such evaluations will be made by the CDA staff solely for purposes of complying with Section 42(m) of the Code and shall not be relied upon by any developer or investor or used in conjunction with any offering of interests in the entity owning the project to such person.

Section 7.3. Where applicable, selected applicants failing to place a project in service in the allocation year for which the reservation was issued may be awarded a carryover credit if federal tax law requirements are met, including the requirement that more than 10 percent of the reasonably anticipated basis of the project be incurred on or before the date which is one (1) year after the date that the allocation is made. A complete carryover package in final form in accordance with the CDA's Manual must be submitted to the CDA on or before **4:30 p.m., October 1st** or the next calendar business day. The CDA's carryover procedures are intended to conform to the federal laws and are based upon the limited guidance received from the IRS. At any time, additional IRS guidance may be issued that will require further adjustments to this QAP and additional reviews of developments relating to carryover.

Section 7.4. The CDA's Credit program permits its owners to elect the applicable percentage either at reservation or placed in service. If the election is not made at the time the reservation letter is issued, the percentage will be fixed for the month in which the building is placed in service. The owner must be sure to consider the best options for this election and make sure the election is made at the correct time. Once made, the election is irrevocable. Where Section 42 of the Code establishes a minimum credit rate, the applicable percentage shall not be less than the minimum applicable credit rate. See Chapter 4 of the CDA's Manual for further guidance.

Section 7.5. The applicant shall make a minimum set-aside election and meet one of the income and rent level tests set forth in subparagraph (a), (b), or (c) below. The minimum set-

aside election requirement for a qualified low-income housing project under Code Section 42(g) is irrevocable once made in the original application for Credits. If a Project fails to meet its elected minimum set-aside standard at the end of a year, it is not a qualified low-income housing project for the year under Code Section 42(g)(1)(C) and this noncompliance must be reported on IRS Form 8823. The owner may be subject to the loss of Tax Credits.

- (a) 20-50 Test. The project meets the requirements of this minimum set-aside if 20 percent or more of the residential units in such project are both rent-restricted and occupied by individuals whose income is 50 percent or less of Area Median Income (“AMI”) as defined by the Department of Housing and Urban Development (“HUD”) and the Code.
- (b) 40-60 Test. The project meets the requirements of this minimum set-aside if 40 percent or more of the residential units in such project are both rent-restricted and occupied by individuals whose income is 60 percent or less of AMI as defined by HUD and the Code.
- (c) Average Income Test. The project meets the requirements of this minimum set-aside if 40 percent or more (25 percent or more in the case of a project described in section 142(d)(6)) of the residential units in such project are both rent-restricted and occupied by individuals whose income does not exceed the imputed income limitation designated by the project owner with respect to the respective unit. In order for a project to elect the minimum set-aside set forth in this subparagraph (c), the following requirements must be satisfied:
 - (i) For new construction projects, this minimum set-aside is only available to projects with 100% Tax Credit units.
 - (ii) The project owner shall designate the imputed income limitation of each unit taken into account under this minimum set-aside. The designation of imputed income limitations for all units shall be specified in the Declaration.
 - (iii) The imputed income limitations designated for each unit shall have reasonable parity in terms of the layout, number of bedrooms and unit square footage.
 - (iv) The average of the imputed income limitations designated under this set-aside shall not exceed 60 percent of AMI as defined by HUD and the Code.
 - (v) The designated imputed income limitation of any unit shall be 20 percent AMI, 30 percent AMI, 40 percent AMI, 50 percent AMI, 60 percent AMI, 70 percent AMI, or 80 percent AMI.
 - (vi) Any units without project based rental assistance proposing unit rent levels corresponding to 70 percent AMI and/or 80 percent AMI income limitations, must demonstrate these unit rents have at least a 10 percent price advantage over market rate units with comparable design and amenities,

subject to any higher price advantage required by the applicable market study guidelines in effect as noted by the CDA Manual. Any such higher unit rent levels are intended to offset corresponding lower unit rent levels affordable to imputed income limitations below 60 percent AMI without additional subsidy required.

- (vii) Projects with more than one building must be designated as a multiple-building project on Form 8609.
- (viii) For new construction projects which also have Project Based Housing Choice Vouchers (PBV) or other project-based rental assistance, the designation of imputed income limitation for the PBV/project-based rent assisted units must match the gross rent level of that unit.

ARTICLE VIII **Procedure for Selecting Projects**

Section 8.0. Credits Competitively Awarded from Volume Cap-Limited Credits

For competitively awarded Credits, there will be a competition pursuant to Minnesota Statutes section 462A.222. The CDA may reserve two or more years of competitively awarded Credits in a calendar year. The requirements and closing dates for competitive applications shall be as set forth in the CDA's Manual. As provided in the CDA's Manual, all applications shall be submitted in the manner required by the CDA's Manual and comply with the CDA's submission requirements utilizing forms supplied by the CDA or Minnesota Housing, as specified in the CDA's Manual.

- (a) Projects which are determined to meet the threshold requirements of this QAP will be prioritized with the project receiving the most points being rated first, the project receiving the second most points being second, and so on.
- (b) As described above, the CDA may elect to give priority in the award of Credits to projects that have previously received Tax Credits and have an annual Tax Credit shortfall that can be addressed through an allocation of Tax Credits, sufficient to make the project financially feasible. (c) Credits not committed or allocated by the CDA in connection with the allocation procedures of the CDA will be returned to Minnesota Housing for allocation in accordance with Minnesota Statutes section 462A.222, subdivision 3. If any commitment for Credits is reduced or revoked, the Credits may be reallocated as provided in the CDA's Manual. If there are Credits from the current year's annual ceiling returned from a project that is no longer eligible and if the CDA maintains a waiting list, the CDA may continue to commit or allocate the Credits until not later than December 31, or such later date determined by Minnesota Housing, at which time any uncommitted Credits must be transferred to Minnesota Housing.

Section 8.1. Credits for Buildings Financed by Tax-Exempt Volume Limited Bonds

Section 42 establishes a separate set of procedures to obtain Tax Credits through the issuance of tax-exempt volume limited bonds. Although the Tax Credits are not counted in the tax credit volume cap for the State of Minnesota, developers of projects should be aware that:

- (a) Section 42(m)(1)(D) provides that in order for a project to receive an allocation of Tax Credits through the issuance of tax-exempt volume limited bonds, the project must satisfy the requirements for allocation of a housing credit dollar amount under the qualified allocation plan applicable to the area in which the project is located. This QAP shall apply to all projects for which the CDA is the issuer of the bonds and all other projects located within the area covered by this QAP. The project must comply with the qualified allocation plan that is in effect for the calendar year in which the tax-exempt volume limited bonds are issued. The CDA must make a determination that the above requirements are satisfied. Subsequent to this determination, the CDA will issue the appropriate determination letter. A complete application for this determination must be made to the CDA at least 90 days prior to the issuance of the tax-exempt volume limited bonds sufficient, together with any tax-exempt volume limited bonds issued previously for the same project, to finance the required minimum percentage of the aggregate basis of the building(s) and land it is located on.

In order to qualify under this QAP, a developer must demonstrate that the project is eligible for not less than **40** points. The development threshold types in this QAP, and the CDA's Manual do not apply to tax-exempt volume limited bond financed projects using Credits not counted in the state's volume cap.

Important: In order to begin the above process, the developer must submit to the CDA all documents required for an application for Tax Credits as established by this QAP and the CDA's Manual and any additional information requested by the CDA. These documents are those required for an application for Tax Credits under Chapter 7 and for an application for a Preliminary Determination Letter under Chapter 8 of the CDA's Manual, and any additional information required by the CDA. The developer must also submit to the CDA the required application and CDA counsel fees identified in the CDA's Manual.

- (b) Section 42(m)(2)(D) provides that in order for a project to receive an allocation of Tax Credits through the issuance of tax-exempt volume limited bonds, the governmental unit which issues the bonds (or on behalf of which the bonds were issued) must make a determination that the Credit amount to be claimed does not exceed the amount necessary for the financial feasibility of the project and its viability as a qualified housing project throughout the Credit period.

The determination by the issuer shall be made in a manner consistent with this QAP and the CDA's Manual. Section 42 requires that the issuer evaluation must consider:

- (i) The sources and uses of funds and the total financing planned for the project;

- (ii) Any proceeds or receipts expected to be generated by reason of tax benefits;
- (iii) The percentage of the housing credit dollar amount used for project costs other than the cost of intermediaries;
- (iv) The reasonableness of the developmental and operational costs of the project; and
- (v) A comprehensive market study of the housing needs of low-income individuals in the area to be served by the project, conducted before the Credit allocation is made and completed by a market analyst on the Minnesota Housing Authorized Contractor List at the developer's expense.

This determination must be made **prior to the issuance of the bonds** in an amount sufficient, together with any tax-exempt volume limited bonds issued previously for the same project, to finance the minimum required percentage of the aggregate basis of the building(s) and the land it is located on, in accordance with IRS requirements.

- (c) Section 42 provides that in order for a project to be eligible for Tax Credits, the taxpayer/owner must enter into an extended use agreement ("Extended Use Agreement" or "Declaration"). Section 42(h)(6)(C)(ii) provides that the Credit amount claimed for buildings financed by tax-exempt volume limited bonds by the taxpayer/owner under Section 42(h)(4) may not exceed the amount necessary to support the applicable fraction specified in the Declaration for the buildings.
- (d) Subsequent to the project being placed in service, the owner must submit to the CDA an application and appropriate fees for Form 8609 meeting the requirements of this QAP and the CDA's Manual. The owner must also submit to the CDA any other related fees identified in the CDA's Manual.

ARTICLE IX **Selection Priorities**

Section 9.0. Each Tax Credit award will involve a two-step process as follows:

- (a) The minimum requirements of Section 9.1 must be satisfied in order to qualify to be awarded points according to the selection and preference priorities set forth in Exhibit A, Self-Scoring Worksheet; and
- (b) Projects will be scored according to points awarded as set forth in Exhibit A, Self-Scoring Worksheet. For competitively awarded Tax Credits, projects will be ranked in order of highest score. For competitively awarded Tax Credits, the CDA reserves the right (but shall not be obligated) to grant priority over higher ranking projects to projects that (i) have previously received Tax Credits and have an annual Tax Credit shortfall that can be addressed through an allocation of Tax Credits,

sufficient to make the project financially feasible and (ii) demonstrate readiness to proceed by having city approvals and all funding commitments in place (other than the Tax Credits the applicant is presently requesting). The CDA shall provide a written explanation, available to the general public, for any allocation of Tax Credits which is made in accordance with the above provision.

Section 9.1. A project for which Credits are being sought must satisfy the following minimum requirements:

- (a) Under the Act, competitively awarded projects must meet one of the following threshold types:
 - (i) New construction or Substantial Rehabilitation of projects in which, for the term of the Declaration, at least 75 percent of the total Tax Credit units are Single Room Occupancy units which are affordable by households whose income does not exceed 30 percent of the area median income;
 - (ii) New construction or Substantial Rehabilitation of Family Housing projects that are not restricted to persons who are 55 years of age or older and in which, for the term of the Declaration, at least 75 percent of the Tax Credit units contain two or more bedrooms and at least one-third of the 75 percent contain three or more bedrooms;
 - (iii) Substantial Rehabilitation projects in neighborhoods targeted by the city for revitalization;
 - (iv) Projects that are not restricted to persons of a particular age group and in which, for the term of the Declaration, a percentage of the units are set aside and rented to persons:
 - (1) With a serious and persistent mental illness as defined in Minnesota Statutes section 245.462, subdivision 20, paragraph (c);
 - (2) With a developmental disability as defined in United States Code, Title 42, section 6001, paragraph (5), as amended through December 31, 1990;
 - (3) Who have been assessed as drug dependent persons as defined in Minnesota Statutes section 254A.02, subdivision 5, and are receiving or will receive care and treatment services provided by an approved treatment program as defined in Minnesota Statutes section 254A.02, subdivision 2;
 - (4) With a brain injury as defined in Minnesota Statutes section 256B.093, subdivision 4, paragraph (a); or
 - (5) With permanent physical disabilities that substantially limit one or more major life activities, if at least 50 percent of the units in the

project are accessible as provided under Minnesota Rules, Chapter 1341;

- (v) Projects, whether or not restricted to persons of a particular age group, which preserve existing subsidized housing, if the use of Credits is necessary (1) to prevent conversion to market rate use or (2) to remedy physical deterioration of the project which would result in loss of existing federal subsidies; or
 - (vi) Projects financed by Farmers Home Administration, or its successor agency, which meet statewide distribution goals.
- (b) Pursuant to Section 42 of the Code, before the Credit allocation is made, a comprehensive market study of the housing needs of low-income individuals in the area to be served by the project must be conducted at the developer's expense by a disinterested party approved by Minnesota Housing. The market study must be conducted in accordance with Minnesota Housing's requirements and must be completed by a market analyst on the Minnesota Housing Authorized Contractor List. For applications seeking 9 percent Credits and proposing the average income set aside, or for applications seeking 4 percent Credits, the market study must be submitted at the time of application and have an effective date within six months of the date of application. Other applications have the option of submitting the market study once requested by the CDA as part of its application review process. An update may be accepted if the effective date of the market study is within 12 months of the application date, at the sole discretion of the CDA. The CDA may require additional information or market justification after submission of the market study and before the Credit allocation is made.
- (c) The project must be financially feasible and viable as documented by information in the application which reasonably satisfies the CDA that the entire development team as proposed in the application is sufficiently experienced for the development as proposed in the application and the project is creditworthy, can be completed in a timely manner, has a positive after debt service cash flow, demonstrates reasonable development and operating expenses relative to comparable projects in the past, and complies with applicable wage, building, land use, and zoning ordinances. In making its evaluation, the CDA will also consider: (i) whether the city in which the project will be located has provided comments on the proposed project; (ii) whether the area in which the project is located can support the proposed rents, including but not limited to the wage levels for the city in which the project is located; and (iii) whether there is a need for housing at such rental levels in the project area. In making its evaluation, the CDA shall take into account relevant information, including the sources and uses of funds and the total financing planned for the project, any proceeds or receipts expected to be generated by reason of tax benefits, the percentage of total development costs attributed to intermediary costs, and the reasonableness of the developmental and operational costs of the project.

- (d) All projects must comply with Minnesota Housing’s Rental Housing Design/Construction, Sustainability, and Environmental Standards and the appropriate local, state, or federal requirements or building code; e.g., to be considered an accessible unit, the unit must be designed to meet the standards in the Minnesota State Building Code, Minnesota Rules Chapter 1341, and be certified as complying by a registered architect.
- (e) Applicants must agree to utilize public housing waiting lists, or other applicable local affordable housing waiting lists, in Washington County in marketing units to the public.
- (f) The applicant must demonstrate by information in the application that the project is a qualified low income building under Section 42(c)(2) of the Code.
- (g) The applicant must agree to enter into a Declaration in the form and substance acceptable to the CDA attached as Exhibit B.
- (h) After reviewing the applications and recommendations, the CDA reserves the right to choose not to award any Credits or to terminate any further award of Credits after a portion of the total Credits available has been awarded.

Section 9.2. If two or more proposals have an equal number of points, the following will be used to determine selection:

TIE BREAKERS:

- (a) The first tie breaker will be the total number of points in the Preference Priorities criteria;
- (b) If a tie still remains, the second tie breaker will be if the city in which the project is located has not received Tax Credits in the last four allocation years;
- (c) If a tie still remains, the third tie breaker will be the lowest percentage of intermediary costs; and
- (d) If a tie still remains, the fourth tie breaker will be by lot.

ARTICLE X

Monitoring Compliance with Housing Credit Requirements

Section 10.0. Recordkeeping and Record Retention Provisions.

- (a) Recordkeeping. In accordance with the CDA’s Credit Compliance Manual and under the record keeping provision of Treasury Regulation Section 1.42-5, the owner of a Tax Credit project must keep records for each qualified Tax Credit building in the project showing each year:

- (i) The total number of residential rental units in the building (including the number of bedrooms and the size in square feet of each residential rental unit);
- (ii) The number and percentage of residential rental units in the building that are Tax Credit units, offices, and management units;
- (iii) The rent charged on each residential rental unit in the building (including any utility allowances) as well as any additional charges to tenants. Documentation must include rent rolls, tenant ledgers, leases and utility allowances as required by the IRS;
- (iv) The number of occupants in each Tax Credit unit and the household's student status;
- (v) The Tax Credit unit vacancies in the building, marketing information and information which shows when and to whom each of the next available units was rented;
- (vi) The annual income certification and annual student certification of each Tax Credit tenant;
- (vii) Documentation to support each Tax Credit Tenant's Income Certification, including application/recertification questionnaire and verifications. Anticipated income of all persons expecting to occupy the unit must be verified and included on a Tenant Income Certification **prior** to occupancy and, for mixed income projects, recertified **annually** for continued eligibility;

Note: Projects with 100% of units designated as Tax Credit units must have ALL identified noncompliance corrected before ceasing annual income recertifications. The CDA or its authorized delegate will determine whether a 100% Tax Credit project is eligible for exemption of future tenant income recertifications and will notify the owner.
- (viii) The eligible basis and qualified basis of the building at the end of the first year of the credit period;
- (ix) The character and use of the nonresidential portion of the building included in the building's eligible basis under Section 42(d) (e.g., tenant facilities that are available on a comparable basis to all tenants and for which no separate fee is charged for use of the facilities, or facilities reasonably required by the project);
- (x) Records demonstrating that any state or CDA established set-aside elected by the owner has been complied with for each year of the compliance period; and

- (xi) Any additional records necessary to verify compliance with additional restrictions included in the carryover agreement or Declaration.

The IRS has released its Guide for Completing Form 8823 Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition (the “8823 Guide”). The 8823 Guide does not change any Section 42 rules or policies. It is intended to provide guidance regarding what the IRS considers “in compliance” and for consistency in reporting “out of compliance” and “back in compliance” on IRS Form 8823. The CDA will monitor and report noncompliance according to instructions in the 8823 Guide.

Owners and managers should read the 8823 Guide, are responsible for monitoring updates to the Guide, and must make any changes needed to policies and procedures.

- (b) Record Retention. The owner of a Tax Credit project must retain the records described in paragraph 10.0(a) of this section for each building in the project for at least six years after the due date (with extensions) for filing the federal income tax return for that year. The records for the first year of the credit period, however, must be retained for at least six years beyond the due date (with extensions) for filing the federal income tax return for the last year of the compliance period of the building.

Note: See IRS Revenue Ruling 2004-82, published August 30, 2004, and all subsequent IRS guidance which clarifies that owners may comply with the record retention provisions under Treasury Regulation Section 1.42-5(b) by using an electronic storage system instead of maintaining hardcopy (paper) books and records, provided that the electronic storage system satisfies the requirements of IRS Revenue Procedure 97-22. Owners must maintain applicant and tenant information in a way to ensure confidentiality. Any applicant or tenant affected by negligent disclosure or improper use of information may bring civil action for damages and seek other relief, as appropriate. Owners must dispose of records in a manner that will prevent unauthorized access to personal information.

- (c) Inspection Record Retention. Under the inspection record retention provision, if a State or local government unit issues any violation report or notice, the owner of a Tax Credit project must attach a statement summarizing the violation report or notice issued by any governmental unit or a copy of the original local health, safety or building code violation reports or notices that were issued by the State or local government unit (as described in Treas. Reg. 1.42-5 (c)(1)(vi)) for the CDA’s inspection, and state whether the violation report or notice remains uncorrected.

Section 10.1. Certification and Review.

- (a) Certification. The owner of a Tax Credit project shall certify to the CDA, under penalty of perjury, at least annually for each year of the 15-year compliance period on Minnesota Housing Form HTC-12 Owner’s Certification of Continuing Program Compliance, or other equivalent forms designated by the CDA, that the

project is in compliance with the requirements of Treasury Regulations Section 1.42-5 paragraph (c)(1), certification and review provisions. The owner's certification requires the owner to certify that the project meets the following for the preceding 12-month period and if not, an explanation of the circumstances for noncompliance and of the owner's planned return to compliance is required:

- (i) The project met the minimum requirements of the 20-50 test under Section 42(g)(1)(A), the 40-60 test under Section 42(g)(1)(B), the average income test under Section 42(g)(1)(C), or the 15/40 test for "deep rent-skewed" projects under Section 42(g)(4) and 142(d)(4)(B), whichever minimum set aside test is applicable to the project;
 - (ii) There has been no change in the applicable fraction (as defined in Section 42(c)(1)(B)) for any building in the project;
 - (iii) At initial occupancy, the owner has received a Tenant Income Certification with supporting documentation and an Annual Student Certification from each low income household. At annual recertification, the owner has received an Annual Student Certification and, where applicable, a Tenant Income Certification with supporting documentation from each low income household;
 - (iv) Each low income unit in the project has been rent restricted under Section 42(g)(2);
 - (v) No tenants in low income units were evicted or had their tenancies terminated other than for good cause;
 - (vi) No tenants had an increase in the gross rent with respect to a low income unit not otherwise permitted under Section 42 or the rent limitations as described in the Declaration attached as Exhibit B to this QAP;
 - (vii) All units in the project are and have been for use by the general public and used on a non-transient basis, except for transitional housing for the homeless provided under Section 42(i)(3)(B)(iii) of the Code;
- No finding of discrimination under the Fair Housing Act, 42 U.S.C. §§ 3601-3619, has occurred for the project. A finding of discrimination includes an adverse final decision by the Secretary of HUD (24 C.F.R. § 180.680), an adverse final decision by a substantially equivalent state or local fair housing agency (42 U.S.C. § 3616a(a)(1)), or an adverse judgment from a federal court;
- (viii) Each building in the project is and has been suitable for occupancy, taking into account local health, safety, and building codes (or other habitability standards) and the state or local government unit responsible for making local health, safety, or building code inspections did not issue a violation report for any building or low income unit in the project;

- (ix) There has been no change in the eligible basis (as defined in Section 42(d)) of any building in the project since the last certification submission;
- (x) All tenant facilities included in the eligible basis under Section 42(d) of any building in the project, such as swimming pools, other recreational facilities, parking areas, washer/dryer hookups, and appliances were provided on a comparable basis without charge to all tenants in the building;
- (xi) If a low income unit in the project became vacant during the year, reasonable attempts were or are being made to rent that unit or the next available unit of comparable or smaller size to tenants having a qualifying income before any units were or will be rented to tenants not having a qualifying income;
- (xii) If the income of tenants of a low income unit in the project increased above the limit allowed in Section 42(g)(2)(D)(ii), the next available unit of comparable or smaller size in the building was or will be rented to tenants having a qualifying income;
- (xiii) An extended low income housing commitment as described in section 42(h)(6) was in effect, including the requirement under section 42(h)(6)(B)(iv) that an owner cannot refuse to lease a unit in the project to an applicant because the applicant holds a voucher or certificate of eligibility under section 8 of the United States Housing Act of 1937, 42 U.S.C. 1437f. Owner has not refused to lease a unit to an applicant based solely on their status as a holder of a Section 8 voucher and the project otherwise meets the provisions, including any special provisions, as outlined in the Declaration;
- (xiv) The owner received its Credit allocation from the portion of the state ceiling set-aside for a project involving “qualified non-profit organizations” under Section 42(h)(5) of the Code and its non-profit entity materially participated in the operation of the development within the meaning of Section 469(h) of the Code;
- (xv) There has been no change in the ownership or management of the project;
- (xvi) The property is in compliance with Violence Against Women Reauthorization Act of 2013 and related regulations;
- (xvii) The owner has not evicted any resident or refused to renew any lease except for good cause;
- (xviii) The owner continues to comply with all it agreed to in its application for Credits, including all federal and state level requirements and any commitments for which it received points or other preferential treatment in its application;

- (xix) The property has not suffered a casualty loss resulting in the displacement of residents;
 - (xx) The owner has not refused to lease a unit to an applicant based solely on their status as a holder of a Section 8 or other tenant-based rental assistance voucher; and
 - (xxi) The project is otherwise in compliance with the Code, including any Treasury Regulations, this QAP, and all other applicable laws, rules, and regulations.
- (b) Review. The CDA shall review the certifications submitted under Section 10.1(a) above for compliance with the requirements of Section 42. Under the review procedure:
- (i) The CDA shall require an owner of a Tax Credit project to submit to the CDA a completed, CDA signed copy of IRS Form 8609 for the first year of the Credit period, together with Schedule A and Form 8586; and
 - (ii) The CDA shall inspect Tax Credit projects once every three years and review the low income tenant income certifications for each low income tenant in at least 20 percent of the low income units in those projects and the documentation the owner has received to support those certifications. All projects shall have their first compliance inspection no later than the year following the first Credit period.

The Tax Credit projects to be inspected shall be chosen in a manner that will not give owners of low income housing projects advance notice that their records for a particular year will or will not be inspected. However, the CDA may give an owner reasonable notice that an inspection will occur so that the owner may assemble records; for example, 30 days' advance notice of inspection.

Section 10.2. Auditing. The CDA shall have the right to perform an audit inspection of any Tax Credit project at least through the end of the Declaration compliance period of the buildings in the project. An audit includes a physical inspection of any buildings in the project, as well as a review of the records described in Section 10.0. The auditing provisions of Section 10.2 are required in addition to any inspection of low income certifications and documentation under Section 10.1(a) above.

Section 10.3. Notification of Noncompliance.

- (a) General. The CDA shall give the notice described in Treas. Reg. 1.42-5(e)(2) and paragraph (b) of this section to the owner of a Tax Credit project and the notice described in Treas. Reg. 1.42-5(e)(3) and paragraph (c) of this section to the IRS.
- (b) Notice to Owner. The CDA shall provide prompt written notice to the owner of a Tax Credit project if the CDA does not receive the certification described in Sections 10.1(a) or 10.2, is not permitted to audit or inspect the tenant income

certifications, supporting documentation and rent records described in Section 10.1(b) or 10.2 hereof, or discovers by audit, inspection, review or some other manner that the project is not in compliance with the provisions of Section 42 of the Code or its Declaration.

- (c) Notice to IRS. The CDA shall file Form 8823, Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition, with the IRS no later than 45 days after the end of the correction period (as described in paragraph (d) of this section, including extensions permitted under that paragraph) and no earlier than the end of the correction period, whether or not the noncompliance or failure to certify is corrected. The CDA must indicate on Form 8823 the nature of the noncompliance or failure to certify and indicate whether the owner has corrected the noncompliance or failure to certify. Any change in either the applicable fraction or eligible basis that results in a decrease in the qualified basis of a project under Section 42(c)(1)(A) is noncompliance that must be reported to the IRS under this paragraph. If the CDA reports on Form 8823 that a building has gone entirely out of compliance and will not be in compliance at any time in the future, the CDA need not file Form 8823 in subsequent years to report that building's noncompliance.
- (d) Correction. Project owners shall provide to the CDA any evidence of noncompliance correction and correspondence to or received from the IRS with respect to any reported noncompliance. The owner must supply any missing certifications and bring the project into compliance with the provisions of Section 42 of the Code within a period specified by the CDA in the notice, not exceeding 90 days from the date of notice to the owner described in paragraph (b) of this Section 10.3. The CDA may extend the correction period for up to six months, but only if the CDA determines there is good cause for granting the extension.

Section 10.4. Delegation of Authority.

- (a) General. The CDA may retain an agent or other private contractor (the "Authorized Delegate") to perform compliance monitoring. The Authorized Delegate must be unrelated to the owner of any building that the Authorized Delegate monitors. The Authorized Delegate may be delegated all of the functions of the CDA to monitor compliance, except for the responsibility of notifying the IRS under Section 10.3 of this Section. For example, the Authorized Delegate may be delegated the responsibility of reviewing tenant certifications and documentation under Section 10.1(b) hereof, the right to audit buildings as described in Section 10.2 hereof, and the responsibility of notifying building owners of lack of certification or noncompliance under Section 10.3 hereof. The Authorized Delegate must notify the CDA of any noncompliance or failure to certify.
- (b) Limitations. In the event the CDA delegates compliance monitoring to an Authorized Delegate, the CDA shall use reasonable diligence to ensure that the Authorized Delegate properly performs the delegated monitoring functions.

Delegation by the CDA of compliance monitoring functions to an Authorized Delegate shall not relieve the CDA of its obligation to notify the IRS of any noncompliance of which the CDA becomes aware.

- (c) Liability. Compliance with the requirements of Section 42 is the responsibility of the owner of the building for which the Credit is allowable. The CDA's obligation to monitor for compliance with the requirements of Section 42 does not make the CDA liable for an owner's noncompliance.

ARTICLE XI
Amendments to QAP

This QAP is subject to modification or amendment at any time to ensure that the provisions contained herein conform to the requirements of the Code, applicable state law, and all official interpretations thereof, or to correct clerical errors. Such modifications or amendments and the manner of adoption thereof shall not be inconsistent with the Code. Amendments required to correct clerical errors or required solely to comply with the Code, applicable regulations, or applicable state law may be approved by the Executive Director. The Executive Director may also make non-substantive changes to this QAP to update population changes or dates or for other minor updating.

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EXHIBIT A
Self-Scoring Worksheet

[See Attached]

EXHIBIT B
Form of Declaration

[See Attached]

**DECLARATION OF LAND USE RESTRICTIVE COVENANTS
FOR LOW-INCOME HOUSING TAX CREDITS**

THIS DECLARATION OF LAND USE RESTRICTIVE COVENANTS FOR LOW-INCOME HOUSING TAX CREDITS (this “Declaration”), dated as of _____, 20__, by _____, a _____, and its successors and assigns (the “Owner”), is given as a condition precedent to the allocation of low-income housing tax credits by Washington County Community Development Agency, a public body corporate and politic of the State of Minnesota, 7645 Currell Boulevard, Woodbury, Minnesota 55125 (the “CDA”), together with any successor to its rights, duties and obligations.

RECITALS

- A. The Owner is or shall be the owner of a ____-unit rental housing project located on real property in the City of _____, County of Washington, State of Minnesota, legally described in **Exhibit A** attached hereto (the “Project Land”), known as or to be known as _____ (the “Project”).
- B. The CDA has been designated by the Legislature of the State of Minnesota as the housing credit agency for the location of the Project for the allocation of low-income housing tax credits.
- C. The Owner has applied to the CDA for an allocation of low-income housing tax credits to the Project, and the CDA has determined that the Project would support annual low-income housing tax credits in the amount of \$_____ for 20__ credits (the “Credits”).
- D. Section 42 of the Internal Revenue Code of 1986, as amended (“Section 42” and the “Code,” respectively) requires as a condition precedent to the allocation of the Credits that the Owner execute, deliver and record this Declaration in the official land records of the county in which the Project is located in order to create certain covenants running with the land for the purpose of enforcing the requirements of Section 42 and the Additional Restrictions found in Section 5 hereof and **Exhibit C** attached hereto by regulating and restricting the use, occupancy and transfer of the Project as set forth herein.
- E. The Owner, under this Declaration, intends, declares and covenants that the regulatory and restrictive covenants set forth herein governing the use, occupancy and transfer of the Project shall be and are covenants running with the Project Land for the term stated herein and shall be binding upon all subsequent owners of the Project Land for such term, and are not merely personal covenants of the Owner.

NOW, THEREFORE, in consideration of the promises and covenants set forth herein and of other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Owner agrees as follows:

SECTION 1 - DEFINITIONS

All words and phrases not otherwise defined in this Declaration that are defined in Section 42 or by the United States Department of Treasury (“Treasury”), the Internal Revenue Service (the “IRS”), or the Department of Housing and Urban Development (“HUD”) in rules and regulations pertaining thereto shall have the same meanings in this Declaration.

SECTION 2 - RECORDING AND FILING; COVENANTS TO RUN WITH THE LAND

- (a) Upon execution and delivery by the Owner, the Owner shall cause this Declaration and all amendments hereto to be recorded in the office of the County Recorder or Registrar of Titles, or both, of the county in which the Project Land is located and shall pay all fees and charges incurred in connection therewith. Upon recording, the Owner shall immediately transmit to the CDA an executed original of the recorded Declaration, or a duly certified copy of the executed original, showing the date and document numbers of record. The Owner agrees that the CDA will not issue an IRS Form 8609 constituting final allocation of Credits for the Project unless the CDA has received the approved and recorded executed original, or a duly certified copy, of this Declaration as recorded.
- (b) The Owner intends, declares and covenants, on behalf of itself and all future owners and operators of the Project Land and the Project during the term of this Declaration, that this Declaration and the covenants and restrictions set forth herein and in the exhibits hereto regulating and restricting the use, occupancy and transfer of the Project Land and the Project: (i) shall be and are covenants running with the Project Land, encumbering the Project Land for the term of this Declaration, binding upon the Owner, the Owner’s successors in title and all subsequent owners and operators of the Project Land; (ii) are not merely personal covenants of the Owner; and (iii) shall bind the Owner (and the benefits shall inure to the CDA and any past, present or prospective tenant of the Project) and its respective successors and assigns during the term of this Declaration. The Owner hereby agrees that all requirements of the laws of the State of Minnesota to be satisfied in order for the provisions of this Declaration to constitute deed restrictions and covenants running with the land shall be deemed to be satisfied in full, and that any requirements of privileges of estate are intended to be satisfied, or in the alternate, that an equitable servitude has been created to ensure that these restrictions run with the land. For the longer of the period that the Credits are claimed or the term of this Declaration, every contract, deed or other instrument hereafter executed conveying the Project, the Project Land or portion thereof shall expressly provide that such conveyance is subject to this Declaration; provided, however, that the covenants contained herein shall survive and be effective regardless of whether such contract, deed or other instrument hereafter executed conveying the Project Land or portion thereof provides that such conveyance is subject to this Declaration.
- (c) The Owner covenants to obtain the consent of any prior recorded lien holder for the Project to this Declaration, and such consent shall be a condition precedent to the CDA’s issuance of the IRS Form 8609 constituting final allocation of Credits for the Project.

SECTION 3 - REPRESENTATIONS, COVENANTS AND WARRANTIES OF THE OWNER

The Owner hereby represents, covenants and warrants as follows:

- (a) The Owner (i) is a _____ duly organized under the laws of the State of _____ and is qualified to transact business under the laws of the State of Minnesota, (ii) has the power and authority to own its properties and assets and to carry on its business as now being conducted, and (iii) has the full legal right, power and authority to execute and deliver this Declaration.
- (b) The execution and performance of this Declaration by the Owner (i) will not violate or, as applicable, have not violated any provision of law, rule or regulation, or any order of any court or other agency or governmental body, and (ii) will not violate or, as applicable, have not violated any provision of any indenture, agreement, mortgage, mortgage note, or other instrument to which the Owner is a party or by which it or the Project is bound, and (iii) will not result in the creation or imposition of any prohibited encumbrance of any nature.
- (c) At the time of execution and delivery of this Declaration, the Owner has good and marketable title to the premises constituting the Project free and clear of any lien or encumbrance (subject to encumbrances created pursuant to this Declaration, any loan documents relating to the Project or other permitted encumbrances).
- (d) There is no action, suit or proceeding at law or in equity or by or before any governmental instrumentality or other agency now pending, or, to the knowledge of the Owner, threatened against or affecting it or any of its properties or rights that, if adversely determined, would materially impair its right to carry on business substantially as now conducted (and as now contemplated by this Declaration) or would materially adversely affect its financial condition.
- (e) The Project constitutes or will constitute a qualified low-income building or qualified low-income project, as applicable, as defined in Section 42 and any applicable regulations.
- (f) Each unit in the Project contains complete facilities for living, sleeping, eating, cooking and sanitation (unless the Project qualifies as a single-room occupancy project or transitional housing for the homeless), which shall not be used on a transient basis.
- (g) All units subject to Section 42 (the "HTC Units") shall be leased and rented or made available to members of the general public who qualify for occupancy thereof under the applicable election specified in Section 42(g)(1) of the Code ("Low-Income Tenants"). This does not include full-time manager or other common space units that comply with Section 42.
- (h) The Owner shall comply fully with the requirements of the Fair Housing Act as it may from time to time be amended.
- (i) [The Project is currently subject to a Housing Assistance Payments Contract (the "HAP Contract") between the _____ and _____, dated _____, Project Number _____. The Owner, during the term hereof, will not terminate the HAP Contract, and will extend the HAP Contract, including any renewals or extensions thereof, and the existing low-income affordability restrictions as permitted by HUD.]
- (j) The Owner shall not refuse to lease a unit to the holder of a voucher or certificate of eligibility under Section 8 of the United States Housing Act of 1937, or similar state or local rent subsidy,

because of the status of the prospective tenant as such a holder, and in connection therewith, the Owner will not apply tenant selection criteria to such voucher or certificate holders which are more burdensome than the criteria applied to any other prospective tenant.

- (k) Each low-income unit is and will remain suitable for occupancy taking into account all federal, state and local health, safety and building codes (or other habitability standards).
- (l) Subject to the requirements of Section 42 and this Declaration, the Owner may sell, transfer or exchange the entire Project, at any time, but the Owner shall notify in writing and obtain the agreement of any buyer or successor or other person acquiring the Project or any interest therein that such acquisition is subject to the requirements of this Declaration and to the requirements of Section 42 and any applicable regulations. This provision shall not act to waive any other restriction on sale, transfer, or exchange of the Project or any low-income portion of the Project. The Owner agrees that the CDA may void any sale, transfer or exchange of the Project if the buyer or successor or other person fails to assume in writing the requirements of this Declaration and of Section 42.
- (m) The Owner shall obtain approval from the CDA in writing prior to any sale, transfer or exchange of the entire Project or any low-income portion of the Project. The Owner shall obtain all required CDA approvals of the sale, transfer or exchange as described in the CDA's Housing Tax Credit Program Procedural Manual (the "Procedural Manual"). The notification to the CDA shall be made in the manner described in the Procedural Manual.
- (n) The Owner shall not demolish any part of the Project or substantially subtract from any real or personal property of the Project or permit the use of any residential rental unit for any purpose other than rental housing during the term of this Declaration unless required by law.
- (o) If the Project, or any part thereof, is damaged or destroyed or shall be condemned or acquired for public use, the Owner will use its best efforts to repair and restore the Project to substantially the same condition as existed prior to the event causing such damage or destruction, or to relieve the condemnation, and thereafter to operate the Project in accordance with the terms of this Declaration.
- (p) The Owner has not executed and will not execute any other agreement with provisions contradictory to, or in opposition to, the provisions hereof, and the requirements of this Declaration are paramount and controlling as to the rights and obligations set forth herein and supersede any other requirements in conflict herewith.
- (q) Upon request by the CDA or its designated agent, and as required by the Procedural Manual, the Owner shall provide the CDA with a completed Characteristic of Tenant Household Form detailing the Project's demographic characteristics.
- (r) The Owner shall fully comply with the requirements of Section 42 and any applicable regulations as they may from time to time be amended.
- (s) The Owner shall fully comply with the requirements of the CDA Housing Tax Credit Compliance Manual, as amended.
- (t) The Owner shall not allow, without the written approval of the CDA, any alteration of the Project that would change the unit configurations.

SECTION 4 - INCOME RESTRICTIONS; RENTAL RESTRICTIONS

The Owner represents, warrants and covenants that throughout the term of this Declaration and in order to satisfy the income and rental restrictions required by Section 42 (the “Occupancy Restrictions”):

- (a) The determination of whether a tenant meets the low-income requirement shall be made by the Owner at least annually, or as otherwise required by Section 42, on the basis of the current income of the tenant.
- (b) All HTC Units shall be income restricted in accordance with Section 42(g)(1) of the Code, as set forth in more detail in **Exhibit C** attached hereto.
- (c) All HTC Units shall be rent-restricted in accordance with Section 42(g)(2) of the Code. Once HTC Units are initially qualified for occupancy, annual rent increases for existing residents in such HTC Units shall not exceed the lower of the maximum allowed under Section 42 of the Code or up to a 6% increase from the existing resident’s prior year contract rent. HTC Units are not required to charge the maximum rent allowed and are encouraged to charge lower rents where financially feasible. HTC Units do not include full time manager or other common units described in IRS Revenue Ruling 92-61.

For HTC Units with project-based or tenant-based rental assistance, annual contract rents may be increased to the applicable Housing Assistance Payment Standard (“HAP”) or Fair Market Rent (“FMR”). Rent increases above the applicable HAP/FMR level for HTC Units with project-based or tenant-based rental assistance shall be subject to the same annual rent increase limitations stated above for existing residents.

Where total actual operating expenses have been significantly higher than projected, the Owner may submit a request to the CDA for an annual rent higher than allowed under this section. This request shall be submitted at least 90 days prior to the proposed implementation date of such annual rent increase and shall be subject to CDA review and approval in its sole discretion. Without prior CDA approval, all rent increases shall be subject to the limitations stated above for existing residents.

- (d) The applicable fraction (as defined in Section 42(c)(1) of the Code) for each building for each taxable year in the Extended Use Period (as defined herein) will not be less than the Applicable Fraction for each building specified in **Exhibit B** attached hereto.
- (e) The applicable fraction (as defined in Section 42(c)(1) of the Code) for the Project for each taxable year in the Extended Use Period will not be less than the Applicable Fraction for the Project specified in **Exhibit C** attached hereto.

SECTION 5 - ADDITIONAL RESTRICTIONS

Exhibit C attached hereto sets forth certain additional obligations of the Owner with respect to the Project upon which the allocation of Credits has been based and with which the Owner covenants to comply throughout the Extended Use Period. The obligations listed in **Exhibit B** and **Exhibit C** must be consistent with the Project’s original reservation or Section 42(m) letter and, if applicable, carryover agreement, with the exception of approved amendments.

SECTION 6 - TERM OF DECLARATION

- (a) The following definitions shall apply to this Declaration:
- (1) “Compliance Period” means, with respect to any building that is part of the Project, the period of 15 taxable years beginning with the first taxable year of the credit period with respect thereto.
 - (2) “Extended Use Period” means, with respect to any building that is part of the Project, the period beginning on the first day in the Compliance Period on which such building is part of a qualified low-income housing project and ending on the date that is specified in **Exhibit B**.
- (b) This Declaration and the Owner’s obligation to comply with Section 42, the Occupancy Restrictions and all other provisions herein shall commence on the first day of the Compliance Period and shall end at the close of the Extended Use Period.
- (c) Notwithstanding Section 6(b) hereof, the Extended Use Period for any building that is part of the Project shall terminate on the date the building is acquired by foreclosure (or instrument in lieu of foreclosure) unless the Secretary of the Treasury determines that such acquisition is part of an arrangement with the taxpayer, a purpose of which is to terminate the Extended Use Period.
- (d) The Section 42 rent requirements shall continue for a period of three years following the termination or the end of the Extended Use Period. Throughout the term of this Declaration and during such three-year period, the Owner shall not evict or terminate the tenancy of an existing tenant of any low-income unit other than for good cause and shall not increase the gross rent above the lower of the maximum allowed under Section 42 with respect to such low-income unit or the maximum allowed under section 4(c) above.

SECTION 7 – INSPECTIONS AND DOCUMENTATION

- (a) The Owner shall permit, during normal business hours and upon reasonable notice, any duly authorized representative of the CDA to inspect any books and records of the Owner regarding the Project with respect to the incomes of Low-Income Tenants that pertain to compliance with the terms of this Declaration.
- (b) The Owner shall submit any other information, documents or certifications requested by the CDA that the CDA shall deem reasonably necessary to substantiate the Owner’s continuing compliance with the provisions of this Declaration and the requirements of Section 42.

SECTION 8 - ENFORCEMENT OF DECLARATION

- (a) The Owner covenants that it will not knowingly take or permit any action that would result in a violation of the requirements of Section 42, any applicable regulations, or this Declaration. The Owner covenants to take any lawful action (including amendment of this Declaration as may be necessary, in the opinion of the CDA) to comply fully with Section 42 and with all applicable rules, rulings, policies, procedures, regulations, or other official statements promulgated or proposed by Treasury, the IRS, or HUD from time to time pertaining to the Owner’s obligations under Section 42 and affecting the Project.

- (b) The Owner acknowledges that the primary purpose for requiring compliance by the Owner with the requirements of this Declaration is to ensure compliance of the Project and the Owner with Section 42 and any applicable regulations, AND BY REASON THEREOF, THE OWNER IN CONSIDERATION FOR RECEIVING CREDITS FOR THIS PROJECT HEREBY AGREES THAT THE CDA AND ANY INDIVIDUAL WHO MEETS THE INCOME LIMITATION APPLICABLE UNDER SECTION 42 (WHETHER PROSPECTIVE, PRESENT OR FORMER OCCUPANT) SHALL BE ENTITLED, FOR ANY BREACH OF THE PROVISIONS HEREOF, AND IN ADDITION TO ALL OTHER REMEDIES PROVIDED BY LAW OR IN EQUITY, TO ENFORCE SPECIFIC PERFORMANCE BY THE OWNER OF ITS OBLIGATIONS UNDER THIS DECLARATION IN A STATE COURT OF COMPETENT JURISDICTION. The Owner further acknowledges that the beneficiaries of the Owner’s obligations hereunder cannot be adequately compensated by monetary damages in the event of any default hereunder.
- (c) The Owner hereby agrees that the representations and covenants set forth herein may be relied upon by the CDA and all persons interested in Project compliance under Section 42 and any applicable regulations.
- (d) The Owner acknowledges that the CDA is required, pursuant to Section 42(m)(1)(B)(iii) of the Code and Section 1.42-5 of the Treasury regulations, to establish a procedure to monitor the Owner’s and the Project’s compliance with the requirements of Section 42, which procedure includes the monitoring of the Owner’s compliance with the Additional Restrictions, if any, set forth in **Exhibit C** attached hereto. In addition, the CDA may be required to notify the IRS of any noncompliance.

SECTION 9 - MISCELLANEOUS

- (a) Severability. The invalidity of any clause, part or provision of this Declaration shall not affect the validity of the remaining portions thereof.
- (b) Notices. All notices to be given pursuant to this Declaration shall be in writing and shall be deemed given when mailed by certified or registered mail, return receipt requested, to the parties hereto at the addresses set forth below, or to such other place as a party may from time to time designate in writing.

To the CDA: Washington County Community
 Development Agency
 7645 Currell Boulevard
 Woodbury, MN 55125

To the Owner: _____

The CDA and the Owner may, by notice given hereunder, designate any further or different addresses to which subsequent notices, certificates or other communications shall be sent. Notices regarding compliance and monitoring by the CDA or Minnesota Housing may be sent by electronic mail.

- (c) Amendment. Notwithstanding anything to the contrary contained herein, this Declaration may be amended by a written agreement between the CDA and the Owner, which agreement shall be

effective upon execution thereof by the CDA and the Owner and the recording of the amendment with the County Recorder or Registrar of Titles, or both, of the County in which the Project is located. The Owner agrees that it will take all actions necessary to effect amendment of this Declaration as may be necessary to comply with the Code and any applicable rules, regulations, policies, procedures, rulings, or other official statements pertaining to the Credits.

- (d) Counterparts. This Declaration may be executed in any number of counterparts, each of which shall be an original, but all of which together shall constitute one instrument.
- (e) Subordination of Declaration. This Declaration and the restrictions hereunder are subordinate to the loans and loan documents, if any, on the Project except insofar as Section 42(h)(6)(E)(ii) of the Code requires otherwise (relating to the three-year period of eviction and rent restrictions following the early termination of the Extended Use Period in accordance with Section 6(c) hereof).
- (f) Governing Law. This Declaration shall be governed by the laws of the State of Minnesota and, where applicable, the laws of the United States of America.
- (g) Survival of Obligations. The obligations of the Owner as set forth herein and in the Owner's application for the Credits shall survive the allocation of the Credits and shall not be deemed to terminate or merge with the issuing of the allocation.

[Remainder of page intentionally blank.]

EXHIBIT A
Legal Description

(Insert Legal Description)

(Abstract/Torrens) Property

EXHIBIT B

Applicable Fraction and Building Information

| <u>BIN #</u> | <u>BUILDING ADDRESS</u> | <u>APPLICABLE FRACTION*</u> | <u>1st YEAR OF CREDIT PERIOD</u> | <u>YEAR EXTENDED USE PERIOD ENDS**</u> |
|--------------|-------------------------|-----------------------------|---|--|
| MN-__ -__ | _____ | _____ % | _____ | _____ |

*The building applicable fraction stated on this exhibit must match the building applicable fraction stated on Minnesota Housing Form HTC 28, Building Map.

**Extended Use Period ends on December 31 of the year the Extended Use Period terminates.

EXHIBIT C
CDA Project Summary and Additional Restrictions

This Allocation of Low-Income Housing Tax Credits is based on the following:

1. Project Name: _____
2. HTC Number: _____
HAP Project Number, if applicable: _____
MN Housing D/M Number, if applicable: _____
3. Project Location: _____, MN _____
4. Total Units: ____ Credit Units: ____ Common Space Units: ____
5. Owner Name: _____, a _____
6. Owner Address: _____
7. Name(s) of General Partner(s): _____
8. Name(s) of Non-Profit General Partner(s): _____
9. Owner Taxpayer I.D. No.: _____
10. Non-Profit Tax I.D. No.: _____
11. Type of Credits: _____
12. Qualified Census Tract Number: ____
Difficult Development Area: ____
Designated Basis Boost Applied: ____
13. Total Eligible Basis: \$ _____
14. Total Qualified Basis: \$ _____
15. Applicable Percentage: _____
16. Annual Credit Allocation: \$ _____

The Owner represents, warrants and covenants that throughout the term of this Declaration, it will comply with the terms of the performance requirements below that are applicable to the Project:

Applies Does Not
to Project Apply to Project

(Check appropriate box for each item)

- (a) Minimum Set-Aside Election:
- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (1) At least 20 percent or more of the total residential units in the Project are both rent-restricted and occupied by individuals whose income is 50 percent or less of area median income; or |
| <input type="checkbox"/> | <input type="checkbox"/> | (2) At least 40 percent or more of the total residential units in the Project are both rent-restricted and occupied by individuals whose income is 60 percent or less of area median income. |
| <input type="checkbox"/> | <input type="checkbox"/> | (3) Average Income: The average of the imputed income limitations designated by the applicant for a minimum of 40 percent of the residential units are both rent restricted and occupied by individuals whose income does not exceed 60 percent or less of area median income. The imputed income limitations are as follows: 20%: _____ units 30%: _____ units 40%: _____ units 50%: _____ units 60%: _____ units 70%: _____ units 80%: _____ units |
- (b) Subsidy Layering: The Project must conform with Section 911 of the Housing and Community Act of 1992, which requires that specific procedures be followed for subsidy layering review when Credits and HUD assistance are combined in a single project.
- (c) A Qualified Nonprofit Organization (as defined in Section 42(h)(5)(C) of the Code) will own an interest in the Project and materially participate in the operation of the Project throughout the Compliance Period as required by Section 42(h)(5) of the Code.
- (d) The Owner agrees to lease _____% percent (applicable fraction) of the total units in the Project to individuals and families whose income is [or if Average Income use “averages”] 60% percent or less of the area median gross income (including adjustments for family size) as determined in accordance with Section 42 (“Low-Income Tenants”) and shall lease units in each building in the Project to Low-Income Tenants according to the applicable fraction set forth in **Exhibit B** attached hereto. n accordance with the submitted application, Owner agrees to lease _units in the Project

Applies
to Project

Does Not
Apply to Project

(Check appropriate box for each item)

- (e) In accordance with the submitted application, the following income and rent restrictions apply:

_____ Units at ___% AMI rent and ___% AMI income

_____ Units at ___% AMI rent and ___% AMI income

_____ Units at ___% AMI rent and ___% AMI income

_____ Units at ___% AMI rent and ___% AMI income

- (f) Minimum Threshold Requirements:

 The Project shall provide new construction or substantial rehabilitation in which at least 75% of the total tax credit units are single room occupancy, efficiency or one bedroom units which are affordable by households whose income does not exceed 30% of area median income.

 The Project shall provide new construction or substantial rehabilitation of family housing projects that are not restricted to persons who are 55 years of age or older and in which at least 75% of the tax credit units contain two or more bedrooms and at least one-third of the 75% contain three or more bedrooms.

 The Project is a substantial rehabilitation project in neighborhoods targeted by the applicable city for revitalization.

 The Project is not restricted to persons of a particular age group and a percentage of the units are set aside and rented to persons:

 With a serious and persistent mental illness as defined in Minnesota Statutes section 245.462, subdivision 20, paragraph (c);

 With a developmental disability as defined in United States Code, Title 42, Section 6001, paragraph (5), as amended;

 Who have been assessed as drug dependent persons as defined in Minnesota Statutes section 254A.02, subdivision 5, and are receiving or will receive care and treatment services provided by an approved treatment program as defined in Minnesota Statutes section 254A.02, subdivision 2;

 With a brain injury as defined in Minnesota Statutes section 256B.093, subdivision 4, paragraph (a); or

 With permanent physical disabilities that substantially limit one or more major life activities, if at least 50% of the units in the

Applies
to Project

Does Not
Apply to Project

(Check appropriate box for each item)

Project are accessible as provided under Minnesota Rules, Chapter 1341.

The Project, whether or not restricted to persons of a particular age group, will preserve existing subsidized housing and the use of tax credits is necessary to (1) prevent conversion to market rate use or (2) remedy physical deterioration of the Project which would result in loss of existing federal subsidies.

The Project is financed by Rural Development and meets statewide distribution goals.

(g) CDA Additional Threshold Requirements (all requirements apply):

The Owner agrees not to refuse to rent a unit to a tenant because that tenant has a Section 8 or other Tenant-Based Housing Choice Voucher (HCV).

The Owner agrees to utilize CDA waiting lists in marketing units to the public.

The Project satisfies CDA underwriting and cost standards in accordance with the CDA Procedural Manual, demonstrates reasonable operating expenses relative to comparable projects in the past, is consistent with a development specific Market Study, and will comply with all applicable building, land use, and zoning ordinances.

The Owner agrees to waive the provisions of Code Sections 42(h)(6)(E)(i)(II) and 42(h)(6)(F), or related provisions, which would permit the Owner to terminate the rent and income restrictions under this Declaration. All projects must maintain the applicable rent and income restrictions for a minimum of 30 years.

The Owner agrees to provide high speed internet access via installation of all appropriate infrastructure and connections for cable, DSL or wireless/data internet service to every unit.

The Owner agrees to institute and maintain a written policy prohibiting smoking in all the units and common areas within the building(s) of the Project. The Project must include a non-smoking clause in the lease for every household.

(h) Strategically Targeted Resources:

The Project is a new construction project that has received final city development application and zoning approvals at the time of application.

Applies
to Project

Does Not
Apply to Project

(Check appropriate box for each item)

- | | | | |
|-----|--------------------------|--------------------------|---|
| | <input type="checkbox"/> | <input type="checkbox"/> | The Project is a new construction project that will utilize existing sewer and water lines without substantial extensions. |
| | | | OR |
| | <input type="checkbox"/> | <input type="checkbox"/> | The Project is a rehabilitation project that provides for the continuation of existing affordable housing. |
| (i) | <input type="checkbox"/> | <input type="checkbox"/> | The Project is at the time of application located in a community with a need for more affordable housing options because 1) there is a low share of affordable rental housing compared to all housing options in a community or 2) a large share of renters are cost burdened by their rent. |
| (j) | <input type="checkbox"/> | <input type="checkbox"/> | The Project is at the time of application located in or near a city or township with a large number of jobs or job growth, individual employer growth, or having a large share of their workforce commuting long distances. |
| (k) | <input type="checkbox"/> | <input type="checkbox"/> | Transit Oriented Development: The Project is located within walking distance to public transit stations and stops at the time of application. Only one location-based option may be selected as follows: <input type="checkbox"/> Project is located within ½ mile radius of a completed or planned corridor transit station. <input type="checkbox"/> Project is located within ½ mile radius of a bus route stop or park and ride. <input type="checkbox"/> Project is located in ¼ mile of a microtransit or local loop bus route. <input type="checkbox"/> Project is located in a municipality with Transit Link, Metro Mobility, or other similar public transit options. The Project also includes transit oriented design features as follows: <input type="checkbox"/> Project incorporates walkable or bikeable connections to station/stop areas. <input type="checkbox"/> Project maximizes the site density to the maximum allowed under local comprehensive plan requirements. |
| (l) | <input type="checkbox"/> | <input type="checkbox"/> | The Project is located on property owned by the CDA, Washington County, or a municipality in Washington County at the time of application. |
| (m) | <input type="checkbox"/> | <input type="checkbox"/> | The Project is located in a Qualified Census Tract and is part of a concerted plan that provides for community revitalization consistent |

Applies
to Project

Does Not
Apply to Project

(Check appropriate box for each item)

with the definition described as a Community Development Initiative at the time of application.

(n)

The Project has secured funding commitments for permanent funding sources or has no funding gap at the time of application.

Total eligible funding secured, awarded or committed (exclude first mortgage and syndication proceeds) \$ _____

Divided by Total Development Cost less first mortgage and excluded syndication proceeds \$ _____

Equals percentage of funds committed, rounded to the nearest tenth 0.0%

70.1% or more of gap funds committed or no gap

50.1 - 70.0% of gap funds committed

30.1 - 50.0% of gap funds committed

10.1 - 30.0% of gap funds committed

(o)

The Project has the lowest cost of intermediaries on a sliding scale based on percentage of total development cost. Percentages will be enforced at issuance of IRS Form 8609.

Total intermediary costs \$ _____

Divided by Total Development Cost \$ _____

Equals percentage of costs toward intermediaries, rounded to the nearest tenth 0.0%

1 - 15.0% of total development cost

15.1 - 20.0% of total development cost

(p)

The Project has committed tax credit units for occupancy by people with disabilities as follows:

Sets aside 5% to 10%, but no fewer than 4 units

Sets aside 11% to 25%, but no fewer than 7 units

Applies
to Project

Does Not
Apply to Project

(Check appropriate box for each item)

- (q) The Project has committed tax credit units for occupancy by households experiencing homelessness as follows:
- Sets aside 5% to 10%, but no fewer than 4 units
 - Sets aside 11% to 25%, but no fewer than 7 units
 - Sets aside 26% or more, but no fewer than 20 units
- (r) The Project presents a financially viable plan to transfer 100% of the tax credit unit ownership from the Owner to tenant ownership, after the end of the Compliance Period.
- (s) The Owner agrees that the provisions of Code Sections 42(h)(6)(E)(i)(II) and 42(h)(6)(F) (which provisions would permit the Owner to terminate the restrictions under this Declaration at the end of the Compliance Period in the event the CDA does not present the Owner with a qualified contract for the acquisition of the Project) do not apply to the Project, and the Owner also agrees the Section 42 income and rental restrictions must apply for a minimum of 30 years (applies to all allocations).
- In addition, the Project will comply with the income and rental restrictions for a period of years selected below beginning with the first day of the Compliance Period in which the building is a part of a qualified low-income housing project.
- The Owner agrees to extend the long-term affordability of the Project and maintain the duration of low-income use for a minimum of 35 years.
 - The Owner agrees to extend the long-term affordability of the Project and maintain the duration of low-income use for a minimum of 40 years.
 - The Owner agrees to extend the long-term affordability of the Project and maintain the duration of low-income use for a minimum of 45 years.
 - The Owner agrees to extend the long-term affordability of the Project and maintain the duration of low-income use for a minimum of 50 years.
- (t) The Project has a prior reservation of housing tax credits from the CDA, was not fully funded in a previous round, and the additional housing tax credits make the Project feasible at the time of application.
- (u) The Project preserves low-income housing receiving assistance under Section 8, Section 236, or other similar project-based subsidy, which,

Applies
to Project

Does Not
Apply to Project

(Check appropriate box for each item)

due to mortgage prepayments or expiring rental assistance contracts, could convert to market rate use.

- (v) The Project preserves the rent and income restrictions under an existing housing tax credit extended use agreement which, due to expiring affordability periods within the next 5 years or proposed qualified contract application, could convert to market rate use.
- (w) The Project has existing federally assisted units or was previously funded by tax credits or deferred loans from the CDA or another public entity, and is proposing a planned, long term and cost effective stabilization for the Project. As presented in the application, at least 15 years have passed since initial loan closing or most recent tax credit placed in service date and operating feasibility is expected to have a duration of at least 17 years.
- (x) The Project serves the lowest income tenants without the use of rental assistance and the Owner agrees to maintain the deeper rent structure for the duration of this Declaration. This will restrict rents only at the limit(s) claimed below.
- Option 1 - A project in which 100% of the HTC unit rents average to the Washington County 50% LIHTC area median rent limit (50% rent restricted units), with no HTC Units exceeding 60% of the area median rent limit; representing ____ units.
- Option 2 - A project in which at least 75% of the HTC unit rents average to the Washington County 50% LIHTC area median rent limit (50% rent restricted units), with no HTC Units exceeding 70% of the area median rent limit; representing ____ units.
- Option 3 - In addition to either Option 1 or 2, a project, whether or not there is rental assistance, which further restricts 20% of the units identified in Option 1 or 2, with a minimum of 10 units, to the Washington County 30% LIHTC area median rent limit (30% rent restricted units).
- (y) The Project is located in a city that has not received an award of CDA or Minnesota Housing financing for new affordable housing development in the prior 4 multifamily funding rounds at the time of application.
- (z) The Owner or developer composition includes firms historically underrepresented in the development and ownership of affordable housing, including BIPOC-owned/led and women-owned/led firms. The underrepresented firm must be a materially significant component of the ownership and/or development entity.

**WASHINGTON COUNTY COMMUNITY DEVELOPMENT AGENCY
LOW INCOME HOUSING TAX CREDIT PROGRAM
2025 AND 2026 QUALIFIED ALLOCATION PLAN**

ARTICLE I

Purpose

Section 1.0. Section 42(m) of the Internal Revenue Code of 1986, as amended (“Code”), requires that Tax Credit agencies develop and adopt a qualified allocation plan in connection with the allocation of Tax Credits. This Qualified Allocation Plan (“QAP”) sets forth selection criteria that are appropriate to local conditions and priorities to be used by the Washington County Community Development Agency (“CDA”) in the allocation of Housing Tax Credits (“Credit(s)” or “Tax Credit(s)”) to housing projects and provides procedures for the CDA to follow in monitoring for noncompliance with the provisions of Section 42 of the Code and in notifying the Internal Revenue Service (“IRS”) of such noncompliance.

ARTICLE II

Authority

Section 2.0. Minnesota Statutes sections 462A.221 through 462A.225, as amended (the “Act”), provide that the federal allocation of Credits available in Minnesota should be allocated among certain cities and counties or their designees, including the CDA as designee for Washington County.

Section 2.1. This QAP was prepared by the CDA according to the procedures set forth in Section 42(m) of the Code and is to be governed under Section 42 of the Code, including applicable regulations provided by the United States Department of Treasury (“Treasury Regulations”).

ARTICLE III

General Concepts

Section 3.0. This QAP sets forth selection criteria which reflect the housing policies of the CDA and will be used to determine the priorities for the allocation of Credits within Washington County. This QAP gives preference, as required by federal legislation, in allocating Credits among selected projects to:

- (a) Projects serving the lowest income tenants;
- (b) Projects obligated to serve qualified tenants for the longest periods; and
- (c) Projects in Qualified Census Tracts which contribute to a concerted community revitalization plan.

Section 3.1. Incorporated into the selection criteria to allocate Credits to specific projects are the following factors required under Section 42(m)(1)(C) of the Code:

- (a) Project location;
- (b) Housing needs characteristics;
- (c) Project characteristics, including whether the project includes the use of existing housing as part of a community revitalization plan;
- (d) Sponsor characteristics;
- (e) Tenant populations with special housing needs;
- (f) Public housing waiting lists;
- (g) Tenant populations of individuals with children;
- (h) Projects intended for eventual tenant ownership;
- (i) Energy efficiency of the project; and
- (j) Historic nature of the project.

Section 3.2. This QAP provides a procedure that the CDA (or an agent or other private contractor of the CDA) will follow in monitoring for noncompliance with the provisions of the Code and in notifying the IRS of such noncompliance of which the CDA becomes aware.

Section 3.3. This QAP provides for review of financial feasibility and marketability of each project and its viability as a qualified low income project throughout the credit period as of the application date, allocation date, and placed-in-service date, all as required by Section 42(m)(2) of the Code.

Section 3.4. This QAP applies to tax-exempt volume limited bond financed projects as required by Section 42(m)(1)(D) of the Code.

Section 3.5. The Housing and Economic Recovery Act of 2008 authorized Tax Credit agencies to designate buildings placed in service after July 30, 2008, for which the eligible basis will be increased by 30 percent, based on a determination by the Tax Credit agency that such increase is required in order for such building to be financially feasible as part of a qualified low income housing project. This provision does not apply to buildings which receive Credits because they are financed with tax-exempt volume limited bonds. This QAP and the CDA's Procedural Manual (the "CDA's Manual") establish standards for the CDA to determine which buildings will be designated for such increased basis.

ARTICLE IV **Definitions**

Section 4.0. Metropolitan Area: The area over which the Metropolitan Council has jurisdiction, including only the counties of Anoka, Carver, Dakota (excluding the city of

Northfield), Hennepin (excluding the cities of Hanover and Rockford), Ramsey, Scott (excluding the city of New Prague), and Washington.

Section 4.1. Single Room Occupancy: A unit having one bedroom or less with rents affordable at 30 percent of median income.

Section 4.2. Substantial Rehabilitation: Rehabilitation with a minimum cost that:

- (a) Equals or exceeds \$5,000 per unit, as required in Minnesota Statutes section 462A.221, subdivision 5; and
- (b) Equals or exceeds the greater of:
 - (i) An average qualified basis amount per low income unit for a building which meets the inflation adjusted amount published by the IRS annually in accordance with Section 42(e)(3)(D) of the Code; or
 - (ii) An amount that is not less than 20 percent of the adjusted basis of the building, as determined pursuant to Section 42(e)(3).

Section 4.3. Family Housing: A housing development that is not restricted to persons 55 years old or older. At least 75 percent of the units must contain two or more bedrooms and at least one-third of the 75 percent must contain three or more bedrooms.

Section 4.4. Federally Assisted Building: As defined by Section 42, any building which is substantially assisted, financed, or operated under section 8 of the United States Housing Act of 1937, section 221(d)(3), 221(d)(4), or 236 of the National Housing Act, section 515 of the Housing Act of 1949, or any other housing program administered by the Department of Housing and Urban Development (“HUD”) or by the Department of Agriculture Rural Development (“RD”).

Section 4.5. Preservation of Federally Assisted Units: Any housing receiving project based rental assistance, operating subsidies, or mortgage interest reduction payments under a HUD or RD program that is not scheduled to sunset or expire.

ARTICLE V
Amount of Credit to Allocate

Section 5.0. The maximum Credit amount to be allocated in any year by the CDA is established pursuant to the formula set forth in the Act and the limitations of Section 42(h)(3) of the Code. The CDA’s estimated Credit amount for 2025 is \$681,974.00. The CDA’s estimated Credit amount for 2026 is \$784,017.00.

ARTICLE VI
Allocation Policies

Section 6.0. The CDA shall act as the designated Credit agency on behalf of Washington County.

Section 6.1. Pursuant to the Code and applicable regulations, the CDA shall monitor or cause to be monitored each project which receives an allocation of Credits for compliance with income and rent restrictions and other requirements of Section 42 of the Code and applicable Treasury Regulations as provided in Article X hereof.

Section 6.2. Owners of projects which displace low income tenants will be responsible for relocating those tenants in accordance with the Uniform Relocation Act of 1970, as amended.

Section 6.3. The CDA staff will process Tax Credit applications and administer the Credit program pursuant to this QAP, the CDA's Manual, and the CDA's Credit Compliance Manual ("CDA Compliance Manual"), which incorporate the applicable requirements of federal and state law. **Tax Credit applications must be submitted in the manner required by the CDA's Manual and comply with the CDA's submission requirements.** Required fees are outlined in the CDA's Manual and shall be payable to the CDA. The CDA reserves the right to adjust fees due to changing circumstances in order to cover its costs associated with producing and delivering the CDA's Tax Credit program.

Section 6.4. Project owners will be required to execute an extended low income housing commitment ("Extended Use Agreement") as required by Section 42(h)(6) of the Code. All projects must maintain the duration of low income use for a minimum of 30 years. The owner must agree that the provisions of Sections 42(h)(6)(E)(i)(II) and 42(h)(6)(F) (which provisions would permit the owner to terminate the restrictions under the Extended Use Agreement at the end of the compliance period in the event the CDA does not present the owner with a qualified contract for the acquisition of the project) do not apply to the project, and that the Section 42 income and rental restrictions shall apply for a period of 30 years beginning with the first day of the compliance period in which the building is a part of a qualified low income housing project.

ARTICLE VII

Application and Allocation Process

Section 7.0. The allocation process for awarding Credits for projects located in Washington County consists of the following steps:

- (a) Each applicant shall notify the CDA of its intent to apply.
- (b) Each applicant shall timely complete, sign, date and submit to the CDA an original application in the manner required by the CDA's Manual and complying with the CDA's submission requirements utilizing forms supplied by the CDA or the Minnesota Housing Finance Agency ("Minnesota Housing"), as specified in the CDA's Manual, including all required fees, deposits, and exhibits.
- (c) The CDA shall notify the chief executive officer (or the equivalent) of the local jurisdiction within which the project is located and provide such individual a reasonable opportunity to comment on the project.
- (d) The CDA staff or its consultants shall review and evaluate the application to:

- (i) Ensure that minimum threshold requirements to qualify for Credits have been satisfied;
 - (ii) Assign points to the project according to the selection priorities section (Article IX) of this QAP; and
 - (iii) Determine the minimum amount of Credits necessary to make the project financially feasible and viable.
- (e) Special tax counsel appointed by the CDA (“Tax Counsel”) shall also review the application if requested to do so by the CDA.
- (f) The CDA shall make a determination to approve or deny the reservation of Credits to the project based upon the selection priority criteria, the requirements of this QAP, and the availability of Credits during the competition; provided, however, that the CDA reserves the right (but shall not be obligated) to grant priority over higher ranking projects to projects that (i) have previously received Tax Credits and have an annual Tax Credit shortfall that can be addressed through an allocation of Tax Credits, sufficient to make the project financially feasible and (ii) demonstrate readiness to proceed by having city approvals and all funding commitments in place (other than the Tax Credits the applicant is presently requesting). The CDA shall provide a written explanation, available to the general public, for any allocation of Tax Credits which is made in accordance with the above provision.
- (g) The CDA and Tax Counsel (if requested to do so by the CDA) shall reevaluate the application and amount of Credits for the project at the time of any commitment to allocate Credits and at the time the building is placed in service. At each evaluation, the CDA may reduce the amount of Credits to be allocated to the project or may revoke any commitment to allocate Credits to the project if it determines that the financial feasibility or viability of the project does not justify the originally applied for or committed Credits or that the criteria and requirements of this QAP have not been satisfied.
- (h) Certification by the applicant that the project has been placed in service.
- (i) The CDA issues IRS Form 8609, Low Income Housing Credit Allocation Certificate (“IRS Form 8609” or “Form 8609”).

Section 7.1. The CDA will evaluate project proposals to determine the amount of Credits to be allocated pursuant to Section 42(m)(2)(B) of the Code. The CDA will also evaluate project proposals to determine whether the permitted 30% increase in basis is required in order for such project to be financially feasible. In making such determinations, the CDA will consider whether: (i) the project meets housing priorities identified by the CDA, as evidenced by a competitive Credit score; and (ii) funding gaps remain for such project. In any event, the Credits allocated to a project, even if it is designated for a basis boost, will not exceed the amount the CDA determines is necessary for the financial feasibility of the project and its viability as a qualified low income housing project throughout the Credit period.

There will be three evaluations prior to delivery by the CDA of an executed Form 8609 for the project, which are as follows:

- (a) At the time of initial application/reservation;
- (b) At the time of commitment to allocate Credits/carryover allocation; and
- (c) At the time the building is placed in service.

Section 7.2. Prior to each evaluation, the eligible applicant will be asked to submit the most recent financial information on the project. Any federal, state, or local subsidies anticipated must be certified. Misrepresentations of information will result in failure to issue IRS Form 8609, debarment from participation in the Tax Credit program, and possible criminal penalties. Such evaluations will be made by the CDA staff solely for purposes of complying with Section 42(m) of the Code and shall not be relied upon by any developer or investor or used in conjunction with any offering of interests in the entity owning the project to such person.

Section 7.3. Selected applicants failing to place a project in service in the allocation year for which the reservation was issued may be awarded a carryover credit if federal tax law requirements are met, including the requirement that more than 10 percent of the reasonably anticipated basis of the project be incurred on or before the date which is one (1) year after the date that the allocation is made. A complete carryover package in final form in accordance with the CDA's Manual must be submitted to the CDA on or before **4:30 p.m., October 1st** or the next calendar business day. The CDA's carryover procedures are intended to conform to the federal laws and are based upon the limited guidance received from the IRS. At any time, additional IRS guidance may be issued that will require further adjustments to this QAP and additional reviews of developments relating to carryover.

Section 7.4. The CDA's Credit program permits its owners to elect the applicable percentage either at reservation or placed in service. If the election is not made at the time the reservation letter is issued, the percentage will be fixed for the month in which the building is placed in service. The owner must be sure to consider the best options for this election and make sure the election is made at the correct time. Once made, the election is irrevocable. Where Section 42 of the Code establishes a minimum credit rate, the applicable percentage shall not be less than the minimum applicable credit rate. See Chapter 4 of the CDA's Manual for further guidance.

Section 7.5. The applicant shall make a minimum set-aside election and meet one of the income and rent level tests set forth in subparagraph (a), (b), or (c) below. The minimum set-aside election requirement for a qualified low-income housing project under Code Section 42(g) is irrevocable once made in the original application for Credits. If a Project fails to meet its elected minimum set-aside standard at the end of a year, it is not a qualified low-income housing project for the year under Code Section 42(g)(1)(C) and this noncompliance must be reported on IRS Form 8823. The owner may be subject to the loss of Tax Credits.

- (a) 20-50 Test. The project meets the requirements of this minimum set-aside if 20 percent or more of the residential units in such project are both rent-restricted and occupied by individuals whose income is 50 percent or less of Area Median Income

(“AMI”) as defined by the Department of Housing and Urban Development (“HUD”) and the Code.

- (b) 40-60 Test. The project meets the requirements of this minimum set-aside if 40 percent or more of the residential units in such project are both rent-restricted and occupied by individuals whose income is 60 percent or less of AMI as defined by HUD and the Code.
- (c) Average Income Test. The project meets the requirements of this minimum set-aside if 40 percent or more (25 percent or more in the case of a project described in section 142(d)(6)) of the residential units in such project are both rent-restricted and occupied by individuals whose income does not exceed the imputed income limitation designated by the project owner with respect to the respective unit. In order for a project to elect the minimum set-aside set forth in this subparagraph (c), the following requirements must be satisfied:
 - (i) For new construction projects, this minimum set-aside is only available to projects with 100% Tax Credit units.
 - (ii) The project owner shall designate the imputed income limitation of each unit taken into account under this minimum set-aside. The designation of imputed income limitations for all units shall be specified in the Declaration.
 - (iii) The imputed income limitations designated for each unit shall have reasonable parity in terms of the layout, number of bedrooms and unit square footage.
 - (iv) The average of the imputed income limitations designated under this set-aside shall not exceed 60 percent of AMI as defined by HUD and the Code..
 - (v) The designated imputed income limitation of any unit shall be 20 percent AMI, 30 percent AMI, 40 percent AMI, 50 percent AMI, 60 percent AMI, 70 percent AMI, or 80 percent AMI.
 - (vi) Any units without project based rental assistance proposing unit rent levels corresponding to 70 percent AMI and/or 80 percent AMI income limitations, must demonstrate these unit rents have at least a 10 percent price advantage over market rate units with comparable design and amenities, subject to any higher price advantage required by the applicable market study guidelines in effect as noted by the CDA Manual. Any such higher unit rent levels are intended to offset corresponding lower unit rent levels affordable to imputed income limitations below 60 percent AMI without additional subsidy required.
 - (vii) Projects with more than one building must be designated as a multiple-building project on Form 8609.

- (viii) For new construction projects which also have Project Based Housing Choice Vouchers (PBV) or other project-based rental assistance, the designation of imputed income limitation for the PBV/project-based rent assisted units must match the gross rent level of that unit.

ARTICLE VIII
Procedure for Selecting Projects

Section 8.0. In each calendar year, there will be competition for Credits pursuant to Minnesota Statutes section 462A.222. The CDA may reserve two or more years of Credits in a calendar year. The requirements and closing dates for applications shall be as set forth in the CDA's Manual. As provided in the CDA's Manual, all applications shall be submitted in the manner required by the CDA's Manual and comply with the CDA's submission requirements utilizing forms supplied by the CDA or Minnesota Housing, as specified in the CDA's Manual.

Section 8.1. Projects which are determined to meet the threshold requirements of this QAP will be prioritized with the project receiving the most points being rated first, the project receiving the second most points being second, and so on.

Section 8.2. As described above, the CDA may elect to give priority in the award of Credits to projects that have previously received Tax Credits and have an annual Tax Credit shortfall that can be addressed through an allocation of Tax Credits, sufficient to make the project financially feasible.

Section 8.3. Credits not committed or allocated by the CDA in connection with the allocation procedures of the CDA will be returned to Minnesota Housing for allocation in accordance with Minnesota Statutes section 462A.222, subdivision 3. If any commitment for Credits is reduced or revoked, the Credits may be reallocated as provided in the CDA's Manual. If there are Credits from the current year's annual ceiling returned from a project that is no longer eligible and if the CDA maintains a waiting list, the CDA may continue to commit or allocate the Credits until not later than December 31, or such later date determined by Minnesota Housing, at which time any uncommitted Credits must be transferred to Minnesota Housing.

ARTICLE IX
Selection Priorities

Section 9.0. Each competition will involve a two-step process as follows:

- (a) The minimum requirements of Section 9.1 must be satisfied in order to qualify to be awarded points according to the selection and preference priorities set forth in Exhibit A, Self-Scoring Worksheet; and
- (b) Projects will be ranked according to points awarded as set forth in Exhibit A, Self-Scoring Worksheet; provided, however, that the CDA reserves the right (but shall not be obligated) to grant priority over higher ranking projects to projects that (i) have previously received Tax Credits and have an annual Tax Credit shortfall that can be addressed through an allocation of Tax Credits, sufficient to make the project financially feasible and (ii) demonstrate readiness to proceed by having city

approvals and all funding commitments in place (other than the Tax Credits the applicant is presently requesting). The CDA shall provide a written explanation, available to the general public, for any allocation of Tax Credits which is made in accordance with the above provision.

Section 9.1. A project for which Credits are being sought must satisfy the following minimum requirements:

- (a) Under the Act, all competitively awarded projects must meet one of the following threshold types:
 - (i) New construction or Substantial Rehabilitation of projects in which, for the term of the extended use period (term of the Declaration of Land Use Restrictive Covenants (the “Declaration”)), at least 75 percent of the total Tax Credit units are Single Room Occupancy units which are affordable by households whose income does not exceed 30 percent of the area median income;
 - (ii) New construction or Substantial Rehabilitation of Family Housing projects that are not restricted to persons who are 55 years of age or older and in which, for the term of the extended use period (term of the Declaration), at least 75 percent of the Tax Credit units contain two or more bedrooms and at least one-third of the 75 percent contain three or more bedrooms;
 - (iii) Substantial Rehabilitation projects in neighborhoods targeted by the city for revitalization;
 - (iv) Projects that are not restricted to persons of a particular age group and in which, for the term of the extended use period (term of the Declaration), a percentage of the units are set aside and rented to persons:
 - (1) With a serious and persistent mental illness as defined in Minnesota Statutes section 245.462, subdivision 20, paragraph (c);
 - (2) With a developmental disability as defined in United States Code, Title 42, section 6001, paragraph (5), as amended through December 31, 1990;
 - (3) Who have been assessed as drug dependent persons as defined in Minnesota Statutes section 254A.02, subdivision 5, and are receiving or will receive care and treatment services provided by an approved treatment program as defined in Minnesota Statutes section 254A.02, subdivision 2;
 - (4) With a brain injury as defined in Minnesota Statutes section 256B.093, subdivision 4, paragraph (a); or

- (5) With permanent physical disabilities that substantially limit one or more major life activities, if at least 50 percent of the units in the project are accessible as provided under Minnesota Rules, Chapter 1341;
 - (v) Projects, whether or not restricted to persons of a particular age group, which preserve existing subsidized housing, if the use of Credits is necessary (1) to prevent conversion to market rate use or (2) to remedy physical deterioration of the project which would result in loss of existing federal subsidies; or
 - (vi) Projects financed by Farmers Home Administration, or its successor agency, which meet statewide distribution goals.
- (b) Pursuant to Section 42 of the Code, before the Credit allocation is made, a comprehensive market study of the housing needs of low-income individuals in the area to be served by the project must be conducted at the developer's expense by a disinterested party approved by Minnesota Housing. The market study must be conducted in accordance with Minnesota Housing's requirements and must be completed by a market analyst on the Minnesota Housing Authorized Contractor List. For applications seeking 9 percent Credits and proposing the average income set aside, or for applications seeking 4 percent Credits, the market study must be submitted at the time of application and have an effective date within six months of the date of application. Other applications have the option of submitting the market study once requested by the CDA as part of its application review process. An update may be accepted if the effective date of the market study is within 12 months of the application date, at the sole discretion of the CDA. The CDA may require additional information or market justification after submission of the market study and before the Credit allocation is made.
- (c) The project must be financially feasible and viable as documented by information in the application which reasonably satisfies the CDA that the entire development team as proposed in the application is sufficiently experienced for the development as proposed in the application and the project is creditworthy, can be completed in a timely manner, has a positive after debt service cash flow, demonstrates reasonable development and operating expenses relative to comparable projects in the past, and complies with applicable wage, building, land use, and zoning ordinances. In making its evaluation, the CDA will also consider: (i) whether the city in which the project will be located has provided comments on the proposed project; (ii) whether the area in which the project is located can support the proposed rents, including but not limited to the wage levels for the city in which the project is located; and (iii) whether there is a need for housing at such rental levels in the project area. In making its evaluation, the CDA shall take into account all relevant information, including the sources and uses of funds and the total financing planned for the project, any proceeds or receipts expected to be generated by reason of tax benefits, the percentage of the housing Credit dollar amount used

for project costs other than the cost of intermediaries, and the reasonableness of the developmental and operational costs of the project.

- (d) All projects must comply with Minnesota Housing's Rental Housing Design/Construction Standards and the appropriate local, state, or federal requirements or building code; e.g., to be considered an accessible unit, the unit must be designed to meet the standards in the Minnesota State Building Code, Minnesota Rules Chapter 1341, and be certified as complying by a registered architect.
- (e) Applicants must agree to utilize public housing waiting lists, or other applicable local affordable housing waiting lists, in Washington County in marketing units to the public.
- (f) The applicant must demonstrate by information in the application that the project is a qualified low income building under Section 42(c)(2) of the Code.
- (g) The applicant must agree to enter into an Extended Use Agreement in form and substance acceptable to the CDA and Tax Counsel.
- (h) After reviewing the applications and recommendations, the CDA reserves the right to choose not to award any Credits or to terminate any further award of Credits after a portion of the total Credits available has been awarded.

Section 9.2. If two or more proposals have an equal number of points, the following will be used to determine selection:

TIE BREAKERS:

- (a) The first tie breaker will be the total number of points in the Preference Priorities criteria;
- (b) If a tie still remains, the second tie breaker will be if the city in which the project is located has not received Tax Credits in the last two years;
- (c) If a tie still remains, the third tie breaker will be the lowest percentage of cost of intermediaries; and
- (d) If a tie still remains, the fourth tie breaker will be by lot.

ARTICLE X

Monitoring Compliance with Housing Credit Requirements

Section 10.0. Recordkeeping and Record Retention Provisions.

- (a) Recordkeeping. In accordance with the CDA's Credit Compliance Manual and under the record keeping provision of Treasury Regulation Section 1.42-5, the

owner of a Tax Credit project must keep records for each qualified Tax Credit building in the project showing each year:

- (i) The total number of residential rental units in the building (including the number of bedrooms and the size in square feet of each residential rental unit);
- (ii) The number and percentage of residential rental units in the building that are Tax Credit units, offices, and management units;
- (iii) The rent charged on each residential rental unit in the building (including any utility allowances) as well as any additional charges to tenants. Documentation must include rent rolls, tenant ledgers, leases and utility allowances as required by the IRS;
- (iv) The number of occupants in each Tax Credit unit and the household's student status;
- (v) The Tax Credit unit vacancies in the building, marketing information and information which shows when and to whom each of the next available units was rented;
- (vi) The annual income certification and annual student certification of each Tax Credit tenant;
- (vii) Documentation to support each Tax Credit Tenant's Income Certification, including application/recertification questionnaire and verifications. Anticipated income of all persons expecting to occupy the unit must be verified and included on a Tenant Income Certification **prior** to occupancy and, for mixed income projects, recertified **annually** for continued eligibility;

Note: Projects that receive a 100% allocation of Tax Credits must have ALL identified noncompliance corrected before ceasing annual income recertifications. The Authority or its authorized delegate will determine whether a 100% Tax Credit project is eligible for exemption of future tenant income recertifications and will notify the owner.
- (viii) The eligible basis and qualified basis of the building at the end of the first year of the credit period;
- (ix) The character and use of the nonresidential portion of the building included in the building's eligible basis under Section 42(d) (e.g., tenant facilities that are available on a comparable basis to all tenants and for which no separate fee is charged for use of the facilities, or facilities reasonably required by the project);

- (x) Records demonstrating that any state or CDA established set-aside elected by the owner has been complied with for each year of the compliance period; and
- (xi) Any additional records necessary to verify compliance with additional restrictions included in the carryover agreement or Declaration.

The IRS has released its Guide for Completing Form 8823 Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition (the “8823 Guide”). The 8823 Guide does not change any Section 42 rules or policies. It is intended to provide guidance regarding what the IRS considers “in compliance” and for consistency in reporting “out of compliance” and “back in compliance” on IRS Form 8823. The CDA will monitor and report noncompliance according to instructions in the 8823 Guide.

Owners and managers should read the 8823 Guide, are responsible for monitoring updates to the Guide, and must make any changes needed to policies and procedures.

- (b) Record Retention. The owner of a Tax Credit project must retain the records described in paragraph 10.0(a) of this section for each building in the project for at least six years after the due date (with extensions) for filing the federal income tax return for that year. The records for the first year of the credit period, however, must be retained for at least six years beyond the due date (with extensions) for filing the federal income tax return for the last year of the compliance period of the building.

Note: See IRS Revenue Ruling 2004-82, published August 30, 2004, which clarifies that owners may comply with the record retention provisions under Treasury Regulation Section 1.42-5(b) by using an electronic storage system instead of maintaining hardcopy (paper) books and records, provided that the electronic storage system satisfies the requirements of IRS Revenue Procedure 97-22. Owners must maintain applicant and tenant information in a way to ensure confidentiality. Any applicant or tenant affected by negligent disclosure or improper use of information may bring civil action for damages and seek other relief, as appropriate. Owners must dispose of records in a manner that will prevent unauthorized access to personal information.

- (c) Inspection Record Retention. Under the inspection record retention provision, if a State or local government unit issues any violation report or notice, the owner of a Tax Credit project must attach a statement summarizing the violation report or notice issued by any governmental unit or a copy of the original local health, safety or building code violation reports or notices that were issued by the State or local government unit (as described in Treas. Reg. 1.42-5 (c)(1)(vi)) for the CDA’s inspection, and state whether the violation report or notice remains uncorrected.

Section 10.1. Certification and Review.

- (a) Certification. The owner of a Tax Credit project shall certify to the CDA, under penalty of perjury, at least annually for each year of the 15-year compliance period on Minnesota Housing Form HTC-12 Owner's Certification of Continuing Program Compliance, or other equivalent forms designated by the CDA, that the project is in compliance with the requirements of Treasury Regulations Section 1.42-5 paragraph (c)(1), certification and review provisions. The owner's certification requires the owner to certify that the project meets the following for the preceding 12-month period and if not, an explanation of the circumstances for noncompliance and of the owner's planned return to compliance is required:
- (i) The project met the minimum requirements of the 20-50 test under Section 42(g)(1)(A), the 40-60 test under Section 42(g)(1)(B), the average income test under Section 42(g)(1)(C), or the 15/40 test for "deep rent-skewed" projects under Section 42(g)(4) and 142(d)(4)(B), whichever minimum set aside test is applicable to the project;
 - (ii) There has been no change in the applicable fraction (as defined in Section 42(c)(1)(B)) for any building in the project;
 - (iii) At initial occupancy, the owner has received a Tenant Income Certification with supporting documentation and an Annual Student Certification from each low income household. At annual recertification, the owner has received an Annual Student Certification and, where applicable, a Tenant Income Certification with supporting documentation from each low income household;
 - (iv) Each low income unit in the project has been rent restricted under Section 42(g)(2);
 - (v) No tenants in low income units were evicted or had their tenancies terminated other than for good cause;
 - (vi) No tenants had an increase in the gross rent with respect to a low income unit not otherwise permitted under Section 42 or the rent limitations as described in the Declaration attached as Exhibit B to this QAP;
 - (vii) All units in the project are and have been for use by the general public and used on a non-transient basis, except for transitional housing for the homeless provided under Section 42(i)(3)(B)(iii) of the Code;

No finding of discrimination under the Fair Housing Act, 42 U.S.C. §§ 3601-3619, has occurred for the project. A finding of discrimination includes an adverse final decision by the Secretary of HUD (24 C.F.R. § 180.680), an adverse final decision by a substantially equivalent state or local fair housing agency (42 U.S.C. § 3616a(a)(1)), or an adverse judgment from a federal court;

- (viii) Each building in the project is and has been suitable for occupancy, taking into account local health, safety, and building codes (or other habitability standards) and the state or local government unit responsible for making local health, safety, or building code inspections did not issue a violation report for any building or low income unit in the project;
- (ix) There has been no change in the eligible basis (as defined in Section 42(d)) of any building in the project since the last certification submission;
- (x) All tenant facilities included in the eligible basis under Section 42(d) of any building in the project, such as swimming pools, other recreational facilities, parking areas, washer/dryer hookups, and appliances were provided on a comparable basis without charge to all tenants in the building;
- (xi) If a low income unit in the project became vacant during the year, reasonable attempts were or are being made to rent that unit or the next available unit of comparable or smaller size to tenants having a qualifying income before any units were or will be rented to tenants not having a qualifying income;
- (xii) If the income of tenants of a low income unit in the project increased above the limit allowed in Section 42(g)(2)(D)(ii), the next available unit of comparable or smaller size in the building was or will be rented to tenants having a qualifying income;
- (xiii) An extended low income housing commitment as described in section 42(h)(6) was in effect, including the requirement under section 42(h)(6)(B)(iv) that an owner cannot refuse to lease a unit in the project to an applicant because the applicant holds a voucher or certificate of eligibility under section 8 of the United States Housing Act of 1937, 42 U.S.C. 1437f. Owner has not refused to lease a unit to an applicant based solely on their status as a holder of a Section 8 voucher and the project otherwise meets the provisions, including any special provisions, as outlined in the Declaration;
- (xiv) The owner received its Credit allocation from the portion of the state ceiling set-aside for a project involving “qualified non-profit organizations” under Section 42(h)(5) of the Code and its non-profit entity materially participated in the operation of the development within the meaning of Section 469(h) of the Code;
- (xv) There has been no change in the ownership or management of the project;
- (xvi) The property is in compliance with Violence Against Women Reauthorization Act of 2013 and related regulations;
- (xvii) The owner has not evicted any resident or refused to renew any lease except for good cause;

- (xviii) The owner continues to comply with all it agreed to in its application for Credits, including all federal and state level requirements and any commitments for which it received points or other preferential treatment in its application;
 - (xix) The property has not suffered a casualty loss resulting in the displacement of residents;
 - (xx) The owner has not refused to lease a unit to an applicant based solely on their status as a holder of a Section 8 or other tenant-based rental assistance voucher; and
 - (xxi) The project is otherwise in compliance with the Code, including any Treasury Regulations, this QAP, and all other applicable laws, rules, and regulations.
- (b) Review. The CDA shall review the certifications submitted under Section 10.1(a) above for compliance with the requirements of Section 42. Under the review procedure:
- (i) The CDA shall require an owner of a Tax Credit project to submit to the CDA a completed, CDA signed copy of IRS Form 8609 for the first year of the Credit period, together with Schedule A and Form 8586; and
 - (ii) The CDA shall inspect Tax Credit projects once every three years and review the low income tenant income certifications for each low income tenant in at least 20 percent of the low income units in those projects and the documentation the owner has received to support those certifications. All projects shall have their first compliance inspection no later than the year following the first Credit period.

The Tax Credit projects to be inspected shall be chosen in a manner that will not give owners of low income housing projects advance notice that their records for a particular year will or will not be inspected. However, the CDA may give an owner reasonable notice that an inspection will occur so that the owner may assemble records; for example, 30 days' advance notice of inspection.

Section 10.2. Auditing. The CDA shall have the right to perform an audit inspection of any Tax Credit project at least through the end of the Declaration compliance period of the buildings in the project. An audit includes a physical inspection of any buildings in the project, as well as a review of the records described in Section 10.0. The auditing provisions of Section 10.2 are required in addition to any inspection of low income certifications and documentation under Section 10.1(a) above.

Section 10.3. Notification of Noncompliance.

- (a) General. The CDA shall give the notice described in Treas. Reg. 1.42-5(e)(2) and paragraph (b) of this section to the owner of a Tax Credit project and the notice described in Treas. Reg. 1.42-5(e)(3) and paragraph (c) of this section to the IRS.
- (b) Notice to Owner. The CDA shall provide prompt written notice to the owner of a Tax Credit project if the CDA does not receive the certification described in Sections 10.1(a) or 10.2, is not permitted to audit or inspect the tenant income certifications, supporting documentation and rent records described in Section 10.1(b) or 10.2 hereof, or discovers by audit, inspection, review or some other manner that the project is not in compliance with the provisions of Section 42 of the Code or its Declaration.
- (c) Notice to IRS. The CDA shall file Form 8823, Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition, with the IRS no later than 45 days after the end of the correction period (as described in paragraph (d) of this section, including extensions permitted under that paragraph) and no earlier than the end of the correction period, whether or not the noncompliance or failure to certify is corrected. The CDA must indicate on Form 8823 the nature of the noncompliance or failure to certify and indicate whether the owner has corrected the noncompliance or failure to certify. Any change in either the applicable fraction or eligible basis that results in a decrease in the qualified basis of a project under Section 42(c)(1)(A) is noncompliance that must be reported to the IRS under this paragraph. If the CDA reports on Form 8823 that a building has gone entirely out of compliance and will not be in compliance at any time in the future, the CDA need not file Form 8823 in subsequent years to report that building's noncompliance.
- (d) Correction. Project owners shall provide to the CDA any evidence of noncompliance correction and correspondence to or received from the IRS with respect to any reported noncompliance. The owner must supply any missing certifications and bring the project into compliance with the provisions of Section 42 of the Code within a period specified by the CDA in the notice, not exceeding 90 days from the date of notice to the owner described in paragraph (b) of this Section 10.3. The CDA may extend the correction period for up to six months, but only if the CDA determines there is good cause for granting the extension.

Section 10.4. Delegation of Authority.

- (a) General. The CDA may retain an agent or other private contractor (the "Authorized Delegate") to perform compliance monitoring. The Authorized Delegate must be unrelated to the owner of any building that the Authorized Delegate monitors. The Authorized Delegate may be delegated all of the functions of the CDA to monitor compliance, except for the responsibility of notifying the IRS under Section 10.3 of this Section. For example, the Authorized Delegate may be delegated the

responsibility of reviewing tenant certifications and documentation under Section 10.1(b) hereof, the right to audit buildings as described in Section 10.2 hereof, and the responsibility of notifying building owners of lack of certification or noncompliance under Section 10.3 hereof. The Authorized Delegate must notify the CDA of any noncompliance or failure to certify.

- (b) Limitations. In the event the CDA delegates compliance monitoring to an Authorized Delegate, the CDA shall use reasonable diligence to ensure that the Authorized Delegate properly performs the delegated monitoring functions. Delegation by the CDA of compliance monitoring functions to an Authorized Delegate shall not relieve the CDA of its obligation to notify the IRS of any noncompliance of which the CDA becomes aware.
- (c) Liability. Compliance with the requirements of Section 42 is the responsibility of the owner of the building for which the Credit is allowable. The CDA's obligation to monitor for compliance with the requirements of Section 42 does not make the CDA liable for an owner's noncompliance.

ARTICLE XI **Amendments to QAP**

This QAP is subject to modification or amendment at any time to ensure that the provisions contained herein conform to the requirements of the Code, applicable state law, and all official interpretations thereof, or to correct clerical errors. Such modifications or amendments and the manner of adoption thereof shall not be inconsistent with the Code. Amendments required to correct clerical errors or required solely to comply with the Code, applicable regulations, or applicable state law may be approved by the Executive Director. The Executive Director may also make non-substantive changes to this QAP to update population changes or dates or for other minor updating.

ARTICLE XII **Credits for Buildings Financed by Tax-Exempt Volume Limited Bonds**

Section 42 establishes a separate set of procedures to obtain Tax Credits through the issuance of tax-exempt volume limited bonds. Although the Tax Credits are not counted in the tax credit volume cap for the State of Minnesota, developers of projects should be aware that:

- (a) Section 42(m)(1)(D) provides that in order for a project to receive an allocation of Tax Credits through the issuance of tax-exempt volume limited bonds, the project must satisfy the requirements for allocation of a housing credit dollar amount under the qualified allocation plan applicable to the area in which the project is located. This QAP shall apply to all projects for which the CDA is the issuer of the bonds and all other projects located within the area covered by this QAP. The project must comply with the qualified allocation plan that is in effect for the calendar year in which the tax-exempt volume limited bonds were first allocated by the Minnesota Management and Budget department to the issuer. If the tax-exempt volume limited bonds are issued on a short-term basis, the year the tax-exempt volume limited

bonds are issued on a long-term basis may occur any time after the year the tax-exempt volume limited bonds were allocated and the effective qualified allocation plan will always be the qualified allocation plan for the year in which the tax-exempt volume limited bonds were allocated.

The CDA must make a determination that the above requirements are satisfied. Subsequent to this determination, the CDA will issue the appropriate determination letter. A complete application for this determination must be made to the CDA at least 90 days prior to the issuance of the tax-exempt volume limited bonds sufficient, together with any tax-exempt volume limited bonds issued previously for the same project, to finance the required minimum percentage of the aggregate basis of the building(s) and land it is located on.

In order to qualify under this QAP, a developer must demonstrate that the project is eligible for not less than **30** points. The development threshold types in this QAP, and the CDA's Manual do not apply to tax-exempt volume limited bond financed projects using Credits not counted in the state's volume cap.

Important: In order to begin the above process, the developer must submit to the CDA all documents required for an application for Tax Credits as established by this QAP and the CDA's Manual and any additional information requested by the CDA. These documents are those required for an application for Tax Credits under Chapter 7 and for an application for a Preliminary Determination Letter under Chapter 8 of the CDA's Manual, and any additional information required by the CDA. The developer must also submit to the CDA the required application and CDA counsel fees identified in the CDA's Manual.

- (b) Section 42(m)(2)(D) provides that in order for a project to receive an allocation of Tax Credits through the issuance of tax-exempt volume limited bonds, the governmental unit which issues the bonds (or on behalf of which the bonds were issued) must make a determination that the Credit amount to be claimed does not exceed the amount necessary for the financial feasibility of the project and its viability as a qualified housing project throughout the Credit period.

The determination by the issuer shall be made in a manner consistent with this QAP and the CDA's Manual. Section 42 requires that the issuer evaluation must consider:

- (i) The sources and uses of funds and the total financing planned for the project;
- (ii) Any proceeds or receipts expected to be generated by reason of tax benefits;
- (iii) The percentage of the housing credit dollar amount used for project costs other than the cost of intermediaries;
- (iv) The reasonableness of the developmental and operational costs of the project; and

- (v) A comprehensive market study of the housing needs of low-income individuals in the area to be served by the project, conducted before the Credit allocation is made and completed by a market analyst on the Minnesota Housing Authorized Contractor List at the developer's expense.

This determination must be made **prior to the issuance of the bonds** in an amount sufficient, together with any tax-exempt volume limited bonds issued previously for the same project, to finance the minimum required percentage of the aggregate basis of the building(s) and the land it is located on, in accordance with IRS regulations.

- (c) Section 42 provides that in order for a project to be eligible for Tax Credits, the taxpayer/owner must enter into an extended use agreement (Declaration of Land Use Restrictive Covenants). Section 42(h)(6)(C)(ii) provides that the Credit amount claimed for buildings financed by tax-exempt volume limited bonds by the taxpayer/owner under Section 42(h)(4) may not exceed the amount necessary to support the applicable fraction specified in the extended use agreement for the buildings.
- (d) Subsequent to the project being placed in service, the owner must submit to the CDA an application and appropriate fees for Form 8609 meeting the requirements of this QAP and the CDA's Manual. The owner must also submit to the CDA any other related fees identified in the CDA's Manual.

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EXHIBIT A
Self-Scoring Worksheet

[See Attached]

EXHIBIT B
Form of Declaration

[See Attached]

**DECLARATION OF LAND USE RESTRICTIVE COVENANTS
FOR LOW-INCOME HOUSING TAX CREDITS**

THIS DECLARATION OF LAND USE RESTRICTIVE COVENANTS FOR LOW-INCOME HOUSING TAX CREDITS (this “Declaration”), dated as of _____, 20__, by _____, a _____, and its successors and assigns (the “Owner”), is given as a condition precedent to the allocation of low-income housing tax credits by Washington County Community Development Agency, a public body corporate and politic of the State of Minnesota, 7645 Currell Boulevard, Woodbury, Minnesota 55125 (the “CDA”), together with any successor to its rights, duties and obligations.

RECITALS

- A. The Owner is or shall be the owner of a ____-unit rental housing project located on real property in the City of _____, County of Washington, State of Minnesota, legally described in **Exhibit A** attached hereto (the “Project Land”), known as or to be known as _____ (the “Project”).
- B. The CDA has been designated by the Legislature of the State of Minnesota as the housing credit agency for the location of the Project for the allocation of low-income housing tax credits.
- C. The Owner has applied to the CDA for an allocation of low-income housing tax credits to the Project, and the CDA has determined that the Project would support annual low-income housing tax credits in the amount of \$_____ for 20__ credits (the “Credits”).
- D. Section 42 of the Internal Revenue Code of 1986, as amended (“Section 42” and the “Code,” respectively) requires as a condition precedent to the allocation of the Credits that the Owner execute, deliver and record this Declaration in the official land records of the county in which the Project is located in order to create certain covenants running with the land for the purpose of enforcing the requirements of Section 42 and the Additional Restrictions found in Section 5 hereof and **Exhibit C** attached hereto by regulating and restricting the use, occupancy and transfer of the Project as set forth herein.
- E. The Owner, under this Declaration, intends, declares and covenants that the regulatory and restrictive covenants set forth herein governing the use, occupancy and transfer of the Project shall be and are covenants running with the Project Land for the term stated herein and shall be binding upon all subsequent owners of the Project Land for such term, and are not merely personal covenants of the Owner.

NOW, THEREFORE, in consideration of the promises and covenants set forth herein and of other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Owner agrees as follows:

SECTION 1 - DEFINITIONS

All words and phrases not otherwise defined in this Declaration that are defined in Section 42 or by the United States Department of Treasury (“Treasury”), the Internal Revenue Service (the “IRS”), or the Department of Housing and Urban Development (“HUD”) in rules and regulations pertaining thereto shall have the same meanings in this Declaration.

SECTION 2 - RECORDING AND FILING; COVENANTS TO RUN WITH THE LAND

- (a) Upon execution and delivery by the Owner, the Owner shall cause this Declaration and all amendments hereto to be recorded in the office of the County Recorder or Registrar of Titles, or both, of the county in which the Project Land is located and shall pay all fees and charges incurred in connection therewith. Upon recording, the Owner shall immediately transmit to the CDA an executed original of the recorded Declaration, or a duly certified copy of the executed original, showing the date and document numbers of record. The Owner agrees that the CDA will not issue an IRS Form 8609 constituting final allocation of Credits for the Project unless the CDA has received the approved and recorded executed original, or a duly certified copy, of this Declaration as recorded.
- (b) The Owner intends, declares and covenants, on behalf of itself and all future owners and operators of the Project Land and the Project during the term of this Declaration, that this Declaration and the covenants and restrictions set forth herein and in the exhibits hereto regulating and restricting the use, occupancy and transfer of the Project Land and the Project: (i) shall be and are covenants running with the Project Land, encumbering the Project Land for the term of this Declaration, binding upon the Owner, the Owner’s successors in title and all subsequent owners and operators of the Project Land; (ii) are not merely personal covenants of the Owner; and (iii) shall bind the Owner (and the benefits shall inure to the CDA and any past, present or prospective tenant of the Project) and its respective successors and assigns during the term of this Declaration. The Owner hereby agrees that all requirements of the laws of the State of Minnesota to be satisfied in order for the provisions of this Declaration to constitute deed restrictions and covenants running with the land shall be deemed to be satisfied in full, and that any requirements of privileges of estate are intended to be satisfied, or in the alternate, that an equitable servitude has been created to ensure that these restrictions run with the land. For the longer of the period that the Credits are claimed or the term of this Declaration, every contract, deed or other instrument hereafter executed conveying the Project, the Project Land or portion thereof shall expressly provide that such conveyance is subject to this Declaration; provided, however, that the covenants contained herein shall survive and be effective regardless of whether such contract, deed or other instrument hereafter executed conveying the Project Land or portion thereof provides that such conveyance is subject to this Declaration.
- (c) The Owner covenants to obtain the consent of any prior recorded lien holder for the Project to this Declaration, and such consent shall be a condition precedent to the CDA’s issuance of the IRS Form 8609 constituting final allocation of Credits for the Project.

SECTION 3 - REPRESENTATIONS, COVENANTS AND WARRANTIES OF THE OWNER

The Owner hereby represents, covenants and warrants as follows:

- (a) The Owner (i) is a _____ duly organized under the laws of the State of _____ and is qualified to transact business under the laws of the State of Minnesota, (ii) has the power and authority to own its properties and assets and to carry on its business as now being conducted, and (iii) has the full legal right, power and authority to execute and deliver this Declaration.
- (b) The execution and performance of this Declaration by the Owner (i) will not violate or, as applicable, have not violated any provision of law, rule or regulation, or any order of any court or other agency or governmental body, and (ii) will not violate or, as applicable, have not violated any provision of any indenture, agreement, mortgage, mortgage note, or other instrument to which the Owner is a party or by which it or the Project is bound, and (iii) will not result in the creation or imposition of any prohibited encumbrance of any nature.
- (c) At the time of execution and delivery of this Declaration, the Owner has good and marketable title to the premises constituting the Project free and clear of any lien or encumbrance (subject to encumbrances created pursuant to this Declaration, any loan documents relating to the Project or other permitted encumbrances).
- (d) There is no action, suit or proceeding at law or in equity or by or before any governmental instrumentality or other agency now pending, or, to the knowledge of the Owner, threatened against or affecting it or any of its properties or rights that, if adversely determined, would materially impair its right to carry on business substantially as now conducted (and as now contemplated by this Declaration) or would materially adversely affect its financial condition.
- (e) The Project constitutes or will constitute a qualified low-income building or qualified low-income project, as applicable, as defined in Section 42 and any applicable regulations.
- (f) Each unit in the Project contains complete facilities for living, sleeping, eating, cooking and sanitation (unless the Project qualifies as a single-room occupancy project or transitional housing for the homeless), which shall not be used on a transient basis.
- (g) All units subject to Section 42 (the "HTC Units") shall be leased and rented or made available to members of the general public who qualify for occupancy thereof under the applicable election specified in Section 42(g)(1) of the Code ("Low-Income Tenants"). This does not include full-time manager or other common space units that comply with Section 42.
- (h) The Owner shall comply fully with the requirements of the Fair Housing Act as it may from time to time be amended.
- (i) [The Project is currently subject to a Housing Assistance Payments Contract (the "HAP Contract") between the _____ and _____, dated _____, Project Number _____. The Owner, during the term hereof, will not terminate the HAP Contract, and will extend the HAP Contract, including any renewals or extensions thereof, and the existing low-income affordability restrictions as permitted by HUD.]
- (j) The Owner shall not refuse to lease a unit to the holder of a voucher or certificate of eligibility under Section 8 of the United States Housing Act of 1937, or similar state or local rent subsidy,

because of the status of the prospective tenant as such a holder, and in connection therewith, the Owner will not apply tenant selection criteria to such voucher or certificate holders which are more burdensome than the criteria applied to any other prospective tenant.

- (k) Each low-income unit is and will remain suitable for occupancy taking into account all federal, state and local health, safety and building codes (or other habitability standards).
- (l) Subject to the requirements of Section 42 and this Declaration, the Owner may sell, transfer or exchange the entire Project, at any time, but the Owner shall notify in writing and obtain the agreement of any buyer or successor or other person acquiring the Project or any interest therein that such acquisition is subject to the requirements of this Declaration and to the requirements of Section 42 and any applicable regulations. This provision shall not act to waive any other restriction on sale, transfer, or exchange of the Project or any low-income portion of the Project. The Owner agrees that the CDA may void any sale, transfer or exchange of the Project if the buyer or successor or other person fails to assume in writing the requirements of this Declaration and of Section 42.
- (m) The Owner shall obtain approval from the CDA in writing prior to any sale, transfer or exchange of the entire Project or any low-income portion of the Project. The Owner shall obtain all required CDA approvals of the sale, transfer or exchange as described in the CDA's Housing Tax Credit Program Procedural Manual (the "Procedural Manual"). The notification to the CDA shall be made in the manner described in the Procedural Manual.
- (n) The Owner shall not demolish any part of the Project or substantially subtract from any real or personal property of the Project or permit the use of any residential rental unit for any purpose other than rental housing during the term of this Declaration unless required by law.
- (o) If the Project, or any part thereof, is damaged or destroyed or shall be condemned or acquired for public use, the Owner will use its best efforts to repair and restore the Project to substantially the same condition as existed prior to the event causing such damage or destruction, or to relieve the condemnation, and thereafter to operate the Project in accordance with the terms of this Declaration.
- (p) The Owner has not executed and will not execute any other agreement with provisions contradictory to, or in opposition to, the provisions hereof, and the requirements of this Declaration are paramount and controlling as to the rights and obligations set forth herein and supersede any other requirements in conflict herewith.
- (q) Upon request by the CDA or its designated agent, and as required by the Procedural Manual, the Owner shall provide the CDA with a completed Characteristic of Tenant Household Form detailing the Project's demographic characteristics.
- (r) The Owner shall fully comply with the requirements of Section 42 and any applicable regulations as they may from time to time be amended.
- (s) The Owner shall fully comply with the requirements of the CDA Housing Tax Credit Compliance Manual, as amended.
- (t) The Owner shall not allow, without the written approval of the CDA, any alteration of the Project that would change the unit configurations.

SECTION 4 - INCOME RESTRICTIONS; RENTAL RESTRICTIONS

The Owner represents, warrants and covenants that throughout the term of this Declaration and in order to satisfy the income and rental restrictions required by Section 42 (the “Occupancy Restrictions”):

- (a) The determination of whether a tenant meets the low-income requirement shall be made by the Owner at least annually, or as otherwise required by Section 42, on the basis of the current income of the tenant.
- (b) All HTC Units shall be income restricted in accordance with Section 42(g)(1) of the Code, as set forth in more detail in **Exhibit C** attached hereto.
- (c) All HTC Units shall be rent-restricted in accordance with Section 42(g)(2) of the Code. Once HTC Units are initially qualified for occupancy, annual rent increases for existing residents in such HTC Units shall not exceed the lower of the maximum allowed under Section 42 of the Code or up to a 6% increase from the existing resident’s prior year contract rent. HTC Units are not required to charge the maximum rent allowed and are encouraged to charge lower rents where financially feasible. HTC Units do not include full time manager or other common units described in IRS Revenue Ruling 92-61.

For HTC Units with project-based or tenant-based rental assistance, annual contract rents may be increased to the applicable Housing Assistance Payment Standard (“HAP”) or Fair Market Rent (“FMR”). Rent increases above the applicable HAP/FMR level for HTC Units with project-based or tenant-based rental assistance shall be subject to the same annual rent increase limitations stated above for existing residents.

Where total actual operating expenses have been significantly higher than projected, the Owner may submit a request to the CDA for an annual rent higher than allowed under this section. This request shall be submitted at least 90 days prior to the proposed implementation date of such annual rent increase and shall be subject to CDA review and approval in its sole discretion. Without prior CDA approval, all rent increases shall be subject to the limitations stated above for existing residents.

- (d) The applicable fraction (as defined in Section 42(c)(1) of the Code) for each building for each taxable year in the Extended Use Period (as defined herein) will not be less than the Applicable Fraction for each building specified in **Exhibit B** attached hereto.
- (e) The applicable fraction (as defined in Section 42(c)(1) of the Code) for the Project for each taxable year in the Extended Use Period will not be less than the Applicable Fraction for the Project specified in **Exhibit C** attached hereto.

SECTION 5 - ADDITIONAL RESTRICTIONS

Exhibit C attached hereto sets forth certain additional obligations of the Owner with respect to the Project upon which the allocation of Credits has been based and with which the Owner covenants to comply throughout the Extended Use Period. The obligations listed in **Exhibit B** and **Exhibit C** must be consistent with the Project’s original reservation or Section 42(m) letter and, if applicable, carryover agreement, with the exception of approved amendments.

SECTION 6 - TERM OF DECLARATION

- (a) The following definitions shall apply to this Declaration:
- (1) “Compliance Period” means, with respect to any building that is part of the Project, the period of 15 taxable years beginning with the first taxable year of the credit period with respect thereto.
 - (2) “Extended Use Period” means, with respect to any building that is part of the Project, the period beginning on the first day in the Compliance Period on which such building is part of a qualified low-income housing project and ending on the date that is specified in **Exhibit B**.
- (b) This Declaration and the Owner’s obligation to comply with Section 42, the Occupancy Restrictions and all other provisions herein shall commence on the first day of the Compliance Period and shall end at the close of the Extended Use Period.
- (c) Notwithstanding Section 6(b) hereof, the Extended Use Period for any building that is part of the Project shall terminate on the date the building is acquired by foreclosure (or instrument in lieu of foreclosure) unless the Secretary of the Treasury determines that such acquisition is part of an arrangement with the taxpayer, a purpose of which is to terminate the Extended Use Period.
- (d) The Section 42 rent requirements shall continue for a period of three years following the termination or the end of the Extended Use Period. Throughout the term of this Declaration and during such three-year period, the Owner shall not evict or terminate the tenancy of an existing tenant of any low-income unit other than for good cause and shall not increase the gross rent above the lower of the maximum allowed under Section 42 with respect to such low-income unit or the maximum allowed under section 4(c) above.

SECTION 7 – INSPECTIONS AND DOCUMENTATION

- (a) The Owner shall permit, during normal business hours and upon reasonable notice, any duly authorized representative of the CDA to inspect any books and records of the Owner regarding the Project with respect to the incomes of Low-Income Tenants that pertain to compliance with the terms of this Declaration.
- (b) The Owner shall submit any other information, documents or certifications requested by the CDA that the CDA shall deem reasonably necessary to substantiate the Owner’s continuing compliance with the provisions of this Declaration and the requirements of Section 42.

SECTION 8 - ENFORCEMENT OF DECLARATION

- (a) The Owner covenants that it will not knowingly take or permit any action that would result in a violation of the requirements of Section 42, any applicable regulations, or this Declaration. The Owner covenants to take any lawful action (including amendment of this Declaration as may be necessary, in the opinion of the CDA) to comply fully with Section 42 and with all applicable rules, rulings, policies, procedures, regulations, or other official statements promulgated or proposed by Treasury, the IRS, or HUD from time to time pertaining to the Owner’s obligations under Section 42 and affecting the Project.

- (b) The Owner acknowledges that the primary purpose for requiring compliance by the Owner with the requirements of this Declaration is to ensure compliance of the Project and the Owner with Section 42 and any applicable regulations, AND BY REASON THEREOF, THE OWNER IN CONSIDERATION FOR RECEIVING CREDITS FOR THIS PROJECT HEREBY AGREES THAT THE CDA AND ANY INDIVIDUAL WHO MEETS THE INCOME LIMITATION APPLICABLE UNDER SECTION 42 (WHETHER PROSPECTIVE, PRESENT OR FORMER OCCUPANT) SHALL BE ENTITLED, FOR ANY BREACH OF THE PROVISIONS HEREOF, AND IN ADDITION TO ALL OTHER REMEDIES PROVIDED BY LAW OR IN EQUITY, TO ENFORCE SPECIFIC PERFORMANCE BY THE OWNER OF ITS OBLIGATIONS UNDER THIS DECLARATION IN A STATE COURT OF COMPETENT JURISDICTION. The Owner further acknowledges that the beneficiaries of the Owner’s obligations hereunder cannot be adequately compensated by monetary damages in the event of any default hereunder.
- (c) The Owner hereby agrees that the representations and covenants set forth herein may be relied upon by the CDA and all persons interested in Project compliance under Section 42 and any applicable regulations.
- (d) The Owner acknowledges that the CDA is required, pursuant to Section 42(m)(1)(B)(iii) of the Code and Section 1.42-5 of the Treasury regulations, to establish a procedure to monitor the Owner’s and the Project’s compliance with the requirements of Section 42, which procedure includes the monitoring of the Owner’s compliance with the Additional Restrictions, if any, set forth in **Exhibit C** attached hereto. In addition, the CDA may be required to notify the IRS of any noncompliance.

SECTION 9 - MISCELLANEOUS

- (a) Severability. The invalidity of any clause, part or provision of this Declaration shall not affect the validity of the remaining portions thereof.
- (b) Notices. All notices to be given pursuant to this Declaration shall be in writing and shall be deemed given when mailed by certified or registered mail, return receipt requested, to the parties hereto at the addresses set forth below, or to such other place as a party may from time to time designate in writing.

To the CDA: Washington County Community
 Development Agency
 7645 Currell Boulevard
 Woodbury, MN 55125

To the Owner: _____

The CDA and the Owner may, by notice given hereunder, designate any further or different addresses to which subsequent notices, certificates or other communications shall be sent. Notices regarding compliance and monitoring by the CDA or Minnesota Housing may be sent by electronic mail.

- (c) Amendment. Notwithstanding anything to the contrary contained herein, this Declaration may be amended by a written agreement between the CDA and the Owner, which agreement shall be

effective upon execution thereof by the CDA and the Owner and the recording of the amendment with the County Recorder or Registrar of Titles, or both, of the County in which the Project is located. The Owner agrees that it will take all actions necessary to effect amendment of this Declaration as may be necessary to comply with the Code and any applicable rules, regulations, policies, procedures, rulings, or other official statements pertaining to the Credits.

- (d) Counterparts. This Declaration may be executed in any number of counterparts, each of which shall be an original, but all of which together shall constitute one instrument.
- (e) Subordination of Declaration. This Declaration and the restrictions hereunder are subordinate to the loans and loan documents, if any, on the Project except insofar as Section 42(h)(6)(E)(ii) of the Code requires otherwise (relating to the three-year period of eviction and rent restrictions following the early termination of the Extended Use Period in accordance with Section 6(c) hereof).
- (f) Governing Law. This Declaration shall be governed by the laws of the State of Minnesota and, where applicable, the laws of the United States of America.
- (g) Survival of Obligations. The obligations of the Owner as set forth herein and in the Owner's application for the Credits shall survive the allocation of the Credits and shall not be deemed to terminate or merge with the issuing of the allocation.

[Remainder of page intentionally blank.]

EXHIBIT A
Legal Description

(Insert Legal Description)
(Abstract/Torrens) Property

EXHIBIT B

Applicable Fraction and Building Information

| <u>BIN #</u> | <u>BUILDING ADDRESS</u> | <u>APPLICABLE FRACTION*</u> | <u>1st YEAR OF CREDIT PERIOD</u> | <u>YEAR EXTENDED USE PERIOD ENDS**</u> |
|--------------|-------------------------|-----------------------------|---|--|
| MN-__ -__ | _____ | _____ % | _____ | _____ |

*The building applicable fraction stated on this exhibit must match the building applicable fraction stated on Minnesota Housing Form HTC 28, Building Map.

**Extended Use Period ends on December 31 of the year the Extended Use Period terminates.

EXHIBIT C
CDA Project Summary and Additional Restrictions

This Allocation of Low-Income Housing Tax Credits is based on the following:

1. Project Name: _____
2. HTC Number: _____
HAP Project Number, if applicable: _____
MN Housing D/M Number, if applicable: _____
3. Project Location: _____, MN _____
4. Total Units: ____ Credit Units: ____ Common Space Units: ____
5. Owner Name: _____, a _____
6. Owner Address: _____
7. Name(s) of General Partner(s): _____
8. Name(s) of Non-Profit General Partner(s): _____
9. Owner Taxpayer I.D. No.: _____
10. Non-Profit Tax I.D. No.: _____
11. Type of Credits: _____
12. Qualified Census Tract Number: ____
Difficult Development Area: ____
Designated Basis Boost Applied: ____
13. Total Eligible Basis: \$ _____
14. Total Qualified Basis: \$ _____
15. Applicable Percentage: _____
16. Annual Credit Allocation: \$ _____

The Owner represents, warrants and covenants that throughout the term of this Declaration, it will comply with the terms of the performance requirements below that are applicable to the Project:

| | |
|-------------------|-------------------------|
| <u>Applies</u> | <u>Does Not</u> |
| <u>to Project</u> | <u>Apply to Project</u> |

(Check appropriate box for each item)

- (a) Minimum Set-Aside Election:
- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (1) At least 20 percent or more of the total residential units in the Project are both rent-restricted and occupied by individuals whose income is 50 percent or less of area median income; or |
| <input type="checkbox"/> | <input type="checkbox"/> | (2) At least 40 percent or more of the total residential units in the Project are both rent-restricted and occupied by individuals whose income is 60 percent or less of area median income. |
| <input type="checkbox"/> | <input type="checkbox"/> | (3) Average Income: The average of the imputed income limitations designated by the applicant for a minimum of 40 percent of the residential units are both rent restricted and occupied by individuals whose income does not exceed 60 percent or less of area median income. The imputed income limitations are as follows: 20%: _____ units 30%: _____ units 40%: _____ units 50%: _____ units 60%: _____ units 70%: _____ units 80%: _____ units |
- (b) Subsidy Layering: The Project must conform with Section 911 of the Housing and Community Act of 1992, which requires that specific procedures be followed for subsidy layering review when Credits and HUD assistance are combined in a single project.
- (c) A Qualified Nonprofit Organization (as defined in Section 42(h)(5)(C) of the Code) will own an interest in the Project and materially participate in the operation of the Project throughout the Compliance Period as required by Section 42(h)(5) of the Code.
- (d) The Owner agrees to lease _____% percent (applicable fraction) of the total units in the Project to individuals and families whose income is [or if Average Income use “averages”] 60% percent or less of the area median gross income (including adjustments for family size) as determined in accordance with Section 42 (“Low-Income Tenants”) and shall lease units in each building in the Project to Low-Income Tenants according to the applicable fraction set forth in **Exhibit B** attached hereto. In accordance with the submitted application, Owner agrees to lease _____ units in the Project

Applies
to Project

Does Not
Apply to Project

(Check appropriate line for each item)

- With permanent physical disabilities that substantially limit one or more major life activities, if at least 50% of the units in the Project are accessible as provided under Minnesota Rules, Chapter 1341.
- The Project, whether or not restricted to persons of a particular age group, will preserve existing subsidized housing and the use of tax credits is necessary to (1) prevent conversion to market rate use or (2) remedy physical deterioration of the Project which would result in loss of existing federal subsidies.
- The Project is financed by Rural Development and meets statewide distribution goals.
- (g) CDA Additional Threshold Requirements (all requirements apply):
- The Owner agrees not to refuse to rent a unit to a tenant because that tenant has a Section 8 or other Tenant-Based Housing Choice Voucher (HCV).
- The Owner agrees to utilize CDA waiting lists in marketing units to the public.
- The Project satisfies CDA underwriting and cost standards in accordance with the CDA Procedural Manual, demonstrates reasonable operating expenses relative to comparable projects in the past, is consistent with a development specific Market Study, and will comply with all applicable building, land use, and zoning ordinances.
- The Owner agrees to waive the provisions of Code Sections 42(h)(6)(E)(i)(II) and 42(h)(6)(F), or related provisions, which would permit the Owner to terminate the rent and income restrictions under this Declaration. All projects must maintain the applicable rent and income restrictions for a minimum of 30 years.
- The Owner agrees to provide high speed internet access via installation of all appropriate infrastructure and connections for cable, DSL or wireless/data internet service to every unit.
- The Owner agrees to institute and maintain a written policy prohibiting smoking in all the units and common areas within the building(s) of the Project. The Project must include a non-smoking clause in the lease for every household.
- (h) Strategically Targeted Resources:
- The Project is a new construction project that has received final city development application and zoning approvals at the time of application.

Applies
to Project

Does Not
Apply to Project

(Check appropriate line for each item)

- | | | | |
|-----|--------------------------|--------------------------|---|
| | <input type="checkbox"/> | <input type="checkbox"/> | The Project is a new construction project that will utilize existing sewer and water lines without substantial extensions. |
| | | | OR |
| | <input type="checkbox"/> | <input type="checkbox"/> | The Project is a rehabilitation project that provides for the continuation of existing affordable housing. |
| (i) | <input type="checkbox"/> | <input type="checkbox"/> | The Project is at the time of application located in a community with a need for more affordable housing options because 1) there is a low share of affordable rental housing compared to all housing options in a community or 2) a large share of renters are cost burdened by their rent. |
| (j) | <input type="checkbox"/> | <input type="checkbox"/> | The Project is at the time of application located in or near a city or township with a large number of jobs or job growth, individual employer growth, or having a large share of their workforce commuting long distances. |
| (k) | <input type="checkbox"/> | <input type="checkbox"/> | Transit Oriented Development: The Project is located within walking distance to public transit stations and stops at the time of application. Only one location-based option may be selected as follows: <input type="checkbox"/> Project is located within ½ mile radius of a completed or planned (Gold Line, Rushline, or Red Rock) corridor transit station. <input type="checkbox"/> Project is located within ½ mile radius of a bus route stop or park and ride. <input type="checkbox"/> Project is located in a municipality with Transit Link, Metro Mobility, or other similar public transit options. <input type="checkbox"/> Project is located in a municipality not served by public transit. The Project also includes transit oriented design features as follows: <input type="checkbox"/> Project incorporates walkable or bikeable connections to station/stop areas. <input type="checkbox"/> Project maximizes the site density to the maximum allowed under local comprehensive plan requirements. |
| (l) | <input type="checkbox"/> | <input type="checkbox"/> | The Project is located on property owned by the CDA, Washington County, or a municipality in Washington County at the time of application. |
| (m) | <input type="checkbox"/> | <input type="checkbox"/> | The Project is located in a Qualified Census Tract and is part of a concerted plan that provides for community revitalization consistent with the definition described as a Community Development Initiative at the time of application. |

Applies
to Project

Does Not
Apply to Project

(Check appropriate line for each item)

- (n) The Project has secured funding commitments for permanent funding sources or has no funding gap at the time of application.
- Total eligible funding secured, awarded or committed (exclude first mortgage and syndication proceeds) \$ _____
- Divided by Total Development Cost less first mortgage and excluded syndication proceeds \$ _____
- Equals percentage of funds committed, rounded to the nearest tenth 0.0%
- 70.1% or more of gap funds committed or no gap
- 50.1 - 70.0% of gap funds committed
- 30.1 - 50.0% of gap funds committed
- 10.1 - 30.0% of gap funds committed
- (o) The Project has the lowest cost of intermediaries on a sliding scale based on percentage of total development cost. Percentages will be enforced at issuance of IRS Form 8609.
- Total intermediary costs \$ _____
- Divided by Total Development Cost \$ _____
- Equals percentage of costs toward intermediaries, rounded to the nearest tenth 0.0%
- 1 - 15.0% of total development cost
- 15.1 - 20.0% of total development cost
- 20.1 - 25.0% of total development cost
- (p) The Owner and the CDA or similar entity have entered or will enter into a cooperatively developed housing plan to provide rental assistance (e.g., Section 8 Housing Choice Vouchers, Washington Cares, Housing Support program, or other similar, rental assistance programs approved by the CDA) to meet the existing need. The Owner agrees to continue this commitment for a minimum of 10 years.
- (q) The Project has committed tax credit units for occupancy by people with disabilities as follows:
- Sets aside 5% to 10%, but no fewer than 4 units

Applies
to Project

Does Not
Apply to Project

(Check appropriate line for each item)

- Sets aside 11% to 25%, but no fewer than 7 units
- (r) The Project has committed tax credit units for occupancy by households experiencing homelessness as follows:
- Sets aside 5% to 10%, but no fewer than 4 units
- Sets aside 11% to 25%, but no fewer than 7 units
- Sets aside 26% or more, but no fewer than 20 units
- (s) The Project presents a financially viable plan to transfer 100% of the tax credit unit ownership from the Owner to tenant ownership, after the end of the Compliance Period.
- (t) The Owner agrees that the provisions of Code Sections 42(h)(6)(E)(i)(II) and 42(h)(6)(F) (which provisions would permit the Owner to terminate the restrictions under this Declaration at the end of the Compliance Period in the event the CDA does not present the Owner with a qualified contract for the acquisition of the Project) do not apply to the Project, and the Owner also agrees the Section 42 income and rental restrictions must apply for a minimum of 30 years (applies to all allocations).
- In addition, the Project will comply with the income and rental restrictions for a period of years selected below beginning with the first day of the Compliance Period in which the building is a part of a qualified low-income housing project.
- The Owner agrees to extend the long-term affordability of the Project and maintain the duration of low-income use for a minimum of 35 years.
- The Owner agrees to extend the long-term affordability of the Project and maintain the duration of low-income use for a minimum of 40 years.
- The Owner agrees to extend the long-term affordability of the Project and maintain the duration of low-income use for a minimum of 45 years.
- The Owner agrees to extend the long-term affordability of the Project and maintain the duration of low-income use for a minimum of 50 years.
- (u) The Project has a prior reservation of housing tax credits from the CDA, was not fully funded in a previous round, and the additional housing tax credits make the Project feasible at the time of application.

Applies
to Project

Does Not
Apply to Project

(Check appropriate line for each item)

- (v) The Project preserves low-income housing receiving assistance under Section 8, Section 236, or other similar project-based subsidy, which, due to mortgage prepayments or expiring rental assistance contracts, could convert to market rate use.
- (w) The Project preserves the rent and income restrictions under an existing housing tax credit extended use agreement which, due to expiring affordability periods within the next 5 years or proposed qualified contract application, could convert to market rate use.
- (x) The Project has existing federally assisted units or was previously funded by tax credits or deferred loans from the CDA or another public entity, and is proposing a planned, long term and cost effective stabilization for the Project. As presented in the application, at least 15 years have passed since initial loan closing or most recent tax credit placed in service date and operating feasibility is expected to have a duration of at least 17 years.
- (y) The Project serves the lowest income tenants without the use of rental assistance and the Owner agrees to maintain the deeper rent structure for the duration of this Declaration. This will restrict rents only at the limit(s) claimed below.
- Option 1 - A project in which 100% of the HTC unit rents average to the Washington County 50% LIHTC area median rent limit (50% rent restricted units), with no HTC Units exceeding 60% of the area median rent limit; representing ____ units.
- Option 2 - A project in which at least 75% of the HTC unit rents average to the Washington County 50% LIHTC area median rent limit (50% rent restricted units), with no HTC Units exceeding 70% of the area median rent limit; representing ____ units.
- Option 3 - In addition to either Option 1 or 2, a project, whether or not there is rental assistance, which further restricts 20% of the units identified in Option 1 or 2, with a minimum of 10 units, to the Washington County 30% LIHTC area median rent limit (30% rent restricted units).
- (z) The Project is located in a city that has not received an award of CDA or Minnesota Housing financing for new affordable housing development in the prior 4 multifamily funding rounds at the time of application.
- (aa) The Owner or developer composition includes firms historically underrepresented in the development and ownership of affordable housing, including BIPOC-owned/led and women-owned/led firms. The underrepresented firm must be a materially significant component of the ownership and/or development entity.



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
7.A

Department Information

| | | |
|---|---|----------------------------------|
| ORIGINATING DEPARTMENT: Public Works | REQUESTOR: Rana Campbell-Beams, Administrative Assistant | REQUESTOR PHONE: 651-430-4355 |
| PRESENTER(S): Michael Kline | MEDIA CONTACT: Michael Kline 651-430-4304 | |

Agenda Item Details

BRIEF DESCRIPTION OF YOUR REQUEST:

Approve multiple items for Capital Improvement Plan (CIP) project #RB-2675 - County Road (CR) 74 (65th Street) from CSAH 38 (Hastings Avenue) to Geneva Avenue, for roadway improvements:

1. Approve Contract No. 18069 in the amount of \$3,735,359.11 with Meyer Contracting Inc.
2. Approve Cooperative Cost Share Agreement No. 17862 between the City of Cottage Grove and Washington County.
3. Approve Cooperative Maintenance Agreement No. 17875 between the City of Cottage Grove and Washington County.
4. Approve Cooperative Cost Share Agreement No. 17877 between the City of Newport and Washington County.
5. Approve Cooperative Maintenance Agreement No. 17876 between the City of Newport and Washington County.
6. Approve Cooperative Cost Share Agreement No. 17797 between the South Washington Watershed District and Washington County.
7. Approve Amendment No. 1 to Contract No. 16518 in the amount of \$200,000 with Stonebrooke Engineering Inc.
8. Approve Budget Amendment to increase local contributions by \$60,100.
9. Approve Budget Amendment to use the 2026 R&B Fund Balance of \$107,800.

| | | |
|---|--|-----------------------------------|
| AGENDA YOU ARE REQUESTING TIME ON: Board | ARE YOU SEEKING APPROVAL OF A CONTRACT? Yes | ESTIMATED DURATION: 10 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |

BACKGROUND/JUSTIFICATION: Washington County, in partnership with the City of Newport, the City of Cottage Grove, and South Washington Watershed District, is leading a project to improve traffic operations, pedestrian safety, address drainage and erosion concerns and improve the pavement condition along County Road (CR) 74 from CSAH 38 (Hastings Ave.) to Geneva Ave. This project has been identified in Washington County Capital Improvement Plan as RB-2675.

This project will reconstruct the existing roadway, install curb and gutter, storm sewer, add a new trail along the north side of the highway, add stormwater basins, and replace aging highway signs.

Bids for the project were opened on February 19, 2026, with the following results:

| Contractor | Bid Amount |
|-------------------------------|-----------------------|
| Meyer Contracting, Inc. | \$3,735,359.11 |
| Eureka Construction, Inc. | \$3,818,928.21 |
| New Look Contracting, Inc. | \$4,079,749.65 |
| Minger Construction Co., Inc. | \$4,237,453.18 |
| McNamara Contracting | \$4,428,958.40 |
| Park Construction Co. | \$4,640,366.56 |
| Dresel Contracting, Inc. | \$4,874,849.51 |
| <i>Engineer's Estimate</i> | <i>\$4,313,125.39</i> |

Construction expenses include our low bid, 7% Construction Contingency, and tree removal.

| | |
|------------------------------------|-----------------------|
| Low Bid | \$3,735,359.11 |
| 7% Construction Contingency | \$261,475.14 |
| Tree Removal | \$52,370.00 |
| Total Construction Expenses | \$4,049,204.25 |

Funding for these construction expenses will be provided through a combination of County Transportation Sales Tax revenues and local contributions from the City of Newport, the City of Cottage Grove, and the South Washington Watershed District.

In addition to approval of the construction contract, Washington County Public Works recommends that the Board approve five cooperative agreements related to this project. These include construction cost share and maintenance agreements with the City of Newport and the City of Cottage Grove, as well as a construction cost share agreement with the South Washington Watershed District.

The construction cost agreements outline design and construction responsibilities and allocate project costs in accordance with the County's Cost Participation Policy. The maintenance agreements define ongoing maintenance responsibilities upon project completion. The City of Newport, the City of Cottage Grove, and the South Washington Watershed District have reviewed, approved, and executed these agreements.

Washington County Public Works also recommends that the Board approve a design contract amendment with Stonebrooke Engineering. This amendment addresses the final design elements that were necessary to complete the project. Funding for this amendment was included in the 2025 Capital Improvement Plan (CIP).

Finally, two budget amendments are recommended for approval: one to increase local contributions by \$60,100 and another to use the 2026 R&B fund balance of \$107,800.

Project Expenses

| | |
|----------------------|-------------|
| Planning/Design | \$612,795 |
| Property Acquisition | \$155,500 |
| Construction Costs | \$4,049,609 |

| | |
|--|--------------------|
| + Low Bid – Meyer Contracting | \$3,735,359 |
| + 7% Construction Contingency | \$261,475 |
| + Project Permitting | \$409 |
| + Tree Removal | \$52,366 |
| Total Expense Budget | \$4,817,903 |
| Project Revenues | |
| Local Contributions | \$310,119 |
| County Transportation Sales Tax (CTST) | \$4,400,000 |
| R&B Fund Balance | \$107,784 |
| Total Project Revenues | \$4,817,903 |

PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED?

12/2021 - Board adopted the 2022-2026 Capital Improvement Plan that identified this project.
12/2022 - Board adopted the 2023-2027 Capital Improvement Plan that identified this project.
12/2023 - Board adopted the 2024-2028 Capital Improvement Plan that identified this project.
06/2024 - Board approved preliminary and final design contract No. 16518 for this project.
12/2024 - Board adopted the 2025-2029 Capital Improvement Plan that identified this project.
12/2025 - Board adopted the 2026-2030 Capital Improvement Plan that identified this project.

Budget Impact

| | |
|--|--------------------|
| YEAR: | UNBUDGETED AMOUNT: |
| | \$ |
| FUNDING DESCRIPTION: | |
| Local Contributions, County Transportation Sales Tax, and R&B Fund Balance | |

Approvals

| | |
|---|------------|
| Wayne Sandberg, Director | 03/03/2026 |
| John Ristad, County Attorney Civil Division Chief | 03/04/2026 |
| Jennifer Wagenius, Deputy County Administrator | 03/04/2026 |



County Highway 74 Roadway Improvement Project

March 10, 2026

Mike Kline, Project Manager

Washington
County

Presentation Topics

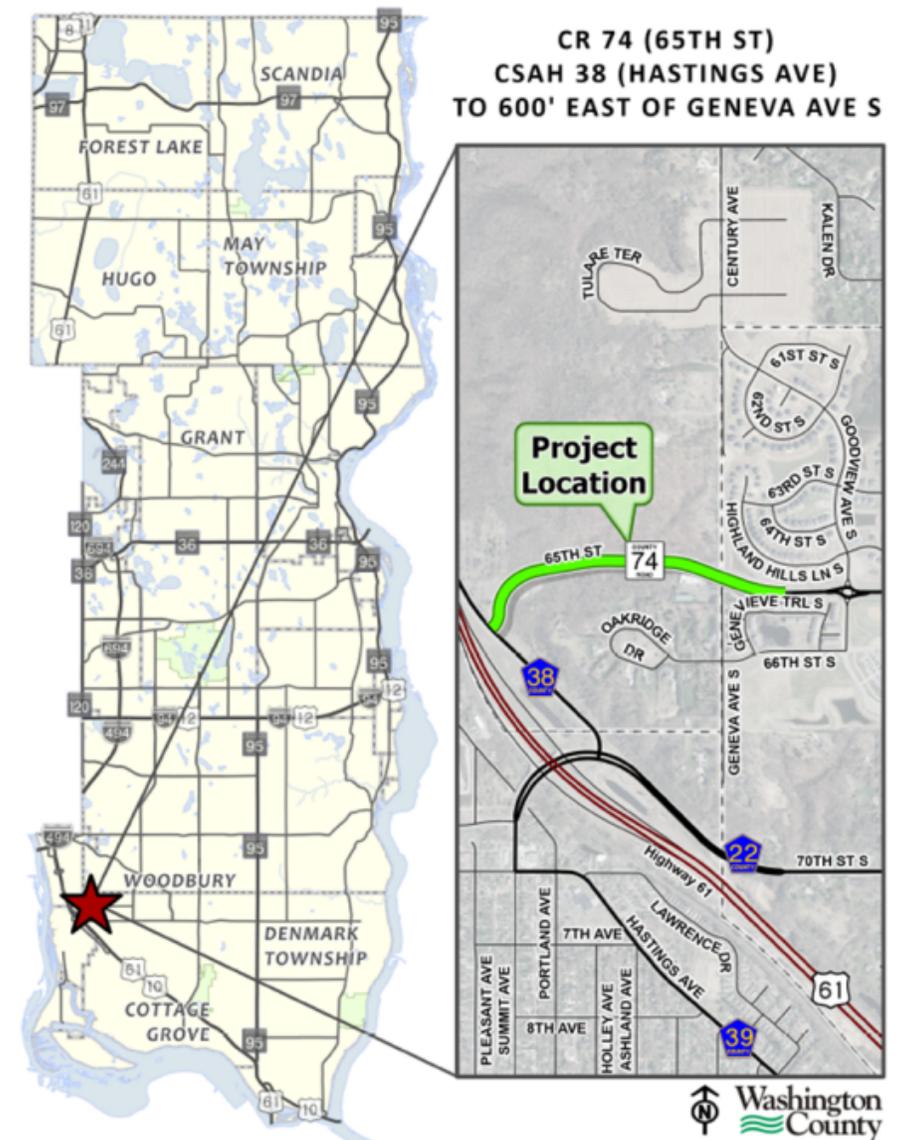
- Project Overview
- Construction Schedule
- Project Scope
- Project Bids
- Contract Funding
- Project Agreements
- Recommended Board Actions



Project Overview

County Highway 74 (65th St) from County Highway 38 (Hastings Ave) to 600' east of Geneva Ave

- Located within the City of Newport and Cottage Grove
- Capital Improvement Plan (CIP): RB-2675
- Construction Underway
 - Roadway Closure – May
 - Coordinated with County Highway 38 Pavement Improvement Project



Project Scope

-  Realignment of County Highway 74 at County Highway 38
-  Add a new trail on the north side of County Highway 74 from County Highway 38 to Geneva Ave
-  Add storm sewer and curb and gutter to help control drainage and decrease erosion
-  Add a stormwater basin to treat and capture runoff
-  South Washington Watershed District ravine stabilization
-  Pavement rehabilitation



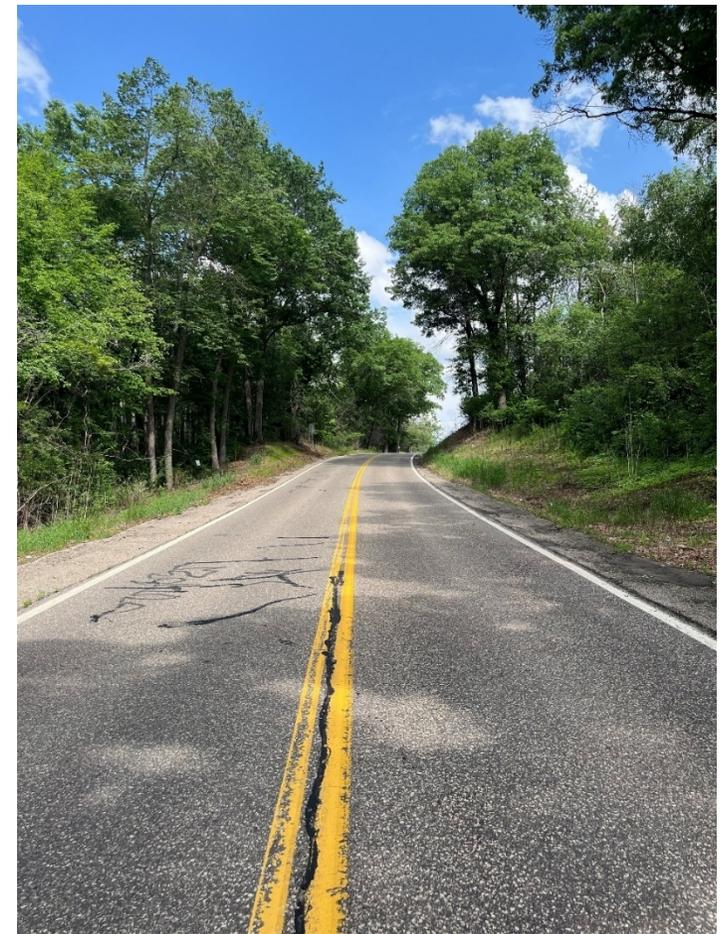
Project Bid

- Opened bids on February 19, 2026
- 7 bids received
- Low bid - \$3,735,359 by Meyer Contracting, Inc.
- CIP Construction - \$3,750,000
- Engineer's estimate - \$4,313,125



Project Funding

| Project Expenses | |
|--|--------------------|
| Planning/Design | \$612,795 |
| Property Acquisition | \$155,500 |
| Construction Costs | \$4,049,609 |
| + Low Bid – Meyer Contracting | \$3,735,359 |
| + 7% Construction Contingency | \$261,475 |
| + Project Permitting | \$409 |
| + Tree Removal | \$52,366 |
| Total Expense Budget | \$4,817,903 |
| Project Revenues | |
| Local Contributions | \$310,119 |
| County Transportation Sales Tax (CTST) | \$4,400,000 |
| 2026 R&B Fund Balance | \$107,784 |
| Total Project Revenues | \$4,817,903 |



Budget Amendment

- Increase of \$60,119 in Local Contributions
- Increase of \$107,784 in 2026 R&B Fund Balance

Project Agreements and Contract Amendment

- Maintenance Agreement between County and the City of Newport and Cottage Grove
 - Defines maintenance responsibilities
- Cost Agreement between County and the City of Newport and Cottage Grove
 - Defines design and construction responsibilities between agencies
 - Follows the County's Cost Participation Policy
- Cost Agreement between County and South Washington Watershed District
 - Defines construction responsibilities between agencies
- Design Contract Amendment with Stonebrooke Engineering Inc.

Recommended Board Actions

1. Approve Contract No. 18069 in the amount of \$3,735,359.11 with Meyer Contracting Inc.
2. Approve Cooperative Cost Share Agreement No. 17862 between the City of Cottage Grove and Washington County.
3. Approve Cooperative Maintenance Agreement No. 17875 between the City of Cottage Grove and Washington County.
4. Approve Cooperative Cost Share Agreement No. 17877 between the City of Newport and Washington County.
5. Approve Cooperative Maintenance Agreement No. 17876 between the City of Newport and Washington County.

Recommended Board Actions

6. Approve Cooperative Cost Share Agreement No. 17797 between the South Washington Watershed District and Washington County.
7. Approve Amendment #1 in the amount of \$200,000 for contract #16518 with Stonebrooke Engineering Inc.
8. Approve Budget Amendment to increase local contributions by \$60,119.
9. Approve Budget Amendment to increase 2026 R&B Fund Balance by \$107,784.



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
7.B

Department Information

| | | |
|---|---|----------------------------------|
| ORIGINATING DEPARTMENT: Public Works | REQUESTOR: Rana Campbell-Beams, Administrative Assistant | REQUESTOR PHONE: 651-430-4355 |
| PRESENTER(S): Allan Brandt | MEDIA CONTACT: Allan Brandt 651-430-4348 | |

Agenda Item Details

BRIEF DESCRIPTION OF YOUR REQUEST:

Approve four items for construction administration, inspection, and survey work to aid in the delivery of transportation projects during the construction season, covered under CIP project #RB-2651:

1. Approve Contract No. 18041 with SRF Consulting Group Inc. in the amount of \$1,114,156.00 for project administration and inspection services to support the 2026 road and bridge construction program.
2. Approve Contract No. 18068 with WSB & Associates in the amount of \$309,000.00 for construction survey and staking services to support the 2026 road and bridge construction program.
3. Approve Contract No. 18066 with Kimley-Horn and Associates in the amount of \$3,225,510.00 for construction administration, inspection, and survey and staking services for the CSAH 17/TH 36 Intersection Construction project.
4. Approve Budget Amendment in the amount of \$381,900.00 to use the fund balance of the 2025 wheelage tax remaining fund.

| | | |
|---|--|-----------------------------------|
| AGENDA YOU ARE REQUESTING TIME ON: Board | ARE YOU SEEKING APPROVAL OF A CONTRACT? Yes | ESTIMATED DURATION: 10 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |

BACKGROUND/JUSTIFICATION: The 2026 construction program will include 20 road, bridge, and park projects valued at over \$70 million. Due to the projected construction workload for 2026, additional personnel, resources, and expertise will be necessary to successfully administer these projects.

Three contracts are needed to cover these additional services.

1. Contract No. 18041 with SRF Consulting Group, Inc.

A Request for Proposal was issued for additional construction engineering and inspection personnel to supplement Washington County Staff in administering the 2026 construction projects. The consultant staff will be integrated with Washington County staff under the direction of the Construction Engineer, which has proven to be a successful model in recent years. The personnel will be assigned to the following projects:

- County State Aid Highway (CSAH) 4 — Pavement Preservation
- CSAH 12- SRTS Trail
- CSAH 14 Trail
- CSAH 16/Eagle Creek Ln- Signal
- CSAH 19/80th St Intersection
- CSAH 38 Pavement Preservation
- CR 74- Reconstruction
- Several miscellaneous road projects.

Seven proposals were received for this work. The proposals were reviewed on the basis of qualifications and SRF was selected to complete the work based on their experience with roundabout and concrete pavement construction. The scope and fee were negotiated using an analysis of hours needed to perform the work, SRF costs per hour per staff, and a comparison against industry standard costs for this type of expertise.

Based on this analysis and negotiation, the total value of Contract No. 18041 with SRF is not to exceed \$1,114,156.00.

This contract does not include construction services for the TH 36/ CSAH 17 construction project, which is under Contract No. 18066 with Kimley-Horn and Associates.

2. Contract No. 18068 with WSB & Associates

A Request for Proposal was issued for additional construction survey and staking personnel to supplement Washington County Staff in administering the 2026 construction projects. The consultant staff will be integrated with Washington County staff under the direction of the Construction Engineer, which has proven to be a successful model in recent years. The personnel will be assigned to the following projects:

- County State Aid Highway (CSAH) 4 - Pavement Preservation
- CR 15B - Reconstruction
- CSAH 19/80th St Intersection
- CR 74 - Reconstruction
- Other tasks as assigned by the Construction Engineer.

Seven proposals were received for this work and were evaluated on the basis of qualifications. WSB was selected based on their credentials and outstanding previous work experience with Washington County. The scope and fee were negotiated using an analysis of hours needed to perform the work, WSB cost per hour per staff, and a comparison against industry standard costs for this type of expertise.

Based on this analysis and negotiation, the total value of Contract No. 18068 with WSB is not to exceed \$309,000.00.

This contract does not include construction survey and staking services for the TH 36/ CSAH 17 construction project, which is under Contract No. 18066 with Kimley-Horn and Associates.

3. Contract No. 18066 with Kimley-Horn and Associates

This contract is specific to the County State Aid Highway (CSAH) 17/ Trunk Highway (TH) 36 Intersection Improvement Project, which will replace the existing at-grade intersection with a grade-separated interchange. The work will start in 2026 and span two construction seasons. The Intersection Improvement Project is listed as RB-2674 in the Capital Improvement Plan, while

construction administration, inspection, and survey work is covered under RB-2651.

Due to the projected construction workload for 2026, Washington County project administration, inspection, and survey personnel are not able to support this project. As a result, the consultant will provide personnel, resources, and expertise that will be necessary to successfully administer the construction contract. The consultant staff will work directly under the direction of the Construction Engineer, who has proven to work very well in prior years.

Six proposals were received for this work and evaluated on the basis of qualifications. Kimley-Horn was selected based on their credentials and previous work experience with Washington County. The consultant's proposed personnel have successfully completed similar work for Washington County. The scope and fee were negotiated using an analysis of hours needed to perform the work, Kimley-Horn cost per hour per staff, and a comparison against industry standard costs for this type of expertise. The contract cost encompasses hourly staff rates for 2026 and 2027.

Based on this analysis and negotiation, the total value of Contract No. 18066 with Kimley-Horn is not to exceed \$3,225,510.00.

The construction administration, inspection, and survey work will be funded through State Aid, Wheelage Tax, County Transportation Sales Tax, Local Contributions, Transportation Advancement Account (TAA), and Fund Balance.

Current Project Funding (RB-2651 - Construction Engineering, Inspection, and Survey)

| Project Budget - Revenues | Amount |
|--|-----------------------|
| Wheelage Tax | \$623,700.00 |
| TAA1 - Safety & Trails | \$150,000.00 |
| TAA2 - Preservation | \$272,700.00 |
| TAA3 - Multi-Modal | \$175,000.00 |
| City (Local Contributions) | \$200,000.00 |
| State Aid | \$2,425,000.00 |
| CTST (R&B) | \$475,000.00 |
| Total Revenues Budget | \$4,321,400.00 |
| Expenses (Cost Incurred and Cumulative Open Contract) | Amount |
| + Contract 17174 (Sambatek) (approved March 11, 2025) | \$54,600.00 |
| + Contract 18068 (WSB) (Pending Board Approval) | \$309,000.00 |
| + Contract 18041 (SRF) (Pending Board Approval) | \$1,114,156.00 |
| + Contract 18066 (Kimley Horn) (Pending Board Approval) | \$3,225,510.00 |
| Total Expenses | \$4,703,266.00 |
| Remaining Funds - Project Balance | (\$381,866.00) |
| Budget Amendment (Pending Board Approval): Use of 2026 Road and Bridge Fund Balance | \$381,900.00 |

PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED?

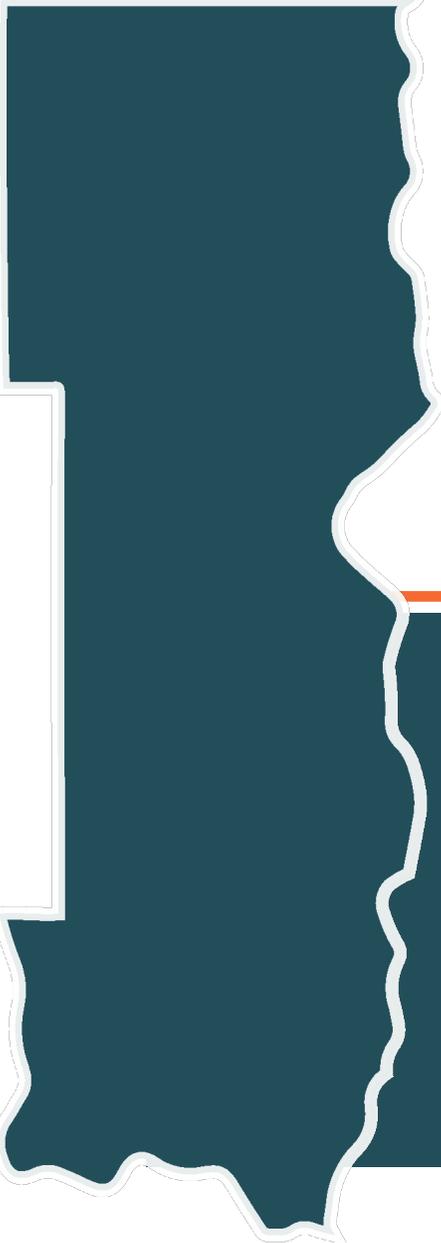
12/16/2025 - Board adopted the 2026-2030 Capital Improvement Plan that identifies the projects in the 2026 construction program and provides funding for Construction Engineering, Inspection, and Survey as RB-2651.

Budget Impact

| | |
|--|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: State Aid, Wheelage Tax, County Transportation Sales Tax, Local Contributions, Transportation Advancement Account (TAA), and 2026 R&B Fund Balance | |

Approvals

| | |
|---|------------|
| Wayne Sandberg, Director | 03/04/2026 |
| John Ristad, County Attorney Civil Division Chief | 03/05/2026 |
| Jennifer Wagenius, Deputy County Administrator | 03/05/2026 |

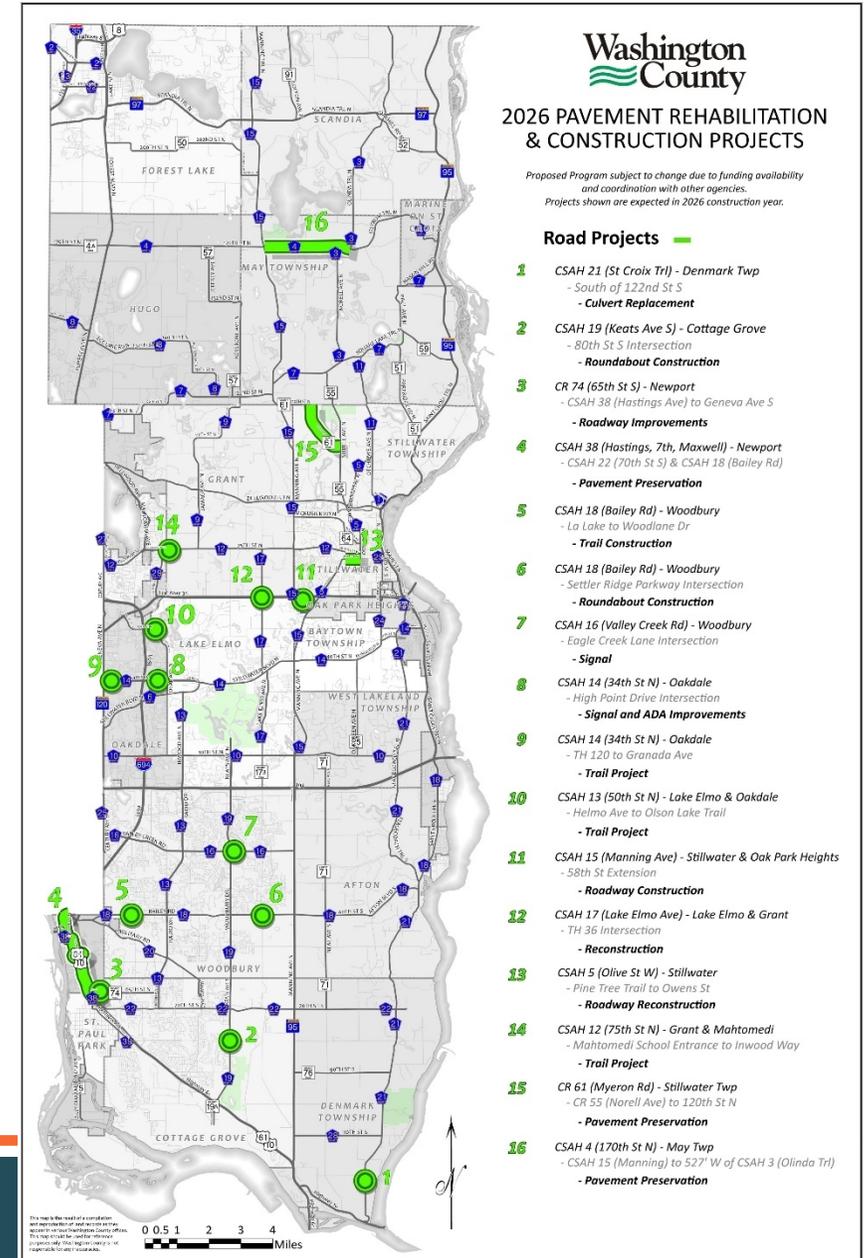
A dark teal outline of the Washington County map, positioned on the left side of the slide.

Consultant Contracts for Construction Administration and Inspection

March 10, 2026

2026 Construction Overview

- **20 Projects**
- **\$70+** million construction cost
- **County Staff**
 - One project engineer
 - Three construction inspectors
 - Three construction surveyors
- **Washington County Staff will:**
 - Administer 10 projects
 - Inspect 10 projects



Construction Services- Request for Proposals (RFP)

- Augment Washington County staff to administer, inspect, and survey construction projects
 - Construction Survey/Staking- Four (4) Projects
 - Construction Administration/Inspection- Nine (9) Projects
 - Construction Admin/Inspection/Survey- CSAH 17/ TH 36
- Qualification-based selection
 - Construction Survey and Staking- Supplemental
 - Seven Proposals received- WSB selected
 - Construction Administration/Inspection- Supplemental
 - Seven Proposals received- SRF selected
 - Construction Admin/Insp/Survey- CSAH 17/TH36
 - Six Proposals received- Kimley-Horn selected
- Negotiated Fee Compared to Industry Standards



Financial Review

Current Funding (RB-2651)

- Wheelage Tax \$623,700
- Transportation Advancement Account- Safety & Trails \$150,000
- Transportation Advancement Account- Preservation \$272,700
- Transportation Advancement Account- Multi-Modal \$175,000
- Local Contributions (City of Lake Elmo) \$200,000
- State Aid \$2,425,000
- County Transportation Sales Tax (Road & Bridge) \$475,000

TOTAL REVENUE

\$4,321,400



Financial Review

Expenses (Cost Incurred and Cumulative Open Contract)

| | |
|--|--------------------|
| • Contract 17174 (Sambatek)- approved Mar 11, 2025 | \$54,600 |
| • Contract 18041 (SRF)- Seeking Board approval | \$1,114,156 |
| • Contract 18068 (WSB)- Seeking Board approval | \$309,000 |
| • Contract 18066 (Kimley-Horn)- Seeking Board approval | \$3,225,510 |
| TOTAL EXPENSES | \$4,703,266 |



Financial Review

| | |
|---|-------------|
| Total Revenue | \$4,321,400 |
| Total Expenses | \$4,703,266 |
| Project Balance | (\$381,866) |
| Budget Amendment | \$381,900 |
| • Budget Amendment- Fund balance of remaining 2025 Wheelage Tax | |



Recommended Board Action #1

Approve Contract No. 18041 with SRF Consulting Group Inc. in the amount of \$1,114,156.00 for project administration and inspection services to support the 2026 road and bridge construction program.



Recommended Board Action #2

Approve Contract No. 18068 with WSB & Associates in the amount of \$309,000.00 for construction survey and staking services to support the 2026 road and bridge construction program.



Recommended Board Action #3

Approve Contract No. 18066 with Kimley-Horn and Associates in the amount of \$3,225,510.00 for construction administration, inspection, and survey and staking services for the County Highway 17 and State Highway 36 Intersection Construction Project.



Recommended Board Action #4

Approve budget amendment in the amount of \$381,900.00 to use the fund balance of the 2025 Wheelage Tax remaining fund.





Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
8.A

Department Information

| | | |
|---|--|----------------------------------|
| ORIGINATING DEPARTMENT: Administration | REQUESTOR: Stephanie Kammerud, Administrative Assistant | REQUESTOR PHONE: 651-430-6014 |
| PRESENTER(S): Erin Blaylock | MEDIA CONTACT: Erin Blaylock 651-430-4384 | |

Agenda Item Details

| | | |
|--|---|-----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Adopt a resolution proclaiming March 2026 as Women's History Month. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Board | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 10 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: The Washington County Women's Empowerment ERG began in 2023, with a vision of advancing equity for women through respect, empowerment, connection, and social impact. We are committed to our mission of advocating for policies and practices that empower women's rights and promote gender equity in the workplace. It is because of our commitment to this work that we respectfully ask the Washington County Board to declare March 2026 as Women's History Month with this resolution. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? 02/18/2025 - Resolution proclaiming March as Women's History Month. 03/26/2024 - Resolution proclaiming March as Women's History Month. | | |

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

| | |
|---|------------|
| John Ristad, County Attorney Civil Division Chief | 02/20/2026 |
| Jan Lucke, Deputy County Administrator | 03/02/2026 |

DATE March 10, 2026
MOTION _____
BY COMMISSIONER _____

DEPARTMENT _____
SECONDED BY _____
COMMISSIONER _____

2026 WOMEN’S HISTORY MONTH RESOLUTION

WHEREAS, March is National Women’s History Month, and the National Women’s History Alliance has designated the theme for Women’s History Month 2026 as “Leading the Change: Women Shaping a Sustainable Future”; and

WHEREAS, this theme honors the women who have and are reimagining and rebuilding systems to ensure long-term environmental, economic, educational, and societal sustainability; and

WHEREAS, women of every race, class, and ethnic background served as early leaders in the forefront of every major progressive social change movement; and

WHEREAS; women have been leaders, not only in securing their own rights of suffrage and equal opportunity, but also in the abolitionist movement, the emancipation movement, the industrial labor movement, the civil rights movement, and other movements, especially the peace movement, which create a more fair and just society for all; and

WHEREAS, the powerful leadership of women is pivotal in creating a future that is rooted in equity, justice, and opportunity for all; and

WHEREAS, equitable and sustainable systems are core values of Washington County’s Strategic Plan; and

WHEREAS, in 2026, women’s leadership is not only addressing today’s most urgent challenges – it is laying the foundation for a more inclusive and resilient tomorrow.

NOW, THEREFORE, BE IT RESOLVED, that the Washington County Board of Commissioners do hereby proclaim March 2026 as Women’s History Month in Washington County; and

BE IT FURTHER RESOLVED, that we encourage our communities and organizations to support women leaders of the past, present, and future.

ATTEST:

COUNTY ADMINISTRATOR

COUNTY BOARD CHAIR

| | YES | NO |
|----------|-------|-------|
| MIRON | _____ | _____ |
| KARWOSKI | _____ | _____ |
| COX | _____ | _____ |
| BIGHAM | _____ | _____ |
| CLASEN | _____ | _____ |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
8.B

Department Information

| | | |
|---|--|----------------------------------|
| ORIGINATING DEPARTMENT: Administration | REQUESTOR: Stephanie Kammerud, Administrative Assistant | REQUESTOR PHONE: 651-430-6014 |
| PRESENTER(S): Jan Lucke | MEDIA CONTACT: | |

Agenda Item Details

| | | |
|--|---|----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Adopt a resolution authorizing submittal of proposed projects for fiscal year 2027 Congressionally Directed Spending requests. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Board | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 5 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: In 2021, the United States Congress reauthorized Congressionally Directed Spending requests, also referred to as Community Project Funding, or earmarks. Washington County is eligible to submit requests for projects to be considered for inclusion in the FY 2027 appropriations cycle. This resolution specifies five Washington County projects for submission to Fiscal Year 2027 Congressionally Directed Spending Requests. | | |
| <ol style="list-style-type: none"> 1. County State Aid Highway (CSAH) 16 (Valley Creek) Project 2. County Road 19A and 100th Street Realignment Project 3. County Road 50 and Highway 61 Project 4. Fiber Optic Line from Washington County Government Center to a new Public Safety Facility in Afton 5. Drone as a First Responder Program with Real-Time Information Center | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? | | |

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

| | |
|---|------------|
| John Ristad, County Attorney Civil Division Chief | 03/04/2026 |
| Jan Lucke, Deputy County Administrator | 03/05/2026 |

DATE March 10, 2026
MOTION _____
BY COMMISSIONER _____

DEPARTMENT Administration
SECONDED BY _____
COMMISSIONER _____

**RESOLUTION AUTHORIZING SUBMITTAL OF PROPOSED PROJECTS FOR FISCAL YEAR
2027 CONGRESSIONALLY DIRECTED SPENDING REQUESTS**

WHEREAS, in 2021 the United States Congress reauthorized Congressionally Directed Spending Requests, also referred to as Community Project Funding, or earmarks; and

WHEREAS, requests are limited to non-profits and local, state, and tribal governments; and

WHEREAS, Congressionally Directed Spending requests can promote community and regional development, natural resources and environment, transportation, national defense, health, and other worthy investments in communities across the county; and

WHEREAS, Washington County is eligible to submit requests for projects to be considered for inclusion in the FY 2027 appropriations cycle; and

WHEREAS, Washington County is proposing to submit applications for the following projects to members of the Congressional Delegation:

1. County State Aid Highway (CSAH) 16 (Valley Creek) project; and
2. County Road 19A and 100th Street Realignment project; and
3. County Road 50 and Highway 61 project; and
4. Fiber Optic Line from Washington County Government Center to a new Public Safety Facility in Afton; and
5. Drone as a First Responder Program with Real-Time Information Center; and

WHEREAS, the projects being submitted to members of the Delegation are a valuable opportunity to engage members of the Congressional Delegation and provide funding assistance.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Washington County directs FY2027 Congressionally Directed Spending Requests be made for the projects listed above to the appropriate members of the Congressional Delegation.

BE IT FURTHER RESOLVED, that the Board of Commissioners of Washington County directs the Board Chair to sign any required letters of support relative to these project submissions.

ATTEST:

| | | |
|-----------------------------|----------------|-----------|
| | YES | NO |
| COUNTY ADMINISTRATOR | | |
| | MIRON _____ | _____ |
| | KARWOSKI _____ | _____ |
| | COX _____ | _____ |
| | BIGHAM _____ | _____ |
| | CLASEN _____ | _____ |
| COUNTY BOARD CHAIR | | |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
8.C

Department Information

| | | |
|---|--|----------------------------------|
| ORIGINATING DEPARTMENT: Administration | REQUESTOR: Stephanie Kammerud, Administrative Assistant | REQUESTOR PHONE: 651-430-6014 |
| PRESENTER(S): Jan Lucke | MEDIA CONTACT: | |

Agenda Item Details

| | | |
|---|---|-----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Legislative Update | | |
| AGENDA YOU ARE REQUESTING TIME ON: Board | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 10 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: From March through May 2026, administration staff will provide weekly legislative updates. The update may include one or more of the following: <ul style="list-style-type: none"> • updates on meetings with state legislators and/or congressmembers • status of state and/or federal bills • progress with federal congressionally directed spending requests • requests for approval of letters of support for state and/or federal legislative initiatives | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? | | |

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

| | |
|---|------------|
| John Ristad, County Attorney Civil Division Chief | 03/02/2026 |
| Jan Lucke, Deputy County Administrator | 03/05/2026 |



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
12.A

Department Information

| | | |
|---|--|----------------------------------|
| ORIGINATING DEPARTMENT: Administration | REQUESTOR: Stephanie Kammerud, Administrative Assistant | REQUESTOR PHONE: 651-430-6014 |
| PRESENTER(S): Tina Elam | MEDIA CONTACT: Tina Elam 651-430-6004 | |

Agenda Item Details

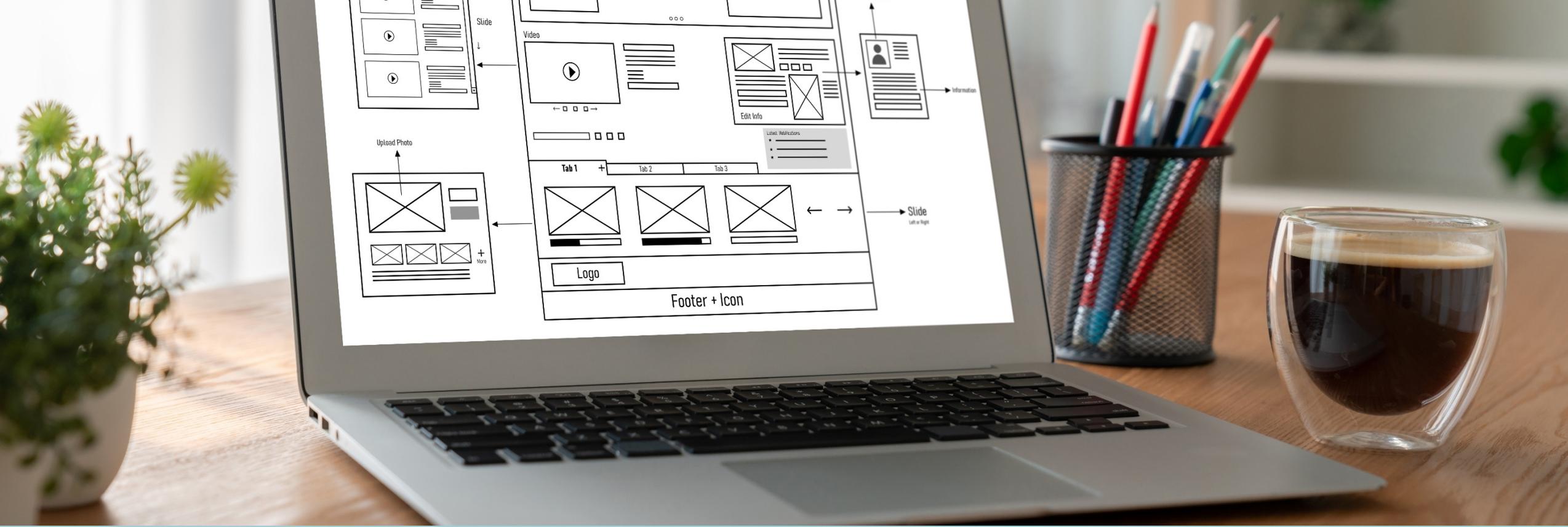
| | | |
|--|---|-----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Website Redesign and Tools Implementation Update | | |
| AGENDA YOU ARE REQUESTING TIME ON: Workshop | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 30 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| <p>BACKGROUND/JUSTIFICATION: In early 2023, the Office of Administration’s communications team developed a strategic plan to guide comprehensive improvements to the organization’s website, with a focus on usability, accessibility and overall performance.</p> <p>In mid-2023, the team issued a request for proposals to identify a qualified partner to conduct a formal evaluation. That process resulted in the selection of a consultant to complete the Comprehensive Website Evaluation.</p> <p>Conducted from June 2023 through April 2024, the evaluation included a thorough audit of the existing site, stakeholder engagement, a review of analytics and user experience, and detailed findings with prioritized, actionable recommendations for improvement.</p> <p>In February 2025, Bright Penny Creative was hired to lead an 18-month implementation project to carry out those recommendations. The work includes design enhancements, structural and content improvements, accessibility updates and technical optimizations to strengthen functionality and better serve users.</p> <p>Today, we are providing an update on the project’s progress, key milestones and next steps.</p> | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? 1/7/2025 - Board approved to enter into negotiations with Bright Penny Creative, LLC for the Washington County Website Redesign and Tools Implementation. 2/18/2025 - Board approved Contract No. 17118 with Bright Penny Creative, LLC. | | |

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

Jan Lucke, Deputy County Administrator 03/05/2026



Website Redesign & Tools Implementation

Board of Commissioners Update
March 10, 2026

Washington
County

bpc
bright penny creative



Agenda

01

Project Overview

02

Current Priorities

03

**Review Initial
Website Designs**

04

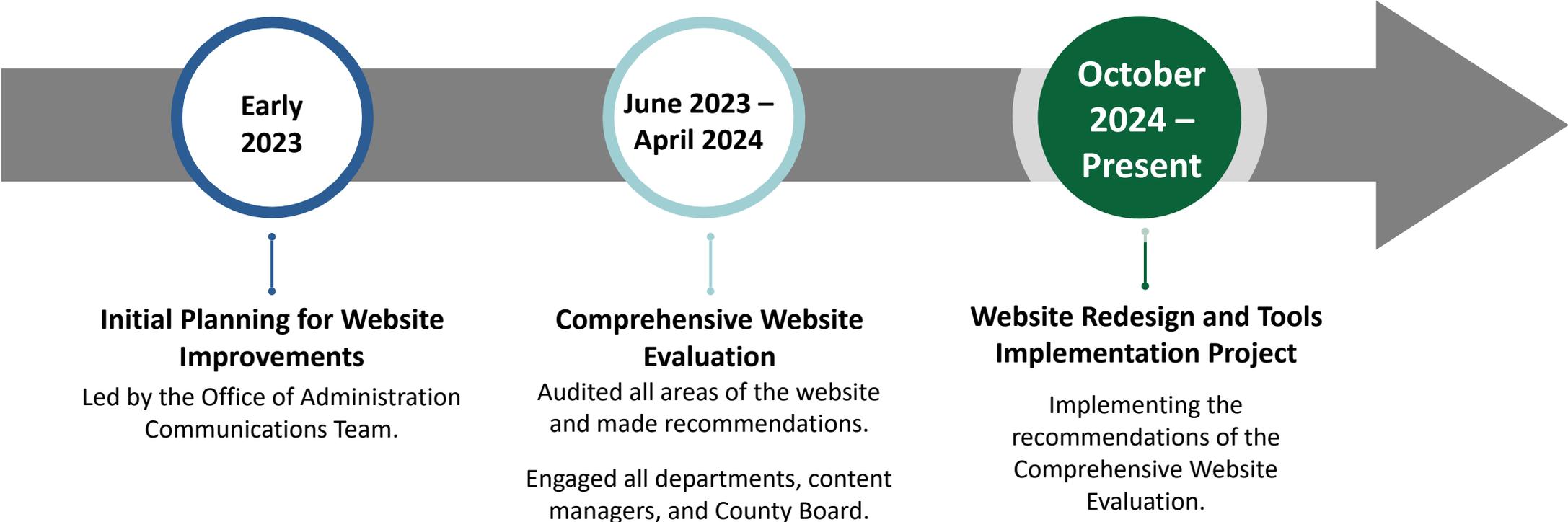
What's Next

05

Questions

Website Redesign Journey

Three years of collaborative groundwork



Our Focus

Connect our community to Washington County services and resources through an accessible, intuitive digital experience that empowers both the people we serve and the staff who bring it to life.



Project Overview

Website Redesign and Tools Implementation:

Our Collaborative Approach

- Human-centered planning with proactive communication.
 - Project Sponsor: Communication Leadership Team (CLT)
- Redesigning the navigation menu.
- Reorganizing pages based on user needs, best practices, and the county's Interior Signage and Wayfinding Plan.
- Removing outdated and duplicate content, and consolidating pages to reduce clutter.
- Adding new tools to improve search and accessibility.

Project Overview

What This Means

- Navigation labels will use clear, plain language.
- Content may move to new locations that better serve user needs.
- Streamlined site structure for an improved user experience.

“Tools Implementation”

- ChatBot with enhanced search.
- Translation and accessibility.



Project Overview

Project Phases

- Seven phases concluding in the summer of 2026.
- Includes thorough Content Clean-up and Consolidation.
- Process, roles, and expectations are being evaluated for each department.

Visual Timeline

| | 2025 | | | | | | | | | | | 2026 | | | | | | | |
|---------------|------|------|------|-----|------|------|------|-------|------|------|------|------|------|------|------|-----|------|------|------|
| | Feb. | Mar. | Apr. | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. |
| Phase 1 | | | | | | | | | | | | | | | | | | | |
| Phase 2 | | | | | | | | | | | | | | | | | | | |
| Phase 3 | | | | | | | | | | | | | | | | | | | |
| Phase 4 | | | | | | | | | | | | | | | | | | | |
| Phase 5 | | | | | | | | | | | | | | | | | | | |
| Phase 6 | | | | | | | | | | | | | | | | | | | |
| Phase 7 | | | | | | | | | | | | | | | | | | | |
| Project Close | | | | | | | | | | | | | | | | | | | |

Current Priorities

Content Review

- Core Team is completing content review.
 - Two-step process for thorough improvements.
- Working with content managers to finalize recommended edits.

Migration

- Building new website pages with department-reviewed content.
- Developing user-friendly page layouts with intuitive information architecture.
- Preparing site structure and functionality for testing phase.

Website Review

What's Next



Finalizing Content Clean-up & Consolidation

- Deep content review by Core Team.



Sharing page designs with additional leadership groups and content managers.



Full content migration.



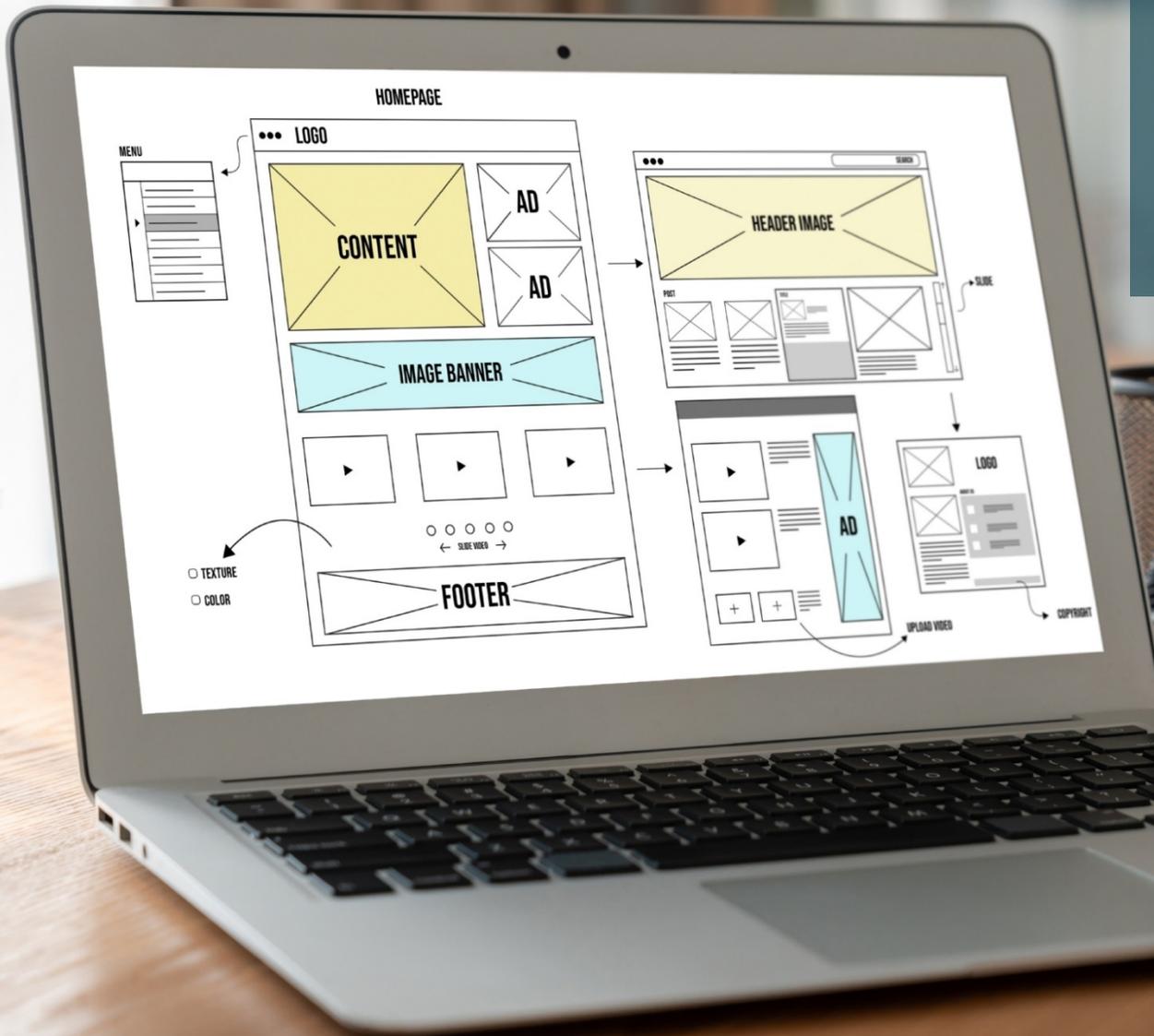
Testing & Training Phase.

- Access for content managers.



Prepping additional communication for the months leading to launch.

Questions?





Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
12.B

Department Information

| | | |
|--|---|----------------------------------|
| ORIGINATING DEPARTMENT: Administration | REQUESTOR: Serena Raths, Planner I | REQUESTOR PHONE: 651-430-6024 |
| PRESENTER(S): Emily Jorgensen, Serena Raths | MEDIA CONTACT: Brian Kaufenberg 651-430-6008 | |

Agenda Item Details

| | | |
|--|---|-----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Review a Feasibility Study of Funding Options for the Land and Water Legacy Program | | |
| AGENDA YOU ARE REQUESTING TIME ON: Workshop | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 30 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: In 2006, a \$20 million bond referendum passed, initiating the creation of the county's Land and Water Legacy Program (LWLP), which purchases land or land interests to preserve its natural condition. The County has now expended the majority of authorized referendum funds to complete a total of 53 projects. All remaining funds allocated to the LWLP are allocated for projects that will be completed in the coming months. In 2023, Washington County contracted the Trust for Public Land (TPL) to research and provide recommendations for the potential of a renewed LWLP referendum in 2024. Under the direction of the County Board, this initiative was postponed to 2026. The county has now contracted TPL again to provide recommendations for the potential of a 2026 bond referendum. TPL has now completed a Feasibility Report to explore funding options available and assess the potential 2026 bond referendum. Staff seek to review the Feasibility Report with the County Board and obtain direction to proceed with the planning process. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? February 28th, 2023 (Workshop) - Review of future financing of LWLP November 28th, 2023 (Workshop) - Review of Feasibility Report April 9th, 2024 (Workshop) - Land and Water Legacy Program Review May 6th, 2025 (Workshop) - Land and Water Legacy Program 2026 Bond Referendum October 7th, 2025 (Wokshop) - Land and Water Legacy Program Future Funding Discussion | | |

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

Jan Lucke, Deputy County Administrator 03/04/2026



Washington County Conservation Finance Feasibility Study

Washington County Board
Washington County, MN

March 10, 2026

Washington County 2026 Feasibility Study

- Trust for Public Land
- Conservation Finance
- Finance Option
- Next Steps



We Believe Everyone Should
Have Access to the Outdoors

We create parks and protect
land for people, ensuring
healthy, livable communities
for generations to come.



HOW WE DO IT



PUBLIC LAND: PUBLIC GOOD

We partner with communities where we know parks and public land have the greatest potential to deliver public good.



DATA & INSIGHT

Our Land and People Lab experts help communities make the case for more green space with sophisticated GIS-informed data.



ADVOCACY

With TPL's support and guidance, voters have approved more than \$110 billion in public funding for parks and conservation.



FUNDING & LEVERAGE

Our conservation finance pros deploy their expertise, leveraging every \$1 donated to return \$2,000 in public funds.



PARK CREATION & TRANSFORMATION

We convene, listen to, and facilitate connections, helping our partner communities leverage relationships to realize their visions.

What is the Trust for Public Land's Conservation Finance Program?

We create and protect new public funding for land conservation, parks, and restoration through the research, design, and passage of ballot measures and legislation and serve as thought leaders in the field.



November 5, 2024 – Election Results

TPL-SUPPORTED Land Conservation Ballot Measures

- 23 measures in 11 states
- 23 were approved by the voters
- 100% passage rate
- Over \$16 billion in funds for parks, climate, and conservation

Scarborough Election Alert:

Vote Yes on 3

Election Day is November 5th

Scarborough is home to unmatched natural beauty. But rapid development threatens these special places, and the fund to protect them is running low. We must act now!



PROTECT SCARBOROUGH'S LAND AND WATER:
Vote **YES on 3** on your local ballot.

Vote Yes on Question 3 ✓ Clean water. ✓ Open land. ✓ Pristine habitats.

Paid for by Yes on 3 Scarborough, P.O. Box 7049, Scarborough, ME 04070-7049 | [yeson3scarborough.com](https://www.yeson3scarborough.com) | [@yeson3scarborough](https://www.facebook.com/yeson3scarborough)

P.O. Box 7049
Scarborough, ME 04070-7049



OUR TRACK RECORD

Across the country, Trust for Public Land has demonstrated deep expertise and a strong track record of success.

687

WINS

84%

PASSAGE RATE

OVER

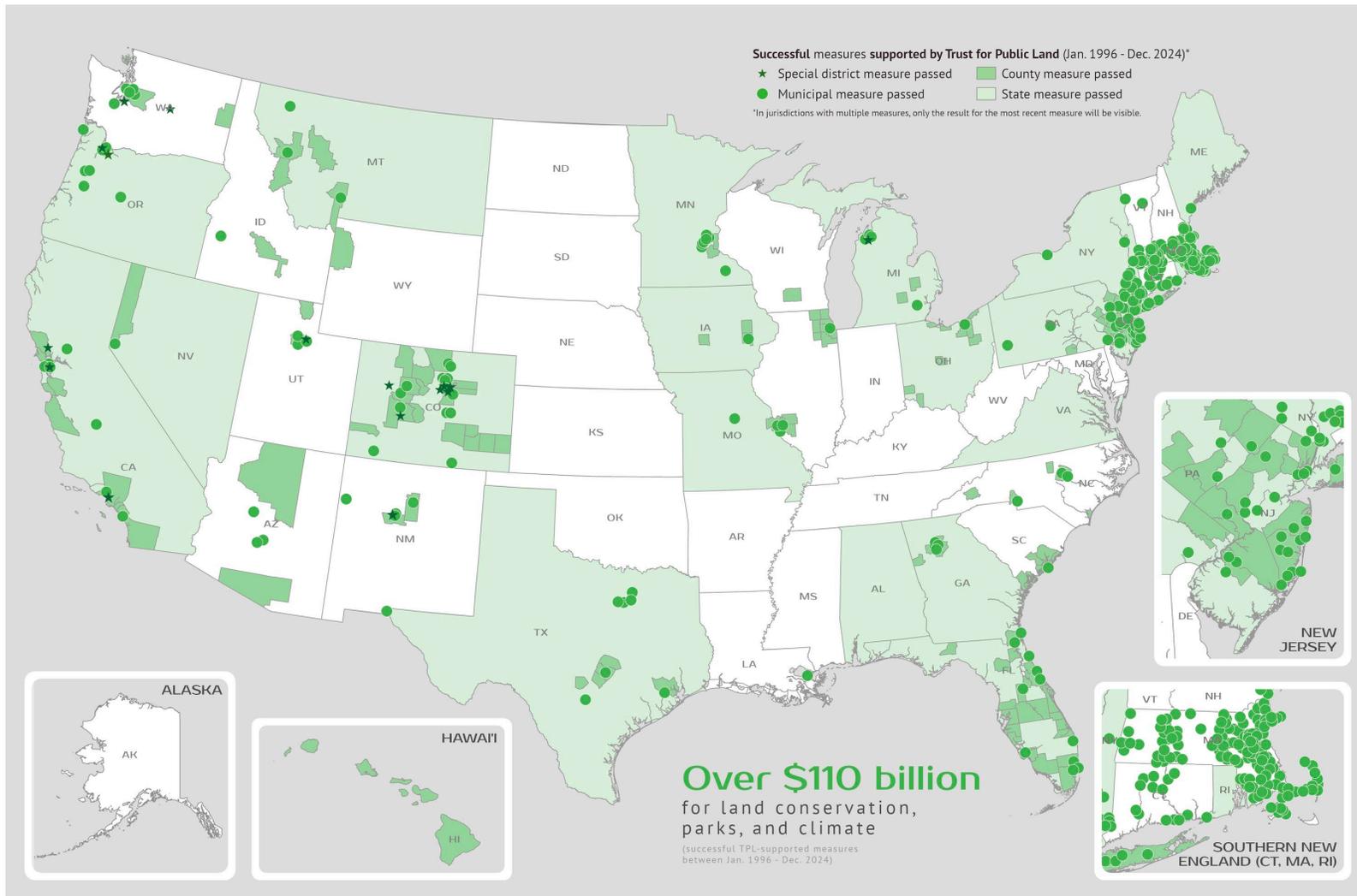
175 million

“YES” VOTES

\$112 Billion

CREATED





Over 25 years of conservation finance

SUCCESSFUL STATE, COUNTY, MUNICIPAL, AND SPECIAL DISTRICT MEASURES SUPPORTED BY TRUST FOR PUBLIC LAND (1996-2024)

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TPL Ballot Measures in Minnesota 11 of 12 – 92% Passage Rate

| Jurisdiction | Year | Finance Mechanism | % Yes | Amount |
|-------------------|------|-------------------|-------|-----------------|
| Minnesota | 2024 | Lottery | 77% | \$2,700,000,000 |
| Rochester | 2020 | Property tax | 61% | \$40,000,000 |
| Brooklyn Park | 2018 | Bond | 63% | \$26,000,000 |
| Minneapolis | 2016 | Property tax | N/A | \$800,000,000 |
| Minnesota | 2008 | Sales tax | 56% | \$5,537,250,000 |
| Andover | 2006 | Bond | 54% | \$2,000,000 |
| Plymouth | 2006 | Bond | 64% | \$9,000,000 |
| Washington County | 2006 | Bond | 61% | \$20,000,000 |
| Wayzata | 2003 | Bond | 52% | \$3,135,000 |
| Dakota County | 2002 | Bond | 57% | \$20,000,000 |
| Blaine | 2000 | Bond | 54% | \$3,500,000 |
| Washington County | 2000 | Bond | 48% | - |

Source: The Trust for Public Land's LandVote Database

| JURISDICTION | DATE | FINANCE MECHANISM | AMOUNT | Pass ? | % YES |
|-------------------------------|---------|-------------------|---------------|-------------------------------------|-------|
| King County, WA | 8/5/25 | Property tax | \$1.4 billion | <input checked="" type="checkbox"/> | 73% |
| Clear Creek County, CO | 11/4/25 | Property tax | \$23 million | <input checked="" type="checkbox"/> | 58% |
| Boise, ID | 11/4/25 | Property tax | \$11 million | <input checked="" type="checkbox"/> | 81% |
| Rochester (Ulster County), NY | 11/4/25 | RETT | \$6.6 million | <input checked="" type="checkbox"/> | 60% |
| Portland, OR | 11/4/25 | Property tax | \$456 million | <input checked="" type="checkbox"/> | 56% |
| South Whitehall Township, PA | 11/4/25 | Income tax | \$20 million | <input checked="" type="checkbox"/> | 74% |



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Connecting everyone to the outdoors™

TPL 2025 Ballot Measures

Key Steps for Successful Ballot Measures

Feasibility Research

Public Opinion Survey

Program Recommendations

Ballot Language

Campaign

Step 1: Feasibility Research

Finance options

Conservation priorities

Fiscal capacity

Political profile

Election history

Election requirements

Ballot language requirements

Pathways to ballot

Best practices

Washington County Feasibility Report



Washington County, MN

Public Finance Feasibility Study
February 2026



General Obligation/Capital Improvement Bonds (20-year)

Estimated Bond Financing Costs, Washington County, MN

| Bond Issue | Interest Rate | Maturity (Years) | Annual Debt Service* | Taxable Net Tax Capacity | Property Tax Rate Increase | Annual Cost/ \$100K Home** | Annual Cost/Median Home*** |
|--------------|---------------|------------------|----------------------|--------------------------|----------------------------|----------------------------|----------------------------|
| \$20,000,000 | 5.00% | 20 | \$1,685,094 | \$564,719,602 | 0.30% | \$1.86 | \$12.30 |
| \$25,000,000 | 5.00% | 20 | \$2,106,368 | \$564,719,602 | 0.37% | \$2.33 | \$15.38 |
| \$30,000,000 | 5.00% | 20 | \$2,527,641 | \$564,719,602 | 0.45% | \$2.80 | \$18.45 |
| \$35,000,000 | 5.00% | 20 | \$2,948,915 | \$564,719,602 | 0.52% | \$3.26 | \$21.53 |
| \$40,000,000 | 5.00% | 20 | \$3,370,189 | \$564,719,602 | 0.60% | \$3.73 | \$24.60 |
| \$45,000,000 | 5.00% | 20 | \$3,791,462 | \$564,719,602 | 0.67% | \$4.19 | \$27.68 |
| \$50,000,000 | 5.00% | 20 | \$4,212,736 | \$564,719,602 | 0.75% | \$4.66 | \$30.75 |
| \$55,000,000 | 5.00% | 20 | \$4,634,009 | \$564,719,602 | 0.82% | \$5.12 | \$33.83 |

*Collected at 105%.

**Based on tax capacity of \$624.50 for a \$100,000 home

***Based on tax capacity of \$4,122.31 for residential homestead with \$420,900 median pay 2026 home value

Key Variables in Ballot Measure Design

- Funding Mechanism
- **Amount (and duration)**
- Purposes/Uses of Funds
- Timing (choice of election date)
- Management/Accountability

2024 and 2025 Election Results in Washington County

| Washington County Local Election Results 2024-2025 | | | | |
|--|-------------------------|---|--------|-------|
| Jurisdiction Name | Election Month and Year | Ballot Description | Status | % Yes |
| ISD #622 | Nov-25 | Revoking Existing Referendum Authorization; Approving New Authorization | Fail | 41% |
| ISD #622 | Nov-25 | Approval of Capital Project Levy Authorization for Technology | Fail | 43% |
| ISD #832 | Nov-25 | Approval of School District Referendum Revenue Authorization | Pass | 64% |
| ISD #832 | Nov-25 | Approval of School District Bond Issue | Pass | 59% |
| Stillwater | Nov-24 | City of Stillwater Riverfront Park Sales Tax Referendum | Pass | 63% |
| Woodbury | Nov-24 | Sales and Use Tax for Public Safety Campus Improvements | Pass | 54% |
| Oakdale | Nov-24 | Extend Police Facility Expansion Sales Tax Without Rate Increase | Pass | 68% |
| Oakdale | Nov-24 | Extend New Public Works Facility Sales Tax Without Rate Increase | Pass | 71% |
| Cottage Grove | Nov-24 | Sales and Use Tax for Improvements to Hamlet Park | Fail | 40% |
| Cottage Grove | Nov-24 | Sales and Use Tax for Development of Mississippi Dunes Park | Fail | 41% |
| Cottage Grove | Nov-24 | Sales Tax for Improvements to River Oaks Golf Course | Fail | 28% |

Step 2: Public Opinion Survey

Methodology: random, sample, voters, phones/text/email

Why poll?

- Reality test
- Messages
- Messenger

Polling goals?

- Affordable proposal
- Compelling purposes
- Accountability provisions

Draft Timeline – Next Steps

March 11- 23 - TPL conducts public opinion survey (privately funded)

March 30 - TPL presents draft program recommendations to County staff

April 14 - TPL present the program recommendations to County Board

April 28 - County Board considers referring funding measure to the ballot



Trust for Public Land (TPL) is a national nonprofit that works to connect everyone to the benefits and joys of the outdoors. As a leader in equitable access to the outdoors, TPL works with communities to create parks and protect public land where they are needed most.

Since 1972, TPL has protected more than 3 million acres of public land, created more than 5,000 parks, trails, schoolyards, and iconic outdoor places, raised \$84 billion in public funding for parks and public lands, and connected more than 9 million people to the outdoors.

Connecting everyone to the outdoors™

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Thank You!



**TRUST FOR
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LAND™**

Washington County, MN

Public Finance Feasibility Study

February 2026



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Cover photo: Keystone Woods Wildlife Management Area | Hansi Johnson

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Introduction

Trust for Public Land (TPL) creates parks and protects land for people, ensuring healthy, livable communities for generations to come. Every park, playground, and public space created is an open invitation to explore, wonder, discover, and play - particularly in and near cities, where 80 percent of Americans live. TPL works with communities to conserve working farms, ranches, and forests; lands of historical and cultural importance; rivers, streams, and watersheds; and other special places where people can experience nature close at hand. Since 1972, the Trust for Public Land has protected more than 4 million acres and completed more than 5,000 park and conservation projects across the U.S.

Trust for Public Land's Conservation Finance program helps state and local governments design, pass, and implement legislation and ballot measures that create new public funds for parks and land conservation. TPL has helped pass over 680 ballot measures - with 84 percent success - creating over \$112 billion in voter approved funding for parks, land conservation, and restoration.

In Minnesota, Trust for Public Land has been involved in twelve successful state and local conservation ballot measures, generating more than \$8.5 billion for land conservation. This includes the statewide Clean Water, Land, and Legacy state constitutional amendment in 2008. In 2006, TPL assisted Washington County in the passage of a \$20 million bond for the county's Land and Water Legacy Program to preserve water, open space, and natural areas. The measure passed with 61 percent support.

In 2024, Trust for Public Land assisted in the extension of lottery funding for the state's Environment and Natural Resources Trust Fund. Amendment 1 reauthorized funding for the environment and conservation for 25 years, an estimated total of \$2.7 billion. The measure passed with 77 percent support statewide and 81 percent support in Washington County. In addition to renewing funding for the program, the enabling legislation established a new community grants program to make this funding more accessible to tribal nations and other historically disadvantaged groups.

This research provides a stand-alone, data-based reference document that can be used to evaluate financing mechanisms from an objective vantage point.

Disclaimer: This feasibility study is not a legal document and should not be relied upon as a legal opinion.

Executive Summary

Trust for Public Land (TPL) has undertaken this feasibility analysis to explore the public funding options available to support renewal of Washington County, Minnesota's Land and Water Legacy Program. To understand what an appropriate funding source or sources would be, this report provides: 1) a brief overview of existing parks, greenway, and land conservation programs, governance, and funding; 2) background information about the county; and 3) an analysis of possible alternatives for funding natural resource protection, including the authority required for the use and revenue raising capacity. Finally, since some revenue options may require approval by voters, this report provides pertinent election information, such as voter turnout history and election results for local finance measures.

To create new revenue for parks and natural areas, local governments in Minnesota have the authority to use general obligation bonds, increase property taxes, and in some cases, increase the local sales tax. Below is a summary of the bond option.

- **Referendum Bonds:** Washington County could issue general obligation bonds for protecting and restoring natural areas and parks. For example, a \$35 million bond would add \$2.9 million to the county's annual debt service and cost the owner of a median value home in the county an average of about \$22 per year in property taxes. Voter approval is required.

The above funding option requires voter approval. Trust for Public Land recommends a professionally administered public opinion survey of county voters testing this option, as well as ballot language, tax tolerance, timing, and program priorities.

Overview

Washington County is located on the eastern edge of the Twin Cities Metropolitan area in the east-central part of Minnesota. The county is bordered by the St. Croix River and the state of Wisconsin to the east, Chisago County to the north, Dakota County to the south, and Ramsey and Anoka counties to the west. Washington County is part of the seven-county metropolitan area subject to the regional jurisdiction of the Metropolitan Council, a Twin-Cities metropolitan planning organization planning body responsible for managing the region's transportation, wastewater, and parks systems, and coordinating planning for the area's many local governments.

Washington County is the fifth most populous county in the state. The county experienced dramatic and rapid population growth during the last half of the 20th century. The growth rate peaked at 58 percent in the 1970s, declining to a rate of 38 percent in 2000. The county experienced a modest population growth at a rate of 12 percent between 2010 and 2022. The estimated 2025 population for Washington County is 287,907. The county's population is expected to reach 335,272 by the year 2050.¹

While much of Washington County has retained its rural atmosphere, it is considered a "suburban" county. The continued economic expansion of the Twin Cities metropolitan area, with its resultant population growth, has led to the development of urbanized areas in the cities of Woodbury, Cottage Grove, and Oakdale. Not all communities have experienced similarly rapid population growth; roughly 70 percent of the county's 33 communities have fewer than 5,000 people. The county seat is in Stillwater, with 19,390 residents as of 2025.

According to its annual reports, the county has a relatively strong and growing economy with a diverse business and employment base. For example, according to the 2024 Census, median

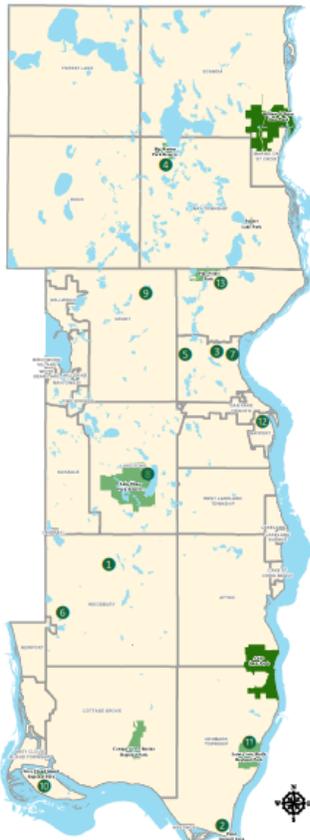
¹ <https://www.washingtoncountymn.gov/DocumentCenter/View/73120/Demographics-At-A-Glance-2025-PDF>

household income in Washington County is \$110,729 compared to \$92,350 in Minnesota and \$83,730 for the nation. By another Census indicator, the percentage of population living in poverty, Washington County (4.8 percent) is better off than the state (9.3-9.6 percent) and the U.S. (10.6 percent).

A Board of Commissioners governs Washington County. Five commissioners representing separate districts are elected for staggered four-year terms of office. The Board's responsibilities include establishing a county budget and tax levy and setting policy for delivery of services.

| District | County Commissioners | First elected | End of Term |
|----------|--------------------------|--------------------|-------------|
| 1 | Fran Miron | 2012 | Dec. 2028 |
| 2 | Stan Karwoski | 2016 | Dec. 2026 |
| 3 | Bethany Cox (Vice Chair) | 2024 | Dec. 2028 |
| 4 | Karla Bigham (Chair) | 2015-2018 and 2022 | Dec. 2026 |
| 5 | Michelle Clasen | 2022 | Dec. 2026 |

2006-2022 Land and Water Legacy Project Protected Property Map



Public Protected Property

- 1 City of Woodbury Prairie Ridge Park - 64 acres, 8301 Valley Creek Road, Woodbury
- 2 St. Croix Trail South Open Space - 2 acres, 13485 St. Croix Trail South, Denmark Township
- 3 Brown's Creek Trail - 2 projects totaling 72 acres, Stillwater, Stillwater Township
- 4 Big Marine Park Reserve - 7 projects totaling 110.5 acres, 17495 Manning Trail North, Marine on St. Croix
- 5 Millbrook Field West - 16 acres, Stillwater Township (corner of Manning Ave and Highway 96)
- 6 City of Woodbury La Lake Park - 30 acres, 6655 Bailey Road, Woodbury
- 7 City of Stillwater St. Croix River Park - 16 acres, 1513 Main Street North, Stillwater
- 8 Lake Elmo Park Reserve - 3 projects totaling 36 acres, 1515 Keats Avenue North, Lake Elmo
- 9 Brown's Creek Conservation Area - 13 acres, 110th Street, Grant
- 10 Grey Cloud Island Regional Park - 4 projects totaling 109 acres, Cottage Grove
- 11 St. Croix Bluffs Regional Park - 102 acres, 9521 St. Croix Trail South, Denmark Township
- 12 City of Bayport St. Croix River Park - 11 acres, Central Avenue and Maine Street, Bayport
- 13 Pine Point Park - 52 acres, 11900 Myeron Road North, Stillwater Township

Private Protected Property

- 14 Lake Elmo Buffer Conservation Easement - 40 acres, Lake Elmo
- 15 Carpenter Nature Center Conservation Easement - 95 acres, Denmark Township
- 16 Keystone Woods I Conservation Easement - 19 acres, Hugo
- 17 Keystone Woods II Conservation Easement - 79 acres, Hugo
- 18 Silver Creek Conservation Easement II - 47 acres, Stillwater Township
- 19 Belwin Conservancy Hiking Area - 31 acres, Afton
- 20 Valley Creek Corridor Conservation Easement - 19 acres, Afton
- 21 County Conservation Area - 38 acres, May Township
- 22 Science Museum of Minnesota's St. Croix Watershed Research Station - 129 acres, May Township



Natural Areas, Parks, and Trails

In 2000, Washington County became the first county in Minnesota to adopt an ordinance to establish a Purchase of Development Rights (PDR) Program aimed at preserving open space in the county after receiving a grant from the State of Minnesota. Washington County then sought voter approval of a \$13 million bond to fund the PDR program on the November 2000 ballot. The measure was narrowly defeated 48 percent to 52 percent by Washington County voters. Then in 2006, Washington County voters approved a \$20 million bond referendum to fund the protection of land, water and open space through the purchase and management of conservation easements. After the passage of this referendum, the program was rebranded the Land and Water Legacy Program (LWLP).

Program accomplishments

-  Over 1,900 Acres Protected
-  53 Projects
-  Over \$53 Million invested
\$19 Million in county funds and \$34 million in partnership funds

Through this program Washington County partners with landowners and organizations to purchase land or interests in land with the goal of improving water quality and drinking water sources, increasing parkland, trail corridors and greenways, preserving wetlands and woodlands, protecting land along waterways, and increasing public access. Since the voter approval of the 2006 referendum, Washington County’s Land and Water Legacy Program has conserved over 1,900 acres through 53 projects. To date, the program has invested over \$53 million towards LWLP projects. (\$19 million in county funds and \$34 million from project funding partners.) The current LWLP bond does not include funds for operations and the original bond funds are now fully spent or are allocated to be spent on current projects.

Interim Funding

From 2023-2024, Washington County contracted with Trust for Public Land (TPL) to conduct analyses to determine the feasibility of a 2024 referendum to renew funding for the LWLP. Upon receiving TPL’s recommendation, the County Board decided to postpone a renewed bond referendum to 2026, leaving the need for an interim source of funding for the program. As a result, the County Board approved \$4.4 million in interest earnings and mission directed budget funds for the program from 2024 – 2026. Those funds are now fully spent or allocated to be spent on current projects.

Washington County Climate Action Plan²

In 2024, the county adopted a Countywide Strategic Plan to guide decision-making towards a shared mission, vision, and values. A Climate Action Plan (CAP) was one recommended next step for the county in achieving its sustainability goals through a thoughtful, data-driven approach that enhances the county’s environmental, economic, and social systems. This plan is currently under development and is expected to be completed in late 2026. The final plan will include:

- A review of climate data and future projections to identify the potential impact of climate change on Washington County;
- A vulnerability assessment to understand which areas of the county and which populations are most susceptible to the impacts of climate change;
- A greenhouse gas (GHG) inventory to understand how economic sectors and specific activities are contributing to climate change;
- Setting short-and long-term goals to reduce GHG emissions and identifying strategies to meet those goals;
- Developing adaptation methods to mitigate the impacts of changing weather patterns;
- Developing final plan recommendations, including a work plan for implementation and a set of performance measures to help track progress.

² <https://www.washingtoncountymn.gov/3799/Climate-Action-Plan>

| Phase | Define Priorities (June 2025 - October 2025) | Goal Setting (November 2025 - January 2026) | Develop Strategies (February 2026 - June 2026) |
|---------------------|---|---|--|
| Technical Work | Review baseline data and existing conditions | Build and review technical emissions reduction scenarios | Develop climate action strategies and implementation plan |
| Driving Question(s) | What are our priority topic areas to address in the plan? | What is our goal for reducing both community and county operations emissions? | What are our short- to long-term priorities? How will we address these priorities through county operations as well as community-wide initiatives? |

Washington County Climate Action Plan Survey, 2025

Question 4: Climate Action has many benefits beyond reducing greenhouse gases. Which of the following are the most important to you? (select all that apply)

#1 Improving air and water quality

Question 6: How concerned are you about services within your community experiencing the following climate-related impacts?

#1 NATURAL ENVIRONMENT - loss of natural resources and landscape; loss of native animals and species; increase in invasive species; extreme weather impacts to parks and other natural areas.

Washington County Community Survey³

In 2025, Washington County collaborated with Dakota County, Olmsted County, Scott County, and St. Louis County along with National Research Center (NRC)/Polco to develop a survey tool. This survey tool includes a set of shared questions, as well as questions unique to each county's circumstances.

Washington County's Community Survey, formerly called the Residential Survey, was conducted by mail in February and March 2025. An online option was also made available to all randomly selected households in English, Hmong, and Spanish. The survey was mailed to 4,500 households, or 900 in each of Washington County's five commissioner districts.

A new question included in the 2025 survey asked respondents to rate how well Washington County performs in eight areas related to climate adaptation and mitigation. When converted to a 100-point scale, where zero equals "poor" and 100 represents "excellent," average scores for seven of the eight areas were between "fair" and "good." The sole exception that received a higher score was land conservation through regional parks, which was rated with an average score of 71. Other well-evaluated areas included diverting waste from landfills (66), land protection through conservation easements (64), infectious disease preparedness and response (61), and response to food insecurity (61). Among the less well-evaluated areas were promoting clean transportation options (46) and protecting groundwater quality (44).

Washington County Community Survey, 2025

Question 9: Please rate to what degree, if at all, each of the following is an environmental concern in Washington County.

Areas Rated the Highest Concern:

- #1 Quality of drinking water
- #2 Quality of water in lakes and streams
- #3 Climate change

Question 10: Please rate how well Washington County does at climate adaptation and mitigation in the following areas.

Highest Rated Areas of Adaptation and Mitigation:

- #1 Land conservation through regional parks
- #3 Land protection through conservation easements (e.g., Land and Water Legacy Program)

³ <https://www.washingtoncountymn.gov/2012/Community-Survey>

Fiscal Health

The Washington County Board of Commissioners approved the county's 2026 county property tax levy and 2026 budget in December 2025. The certified property tax levy payable in 2026 is \$150,162,700. This is the amount that is collected from property owners to support the county budget (\$148.9M), the Land & Water Legacy Program (\$1.2M), and the Regional Rail Authority budget (\$660,000). The last two items are the same as previous years.⁴ The county plans capital investments in 2026 for the Central Yard Waste Site, Park Grove Library, road construction, and parks improvements.

The certified property tax levy is an increase of 6.95 percent over 2025 — the lowest county levy increase proposed in the metro area. The county had the third-lowest levy per capita in Minnesota in 2025. The county's proposed tax rate of 24.4 percent is the second-lowest tax rate in the seven-county metro area in 2026, meaning that a similarly valued property would be taxed at a higher rate in every other metropolitan county but one, Dakota.

The 2026 budget includes expenditures of:

\$299,943,900 in operating expenses.

\$117,457,900 in capital investments.

\$16,793,900 in debt service.

The difference between what the levy supports and what the budget calls for in revenue will be provided by funding from other sources, including state and federal reimbursements, grants, and fees for services.

The primary source of funding for the county budget is the property tax, which is expected to generate 35 percent of all revenues. Intergovernmental revenue (federal, state, and local

2026 Major Revenue Sources \$435,045,500

Property Taxes (\$150.8M) is the amount that is collected from property owners to support the county budget (\$148.9M), the Land & Water Legacy Program (\$1.2M), and the Regional Rail budget (\$660,000).

Intergovernmental Revenues (\$149.1M) are funds received from state, federal, or city governments for specific projects or programs.

Other Taxes (\$48.8M) consist of transportation sales tax, county environmental charges, wheelage tax, and other miscellaneous taxes.

Fees for Services (\$26.7M) are revenues generated from charges for services the county provides.

Miscellaneous Revenues (\$23.1M) are those not accounted for in other categories, such as interest earnings on the county's investments, rent revenues, collections, donations and contributions, and revenues received from fines and penalties imposed for statutory offenses.

Other Financing Sources (\$15.5M) includes use of bond proceeds and planned use of fund balance.

County Program Aid (\$14.5M) is general purpose aid given to the county by the State of Minnesota and is intended to reduce property taxes for individual taxpayers.

Licenses & Permits (\$6.5M) are revenues from businesses, individuals, and occupations which are licensed in the county.

⁴ ["Washington County approves 6.95% levy increase" December 18th, 2025](#) Stillwater Gazette

government aid) is the second largest source of county revenue at roughly \$149.1 million (34 percent of revenues).⁵

2026 Major Expenditure Categories \$435,045,500

Health & Community Services (\$96.9M) Costs of child protection, social services, community health, household hazardous waste, veterans’ services, job training, and food and medical care for people in need.

Streets & Highways (\$133.5M) Costs of maintenance and repair of local highways, streets, bridges, and road construction. Also includes capital road and bridge projects funded through bond proceeds.

Public Safety (\$78.5M) Costs to protect persons and property, combining Sheriff, Corrections, and Attorney.

General Government (\$80.9M) Administrative costs of county government, including Administration, Accounting & Finance, Information Technology, Human Resources, Property Records & Taxation, and Building Services.

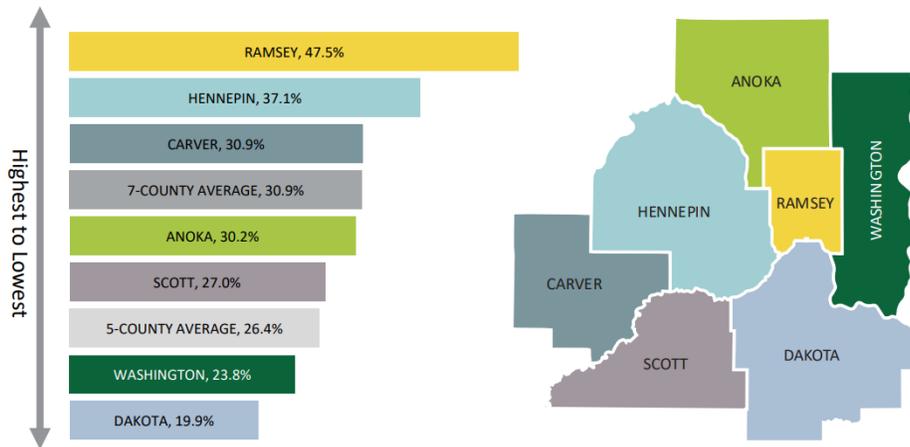
Culture & Recreation (\$18M) Costs of Libraries, Parks, and the county’s Land and Water Legacy Program.

Debt Service (\$16.8M) Principal payments on bonded debt, as well as interest and fiscal charges.

Other Capital Outlay (\$10.5M) Major capital improvements to county facilities, such as building upgrades, roof replacements, and cooling and heating.

Washington County is part of the “7-County Metropolitan Area.” According to data compiled by the Minnesota Inter-County Association and the State Auditor, Washington County had one of the lower certified levies per capita in the region.⁶

2025 Tax Rate Ranges



Washington County Proposed 2026 = 24.4%



Source: 2025 PRTS Workshop Final Taxes Payable 2025 & Estimated Impact of Proposed 2026 Levy from in PRTS

⁵ 2026 Washington County Budget-in-Brief

⁶ Washington County 2026 Proposed Budget Presentation

Local Conservation Finance Ballot Measures in Minnesota

Trust for Public Land’s LandVote Database tracks all local ballot measures that include funding for land protection. Voters in Minnesota have approved 26 of 32 (81 percent) of local conservation ballot measures since 1990. Bonds are the most popular mechanism for financing conservation and land acquisition. The table below summarizes these conservation finance ballot measures. Appendix B contains a detailed list of measures.

| Minnesota Local Conservation Finance Ballot Measures, 1990-present | | | | | |
|---|---------------------------|------------------------|-----------------|---|---|
| Finance Mechanism | Number of Measures | Measures Passed | % Passed | Park and Conservation Funds Approved | Total Funds Approved⁷ |
| Bond | 28 | 23 | 82% | \$140,000,000 | \$173,365,000 |
| Sales tax | 3 | 2 | 66% | \$5,000,000 | \$10,000,000 |
| Property tax | 1 | 1 | 100% | \$40,000,000 | \$40,000,000 |
| Total | 32 | 26 | 81% | \$185,000,000 | \$223,365,000 |

Source: The Trust for Public Land’s LandVote Database

Revenue Options for Conservation

Choosing a Funding Strategy

The financing options utilized by a community will depend on a variety of factors such as tax capacity, budgetary resources, voter preferences, and political will. While most local governments provide support for natural resource protection programs and services through the budget process, these funds often fall short of what is needed to support long-term investment in land conservation and restoration. As elected officials go through the process of making critical budgetary decisions, funding for land conservation often lags behind other public purposes and well behind what voters would usually support. It is often difficult to raise taxes without an indisputable public mandate for the intended purpose.

In the Trust for Public Land’s experience, local governments that create funding through voter-approved ballot measures create substantially more dedicated funds for land conservation. Ballot measures provide a tangible, dedicated means to implement a local government’s vision. With their own funding, local governments are better positioned to leverage grants from state or federal governments or private philanthropic partners, especially those that require matching funds. Having a predictable funding source empowers a city, county, or special district to establish long-term natural resource priorities that meet important community goals and values.

Nationwide, a range of public financing options have been utilized by local jurisdictions to fund land conservation, including general obligation bonds, the local sales tax, and the property tax. Less frequently used mechanisms have included special assessment districts, real estate transfer taxes, impact fees, and income taxes. The ability of local governments to establish dedicated funding sources depends upon state enabling authority and local laws.

To raise revenue for land conservation, local governments in Minnesota have the authority to use general obligation bonds, increase property taxes, and, in some cases, increase the local sales tax. General obligation bonds are the most common tools used by Minnesota counties and municipalities to fund conservation land acquisition. These funding mechanisms often require

⁷ Total funds approved include funding for parks and conservation in addition to other unrelated items.

approval by the electorate and have enjoyed widespread support in communities throughout the state. All funding mechanisms explored in this report would require voter approval in Washington County.

Please Note: Estimated numbers in this section are based on 2025/pay 2026 values.

General Obligation Bonds

The most common type of bonds issued by counties are “general obligations,” which are defined in Minnesota Statutes Chapter 475 as “obligations which pledge the full faith and credit of the municipality to their payment.” The pledge of “full faith and credit” means that the issuing city or county must use any assets it owns to pay the bonds—including use of its power of ad valorem tax levy. In effect, when a county issues a general obligation bond, it is promising to levy a tax in the amount needed to pay principal and interest on the bonds for their entire term. That tax levy is not limited by a statute and is not affected by any other tax the county may already impose. Bonds must mature no later than 30 years after the date of issue.⁸ Bond proceeds are limited to capital projects and may not be used for operations and maintenance purposes.⁹

Under state law, no county, may incur or be subject to a “net debt” in excess of three percent of the estimated market value of taxable property in the county.

However, the definition of “net debt” excludes from this limit all bonds for which some revenue is pledged and bonds that finance any “public convenience from which a revenue is or may be derived,” whether or not that revenue is technically pledged to the bonds. Therefore, the vast majority of bonds issued by counties are not subject to this debt limit imposed by the state. This includes improvement bonds (secured in whole or in part by special assessments), utility general obligation revenue bonds (secured by utility revenues), and other revenue bonds of all types.

The result is that only bonds secured solely by an ad valorem tax levy are subject to the three percent limit. In practice, these bonds are issued mostly for these purposes: to finance public buildings; park and recreation facilities (where no revenues are generated); and street reconstruction bonds.¹⁰

General obligation bonds for local governments in Minnesota, including Washington County, are levied against net tax capacity. Referendum market value was used for general obligation bonds if they were approved before June 30, 2008. Any debt obligations approved after that date, other than school district referendums, must be levied against net tax capacity.¹¹

Calculating Tax Capacity

The primary source of tax revenue for counties in Minnesota is the property tax.¹² In order to determine the property tax rate, each local jurisdiction determines the revenue needed from property taxes. This amount – the levy – is calculated by subtracting all non-property tax revenue from the total proposed budget. The levy is then spread among all taxable properties according to their net tax capacity, which is the taxable market value of a property multiplied by its class rate.¹³

⁸ League of Minnesota Cities, Handbook for Minnesota Cities

⁹ Federal government rules governing the issuance of tax-exempt bonds limit the use of proceeds to capital purposes such that only a small fraction of bond funds may be used for maintenance or operations of facilities. State and local laws may impose further limits.

¹⁰ League of Minnesota Cities, Handbook for Minnesota Cities

¹¹ Minnesota Statutes 275.61

¹² https://www.auditor.state.mn.us/Reports/gid/2019/coBudget/coBudget_19_report.pdf

¹³ Minnesota Revenue, Net Tax Capacities (https://www.revenue.state.mn.us/site-search?site_search_text=net+tax+capacity)

Taxable property includes both real and personal property. A taxable property’s value is defined as the estimated total market value, which is determined by the local county assessor. Properties with the same market value are taxed differently depending on how they are classified. The state Legislature gives more weight to the value of commercial property than residential property.

Eligible homesteads pay property taxes on only a portion of the value of their homes under the Homestead Market Value Exclusion. The maximum exclusion, 40 percent of value, occurs at home value of \$95,000 and phases out as home value grows.¹⁴ See the table below for an example of calculating tax capacity for median home values of \$100,000 and \$420,900 (the latter being the median pay 2026 home value).

| Calculating Tax Capacity for Median Home Values | | |
|--|---------------------------------|----------------------------------|
| 1. Determine the Estimated Market Value that the Assessor has assigned to the property. | \$100,000 | \$420,900 |
| 2. Calculate the Market Value Homestead Exclusion* | | |
| A. Initial/Maximum Exclusion: Multiply the first \$95,000 of Taxable Market Value by 40% | \$95,000 x 40% = \$38,000 | \$95,000 x 40% = \$38,000 |
| B. Value over \$95,000: Taxable Market Value minus \$95,000 | \$100,000 - \$95,000 = \$5,000 | \$420,900 - \$95,000 = \$325,900 |
| C. Benefit Reduction Amount: B multiplied by 9% | \$5,000 x 9% = \$450 | \$325,900 x 9% = \$29,331 |
| D. Homestead Exclusion Amount: A minus C | \$38,000 - \$450 = \$37,550 | \$38,000 - \$29,331 = \$8,669 |
| 3. Calculate the Taxable Market Value | | |
| Subtract the Homestead Exclusion Amount from the Estimated Market Value | \$100,000 - \$37,550 = \$62,450 | \$420,900 - \$8,669 = \$412,231 |
| 4. Calculate the Tax Capacity | | |
| Multiply the Taxable Market Value by the statutory Class Rates for Residential Homestead property: | | |
| A. Multiply the first \$500,000 of Taxable Market Value by 1.00% | \$62,450 x 1% = \$624.5 | \$412,231 x 1% = \$4,122.31 |
| B. Multiply the remainder of the Taxable Market Value by 1.25% | 0 x 1.25% = 0 | 0 x 1.25% = 0 |
| C. A plus B = Total Tax Capacity | \$624.50 | \$4,122.31 |
| <i>*The 2011 legislature repealed the Homestead Market Value Credit, (the homestead credit), and replaced it with a new Homestead Market Value Exclusion. The last year of the credit is for property taxes paid in 2011 and the exclusion began for property taxes payable in 2012. Calculation of the homestead market value exclusion closely follows the calculation steps previously used to calculate the homestead market value credit.</i> | | |
| <i>For a homestead valued at \$95,000 or less, the exclusion is 40% of market value, yielding a maximum exclusion of \$38,000 at \$95,000 of market value.</i> | | |
| <i>For a homestead valued between \$95,000 and \$517,200, the exclusion is \$38,000 minus 9% of the valuation over \$95,000.</i> | | |
| <i>For a homestead valued at \$517,200 or more, there is no valuation exclusion.</i> | | |
| <i>Adapted from Washington County, MN Department of Property Records and Taxpayer Services</i> | | |

The final step is to calculate the local property tax rate by dividing the property tax revenue needed in a jurisdiction by its total tax capacity. The tax rate is then spread across all property in the jurisdiction. An individual property’s total tax equals its net tax capacity multiplied by the tax rates of all relevant taxing authorities, plus the market value tax.¹⁵ The county auditor will also calculate and apply any credits, referendum levies, and the state general tax (for certain types of property).¹⁶

General Obligation Bonds in Washington County¹⁷

Washington County has periodically issued bonds in accordance with Minnesota law and backed by its full faith, credit, and taxing powers. Pursuant to Minnesota State Statutes, the county’s outstanding general obligation debt cannot exceed three percent of total taxable market value. Also pursuant to state statute, the general obligation debt subject to the limitation may be reduced by amounts set aside for repaying those bonds and debt with a specific source of revenue pledged for the repayment. The county’s estimated legal debt margin for 2026 is \$1,516,492,309.

However, the county’s long-term debt and level of annual debt service are governed by state legislation and by County Board policy. State law establishes maximum debt limits as described above. Washington County imposes the more restrictive of two debt policies: 12.5 percent of general county expenditures or 15 percent of the total gross levy. According to County Board policy, the cap for annual debt service levy would be \$24,800,745. \$8,006,845 is how much more additional annual debt service the county can implement under the current debt service levy.

¹⁴ League of Minnesota Cities, Handbook for Minnesota Cities, Chapter 21: Property Tax Levy

¹⁵ Minnesota House Research Department, Overview of Property Taxes <https://www.house.mn.gov/hrd/issinfo/2025PTPresent.pdf>

¹⁶ Minnesota Revenue, Understanding Property Taxes (<https://www.house.mn.gov/hrd/issinfo/2025PTPresent.pdf>)

¹⁷ Numbers provided by Washington County

The charts below illustrate the various limits and available capacity.

The county's bond ratings are Aaa/AAA, the highest rating obtainable from both Standard & Poor's Rating Services and Moody's Investor's Services. The county has maintained this rating since 2011. By having the highest rating, the county can borrow money for capital projects at the lowest possible cost.

| | |
|--|------------------------|
| 1. Legal Debt Limit – State of Minnesota General Obligation Debt | |
| Estimated taxable market value of property for taxes payable in 2026 | \$53,736,817,700 |
| Debt limit (3 percent of payable 2026 taxable market value) | 3% |
| Maximum debt applicable to debt limit | \$1,612,104,531 |
| Less current outstanding debt (principal) | <u>(\$99,350,000)</u> |
| Available margin per Legal Debt Limits: | \$1,512,754,531 |
| 2. Debt Authority under Capital Improvement Plan (CIP) Legislation | |
| Estimated market value of property for taxes payable in 2026 | \$55,266,763,200 |
| Debt limit (.12 percent of payable 2026 estimated market value) | 0.12% |
| Maximum annual principal and interest limit | \$66,320,116 |
| Less current maximum principal and interest for any given year for CIP bonds | <u>(\$15,855,420)</u> |
| Available margin per Debt Authority under CIP Legislation: | \$50,464,696 |
| 3. Washington County Debt Policy Limits | |
| a.) 12.5 percent of 2026 total budgeted operating expenditures | \$40,381,188 |
| Less current debt service levy | <u>(\$16,793,900)</u> |
| Available margin per County Board policy, option #1: | \$23,587,288 |
| or, | |
| b.) 15 percent of the 2026 total budgeted gross levy (<i>most restrictive graphed</i>) | \$24,800,745 |
| Less current debt service levy | <u>(\$16,793,900)</u> |
| Available margin per County Board policy, option #2: | \$8,006,845 |

Issuing Debt for Natural Resource Protection

The state authorizes counties to issue general obligation bonds for various purposes, including parks, playgrounds, and the acquisition of development rights in the form of conservation easements.¹⁸ When the use of proceeds is the acquisition or betterment of any land or easements, the proceeds may be used to pay all expenses that are reasonably necessary and incidental. This includes the cost of necessary professional planning studies to determine desirable locations, architectural, engineering, legal, financial advisory, and other professional services, printing and publication, and interest to accrue on obligations prior to the anticipated date of commencement of the collection of taxes or special assessments to be levied (or other funds pledged for the payment of the obligations and interest).¹⁹ Proceeds from a general obligation bond issuance may not be used for ongoing expenses, such as operations and maintenance.

The table below illustrates the annual debt service and tax increase required for a range of bond amounts that could be issued by the county. The table also demonstrates the cost for a homeowner with a home worth \$100,000 or \$420,900, the latter being the median pay 2026 home value in Washington County. For example, a \$35 million bond would add \$2.9 million to the county's annual debt service and cost the owner of a median value home in the county an average

¹⁸ Minnesota Statutes 475.52

¹⁹ Minnesota Statutes 475.65

of \$22 per year in property taxes. In addition to the state debt requirements, general obligation bond amounts shown in the chart below adhere to the county debt guidelines.

| Estimated Bond Financing Costs, Washington County, MN | | | | | | | |
|---|---------------|------------------|----------------------|--------------------------|----------------------------|----------------------------|----------------------------|
| Bond Issue | Interest Rate | Maturity (Years) | Annual Debt Service* | Taxable Net Tax Capacity | Property Tax Rate Increase | Annual Cost/ \$100K Home** | Annual Cost/Median Home*** |
| \$20,000,000 | 5.00% | 20 | \$1,685,094 | \$564,719,602 | 0.30% | \$1.86 | \$12.30 |
| \$25,000,000 | 5.00% | 20 | \$2,106,368 | \$564,719,602 | 0.37% | \$2.33 | \$15.38 |
| \$30,000,000 | 5.00% | 20 | \$2,527,641 | \$564,719,602 | 0.45% | \$2.80 | \$18.45 |
| \$35,000,000 | 5.00% | 20 | \$2,948,915 | \$564,719,602 | 0.52% | \$3.26 | \$21.53 |
| \$40,000,000 | 5.00% | 20 | \$3,370,189 | \$564,719,602 | 0.60% | \$3.73 | \$24.60 |
| \$45,000,000 | 5.00% | 20 | \$3,791,462 | \$564,719,602 | 0.67% | \$4.19 | \$27.68 |
| \$50,000,000 | 5.00% | 20 | \$4,212,736 | \$564,719,602 | 0.75% | \$4.66 | \$30.75 |
| \$55,000,000 | 5.00% | 20 | \$4,634,009 | \$564,719,602 | 0.82% | \$5.12 | \$33.83 |
| <i>*Collected at 105%.</i> | | | | | | | |
| <i>**Based on tax capacity of \$624.50 for a \$100,000 home</i> | | | | | | | |
| <i>***Based on tax capacity of \$4,122.31 for residential homestead with \$420,900 median pay 2026 home value</i> | | | | | | | |

The Trust for Public Land’s bond cost calculations provide a basic estimate of debt service, tax increase, and cost to the average homeowner in the community of potential bond issuances for conservation. Assumptions include the following:

- 1) the entire debt amount is issued in the first year and payments are equal until maturity;
- 2) maturity is 20-years;
- 3) the debt service levy is collected at 105 percent, as required by Minnesota law.

The property tax estimates assume that property taxes would be raised to pay the debt service on bonds. The cost per household represents the average annual impact of increased property taxes levied to pay the debt service. The estimates do not take into account growth in the tax base due to new construction, annexation over the life of the bonds, or the possibility that the county will sell bonds only as needed for specific projects, not all at once. A conservative interest rate of 5 percent is assumed. The annual debt service and cost per household are the maximum tax impacts that could occur if the entire debt amount is issued at once.

Implementation²⁰

In Minnesota, bonds must be approved by a majority of the voters of the county voting on the question at a special election called for that purpose, or at a general election.²¹ When a county board of commissioners resolves to issue bonds for any purpose requiring the approval of the voters, it must provide for submission of the proposition of their issuance at a general or special election. The notice of the election must state the maximum amount and the purpose of the proposed issue. The county governing body may, according to its judgment and discretion, “submit as a single ballot question or as two or more separate questions in the notice of election and ballots the proposition of their issuance, stated conjunctively or in the alternative, for the acquisition, construction, or improvement of any facilities at one or more locations”.²² The proceeds of obligations issued after approval of the electors may only be spent for the purposes stated in the ballot language.²³

If the electors do not approve the issuing of obligations at an election, the question of authorizing the obligations for the same purpose and in the same amount may not be submitted to the electors within a period of 180 days from the date the election was held. If the question of authorizing the obligations for the same purpose and in the same amount is not approved a second time it may not

²⁰ Minnesota Statutes 375.20
²¹ Minnesota Statutes 475.58
²² Minnesota Statutes 475.59
²³ Minnesota Statutes 475.58

be submitted to the electors within a period of one year after the second election.²⁴ The statute, read literally, states that a change of \$1 in the amount would permit an early resubmission, but common sense suggests that some more substantial change would be required.

Two weeks published notice must be given, “and may also give ten days posted notice, of the election, stating the time of the election, the location of each polling place, the offices to be filled, and all propositions or questions to be voted upon at the election.” The clerk must also post a copy of the notice in the clerk’s office for public inspection.²⁵

For the purposes of this report, the next statewide general election will occur on November 3, 2026. Washington County holds regular municipal elections on the first Tuesday after the first Monday in November of each even numbered year. This is the same date as the statewide general election. Special elections may only be held on one of the following five dates:

- Second Tuesday in February (February 10, 2026)
- Second Tuesday in April (April 14, 2026)
- Second Tuesday in May (May 12, 2026)
- Second Tuesday in August (August 11, 2026)
- First Tuesday after the first Monday in November (November 3, 2026)²⁶

Generally, the structure of the ballot is fixed by statute, but the content requirements of the question are broad. Overall, ballots must be prepared in a manner that enables the voters to understand the questions that are to be voted upon.²⁷ The form of the ballot shall be: “Shall (here state the substance of the resolution to be submitted)? Yes No.....”. Please see Appendix C for examples of successful ballot language for other local land conservation bond issue questions in Minnesota.

Specifically, debt obligations payable from property taxes must include on the ballot the following notice in boldface type:

"BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE."²⁸

Additionally, when a question is to be submitted to a vote, a concise statement of the nature of the question must be printed on the ballot.²⁹ The words, “Yes” and “No” must be printed to the left of this statement, with a square to the left of each word so that the voter may indicate by a mark (X) either a negative or affirmative vote. The ballot shall include instructions directing the voter to put an (X) in the square before the word “YES” if the voter desires to vote for the question or put an (X) before the word “NO” if the voter desires to vote against the question.

In the case of general obligation bonds backed solely by the property tax, the issuing county is required to levy at the time the bonds are sold (in the resolution awarding the sale), an un-repealable ad valorem tax for each of the maturity years of the bond. That tax equals 105 percent of the principal and interest due in that year. The purpose of the five percent over levy is to cover possible deficiencies in tax collection. The resolution must be filed with the county auditor who must levy the tax for the years indicated. If, however, other revenues are pledged as security for

²⁴ Minnesota Statutes 475.58

²⁵ <https://www.revisor.mn.gov/statutes/cite/205.16>

²⁶ <http://www.sos.state.mn.us/election-administration-campaigns/elections-calendar/special-elections/>

²⁷ Minnesota Statutes 204B.35

²⁸ Minnesota Statutes 275.60

²⁹ Minnesota Statutes 204B.36

the bonds (special assessments, tax increments, revenues) the amount of the annual tax levies may be reduced by the county's reasonable estimate of expected revenues from those sources.³⁰

There is no clear state law, regulation, or court decision that defines how long voter authorization for a bond issue remains effective.³¹

Getting to the Ballot

A county board may call a special county election upon a question to be held within 74 days after a resolution to that effect is adopted. Upon the adoption of the resolution the county auditor shall post and publish notices of the election, as required by section 204D.22, subdivisions 2 and 3.

The county auditor of a county in which a special election is to be held shall direct the clerk of each municipality in which the election is to be held to post a notice of the special primary and special election at least seven days before the special primary and at least 14 days before the special election in the manner provided in sections 204B.33 and 204B.34. If the special primary is to be held 14 days before the special election, a single notice of both elections may be posted seven days before the primary.

When the special primary or special election is to be held on the same day as any other election, notice of the special primary or special election may be included in the notice of the other election, if practicable.

For the November 3, 2026, election, the 74-day deadline would be August 21, 2026.

Although state statutes do not definitively explain how an election must be ordered, an ordinance or resolution passed by a board of commissioners authorizing a public measure is a common method in other Minnesota counties. There are two primary methods to place a measure on the ballot in Minnesota: council resolution and ordinance initiative. In Washington County, the County Board of Commissioners may place the question on the ballot.³²

In November 2006, county voters approved a \$20 million bond referendum for the county's Land and Water Legacy Program. The ballot language for this successful bond measure was as follows:

COUNTY QUESTION

*PRESERVATION OF WATER QUALITY, WOODLANDS, AND OTHER NATURAL AREAS
In favor of authorizing Washington County to issue general obligation bonds in one or more issues in an amount not to exceed \$20,000,000 to acquire and improve land and interests in land, for the purposes of improving water quality of rivers, lakes and streams; protecting drinking water sources; purchasing parklands; preserving wetlands and woodlands; and protecting land along water bodies from development, with spending reviewed by a citizens' advisory committee and subject to an annual audit?*

*BY VOTING 'YES' ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A
PROPERTY TAX INCREASE.*

This proposal would cost approximately \$12 per year for ten years for each \$100,000 in property value on most property types. Agricultural land and non-commercial seasonal properties currently are exempt from the tax. The maximum amount of the increased tax

³⁰ Thus, where 100 percent of the cost of an improvement project is assessed against benefited property, no tax levy need be made, or if 50 percent is to be assessed, the 105 percent rule applies only to the 50 percent levied for the city's share of the cost of the project. Minnesota Statutes 475.61

³¹ League of Minnesota Cities, Handbook for Minnesota Cities, Chapter 23: Debt and Borrowing

³² Minnesota Statutes 275.3

levy as a percentage of market value would be 0.0111% and the maximum amount that would be raised by the new tax rate in the first year to be levied would be \$2,600,000.

The measure was approved with 61 percent support.

Capital Improvement Bonds

Without a public vote, counties may issue some debt for projects included in the county capital improvement plan (CIP). The annual debt service for CIP bonds may not exceed 0.12 percent³³ of taxable market value of property in the county. The issuance of capital improvement bonds is subject to a public notice and hearing, a supermajority vote of the county board, and if petitioned, a public vote.

| | |
|---|------------------|
| Debt Authority Under CIP Legislation | |
| Estimated market value of property 2026 | \$55,266,763,200 |

| | |
|---|----------------------------|
| Multiplied by <u>.0012 (and minus maximum principle & interest) =</u> | |
| Total annual CIP debt authority | \$50,464,696 ³⁴ |

This is the total annual debt obligation (principal and interest) of Capital Improvement Bonds that may be outstanding at any one time.

The adoption of the Capital Improvement Plan is the first step in gaining the authority to issue these bonds. Once the CIP has been approved, a county must hold a public hearing on its plans to issue bonds. For a county to pursue financing of projects under Minnesota Statutes, Section 373.40, must fulfill the requirements of the chapter. Specifically, the county board must approve a sale of Capital Improvement Bonds by a 3/5ths majority. In addition, a county board must hold a public hearing for public comment. Notice of such a hearing must be published in the official newspaper of the county 14 to 28 days prior to the public hearing. Although no referendum is required, the decision to issue capital improvement bonds is subject to “reverse referendum”. A county may issue the bonds unless a petition requesting a referendum signed by voters equal to five percent of the votes cast in the most recent general election is filed with the county auditor within 30 days following the public hearing.

In 2024 the county issued a \$25 million CIP bond for county capital improvements.

Considerations for Referendum and CIP Bonds

Both referendum (voted) debt and capital improvement plan bond issues are payable from taxes levied on the net tax capacity of property.

Advantages & Disadvantages

Referendum Bonds

- Statutory debt limit is less restrictive than for Capital Improvement Plan (CIP) bonds.
- Public vote is required.

Capital Improvement Plan (CIP) Bonds

³³ Minn. Stat. sec. 373.40, subd. 4

³⁴ Includes Debt Outstanding

- May be issued by a county commission with no public vote required.
- Land conservation projects must be included in the CIP.
- Annual debt service limit is more restrictive for CIP bonds than the total statutory debt limit.
- Agricultural and seasonal properties are not exempt.

Election Analysis

Election History

Election results can often be helpful in gauging voter support for capital projects and tolerance for public spending. With the exception of the property tax increase by budget and capital improvement bonds, the financing options covered in this report require voter approval. As such, an examination of election history on similar fiscal questions can be instructive. Still, past election results are not necessarily indicative of current voter sentiment on public financing, nor on a particular proposal. The Trust for Public Land recommends engaging a professional pollster to conduct a public opinion survey that tests ballot language, tax tolerance, and program priorities of county voters.

The table below summarizes election results of various fiscal ballot questions placed before county voters at the county, municipal, and school district level over the past ten years. Over this time period tax-related measures have received mixed results.

| Washington County Local Election Results 2015-2025 | | | | |
|--|-------------------------|---|--------|-------|
| Jurisdiction Name | Election Month and Year | Ballot Description | Status | % Yes |
| ISD #622 | Nov-25 | Revoking Existing Referendum Authorization; Approving New Authorization | Fail | 41% |
| ISD #622 | Nov-25 | Approval of Capital Project Levy Authorization for Technology | Fail | 43% |
| ISD #832 | Nov-25 | Approval of School District Referendum Revenue Authorization | Pass | 64% |
| ISD #832 | Nov-25 | Approval of School District Bond Issue | Pass | 59% |
| Stillwater | Nov-24 | City of Stillwater Riverfront Park Sales Tax Referendum | Pass | 63% |
| Woodbury | Nov-24 | Sales and Use Tax for Public Safety Campus Improvements | Pass | 54% |
| Oakdale | Nov-24 | Extend Police Facility Expansion Sales Tax Without Rate Increase | Pass | 68% |
| Oakdale | Nov-24 | Extend New Public Works Facility Sales Tax Without Rate Increase | Pass | 71% |
| Cottage Grove | Nov-24 | Sales and Use Tax for Improvements to Hamlet Park | Fail | 40% |
| Cottage Grove | Nov-24 | Sales and Use Tax for Development of Mississippi Dunes Park | Fail | 41% |
| Cottage Grove | Nov-24 | Sales Tax for Improvements to River Oaks Golf Course | Fail | 28% |
| ISD #833 | Nov-23 | Approval of School Building Bonds Secondary Schools (\$160,875,000) | Pass | 57% |

| | | | | |
|---------------|--------|--|------|-----|
| ISD #833 | Nov-23 | Approval of School Building Bonds Elementary Schools (\$40,350,000) | Pass | 55% |
| ISD #833 | Nov-23 | Revoke and Replace Capital Project Levy Authorization for Technology | Pass | 52% |
| ISD #834 | Nov-23 | Approval of School Building Bonds (\$174,845,000) | Pass | 57% |
| Oakdale | Nov-22 | Considering Sales Tax for Construction of New Public Works Facility | Pass | 52% |
| Oakdale | Nov-22 | Considering Sales Tax for Expansion and Remodel of Police Facility | Pass | 55% |
| ISD #622 | Nov-22 | Approval of Capital Project Levy Authorization for Technology | Fail | 45% |
| ISD #624 | Nov-22 | Renewal of Expiring Capital Project Levy Authorization | Pass | 57% |
| ISD #2144 | Nov-22 | Revoking Existing Referendum Revenue Authorization; Approving New Authorization | Fail | 34% |
| ISD #2144 | Nov-22 | Approval of School Building Bonds | Fail | 36% |
| Cottage Grove | Nov-21 | Acquisition, Design, Construction & Betterment of Cottage Grove Community Center | Fail | 49% |
| ISD #622 | Nov-21 | Renewal of Expiring Referendum Revenue Authorization | Pass | 57% |
| ISD #622 | Nov-21 | Approval of Capital Project Levy For Technology and Curriculum | Fail | 47% |
| ISD #832 | Nov-21 | School District Question 1 Renewal of Capital Project Levy Authorization for Technology | Pass | 66% |
| ISD #833 | Nov-21 | School District Question 1 Revoking Existing Referendum Revenue Authorization; Approving New Authorization | Pass | 53% |
| ISD #833 | Nov-21 | School District Question 2 Revoking Existing Capital Project Levy Authorization; Approving New Authorization | Fail | 50% |
| ISD #834 | Nov-21 | School District Question 1 Approval of School District Referendum Revenue Authorization | Pass | 56% |
| SD #834 | Nov-21 | School District Question 2 Approving Capital Project Levy Authorization to Fund Technology | Pass | 52% |
| ISD #624 | Nov-19 | Approval of School District Bond Issue | Pass | 67% |
| ISD #831 | Nov-18 | School District Question Revoking Existing Referendum Revenue Authorization; Approving New Authorization | Pass | 57% |
| ISD #832 | Nov-18 | School District Question Revoking Existing Referendum Revenue Authorization; Approving New Authorization | Pass | 57% |
| ISD #624 | Nov-17 | Renewal of Expiring School District Referendum Revenue Authorization | Pass | 83% |
| ISD #831 | Nov-17 | Revoking Existing Referendum Revenue Authorization Approving New Referendum Revenue Authorization | Fail | 46% |
| ISD #831 | Nov-17 | Approving the Issuance of General Obligation School Building Bonds | Fail | 47% |
| ISD #833 | Nov-17 | Renewal of School District Expiring Referendum Revenue Authorization | Pass | 68% |
| ISD #833 | Nov-17 | Approval of Additional Referendum Revenue Authorization | Pass | 52% |
| ISD #833 | Nov-17 | Approval of Technology Capital Project Levy Authorization | Pass | 51% |
| ISD #622 | Nov-16 | Approval of School District Referendum Revenue Authorization | Pass | 54% |

State fiscal measures on the ballot have enjoyed strong support from Washington County voters.

| Washington County Statewide Election Results | | | | | |
|--|---------------------|--|--------|--------------|-----------------|
| Measure Name | Election Month/Year | Ballot Description | Status | % Yes County | % Yes Statewide |
| Amendment 1 | Nov-24 | Extend the dedication of lottery-derived revenue to Environment and Natural Resources Fund for 25 years | Pass | 81% | 77% |
| Amendment 1 | Nov-08 | To protect our natural resources and preserve Minnesota's arts and cultural heritage by increasing the sales and use tax rate beginning July 1, 2009, by three-eighths of one percent on taxable sales until the year 2034 | Pass | 55% | 59% |
| Amendment 1 | Nov-06 | To dedicate the motor vehicle sales tax to highways and public transportation. | Pass | 57% | 57% |
| Amendment 1 | Nov-98 | To extend use of lottery for environmental trust fund. | Pass | 77% | 77% |

Voter Registration and Turnout

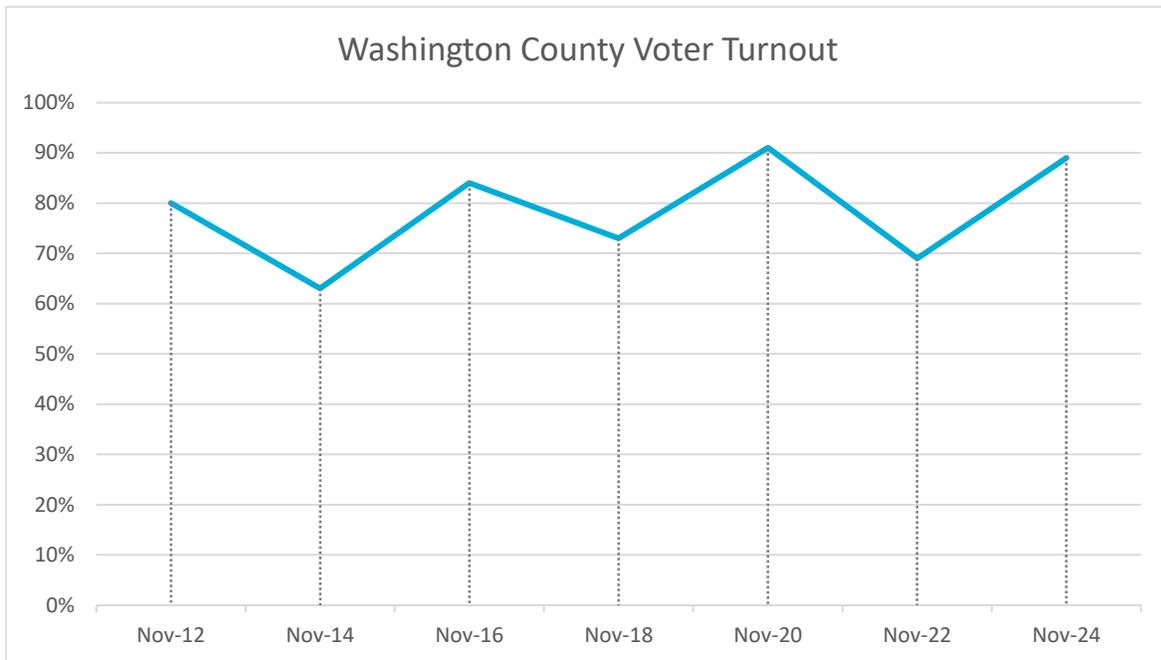
As of December 1, 2025, the county had 194,088 registered voters.³⁵ In 2024, the county supported former Vice President Kamala Harris with 53 percent of the vote compared with 44 percent for President Donald Trump. Minnesota does not have political party registration; there is no requirement for partisan registration.

The chart below shows voter turnout for every countywide election in the county during the past decade. Voter turnout is highest for mid-term and presidential elections and lowest for primary elections.

| Presidential | Midterm | Presidential | Midterm | Presidential | Midterm | Presidential |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|
| Nov. 2012 | Nov. 2014 | Nov. 2016 | Nov. 2018 | Nov. 2020 | Nov. 2022 | Nov. 2024 |
| 80% | 63% | 82% | 73% | 91% | 69% | 89% |

The successful 2006 conservation bond was approved during a midterm election.

³⁵ <http://www.sos.state.mn.us/election-administration-campaigns/data-maps/voter-registration-counts/>



Early Voting³⁶

For most elections, absentee voting locations must be open during their normal business hours starting 46 days before the election.

GENERAL ELECTION NOVEMBER 3, 2026

First day to vote early in person: Friday, September 18

Last day to vote early in person: Monday, November 2

Locations offering absentee ballots for federal, state or county elections must also be open:

- The last Saturday before Election Day (9 a.m. — 3 p.m.)
- The day before Election Day until 5 p.m.

Before the state general election, these additional hours are also required:

- The Tuesday before Election Day until 7 p.m.
- The second to last Saturday before Election Day (9 a.m. — 3 p.m.)
- The last Sunday before Election Day (9 a.m. — 3 p.m.)

These additional hours do not apply to school districts holding standalone elections.

Some local jurisdictions may provide additional absentee voting days or hours beyond the above required days and times.

³⁶ <https://www.sos.state.mn.us/elections-voting/other-ways-to-vote/vote-early-in-person/>

Appendix A: Minnesota Conservation Finance Ballot Measures

| Minnesota Parks and Conservation Finance Ballot Measures, 1990-present | | | | | | |
|--|-----------|---|--------|-------|---------------------------------------|----------------------|
| Jurisdiction Name | Date | Description | Status | % Yes | Parks and Conservation Funds Approved | Total Funds Approved |
| Minnesota | 11/5/2024 | 25-year extension of lottery revenue to the Environment and Natural Resources Fund | Pass | 77% | \$2,700,000,000 | \$2,700,000,000 |
| Waite Park | 11/8/2022 | 19-year, .5 percent sales tax increase for regional trail connection | Fail | 49% | | |
| Rochester | 11/3/2020 | \$2 million annual property tax levy to maintain, operate and improve existing parks. | Pass | 61% | \$40,000,000 | \$40,000,000 |
| Brooklyn Park | 11/6/2018 | Bond for parks and recreation | Pass | 63% | \$26,000,000 | \$26,000,000 |
| Eagan | 11/4/2008 | Bond for the purchase of golf course for open space | Fail | 46.9% | | |
| Minnesota | 11/4/2008 | 25-year, Constitutional Amendment dedicating three-eighths of one percent sales tax increase for natural resource protection and arts | Pass | 56.0% | \$5,537,250,000 | \$6,900,000,000 |
| Mendota Heights | 4/24/2007 | Bond issue to purchase golf course to maintain as recreational land | Pass | 53.7% | \$2,790,000 | \$2,790,000 |
| Andover | 11/7/2006 | Bond for the preservation of land, watersheds and wildlife | Pass | 53.9% | \$2,000,000 | \$2,000,000 |
| Plymouth | 11/7/2006 | Bond for the acquisition of land for open space, greenways, parks, and recreational lands | Pass | 64.0% | \$9,000,000 | \$9,000,000 |
| Sartell | 11/7/2006 | Bonds backed by sales tax revenue for the purchase of open space, parks, and trails | Pass | 83.4% | \$5,000,000 | \$5,000,000 |
| Tofte | 6/13/2006 | Bond for the acquisition of 29 acres of parkland | Pass | 78.6% | \$160,000 | \$160,000 |
| Washington County | 11/7/2006 | Bond to purchase land to protect water quality, wetlands, woodlands, lakes, rivers and streams | Pass | 61.2% | \$20,000,000 | \$20,000,000 |
| Eden Prairie | 11/8/2005 | Bond for the acquisition of park land and the improvement of existing parks | Pass | 58.1% | \$2,000,000 | \$4,695,000 |
| Woodbury | 11/8/2005 | Bond to purchase open space throughout the city and to finance park improvements | Pass | 65.5% | \$6,000,000 | \$9,000,000 |
| Eden Prairie | 5/11/2004 | Bond for acquisition, development and improvement of land and facilities for public recreation | Fail | 43.4% | | |
| St. Cloud | 11/2/2004 | 17-year, 1/2% sales and use tax increase to fund regional parks and trails initiative which includes park and land purchase | Pass | 71.0% | \$5,000,000 | \$10,000,000 |
| Wayzata | 11/4/2003 | Bond for acquisition of forest lands | Pass | 51.8% | \$3,135,000 | \$3,135,000 |
| Bemidji | 11/5/2002 | .5 percent sales tax for the acquisition, maintenance, and development of open space, parks and trails | Pass | 58.1% | | |
| Dakota County | 11/5/2002 | Dakota County Farmland Natural Areas Project; Bond to protect farmland, open space, water, and natural areas. | Pass | 56.6% | \$20,000,000 | \$20,000,000 |
| Minnetonka | 9/11/2001 | Bond for parks renewal and open space preservation | Pass | 52.2% | \$7,500,000 | \$15,000,000 |
| Blaine | 11/7/2000 | Bond issue for land acquisition | Pass | 53.9% | \$3,500,000 | \$3,500,000 |
| North Mankato | 11/7/2000 | Bond for purchasing parkland and development | Fail | 49.9% | | |

| | | | | | | |
|--|-----------|--|------|-------|---------------|---------------|
| Washington County | 11/7/2000 | Bond issue to acquire and manage conservation easements to establish a corridor of green space | Fail | 48.4% | | |
| Savage | 11/2/1999 | Bond for recreational purposes | Pass | 51.1% | \$1,000,000 | \$5,000,000 |
| Minnesota | 11/3/1998 | Constitutional Amendment to extend use of lottery for environmental trust fund | Pass | 77.2% | \$223,830,000 | \$310,875,000 |
| Woodbury | 6/2/1998 | Bond for open space, parks, recreation | Pass | 74.2% | \$5,000,000 | \$5,000,000 |
| Brooklyn Park | 9/30/1997 | Bond for parks | Pass | 63.2% | \$1,122,000 | \$8,600,000 |
| Chanhassen | 6/14/1997 | Bonds for Open Space, Recreation, Parks, Trails | Pass | 61.8% | \$1,755,000 | \$4,900,000 |
| Prior Lake | 2/25/1997 | Bonds for library, parks and trails | Pass | 52.5% | \$1,175,000 | \$7,800,000 |
| Eagan | 9/10/1996 | Bond for open space, Parks | Fail | 38.2% | | |
| Maple Grove | 6/20/1995 | Bond issue for forest and open space protection | Pass | 65.0% | \$5,000,000 | \$5,000,000 |
| Plymouth | 5/23/1995 | Bonds for open space and trails | Pass | 85.1% | \$2,235,000 | \$2,235,000 |
| Eden Prairie | 5/24/1994 | Bond to buy and preserve 96 acres of land and forest | Pass | 85.0% | \$1,950,000 | \$1,950,000 |
| Woodbury | 6/4/1994 | Bond for parks and recreation | Pass | 51.7% | \$1,200,000 | \$7,600,000 |
| Maplewood | 11/2/1993 | Bond to finance the acquisition of open space | Pass | 54.1% | \$5,000,000 | \$5,000,000 |
| Minnesota | 11/1/1990 | Lottery proceeds to Environmental Fund | Pass | 80.8% | \$89,532,000 | \$124,350,000 |
| <i>Source: The Trust for Public Land's LandVote Database</i> | | | | | | |

Appendix B: Bond Ballot Language Examples

| Bond Ballot Language Examples | | | | |
|-------------------------------|-----------|--------|-------|---|
| Jurisdiction Name | Date | Status | % Yes | Ballot Language |
| Brooklyn Park | 11/6/2018 | Pass | 63% | <p>City Question Natural Resource Protection and Park Improvement Bonds Shall the City of Brooklyn Park be authorized to issue its general obligation bonds in an amount not to exceed \$26,000,000 to provide funds to improve and develop recreational trails, reinvest in neighborhood and community parks, preserve and protect natural resource areas, and construct new and improve existing parks, recreational facilities and special use facilities, including but not limited to senior facilities? Use of bond proceeds would be subject to an annual audit.</p> <p>Yes No</p> <p>BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE</p> |
| Andover | 11/7/2006 | Pass | 54% | <p>PRESERVATION OF WATER, WILDLIFE AND NATURAL HABITAT AREAS</p> <p>"Shall the City of Andover, Minnesota, be authorized to issue its general obligation bonds in an amount not to exceed \$2,000,000 to finance the acquisition of land from willing sellers for the preservation of natural areas, water and air quality and wildlife habitat? Spending would be subject to an annual audit."</p> <p>BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE.</p> <p>This proposal would cost approximately \$8 per year for each \$100,000 in property value on most property types. The maximum amount of increased levy as a percentage of market value is .0078% and the maximum amount that would be raised by the new referendum tax rate in the first year if it were to be levied is \$195,539.</p> |
| Washington County | 11/7/2006 | Pass | 61 % | <p>COUNTY QUESTION PRESERVATION OF WATER QUALITY, WOODLANDS, AND OTHER NATURAL AREAS</p> <p>In favor of authorizing Washington County to issue general obligation bonds in one or more issues in an amount not to exceed \$20,000,000 to acquire and improve land and interests in land, for the purposes of improving water quality of rivers, lakes and streams; protecting drinking water sources; purchasing parklands; preserving wetlands and woodlands; and protecting land along water bodies from development, with spending reviewed by a citizens' advisory committee and subject to an annual audit?</p> <p>BY VOTING 'YES' ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE.</p> <p>This proposal would cost approximately \$12 per year for ten years for each \$100,000 in property value on most property types. Agricultural land and non-commercial seasonal properties currently are exempt from the tax. The maximum amount of the increased tax levy as a percentage of market value would be 0.0111% and the maximum amount that would be raised by the new tax rate in the first year to be levied would be \$2,600,000.</p> |

| | | | | |
|-------------------|-----------|------|-----|--|
| Dakota County | 11/5/2002 | Pass | 57% | <p>COUNTY QUESTION 1</p> <p>PRESERVATION of WATER, OPEN SPACE, NATURAL AREAS and FARMLAND</p> <p>Shall Dakota County be authorized to issue general obligation bonds in the amount of \$20,000,000 maturing over a term not to exceed ten years, to acquire and improve land and interests in land for the purposes of preserving and protecting water, open space, farmland and natural areas, with all spending reviewed in an annual public audit?</p> <p>BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE.</p> <p>The maximum amount of the increased tax levy as a percentage of market value is 0.009887% and the amount that will be raised by the new tax rate in the first year to be levied (2003) is \$2,550,000.</p> |
| Washington County | 11/7/2000 | Fail | 48% | <p>Washington County is asking voter approval to issue and sell its general obligation bonds in an amount not to exceed \$13.025 million to acquire and manage conservation easements.</p> <p>The amount of taxes that would be levied in the first year of the property tax levy to pay the principal and interest on the bonds is estimated to be approximately \$1,975,000. The maximum amount of taxes that would be levied in any subsequent year for the purpose is estimated to be approximately \$1,975,000. The maximum increase in property tax levy is estimated to be approximately .01799% of the taxable market value of property in the County.</p> <p>The proposed property tax increase, for this purpose, would be approximately \$18 per year on property having a market value of \$100,000 and approximately \$45 per year on most property having a market value of \$250,000. The increased property taxes would be levied for 9 years.</p> <p>COUNTY QUESTION ACQUISITION AND MANAGEMENT OF CONSERVATION EASEMENTS</p> <p>Should the County of Washington be authorized to issue and sell its General Obligation Bonds in an amount not to exceed \$13.025 million to provide funds to acquire and manage conservation easements and other interests in property in order to establish a corridor of green space that would keep lands in their natural state?</p> <p>By voting "yes" on this question you are voting for a property tax increase.</p> |

With any questions or for more information please contact:

Will Abberger

Vice President, Director – Conservation Finance
The Trust for Public Land
850-222-7911 Ext. 23
Will.Abberger@tpl.org

or

Andrew du Moulin

Director, Center for Conservation Finance Research
The Trust for Public Land
(617) 371-0557
Andrew.dumoulin@tpl.org



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PUBLIC
LAND™**

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tpl.org



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
14.A

Department Information

| | | |
|---|--|----------------------------------|
| ORIGINATING DEPARTMENT: Property Records and Taxpayer Services | REQUESTOR: Amy Stenftenagel, Director | REQUESTOR PHONE: 651-430-6182 |
| PRESENTER(S): Lisa Young | MEDIA CONTACT: Lisa Young | |

Agenda Item Details

| | | |
|---|---|-----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Review Assessment Year 2026/Pay 2027 Property Values | | |
| AGENDA YOU ARE REQUESTING TIME ON: Workshop | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 30 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: The County Assessor will provide an overview of property sales, adjustments, and new construction as detailed in the 2026 Assessment Report. The Department of Property Records and Taxpayer Services plans to mail the 2026 property tax statements and assessment year 2026/pay 2027 valuation notices on March 20, 2026, as a joint mailing. Local property value appeal meetings will begin on April 1, 2026, and continue through April 22, 2026. Property owners who disagree with their property valuation are encouraged to contact their county or local assessor. The County Board of Appeal and Equalization will convene on June 16, 2026. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? | | |

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

| | |
|--|------------|
| Amy Stenftenagel, Director | 02/27/2026 |
| Jennifer Wagenius, Deputy County Administrator | 03/02/2026 |

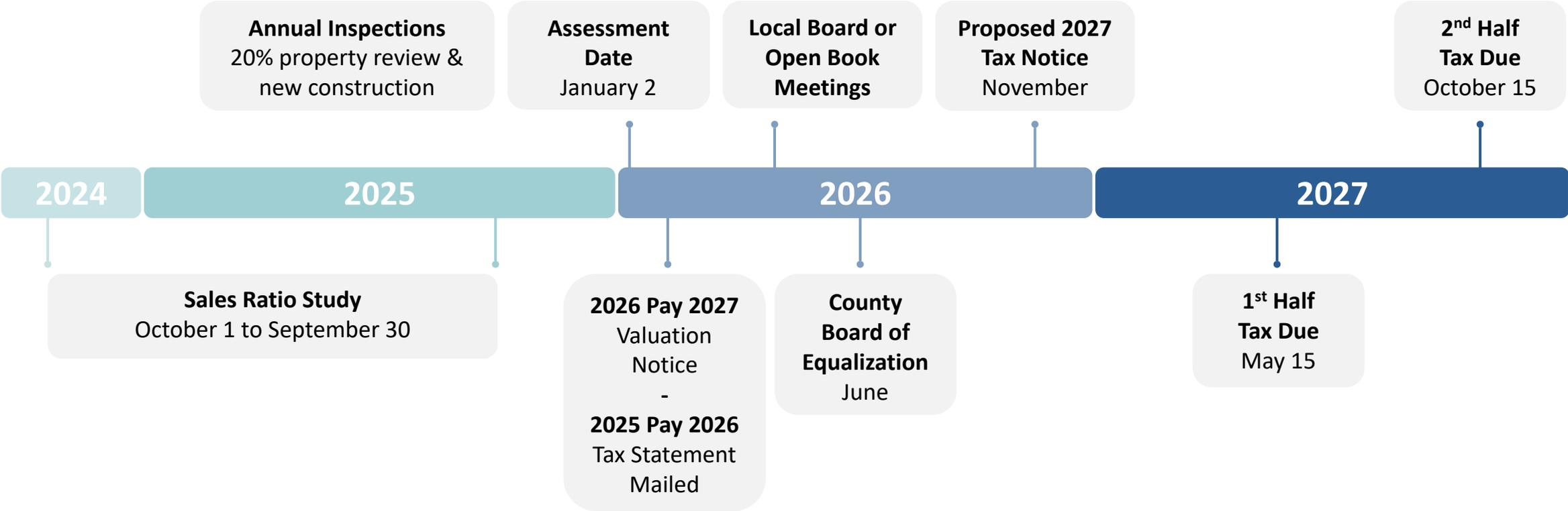


2026 Assessment Report

Washington
County

Assessment Process Overview

Review of Cycle for Taxes Payable in 2027



Assessment & Property Tax in Brief

- **Assessor:** Determines the classification (use), estimates market value of each property, and applies benefits for owners
- **Each Taxing Authority:** Sets the property tax levy, the amount that will be collected from taxable property owners
- **County Auditor:** Calculates the tax rate and property tax owed by each property owner
- **County Treasurer:** Collects taxes and distributes to each jurisdiction



Property Assessment Process - Classifications



Residential – 3 units or less



Agricultural



Commercial & Industrial



Apartment – 4 or more units

Washington County
 Washington County Dept of Property Records and
 Taxpayer Svcs
 14949 62nd St N PO Box 6
 Stillwater, MN 55082
 651-430-6175

VALUATION NOTICE 2026
 2025 Values for Taxes Payable in

Property tax notices are delivered on the following schedule:

- | | | | |
|------|---|--------------------------|-------------------------------|
| Step | Class: | Res Non-Hstl | See Details Below. |
| 1 | Estimated Market Value: | 430,100 | |
| | Homestead Exclusion: | 0 | |
| | Taxable Market Value: | 430,100 | |
| Step | Proposed Taxes Notice | | |
| 2 | 2026 Proposed Tax: Coming November 2025 | | |
| Step | Property Tax Statement | | |
| 3 | 1st Half Taxes: | <i>Coming March 2026</i> | |
| | 2nd Half Taxes: | | |
| | Total Taxes Due in 2026: | | |

Last Year's Example

Taxpayer: D R HORTON INC-MINNESOTA
 20880 KENBRIDGE CT #100
 LAKEVILLE MN 55044



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

It will be too late when proposed taxes are sent.

Property ID#: 05.027.21.42.0032

| | |
|--|---|
| You must have appealed to the Local Board of Appeal meeting first in order to appear before the County Board of Appeal. To appear at the County Board of Appeal you must call the Assessor to get on the agenda. | Property Information (legal description and/or property address) Block 3 Lot 8 SubdivisionCd 3482 SubdivisionName HINTON WOODS |
| | Property Address: 6706 PINE ARBOR LN S. COTTAGE GROVE, MN 55016 |

| Your Property's Classification(s) and Values | Taxes Payable in 2025 (2024 Assessment) | Taxes Payable in 2026 (2025 Assessment) | |
|--|--|--|---|
| The assessor has determined your property's classification(s) to be: | Res Non-Hstl | Res Non-Hstl | <input type="checkbox"/> If this box is checked, your classification has changed from last year's assessment. |
| The assessor has estimated your property's market value to be: | | | <i>The classification(s) of your property affect the rate at which your value is taxed.</i> |
| Estimated Market Value (EMV): | 432,900 | 430,100 | |
| Several factors can reduce the amount that is subject to tax: | | | |
| Green Acres Value Deferral | | | |
| Rural Preserve Value Deferral | | | |
| Open Space Deferral | | | |
| Platted Vacant Land Deferral | | | |
| Exclusion for Veterans With Disabilities | | | |
| Mold Damage Exclusion | | | |
| Homestead Market Value Exclusion | | | |
| Taxable Market Value (TMV) | 432,900 | 430,100 | |
| The following values (if any) are reflected in your estimated and taxable market values: | | | |
| New Improvement Value | | 0 | |

Property information is available online at www.co.washington.mn.us or between 8:00 - 4:30 PM Monday through Friday at the office listed at the top of this notice. Contact your assessor at 651-430-6175 for more information.

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.

| Local Board of Appeal and Equalization/Open Book Meeting | County Board of Appeal and Equalization |
|---|---|
| Attend any of the following: 4/3 5-7 pm Cottage Grv City Hall 4/9 5-7 pm Oakdale City Hall 4/17 5-7 pm Woodbury City Hall 4/23 2-7 pm Wash Co Gov't Ctr | June 17, 2025 @ 5 p.m Washington County Government Center Call 651-430-6175 by May 1st for an appointment |

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



Value notices are mailed to all properties in the county mid March.
 Valuation Notices will be Purple.
 Tax Statements will be Red.

New Construction Reviews

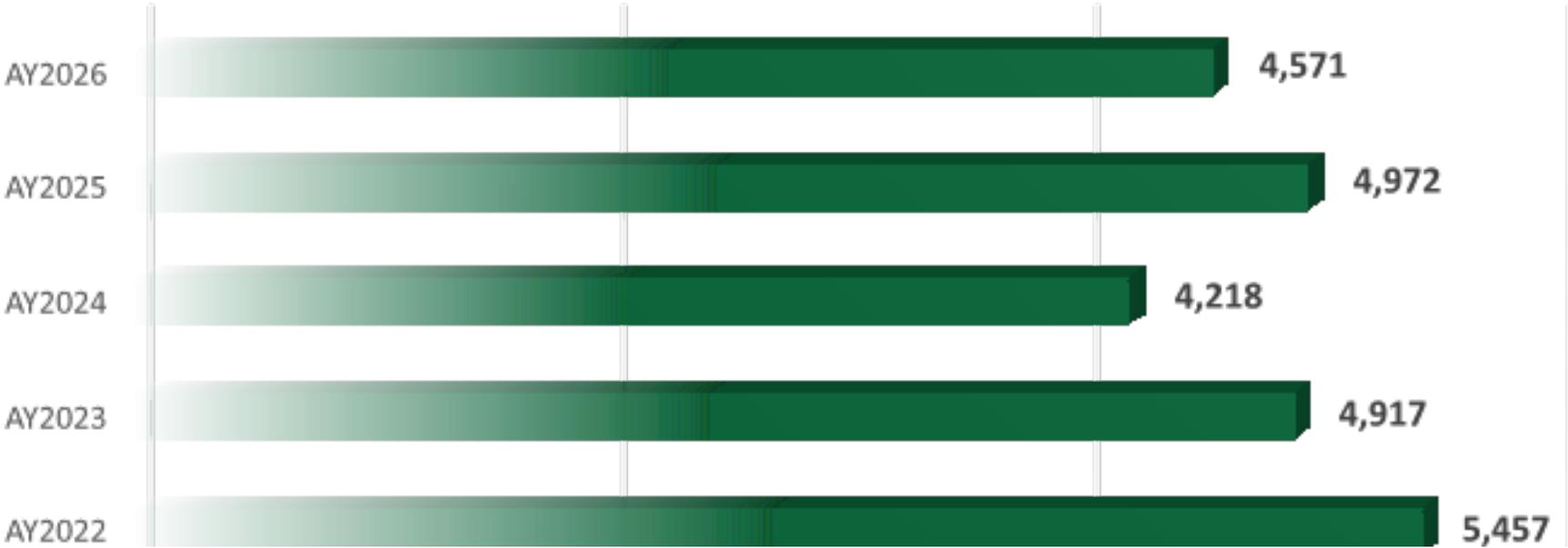
New Construction Reviews ⁽³⁶⁾

| New Construction Reviews | 2021 | 2022 | 2023 | 2024 | 2025 |
|----------------------------|---------------|-----------------|---------------|---------------|---------------|
| | <i>ay2022</i> | <i>ay2023</i> | <i>ay2024</i> | <i>ay2025</i> | <i>ay2026</i> |
| Single Family | 1,592 | 1,066 | 975 | 1,122 | 973 |
| Townhome / Condo | 316 | 218 | 304 | 224 | 141 |
| Apartment | 4 | 9 | 7 | 4 | 10 |
| Commercial / Industrial | 18 | 23 | 16 | 15 | 18 |
| Misc. Permits | 3,527 | 3,601 | 2,916 | 3,607 | 3,429 |
| TOTAL | 5,457 | 4,917 | 4,218 | 4,972 | 4,571 |
| <i>Taxable Value Added</i> | \$987,855,900 | \$1,121,556,700 | \$897,986,300 | \$889,609,200 | \$817,127,300 |

Historical Comparison of All New Construction: Last 5 Years ⁽³⁶⁾

New Construction Reviews

(New Starts & Misc. Permit)



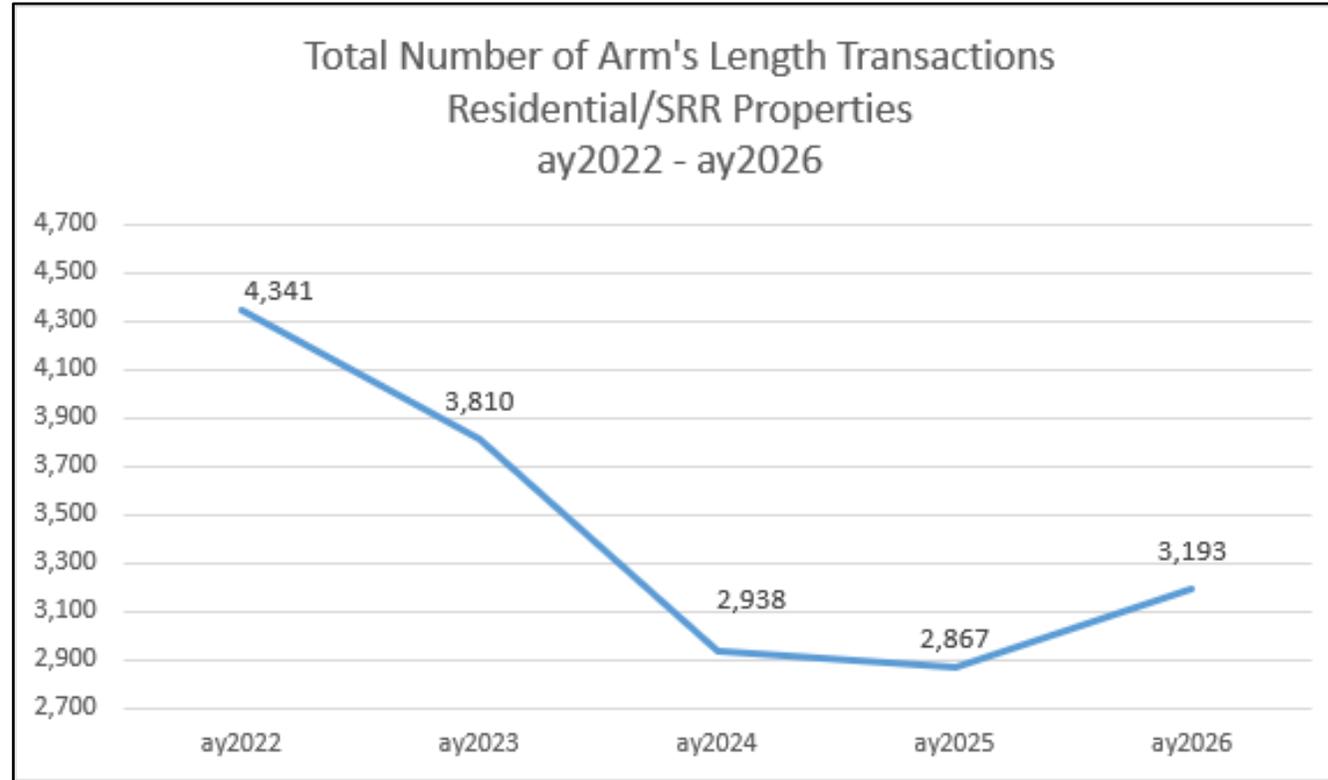
| Calendar Year | 2021 New Starts | 2022 New Starts | 2023 New Starts | 2024 New Starts | 2025 New Starts |
|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Afton | 19 | 11 | 7 | 3 | 9 |
| Bayport | 8 | 14 | 3 | 1 | 2 |
| Baytown | 9 | 12 | 18 | 16 | 16 |
| Birchwood | 1 | 0 | 2 | 1 | 1 |
| Cottage Grove | 536 | 406 | 307 | 335 | 287 |
| Dellwood | 2 | 3 | 0 | 1 | 2 |
| Denmark | 15 | 6 | 3 | 7 | 3 |
| Forest Lake | 41 | 34 | 19 | 94 | 83 |
| Grant | 19 | 14 | 7 | 7 | 12 |
| Grey Cloud | 0 | 0 | 0 | 0 | 0 |
| Hastings | 0 | 0 | 0 | 0 | 0 |
| Hugo | 197 | 110 | 119 | 170 | 133 |
| Lake Elmo | 326 | 162 | 202 | 96 | 163 |
| Lake St. Croix | 0 | 1 | 0 | 1 | 1 |
| Lakeland | 1 | 0 | 2 | 0 | 0 |
| Lakeland Shores | 0 | 1 | 1 | 0 | 0 |
| Landfall | 0 | 0 | 0 | 0 | 0 |
| Mahtomedi | 6 | 6 | 14 | 4 | 7 |
| Marine | 5 | 6 | 2 | 2 | 3 |
| May | 3 | 8 | 4 | 15 | 5 |
| Newport | 70 | 10 | 6 | 0 | 3 |
| Oak Park Hgts | 5 | 1 | 0 | 2 | 0 |
| Oakdale | 24 | 69 | 48 | 94 | 63 |
| Pine Springs | 0 | 0 | 0 | 0 | 0 |
| St. Mary's Point | 2 | 0 | 0 | 0 | 1 |
| St. Paul Park | 1 | 1 | 6 | 4 | 1 |
| Scandia | 20 | 21 | 10 | 9 | 10 |
| Stillwater | 39 | 26 | 11 | 7 | 5 |
| Stillwater Twp | 6 | 1 | 4 | 3 | 6 |
| West Lakeland | 18 | 6 | 2 | 4 | 6 |
| White Bear Lake | 0 | 0 | 0 | 0 | 0 |
| Willernie | 2 | 3 | 0 | 0 | 0 |
| Woodbury | 533 | 352 | 482 | 470 | 292 |
| COUNTY | 1,908 | 1,284 | 1,279 | 1,346 | 1,114 |

Residential New Starts by
Community:
Last 5 Years
(35)

Establishing Market Values: Sales Analysis

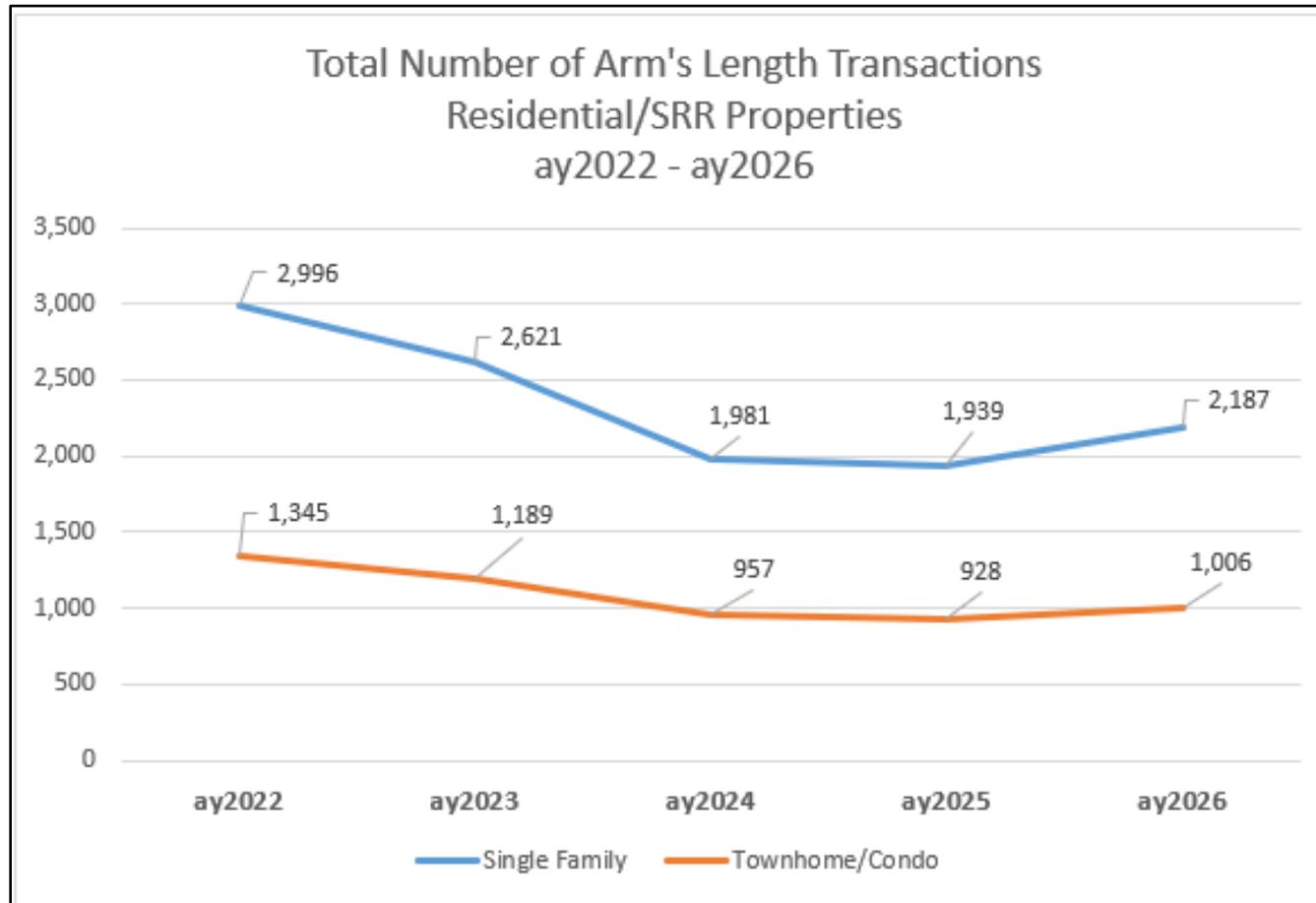
Residential Class

All Residential Sales: Oct. 1, 2024- Sept. 30, 2025 ⁽⁸⁾

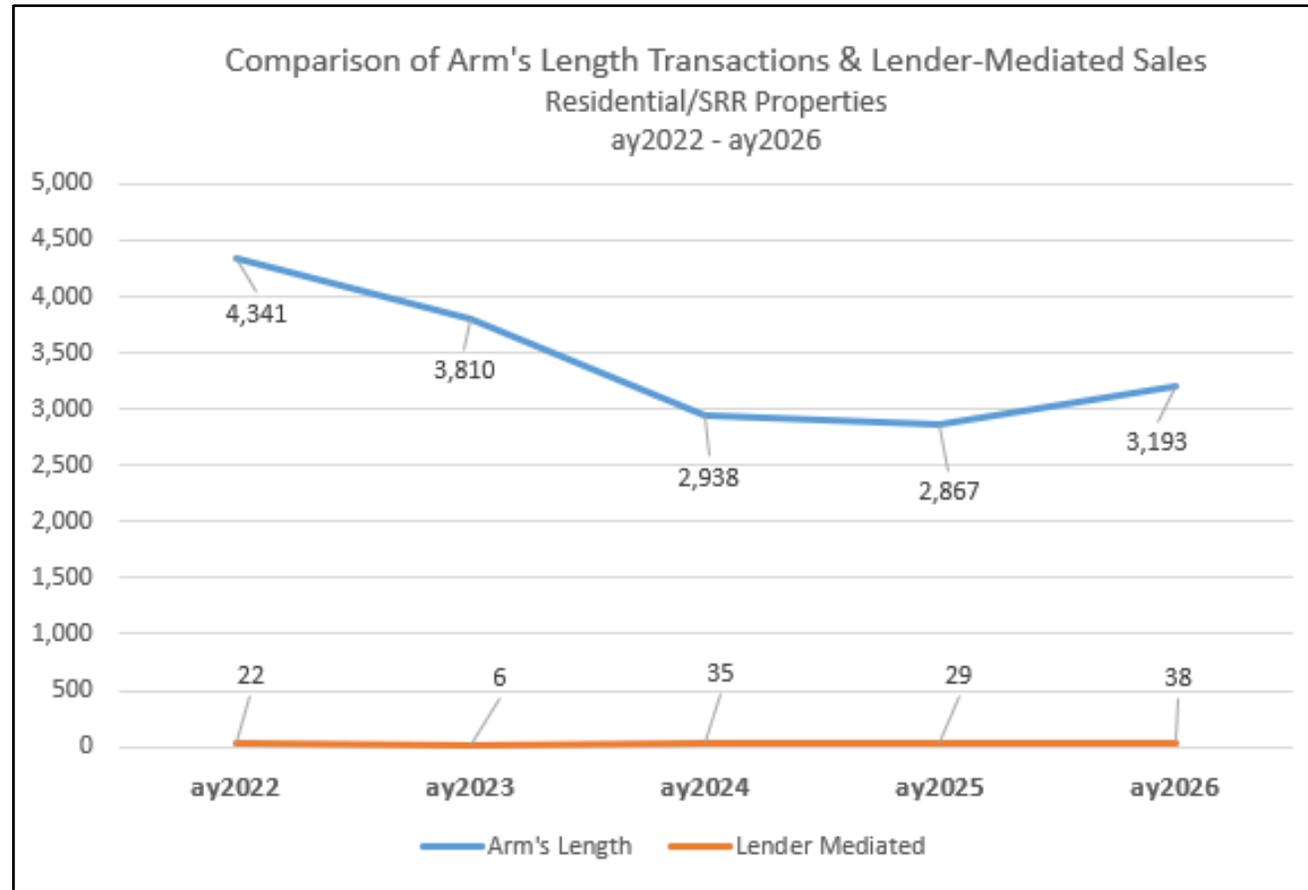


Breakdown: Townhome/Condo & Single Family

Oct. 1, 2024- Sept. 30, 2025 ⁽⁶⁾



Lender Mediated Sales Impact Oct. 1, 2024 – Sept. 30, 2025 ⁽⁹⁾



| City/ Township | Number of Sales | 2025EMV/ Time Adj Sale Price = % | Target 95% CHANGE NEEDED |
|---------------------|-----------------|----------------------------------|--------------------------|
| Afton | 24 | 89.9% | 5.6% |
| Bayport | 21 | 97.7% | -2.8% |
| Baytown | 17 | 100.3% | -5.3% |
| Birchwood | 5 | | |
| Cottage Grove | 478 | 93.5% | 1.6% |
| Dellwood | 9 | 85.6% | 10.9% |
| Denmark | 11 | 86.9% | 9.3% |
| Forest Lake | 195 | 93.6% | 1.5% |
| Grant | 34 | 92.3% | 2.9% |
| Grey Cloud | 2 | | |
| Hastings | - | | |
| Hugo | 274 | 95.7% | -0.8% |
| Lake Elmo | 154 | 92.2% | 3.1% |
| Lake St Crx Beach | 19 | 90.2% | 5.4% |
| Lakeland | 8 | 86.6% | 9.7% |
| Lakeland Shores | 2 | | |
| Landfall | - | | |
| Mahtomedi | 83 | 88.9% | 6.8% |
| Marine | 9 | 95.1% | -0.1% |
| May | 20 | 95.2% | -0.2% |
| Newport | 38 | 97.5% | -2.6% |
| Oak Park Hgts | 45 | 95.1% | -0.1% |
| Oakdale | 305 | 93.4% | 1.7% |
| Pine Springs | - | | |
| St Marys Point | 2 | | |
| St Paul Park | 41 | 93.4% | 1.7% |
| Scandia | 38 | 93.4% | 1.7% |
| Stillwater | 281 | 91.2% | 4.2% |
| Stillwater Township | 10 | 81.7% | 16.3% |
| West Lakeland | 38 | 93.7% | 1.4% |
| White Bear Lake | - | | |
| Willernie | 6 | 87.7% | 8.3% |
| Woodbury | 1,024 | 94.2% | 0.8% |
| COUNTY | 3,193 | 93.6% | 1.5% |

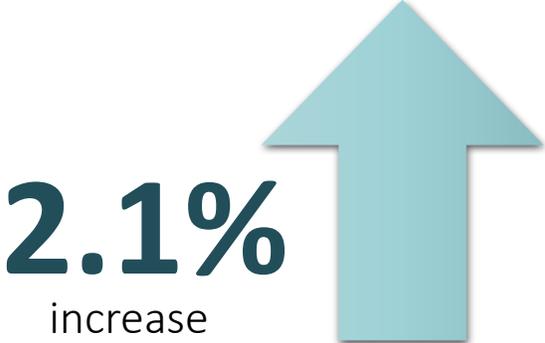
Residential
Adjustments Needed
to Reach Target
Median Ratio

| | # of Sales | Median Sales Ratio | COD | PRD | Low Sale (no trend applied) | High Sale (no trend applied) |
|------------------|--------------|--------------------|-------------|--------------|-----------------------------|------------------------------|
| Afton | 24 | 95.2% | | | \$ 355,000 | \$ 3,500,000 |
| Bayport | 21 | 95.5% | | | \$ 150,000 | \$ 965,250 |
| Baytown | 17 | 95.1% | | | \$ 470,000 | \$ 1,750,000 |
| Birchwood | 5 | | | | \$ 325,000 | \$ 450,000 |
| Cottage Grove | 478 | 94.8% | 5.48 | 1.006 | \$ 185,000 | \$ 985,000 |
| Dellwood | 9 | 95.8% | | | \$ 670,000 | \$ 2,335,000 |
| Denmark | 11 | 94.7% | | | \$ 460,000 | \$ 2,400,000 |
| Forest Lake | 195 | 95.2% | 8.14 | 1.015 | \$ 216,000 | \$ 1,700,000 |
| Grant | 34 | 95.5% | 11.53 | 1.047 | \$ 385,000 | \$ 2,160,000 |
| Grey Cloud | 2 | | | | \$ 310,000 | \$ 670,000 |
| Hastings | - | | | | \$ - | \$ - |
| Hugo | 274 | 95.0% | 6.79 | 1.018 | \$ 170,000 | \$ 2,150,000 |
| Lake Elmo | 154 | 95.3% | 7.67 | 1.010 | \$ 255,000 | \$ 1,799,000 |
| Lake St. Croix | 19 | 95.1% | | | \$ 165,000 | \$ 1,125,000 |
| Lakeland | 8 | 95.0% | | | \$ 355,000 | \$ 1,150,000 |
| Lakeland Shores | 2 | | | | \$ 470,500 | \$ 610,000 |
| Landfall | - | | | | \$ - | \$ - |
| Mahtomedi | 83 | 94.4% | 9.84 | 1.038 | \$ 259,900 | \$ 1,470,000 |
| Marine | 9 | 95.6% | | | \$ 320,000 | \$ 1,199,000 |
| May | 20 | 95.0% | | | \$ 469,900 | \$ 1,400,000 |
| Newport | 38 | 94.8% | 7.97 | 1.011 | \$ 165,000 | \$ 750,000 |
| Oak Park Hgts | 45 | 95.2% | 7.42 | 1.004 | \$ 100,000 | \$ 612,500 |
| Oakdale | 305 | 95.0% | 6.61 | 1.009 | \$ 139,900 | \$ 649,900 |
| Pine Springs | - | | | | \$ - | \$ - |
| St. Mary's Point | 2 | | | | \$ 515,000 | \$ 1,350,000 |
| St. Paul Park | 41 | 95.2% | 6.22 | 1.005 | \$ 235,000 | \$ 441,000 |
| Scandia | 38 | 95.1% | 9.23 | 1.022 | \$ 300,000 | \$ 1,075,000 |
| Stillwater | 281 | 94.8% | 9.95 | 1.025 | \$ 150,000 | \$ 1,535,000 |
| Stillwater Twp | 10 | 94.7% | | | \$ 328,000 | \$ 2,400,000 |
| West Lakeland | 38 | 95.4% | 8.52 | 1.017 | \$ 389,000 | \$ 1,340,000 |
| White Bear Lake | 0 | | | | \$ - | \$ - |
| Willernie | 6 | 94.9% | | | \$ 230,000 | \$ 515,000 |
| Woodbury | 1,024 | 94.9% | 5.79 | 1.009 | \$ 147,500 | \$ 1,700,000 |
| COUNTY | 3,193 | 95.0% | 7.14 | 1.018 | \$ 100,000 | \$ 3,500,000 |

Residential Sales Statistics
 Oct. 1, 2024 – Sept. 30, 2025
 Ratios after AY26 value adjustments
 (11)

Residential Class ⁽²³⁾

Entire Residential Class



| Residential / SRR Class – Past Year Adjustments | | | | | | |
|---|--------|--------|--------|--------|--------|---------------|
| TOTAL | AY2022 | AY2023 | AY2024 | AY2025 | AY2026 | 5-Year Change |
| | 20.7% | 7.9% | -2.4% | 2.3% | 2.1% | 30.5% |

| | ay2026 New Construction | Number of Parcels | ay2025 Res/SRR Value | ay2026 Res/SRR Value | ay2026 % Growth (less NC) |
|------------------|----------------------------|----------------------|--------------------------|--------------------------|---------------------------------|
| Afton | \$ 9,201,000 | 1,255 | \$ 825,528,800 | \$ 874,522,600 | 4.8% |
| Bayport | \$ 2,015,900 | 1,054 | \$ 438,098,400 | \$ 439,931,100 | 0.0% |
| Baytown | \$ 16,040,800 | 895 | \$ 675,084,700 | \$ 668,364,800 | -3.4% |
| Birchwood | \$ 518,400 | 412 | \$ 220,074,100 | \$ 231,734,800 | 5.1% |
| Cottage Grove | \$ 106,385,300 | 15,084 | \$ 5,617,726,500 | \$ 5,864,625,000 | 2.5% |
| Dellwood | \$ 3,553,200 | 496 | \$ 461,489,800 | \$ 503,499,200 | 8.3% |
| Denmark | \$ 4,571,000 | 747 | \$ 445,863,000 | \$ 481,092,600 | 6.9% |
| Forest Lake | \$ 25,243,600 | 7,598 | \$ 2,872,869,000 | \$ 2,932,101,800 | 1.2% |
| Grant | \$ 13,733,800 | 1,776 | \$ 1,168,294,500 | \$ 1,211,881,800 | 2.6% |
| Grey Cloud | \$ 256,900 | 151 | \$ 58,156,300 | \$ 57,870,400 | -0.9% |
| Hastings | | 4 | \$ 791,100 | \$ 820,300 | 3.7% |
| Hugo | \$ 68,591,700 | 6,974 | \$ 2,790,336,700 | \$ 2,882,395,900 | 0.8% |
| Lake Elmo | \$ 96,200,700 | 5,287 | \$ 2,983,741,600 | \$ 3,171,897,400 | 3.1% |
| Lake St. Croix | \$ 669,000 | 705 | \$ 178,697,300 | \$ 183,380,900 | 2.2% |
| Lakeland | \$ 391,900 | 782 | \$ 334,368,800 | \$ 355,868,600 | 6.3% |
| Lakeland Shores | \$ 502,300 | 142 | \$ 79,767,100 | \$ 82,639,300 | 3.0% |
| Landfall | | 1 | \$ 215,600 | \$ 185,300 | -14.1% |
| Mahtomedi | \$ 5,857,000 | 3,035 | \$ 1,471,951,800 | \$ 1,519,382,700 | 2.8% |
| Marine | \$ 1,214,600 | 509 | \$ 207,898,100 | \$ 211,432,200 | 1.1% |
| May | \$ 5,137,400 | 1,436 | \$ 846,348,300 | \$ 861,693,300 | 1.2% |
| Newport | \$ 1,461,100 | 1,530 | \$ 476,273,900 | \$ 486,605,600 | 1.9% |
| Oak Park Hgts | \$ 676,900 | 1,564 | \$ 460,615,500 | \$ 457,734,800 | -0.8% |
| Oakdale | \$ 28,596,100 | 10,067 | \$ 3,161,007,400 | \$ 3,262,245,500 | 2.3% |
| Pine Springs | \$ 175,700 | 164 | \$ 84,002,600 | \$ 85,615,200 | 1.7% |
| St. Mary's Point | \$ 875,600 | 295 | \$ 114,696,200 | \$ 116,712,600 | 1.0% |
| St. Paul Park | \$ 995,800 | 2,064 | \$ 536,945,400 | \$ 551,283,600 | 2.5% |
| Scandia | \$ 7,603,900 | 2,218 | \$ 939,989,200 | \$ 962,980,100 | 1.6% |
| Stillwater | \$ 8,135,300 | 7,536 | \$ 3,164,777,600 | \$ 3,283,037,700 | 3.5% |
| Stillwater Twp | \$ 8,358,200 | 816 | \$ 523,234,700 | \$ 587,091,700 | 10.6% |
| West Lakeland | \$ 10,995,400 | 1,446 | \$ 1,055,184,900 | \$ 1,075,132,300 | 0.8% |
| White Bear Lake | | 99 | \$ 34,231,500 | \$ 34,640,900 | 1.2% |
| Willernie | \$ 115,400 | 312 | \$ 65,117,600 | \$ 70,348,100 | 7.9% |
| Woodbury | \$ 156,050,300 | 27,238 | \$ 12,065,079,500 | \$ 12,351,917,000 | 1.1% |
| COUNTY | \$ 584,124,200 | 103,692 | \$ 44,358,457,500 | \$ 45,860,665,100 | 2.1% |

Residential Class
Summary:
Current Year
Adjustments
(22)

| | Median ay2022 | % Change | Median ay2023 | % Change | Median ay2024 | % Change | Median ay2025 | % Change | Median ay2026 | % Change |
|----------------------|-------------------|--------------|-------------------|-------------|-------------------|--------------|-------------------|-------------|-------------------|-------------|
| Afton | \$ 597,000 | 22.1% | \$ 697,800 | 16.9% | \$ 617,600 | -11.5% | \$ 661,000 | 7.0% | \$ 676,400 | 2.3% |
| Bayport | \$ 336,400 | 16.7% | \$ 375,100 | 11.5% | \$ 377,400 | 0.6% | \$ 389,700 | 3.3% | \$ 386,100 | -0.9% |
| Baytown | \$ 691,900 | 17.4% | \$ 837,200 | 21.0% | \$ 841,000 | 0.5% | \$ 832,600 | -1.0% | \$ 822,100 | -1.3% |
| Birchwood | \$ 435,400 | 22.7% | \$ 416,700 | -4.3% | \$ 437,400 | 5.0% | \$ 439,700 | 0.5% | \$ 470,700 | 7.1% |
| Cottage Grove | \$ 328,600 | 21.4% | \$ 365,200 | 11.1% | \$ 354,500 | -2.9% | \$ 368,400 | 3.9% | \$ 375,900 | 2.0% |
| Dellwood | \$ 804,900 | 17.0% | \$ 895,600 | 11.3% | \$ 854,200 | -4.6% | \$ 772,800 | -9.5% | \$ 865,900 | 12.0% |
| Denmark | \$ 612,100 | 31.0% | \$ 655,500 | 7.1% | \$ 669,000 | 2.1% | \$ 643,600 | -3.8% | \$ 695,800 | 8.1% |
| Forest Lake | \$ 361,000 | 28.3% | \$ 371,500 | 2.9% | \$ 383,600 | 3.3% | \$ 387,000 | 0.9% | \$ 394,800 | 2.0% |
| Grant | \$ 618,400 | 22.8% | \$ 676,700 | 9.4% | \$ 654,000 | -3.4% | \$ 684,700 | 4.7% | \$ 693,800 | 1.3% |
| Grey Cloud | \$ 480,500 | 29.4% | \$ 478,600 | -0.4% | \$ 488,700 | 2.1% | \$ 519,600 | 6.3% | \$ 512,700 | -1.3% |
| Hastings | | | | | | | | | | |
| Hugo | \$ 379,300 | 22.4% | \$ 408,700 | 7.8% | \$ 389,400 | -4.7% | \$ 408,700 | 5.0% | \$ 417,100 | 2.1% |
| Lake Elmo | \$ 553,800 | 20.7% | \$ 585,700 | 5.8% | \$ 581,700 | -0.7% | \$ 585,800 | 0.7% | \$ 599,500 | 2.3% |
| Lake St. Croix | \$ 293,700 | 17.5% | \$ 325,700 | 10.9% | \$ 300,000 | -7.9% | \$ 332,600 | 10.9% | \$ 341,100 | 2.6% |
| Lakeland | \$ 349,000 | 17.5% | \$ 370,500 | 6.2% | \$ 337,200 | -9.0% | \$ 358,600 | 6.3% | \$ 392,400 | 9.4% |
| Lakeland Shores | \$ 418,300 | 16.7% | \$ 444,400 | 6.2% | \$ 451,400 | 1.6% | \$ 437,300 | -3.1% | \$ 460,800 | 5.4% |
| Landfall | | | | | | | | | | |
| Mahtomedi | \$ 435,800 | 24.1% | \$ 444,100 | 1.9% | \$ 450,900 | 1.5% | \$ 455,900 | 1.1% | \$ 470,800 | 3.3% |
| Marine | \$ 499,600 | 31.5% | \$ 477,300 | -4.5% | \$ 529,000 | 10.8% | \$ 556,100 | 5.1% | \$ 556,000 | 0.0% |
| May | \$ 567,200 | 25.5% | \$ 621,700 | 9.6% | \$ 578,600 | -6.9% | \$ 644,400 | 11.4% | \$ 651,500 | 1.1% |
| Newport | \$ 285,700 | 24.4% | \$ 325,500 | 13.9% | \$ 305,100 | -6.3% | \$ 327,500 | 7.3% | \$ 321,800 | -1.7% |
| Oak Park Hgts | \$ 294,600 | 17.4% | \$ 322,400 | 9.4% | \$ 321,900 | -0.2% | \$ 350,000 | 8.7% | \$ 343,100 | -2.0% |
| Oakdale | \$ 315,000 | 19.2% | \$ 343,300 | 9.0% | \$ 337,800 | -1.6% | \$ 342,700 | 1.5% | \$ 352,000 | 2.7% |
| Pine Springs | \$ 538,900 | 25.6% | \$ 563,400 | 4.5% | \$ 582,400 | 3.4% | \$ 580,400 | -0.3% | \$ 592,000 | 2.0% |
| St. Mary's Point | \$ 402,900 | 20.3% | \$ 446,500 | 10.8% | \$ 446,000 | -0.1% | \$ 403,800 | -9.5% | \$ 416,100 | 3.0% |
| St. Paul Park | \$ 266,600 | 20.3% | \$ 277,600 | 4.1% | \$ 279,500 | 0.7% | \$ 291,500 | 4.3% | \$ 295,200 | 1.3% |
| Scandia | \$ 476,800 | 27.0% | \$ 495,600 | 3.9% | \$ 497,600 | 0.4% | \$ 522,800 | 5.1% | \$ 524,500 | 0.3% |
| Stillwater | \$ 373,800 | 19.3% | \$ 409,500 | 9.6% | \$ 409,400 | 0.0% | \$ 408,000 | -0.3% | \$ 424,000 | 3.9% |
| Stillwater Twp | \$ 612,400 | 22.6% | \$ 630,500 | 3.0% | \$ 644,800 | 2.3% | \$ 643,500 | -0.2% | \$ 703,700 | 9.4% |
| West Lakeland | \$ 606,500 | 20.5% | \$ 695,900 | 14.7% | \$ 648,300 | -6.8% | \$ 710,100 | 9.5% | \$ 715,600 | 0.8% |
| White Bear Lake | \$ 345,500 | 25.0% | \$ 345,800 | 0.1% | \$ 354,600 | 2.5% | \$ 354,600 | 0.0% | \$ 356,100 | 0.4% |
| Willernie | \$ 266,200 | 17.6% | \$ 254,500 | -4.4% | \$ 255,100 | 0.2% | \$ 282,800 | 10.9% | \$ 301,000 | 6.4% |
| Woodbury | \$ 419,000 | 19.3% | \$ 456,600 | 9.0% | \$ 441,100 | -3.4% | \$ 451,500 | 2.4% | \$ 454,400 | 0.6% |
| COUNTY MEDIAN | \$ 384,200 | 21.3% | \$ 415,600 | 8.2% | \$ 407,900 | -1.9% | \$ 417,400 | 2.3% | \$ 426,100 | 2.1% |

**Historical Median
Residential Values**
 (Improved Parcels >= \$25,000)

**Ay2026 Median:
\$426,100 (2.1%)**
 (30)

| | Over 15% Decrease | 10.1% - 15% Decrease | 5.1% - 10% Decrease | .1% to 5% Decrease | No Change | .1% to 5% Increase | 5.1% - 10% Increase | 10.1% - 15% Increase | Over 15% Increase | Total | Total Decrease & No Change | Total Increase |
|------------------|-------------------|----------------------|---------------------|--------------------|-----------|--------------------|---------------------|----------------------|-------------------|---------|----------------------------|----------------|
| Afton | 2 | 4 | 56 | 61 | 100 | 701 | 192 | 76 | 63 | 1,255 | 223 | 1,032 |
| Bayport | 3 | 10 | 88 | 555 | 180 | 157 | 11 | 7 | 43 | 1,054 | 836 | 218 |
| Baytown | 5 | 28 | 257 | 434 | 51 | 67 | 8 | 14 | 31 | 895 | 775 | 120 |
| Birchwood | - | 2 | - | 3 | 44 | 99 | 216 | 31 | 17 | 412 | 49 | 363 |
| Cottage Grove | 19 | 5 | 327 | 2,976 | 1,475 | 7,818 | 1,552 | 149 | 763 | 15,084 | 4,802 | 10,282 |
| Dellwood | 1 | 1 | 1 | 2 | 32 | 107 | 71 | 235 | 46 | 496 | 37 | 459 |
| Denmark | 1 | - | 1 | - | 90 | 235 | 314 | 76 | 30 | 747 | 92 | 655 |
| Forest Lake | 26 | 5 | 136 | 1,464 | 631 | 4,628 | 377 | 136 | 195 | 7,598 | 2,262 | 5,336 |
| Grant | 3 | 5 | 141 | 609 | 195 | 297 | 388 | 66 | 72 | 1,776 | 953 | 823 |
| Grey Cloud | 1 | - | - | 101 | 37 | 6 | 2 | 1 | 3 | 151 | 139 | 12 |
| Hastings | - | - | - | - | 3 | 1 | - | - | - | 4 | 3 | 1 |
| Hugo | 5 | 19 | 376 | 2,435 | 798 | 2,634 | 337 | 39 | 331 | 6,974 | 3,633 | 3,341 |
| Lake Elmo | 3 | 6 | 33 | 1,045 | 481 | 2,398 | 712 | 188 | 421 | 5,287 | 1,568 | 3,719 |
| Lake St. Croix | 5 | 6 | 5 | 13 | 176 | 433 | 29 | 7 | 31 | 705 | 205 | 500 |
| Lakeland | 3 | 1 | 3 | 11 | 87 | 43 | 384 | 220 | 30 | 782 | 105 | 677 |
| Lakeland Shores | - | - | - | 5 | 26 | 40 | 65 | 1 | 5 | 142 | 31 | 111 |
| Landfall | - | - | - | - | - | - | 1 | - | - | 1 | - | 1 |
| Mahtomedi | 117 | 12 | 85 | 353 | 87 | 1,531 | 571 | 186 | 93 | 3,035 | 654 | 2,381 |
| Marine | 10 | 7 | 65 | 56 | 181 | 75 | 70 | 15 | 30 | 509 | 319 | 190 |
| May | 5 | 2 | 12 | 311 | 751 | 245 | 66 | 18 | 26 | 1,436 | 1,081 | 355 |
| Newport | 3 | 10 | 119 | 763 | 218 | 266 | 16 | 13 | 122 | 1,530 | 1,113 | 417 |
| Oak Park Hgts | 2 | 29 | 79 | 526 | 434 | 390 | 98 | 3 | 3 | 1,564 | 1,070 | 494 |
| Oakdale | 4 | 13 | 192 | 1,734 | 1,286 | 6,007 | 528 | 62 | 241 | 10,067 | 3,229 | 6,838 |
| Pine Springs | - | - | - | 5 | 18 | 138 | 2 | 1 | - | 164 | 23 | 141 |
| St. Mary's Point | 44 | - | 5 | 19 | 73 | 122 | 20 | 3 | 9 | 295 | 141 | 154 |
| St. Paul Park | 10 | - | 5 | 420 | 644 | 800 | 80 | 24 | 81 | 2,064 | 1,079 | 985 |
| Scandia | 6 | 2 | 62 | 624 | 465 | 746 | 171 | 66 | 76 | 2,218 | 1,159 | 1,059 |
| Stillwater | 8 | 2 | 143 | 574 | 728 | 4,063 | 1,626 | 294 | 98 | 7,536 | 1,455 | 6,081 |
| Stillwater Twp | - | 2 | 2 | 10 | 86 | 36 | 228 | 291 | 161 | 816 | 100 | 716 |
| West Lakeland | 1 | 6 | 24 | 454 | 121 | 700 | 93 | 17 | 30 | 1,446 | 606 | 840 |
| White Bear Lake | - | - | - | 4 | 6 | 88 | 1 | - | - | 99 | 10 | 89 |
| Willernie | 4 | 1 | 1 | - | 78 | 23 | 134 | 54 | 17 | 312 | 84 | 228 |
| Woodbury | 30 | 3 | 289 | 6,465 | 4,420 | 14,130 | 1,026 | 106 | 769 | 27,238 | 11,207 | 16,031 |
| COUNTY | 321 | 181 | 2,507 | 22,032 | 14,002 | 49,024 | 9,389 | 2,399 | 3,837 | 103,692 | 39,043 | 64,649 |
| | 0.31% | 0.17% | 2.42% | 21.25% | 13.50% | 47.28% | 9.05% | 2.31% | 3.70% | 100.00% | 37.65% | 62.35% |

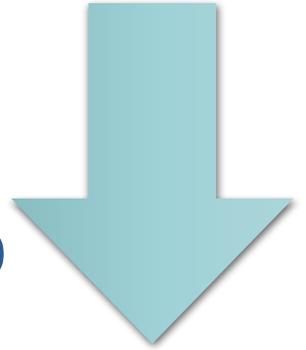
Counts of
 Residential Parcels
 by Range of
 Increase/Decrease
 (28)

Agricultural Class

Agricultural Class (14)

- Ag market value changes are typically like residential changes within each community

-0.6%
decrease



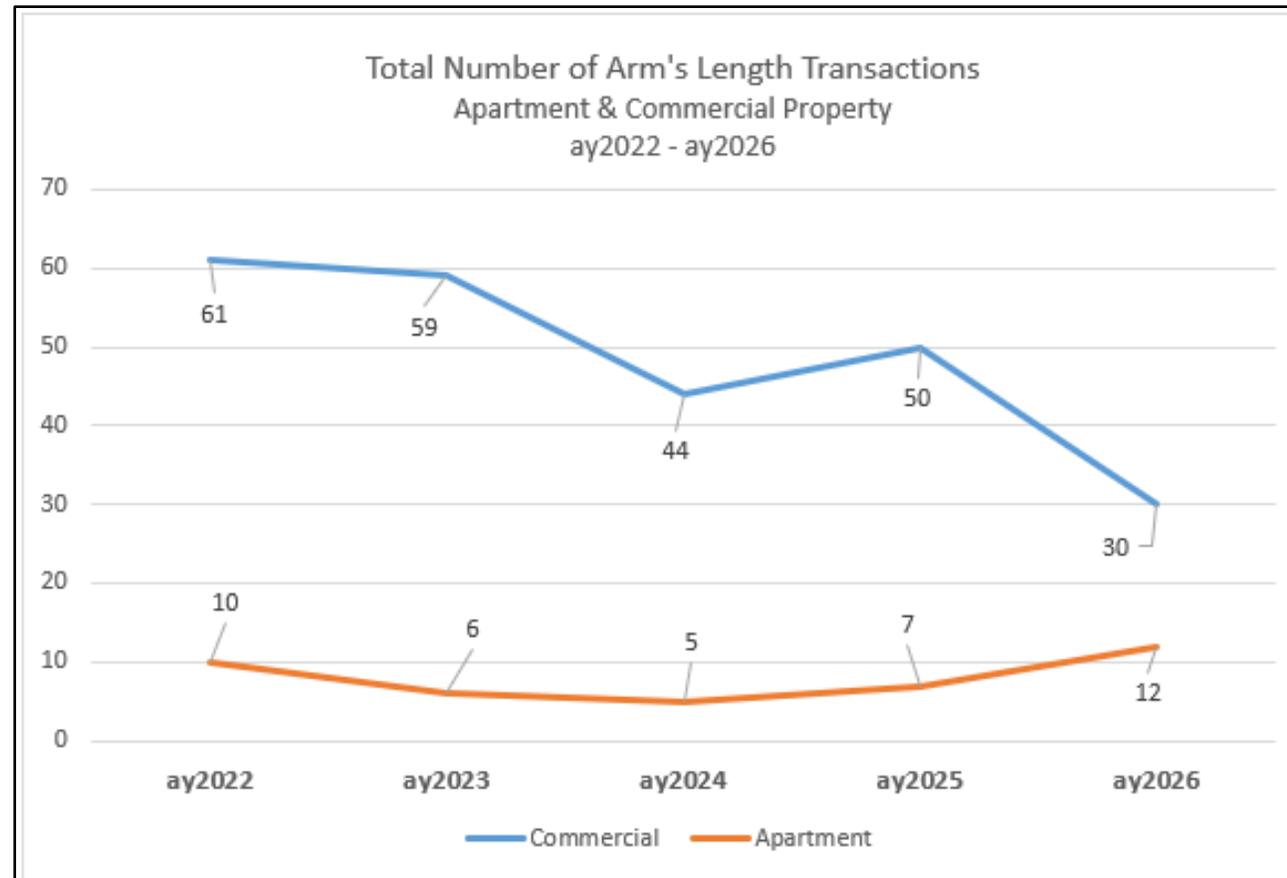
Green Acre & Rural Preserve (taxable) agriculture value changes:

- North Tillable: \$7,772/acre (increase \$300/acre)
- North Other: \$3,083/acre (increase \$300/acre) *(Productive Pasture; Meadow; Rural Preserve)*
- South Tillable: \$10,290/acre (increase \$200/acre)
- South Other: \$4,016/acre (increase \$200/acre) *(Productive Pasture; Meadow; Rural Preserve)*

| Agriculture– Past Year Adjustments | | | | | | |
|------------------------------------|--------|--------|--------|--------|--------|---------------|
| TOTAL | AY2022 | AY2023 | AY2024 | AY2025 | AY2026 | 5-Year Change |
| | 23.7% | 10.6% | -2.8% | 2.8% | -0.6% | 33.7% |

Apartment, Commercial, and Industrial Class

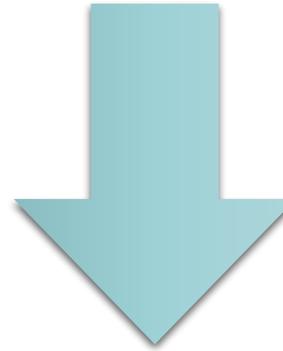
Apartment & Commercial/Industrial Sales Oct. 1, 2024 – Sept. 30, 2025 ⁽⁶⁾



Commercial/Industrial Class ⁽²⁰⁾

- Ay2026: Local adjustments are based on regional sales activity; separate market adjustments

-0.5%
decrease



Commercial & Industrial Class – Past Year Adjustments

| TOTAL | AY2022 | AY2023 | AY2024 | AY2025 | AY2026 | 5-Year Change |
|-------|--------|--------|--------|--------|--------|---------------|
| | 2.9% | 19.8% | 0.4% | -0.4% | -0.5% | 22.2% |

- The Twin Cities **office** market is the tail of two markets – Suburban and Downtown Minneapolis and St. Paul. Washington County reflects that suburban strength with our larger markets remaining stable with steady demand and moderate vacancies. The overall metro vacancy is just above 20%.
- The Twin Cities **industrial** market remains active, but increasingly tenant-driven across the metro market giving tenants more negotiating power. Although vacancies have edged up, asking rents remain firm. Washington County has 2 million square feet available for lease or sale, particularly in Woodbury and Cottage Grove.
- The Twin Cities **retail** market is driven by the strong suburban markets where demand for quality space continues to outpace supply with limited new construction in the pipeline. Population growth and strong household incomes in Washington County such as Woodbury continue to contribute to significant demand for retail.

Apartment Class ⁽¹⁷⁾

- Ay2026: Local adjustments are primarily based on local market

-1.7%
decrease



Apartment Class – Past Year Adjustments

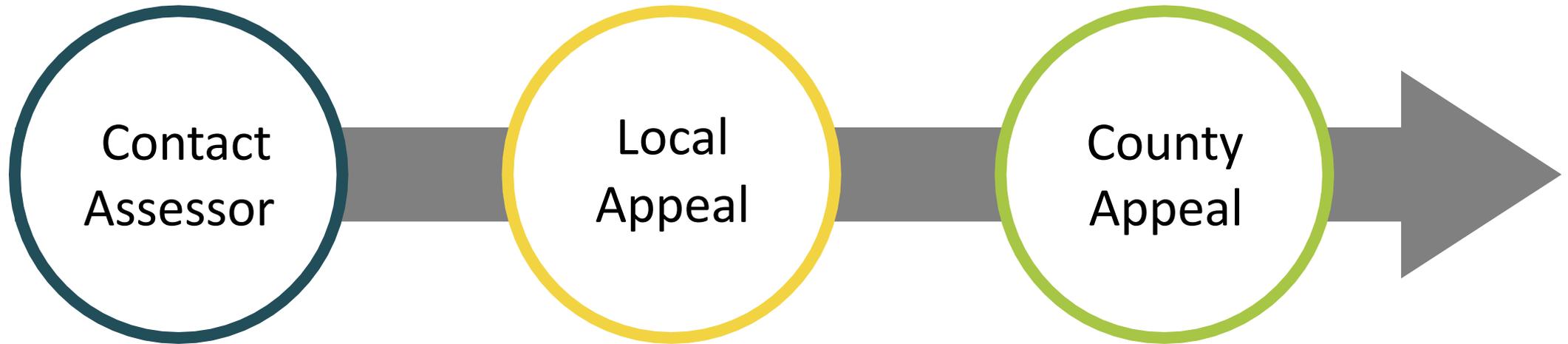
| TOTAL | AY2022 | AY2023 | AY2024 | AY2025 | AY2026 | 5-Year Change |
|-------|--------|--------|--------|--------|--------|---------------|
| | 19.4% | 6.6% | 0.3% | -1.0% | -1.7% | 23.6% |

- The Twin Cities **multi-family** market has gained momentum in 2025 as a slowdown in new construction helps rebalance supply and demand. This shift has pushed vacancy down to about 6.3%, the lowest level in five years. At the same time, renovation-focused multifamily properties are under pressure. Higher interest rates, rising renovation costs, and slower rent growth have made the traditional buy-renovate-sell strategy more difficult. In particular, the Class C and D apartments in Washington County are driving much of the value decline in this segment of the market.

Appeals

March 2026-June 23, 2026

Appeals Process



Taxpayers may also appeal to the Minnesota Tax Court without any other levels of appeal

Local & County Board of Appeal & Equalization Meetings (46)

| City/Township | Format | Meeting Date | Time | Location |
|--------------------|-------------|---------------------------|---------|--|
| Mahtomedi | Local Board | Wednesday, April 1, 2026 | 5:00 PM | Mahtomedi City Hall 600 Stillwater Rd |
| Hugo | Local Board | Thursday, April 2, 2026 | 5:30 PM | Hugo City Hall 14669 Fitzgerald Ave N |
| Baytown | Local Board | Monday, April 6, 2026 | 4:00 PM | Baytown Community Center 4020 McDonald Dr N |
| Marine on St Croix | Local Board | Tuesday, April 7, 2026 | 9:00 AM | Marine on St Croix City Hall 121 Judd St |
| Denmark | Local Board | Tuesday, April 7, 2026 | 4:30 PM | Denmark Town Hall 14008 90th St S |
| Birchwood | Local Board | Tuesday, April 7, 2026 | 6:00 PM | Birchwood Village City Hall 207 Birchwood Ave |
| Scandia | Local Board | Monday, April 13, 2026 | 5:00 PM | Scandia Community Center 14727 209th St N |
| Forest Lake | Local Board | Monday, April 13, 2026 | 5:00 PM | Forest Lake City Hall 1408 Lake St S |
| Dellwood | Local Board | Tuesday, April 14, 2026 | 4:00 PM | Dellwood City Hall 111 Wildwood Rd |
| Lake Elmo | Local Board | Tuesday, April 14, 2026 | 4:30 PM | Lake Elmo City Hall 3880 Laverne Ave N |
| May | Local Board | Wednesday, April 15, 2026 | 9:00 AM | May Town Hall 13939 Norell Ave N |
| Willernie | Local Board | Monday, April 20, 2026 | 5:30 PM | Willernie City Hall 111 Wildwood Rd |

- Twelve (12) communities hold Local Board of Appeal & Equalization (LBAE) meetings
- Property owners in these communities must first appeal to their LBAE in order to appeal to the County Board of Appeal & Equalization (CBAE)
- **CBAE Meeting is June 16, 2026**
- Appeals by appointment
appt. deadline is May 1, 2026

Regional Open Book Meetings (46)

- Property owners in Open Book communities may attend any of the three regional Open Book meetings
 - Cottage Grove
 - Woodbury
 - Stillwater
- Twenty (21) Open Book communities
- Can appeal directly to the County Board of Appeal & Equalization **(CBAE) June 16, 2026**

| | |
|----------------------------|-----------|
| Afton | Open Book |
| Bayport | Open Book |
| Cottage Grove | Open Book |
| Grant | Open Book |
| Grey Cloud Island Township | Open Book |
| Hastings | Open Book |
| Lake St Croix Beach | Open Book |
| Lakeland | Open Book |
| Lakeland Shores | Open Book |
| Landfall | Open Book |
| Newport | Open Book |
| Oak Park Heights | Open Book |
| Oakdale | Open Book |
| Pine Springs | Open Book |
| St Mary's Point | Open Book |
| St Paul Park | Open Book |
| Stillwater City | Open Book |
| Stillwater Township | Open Book |
| West Lakeland | Open Book |
| White Bear Lake | Open Book |
| Woodbury | Open Book |

May attend any one of three Regional Open Book meetings

NOTE: The Oakdale City Hall & Woodbury City Hall meeting locations have been replaced by one meeting at the new Central Service Center, in Woodbury

| | |
|--|-------------------------------------|
| <u>Regional Open Book-Cottage Grove</u> | Cottage Grove Service Center |
| Thursday April 2, 2026 | 13000 Ravine Parkway |
| 5-7 PM | Room 150 |
| <u>Regional Open Book-Woodbury</u> | Central Service Center |
| Thursday April 16, 2026 | 1261 Woodlane Dr |
| 5-7 PM | Room F201 |
| <u>Regional Open Book-Stillwater</u> | Washington Cty Govt Center |
| Wednesday April 22, 2026 | 14949 62nd St N |
| 2-7 PM | 5th Floor - Rm 5599 |

Questions?

Assessment Report

- 2026 -

Washington
 County

This report includes specific information regarding the 2026 assessment, as well as general information about both the appeals and assessment processes.

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INTRODUCTION

The Washington County Assessor Division has prepared this 2026 Assessment Report for use by the County Board, City Councils, Town Boards, residents, and staff. This report includes specific information regarding the 2026 assessment, as well as general information about both the appeals and assessment processes.

Minnesota statutes establish specific requirements for the assessment of property. The law requires that all real property be valued at market value, which is defined as the usual or most likely selling price as of the January 2nd assessment date.

The estimated market values established through the 2026 assessment are based upon actual real estate market trends of Washington County properties from **October 1, 2024, through September 30, 2025**. From these trends, our mass appraisal system is used to determine individual property values. Detailed discussion of the sales analysis can be found in the “Sales Analysis” section of this report.

The summaries breaking down the adjustments made in each community, by property use, can be found in the “Past and Current Year Adjustments/Parcel Count” section of this report.

Property owners who have questions or concerns regarding the estimated market value that has been established for their property are encouraged to contact the property appraiser responsible for their area. In most cases, an interior inspection of the property will be necessary. For detailed discussion regarding the appeals period, please refer to the section of this report titled “Other Assessment Related Information.”

Lisa Young, S.A.M.A.

Washington County Assessor

SALES ANALYSIS SECTION

Sales Analysis

The assessment function is governed by Minnesota State statute. The law requires that all real property be valued at market value, which is defined as the usual or most likely selling price as of the assessment date of January 2nd of each year. Assessors are historians and measure the market based on sales which have occurred previous to the assessment date. Assessors do not create the value or predict what the market will do; rather, the assessor's job is to follow the patterns set by the real estate market.

Information on the sales of real estate is of paramount importance to the assessors in a market-based property tax system. Sales information is required to be submitted electronically using the program developed by the Minnesota Department of Revenue. This program is known as the Electronic Certificate of Real Estate Value (eCRV). The Department of Revenue requires all County Assessors to utilize a specified time period for sales analysis. This time period of 12 months is from October 1st through September 30th preceding the assessment date. Sales within this time period will be used to determine the changes in assessed value that may be needed in each community for the impending assessment.

For example, the sales that occurred between **October 1, 2024, and September 30, 2025**, are used to establish the **January 2, 2026**, assessed values.

The assessor's office is charged with setting estimated market values for tax purposes at actual market value. The relationship between sales prices to estimated market value is called the sales ratio. The target median ratio range is set by the assessor's office for all Washington County communities (for all classes of property); the range established for the 2026 assessment is **93%-96%**. We make every effort to make certain that each municipality in Washington County falls within this range. In this way, we ensure an equitable distribution of the property tax burden for all Washington County taxpayers.

Sales Statistics Defined

In addition to the median ratio, we have the ability to measure other statistics to test the accuracy of the assessment. Some of these are also used at the state level. The primary statistics used are:

Median Ratio

This is a measure of central tendency. The median of a sample is the value for which one-half (50%) of the observations (when stratified) will lie above that value and one-half will lie below that value. The median is not susceptible to extreme observations referred to as outliers. We use this ratio, much like the mean, not only to measure our assessment level, but also to analyze property values by municipality, type of dwelling and value range. These studies enable us to track market trends in neighborhoods, popular housing types and classes of property.

Arithmetic Mean Ratio

The mean is the average ratio. Unlike the median, the mean is influenced by outliers. We use this ratio not only to measure our assessment level, but also to analyze property values by municipality, type of dwelling and value range. These studies enable us to track market trends in neighborhoods, popular housing types and classes of property.

Within the county, we strive to achieve a ratio within the **93%-96%** range for the median and mean. This allows us a margin to account for a fluctuating market and still maintain ratios within state mandated guidelines.

Coefficient of Dispersion (COD)

The COD is used to measure the accuracy of the assessment. The COD indicates the spread of the ratios from the mean or median ratio. The goal of a good assessment is a COD of **10 to 20**. A COD under 10 is considered excellent and anything over 20 will result in an assessment review by the Department of Revenue.

Price-Related Differential (PRD)

The PRD is used to measure value related inequities in the assessment, referred to as regressivity or progressivity. Appraised values are regressive if high value properties are under appraised relative to low value properties and progressive if high value properties are over appraised relative to the low value properties. The PRD is found by taking the mean (average) ratio of the sample and dividing it by the weighted (aggregate) mean ratio. The acceptable range is **.98 to 1.03**.

Arm’s-Length Transactions

The Department of Revenue requires all County Assessors to utilize a specified time period in their sales analysis. This time period is 12 months from October 1st through September 30th, preceding the January 2nd assessment date. Sales within this time period will be used to determine the changes in the prior years assessed values in each community for the impending assessment.

The sales that occur within this October 1st through September 30th time period, each year, are closely scrutinized by the appraisers within the Assessor Division. Evidence suggesting a forced sale, foreclosure, a sale to a relative, or anything other than an arm’s-length transaction requires the sales to be disqualified from the sales study. This is important, because the real estate sales information constitutes the statistical basis for determining the annual adjustments that are made to the valuation models.

An arm’s-length transaction is any transaction in which buyers and sellers of a product act independently and have no relationship to each other. The concept of an arm's-length transaction is to ensure that both parties in the deal are acting in their own self-interest and are not subject to any pressure or duress from the other party.

The following graphs and charts show the number of arm’s-length transactions that occurred within each sales period.

| Sales Period | 10/1/20 - 9/30/21 | 10/1/21 - 9/30/22 | 10/1/22 - 9/30/23 | 10/1/23 - 9/30/24 | 10/1/24 - 9/30/25 |
|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | ay2022 | ay2023 | ay2024 | ay2025 | ay2026 |
| Apartment | 10 | 6 | 5 | 7 | 12 |
| Commercial | 61 | 59 | 44 | 50 | 30 |
| Residential | 4,341 | 3,810 | 2,938 | 2,867 | 3,193 |
| <i>Single Family</i> | 2,996 | 2,621 | 1,981 | 1,989 | 2,187 |
| <i>Townhome/Condo</i> | 1,345 | 1,189 | 957 | 928 | 1,006 |
| TOTAL | 4,412 | 3,875 | 2,987 | 2,924 | 3,235 |

Residential/SRR (Seasonal Rec) sales count ay2022-ay2026

| Sales Period | 10/1/20- 9/30/21 | 10/1/21- 9/30/22 | 10/1/22- 9/30/23 | 10/1/23- 9/30/24 | 10/1/24- 9/30/25 | Difference from Previous Year |
|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------------|
| | ay2022 | ay2023 | ay2024 | ay2025 | ay2026 | |
| Afton | 34 | 24 | 20 | 25 | 24 | -1 |
| Bayport | 50 | 42 | 33 | 32 | 21 | -11 |
| Baytown | 20 | 33 | 18 | 19 | 17 | -2 |
| Birchwood | 12 | 16 | 4 | 11 | 5 | -6 |
| Cottage Grove | 585 | 513 | 455 | 407 | 478 | 71 |
| Dellwood | 18 | 14 | 13 | 18 | 9 | -9 |
| Denmark | 10 | 11 | 7 | 8 | 11 | 3 |
| Forest Lake | 290 | 300 | 212 | 209 | 195 | -14 |
| Grant | 51 | 37 | 27 | 32 | 34 | 2 |
| Grey Cloud | 3 | 2 | 2 | 4 | 2 | -2 |
| Hastings | 0 | 0 | 0 | 0 | 0 | 0 |
| Hugo | 316 | 315 | 219 | 220 | 274 | 54 |
| Lake Elmo | 172 | 135 | 114 | 133 | 154 | 21 |
| Lake St. Croix | 12 | 16 | 6 | 13 | 19 | 6 |
| Lakeland | 25 | 23 | 17 | 10 | 8 | -2 |
| Lakeland Shores | 3 | 3 | 2 | 1 | 2 | 1 |
| Landfall | 0 | 0 | 0 | 0 | 0 | 0 |
| Mahtomedi | 117 | 100 | 67 | 76 | 83 | 7 |
| Marine | 14 | 9 | 5 | 14 | 9 | -5 |
| May | 30 | 32 | 15 | 28 | 20 | -8 |
| Newport | 48 | 55 | 32 | 24 | 38 | 14 |
| Oak Park Hgts | 55 | 46 | 41 | 39 | 45 | 6 |
| Oakdale | 404 | 388 | 333 | 310 | 305 | -5 |
| Pine Springs | 4 | 5 | 1 | 1 | 0 | -1 |
| St. Mary's Point | 5 | 7 | 1 | 3 | 2 | -1 |
| St. Paul Park | 84 | 77 | 47 | 45 | 41 | -4 |
| Scandia | 69 | 30 | 39 | 28 | 38 | 10 |
| Stillwater | 363 | 308 | 200 | 233 | 281 | 48 |
| Stillwater Twp | 22 | 25 | 14 | 13 | 10 | -3 |
| West Lakeland | 44 | 39 | 20 | 15 | 38 | 23 |
| White Bear Lake | 4 | 1 | 3 | 2 | 0 | -2 |
| Willernie | 12 | 13 | 5 | 9 | 6 | -3 |
| Woodbury | 1,465 | 1,191 | 966 | 885 | 1,024 | 139 |
| COUNTY | 4,341 | 3,810 | 2,938 | 2,867 | 3,193 | 326 |

Residential Lender-Mediated Sales

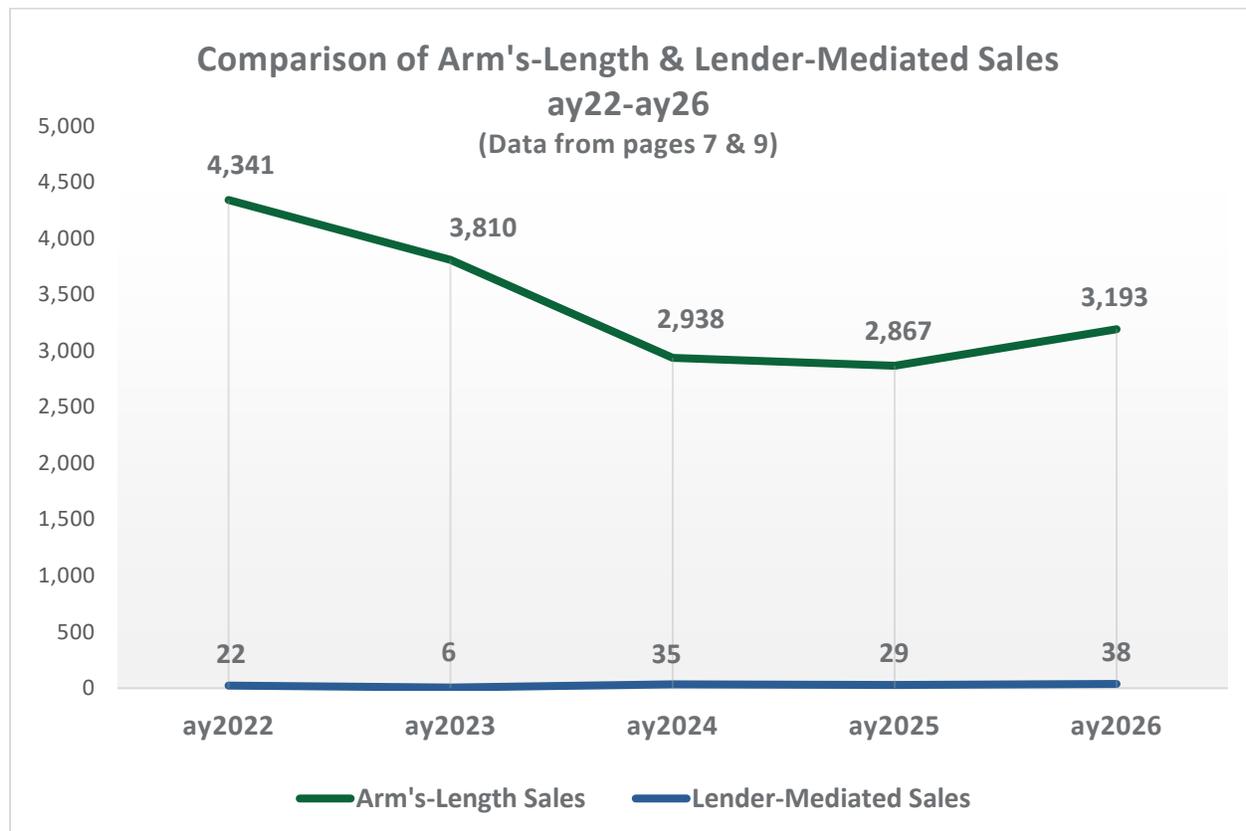
Foreclosures

Properties in which the financial institution has repossessed the home from the owner due to non-payment of mortgage obligations.

Short Sales

Unique arrangements where the financial institution and in-default homeowner work together in an attempt to sell the home before it is foreclosed upon.

In both situations, lenders are highly motivated “sellers”, which can result in discounted asking prices as they attempt to move the assets quickly from the balance sheets. Lender mediated sales are *not* used in the sales study.



Residential Lender Mediated Sales Count ay2022-ay2026

| Sales Period | 10/1/20- 9/30/21 | 10/1/21- 9/30/22 | 10/1/22- 9/30/23 | 10/1/23- 9/30/24 | 10/1/24- 9/30/25 |
|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | ay2022 | ay2023 | ay2024 | ay2025 | ay2026 |
| Afton | 0 | 0 | 3 | 0 | 1 |
| Bayport | 1 | 0 | 0 | 0 | 1 |
| Baytown | 0 | 0 | 0 | 0 | 0 |
| Birchwood | 0 | 0 | 0 | 0 | 2 |
| Cottage Grove | 2 | 1 | 2 | 5 | 6 |
| Dellwood | 0 | 0 | 0 | 0 | 0 |
| Denmark | 0 | 0 | 1 | 0 | 0 |
| Forest Lake | 1 | 2 | 2 | 6 | 2 |
| Grant | 2 | 0 | 1 | 1 | 0 |
| Grey Cloud | 0 | 0 | 0 | 1 | 0 |
| Hastings | 0 | 0 | 0 | 0 | 0 |
| Hugo | 2 | 1 | 0 | 0 | 4 |
| Lake Elmo | 0 | 0 | 0 | 0 | 0 |
| Lake St. Croix | 1 | 0 | 0 | 0 | 1 |
| Lakeland | 0 | 0 | 3 | 1 | 0 |
| Lakeland Shores | 0 | 0 | 0 | 0 | 0 |
| Landfall | 0 | 0 | 0 | 0 | 0 |
| Mahtomedi | 0 | 0 | 4 | 0 | 0 |
| Marine | 0 | 0 | 1 | 0 | 0 |
| May | 0 | 0 | 1 | 0 | 0 |
| Newport | 0 | 0 | 0 | 0 | 3 |
| Oak Park Hgts | 0 | 0 | 0 | 0 | 1 |
| Oakdale | 6 | 0 | 4 | 4 | 3 |
| Pine Springs | 0 | 0 | 0 | 0 | 0 |
| St. Mary's Point | 0 | 0 | 0 | 0 | 0 |
| St. Paul Park | 2 | 0 | 4 | 3 | 1 |
| Scandia | 1 | 0 | 0 | 0 | 1 |
| Stillwater | 0 | 2 | 2 | 2 | 2 |
| Stillwater Twp | 1 | 0 | 0 | 1 | 1 |
| West Lakeland | 0 | 0 | 1 | 0 | 1 |
| White Bear Lake | 0 | 0 | 0 | 0 | 0 |
| Willernie | 0 | 0 | 0 | 0 | 0 |
| Woodbury | 3 | 0 | 6 | 5 | 8 |
| COUNTY | 22 | 6 | 35 | 29 | 38 |

County Sales Statistics by Classification

The statistics listed for each use (classification) below are measured after the annual adjustments are applied to each classification of each property.

Apartment Sales Statistics (After Annual Adjustments)

| Sales Period | 10/1/20- 9/30/21 | 10/1/21- 9/30/22 | 10/1/22- 9/30/23 | 10/1/23- 9/30/24 | 10/1/24- 9/30/25 |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | ay2022 | ay2023 | ay2024 | ay2025 | ay2026 |
| Number of Sales | 10 | 6 | 5 | 7 | 12 |
| Median | 94.5% | 94.7% | 97.6% | 99.3% | 95.4% |
| Mean | 92.0% | 95.2% | 98.2% | 96.5% | 96.8% |

Commercial/Industrial Sales Statistics (After Annual Adjustments)

| Sales Period | 10/1/20- 9/30/21 | 10/1/21- 9/30/22 | 10/1/22- 9/30/23 | 10/1/23- 9/30/24 | 10/1/24- 9/30/25 |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | ay2022 | ay2023 | ay2024 | ay2025 | ay2026 |
| Number of Sales | 61 | 59 | 44 | 50 | 30 |
| Median | 99.5% | 93.9% | 94.4% | 97.1% | 95.6% |
| Mean | 101.9% | 94.4% | 97.5% | 97.0% | 91.5% |

Residential Sales Statistics (After Annual Adjustments)

| Sales Period | 10/1/20- 9/30/21 | 10/1/21- 9/30/22 | 10/1/22- 9/30/23 | 10/1/23- 9/30/24 | 10/1/24- 9/30/25 |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | ay2022 | ay2023 | ay2024 | ay2025 | ay2026 |
| Number of Sales | 4,341 | 3,810 | 2,938 | 2,867 | 3,193 |
| Median | 93.8% | 93.3% | 94.7% | 95.0% | 95.0% |
| Mean | 94.2% | 94.4% | 95.1% | 95.3% | 95.0% |

Residential Sales Statistics

The sales statistics (Number of Sales, Low Sale Price, and High Sale Price) are based on data collected from sales that occurred between **October 1, 2024, and September 30, 2025**.

The remaining statistics are measured after annual value changes are applied to the going-in ratio (previous year assessed value/sale price) in each community for the 2026 assessment. The Department of Revenue uses median sales ratio to analyze the performance of the assessment. Median sales ratios are calculated when there are at least six sales and ratios are required to be between 90% to 105%. If there are 30 sales or less in a community, the median sales ratio is the only statistic deemed reliable.

| | # of Sales | Median Sales Ratio | COD | PRD | Low Sale (no trend applied) | High Sale (no trend applied) |
|------------------|--------------|--------------------|-------------|--------------|-----------------------------|------------------------------|
| Afton | 24 | 95.2% | | | \$ 355,000 | \$ 3,500,000 |
| Bayport | 21 | 95.5% | | | \$ 150,000 | \$ 965,250 |
| Baytown | 17 | 95.1% | | | \$ 470,000 | \$ 1,750,000 |
| Birchwood | 5 | | | | \$ 325,000 | \$ 450,000 |
| Cottage Grove | 478 | 94.8% | 5.48 | 1.006 | \$ 185,000 | \$ 985,000 |
| Dellwood | 9 | 95.8% | | | \$ 670,000 | \$ 2,335,000 |
| Denmark | 11 | 94.7% | | | \$ 460,000 | \$ 2,400,000 |
| Forest Lake | 195 | 95.2% | 8.14 | 1.015 | \$ 216,000 | \$ 1,700,000 |
| Grant | 34 | 95.5% | 11.53 | 1.047 | \$ 385,000 | \$ 2,160,000 |
| Grey Cloud | 2 | | | | \$ 310,000 | \$ 670,000 |
| Hastings | 0 | | | | \$ - | \$ - |
| Hugo | 274 | 95.0% | 6.79 | 1.018 | \$ 170,000 | \$ 2,150,000 |
| Lake Elmo | 154 | 95.3% | 7.67 | 1.010 | \$ 255,000 | \$ 1,799,000 |
| Lake St. Croix | 19 | 95.1% | | | \$ 165,000 | \$ 1,125,000 |
| Lakeland | 8 | 95.0% | | | \$ 355,000 | \$ 1,150,000 |
| Lakeland Shores | 2 | | | | \$ 470,500 | \$ 610,000 |
| Landfall | 0 | | | | \$ - | \$ - |
| Mahtomedi | 83 | 94.4% | 9.84 | 1.038 | \$ 259,900 | \$ 1,470,000 |
| Marine | 9 | 95.6% | | | \$ 320,000 | \$ 1,199,000 |
| May | 20 | 95.0% | | | \$ 469,900 | \$ 1,400,000 |
| Newport | 38 | 94.8% | 7.97 | 1.011 | \$ 165,000 | \$ 750,000 |
| Oak Park Hgts | 45 | 95.2% | 7.42 | 1.004 | \$ 100,000 | \$ 612,500 |
| Oakdale | 305 | 95.0% | 6.61 | 1.009 | \$ 139,900 | \$ 649,900 |
| Pine Springs | 0 | | | | \$ - | \$ - |
| St. Mary's Point | 2 | | | | \$ 515,000 | \$ 1,350,000 |
| St. Paul Park | 41 | 95.2% | 6.22 | 1.005 | \$ 235,000 | \$ 441,000 |
| Scandia | 38 | 95.1% | 9.23 | 1.022 | \$ 300,000 | \$ 1,075,000 |
| Stillwater | 281 | 94.8% | 9.95 | 1.025 | \$ 150,000 | \$ 1,535,000 |
| Stillwater Twp | 10 | 94.7% | | | \$ 328,000 | \$ 2,400,000 |
| West Lakeland | 38 | 95.4% | 8.52 | 1.017 | \$ 389,000 | \$ 1,340,000 |
| White Bear Lake | 0 | | | | \$ - | \$ - |
| Willernie | 6 | 94.9% | | | \$ 230,000 | \$ 515,000 |
| Woodbury | 1,024 | 94.9% | 5.79 | 1.009 | \$ 147,500 | \$ 1,700,000 |
| COUNTY | 3,193 | 95.0% | 7.14 | 1.018 | \$ 100,000 | \$ 3,500,000 |

Historic Average Sale Prices: Single Family & Townhome/Condo

| | ay2022 | ay2023 | ay2024 | ay2025 | ay2026 |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Afton | \$ 722,300 | \$ 724,500 | \$ 809,500 | \$ 1,025,900 | \$ 1,091,200 |
| Bayport | \$ 361,000 | \$ 436,400 | \$ 424,400 | \$ 576,100 | \$ 444,400 |
| Baytown | \$ 754,000 | \$ 894,000 | \$ 1,031,300 | \$ 1,026,900 | \$ 999,600 |
| Birchwood | \$ 494,800 | \$ 438,800 | \$ 476,300 | \$ 528,300 | \$ 381,900 |
| Cottage Grove | \$ 344,300 | \$ 371,500 | \$ 388,300 | \$ 397,800 | \$ 408,700 |
| Dellwood | \$ 1,100,000 | \$ 1,226,900 | \$ 849,700 | \$ 1,018,400 | \$ 1,096,100 |
| Denmark | \$ 697,300 | \$ 751,800 | \$ 727,800 | \$ 624,300 | \$ 962,100 |
| Forest Lake | \$ 375,900 | \$ 383,600 | \$ 431,200 | \$ 398,200 | \$ 441,100 |
| Grant | \$ 672,700 | \$ 754,200 | \$ 773,500 | \$ 881,400 | \$ 843,400 |
| Grey Cloud | \$ 564,700 | \$ 272,500 | \$ 527,500 | \$ 399,900 | \$ 490,000 |
| Hastings | \$ - | \$ - | \$ - | \$ - | \$ - |
| Hugo | \$ 449,900 | \$ 392,000 | \$ 403,800 | \$ 411,200 | \$ 414,500 |
| Lake Elmo | \$ 619,000 | \$ 657,300 | \$ 659,600 | \$ 697,600 | \$ 694,800 |
| Lake St. Croix | \$ 354,800 | \$ 411,700 | \$ 419,700 | \$ 354,000 | \$ 441,700 |
| Lakeland | \$ 571,200 | \$ 538,700 | \$ 416,800 | \$ 772,700 | \$ 494,100 |
| Lakeland Shores | \$ 1,004,700 | \$ 502,300 | \$ 530,500 | \$ 353,500 | \$ 540,300 |
| Landfall | \$ - | \$ - | \$ - | \$ - | \$ - |
| Mahtomedi | \$ 527,900 | \$ 471,400 | \$ 496,800 | \$ 610,200 | \$ 551,100 |
| Marine | \$ 572,400 | \$ 386,100 | \$ 553,400 | \$ 577,100 | \$ 650,100 |
| May | \$ 691,800 | \$ 754,800 | \$ 800,300 | \$ 765,700 | \$ 815,900 |
| Newport | \$ 304,500 | \$ 357,800 | \$ 354,400 | \$ 348,900 | \$ 420,000 |
| Oak Park Hgts | \$ 284,700 | \$ 337,300 | \$ 343,300 | \$ 332,400 | \$ 361,600 |
| Oakdale | \$ 288,000 | \$ 320,500 | \$ 329,200 | \$ 333,600 | \$ 344,400 |
| Pine Springs | \$ 663,700 | \$ 648,000 | \$ 619,900 | \$ 645,500 | \$ - |
| St. Mary's Point | \$ 544,000 | \$ 429,300 | \$ 380,000 | \$ 626,700 | \$ 932,500 |
| St. Paul Park | \$ 267,000 | \$ 286,400 | \$ 296,500 | \$ 288,600 | \$ 318,500 |
| Scandia | \$ 499,100 | \$ 578,800 | \$ 648,100 | \$ 574,500 | \$ 568,900 |
| Stillwater | \$ 413,300 | \$ 462,700 | \$ 446,100 | \$ 476,900 | \$ 496,400 |
| Stillwater Twp | \$ 802,900 | \$ 696,800 | \$ 811,300 | \$ 827,900 | \$ 925,700 |
| West Lakeland | \$ 695,200 | \$ 841,900 | \$ 776,600 | \$ 927,900 | \$ 773,700 |
| White Bear Lake | \$ 390,600 | \$ 345,000 | \$ 342,100 | \$ 368,800 | \$ - |
| Willernie | \$ 277,800 | \$ 326,500 | \$ 249,200 | \$ 365,800 | \$ 339,200 |
| Woodbury | \$ 411,600 | \$ 441,000 | \$ 458,800 | \$ 469,000 | \$ 474,600 |
| COUNTY AVERAGE | \$ 410,300 | \$ 437,500 | \$ 447,900 | \$ 471,100 | \$ 478,500 |

PAST & CURRENT YEAR ADJUSTMENTS/PARCEL COUNT SECTION

Agricultural Class Summary: Current Year Adjustments

| | ay2026 New Construction | Number of Parcels | ay2025 Agricultural Value | ay2026 Agricultural Value | ay2026 % Growth (less NC) |
|------------------|----------------------------|----------------------|------------------------------|------------------------------|---------------------------------|
| Afton | \$ 3,000,200 | 170 | \$ 170,450,300 | \$ 175,681,500 | 1.3% |
| Bayport | \$ - | 0 | \$ - | \$ - | 0.0% |
| Baytown | \$ - | 42 | \$ 29,865,000 | \$ 29,462,500 | -1.3% |
| Birchwood | \$ - | 0 | \$ - | \$ - | 0.0% |
| Cottage Grove | \$ 125,300 | 135 | \$ 135,633,100 | \$ 135,615,800 | -0.1% |
| Dellwood | \$ - | 6 | \$ 5,187,100 | \$ 5,980,800 | 15.3% |
| Denmark | \$ 210,500 | 335 | \$ 233,327,300 | \$ 236,564,600 | 1.3% |
| Forest Lake | \$ 219,200 | 148 | \$ 74,454,300 | \$ 76,078,500 | 1.9% |
| Grant | \$ - | 132 | \$ 115,064,400 | \$ 110,732,700 | -3.8% |
| Grey Cloud | \$ - | 10 | \$ 5,273,000 | \$ 5,457,100 | 3.5% |
| Hastings | \$ - | 1 | \$ 28,500 | \$ 28,500 | 0.0% |
| Hugo | \$ 167,400 | 253 | \$ 147,046,300 | \$ 148,982,100 | 1.2% |
| Lake Elmo | \$ 373,400 | 105 | \$ 99,198,600 | \$ 97,952,500 | -1.6% |
| Lake St. Croix | \$ - | 0 | \$ - | \$ - | 0.0% |
| Lakeland | \$ - | 4 | \$ 2,276,200 | \$ 2,281,100 | 0.2% |
| Lakeland Shores | \$ - | 0 | \$ - | \$ - | 0.0% |
| Landfall | \$ - | 0 | \$ - | \$ - | 0.0% |
| Mahtomedi | \$ - | 2 | \$ 314,200 | \$ 327,400 | 4.2% |
| Marine | \$ - | 9 | \$ 5,907,900 | \$ 6,243,500 | 5.7% |
| May | \$ 1,155,300 | 285 | \$ 191,486,200 | \$ 193,979,400 | 0.7% |
| Newport | \$ - | 2 | \$ 8,009,100 | \$ 7,441,500 | -7.1% |
| Oak Park Hgts | \$ - | 0 | \$ - | \$ - | 0.0% |
| Oakdale | \$ - | 4 | \$ 3,917,100 | \$ 3,935,800 | 0.5% |
| Pine Springs | \$ - | 0 | \$ - | \$ - | 0.0% |
| St. Mary's Point | \$ - | 0 | \$ - | \$ - | 0.0% |
| St. Paul Park | \$ - | 57 | \$ 4,970,600 | \$ 4,122,400 | -17.1% |
| Scandia | \$ 666,100 | 284 | \$ 144,001,800 | \$ 146,711,500 | 1.4% |
| Stillwater | \$ - | 4 | \$ 4,229,600 | \$ 3,663,800 | -13.4% |
| Stillwater Twp | \$ 136,900 | 106 | \$ 78,796,800 | \$ 81,987,000 | 3.9% |
| West Lakeland | \$ - | 43 | \$ 36,753,100 | \$ 37,635,300 | 2.4% |
| White Bear Lake | \$ - | 0 | \$ - | \$ - | 0.0% |
| Willernie | \$ - | 0 | \$ - | \$ - | 0.0% |
| Woodbury | \$ 479,500 | 76 | \$ 140,601,400 | \$ 122,312,500 | -13.3% |
| COUNTY | \$ 6,533,800 | 2,213 | \$ 1,636,791,900 | \$ 1,633,177,800 | -0.6% |

Agricultural Class: Past & Current Year Adjustments

| | ay2022 | ay2023 | ay2024 | ay2025 | ay2026 | 5-Year Change |
|------------------|--------------|--------------|--------------|-------------|--------------|---------------|
| Afton | 21.6% | 28.3% | -6.7% | 9.8% | 1.3% | 54.3% |
| Bayport | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Baytown | 15.3% | 19.3% | 3.4% | 1.4% | -1.3% | 38.1% |
| Birchwood | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Cottage Grove | 18.6% | 5.0% | -1.0% | 2.3% | -0.1% | 24.9% |
| Dellwood | 39.6% | 42.7% | -1.1% | -2.0% | 15.3% | 94.5% |
| Denmark | 26.9% | 12.9% | 1.7% | 18.1% | 1.3% | 61.0% |
| Forest Lake | 26.6% | 4.1% | -1.0% | -0.3% | 1.9% | 31.3% |
| Grant | 29.1% | 10.9% | -2.1% | 1.4% | -3.8% | 35.6% |
| Grey Cloud | 25.9% | 1.7% | 1.8% | 0.8% | 3.5% | 33.7% |
| Hastings | 19.7% | 0.0% | 0.0% | 0.0% | 0.0% | 19.7% |
| Hugo | 22.6% | 13.4% | -4.7% | -1.0% | 1.2% | 31.5% |
| Lake Elmo | 28.1% | 9.4% | -1.4% | -3.1% | -1.6% | 31.4% |
| Lake St. Croix | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Lakeland | 15.2% | 7.8% | 4.6% | 16.6% | 0.2% | 44.4% |
| Lakeland Shores | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Landfall | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Mahtomedi | 25.0% | 16.1% | -41.7% | 19.9% | 4.2% | 23.5% |
| Marine | 36.5% | 3.4% | 2.9% | 1.7% | 5.7% | 50.2% |
| May | 29.0% | 14.3% | -0.2% | -5.0% | 0.7% | 38.8% |
| Newport | 20.9% | 22.0% | -0.2% | -0.1% | -7.1% | 35.6% |
| Oak Park Hgts | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Oakdale | 15.3% | 8.8% | -21.5% | -43.4% | 0.5% | -40.3% |
| Pine Springs | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| St. Mary's Point | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| St. Paul Park | 26.4% | 19.6% | -0.2% | 4.4% | -17.1% | 33.1% |
| Scandia | 30.0% | 5.5% | 1.2% | 2.4% | 1.4% | 40.5% |
| Stillwater | 16.4% | 7.4% | 0.0% | 0.3% | -13.4% | 10.7% |
| Stillwater Twp | 23.1% | 19.3% | 2.5% | -5.4% | 3.9% | 43.4% |
| West Lakeland | 18.9% | 5.5% | 0.5% | 14.5% | 2.4% | 41.8% |
| White Bear Lake | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Willernie | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Woodbury | 13.6% | -4.1% | -16.4% | 1.5% | -13.3% | -18.8% |
| COUNTY | 23.7% | 10.6% | -2.8% | 2.8% | -0.6% | 33.7% |

Agricultural Class: Parcel Counts

| | ay2022 # Parcels | ay2023 # Parcels | ay2024 # Parcels | ay2025 # Parcels | ay2026 # Parcels | +/- |
|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|
| Afton | 173 | 169 | 171 | 167 | 170 | 3 |
| Bayport | 0 | 0 | 0 | 0 | 0 | 0 |
| Baytown | 46 | 44 | 43 | 43 | 42 | -1 |
| Birchwood | 0 | 0 | 0 | 0 | 0 | 0 |
| Cottage Grove | 160 | 158 | 149 | 150 | 135 | -15 |
| Dellwood | 5 | 5 | 5 | 5 | 6 | 1 |
| Denmark | 333 | 333 | 331 | 339 | 335 | -4 |
| Forest Lake | 153 | 152 | 149 | 150 | 148 | -2 |
| Grant | 144 | 142 | 141 | 141 | 132 | -9 |
| Grey Cloud | 10 | 10 | 10 | 10 | 10 | 0 |
| Hastings | 1 | 1 | 0 | 0 | 0 | 0 |
| Hugo | 264 | 264 | 262 | 259 | 253 | -6 |
| Lake Elmo | 118 | 118 | 118 | 108 | 105 | -3 |
| Lake St. Croix | 0 | 0 | 0 | 0 | 0 | 0 |
| Lakeland | 4 | 4 | 4 | 4 | 4 | 0 |
| Lakeland Shores | 0 | 0 | 0 | 0 | 0 | 0 |
| Landfall | 0 | 0 | 0 | 0 | 0 | 0 |
| Mahtomedi | 2 | 2 | 2 | 2 | 2 | 0 |
| Marine | 9 | 9 | 9 | 9 | 9 | 0 |
| May | 312 | 311 | 302 | 293 | 285 | -8 |
| Newport | 3 | 3 | 3 | 3 | 2 | -1 |
| Oak Park Hgts | 0 | 0 | 0 | 0 | 0 | 0 |
| Oakdale | 4 | 4 | 4 | 4 | 4 | 0 |
| Pine Springs | 0 | 0 | 0 | 0 | 0 | 0 |
| St. Mary's Point | 0 | 0 | 0 | 0 | 0 | 0 |
| St. Paul Park | 58 | 63 | 58 | 58 | 57 | -1 |
| Scandia | 323 | 313 | 311 | 300 | 284 | -16 |
| Stillwater | 4 | 4 | 4 | 4 | 4 | 0 |
| Stillwater Twp | 109 | 110 | 110 | 106 | 106 | 0 |
| West Lakeland | 46 | 45 | 44 | 43 | 43 | 0 |
| White Bear Lake | 0 | 0 | 0 | 0 | 0 | 0 |
| Willernie | 0 | 0 | 0 | 0 | 0 | 0 |
| Woodbury | 97 | 90 | 90 | 87 | 76 | -11 |
| COUNTY | 2,378 | 2,354 | 2,320 | 2,285 | 2,212 | -73 |

Apartment Class Summary: Current Year Adjustments

| | ay2026 New Construction | Number of Parcels | ay2025 Apartment Value | ay2026 Apartment Value | ay2026 % Growth (less NC) |
|------------------|----------------------------|----------------------|---------------------------|---------------------------|---------------------------------|
| Afton | \$ - | 2 | \$ 2,270,000 | \$ 2,270,000 | 0.0% |
| Bayport | \$ - | 23 | \$ 27,113,300 | \$ 27,915,400 | 3.0% |
| Baytown | \$ - | 1 | \$ 769,700 | \$ 769,700 | 0.0% |
| Birchwood | \$ - | 0 | \$ - | | 0.0% |
| Cottage Grove | \$ 3,429,600 | 54 | \$ 260,916,200 | \$ 261,705,700 | -1.0% |
| Dellwood | \$ - | 0 | \$ - | | 0.0% |
| Denmark | \$ - | 1 | \$ 1,314,700 | \$ 1,293,700 | -1.6% |
| Forest Lake | \$ 4,340,700 | 76 | \$ 292,518,300 | \$ 286,963,200 | -3.4% |
| Grant | \$ - | 1 | \$ 1,530,000 | \$ 1,530,600 | 0.0% |
| Grey Cloud | \$ - | 0 | \$ - | | 0.0% |
| Hastings | \$ - | 0 | \$ - | | 0.0% |
| Hugo | \$ 12,386,800 | 14 | \$ 57,747,600 | \$ 70,376,700 | 0.4% |
| Lake Elmo | \$ 9,303,000 | 19 | \$ 130,993,500 | \$ 142,980,100 | 2.0% |
| Lake St. Croix | \$ - | 1 | \$ 627,900 | \$ 660,500 | 5.2% |
| Lakeland | \$ - | 2 | \$ 973,200 | \$ 978,300 | 0.5% |
| Lakeland Shores | \$ - | 0 | \$ - | | 0.0% |
| Landfall | \$ - | 0 | \$ - | | 0.0% |
| Mahtomedi | \$ 3,786,300 | 20 | \$ 98,698,200 | \$ 100,449,400 | -2.1% |
| Marine | \$ - | 2 | \$ 493,100 | \$ 526,400 | 6.8% |
| May | \$ - | 0 | \$ - | | 0.0% |
| Newport | \$ 4,487,100 | 49 | \$ 89,529,200 | \$ 91,533,800 | -2.8% |
| Oak Park Hgts | \$ - | 33 | \$ 175,952,100 | \$ 186,009,100 | 5.7% |
| Oakdale | \$ 30,267,700 | 60 | \$ 534,391,000 | \$ 549,646,400 | -2.8% |
| Pine Springs | \$ - | 0 | \$ - | | 0.0% |
| St. Mary's Point | \$ - | 0 | \$ - | | 0.0% |
| St. Paul Park | \$ - | 32 | \$ 9,324,000 | \$ 9,899,400 | 6.2% |
| Scandia | \$ - | 2 | \$ - | | 0.0% |
| Stillwater | \$ 3,722,000 | 83 | \$ 210,543,400 | \$ 206,826,300 | -3.5% |
| Stillwater Twp | \$ - | 0 | \$ - | | 0.0% |
| West Lakeland | \$ - | 1 | \$ 976,400 | \$ 965,900 | -1.1% |
| White Bear Lake | \$ - | 1 | \$ 14,446,100 | \$ 14,711,800 | 1.8% |
| Willernie | \$ - | 1 | \$ 1,096,000 | \$ 1,180,400 | 7.7% |
| Woodbury | \$ 41,293,700 | 81 | \$ 1,224,077,400 | \$ 1,236,365,900 | -2.4% |
| COUNTY | \$ 113,016,900 | 559 | \$ 3,136,301,300 | \$ 3,195,558,700 | -1.7% |

Apartment Class: Past & Current Year Adjustments

| | ay2022 | ay2023 | ay2024 | ay2025 | ay2026 | 5-Year Change |
|------------------|--------------|-------------|-------------|--------------|--------------|---------------|
| Afton | 1.8% | 17.3% | 2.9% | -0.2% | 0.0% | 21.8% |
| Bayport | 17.0% | 7.5% | 1.5% | -0.1% | 3.0% | 29.0% |
| Baytown | 8.8% | 3.3% | 0.0% | 0.0% | 0.0% | 12.1% |
| Birchwood | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Cottage Grove | 31.6% | 3.5% | 0.9% | -0.9% | -1.0% | 34.1% |
| Dellwood | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Denmark | 10.1% | 16.4% | -3.3% | 2.6% | -1.6% | 24.2% |
| Forest Lake | 18.3% | 14.1% | -0.3% | -6.1% | -3.4% | 22.6% |
| Grant | 4.6% | 23.7% | 5.9% | 0.9% | 0.0% | 35.1% |
| Grey Cloud | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Hastings | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Hugo | 17.6% | 6.9% | 0.0% | 1.7% | 0.4% | 26.6% |
| Lake Elmo | 9.7% | 6.4% | 1.0% | 3.8% | 2.0% | 23.0% |
| Lake St. Croix | 27.5% | 12.0% | 1.6% | 0.0% | 5.2% | 46.3% |
| Lakeland | 15.1% | 4.6% | 5.2% | -0.4% | 0.5% | 25.0% |
| Lakeland Shores | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Landfall | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Mahtomedi | 12.9% | 9.4% | -0.9% | -2.0% | -2.1% | 17.3% |
| Marine | 15.2% | 2.3% | 0.0% | 0.0% | 6.8% | 24.3% |
| May | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Newport | 15.3% | 18.8% | 10.9% | -2.2% | -2.8% | 40.0% |
| Oak Park Hgts | 16.0% | 3.2% | -0.5% | -0.3% | 5.7% | 24.1% |
| Oakdale | 28.6% | 14.7% | -0.3% | -4.4% | -2.8% | 35.7% |
| Pine Springs | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| St. Mary's Point | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| St. Paul Park | 22.7% | 0.1% | 0.0% | 0.1% | 6.2% | 29.1% |
| Scandia | 16.7% | 0.0% | 0.0% | 0.0% | 0.0% | 16.7% |
| Stillwater | 27.0% | 8.3% | -0.3% | -1.0% | -3.5% | 30.5% |
| Stillwater Twp | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| West Lakeland | 13.4% | 16.4% | 5.2% | -0.8% | -1.1% | 33.1% |
| White Bear Lake | 10.6% | -8.9% | 0.0% | 1.0% | 1.8% | 4.5% |
| Willernie | 11.6% | -3.4% | 0.0% | 0.0% | 7.7% | 16.0% |
| Woodbury | 16.1% | 2.6% | 0.0% | 0.9% | -2.4% | 17.2% |
| COUNTY | 19.4% | 6.6% | 0.3% | -1.0% | -1.7% | 23.6% |

Apartment Class: Parcel Counts

| | ay2022 # Parcels | ay2023 # Parcels | ay2024 # Parcels | ay2025 # Parcels | ay2026 # Parcels | +/- |
|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------|
| Afton | 2 | 2 | 2 | 2 | 2 | 0 |
| Bayport | 22 | 22 | 22 | 22 | 23 | 1 |
| Baytown | 1 | 1 | 1 | 1 | 1 | 0 |
| Birchwood | 0 | 0 | 0 | 0 | 0 | 0 |
| Cottage Grove | 44 | 45 | 46 | 47 | 54 | 7 |
| Dellwood | 0 | 0 | 0 | 0 | 0 | 0 |
| Denmark | 1 | 1 | 1 | 1 | 1 | 0 |
| Forest Lake | 73 | 74 | 75 | 76 | 76 | 0 |
| Grant | 2 | 1 | 1 | 1 | 1 | 0 |
| Grey Cloud | 0 | 0 | 0 | 0 | 0 | 0 |
| Hastings | 0 | 0 | 0 | 0 | 0 | 0 |
| Hugo | 11 | 11 | 11 | 12 | 14 | 2 |
| Lake Elmo | 10 | 10 | 12 | 17 | 19 | 2 |
| Lake St. Croix | 1 | 1 | 1 | 1 | 1 | 0 |
| Lakeland | 2 | 2 | 2 | 2 | 2 | 0 |
| Lakeland Shores | 0 | 0 | 0 | 0 | 0 | 0 |
| Landfall | 0 | 0 | 0 | 0 | 0 | 0 |
| Mahtomedi | 17 | 19 | 19 | 20 | 20 | 0 |
| Marine | 2 | 2 | 2 | 2 | 2 | 0 |
| May | 0 | 0 | 0 | 0 | 0 | 0 |
| Newport | 42 | 42 | 44 | 44 | 49 | 5 |
| Oak Park Hgts | 33 | 33 | 33 | 33 | 33 | 0 |
| Oakdale | 56 | 57 | 65 | 61 | 60 | -1 |
| Pine Springs | 0 | 0 | 0 | 0 | 0 | 0 |
| St. Mary's Point | 0 | 0 | 0 | 0 | 0 | 0 |
| St. Paul Park | 31 | 31 | 31 | 32 | 32 | 0 |
| Scandia | 3 | 2 | 2 | 2 | 2 | 0 |
| Stillwater | 80 | 81 | 81 | 83 | 83 | 0 |
| Stillwater Twp | 0 | 0 | 0 | 0 | 0 | 0 |
| West Lakeland | 1 | 1 | 1 | 1 | 1 | 0 |
| White Bear Lake | 1 | 1 | 1 | 1 | 1 | 0 |
| Willernie | 1 | 1 | 1 | 1 | 1 | 0 |
| Woodbury | 81 | 79 | 76 | 81 | 81 | 0 |
| COUNTY | 517 | 519 | 530 | 543 | 559 | 16 |

Commercial/Industrial Class Summary: Current Year Adjustments

| | ay2026 New Construction | Number of Parcels | ay2025 Comm/Ind Value | ay2026 Comm/Ind Value | ay2026 % Growth (less NC) |
|------------------|----------------------------|----------------------|--------------------------|--------------------------|---------------------------------|
| Afton | \$ 1,247,800 | 38 | \$ 51,499,800 | \$ 50,459,900 | -4.4% |
| Bayport | \$ - | 101 | \$ 52,938,500 | \$ 53,108,700 | 0.3% |
| Baytown | \$ - | 12 | \$ 3,737,300 | \$ 4,052,300 | 8.4% |
| Birchwood | \$ - | 0 | \$ - | \$ - | 0.0% |
| Cottage Grove | \$ 9,731,500 | 564 | \$ 670,228,200 | \$ 674,958,600 | -0.7% |
| Dellwood | \$ - | 26 | \$ 20,021,900 | \$ 20,025,400 | 0.0% |
| Denmark | \$ 464,500 | 64 | \$ 41,427,900 | \$ 42,727,500 | 2.0% |
| Forest Lake | \$ 3,019,700 | 538 | \$ 375,751,600 | \$ 374,436,100 | -1.2% |
| Grant | \$ - | 92 | \$ 26,206,100 | \$ 27,246,100 | 4.0% |
| Grey Cloud | \$ - | 22 | \$ 3,842,700 | \$ 3,671,100 | -4.5% |
| Hastings | \$ - | 5 | \$ 2,019,500 | \$ 2,019,500 | 0.0% |
| Hugo | \$ 331,900 | 200 | \$ 214,601,700 | \$ 215,408,800 | 0.2% |
| Lake Elmo | \$ 11,358,400 | 204 | \$ 262,062,300 | \$ 263,722,900 | -3.7% |
| Lake St. Croix | \$ - | 9 | \$ 3,066,700 | \$ 3,042,400 | -0.8% |
| Lakeland | \$ - | 39 | \$ 18,770,100 | \$ 18,571,000 | -1.1% |
| Lakeland Shores | \$ 607,400 | 11 | \$ 3,433,100 | \$ 4,306,300 | 7.7% |
| Landfall | \$ - | 7 | \$ 11,702,000 | \$ 12,093,400 | 3.3% |
| Mahtomedi | \$ - | 69 | \$ 80,060,200 | \$ 77,971,600 | -2.6% |
| Marine | \$ 158,200 | 17 | \$ 4,036,800 | \$ 4,151,700 | -1.1% |
| May | \$ - | 8 | \$ 3,507,600 | \$ 3,507,600 | 0.0% |
| Newport | \$ 90,800 | 189 | \$ 105,531,800 | \$ 103,911,600 | -1.6% |
| Oak Park Hgts | \$ 375,400 | 215 | \$ 286,584,600 | \$ 290,558,900 | 1.3% |
| Oakdale | \$ 3,778,400 | 382 | \$ 665,397,800 | \$ 669,429,300 | 0.0% |
| Pine Springs | \$ - | 0 | \$ - | \$ - | 0.0% |
| St. Mary's Point | \$ - | 0 | \$ - | \$ - | 0.0% |
| St. Paul Park | \$ - | 202 | \$ 66,346,400 | \$ 72,484,800 | 9.3% |
| Scandia | \$ 422,700 | 76 | \$ 21,910,500 | \$ 22,776,200 | 2.0% |
| Stillwater | \$ 19,324,600 | 399 | \$ 469,500,800 | \$ 484,609,600 | -0.9% |
| Stillwater Twp | \$ - | 6 | \$ 1,434,900 | \$ 1,761,600 | 22.8% |
| West Lakeland | \$ - | 32 | \$ 19,963,400 | \$ 20,491,600 | 2.6% |
| White Bear Lake | \$ - | 8 | \$ 8,109,300 | \$ 9,352,400 | 15.3% |
| Willernie | \$ - | 33 | \$ 8,019,900 | \$ 8,146,700 | 1.6% |
| Woodbury | \$ 62,541,100 | 731 | \$ 1,981,929,900 | \$ 2,028,604,500 | -0.8% |
| COUNTY | \$ 113,452,400 | 4,299 | \$ 5,483,643,300 | \$ 5,567,608,100 | -0.5% |

Commercial/Industrial Class: Past & Current Year Adjustments

| | ay2022 | ay2023 | ay2024 | ay2025 | ay2026 | 5-Year Change |
|------------------|-------------|--------------|-------------|--------------|--------------|---------------|
| Afton | 14.4% | 15.9% | 4.6% | 0.2% | -4.4% | 30.6% |
| Bayport | -0.7% | 19.7% | 0.7% | 1.0% | 0.3% | 20.9% |
| Baytown | 6.0% | 31.1% | 14.7% | 0.0% | 8.4% | 60.2% |
| Birchwood | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Cottage Grove | 5.1% | 27.1% | 1.4% | -1.2% | -0.7% | 31.7% |
| Dellwood | 18.3% | 15.6% | 0.9% | 0.0% | 0.0% | 34.8% |
| Denmark | 5.0% | 22.3% | -0.5% | 2.6% | 2.0% | 31.4% |
| Forest Lake | 1.0% | 21.4% | 0.5% | -2.2% | -1.2% | 19.6% |
| Grant | -3.2% | 16.4% | 0.1% | 1.5% | 4.0% | 18.7% |
| Grey Cloud | 9.7% | 8.8% | -2.0% | 0.0% | -4.5% | 12.0% |
| Hastings | 0.0% | 9.9% | 0.0% | 0.0% | 0.0% | 9.9% |
| Hugo | 5.4% | 21.6% | -0.2% | -2.3% | 0.2% | 24.6% |
| Lake Elmo | 3.7% | 20.0% | 2.5% | 0.6% | -3.7% | 23.2% |
| Lake St. Croix | 2.7% | 21.9% | 5.8% | 1.4% | -0.8% | 31.1% |
| Lakeland | 0.1% | 14.6% | 0.9% | -2.1% | -1.1% | 12.4% |
| Lakeland Shores | -0.2% | 12.5% | 1.3% | 7.3% | 7.7% | 28.6% |
| Landfall | 0.0% | 22.8% | 0.0% | -0.8% | 3.3% | 25.4% |
| Mahtomedi | 5.9% | 22.4% | 1.0% | -1.8% | -2.6% | 24.9% |
| Marine | -0.5% | 13.5% | 0.3% | 0.0% | -1.1% | 12.2% |
| May | 10.6% | 4.2% | 4.3% | -7.4% | 0.0% | 11.8% |
| Newport | 4.1% | 23.2% | 1.5% | 1.8% | -1.6% | 29.1% |
| Oak Park Hgts | 1.7% | 16.1% | -1.1% | 0.0% | 1.3% | 17.9% |
| Oakdale | 3.0% | 17.7% | 0.2% | -1.0% | 0.0% | 19.9% |
| Pine Springs | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| St. Mary's Point | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| St. Paul Park | 22.0% | 41.6% | -0.6% | 10.4% | 9.3% | 82.6% |
| Scandia | 6.9% | 16.6% | 0.1% | 0.2% | 2.0% | 25.9% |
| Stillwater | 1.2% | 18.5% | 0.1% | 4.3% | -0.9% | 23.2% |
| Stillwater Twp | 7.0% | 1.3% | 1.6% | -9.8% | 22.8% | 22.8% |
| West Lakeland | 6.8% | 23.8% | 3.8% | 4.8% | 2.6% | 41.8% |
| White Bear Lake | -0.1% | 21.2% | 2.6% | 11.3% | 15.3% | 50.3% |
| Willernie | 2.3% | 24.7% | 0.5% | 0.5% | 1.6% | 29.5% |
| Woodbury | 1.8% | 18.2% | 0.0% | -1.2% | -0.8% | 18.0% |
| COUNTY | 2.9% | 19.8% | 0.4% | -0.4% | -0.5% | 22.2% |

Commercial/Industrial Class: Parcel Counts

| | ay2022 # Parcels | ay2023 # Parcels | ay2024 # Parcels | ay2025 # Parcels | ay2026 # Parcels | +/- |
|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------|
| Afton | 39 | 38 | 39 | 38 | 38 | 0 |
| Bayport | 107 | 107 | 101 | 101 | 101 | 0 |
| Baytown | 10 | 12 | 12 | 12 | 12 | 0 |
| Birchwood | 0 | 0 | 0 | 0 | 0 | 0 |
| Cottage Grove | 567 | 568 | 569 | 564 | 564 | 0 |
| Dellwood | 28 | 26 | 26 | 26 | 26 | 0 |
| Denmark | 65 | 65 | 65 | 65 | 64 | -1 |
| Forest Lake | 546 | 544 | 540 | 539 | 538 | -1 |
| Grant | 93 | 93 | 93 | 93 | 92 | -1 |
| Grey Cloud | 22 | 22 | 22 | 22 | 22 | 0 |
| Hastings | 5 | 5 | 5 | 5 | 5 | 0 |
| Hugo | 195 | 205 | 202 | 198 | 200 | 2 |
| Lake Elmo | 201 | 204 | 209 | 210 | 204 | -6 |
| Lake St. Croix | 9 | 9 | 9 | 9 | 9 | 0 |
| Lakeland | 38 | 38 | 38 | 39 | 39 | 0 |
| Lakeland Shores | 9 | 9 | 9 | 9 | 11 | 2 |
| Landfall | 7 | 7 | 7 | 7 | 7 | 0 |
| Mahtomedi | 77 | 68 | 68 | 69 | 69 | 0 |
| Marine | 16 | 16 | 16 | 16 | 17 | 1 |
| May | 8 | 8 | 8 | 8 | 8 | 0 |
| Newport | 197 | 197 | 201 | 200 | 189 | -11 |
| Oak Park Hgts | 220 | 215 | 215 | 215 | 215 | 0 |
| Oakdale | 393 | 398 | 394 | 386 | 382 | -4 |
| Pine Springs | 0 | 0 | 0 | 0 | 0 | 0 |
| St. Mary's Point | 0 | 0 | 0 | 0 | 0 | 0 |
| St. Paul Park | 200 | 201 | 202 | 202 | 202 | 0 |
| Scandia | 75 | 72 | 72 | 71 | 76 | 5 |
| Stillwater | 394 | 391 | 390 | 400 | 399 | -1 |
| Stillwater Twp | 6 | 6 | 6 | 6 | 6 | 0 |
| West Lakeland | 33 | 33 | 34 | 34 | 32 | -2 |
| White Bear Lake | 9 | 9 | 9 | 8 | 8 | 0 |
| Willernie | 33 | 33 | 33 | 33 | 33 | 0 |
| Woodbury | 574 | 577 | 571 | 658 | 731 | 73 |
| COUNTY | 4,176 | 4,176 | 4,165 | 4,243 | 4,299 | 56 |

Residential/SRR Class Summary: Current Year Adjustments

| | ay2026 New Construction | Number of Parcels | ay2025 Res/SRR Value | ay2026 Res/SRR Value | ay2026 % Growth (less NC) |
|------------------|----------------------------|----------------------|--------------------------|--------------------------|---------------------------------|
| Afton | \$ 9,201,000 | 1,255 | \$ 825,528,800 | \$ 874,522,600 | 4.8% |
| Bayport | \$ 2,015,900 | 1,054 | \$ 438,098,400 | \$ 439,931,100 | 0.0% |
| Baytown | \$ 16,040,800 | 895 | \$ 675,084,700 | \$ 668,364,800 | -3.4% |
| Birchwood | \$ 518,400 | 412 | \$ 220,074,100 | \$ 231,734,800 | 5.1% |
| Cottage Grove | \$ 106,385,300 | 15,084 | \$ 5,617,726,500 | \$ 5,864,625,000 | 2.5% |
| Dellwood | \$ 3,553,200 | 496 | \$ 461,489,800 | \$ 503,499,200 | 8.3% |
| Denmark | \$ 4,571,000 | 747 | \$ 445,863,000 | \$ 481,092,600 | 6.9% |
| Forest Lake | \$ 25,243,600 | 7,598 | \$ 2,872,869,000 | \$ 2,932,101,800 | 1.2% |
| Grant | \$ 13,733,800 | 1,776 | \$ 1,168,294,500 | \$ 1,211,881,800 | 2.6% |
| Grey Cloud | \$ 256,900 | 151 | \$ 58,156,300 | \$ 57,870,400 | -0.9% |
| Hastings | | 4 | \$ 791,100 | \$ 820,300 | 3.7% |
| Hugo | \$ 68,591,700 | 6,974 | \$ 2,790,336,700 | \$ 2,882,395,900 | 0.8% |
| Lake Elmo | \$ 96,200,700 | 5,287 | \$ 2,983,741,600 | \$ 3,171,897,400 | 3.1% |
| Lake St. Croix | \$ 669,000 | 705 | \$ 178,697,300 | \$ 183,380,900 | 2.2% |
| Lakeland | \$ 391,900 | 782 | \$ 334,368,800 | \$ 355,868,600 | 6.3% |
| Lakeland Shores | \$ 502,300 | 142 | \$ 79,767,100 | \$ 82,639,300 | 3.0% |
| Landfall | | 1 | \$ 215,600 | \$ 185,300 | -14.1% |
| Mahtomedi | \$ 5,857,000 | 3,035 | \$ 1,471,951,800 | \$ 1,519,382,700 | 2.8% |
| Marine | \$ 1,214,600 | 509 | \$ 207,898,100 | \$ 211,432,200 | 1.1% |
| May | \$ 5,137,400 | 1,436 | \$ 846,348,300 | \$ 861,693,300 | 1.2% |
| Newport | \$ 1,461,100 | 1,530 | \$ 476,273,900 | \$ 486,605,600 | 1.9% |
| Oak Park Hgts | \$ 676,900 | 1,564 | \$ 460,615,500 | \$ 457,734,800 | -0.8% |
| Oakdale | \$ 28,596,100 | 10,067 | \$ 3,161,007,400 | \$ 3,262,245,500 | 2.3% |
| Pine Springs | \$ 175,700 | 164 | \$ 84,002,600 | \$ 85,615,200 | 1.7% |
| St. Mary's Point | \$ 875,600 | 295 | \$ 114,696,200 | \$ 116,712,600 | 1.0% |
| St. Paul Park | \$ 995,800 | 2,064 | \$ 536,945,400 | \$ 551,283,600 | 2.5% |
| Scandia | \$ 7,603,900 | 2,218 | \$ 939,989,200 | \$ 962,980,100 | 1.6% |
| Stillwater | \$ 8,135,300 | 7,536 | \$ 3,164,777,600 | \$ 3,283,037,700 | 3.5% |
| Stillwater Twp | \$ 8,358,200 | 816 | \$ 523,234,700 | \$ 587,091,700 | 10.6% |
| West Lakeland | \$ 10,995,400 | 1,446 | \$ 1,055,184,900 | \$ 1,075,132,300 | 0.8% |
| White Bear Lake | | 99 | \$ 34,231,500 | \$ 34,640,900 | 1.2% |
| Willernie | \$ 115,400 | 312 | \$ 65,117,600 | \$ 70,348,100 | 7.9% |
| Woodbury | \$ 156,050,300 | 27,238 | \$ 12,065,079,500 | \$ 12,351,917,000 | 1.1% |
| COUNTY | \$ 584,124,200 | 103,692 | \$ 44,358,457,500 | \$ 45,860,665,100 | 2.1% |

Residential/SRR Class: Past & Current Year Adjustments

| | ay2022 | ay2023 | ay2024 | ay2025 | ay2026 | 5-Year Change |
|------------------|--------------|-------------|--------------|-------------|-------------|---------------|
| Afton | 19.1% | 14.0% | -12.8% | 6.1% | 4.8% | 31.2% |
| Bayport | 15.6% | 11.1% | -3.8% | 6.8% | 0.0% | 29.8% |
| Baytown | 18.1% | 18.4% | 0.2% | -0.2% | -3.4% | 33.1% |
| Birchwood | 26.0% | -0.8% | 2.4% | -1.9% | 5.1% | 30.8% |
| Cottage Grove | 22.2% | 9.9% | -3.5% | 4.1% | 2.5% | 35.3% |
| Dellwood | 22.5% | 8.5% | -3.3% | -6.8% | 8.3% | 29.3% |
| Denmark | 25.4% | 5.4% | -0.2% | -4.2% | 6.9% | 33.3% |
| Forest Lake | 27.1% | 4.7% | 2.2% | 0.3% | 1.2% | 35.5% |
| Grant | 21.6% | 8.1% | -3.7% | 3.8% | 2.6% | 32.3% |
| Grey Cloud | 27.2% | 0.8% | 2.3% | 4.3% | -0.9% | 33.6% |
| Hastings | 19.8% | 3.7% | -0.2% | 0.7% | 3.7% | 27.7% |
| Hugo | 21.0% | 7.0% | -4.0% | 3.4% | 0.8% | 28.2% |
| Lake Elmo | 22.1% | 3.6% | 1.3% | 0.7% | 3.1% | 30.8% |
| Lake St. Croix | 17.3% | 10.1% | -7.3% | 8.8% | 2.2% | 31.2% |
| Lakeland | 17.1% | 5.2% | -5.4% | 5.8% | 6.3% | 29.0% |
| Lakeland Shores | 17.3% | 4.8% | 2.0% | -1.7% | 3.0% | 25.3% |
| Landfall | 3.7% | 23.8% | 0.0% | 1.1% | -14.1% | 14.6% |
| Mahtomedi | 25.2% | 1.5% | 1.2% | 1.2% | 2.8% | 32.0% |
| Marine | 32.8% | -2.6% | 5.6% | 5.6% | 1.1% | 42.5% |
| May | 23.8% | 7.8% | -8.3% | 7.8% | 1.2% | 32.3% |
| Newport | 20.9% | 9.0% | -7.1% | 8.4% | 1.9% | 33.1% |
| Oak Park Hgts | 20.0% | 5.3% | 1.0% | 6.3% | -0.8% | 31.8% |
| Oakdale | 18.1% | 8.6% | -1.6% | 1.3% | 2.3% | 28.6% |
| Pine Springs | 25.5% | 4.4% | 3.2% | -1.5% | 1.7% | 33.3% |
| St. Mary's Point | 20.2% | 10.8% | -1.8% | -5.5% | 1.0% | 24.7% |
| St. Paul Park | 20.0% | 4.2% | -0.2% | 4.2% | 2.5% | 30.6% |
| Scandia | 24.6% | 4.6% | -1.7% | 3.8% | 1.6% | 33.0% |
| Stillwater | 18.7% | 9.3% | -1.6% | 0.5% | 3.5% | 30.4% |
| Stillwater Twp | 20.6% | 1.0% | 0.5% | -0.4% | 10.6% | 32.2% |
| West Lakeland | 19.5% | 13.8% | -6.6% | 9.2% | 0.8% | 36.7% |
| White Bear Lake | 24.8% | 0.3% | 1.6% | -0.3% | 1.2% | 27.7% |
| Willernie | 17.6% | -4.5% | 0.4% | 9.2% | 7.9% | 30.6% |
| Woodbury | 18.6% | 9.3% | -3.2% | 1.6% | 1.1% | 27.3% |
| COUNTY | 20.7% | 7.9% | -2.4% | 2.3% | 2.1% | 30.5% |

Residential/SRR Class: Parcel Counts

| | ay2022 # Parcels | ay2023 # Parcels | ay2024 # Parcels | ay2025 # Parcels | ay2026 # Parcels | +/- |
|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| Afton | 1,266 | 1,255 | 1,256 | 1,255 | 1,255 | 0 |
| Bayport | 1,026 | 1,023 | 1,019 | 1,019 | 1,054 | 35 |
| Baytown | 856 | 872 | 874 | 894 | 895 | 1 |
| Birchwood | 413 | 415 | 414 | 414 | 412 | -2 |
| Cottage Grove | 13,875 | 14,177 | 14,439 | 14,706 | 15,084 | 378 |
| Dellwood | 509 | 506 | 506 | 505 | 496 | -9 |
| Denmark | 742 | 744 | 747 | 743 | 747 | 4 |
| Forest Lake | 7,386 | 7,381 | 7,403 | 7,560 | 7,598 | 38 |
| Grant | 1,753 | 1,755 | 1,752 | 1,751 | 1,776 | 25 |
| Grey Cloud | 151 | 151 | 151 | 151 | 151 | 0 |
| Hastings | 3 | 4 | 4 | 4 | 4 | 0 |
| Hugo | 6,425 | 6,468 | 6,618 | 6,888 | 6,974 | 86 |
| Lake Elmo | 4,872 | 4,902 | 4,947 | 5,151 | 5,287 | 136 |
| Lake St. Croix | 714 | 714 | 714 | 707 | 705 | -2 |
| Lakeland | 788 | 787 | 786 | 784 | 782 | -2 |
| Lakeland Shores | 144 | 144 | 144 | 144 | 142 | -2 |
| Landfall | 1 | 1 | 1 | 1 | 1 | 0 |
| Mahtomedi | 3,010 | 3,011 | 3,015 | 3,034 | 3,035 | 1 |
| Marine | 510 | 511 | 510 | 511 | 509 | -2 |
| May | 1,429 | 1,427 | 1,429 | 1,426 | 1,436 | 10 |
| Newport | 1,424 | 1,421 | 1,414 | 1,413 | 1,530 | 117 |
| Oak Park Hgts | 1,558 | 1,557 | 1,553 | 1,565 | 1,564 | -1 |
| Oakdale | 9,633 | 9,690 | 9,749 | 9,931 | 10,067 | 136 |
| Pine Springs | 164 | 164 | 164 | 164 | 164 | 0 |
| St. Mary's Point | 307 | 301 | 299 | 296 | 295 | -1 |
| St. Paul Park | 1,991 | 1,982 | 1,983 | 2,001 | 2,064 | 63 |
| Scandia | 2,205 | 2,198 | 2,206 | 2,208 | 2,218 | 10 |
| Stillwater | 7,502 | 7,504 | 7,503 | 7,548 | 7,536 | -12 |
| Stillwater Twp | 812 | 811 | 812 | 815 | 816 | 1 |
| West Lakeland | 1,438 | 1,442 | 1,446 | 1,446 | 1,446 | 0 |
| White Bear Lake | 99 | 99 | 99 | 99 | 99 | 0 |
| Willernie | 311 | 311 | 311 | 312 | 312 | 0 |
| Woodbury | 25,270 | 26,136 | 26,357 | 27,022 | 27,238 | 216 |
| COUNTY | 98,587 | 99,864 | 100,625 | 102,468 | 103,692 | 1,224 |

Total Taxable Class Summary: Current Year Adjustments

| | ay2026 New Construction | Number of Parcels | ay2025 Total Value | ay2026 Total Value | ay2026 % Growth (less NC) |
|------------------|----------------------------|----------------------|--------------------------|--------------------------|---------------------------------|
| Afton | \$ 13,449,000 | 1,465 | \$ 1,049,748,900 | \$ 1,102,934,000 | 3.8% |
| Bayport | \$ 2,015,900 | 1,178 | \$ 518,150,200 | \$ 520,955,200 | 0.2% |
| Baytown | \$ 16,040,800 | 950 | \$ 709,456,700 | \$ 702,649,300 | -3.2% |
| Birchwood | \$ 518,400 | 412 | \$ 220,074,100 | \$ 231,734,800 | 5.1% |
| Cottage Grove | \$ 119,671,700 | 15,837 | \$ 6,684,504,000 | \$ 6,936,905,100 | 2.0% |
| Dellwood | \$ 3,553,200 | 528 | \$ 486,698,800 | \$ 529,505,400 | 8.1% |
| Denmark | \$ 5,246,000 | 1,147 | \$ 721,932,900 | \$ 761,678,400 | 4.8% |
| Forest Lake | \$ 32,823,200 | 8,360 | \$ 3,615,593,200 | \$ 3,669,579,600 | 0.6% |
| Grant | \$ 13,733,800 | 2,001 | \$ 1,311,095,000 | \$ 1,351,391,200 | 2.0% |
| Grey Cloud | \$ 256,900 | 183 | \$ 67,272,000 | \$ 66,998,600 | -0.8% |
| Hastings | \$ - | 9 | \$ 2,839,100 | \$ 2,868,300 | 1.0% |
| Hugo | \$ 81,477,800 | 7,441 | \$ 3,209,732,300 | \$ 3,317,163,500 | 0.8% |
| Lake Elmo | \$ 117,235,500 | 5,615 | \$ 3,475,996,000 | \$ 3,676,552,900 | 2.4% |
| Lake St. Croix | \$ 669,000 | 715 | \$ 182,391,900 | \$ 187,083,800 | 2.2% |
| Lakeland | \$ 391,900 | 827 | \$ 356,388,300 | \$ 377,699,000 | 5.9% |
| Lakeland Shores | \$ 1,109,700 | 153 | \$ 83,200,200 | \$ 86,945,600 | 3.2% |
| Landfall | \$ - | 8 | \$ 11,917,600 | \$ 12,278,700 | 3.0% |
| Mahtomedi | \$ 9,643,300 | 3,126 | \$ 1,651,024,400 | \$ 1,698,131,100 | 2.3% |
| Marine | \$ 1,372,800 | 537 | \$ 218,335,900 | \$ 222,353,800 | 1.2% |
| May | \$ 6,292,700 | 1,729 | \$ 1,041,342,100 | \$ 1,059,180,300 | 1.1% |
| Newport | \$ 6,039,000 | 1,770 | \$ 679,344,000 | \$ 689,492,500 | 0.6% |
| Oak Park Hgts | \$ 1,052,300 | 1,812 | \$ 923,152,200 | \$ 934,302,800 | 1.1% |
| Oakdale | \$ 62,642,200 | 10,513 | \$ 4,364,713,300 | \$ 4,485,257,000 | 1.3% |
| Pine Springs | \$ 175,700 | 164 | \$ 84,002,600 | \$ 85,615,200 | 1.7% |
| St. Mary's Point | \$ 875,600 | 295 | \$ 114,796,200 | \$ 116,712,600 | 0.9% |
| St. Paul Park | \$ 995,800 | 2,355 | \$ 617,586,400 | \$ 637,790,200 | 3.1% |
| Scandia | \$ 8,692,700 | 2,580 | \$ 1,105,901,500 | \$ 1,132,467,800 | 1.6% |
| Stillwater | \$ 31,181,900 | 8,022 | \$ 3,849,051,400 | \$ 3,978,137,400 | 2.5% |
| Stillwater Twp | \$ 8,495,100 | 928 | \$ 603,466,400 | \$ 670,840,300 | 9.8% |
| West Lakeland | \$ 10,995,400 | 1,522 | \$ 1,112,877,800 | \$ 1,134,225,100 | 0.9% |
| White Bear Lake | \$ - | 108 | \$ 56,786,900 | \$ 58,705,100 | 3.4% |
| Willernie | \$ 115,400 | 346 | \$ 74,233,500 | \$ 79,675,200 | 7.2% |
| Woodbury | \$ 260,364,600 | 28,126 | \$ 15,411,688,200 | \$ 15,739,199,900 | 0.4% |
| COUNTY | \$ 817,127,300 | 110,762 | \$ 54,616,186,700 | \$ 56,257,009,700 | 1.5% |

Total Taxable Class: Past & Current Year Adjustments

| | ay2022 | ay2023 | ay2024 | ay2025 | ay2026 | 5-Year Change |
|-------------------------|--------------|-------------|--------------|-------------|-------------|---------------|
| Afton | 19.3% | 16.1% | -11.1% | 6.3% | 3.8% | 34.4% |
| Bayport | 13.9% | 11.8% | -3.0% | 5.8% | 0.2% | 28.6% |
| Baytown | 17.9% | 18.5% | 0.4% | -0.2% | -3.2% | 33.4% |
| Birchwood | 26.0% | -0.8% | 2.4% | -1.9% | 5.1% | 30.8% |
| Cottage Grove | 20.9% | 10.9% | -2.8% | 3.3% | 2.0% | 34.3% |
| Dellwood | 22.5% | 9.0% | -3.1% | -6.5% | 8.1% | 30.0% |
| Denmark | 24.5% | 8.4% | 0.3% | 2.5% | 4.8% | 40.5% |
| Forest Lake | 23.4% | 7.0% | 1.7% | -0.5% | 0.6% | 32.2% |
| Grant | 21.7% | 8.5% | -3.5% | 3.5% | 2.0% | 32.2% |
| Grey Cloud | 26.0% | 1.3% | 2.0% | 3.7% | -0.8% | 32.2% |
| Hastings | 5.2% | 8.0% | -0.1% | 0.2% | 1.0% | 14.4% |
| Hugo | 19.8% | 8.3% | -3.7% | 2.8% | 0.8% | 27.9% |
| Lake Elmo | 20.8% | 4.9% | 1.3% | 0.7% | 2.4% | 30.0% |
| Lake St. Croix | 17.1% | 10.5% | -7.0% | 8.6% | 2.2% | 31.4% |
| Lakeland | 16.2% | 5.7% | -5.0% | 5.4% | 5.9% | 28.2% |
| Lakeland Shores | 16.6% | 5.1% | 2.0% | -1.4% | 3.2% | 25.4% |
| Landfall | 0.1% | 22.8% | 0.0% | -0.7% | 3.0% | 25.2% |
| Mahtomedi | 23.7% | 2.8% | 1.0% | 0.9% | 2.3% | 30.6% |
| Marine | 32.0% | -2.1% | 5.4% | 5.3% | 1.2% | 41.9% |
| May | 24.7% | 9.0% | -6.7% | 5.2% | 1.1% | 33.4% |
| Newport | 17.3% | 12.3% | -3.5% | 5.8% | 0.6% | 32.5% |
| Oak Park Hgts | 13.3% | 8.1% | 0.0% | 3.0% | 1.1% | 25.4% |
| Oakdale | 16.3% | 10.4% | -1.3% | 0.2% | 1.3% | 27.0% |
| Pine Springs | 25.5% | 4.4% | 3.2% | -1.5% | 1.7% | 33.3% |
| St. Mary's Point | 20.2% | 10.8% | -1.8% | -5.5% | 0.9% | 24.6% |
| St. Paul Park | 20.3% | 7.8% | -0.3% | 4.8% | 3.1% | 35.8% |
| Scandia | 24.9% | 4.9% | -1.3% | 3.5% | 1.6% | 33.7% |
| Stillwater | 16.7% | 10.3% | -1.3% | 0.9% | 2.5% | 29.2% |
| Stillwater Twp | 20.8% | 3.1% | 0.8% | -1.1% | 9.8% | 33.4% |
| West Lakeland | 19.3% | 13.7% | -6.2% | 9.2% | 0.9% | 36.9% |
| White Bear Lake | 17.1% | 0.2% | 1.4% | 1.7% | 3.4% | 23.7% |
| Willernie | 15.9% | -1.8% | 0.4% | 8.0% | 7.2% | 29.8% |
| Woodbury | 16.0% | 9.7% | -2.7% | 1.2% | 0.4% | 24.6% |
| COUNTY | 18.9% | 9.0% | -2.0% | 1.8% | 1.5% | 29.3% |

Total Taxable Class: Parcel Counts

| | ay2022 # Parcels | ay2023 # Parcels | ay2024 # Parcels | ay2025 # Parcels | ay2026 # Parcels | +/- |
|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| Afton | 1,480 | 1,464 | 1,468 | 1,462 | 1,465 | 3 |
| Bayport | 1,155 | 1,152 | 1,142 | 1,142 | 1,178 | 36 |
| Baytown | 913 | 929 | 930 | 950 | 950 | 0 |
| Birchwood | 413 | 415 | 414 | 414 | 412 | -2 |
| Cottage Grove | 14,646 | 14,948 | 15,203 | 15,467 | 15,837 | 370 |
| Dellwood | 542 | 537 | 537 | 536 | 528 | -8 |
| Denmark | 1,141 | 1,143 | 1,144 | 1,148 | 1,147 | -1 |
| Forest Lake | 8,158 | 8,151 | 8,167 | 8,325 | 8,360 | 35 |
| Grant | 1,992 | 1,991 | 1,987 | 1,986 | 2,001 | 15 |
| Grey Cloud | 183 | 183 | 183 | 183 | 183 | 0 |
| Hastings | 9 | 10 | 9 | 9 | 9 | 0 |
| Hugo | 6,895 | 6,948 | 7,093 | 7,357 | 7,441 | 84 |
| Lake Elmo | 5,201 | 5,234 | 5,286 | 5,486 | 5,615 | 129 |
| Lake St. Croix | 724 | 724 | 724 | 717 | 715 | -2 |
| Lakeland | 832 | 831 | 830 | 829 | 827 | -2 |
| Lakeland Shores | 153 | 153 | 153 | 153 | 153 | 0 |
| Landfall | 8 | 8 | 8 | 8 | 8 | 0 |
| Mahtomedi | 3,106 | 3,100 | 3,104 | 3,125 | 3,126 | 1 |
| Marine | 537 | 538 | 537 | 538 | 537 | -1 |
| May | 1,749 | 1,746 | 1,739 | 1,727 | 1,729 | 2 |
| Newport | 1,666 | 1,663 | 1,662 | 1,660 | 1,770 | 110 |
| Oak Park Hgts | 1,811 | 1,805 | 1,801 | 1,813 | 1,812 | -1 |
| Oakdale | 10,086 | 10,149 | 10,212 | 10,382 | 10,513 | 131 |
| Pine Springs | 164 | 164 | 164 | 164 | 164 | 0 |
| St. Mary's Point | 307 | 301 | 299 | 296 | 295 | -1 |
| St. Paul Park | 2,280 | 2,277 | 2,274 | 2,293 | 2,355 | 62 |
| Scandia | 2,606 | 2,585 | 2,591 | 2,581 | 2,580 | -1 |
| Stillwater | 7,980 | 7,980 | 7,978 | 8,035 | 8,022 | -13 |
| Stillwater Twp | 927 | 927 | 928 | 927 | 928 | 1 |
| West Lakeland | 1,518 | 1,521 | 1,525 | 1,524 | 1,522 | -2 |
| White Bear Lake | 109 | 109 | 109 | 108 | 108 | 0 |
| Willernie | 345 | 345 | 345 | 346 | 346 | 0 |
| Woodbury | 26,022 | 26,882 | 27,094 | 27,848 | 28,126 | 278 |
| COUNTY | 105,658 | 106,913 | 107,640 | 109,539 | 110,762 | 1,223 |

Residential/SRR Class: Current Year Value Changes

This table displays a breakdown of the number of value changes by percent change for the residential and seasonal recreational properties in each community for the 2026 assessment. The percent change groupings are listed across the top row of the table. For the 2026 assessment, 62.35% are receiving a valuation notice indicating an increase in their property value.

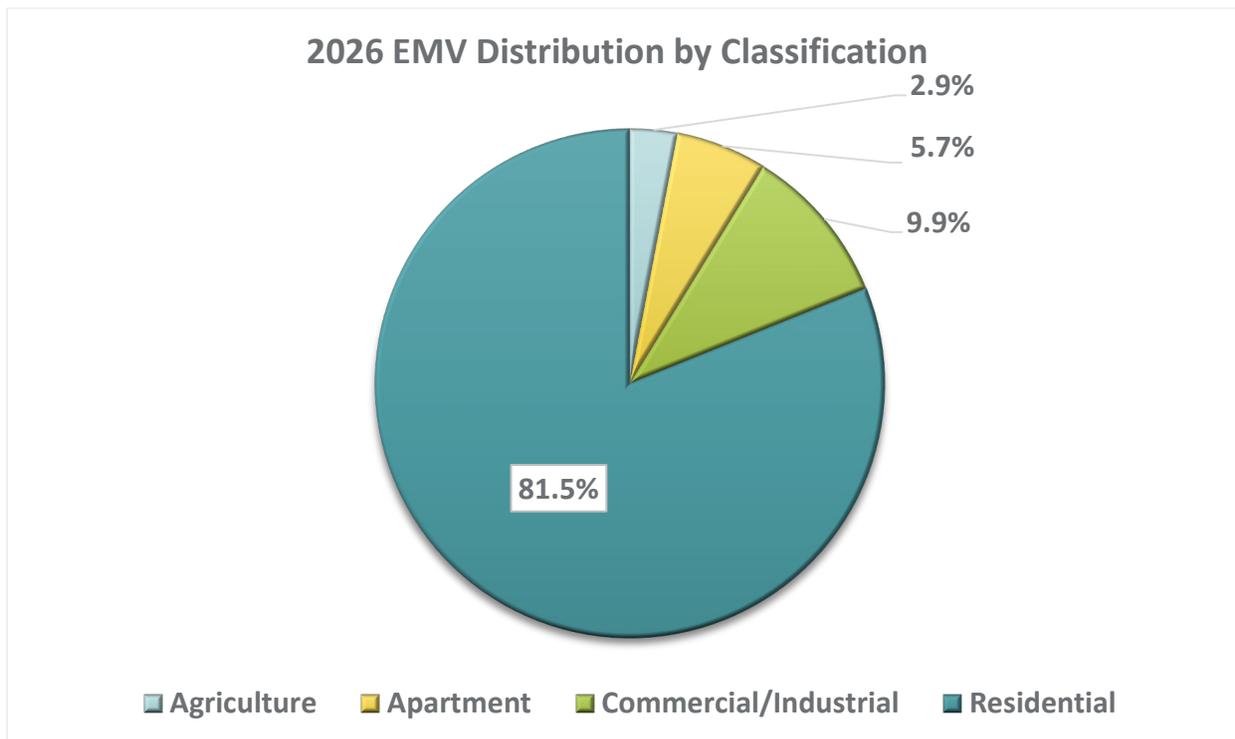
| | Over 15% Decrease | 10.1% - 15% Decrease | 5.1% - 10% Decrease | .1% to 5% Decrease | No Change | .1% to 5% Increase | 5.1% - 10% Increase | 10.1% - 15% Increase | Over 15% Increase | Total | Total Decrease & No Change | Total Increase |
|------------------|-------------------|----------------------|---------------------|--------------------|-----------|--------------------|---------------------|----------------------|-------------------|---------|----------------------------|----------------|
| Afton | 2 | 4 | 56 | 61 | 100 | 701 | 192 | 76 | 63 | 1,255 | 223 | 1,032 |
| Bayport | 3 | 10 | 88 | 555 | 180 | 157 | 11 | 7 | 43 | 1,054 | 836 | 218 |
| Baytown | 5 | 28 | 257 | 434 | 51 | 67 | 8 | 14 | 31 | 895 | 775 | 120 |
| Birchwood | - | 2 | - | 3 | 44 | 99 | 216 | 31 | 17 | 412 | 49 | 363 |
| Cottage Grove | 19 | 5 | 327 | 2,976 | 1,475 | 7,818 | 1,552 | 149 | 763 | 15,084 | 4,802 | 10,282 |
| Dellwood | 1 | 1 | 1 | 2 | 32 | 107 | 71 | 235 | 46 | 496 | 37 | 459 |
| Denmark | 1 | - | 1 | - | 90 | 235 | 314 | 76 | 30 | 747 | 92 | 655 |
| Forest Lake | 26 | 5 | 136 | 1,464 | 631 | 4,628 | 377 | 136 | 195 | 7,598 | 2,262 | 5,336 |
| Grant | 3 | 5 | 141 | 609 | 195 | 297 | 388 | 66 | 72 | 1,776 | 953 | 823 |
| Grey Cloud | 1 | - | - | 101 | 37 | 6 | 2 | 1 | 3 | 151 | 139 | 12 |
| Hastings | - | - | - | - | 3 | 1 | - | - | - | 4 | 3 | 1 |
| Hugo | 5 | 19 | 376 | 2,435 | 798 | 2,634 | 337 | 39 | 331 | 6,974 | 3,633 | 3,341 |
| Lake Elmo | 3 | 6 | 33 | 1,045 | 481 | 2,398 | 712 | 188 | 421 | 5,287 | 1,568 | 3,719 |
| Lake St. Croix | 5 | 6 | 5 | 13 | 176 | 433 | 29 | 7 | 31 | 705 | 205 | 500 |
| Lakeland | 3 | 1 | 3 | 11 | 87 | 43 | 384 | 220 | 30 | 782 | 105 | 677 |
| Lakeland Shores | - | - | - | 5 | 26 | 40 | 65 | 1 | 5 | 142 | 31 | 111 |
| Landfall | - | - | - | - | - | - | 1 | - | - | 1 | - | 1 |
| Mahtomedi | 117 | 12 | 85 | 353 | 87 | 1,531 | 571 | 186 | 93 | 3,035 | 654 | 2,381 |
| Marine | 10 | 7 | 65 | 56 | 181 | 75 | 70 | 15 | 30 | 509 | 319 | 190 |
| May | 5 | 2 | 12 | 311 | 751 | 245 | 66 | 18 | 26 | 1,436 | 1,081 | 355 |
| Newport | 3 | 10 | 119 | 763 | 218 | 266 | 16 | 13 | 122 | 1,530 | 1,113 | 417 |
| Oak Park Hgts | 2 | 29 | 79 | 526 | 434 | 390 | 98 | 3 | 3 | 1,564 | 1,070 | 494 |
| Oakdale | 4 | 13 | 192 | 1,734 | 1,286 | 6,007 | 528 | 62 | 241 | 10,067 | 3,229 | 6,838 |
| Pine Springs | - | - | - | 5 | 18 | 138 | 2 | 1 | - | 164 | 23 | 141 |
| St. Mary's Point | 44 | - | 5 | 19 | 73 | 122 | 20 | 3 | 9 | 295 | 141 | 154 |
| St. Paul Park | 10 | - | 5 | 420 | 644 | 800 | 80 | 24 | 81 | 2,064 | 1,079 | 985 |
| Scandia | 6 | 2 | 62 | 624 | 465 | 746 | 171 | 66 | 76 | 2,218 | 1,159 | 1,059 |
| Stillwater | 8 | 2 | 143 | 574 | 728 | 4,063 | 1,626 | 294 | 98 | 7,536 | 1,455 | 6,081 |
| Stillwater Twp | - | 2 | 2 | 10 | 86 | 36 | 228 | 291 | 161 | 816 | 100 | 716 |
| West Lakeland | 1 | 6 | 24 | 454 | 121 | 700 | 93 | 17 | 30 | 1,446 | 606 | 840 |
| White Bear Lake | - | - | - | 4 | 6 | 88 | 1 | - | - | 99 | 10 | 89 |
| Willernie | 4 | 1 | 1 | - | 78 | 23 | 134 | 54 | 17 | 312 | 84 | 228 |
| Woodbury | 30 | 3 | 289 | 6,465 | 4,420 | 14,130 | 1,026 | 106 | 769 | 27,238 | 11,207 | 16,031 |
| COUNTY | 321 | 181 | 2,507 | 22,032 | 14,002 | 49,024 | 9,389 | 2,399 | 3,837 | 103,692 | 39,043 | 64,649 |
| | 0.31% | 0.17% | 2.42% | 21.25% | 13.50% | 47.28% | 9.05% | 2.31% | 3.70% | 100.00% | 37.65% | 62.35% |

MARKET VALUE SECTION

Distribution of Market Value by Classification

With new construction included the pattern of change in the county's total value and classification value distribution can be seen in the following list of past assessment year data.

| Estimated Market Value (EMV) <i>*includes new construction</i> | ay2022 | ay2023 | ay2024 | ay2025 | ay2026 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Total EMV | \$47,713,887,100 | \$53,051,928,400 | \$52,840,493,700 | \$54,615,294,000 | \$56,257,009,700 |
| Agriculture EMV | \$1,578,317,900 | \$1,650,874,300 | \$1,608,999,100 | \$1,636,791,900 | \$1,633,177,800 |
| % of Total | 3.3% | 3.1% | 3.0% | 3.0% | 2.9% |
| Apartment EMV | \$2,492,341,700 | \$2,840,263,100 | \$3,012,759,500 | \$3,136,301,300 | \$3,195,558,700 |
| % of Total | 5.2% | 5.4% | 5.7% | 5.7% | 5.7% |
| Commercial/Industrial EMV | \$4,395,244,900 | \$5,374,873,700 | \$5,450,273,100 | \$5,529,171,000 | \$5,567,608,100 |
| % of Total | 9.2% | 10.1% | 10.3% | 10.1% | 9.9% |
| Residential/SRR EMV | \$39,247,982,600 | \$43,185,917,300 | \$42,786,652,200 | \$44,358,457,500 | \$45,860,665,100 |
| % of Total | 82.3% | 81.4% | 81.0% | 81.2% | 81.5% |



Median Values

Historical Median Residential Improved Value: Residential/SRR

(Combined Single Family and Townhome/Condo with improvement value ≥ \$25,000)

| | Median ay2022 | % Change | Median ay2023 | % Change | Median ay2024 | % Change | Median ay2025 | % Change | Median ay2026 | % Change |
|----------------------|-------------------|--------------|-------------------|-------------|-------------------|--------------|-------------------|-------------|-------------------|-------------|
| Afton | \$ 597,000 | 22.1% | \$ 697,800 | 16.9% | \$ 617,600 | -11.5% | \$ 661,000 | 7.0% | \$ 676,400 | 2.3% |
| Bayport | \$ 336,400 | 16.7% | \$ 375,100 | 11.5% | \$ 377,400 | 0.6% | \$ 389,700 | 3.3% | \$ 386,100 | -0.9% |
| Baytown | \$ 691,900 | 17.4% | \$ 837,200 | 21.0% | \$ 841,000 | 0.5% | \$ 832,600 | -1.0% | \$ 822,100 | -1.3% |
| Birchwood | \$ 435,400 | 22.7% | \$ 416,700 | -4.3% | \$ 437,400 | 5.0% | \$ 439,700 | 0.5% | \$ 470,700 | 7.1% |
| Cottage Grove | \$ 328,600 | 21.4% | \$ 365,200 | 11.1% | \$ 354,500 | -2.9% | \$ 368,400 | 3.9% | \$ 375,900 | 2.0% |
| Dellwood | \$ 804,900 | 17.0% | \$ 895,600 | 11.3% | \$ 854,200 | -4.6% | \$ 772,800 | -9.5% | \$ 865,900 | 12.0% |
| Denmark | \$ 612,100 | 31.0% | \$ 655,500 | 7.1% | \$ 669,000 | 2.1% | \$ 643,600 | -3.8% | \$ 695,800 | 8.1% |
| Forest Lake | \$ 361,000 | 28.3% | \$ 371,500 | 2.9% | \$ 383,600 | 3.3% | \$ 387,000 | 0.9% | \$ 394,800 | 2.0% |
| Grant | \$ 618,400 | 22.8% | \$ 676,700 | 9.4% | \$ 654,000 | -3.4% | \$ 684,700 | 4.7% | \$ 693,800 | 1.3% |
| Grey Cloud | \$ 480,500 | 29.4% | \$ 478,600 | -0.4% | \$ 488,700 | 2.1% | \$ 519,600 | 6.3% | \$ 512,700 | -1.3% |
| Hastings | | | | | | | | | | |
| Hugo | \$ 379,300 | 22.4% | \$ 408,700 | 7.8% | \$ 389,400 | -4.7% | \$ 408,700 | 5.0% | \$ 417,100 | 2.1% |
| Lake Elmo | \$ 553,800 | 20.7% | \$ 585,700 | 5.8% | \$ 581,700 | -0.7% | \$ 585,800 | 0.7% | \$ 599,500 | 2.3% |
| Lake St. Croix | \$ 293,700 | 17.5% | \$ 325,700 | 10.9% | \$ 300,000 | -7.9% | \$ 332,600 | 10.9% | \$ 341,100 | 2.6% |
| Lakeland | \$ 349,000 | 17.5% | \$ 370,500 | 6.2% | \$ 337,200 | -9.0% | \$ 358,600 | 6.3% | \$ 392,400 | 9.4% |
| Lakeland Shores | \$ 418,300 | 16.7% | \$ 444,400 | 6.2% | \$ 451,400 | 1.6% | \$ 437,300 | -3.1% | \$ 460,800 | 5.4% |
| Landfall | | | | | | | | | | |
| Mahtomedi | \$ 435,800 | 24.1% | \$ 444,100 | 1.9% | \$ 450,900 | 1.5% | \$ 455,900 | 1.1% | \$ 470,800 | 3.3% |
| Marine | \$ 499,600 | 31.5% | \$ 477,300 | -4.5% | \$ 529,000 | 10.8% | \$ 556,100 | 5.1% | \$ 556,000 | 0.0% |
| May | \$ 567,200 | 25.5% | \$ 621,700 | 9.6% | \$ 578,600 | -6.9% | \$ 644,400 | 11.4% | \$ 651,500 | 1.1% |
| Newport | \$ 285,700 | 24.4% | \$ 325,500 | 13.9% | \$ 305,100 | -6.3% | \$ 327,500 | 7.3% | \$ 321,800 | -1.7% |
| Oak Park Hgts | \$ 294,600 | 17.4% | \$ 322,400 | 9.4% | \$ 321,900 | -0.2% | \$ 350,000 | 8.7% | \$ 343,100 | -2.0% |
| Oakdale | \$ 315,000 | 19.2% | \$ 343,300 | 9.0% | \$ 337,800 | -1.6% | \$ 342,700 | 1.5% | \$ 352,000 | 2.7% |
| Pine Springs | \$ 538,900 | 25.6% | \$ 563,400 | 4.5% | \$ 582,400 | 3.4% | \$ 580,400 | -0.3% | \$ 592,000 | 2.0% |
| St. Mary's Point | \$ 402,900 | 20.3% | \$ 446,500 | 10.8% | \$ 446,000 | -0.1% | \$ 403,800 | -9.5% | \$ 416,100 | 3.0% |
| St. Paul Park | \$ 266,600 | 20.3% | \$ 277,600 | 4.1% | \$ 279,500 | 0.7% | \$ 291,500 | 4.3% | \$ 295,200 | 1.3% |
| Scandia | \$ 476,800 | 27.0% | \$ 495,600 | 3.9% | \$ 497,600 | 0.4% | \$ 522,800 | 5.1% | \$ 524,500 | 0.3% |
| Stillwater | \$ 373,800 | 19.3% | \$ 409,500 | 9.6% | \$ 409,400 | 0.0% | \$ 408,000 | -0.3% | \$ 424,000 | 3.9% |
| Stillwater Twp | \$ 612,400 | 22.6% | \$ 630,500 | 3.0% | \$ 644,800 | 2.3% | \$ 643,500 | -0.2% | \$ 703,700 | 9.4% |
| West Lakeland | \$ 606,500 | 20.5% | \$ 695,900 | 14.7% | \$ 648,300 | -6.8% | \$ 710,100 | 9.5% | \$ 715,600 | 0.8% |
| White Bear Lake | \$ 345,500 | 25.0% | \$ 345,800 | 0.1% | \$ 354,600 | 2.5% | \$ 354,600 | 0.0% | \$ 356,100 | 0.4% |
| Willernie | \$ 266,200 | 17.6% | \$ 254,500 | -4.4% | \$ 255,100 | 0.2% | \$ 282,800 | 10.9% | \$ 301,000 | 6.4% |
| Woodbury | \$ 419,000 | 19.3% | \$ 456,600 | 9.0% | \$ 441,100 | -3.4% | \$ 451,500 | 2.4% | \$ 454,400 | 0.6% |
| COUNTY MEDIAN | \$ 384,200 | 21.3% | \$ 415,600 | 8.2% | \$ 407,900 | -1.9% | \$ 417,400 | 2.3% | \$ 426,100 | 2.1% |

Historical Median Residential Improved Value: Townhomes/Condos

(With improvement value ≥ \$25,000)

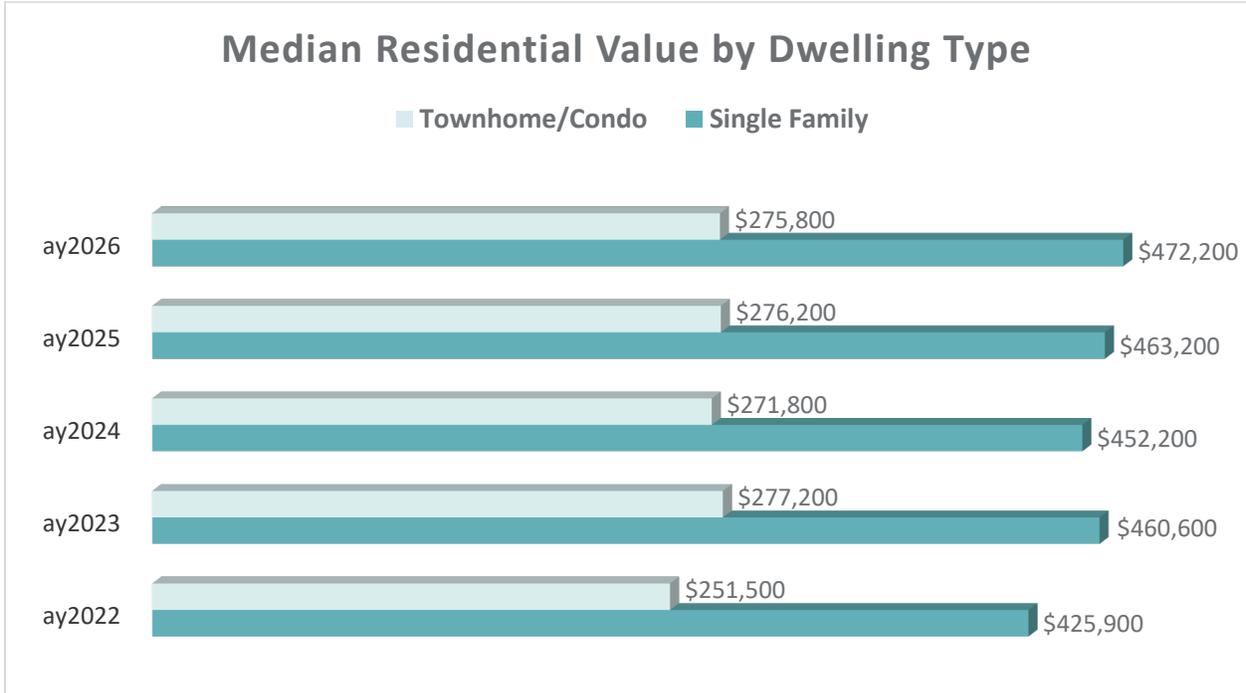
| | Median ay2022 | % Change | Median ay2023 | % Change | Median ay2024 | % Change | Median ay2025 | % Change | Median ay2026 | % Change |
|---------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Bayport | \$ 418,700 | 14.8% | \$ 457,600 | 9.3% | \$ 443,300 | -3.1% | \$ 447,500 | 0.9% | \$ 451,800 | 1.0% |
| Cottage Grove | \$ 236,300 | 18.7% | \$ 259,300 | 9.7% | \$ 248,000 | -4.4% | \$ 268,300 | 8.2% | \$ 269,300 | 0.4% |
| Forest Lake | \$ 246,300 | 25.2% | \$ 261,900 | 6.3% | \$ 270,700 | 3.4% | \$ 273,000 | 0.8% | \$ 271,000 | -0.7% |
| Hugo | \$ 254,800 | 20.2% | \$ 280,400 | 10.0% | \$ 268,400 | -4.3% | \$ 274,400 | 2.2% | \$ 270,700 | -1.3% |
| Lake Elmo | \$ 341,800 | 10.4% | \$ 375,600 | 9.9% | \$ 368,100 | -2.0% | \$ 361,000 | -1.9% | \$ 376,000 | 4.2% |
| Mahtomedi | \$ 340,600 | 21.0% | \$ 334,500 | -1.8% | \$ 339,700 | 1.6% | \$ 333,500 | -1.8% | \$ 337,100 | 1.1% |
| Marine | \$ 291,200 | 32.4% | \$ 277,300 | -4.8% | \$ 290,900 | 4.9% | \$ 363,700 | 25.0% | \$ 363,700 | 0.0% |
| Newport | \$ 212,300 | 21.7% | \$ 207,100 | -2.4% | \$ 229,200 | 10.7% | \$ 234,200 | 2.2% | \$ 232,200 | -0.9% |
| Oak Park Hgts | \$ 270,200 | 33.6% | \$ 245,500 | -9.1% | \$ 263,000 | 7.1% | \$ 284,300 | 8.1% | \$ 284,300 | 0.0% |
| Oakdale | \$ 220,000 | 13.1% | \$ 245,500 | 11.6% | \$ 242,000 | -1.4% | \$ 245,700 | 1.5% | \$ 242,000 | -1.5% |
| St. Paul Park | \$ 241,100 | 20.7% | \$ 250,400 | 3.9% | \$ 239,300 | -4.4% | \$ 271,100 | 13.3% | \$ 278,700 | 2.8% |
| Stillwater | \$ 299,400 | 13.9% | \$ 334,500 | 11.7% | \$ 327,000 | -2.2% | \$ 327,700 | 0.2% | \$ 331,500 | 1.2% |
| Woodbury | \$ 261,900 | 13.0% | \$ 290,200 | 10.8% | \$ 280,600 | -3.3% | \$ 285,800 | 1.9% | \$ 287,400 | 0.6% |
| COUNTY MEDIAN | \$ 251,500 | 16.0% | \$ 277,200 | 10.2% | \$ 271,800 | -1.9% | \$ 276,200 | 1.6% | \$ 275,800 | -0.1% |

Historical Median Residential Improved Value: Single Family

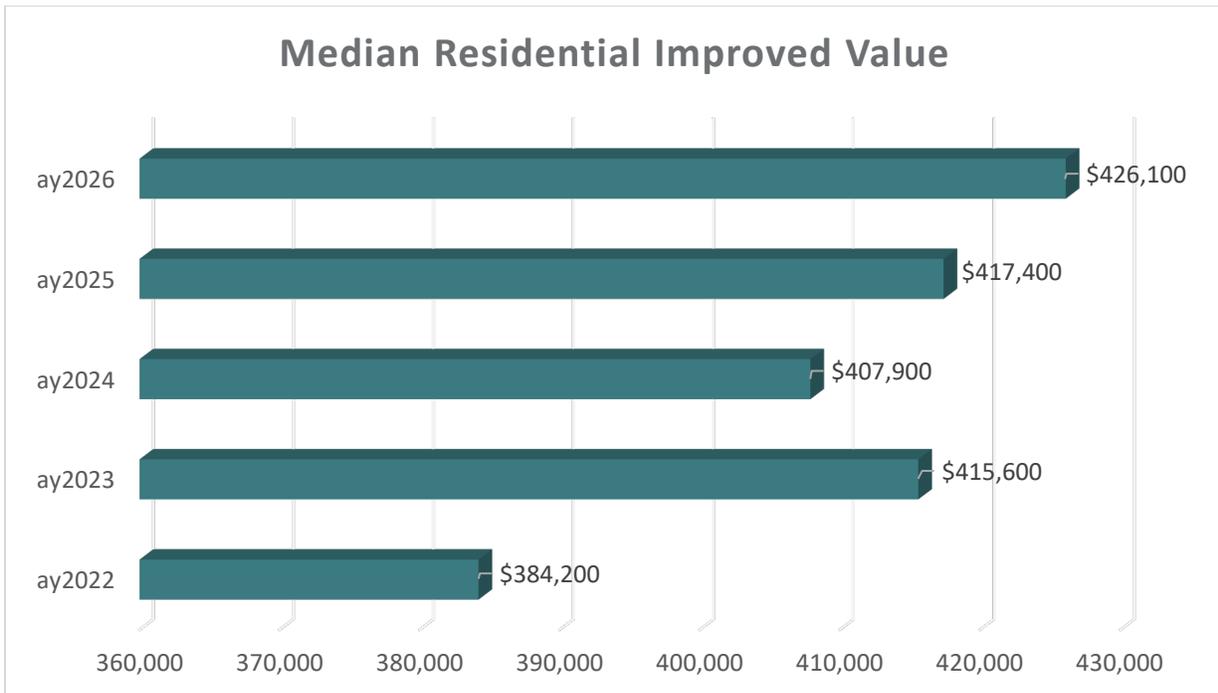
(With improvement value ≥ \$25,000)

| | Median ay2022 | % Change | Median ay2023 | % Change | Median ay2024 | % Change | Median ay2025 | % Change | Median ay2026 | % Change |
|----------------------|-------------------|--------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|
| Afton | \$ 597,000 | 22.1% | \$ 697,800 | 16.9% | \$ 617,600 | 3.5% | \$ 661,000 | 7.0% | \$ 676,500 | 2.3% |
| Bayport | \$ 332,300 | 17.3% | \$ 368,500 | 10.9% | \$ 375,400 | 13.0% | \$ 381,300 | 1.6% | \$ 377,400 | -1.0% |
| Baytown | \$ 691,900 | 17.4% | \$ 837,200 | 21.0% | \$ 841,000 | 21.5% | \$ 832,600 | -1.0% | \$ 822,100 | -1.3% |
| Birchwood | \$ 435,400 | 22.7% | \$ 416,700 | -4.3% | \$ 437,400 | 0.5% | \$ 439,700 | 0.5% | \$ 470,700 | 7.1% |
| Cottage Grove | \$ 339,100 | 21.5% | \$ 379,200 | 11.8% | \$ 369,500 | 9.0% | \$ 381,500 | 3.2% | \$ 389,700 | 2.1% |
| Dellwood | \$ 804,900 | 17.0% | \$ 895,600 | 11.3% | \$ 854,200 | 6.1% | \$ 772,800 | -9.5% | \$ 865,900 | 12.0% |
| Denmark | \$ 612,100 | 31.0% | \$ 655,500 | 7.1% | \$ 669,000 | 9.3% | \$ 643,600 | -3.8% | \$ 695,800 | 8.1% |
| Forest Lake | \$ 389,800 | 28.7% | \$ 399,800 | 2.6% | \$ 413,300 | 6.0% | \$ 415,700 | 0.6% | \$ 422,800 | 1.7% |
| Grant | \$ 618,400 | 22.8% | \$ 676,700 | 9.4% | \$ 654,000 | 5.8% | \$ 684,700 | 4.7% | \$ 693,800 | 1.3% |
| Grey Cloud | \$ 480,500 | 29.4% | \$ 478,600 | -0.4% | \$ 488,700 | 1.7% | \$ 519,600 | 6.3% | \$ 512,700 | -1.3% |
| Hastings | | | | | | | | | | |
| Hugo | \$ 450,200 | 21.0% | \$ 484,900 | 7.7% | \$ 467,400 | 3.8% | \$ 478,400 | 2.4% | \$ 485,100 | 1.4% |
| Lake Elmo | \$ 563,500 | 21.3% | \$ 598,300 | 6.2% | \$ 600,100 | 6.5% | \$ 603,500 | 0.6% | \$ 619,000 | 2.6% |
| Lake St. Croix | \$ 293,700 | 17.5% | \$ 325,700 | 10.9% | \$ 297,000 | 1.1% | \$ 327,900 | 10.4% | \$ 336,500 | 2.6% |
| Lakeland | \$ 349,000 | 17.5% | \$ 370,500 | 6.2% | \$ 337,400 | -3.3% | \$ 359,300 | 6.5% | \$ 393,300 | 9.5% |
| Lakeland Shores | \$ 418,300 | 16.7% | \$ 444,400 | 6.2% | \$ 451,400 | 7.9% | \$ 437,300 | -3.1% | \$ 462,300 | 5.7% |
| Landfall | | | | | | | | | | |
| Mahtomedi | \$ 451,300 | 24.8% | \$ 458,500 | 1.6% | \$ 467,800 | 3.7% | \$ 474,900 | 1.5% | \$ 487,200 | 2.6% |
| Marine | \$ 513,900 | 35.3% | \$ 495,200 | -3.6% | \$ 539,900 | 5.1% | \$ 570,400 | 5.6% | \$ 564,700 | -1.0% |
| May | \$ 567,200 | 25.5% | \$ 621,700 | 9.6% | \$ 578,600 | 2.0% | \$ 644,400 | 11.4% | \$ 651,500 | 1.1% |
| Newport | \$ 289,400 | 26.0% | \$ 330,100 | 14.1% | \$ 309,500 | 6.9% | \$ 331,500 | 7.1% | \$ 326,100 | -1.6% |
| Oak Park Hgts | \$ 314,500 | 16.2% | \$ 348,500 | 10.8% | \$ 346,300 | 10.1% | \$ 373,900 | 8.0% | \$ 364,200 | -2.6% |
| Oakdale | \$ 340,900 | 19.8% | \$ 367,900 | 7.9% | \$ 363,400 | 6.6% | \$ 367,300 | 1.1% | \$ 377,800 | 2.9% |
| Pine Springs | \$ 538,900 | 25.6% | \$ 563,400 | 4.5% | \$ 582,400 | 8.1% | \$ 580,400 | -0.3% | \$ 592,000 | 2.0% |
| St. Mary's Point | \$ 402,900 | 20.3% | \$ 446,500 | 10.8% | \$ 446,000 | 10.7% | \$ 403,800 | -9.5% | \$ 416,100 | 3.0% |
| St. Paul Park | \$ 268,900 | 21.3% | \$ 279,900 | 4.1% | \$ 282,400 | 5.0% | \$ 293,600 | 4.0% | \$ 296,500 | 1.0% |
| Scandia | \$ 476,800 | 27.0% | \$ 495,600 | 3.9% | \$ 498,100 | 4.5% | \$ 522,900 | 5.0% | \$ 525,300 | 0.5% |
| Stillwater | \$ 387,600 | 20.4% | \$ 422,800 | 9.1% | \$ 422,600 | 9.0% | \$ 423,300 | 0.2% | \$ 439,600 | 3.9% |
| Stillwater Twp | \$ 612,400 | 22.6% | \$ 630,500 | 3.0% | \$ 644,800 | 5.3% | \$ 643,500 | -0.2% | \$ 704,300 | 9.4% |
| West Lakeland | \$ 606,500 | 20.5% | \$ 695,900 | 14.7% | \$ 648,300 | 6.9% | \$ 710,100 | 9.5% | \$ 715,600 | 0.8% |
| White Bear Lake | \$ 345,500 | 25.0% | \$ 345,800 | 0.1% | \$ 354,600 | 2.6% | \$ 354,600 | 0.0% | \$ 356,100 | 0.4% |
| Willernie | \$ 266,200 | 17.6% | \$ 254,500 | -4.4% | \$ 251,500 | -5.5% | \$ 278,000 | 10.5% | \$ 301,000 | 8.3% |
| Woodbury | \$ 476,100 | 20.4% | \$ 520,000 | 9.2% | \$ 503,700 | 5.8% | \$ 512,700 | 1.8% | \$ 521,800 | 1.8% |
| COUNTY MEDIAN | \$ 425,900 | 22.4% | \$ 460,600 | 8.1% | \$ 452,200 | 6.2% | \$ 463,200 | 2.4% | \$ 472,200 | 1.9% |

Single Family and Townhome/Condo breakdown (Data from pages 31 & 32)
 (With improvement value ≥ \$25,000)



Historical County Median Residential Improved Value (Data from page 30)
 (Includes both Single Family and Townhome/Condo with improvement value ≥ \$25,000)



OTHER ASSESSMENT RELATED INFORMATION

New Construction

Current New Construction Starts: All Classifications

| Calendar Year | SFR 2025 New Starts | TH/Condo 2025 New Starts | Comm/Ind 2025 New Starts | Apartment 2025 New Starts | Exempt 2025 New Starts | Total 2025 New Starts |
|------------------|---------------------------|--------------------------------|--------------------------------|---------------------------------|------------------------------|-----------------------------|
| Afton | 9 | 0 | 2 | 0 | 0 | 11 |
| Bayport | 2 | 0 | 0 | 0 | 1 | 3 |
| Baytown | 16 | 0 | 0 | 0 | 0 | 16 |
| Birchwood | 1 | 0 | 0 | 0 | 0 | 1 |
| Cottage Grove | 252 | 35 | 1 | 0 | 0 | 288 |
| Dellwood | 2 | 0 | 0 | 0 | 0 | 2 |
| Denmark | 3 | 0 | 0 | 0 | 0 | 3 |
| Forest Lake | 59 | 24 | 0 | 0 | 0 | 83 |
| Grant | 12 | 0 | 0 | 0 | 1 | 13 |
| Grey Cloud | 0 | 0 | 0 | 0 | 0 | 0 |
| Hastings | 0 | 0 | 0 | 0 | 0 | 0 |
| Hugo | 133 | 0 | 2 | 1 | 0 | 136 |
| Lake Elmo | 163 | 0 | 2 | 2 | 1 | 168 |
| Lake St. Croix | 1 | 0 | 0 | 0 | 0 | 1 |
| Lakeland | 0 | 0 | 0 | 0 | 0 | 0 |
| Lakeland Shores | 0 | 0 | 1 | 0 | 0 | 1 |
| Landfall | 0 | 0 | 0 | 0 | 0 | 0 |
| Mahtomedi | 7 | 0 | 0 | 1 | 0 | 8 |
| Marine | 3 | 0 | 0 | 0 | 0 | 3 |
| May | 5 | 0 | 0 | 0 | 0 | 5 |
| Newport | 3 | 0 | 0 | 1 | 0 | 4 |
| Oak Park Hgts | 0 | 0 | 0 | 0 | 1 | 1 |
| Oakdale | 59 | 4 | 2 | 1 | 1 | 67 |
| Pine Springs | 0 | 0 | 0 | 0 | 0 | 0 |
| St. Mary's Point | 1 | 0 | 0 | 0 | 0 | 1 |
| St. Paul Park | 1 | 0 | 0 | 0 | 0 | 1 |
| Scandia | 10 | 0 | 0 | 0 | 0 | 10 |
| Stillwater | 5 | 0 | 2 | 1 | 1 | 9 |
| Stillwater Twp | 6 | 0 | 0 | 0 | 0 | 6 |
| West Lakeland | 6 | 0 | 0 | 0 | 0 | 6 |
| White Bear Lake | 0 | 0 | 0 | 0 | 0 | 0 |
| Willernie | 0 | 0 | 0 | 0 | 0 | 0 |
| Woodbury | 214 | 78 | 6 | 3 | 3 | 304 |
| COUNTY | 973 | 141 | 18 | 10 | 9 | 1,151 |

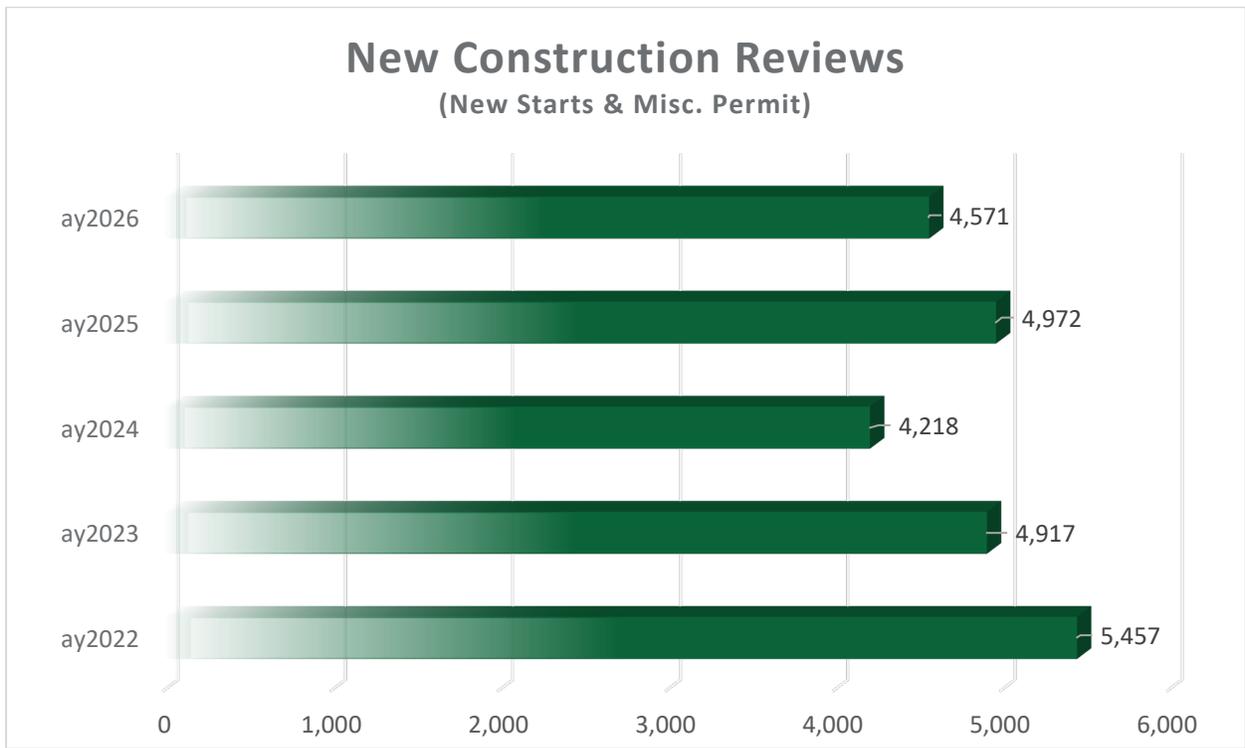
Past & Current New Construction Starts: Single Family and Townhome/Condo

| Calendar Year | 2021 New Starts | 2022 New Starts | 2023 New Starts | 2024 New Starts | 2025 New Starts |
|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Afton | 19 | 11 | 7 | 3 | 9 |
| Bayport | 8 | 14 | 3 | 1 | 2 |
| Baytown | 9 | 12 | 18 | 16 | 16 |
| Birchwood | 1 | 0 | 2 | 1 | 1 |
| Cottage Grove | 536 | 406 | 307 | 335 | 287 |
| Dellwood | 2 | 3 | 0 | 1 | 2 |
| Denmark | 15 | 6 | 3 | 7 | 3 |
| Forest Lake | 41 | 34 | 19 | 94 | 83 |
| Grant | 19 | 14 | 7 | 7 | 12 |
| Grey Cloud | 0 | 0 | 0 | 0 | 0 |
| Hastings | 0 | 0 | 0 | 0 | 0 |
| Hugo | 197 | 110 | 119 | 170 | 133 |
| Lake Elmo | 326 | 162 | 202 | 96 | 163 |
| Lake St. Croix | 0 | 1 | 0 | 1 | 1 |
| Lakeland | 1 | 0 | 2 | 0 | 0 |
| Lakeland Shores | 0 | 1 | 1 | 0 | 0 |
| Landfall | 0 | 0 | 0 | 0 | 0 |
| Mahtomedi | 6 | 6 | 14 | 4 | 7 |
| Marine | 5 | 6 | 2 | 2 | 3 |
| May | 3 | 8 | 4 | 15 | 5 |
| Newport | 70 | 10 | 6 | 0 | 3 |
| Oak Park Hgts | 5 | 1 | 0 | 2 | 0 |
| Oakdale | 24 | 69 | 48 | 94 | 63 |
| Pine Springs | 0 | 0 | 0 | 0 | 0 |
| St. Mary's Point | 2 | 0 | 0 | 0 | 1 |
| St. Paul Park | 1 | 1 | 6 | 4 | 1 |
| Scandia | 20 | 21 | 10 | 9 | 10 |
| Stillwater | 39 | 26 | 11 | 7 | 5 |
| Stillwater Twp | 6 | 1 | 4 | 3 | 6 |
| West Lakeland | 18 | 6 | 2 | 4 | 6 |
| White Bear Lake | 0 | 0 | 0 | 0 | 0 |
| Willernie | 2 | 3 | 0 | 0 | 0 |
| Woodbury | 533 | 352 | 482 | 470 | 292 |
| COUNTY | 1,908 | 1,284 | 1,279 | 1,346 | 1,114 |

Historical New Construction Summary: All Classifications

| New Construction Reviews | 2021 | 2022 | 2023 | 2024 | 2025 |
|----------------------------|---------------|-----------------|---------------|---------------|---------------|
| | ay2022 | ay2023 | ay2024 | ay2025 | ay2026 |
| Single Family | 1,592 | 1,066 | 975 | 1,122 | 973 |
| Townhome / Condo | 316 | 218 | 304 | 224 | 141 |
| Apartment | 4 | 9 | 7 | 4 | 10 |
| Commercial / Industrial | 18 | 23 | 16 | 15 | 18 |
| Misc. Permits | 3,527 | 3,601 | 2,916 | 3,607 | 3,429 |
| TOTAL | 5,457 | 4,917 | 4,218 | 4,972 | 4,571 |
| <i>Taxable Value Added</i> | \$987,855,900 | \$1,121,556,700 | \$897,986,300 | \$889,609,200 | \$817,127,300 |

Historical Comparison of New Construction: ay22–ay26



Appraiser Activity: Permit & Quintile Review Counts

Current state law mandates that all property must be re-assessed each year and reviewed once every five years (aka quintile). Staff also inspect properties that have taken out a construction permit during the course of the year.

During 2025 (for the 2026 assessment), the Assessor Division appraisers and locally hired assessors reviewed 31,297 properties. Below is the breakdown of the properties that were reviewed over the last five years.

| | 2021 ay2022 | 2022 ay2023 | 2023 ay2024 | 2024 ay2025 | 2025 ay2026 |
|---------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Residential Quintile | 23,008 | 22,605 | 21,696 | 21,130 | 25,609 |
| Apt/CI Reviews | 499 | 1,240 | 1,320 | 927 | 1,098 |
| New Construction Reviews | 5,457 | 4,917 | 4,218 | 4,972 | 4,580 |
| Misc Reviews | 1,494 | 2 | 1,474 | 0 | 10 |
| TOTAL | 30,458 | 28,764 | 28,708 | 27,029 | 31,297 |

Appraiser Activity: Tax Petition Related

Minnesota Tax Court has been established by the Minnesota Legislature for the purpose of hearing only tax related cases. The Court’s judges have expertise in tax laws and apply that knowledge in a manner to ensure that taxpayers are assessed in a fair and equitable way.

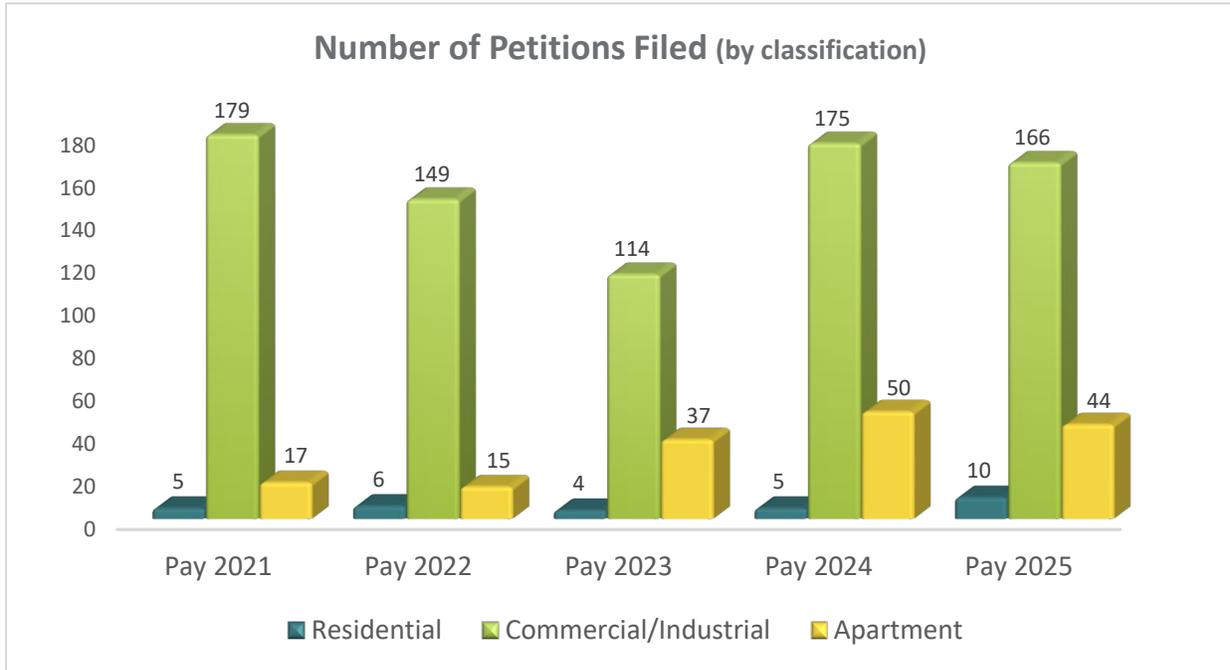
The tax petition process is a complicated and ever-changing part of our business. The entire process continues to consume a large amount of our Commercial/Industrial/Apartment appraiser workload.

The table below provides a summary of the petition filings in Washington County over the last five payable years. Petitions related to taxes payable in 2025 decrease slightly in the **number of petitions filed** by 10 petitions. There was an increase in the number of residential petition filings. The total **value under petitions filed** for pay2025 increased roughly 3.2% when compared to the previous year.

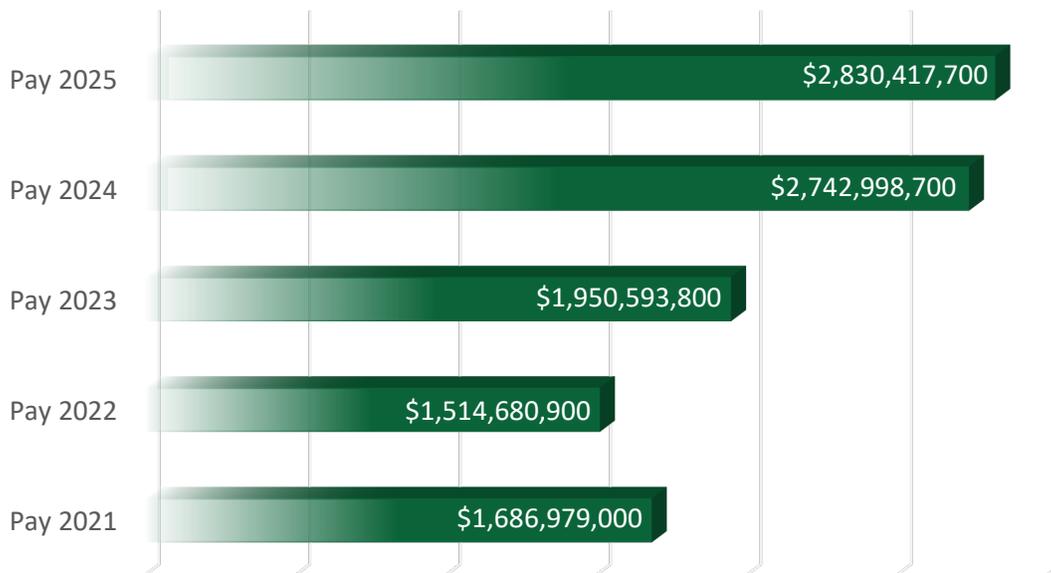
| Number of Petitions Filed | | | | | |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|
| Payable Year | 2021 | 2022 | 2023 | 2024 | 2025 |
| Residential | 5 | 6 | 4 | 5 | 10 |
| Commercial/Industrial | 179 | 149 | 114 | 175 | 166 |
| Apartment | 17 | 15 | 37 | 50 | 44 |
| TOTAL | 201 | 170 | 155 | 230 | 220 |

| Value Under Petitions Filed | | | | | |
|------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Payable Year | 2021 | 2022 | 2023 | 2024 | 2025 |
| Residential | \$4,333,700 | \$7,242,400 | \$3,474,200 | \$44,469,400 | \$58,361,900 |
| Commercial/Industrial | \$1,336,984,000 | \$1,228,442,100 | \$925,542,600 | \$1,405,576,500 | \$1,502,309,100 |
| Apartment | \$345,661,300 | \$278,996,400 | \$1,021,577,000 | \$1,292,952,800 | \$1,269,746,700 |
| TOTAL | \$1,686,979,000 | \$1,514,680,900 | \$1,950,593,800 | \$2,742,998,700 | \$2,830,417,700 |

Tax Petitions for Payable Years 2021-2025



Value Under Petitions Filed (all classifications)



Assessment Process: Statutory Requirements

Minnesota law establishes specific requirements for the entire property tax system, including the assessment of property (M.S. Chapter 273). These requirements have not changed during the past year. The laws require the following:

1. All real property is to be valued at market value, which is defined as the usual or most likely selling price at the time of assessment. Special qualified exclusions such as the Veterans' Exclusion are subtracted from the market value to arrive at the taxable value.
2. Property is classified according to state law, and the tax capacity is calculated.
3. The tax capacity is multiplied by the tax rate (the total of county, school, city, and miscellaneous levies) to determine the amount of property tax.

The annual property assessment focuses on the very first step of this process - establishing an estimated market value for each parcel of property.

Market values are assessed locally by either a county employed appraiser or a locally hired assessor. The work of both county and local assessors is monitored by the County Assessor, whose work is in turn monitored by the Minnesota Department of Revenue. The monitoring agency is authorized by law to adjust the property assessment to help ensure county-wide and state-wide equalization of property assessments.

The County Assessor has established the standard that all Washington County communities, with at least six (6) sales in their sales study, have a community median ratio in the range of **93%-96%** of actual market values in relationship to time-adjusted sales prices. At times, local assessment levels have been adjusted by the County Assessor or the State of Minnesota.

State law also requires that each individual property be reviewed by the assessor at least once every five years. Each community has a rotating revaluation schedule to ensure that this requirement is met.

What is market value?

Minnesota Statue 273.03 defines market value as "... the usual selling price at the time of assessment." The Assessor's Office works throughout the year to estimate market values of each property for the following January 2nd assessment date.

How is market value determined?

Review Property: Approximately every fifth year, an appraiser working under the supervision of the County Assessor will review the property. Any property that had a building permit issued in a given year is reviewed and the new value is calculated as of January 2nd following the construction.

Gather Information: The appraiser gathers information on all characteristics of the property that affect market value, such as size, age, quality of construction, basement finish, and extra features, such as fireplaces, walk-out basements, et cetera.

Compute Value: The characteristics are entered into a computerized system (CAMA). Information on actual market sales is used to establish the building and component rates used to calculate the property's market value. The market value estimated by the appraiser should be very close to the amount the property would sell for, if placed on the open market.

Why may market value change from year to year?

Property values change continuously depending on the economic conditions affecting the local market. In addition to market changes, physical changes made to a property can also affect its market value. All factors are considered in estimating the value of property.

Appeals Process

In Minnesota, property tax laws provide the legal parameters that govern the work of assessors. These statutes lay down a cycle of assessment activities that are conducted on an annual basis. Each year, assessors are required to work on a number of tasks that include listing, valuing, and classifying all taxable properties; processing both real and personal property transfers; analyzing market data; monitoring assessment levels for several different classes of property; and arranging and conducting an appeals process.

The latter of these activities is a key part of the assessment cycle that provides property owners with an opportunity to review and, if necessary, challenge their estimate of market value and/or classification that will be used for taxation purposes in the following year.

At what point in the assessment cycle does the appeals process begin?

The appeals process begins in March and extends through June. When property owners receive their Valuation Notices during the month of March, they should read them carefully for instructions about deadlines, filing procedures, meeting dates and times. If they are not clear, they should call the assessor's office for clarification and additional information because a missed deadline, an incorrect filing, or the failure to attend a scheduled meeting can cause an appeal to be dismissed.

What steps should property owners take to appeal their assessments?

There are two avenues of appeal that property owners may take to challenge their assessments. The first route is referred to as the three-step appeal and the second is known as the one-step appeal. These steps are illustrated in the flow chart on the following page.

How should property owners begin their appeal?

Property owners are encouraged to contact their appraiser to discuss their property assessment concerns. An informal meeting can be scheduled to review the property, examine market data, answer questions, and clarify the valuation and classification practices used. This discussion can also be handled by telephone, mail, or email during regular business hours.

Appeals Process: What are the options?

First Contact the County Assessor's Office or your Local Assessor 651-430-6175.

- Discuss your concerns with the assessor or an appraiser.
- Compare values of neighboring or similar properties.
- Review local comparable sales information.
- If you and your assessor or the County staff do not agree, continue below:

Appeal directly to Tax Court (One-Step Appeal)

Appeal to your Local Board of Appeal & Equalization (LBAE) or attend one of three regional Open Book meetings (meeting times & locations are listed on your valuation notice).

- Appeal in person, by letter, or by designated representative.
- If your appeal is not addressed to your satisfaction, or you and the County staff cannot agree to a change in valuation or classification, continue to the next step.

Appeal to the Washington County Board of Appeal & Equalization (CBAE).

- You must have first appealed to your LBAE (unless your property is in an Open Book community) Check your valuation notice to verify.
- The CBAE meets in June - Call the Assessor's Office at 651-430-6175 by **May 1, 2026**, to make an appointment.
- If you still do not feel your concerns have been addressed to your satisfaction, you may next appeal to the Minnesota Tax Court.

Appeal in the Minnesota Tax Court

- Appeals may be filed up until April 30th of the year when the taxes are due.
- The Tax Court can be contacted at 651-539-3260 for more information on procedures, forms, and filing fees.

Regular Division

- Can be used for any property type
- Must be used for property assessed > \$300,000
- Can be appealed to the Supreme Court

Small Claims Division

- All homestead property
1 unit/parcel/petition
- Homestead classifications
- Assessed < \$300,000
- All decisions are final

Property Tax Calendar



Published on Minnesota Department of Revenue (<https://www.revenue.state.mn.us>)
Last Updated January 03, 2024

| | |
|---------------|---|
| Jan. 2 | Assessment date for both real and personal property. |
| Jan. 15 | Last day for owners to apply for class 1c or 4c(5) resort classification. |
| Feb. 1 | Last day to file for tax-exempt status with the assessor. |
| March 31 | Last day for county treasurers to mail Property Tax Statements to property owners. |
| March - April | Valuation Notices are mailed to property owners. |
| April - May | Local Boards of Appeal and Equalization convene. |
| April 1 | PRISM Submission 1, Preliminary Assessment and Submission 3, Final Assessment and Taxation are due. |
| April 30 | Last day to file Tax Court petition for dispute over value that affects the taxes payable in the current year. |
| April 30 | Property Tax Refund data for Real Property Homesteads are due. |
| May 1 | Last day to file application for Green Acres for the current assessment year. |
| May 1 | Last day to file application for Rural Preserve for the current assessment year. |
| May 1 | Last day to file application for class 2c Managed Forest Land for the current assessment year. |
| May 15 | First-half real property taxes due (except for class 1c or 4c seasonal commercial and some class 3a commercial property which have until May 31). |
| May 29 | Last day for owners of manufactured homes assessed as personal property to establish and apply to assessor for homestead treatment. |
| June | County Boards of Appeal and Equalization convene. |
| June 30 | Final Adjustment Net Tax Capacities are due. |
| June 1 | Last day to file application for Metropolitan Agricultural Preserves. |
| July 1 | Last day property owners can notify the county assessor of entity-owned property that may qualify for value linkage to their individually-owned and homestead agricultural property to receive the lower first tier agricultural homestead classification rate for the current assessment year. |
| July 1 | Last day for enrolled SFIA participants to return their signed certification forms. |
| July 1 | Last day for the Department of Revenue to send annual certification letters to enrolled SFIA participants. |
| July 31 | Duplicate Homestead data for Real Property and Manufactured Housing is due. |

| | |
|------------|---|
| Aug. 15 | Property Tax Refund Returns (Form M1PR) due. You can claim your refund up to one year past this date (e.g. returns due Aug. 15, 2023 can be filed and claimed until Aug 15, 2024). |
| Aug. 31 | Last day to pay first half of personal property tax on manufactured homes. |
| Sept. 1 | PRISM Submission 2, Adjusted Assessment and Submission 4 and Manufactured Homes are due. |
| Oct. 1 | Last day to file in Tax Court regarding manufactured home valuation or taxes. |
| Oct. 1 | Last day for taxpayers to apply for class 1b (blind and disabled) for current assessment year. |
| Oct. 1 | Annual SFIA incentive payments sent to enrolled participants on or before this date. |
| Oct. 15 | Last day to pay second half of real estate taxes unless part of the parcel is classified 2a agricultural land. |
| Oct. 15 | Last day for assessors to certify approval of applications for Open Space for the current year. |
| Oct. 31 | Last day to file application for enrollment in SFIA. |
| Nov. 1 | Last day for senior citizens to file for property tax deferral (for the next year's tax). |
| Nov. 3 | Last day to file application for Open Space for the next assessment year. |
| Nov. 10-25 | Truth-in-Taxation notices sent to all property owners. |
| Nov. 15 | Last day to pay second half of personal property taxes on manufactured homes and second half of real estate taxes on parcels with any class 2a agricultural land. |
| Nov. 25 | Truth-in-Taxation meetings may occur on or after this date. |
| Dec. 31 | Last day for real property owners to move into their homes and file a homestead application with the assessor for the current year's assessment. |
| Dec. 31 | Last day disabled veterans can file applications (and reapplications) for value exclusion for the current assessment year. |
| Dec. 31 | Last day for assessors to file a copy of clerical corrections and administrative errors made after Local and County Boards of Appeal and Equalization with the county board of commissioners. |
| Dec. 31 | County assessor's term expiration every four years. |

2026 Local Board & Open Book Meeting Schedule

| City/Township | Format | Meeting Date | Time | Location |
|----------------------------|---|---------------------------|---|---|
| Mahtomedi | Local Board | Wednesday, April 1, 2026 | 5:00 PM | Mahtomedi City Hall 600 Stillwater Rd |
| Hugo | | Thursday, April 2, 2026 | 5:30 PM | Hugo City Hall 14669 Fitzgerald Ave N |
| Baytown | | Monday, April 6, 2026 | 4:00 PM | Baytown Community Center 4020 McDonald Dr N |
| Marine on St Croix | | Tuesday, April 7, 2026 | 9:00 AM | Marine on St Croix City Hall 121 Judd St |
| Denmark | | Tuesday, April 7, 2026 | 4:30 PM | Denmark Town Hall 14008 90th St S |
| Birchwood | | Tuesday, April 7, 2026 | 6:00 PM | Birchwood Village City Hall 207 Birchwood Ave |
| Scandia | | Monday, April 13, 2026 | 5:00 PM | Scandia Community Center 14727 209th St N |
| Forest Lake | | Monday, April 13, 2026 | 5:00 PM | Forest Lake City Hall 1408 Lake St S |
| Dellwood | | Tuesday, April 14, 2026 | 4:00 PM | Dellwood City Hall 111 Wildwood Rd |
| Lake Elmo | | Tuesday, April 14, 2026 | 4:30 PM | Lake Elmo City Hall 3880 Laverne Ave N |
| May | | Wednesday, April 15, 2026 | 9:00 AM | May Town Hall 13939 Norell Ave N |
| Willernie | | Monday, April 20, 2026 | 5:30 PM | Willernie City Hall 111 Wildwood Rd |
| Afton | | Open Book | May attend any one of three Regional Open Book meetings NOTE: The Oakdale City Hall & Woodbury City Hall meeting locations have been replaced by one meeting at the new Central Service Center, in Woodbury | |
| Bayport | | | | |
| Cottage Grove | | | | |
| Grant | | | | |
| Grey Cloud Island Township | | | | |
| Hastings | <u>Regional Open Book-Cottage Grove</u> | | | Cottage Grove Service Center |
| Lake St Croix Beach | Thursday April 2, 2026 | | 5-7 PM | 13000 Ravine Parkway |
| Lakeland | | | | Room 150 |
| Lakeland Shores | | | | |
| Landfall | <u>Regional Open Book-Woodbury</u> | | | Central Service Center |
| Newport | Thursday April 16, 2026 | | 5-7 PM | 1261 Woodlane Dr |
| Oak Park Heights | | | | Room F201 |
| Oakdale | | | | |
| Pine Springs | <u>Regional Open Book-Stillwater</u> | | | Washington Cty Govt Center |
| St Mary's Point | Wednesday April 22, 2026 | | 2-7 PM | 14949 62nd St N |
| St Paul Park | | | | 5th Floor - Rm 5599 |
| Stillwater City | | | | |
| Stillwater Township | | | | |
| West Lakeland | | | | |
| White Bear Lake | | | | |
| Woodbury | | | | |
| Govt Center | County Board | Tuesday, June 16, 2026 | 5:00 PM | **By Appointment |
| Govt Center | | Tuesday, June 23, 2026 | 11:00 AM | (times subject to change) |
| | | | Friday | May 1, 2026 |

**Appointment deadline for County Board



Request for Board Action

BOARD MEETING DATE:
March 10, 2026

Commissioner's Report

AGENDA ITEM NUMBER:
15.A

Department Information

| | | |
|---|---|----------------------------------|
| ORIGINATING DEPARTMENT: Administration | REQUESTOR: Stephanie Kammerud, Administrative Assistant | REQUESTOR PHONE: 651-430-6014 |
| PRESENTER(S): Jennifer Wagenius | MEDIA CONTACT: Jan Lucke, Jennifer Wagenius 651-430-6003, 651-430-6007 | |

Agenda Item Details

| | | |
|--|---|-----------------------------------|
| BRIEF DESCRIPTION OF YOUR REQUEST: Discuss 2027 budget development, guidelines and principles. | | |
| AGENDA YOU ARE REQUESTING TIME ON: Workshop | ARE YOU SEEKING APPROVAL OF A CONTRACT? No | ESTIMATED DURATION: 45 minutes |
| IS THIS MANDATED? No | EXPLANATION OF MANDATE: | |
| BACKGROUND/JUSTIFICATION: As the 2027 budget process begins, this workshop will allow county board feedback on key issues or concerns related to the budget and allow Administration to provide departments with budgetary direction. Staff will provide information the framework for next year's budget development and the budget schedule. Based on the outcomes of this workshop, specific guidelines will be given to departments as they develop their budget proposals. | | |
| PREVIOUS ACTION ON REQUEST/OTHER PARTIES INVOLVED? | | |

Budget Impact

| | |
|----------------------|--------------------------|
| YEAR: | UNBUDGETED AMOUNT: \$ |
| FUNDING DESCRIPTION: | |

Approvals

Jan Lucke, Deputy County Administrator 03/04/2026



2027 Budget Planning

March 10, 2026



Agenda

- 1 Fiscal Position
- 2 Budget Considerations
- 3 Tax Base Changes
- 4 Budget Schedule
- 5 Budget Principles



County Fiscal Position



Balanced budget



Highest bond ratings (AAA)



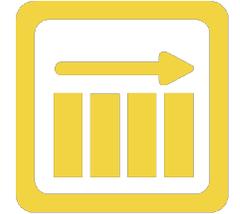
Multi-year winner of Government Finance Officers Association (budget & financial report & popular report)



Fund balance that meets county policy



Strong retiree health care obligation funding

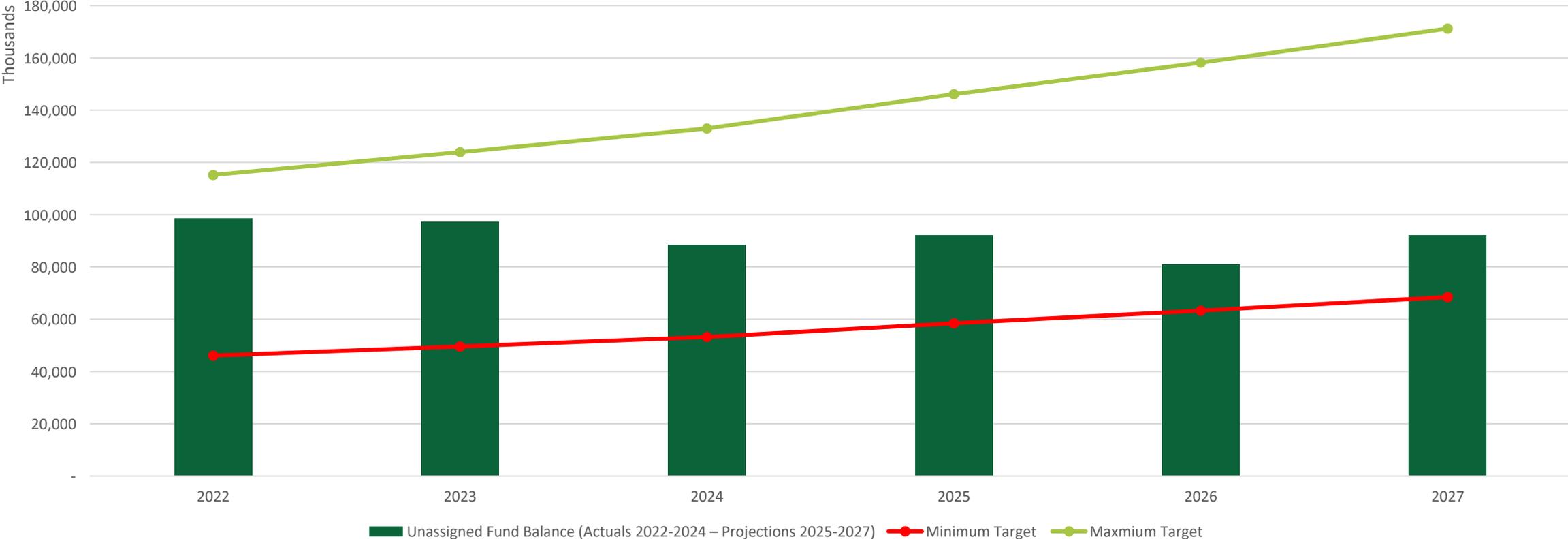


Stable operating costs per capita

Continued response to growing service demands from growing, developing county

General Fund Group Fund Balance Analysis

Fund Balance Totals with Minimum & Maximum Targets (1,000's)



2027 Major Budget Considerations



Wage and Benefits Agreements



Human Services Cost Shifts



Technology Costs



Inflationary Impact on Operational Expenses



Federal Funding Uncertainty

Human Services Cost Shifts

- Federal Law – 2027/2028 Impact
 - Reduction of Supplemental Nutrition Assistance Program (SNAP) Reimbursement - \$700k per year
 - SNAP Error Penalty - \$1.45M per year
- New Costs – 2027 Impact
 - State MN African American Family Preservation and Child Welfare Disproportionality Act - \$325k
 - Federal Work Requirements SNAP and Medicaid - Unknown
- Pending State Law – Earliest Impact 2028
 - Disability Waiver Services - \$1.8M per year

- Federal Directives Pending Litigation – Estimated Impact \$7.1M+
 - SNAP - \$1.4M
 - Medicaid - \$1.4M
 - Children and Families - \$2.5M
 - Behavioral Health - \$1.3M
 - Community Partnership - \$500k
- Federal Directive to temporarily halt Medicaid to Minnesota – 2/26/2026
 - Estimate to be determined

Preliminary Tax Base Changes

Countywide estimated
market value change
2026 to 2027

3.0%

(2027 preliminary)

- 2026 +3.5%
- 2025 -0.3%
- 2024 +11.0%

Value of
new construction

\$821.6

(2027 preliminary)

- 2026 total \$880.7M
- 2025 total \$894.6M
- 2024 total \$1.12B

Median value change in
residential homes

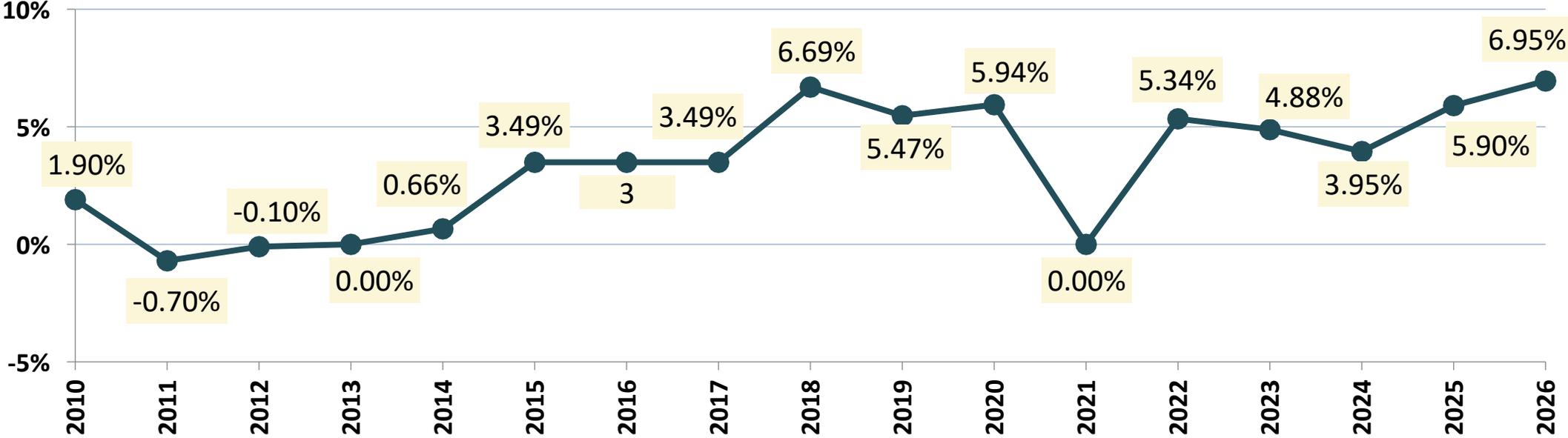
1.3%

(2027 preliminary *)

- 2026 change equaled +1.7%
- 2025 change equaled -2.6%
- 2024 change equaled +8.1%

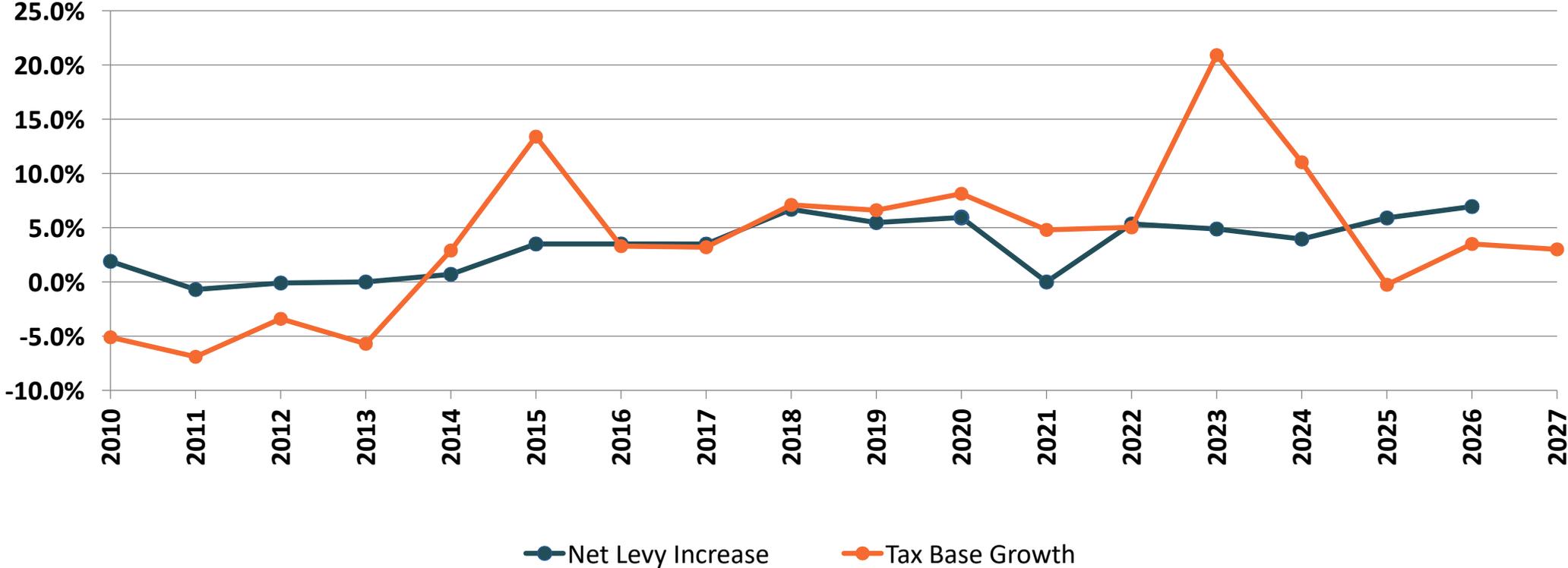
*Based on sales occurring October 1, 2024 to September 30, 2025.

Net Levy Increase History



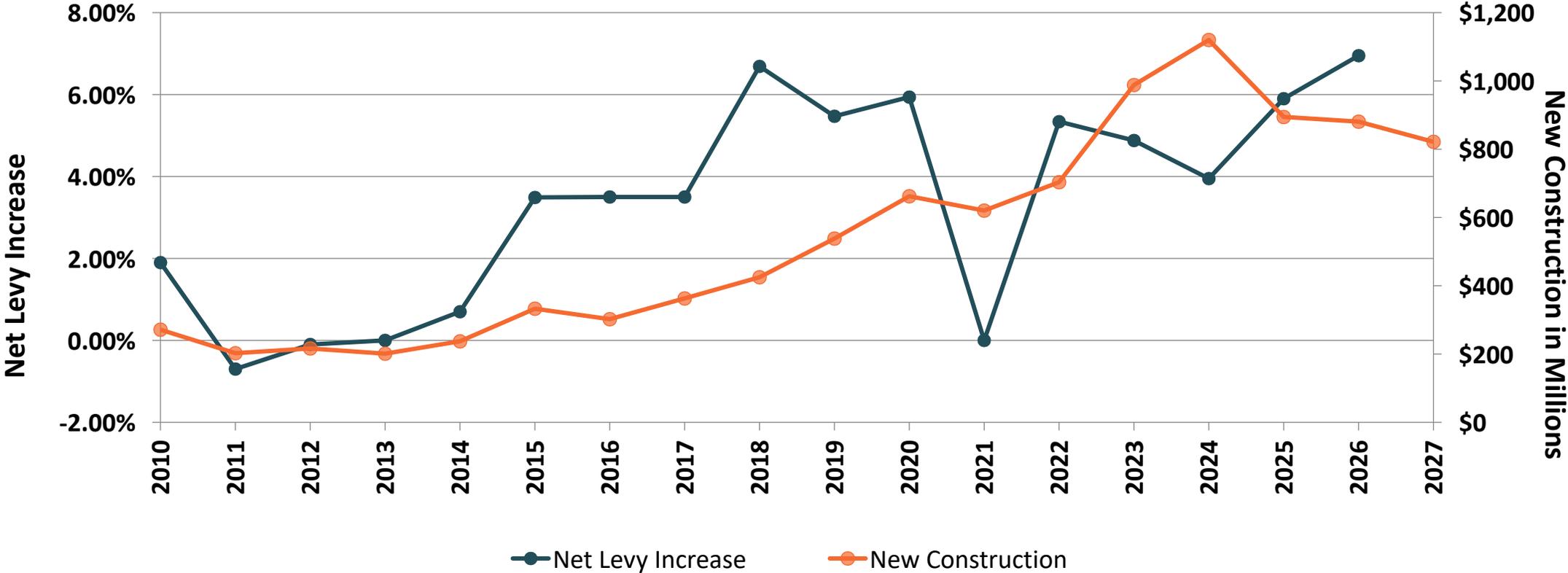
*Excludes County Program Aid, Regional Rail, and Land & Water Legacy levies

Net Levy & Tax Base Growth



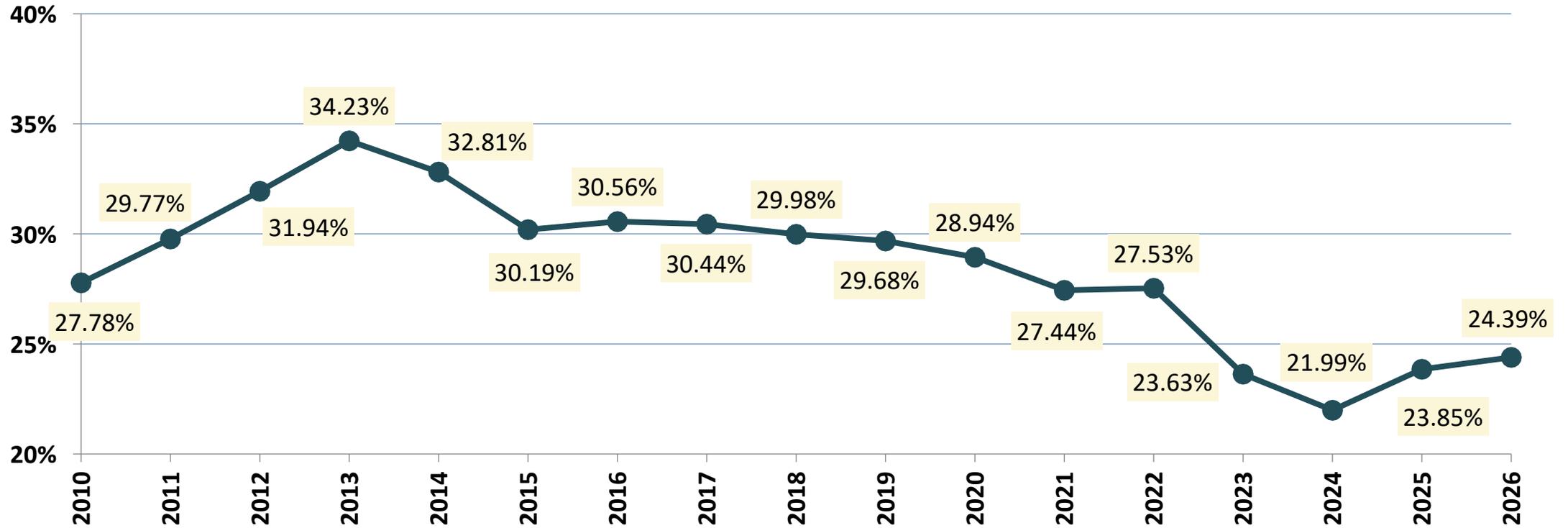
**Excludes Regional Rail and Land & Water Legacy levies*

Net Levy & New Construction

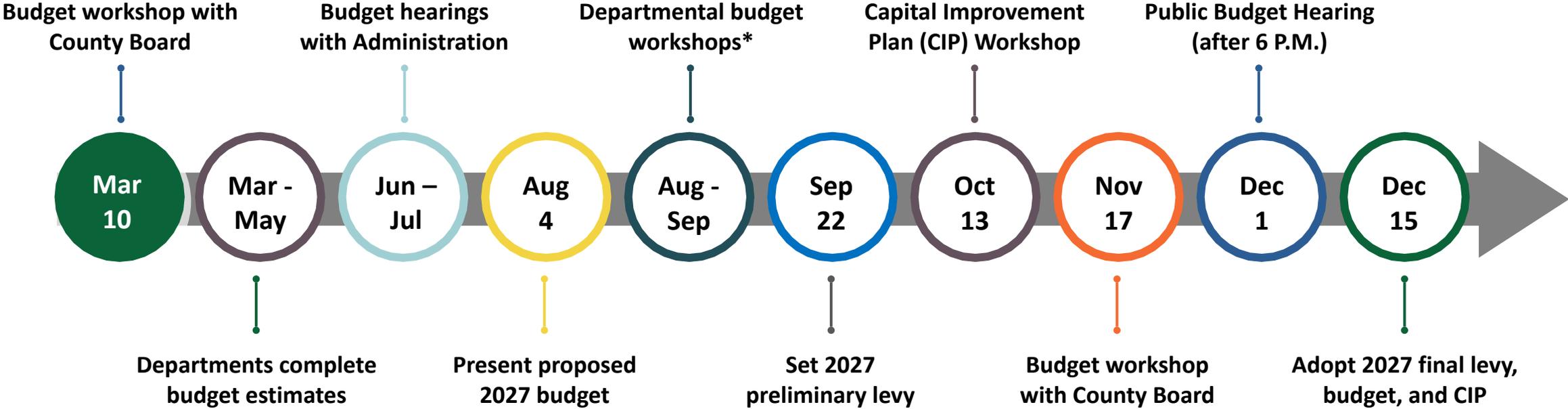


**Excludes Regional Rail and Land & Water Legacy levies*

Tax Rate History



2027 Budget Schedule



**The public is welcome to attend all departmental budget workshops*

2026 Budget Principles

Support and reflect the county's vision, mission, goals, and strategic plan in operating and capital budget decisions.

Focus resources and target revenue on core county functions that improve outcomes and reduce disparities.

Target investments in key strategy areas including employees, technology and communication to ensure the health, safety and well-being of employees and county residents.

Adopt a balanced budget that promotes financial health, supports a strong bond rating, uses debt judiciously, and does not rely on one-time or unreliable funding to pay for on-going costs.

Maximize the use of state and federal revenue to fund mandated services and advocate for additional state and federal funding if current revenues do not fully fund the mandated services.

Maximize the use of non-property tax revenues where appropriate including federal dollars intended to support county operations.

Implement, monitor, and evaluate the budget to ensure fiscal transparency for the constituency.

Address the county's current needs and position the county to meet the future needs of a growing, aging and diversifying population.

Consider changes in the county's tax base, tax rate, population, inflation, service delivery changes and economic trends affecting county property taxpayers when adopting the property tax levy.

Plan and fund investments in the capital assets of the county and maximize the use and life of our assets in a fiscally responsible manner.

Discussion