



**Department of Assessment,  
Taxpayer Services  
and Elections**

**County Board Workshop  
on  
Taxes Payable in 2005**

**March 22, 2005**

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# Taxes Payable in 2005

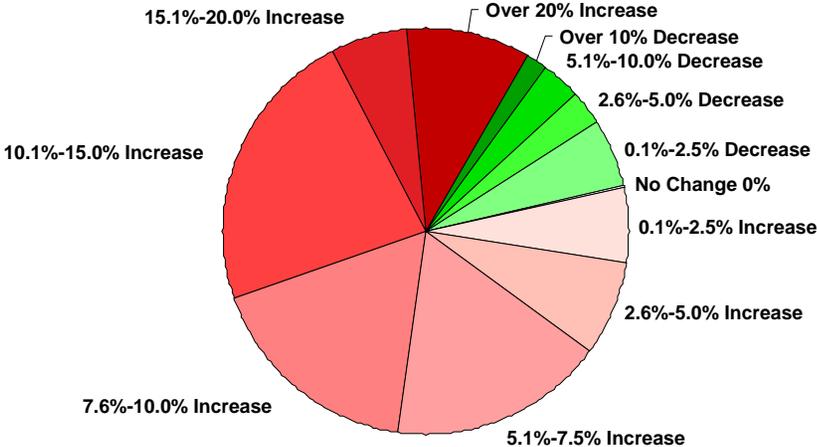
- Property Tax Statements and Valuation Notices have been printed and will be mailed on March 24. 90,414 Tax Statements and 91,538 Valuation Notices will be mailed.
- Tax Statements and Valuation Notices will be available on the County Website.
- The total amount billed of **\$259.5 million** is an increase of **8.5%** over 2004. The 2004 amount of \$239.1 million was a 3.8% increase over the \$230.4 million billed in 2003.
- The final 2005 amount is a \$2.7 million decrease from the proposed 2005 amount of \$262.2 million.

## What will taxpayers see when they receive their tax statements?

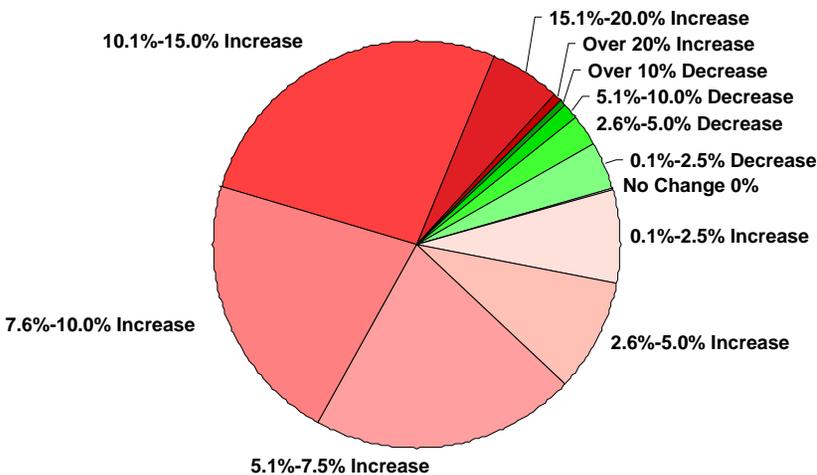
- **All Parcels**
  - Median Value Increase – 15%
  - Median Tax Increase – 8.5%
- **Residential Homestead Parcels**
  - Median Value Increase – 15%
  - Median Tax Increase – 8.2%

# Pay 2005 Tax Statements by Range of Tax Change

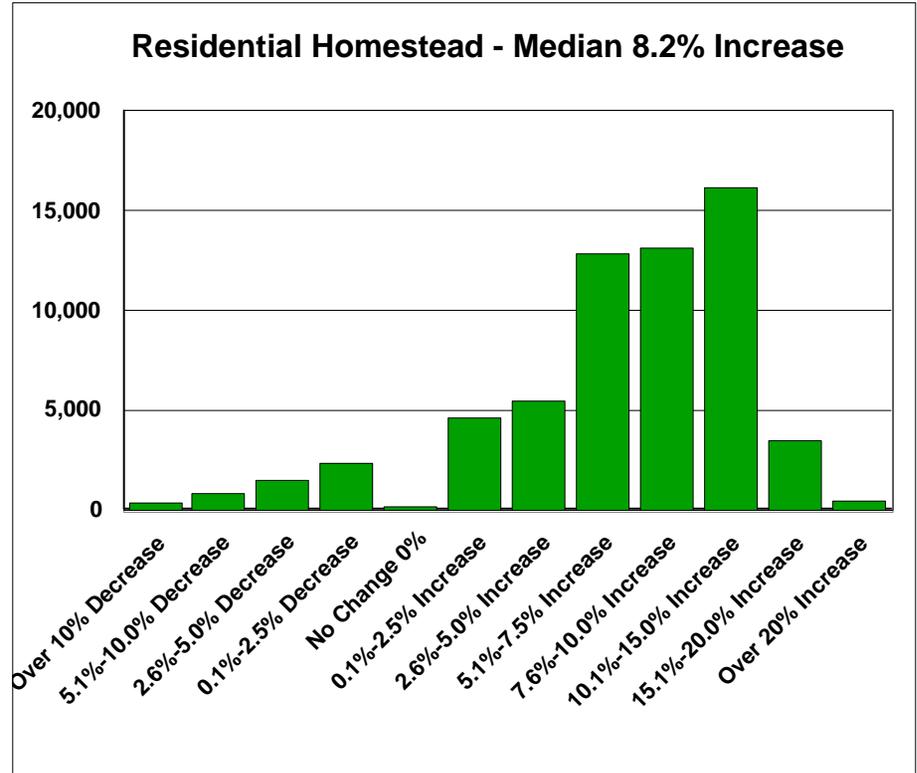
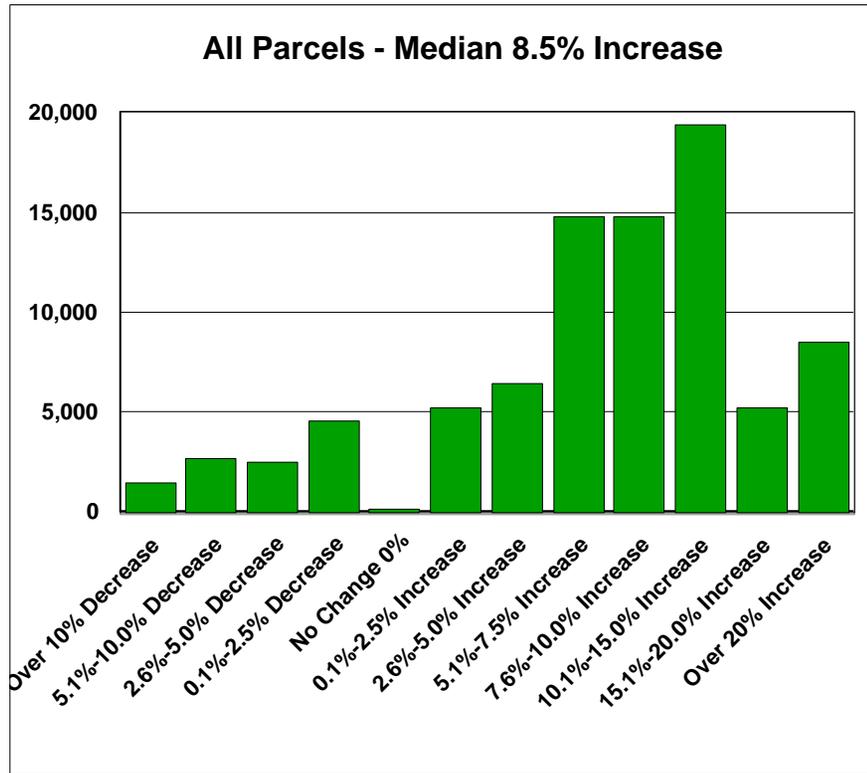
**All Parcels - Median 8.5% Increase**



**Residential Homestead - Median 8.2% Increase**

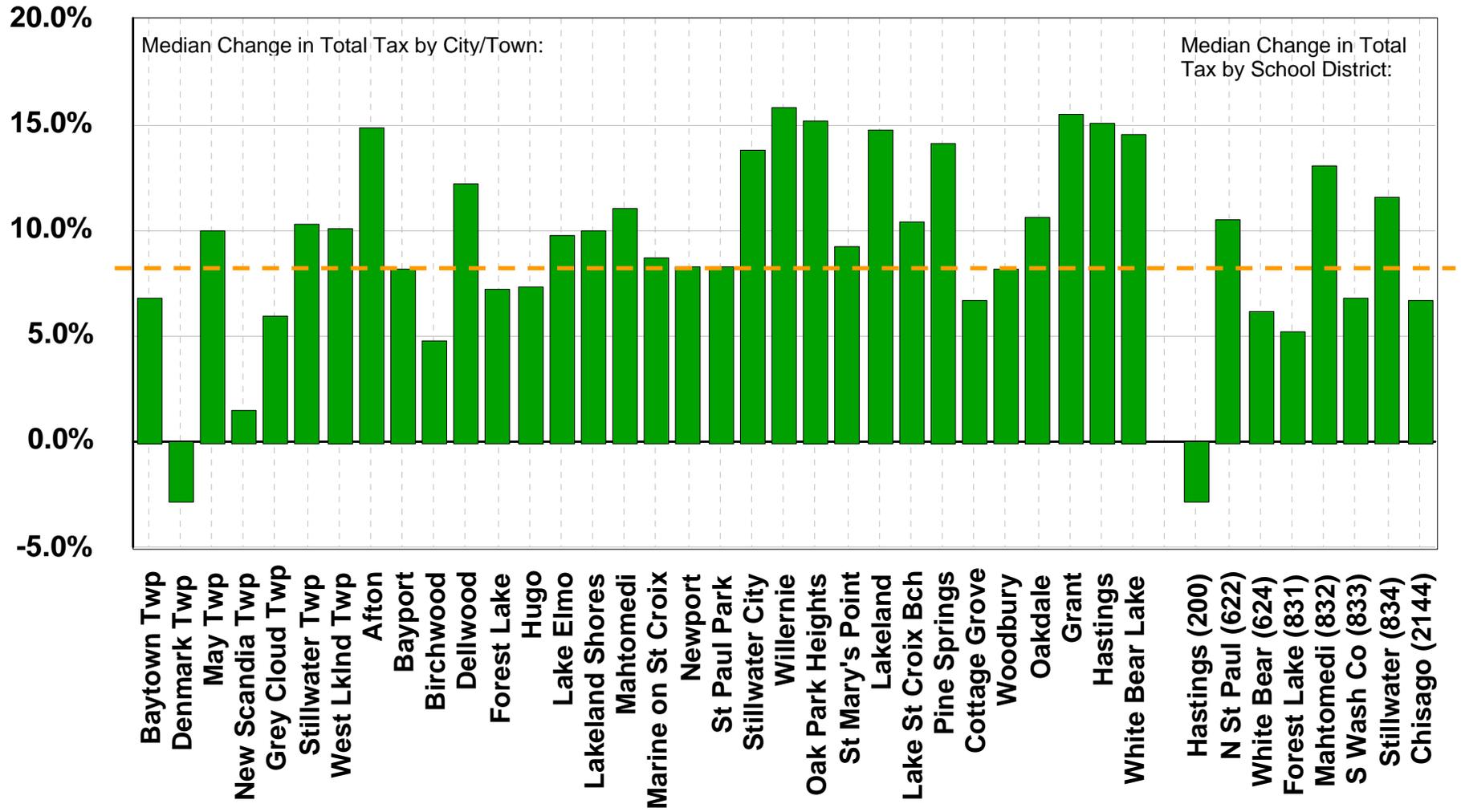


# Pay 2005 Tax Statements Counts by Range of Tax Change



# Residential Homestead Median Percentage Change in Total Tax

Countywide Median = 8.2%



# Counts of Pay 2005 Residential Homestead Tax Statements By Range of Percentage of Increase/Decrease

Taxing District	Median \$ Change in Total Tax	Median % Change in Total Tax	Parcel Counts by Range of Tax Decrease/Increase													Total
			Over 10% Decrease	5.1%-10.0% Decrease	2.6%-5.0% Decrease	0.1%-2.5% Decrease	No Change 0%	0.1%-2.5% Increase	2.6%-5.0% Increase	5.1%-7.5% Increase	7.6%-10.0% Increase	10.1%-15.0% Increase	15.1%-20.0% Increase	Over 20% Increase		
<b>By Township/City:</b>																
0002	Baytown Twp	\$162.00	6.8%	5	2	4	16	0	56	101	48	35	176	1	2	446
0004	Denmark Twp	(\$66.00)	-2.7%	12	6	281	37	0	8	4	11	0	2	1	1	363
0009	May Twp	\$200.00	10.0%	21	25	14	36	2	100	45	45	128	344	12	13	785
0010	New Scandia Twp	\$32.00	1.5%	8	11	19	45	5	740	58	150	11	7	3	2	1,059
0011	Grey Cloud Twp	\$132.00	6.0%	0	0	0	3	0	4	6	87	5	2	0	0	107
0014	Stillwater Twp	\$238.00	10.3%	6	0	1	1	0	31	67	57	121	418	4	1	707
0017	West Lakeland Twp	\$190.00	10.1%	2	1	5	3	0	9	218	154	148	528	4	2	1,074
0100	Afton	\$342.00	14.9%	1	0	0	1	0	1	3	42	103	337	368	12	868
0200	Bayport	\$118.00	8.1%	2	4	2	31	0	14	28	84	389	15	7	3	579
0300	Birchwood	\$99.53	4.8%	0	11	13	19	0	29	166	71	10	4	0	0	323
0500	Dellwood	\$399.00	12.2%	2	0	0	1	0	4	8	42	56	218	11	0	342
0600	Forest Lake	\$88.00	7.2%	103	195	284	339	7	415	384	719	1,608	181	18	17	4,270
0700	Hugo	\$138.52	7.4%	20	4	4	29	1	154	481	563	818	187	115	5	2,381
0800	Lake Elmo	\$218.00	9.8%	4	1	1	2	0	23	212	367	379	815	64	4	1,872
0900	Lakeland Shores	\$150.65	10.0%	0	0	1	0	0	1	9	11	39	35	8	4	108
1000	Mahtomedi	\$208.56	11.0%	4	5	36	48	5	97	178	291	333	981	202	12	2,192
1100	Marine on St Croix	\$189.00	8.8%	0	0	1	1	0	16	20	50	139	12	0	1	240
1200	Newport	\$134.00	8.3%	3	4	0	4	4	32	62	84	659	17	4	2	875
1300	St Paul Park	\$118.00	8.3%	6	3	1	0	0	8	19	52	1,284	24	2	2	1,401
1500	Stillwater City	\$228.00	13.8%	14	3	7	18	0	32	459	667	319	2,233	1,062	43	4,857
1600	Willernie	\$183.00	15.8%	2	1	0	0	0	0	0	2	2	44	121	6	178
1700	Oak Park Heights	\$228.43	15.2%	6	0	2	2	0	1	2	30	106	371	448	96	1,064
1800	St Mary's Point	\$124.00	9.3%	0	0	3	6	0	8	8	8	47	33	5	3	121
1900	Lakeland	\$238.00	14.8%	1	0	0	2	0	2	2	1	11	411	161	30	621
2000	Lake St Croix Bch	\$130.00	10.4%	1	0	0	3	1	5	21	55	92	212	4	1	395
2100	Pine Springs	\$340.00	14.1%	0	0	0	0	0	1	1	3	5	98	16	3	127

# Counts of Pay 2005 Residential Homestead Tax Statements By Range of Percentage of Increase/Decrease

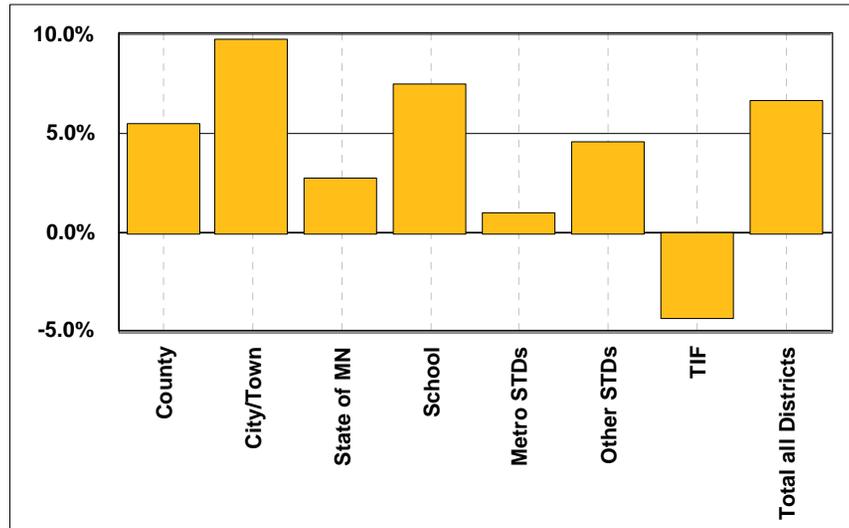
Taxing District		Median \$ Change in Total Tax	Median % Change in Total Tax	Parcel Counts by Range of Tax Decrease/Increase												Total
				Over 10% Decrease	5.1%-10.0% Decrease	2.6%-5.0% Decrease	0.1%-2.5% Decrease	No Change 0%	0.1%-2.5% Increase	2.6%-5.0% Increase	5.1%-7.5% Increase	7.6%-10.0% Increase	10.1%-15.0% Increase	15.1%-20.0% Increase	Over 20% Increase	
2200	Cottage Grove	\$113.29	6.7%	21	152	188	511	18	640	626	6,792	173	7	3	39	9,170
2500	Woodbury	\$140.09	8.2%	80	316	531	1,058	49	1,576	1,621	1,727	5,028	2,823	24	54	14,887
2600	Oakdale	\$145.20	10.6%	26	23	27	69	5	558	580	629	975	5,237	87	13	8,229
2700	Grant	\$394.00	15.5%	5	0	1	0	0	3	19	39	63	355	643	26	1,154
7500	Hastings	\$58.00	15.1%	0	0	0	0	0	0	0	0	0	1	0	0	1
9400	White Bear Lake	\$202.00	14.5%	0	0	0	0	0	0	1	0	1	67	22	0	91
County Total		\$142.62	8.2%	355	767	1,426	2,285	97	4,568	5,409	12,881	13,087	16,195	3,420	397	60,887
<b>By School District:</b>																
0200	Hastings	(\$66.00)	-2.7%	13	45	287	101	0	10	5	1	0	2	1	1	466
0622	N St Paul/Oakdale/Mpwd	\$146.00	10.5%	33	29	36	116	9	646	800	907	1,222	6,297	89	16	10,200
0624	White Bear Lake	\$118.00	6.2%	14	14	16	43	1	165	610	387	784	49	2	4	2,089
0831	Forest Lake	\$72.00	5.2%	119	223	314	405	12	1,235	468	956	1,635	189	22	18	5,596
0832	Mahtomedi	\$266.00	13.0%	15	6	38	50	5	101	199	385	472	1,580	931	46	3,828
0833	South Washington Co	\$121.29	6.8%	99	428	677	1,422	64	2,060	1,980	8,377	6,844	1,310	12	89	23,362
0834	Stillwater	\$218.00	11.6%	62	22	58	148	6	349	1,339	1,732	2,122	6,766	2,363	221	15,188
2144	Chisago Lakes	\$152.00	6.7%	0	0	0	0	0	2	8	136	8	2	0	2	158
County Total		\$142.62	8.2%	355	767	1,426	2,285	97	4,568	5,409	12,881	13,087	16,195	3,420	397	60,887

Percent of Total:

0.6%    1.3%    2.3%    3.8%    0.2%    7.5%    8.9%    21.2%    21.5%    26.6%    5.6%    0.7%    100.0%

Note: This chart excludes parcels with new construction, and only includes the main parcel with the house if a homestead consists of multiple parcels.

# Percentage Change in Levy from Pay 2004 to Pay 2005 By Taxing District Type



### Significant changes from Pay 2004 to Pay 2005

**Increases:**

- Afton levy increase 22%
- Forest Lake levy increase 24%
- Hugo levy increase 22%
- Stillwater levy increase 15%
- Grant levy increase 30%
- ISD 832 levy increase 20%
- ISD 834 levy increase 12%
- R-W Metro Watershed levy increase 22%
- Rice Creek Watershed levy increase 55%
- South Washington Watershed levy decrease 17%/rate increase 16%

**Decreases:**

- ISD 831 Forest Lake levy decrease 3%

### Significant changes from Proposed 2005 to Final 2005

**Increases:**

- ISD 622 N St Paul/Mpwd/Oakdale 3% levy increase from proposed
- ISD 832 Mahtomedi 15% levy increase from proposed (referendum 11/04)
- R-W Metro Watershed 7% levy increase from proposed

**Decreases:**

- Marine on St Croix 17% levy decrease from proposed
- Oak Park Heights 7% levy decrease from proposed
- Grant 28% levy decrease from proposed
- South Washington Watershed 81% levy decrease from proposed

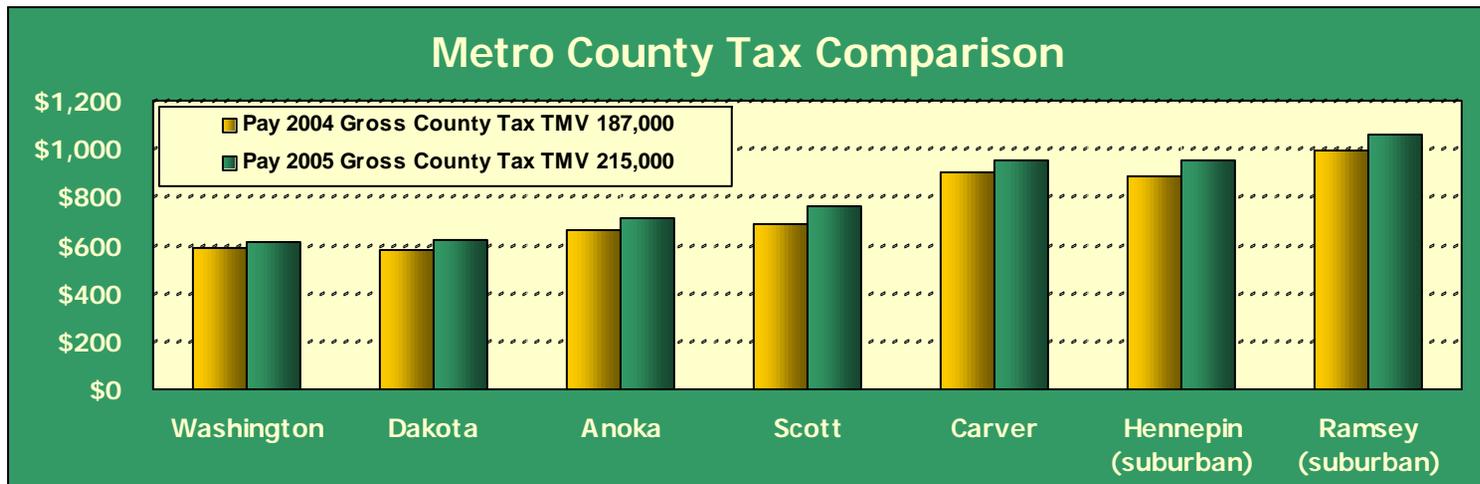
# Washington County Taxable Values 2002 - 2006

TYPE OF VALUE	Payable 2002	% Chg	Payable 2003	% Chg	Payable 2004	% Chg	Payable 2005	% Chg	PRELIMINARY 2006	% Chg	5 year summary
<b>ESTIMATED MARKET VALUE</b>	15,245,780,800	17.7%	17,688,557,200	16.0%	20,140,353,900	13.9%	23,010,572,000	14.3%	25,384,614,000	10.3%	66.5%
<i>Subtract:</i> "This Old House" Deferral	(9,414,200)	18.6%	(11,739,300)	24.7%	(13,414,000)	14.3%	(12,479,800)	-7.0%	(11,585,100)	-7.2%	23.1%
Plat Deferral	(45,210,200)	27.6%	(34,000,000)	-24.8%	(73,498,600)	116.2%	(146,325,200)	99.1%	(105,269,400)	-28.1%	132.8%
Limited MV & "Green Acres"	(1,119,491,700)	116.8%	(1,583,879,100)	41.5%	(1,790,262,500)	13.0%	(1,760,722,900)	-1.7%	(1,324,878,400)	-24.8%	18.3%
<b>TAXABLE MARKET VALUE</b>	<b>14,071,664,700</b>	<b>13.5%</b>	<b>16,058,938,800</b>	<b>14.1%</b>	<b>18,263,178,800</b>	<b>13.7%</b>	<b>21,091,044,100</b>	<b>15.5%</b>	<b>23,942,881,100</b>	<b>13.5%</b>	<b>70.1%</b>
New Construction-House/Garage	463,356,500	8.1%	457,580,100	-1.2%	416,256,500	-9.0%	474,728,300	14.0%	608,212,100	28.1%	31.3%
New Construction-Other	<u>79,336,900</u>	<u>-35.9%</u>	<u>74,166,200</u>	<u>-6.5%</u>	<u>78,749,500</u>	<u>6.2%</u>	<u>79,149,000</u>	<u>0.5%</u>	<u>106,722,100</u>	<u>34.8%</u>	34.5%
Total New Construction	542,693,400	-1.7%	531,746,300	-2.0%	495,006,000	-6.9%	553,877,300	11.9%	714,934,200	29.1%	31.7%
<i>% Increase due to new construction</i>		4.4%		3.8%		3.1%		3.0%		3.4%	
<i>% increase due to inflation/other</i>		9.1%		10.3%		10.6%		12.5%		10.1%	
<b>REFERENDA MARKET VALUE</b>	13,760,821,995	11.6%	15,717,192,569	14.2%	17,883,718,901	13.8%	20,668,831,250	15.6%			
<b>TOTAL NET TAX CAPACITY</b>	160,486,632	-19.1%	181,596,850	13.2%	204,977,899	12.9%	235,738,004	15.0%			
<i>Subtract:</i> Tax Increment Financing	(5,926,876)	-27.0%	(6,295,945)	6.2%	(6,669,219)	5.9%	(6,720,688)	0.8%			
Powerline	(14,436)	2.4%	(8,631)	-40.2%	(10,497)	21.6%	(10,271)	-2.2%			
Fiscal Disparity Contribution	(10,519,244)	-28.9%	(12,420,848)	18.1%	(13,680,464)	10.1%	(15,183,794)	11.0%			
<b>LOCAL TAXABLE VALUE</b>	<b>144,026,076</b>	<b>-17.9%</b>	<b>162,871,426</b>	<b>13.1%</b>	<b>184,617,719</b>	<b>13.4%</b>	<b>213,823,251</b>	<b>15.8%</b>			
<i>Add:</i> Fiscal Disparity Distribution	14,914,439	-34.2%	16,556,839	11.0%	17,621,506	6.4%	18,516,763	5.1%			
<b>TOTAL TAXABLE VALUE</b>	<b>158,940,515</b>	<b>-19.8%</b>	<b>179,428,265</b>	<b>12.9%</b>	<b>202,239,225</b>	<b>12.7%</b>	<b>232,340,014</b>	<b>14.9%</b>			
Net Gain from Fiscal Disparities	4,395,195	-44.1%	4,135,991	-5.9%	3,941,042	-4.7%	3,332,969	-15.4%			
% of Total Taxable Value	2.8%		2.3%		1.9%		1.4%				
County Tax Rate (with Library)	34.395%	32.2%	33.303%	-3.2%	31.201%	-6.3%	28.599%	-8.3%			

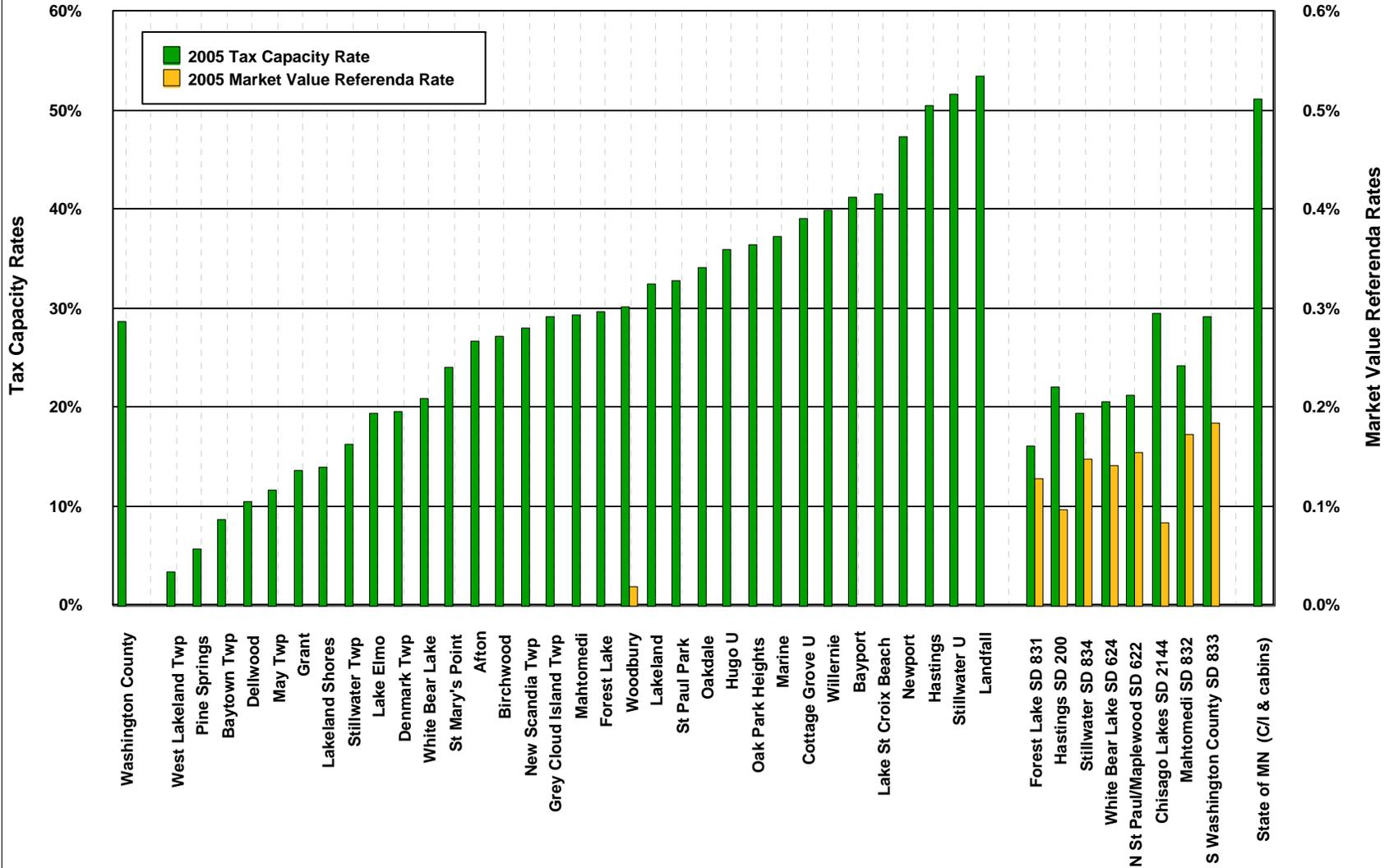
NOTE: - The "Local Taxable Value" is the value used in the determination of the local tax rate.  
- The "Total Taxable Value" is the County's total tax base, which factors in the portion of the levy that is funded by the fiscal disparity pool.  
- Pay 2006 values are very preliminary. Prior to Boards of Appeal and Equalization, and includes state determined utility values from prior year.

# Metro County Tax Comparison

County:	Tax Capacity Rate			Referendum Tax Rate			Gross County Tax		
	2004	2005	% chg	2004	2005	% chg	2004	2005	% chg
	based on Taxable Market Value:						187,000	215,000	
Washington	31.201%	28.599%	-8.3%	0.00000%	0.00000%		\$583	\$615	5.4%
Dakota	30.300%	28.267%	-6.7%	0.00754%	0.00666%	-11.7%	\$581	\$622	7.1%
Anoka	35.221%	33.080%	-6.1%	0.00000%	0.00000%		\$659	\$711	8.0%
Scott	36.635%	35.361%	-3.5%	0.00000%	0.00000%		\$685	\$760	11.0%
Carver	48.443%	44.107%	-9.0%	0.00000%	0.00000%		\$906	\$948	4.7%
Hennepin (suburban)	47.324%	44.172%	-6.7%	0.00000%	0.00000%		\$885	\$950	7.3%
Ramsey (suburban)	53.135%	49.210%	-7.1%	0.00000%	0.00000%		\$994	\$1,058	6.5%



# Pay 2005 Tax Rates

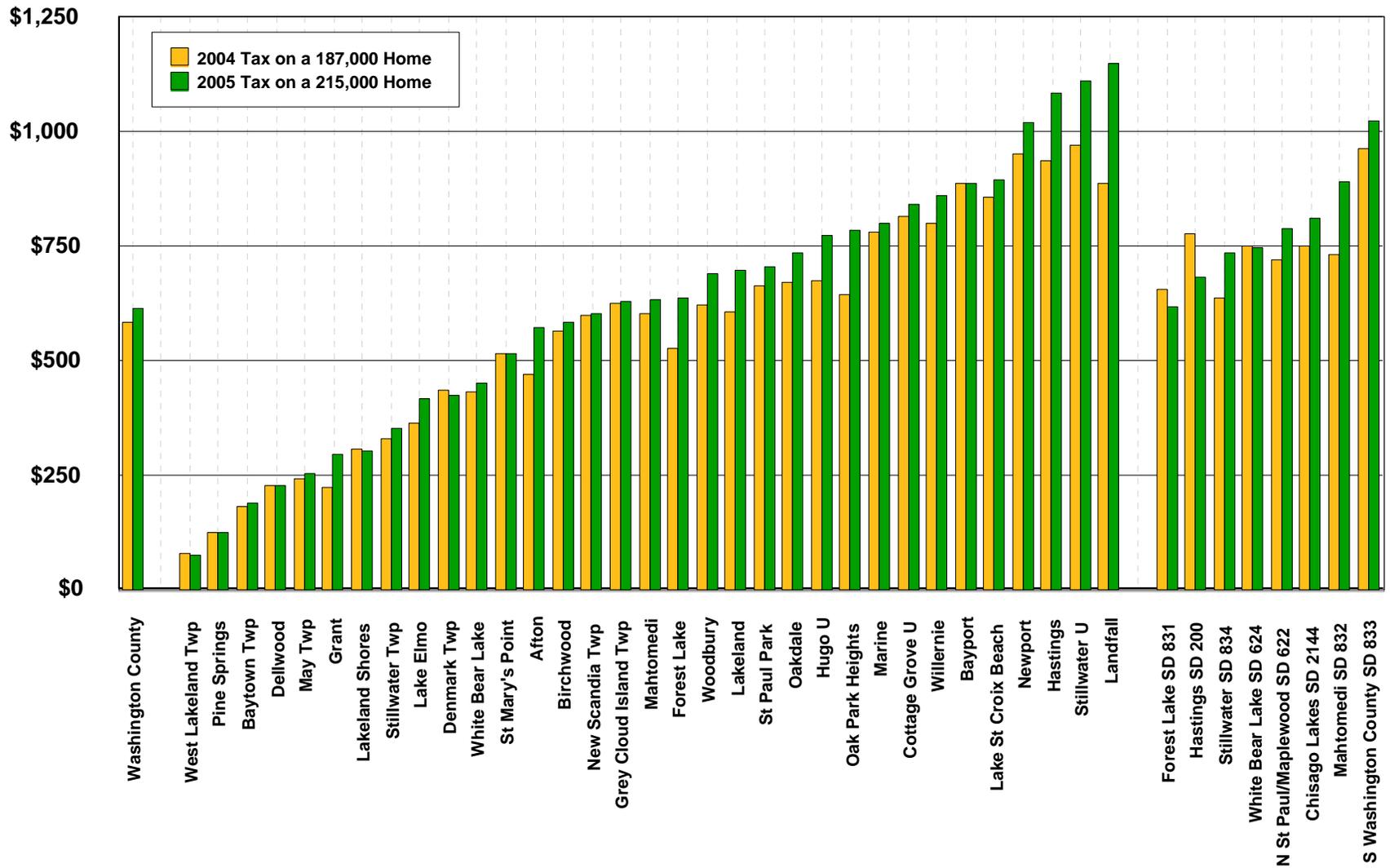


# Pay 2004 vs. Pay 2005 Tax Rates

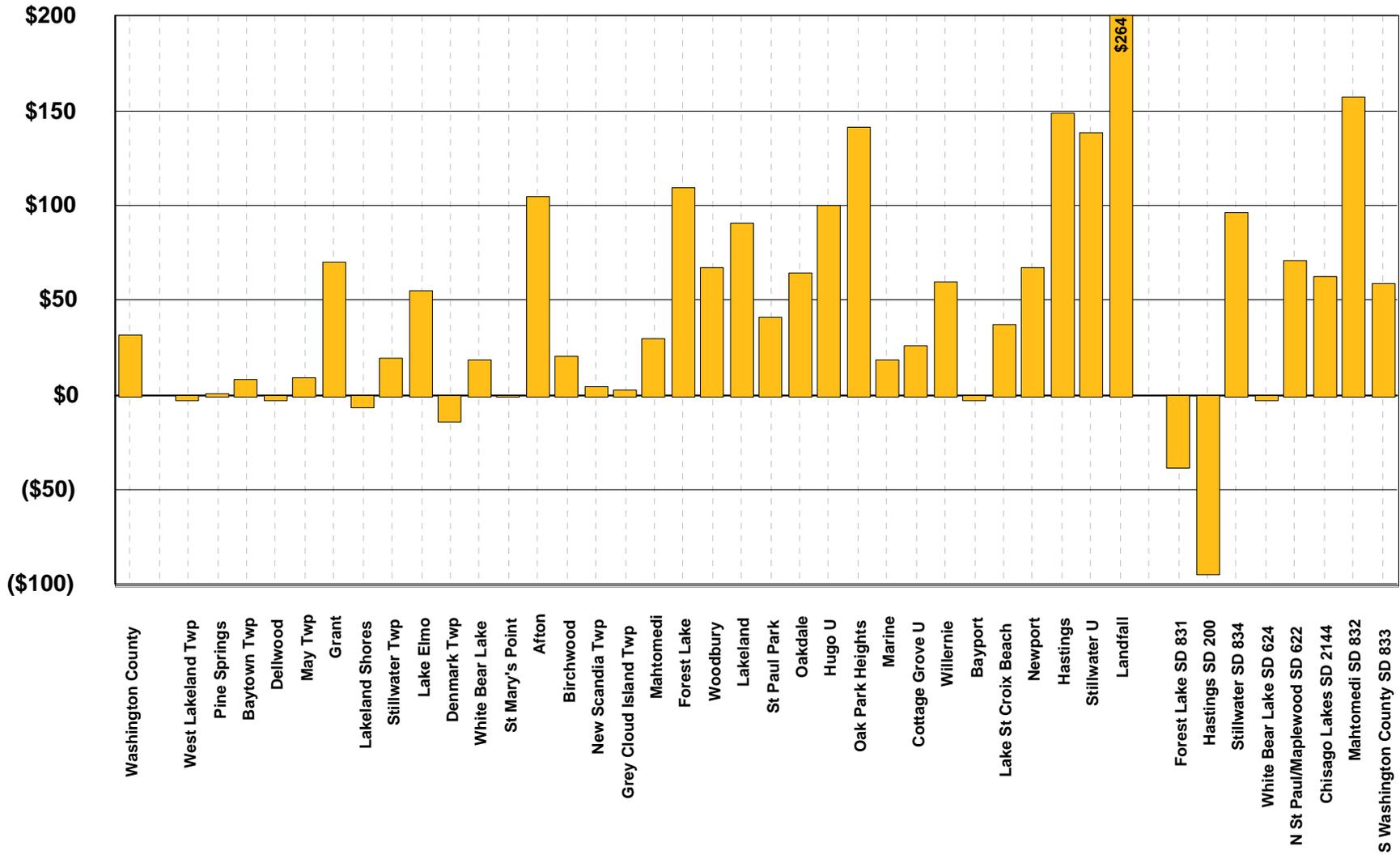
Taxing District	Pay 2004 Rate	Pay 2005 Rate	% Chg
<b>Towns:</b> Baytown Twp	9.616%	8.741%	-9.1%
Denmark Twp	23.282%	19.650%	-15.6%
Grey Cloud Island Twp	33.488%	29.238%	-12.7%
May Twp	12.950%	11.673%	-9.9%
New Scandia Twp	32.005%	28.035%	-12.4%
Stillwater Twp	17.656%	16.263%	-7.9%
West Lakeland Twp	4.087%	3.453%	-15.5%
<b>Cities:</b> Afton	25.011%	26.646%	6.5%
Bayport	47.538%	41.257%	-13.2%
Birchwood	30.167%	27.202%	-9.8%
Cottage Grove U	43.657%	39.170%	-10.3%
Dellwood	12.142%	10.463%	-13.8%
Forest Lake	28.220%	29.647%	5.1%
Grant	11.975%	13.696%	14.4%
Hastings	50.110%	50.515%	0.8%
Hugo U	35.967%	35.931%	-0.1%
Lake Elmo	19.315%	19.375%	0.3%
Lake St Croix Beach	45.876%	41.649%	-9.2%
Lakeland	32.459%	32.467%	0.0%
Lakeland Shores	16.372%	13.961%	-14.7%
Landfall	47.414%	53.533%	12.9%
Mahtomedi	32.157%	29.374%	-8.7%
Marine	41.837%	37.258%	-10.9%
Newport	50.866%	47.367%	-6.9%
Oak Park Heights	34.382%	36.488%	6.1%
Oakdale	35.831%	34.159%	-4.7%
Pine Springs	6.602%	5.766%	-12.7%
St Mary's Point	27.599%	23.994%	-13.1%
St Paul Park	35.447%	32.734%	-7.7%
Stillwater U	51.951%	51.629%	-0.6%
White Bear Lake	23.081%	20.947%	-9.2%
Willernie	42.750%	39.965%	-6.5%
Woodbury	31.013%	30.124%	-2.9%
Woodbury MVR:	0.02237%	0.01943%	-13.1%

Taxing District	Pay 2004 Rate	Pay 2005 Rate	% Chg
<b>County:</b> County without Library	28.593%	26.323%	-7.9%
County with Library	31.201%	28.599%	-8.3%
County RRA	0.106%	0.095%	-10.4%
County HRA	1.145%	1.047%	-8.6%
<b>Schools:</b> SD 200 Hastings	22.050%	22.126%	0.3%
SD 200 Hastings MVR:	0.19486%	0.09646%	-50.5%
SD 622 N St Paul/Mpwd	21.527%	21.214%	-1.5%
SD 622 N St Paul/Mpwd MVR:	0.16913%	0.15526%	-8.2%
SD 624 White Bear Lake	24.347%	20.602%	-15.4%
SD 624 White Bear Lake MVR:	0.15719%	0.14138%	-10.1%
SD 831 Forest Lake	20.872%	16.064%	-23.0%
SD 831 Forest Lake MVR:	0.14238%	0.12735%	-10.6%
SD 832 Mahtomedi	27.033%	24.144%	-10.7%
SD 832 Mahtomedi MVR:	0.12159%	0.17250%	41.9%
SD 833 S Washington Co	31.327%	29.182%	-6.8%
SD 833 S Washington Co MVR:	0.20227%	0.18393%	-9.1%
SD 834 Stillwater	18.746%	19.393%	3.5%
SD 834 Stillwater MVR:	0.15329%	0.14719%	-4.0%
SD 2144 Chisago Lakes	31.992%	29.493%	-7.8%
SD 2144 Chisago Lakes MVR:	0.08102%	0.08310%	2.6%
Intermediate SD 916	0.083%	0.075%	-9.6%
<b>Other:</b> Brown's Creek WS	3.435%	2.946%	-14.2%
Carnelian Marine WS	6.382%	5.415%	-15.2%
Comfort Lake WS	1.816%	1.578%	-13.1%
R-W Metro WS	1.833%	2.182%	19.0%
Rice Creek WS	1.206%	1.606%	33.2%
South Washington WS	0.592%	0.684%	15.5%
Valley Branch WS	2.501%	2.102%	-16.0%
Hastings HRA	1.174%	1.207%	2.8%
Woodbury EDA	0.656%	0.576%	-12.2%
Metropolitan Council	1.232%	1.036%	-15.9%
Met Council Transit	1.714%	1.499%	-12.5%
Met Mosquito Control	0.575%	0.558%	-3.0%
State of MN (C/I & cabins)	54.109%	51.121%	-5.5%
Fiscal Disparities (C/I)	137.107%	129.863%	-5.3%

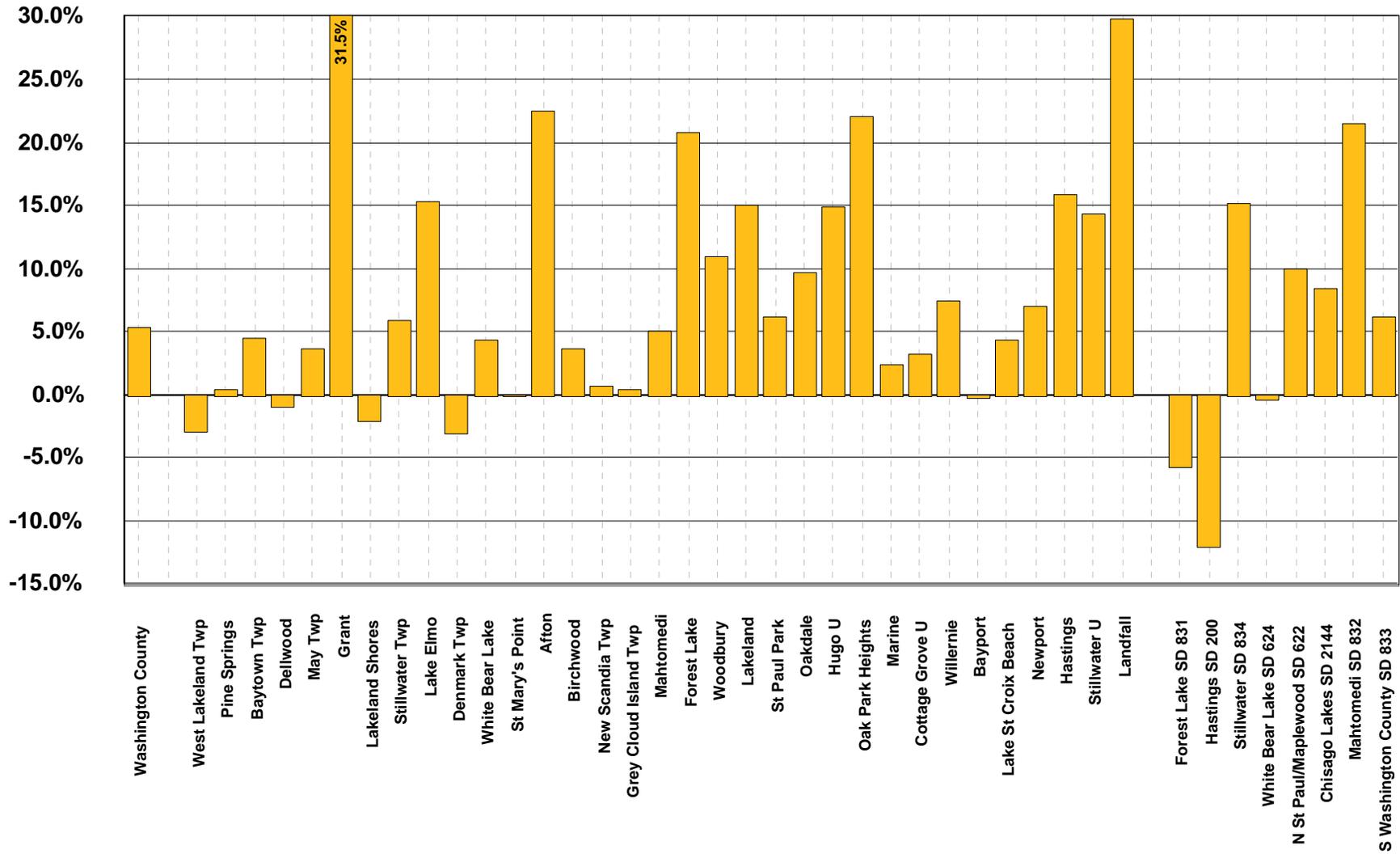
# Taxing District Portion of Gross Tax Pay 2004 vs. Pay 2005



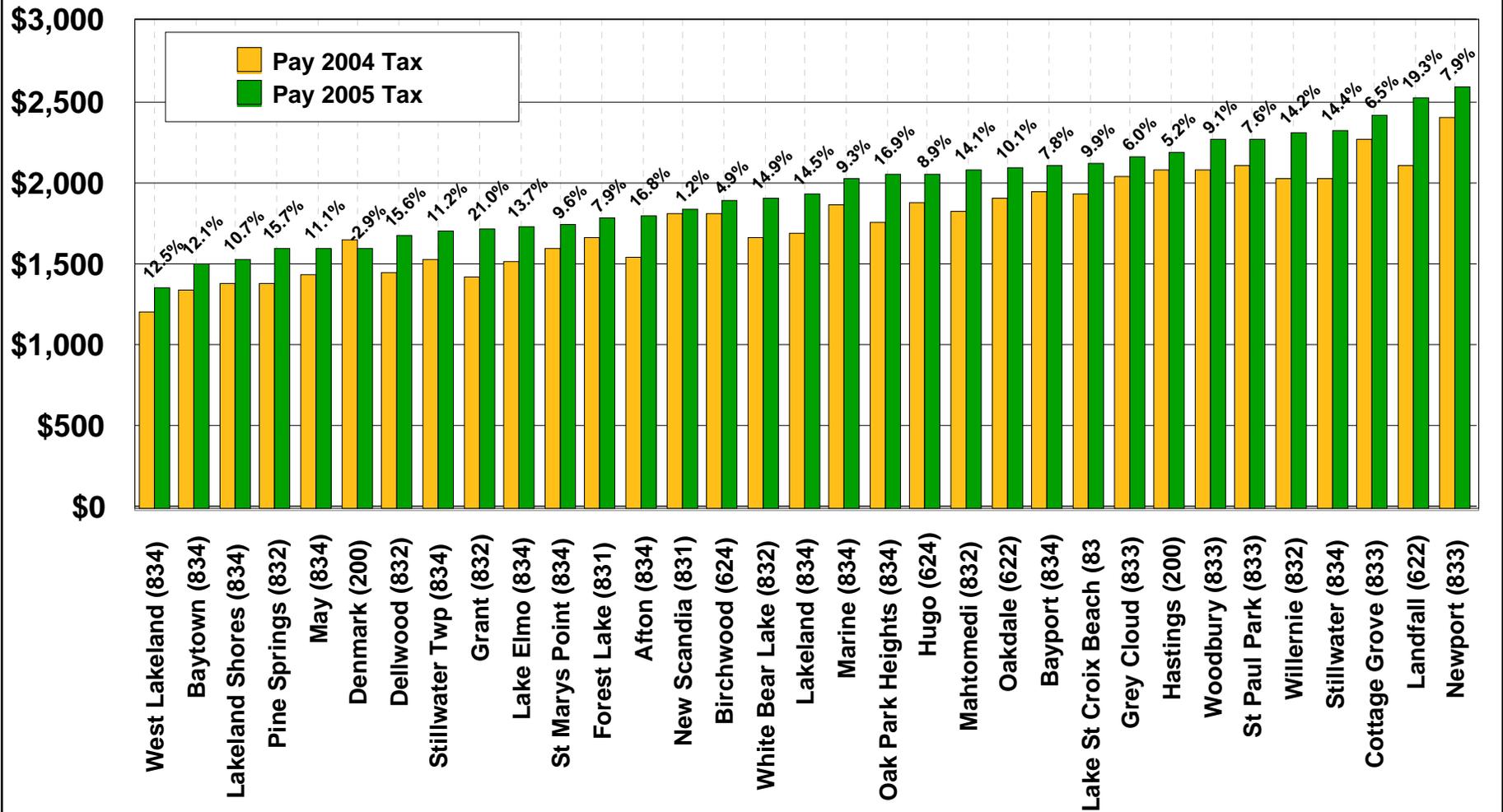
## Dollar Change in Taxing District Portion of Gross Tax Pay 2004 vs. Pay 2005



## Percentage Change in Taxing District Portion of Gross Tax Pay 2004 vs. Proposed 2005



## Total Net Tax on a Market Value of 215,000 (Assuming a 15% Market Value increase over 2004)



**PAYABLE 2004 vs. PAYABLE 2005 RESIDENTIAL HOMESTEAD TAXES**  
**Assuming a 15% increase in Taxable Market Value**

**PART I - TOTAL NET TAX BY MUNICIPALITY (1 selected school district/watershed combination per municipality)**

DISTRICT	SD/WS	PAY 2004 TAX RATE		PAY 2005 TAX RATE		PAY 2004 TAX					PAY 2005 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Taxable Market Value:					Taxable Market Value:					Taxable Market Value:				
						65,200	130,400	173,900	217,400	434,800	75,000	150,000	200,000	250,000	500,000	75,000	150,000	200,000	250,000	500,000
Afton	834	78.099%	0.15329%	77.449%	0.14719%	\$348	\$963	\$1,409	\$1,854	\$4,063	\$391	\$1,146	\$1,651	\$2,157	\$4,608	12.3	19.0	17.1	16.3	13.4
Bayport	834	99.732%	0.15329%	91.283%	0.14719%	489	1,246	1,785	2,324	5,003	495	1,353	1,928	2,503	5,300	1.2	8.6	8.0	7.7	5.9
Birchwood	624 38	91.776%	0.15719%	82.319%	0.14138%	439	1,147	1,653	2,160	4,673	423	1,210	1,737	2,264	4,823	-3.7	5.5	5.1	4.8	3.2
Cottage Grove	833 14	111.632%	0.20227%	101.945%	0.18393%	599	1,465	2,077	2,690	5,733	603	1,568	2,215	2,862	6,017	0.6	7.0	6.6	6.4	5.0
Dellwood	832 38	76.437%	0.12159%	69.122%	0.17250%	316	901	1,324	1,749	3,852	347	1,059	1,535	2,012	4,319	9.7	17.5	15.9	15.0	12.1
Forest Lake	831 71	85.167%	0.14238%	78.624%	0.12735%	387	1,042	1,513	1,985	4,322	386	1,133	1,635	2,137	4,568	-0.3	8.7	8.0	7.6	5.7
Grant	832 38	74.556%	0.12159%	70.856%	0.17250%	304	876	1,292	1,708	3,771	360	1,085	1,570	2,055	4,406	18.3	23.8	21.5	20.3	16.8
Hastings	200	102.722%	0.19486%	100.446%	0.09646%	536	1,338	1,909	2,480	5,313	525	1,415	2,010	2,605	5,504	-2.1	5.7	5.3	5.0	3.6
Hugo	624 38	95.862%	0.15719%	89.549%	0.14138%	466	1,200	1,724	2,249	4,851	478	1,318	1,882	2,445	5,184	2.5	9.8	9.1	8.7	6.9
Lake Elmo	834 54	76.618%	0.15329%	73.779%	0.14719%	339	944	1,383	1,822	3,998	363	1,091	1,578	2,065	4,425	7.0	15.5	14.1	13.3	10.7
Lake St Croix Beach	834	98.964%	0.15329%	92.452%	0.14719%	484	1,235	1,772	2,307	4,970	503	1,371	1,951	2,532	5,359	3.9	11.0	10.1	9.7	7.8
Lakeland	834	85.547%	0.15329%	83.270%	0.14719%	397	1,061	1,539	2,016	4,387	435	1,233	1,767	2,303	4,900	9.5	16.2	14.8	14.2	11.7
Lakeland Shores	834	69.460%	0.15329%	64.764%	0.14719%	292	851	1,259	1,666	3,687	296	955	1,397	1,840	3,974	1.3	12.2	10.9	10.4	7.8
Landfall	622 34	106.830%	0.16913%	109.838%	0.15526%	546	1,359	1,936	2,513	5,380	640	1,644	2,316	2,987	6,268	17.2	20.9	19.6	18.8	16.5
Mahtomedi	832 38	96.452%	0.12159%	88.033%	0.17250%	447	1,162	1,672	2,184	4,723	489	1,342	1,914	2,485	5,265	9.3	15.5	14.4	13.8	11.5
Marine	834	94.925%	0.15329%	88.061%	0.14719%	458	1,183	1,702	2,220	4,794	470	1,305	1,863	2,423	5,139	2.6	10.3	9.4	9.1	7.2
Newport	833	118.841%	0.20227%	110.142%	0.18393%	646	1,559	2,203	2,847	6,046	664	1,691	2,379	3,067	6,427	2.8	8.4	8.0	7.7	6.3
Oak Park Heights	834	89.184%	0.15329%	88.790%	0.14719%	420	1,108	1,602	2,095	4,545	476	1,316	1,878	2,441	5,176	13.3	18.7	17.2	16.5	13.9
Oakdale	622 54	95.915%	0.16913%	90.384%	0.15526%	474	1,217	1,746	2,276	4,905	494	1,352	1,927	2,501	5,295	4.2	11.1	10.3	9.9	8.0
Pine Springs	832 54	72.192%	0.12159%	64.921%	0.17250%	289	845	1,250	1,656	3,668	316	996	1,451	1,907	4,109	9.3	17.8	16.0	15.1	12.0
St Marys Point	834	80.687%	0.15329%	74.797%	0.14719%	365	997	1,454	1,910	4,175	371	1,106	1,598	2,091	4,476	1.6	10.9	9.9	9.4	7.2
St Paul Park	833	103.422%	0.20227%	95.509%	0.18393%	545	1,358	1,935	2,511	5,376	554	1,472	2,086	2,701	5,695	1.6	8.4	7.8	7.5	5.9
Stillwater	834	104.145%	0.15329%	101.655%	0.14719%	518	1,303	1,862	2,420	5,195	572	1,509	2,135	2,762	5,819	10.4	15.8	14.6	14.1	12.0
White Bear Lake	832 38	87.376%	0.12159%	79.606%	0.17250%	388	1,043	1,514	1,987	4,328	426	1,216	1,745	2,274	4,843	9.7	16.6	15.2	14.4	11.9
Willernie	832 38	107.045%	0.12159%	98.624%	0.17250%	516	1,300	1,857	2,414	5,183	569	1,501	2,125	2,750	5,794	10.2	15.4	14.4	13.9	11.8
Woodbury	833 14	99.644%	0.22464%	93.475%	0.20336%	535	1,337	1,908	2,477	5,310	554	1,470	2,085	2,698	5,691	3.5	9.9	9.2	8.9	7.2
Baytown	834 54	66.919%	0.15329%	63.145%	0.14719%	275	818	1,215	1,611	3,577	284	931	1,365	1,800	3,893	3.2	13.8	12.3	11.7	8.8
Denmark	200	79.591%	0.19486%	73.111%	0.09646%	385	1,037	1,507	1,977	4,308	320	1,005	1,463	1,922	4,138	-16.9	-3.1	-3.0	-2.8	-3.9
Grey Cloud	833	99.749%	0.20227%	90.514%	0.18393%	521	1,310	1,871	2,432	5,216	517	1,397	1,986	2,576	5,446	-0.8	6.6	6.1	5.9	4.4
May	834 10	72.420%	0.15329%	67.891%	0.14719%	311	889	1,310	1,730	3,816	319	1,002	1,460	1,918	4,131	2.5	12.7	11.4	10.8	8.3
New Scandia	831 10	93.518%	0.14238%	80.849%	0.12735%	442	1,150	1,658	2,166	4,685	402	1,167	1,680	2,192	4,679	-9.1	1.4	1.3	1.2	-0.1
Stillwater Twp	834 10	77.126%	0.15329%	72.481%	0.14719%	342	951	1,392	1,833	4,020	354	1,071	1,552	2,033	4,360	3.4	12.6	11.5	10.9	8.5
West Lakeland	834 54	59.676%	0.15329%	56.358%	0.14719%	228	723	1,089	1,453	3,262	233	829	1,229	1,630	3,554	2.1	14.6	12.8	12.1	9.0

- NOTES:
- The selected school district/watershed combination is the one with the most residential value in the municipality for taxes payable in 2005.
  - Intermediate SD taxes are included with School District taxes. SDs 622, 624, 832, 833, and 834 include Int SD 916.
  - The percentage change on this chart is based on a 15% increase in taxable market value from Pay 2004 to Pay 2005. The impact on individual parcels may vary depending on actual market value changes.

**PAYABLE 2004 vs. PAYABLE 2005 RESIDENTIAL HOMESTEAD TAXES**  
Assuming a 15% increase in Taxable Market Value

**PART II - INDIVIDUAL TAXING DISTRICT PORTION OF NET TAX ONLY (net of district's estimated share of credit)**

DISTRICT	SD/WS	PAY 2004 TAX RATE		PAY 2005 TAX RATE		PAY 2004 TAX					PAY 2005 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Taxable Market Value:					Taxable Market Value:					Taxable Market Value:				
						65,200	130,400	173,900	217,400	434,800	75,000	150,000	200,000	250,000	500,000	75,000	150,000	200,000	250,000	500,000
County w/o Library		28.593%		26.323%		\$100	\$289	\$426	\$564	\$1,242	\$101	\$319	\$465	\$611	\$1,315	0.5	10.3	9.0	8.3	5.9
County w/Lib		31.201%		28.599%		117	323	472	620	1,356	118	353	511	668	1,429	0.5	9.2	8.1	7.7	5.4
Afton		25.011%		26.646%		\$79	\$244	\$366	\$487	\$1,086	\$97	\$318	\$467	\$615	\$1,331	21.8	30.3	27.6	26.3	22.5
Bayport		47.538%		41.257%		186	498	724	949	2,066	173	512	738	965	2,062	-6.6	2.7	2.0	1.7	-0.2
Birchwood		30.167%		27.202%		111	309	454	598	1,311	105	330	481	631	1,359	-5.8	6.6	5.8	5.6	3.7
Cottage Grove		43.657%		39.170%		183	469	675	880	1,897	179	497	709	923	1,958	-2.3	5.9	5.1	4.9	3.2
Dellwood		12.142%		10.463%		38	117	177	236	528	33	121	180	240	523	-13.3	3.1	1.8	1.6	-0.9
Forest Lake		28.220%		29.647%		98	284	419	555	1,226	109	356	521	686	1,481	11.6	25.4	24.1	23.4	20.8
Grant		11.975%		13.696%		36	115	173	232	521	45	159	237	314	685	24.6	38.4	36.7	35.4	31.5
Hastings		50.110%		50.515%		200	529	766	1,003	2,178	228	639	913	1,189	2,525	14.2	20.8	19.3	18.6	15.9
Hugo		35.967%		35.931%		137	373	544	716	1,563	149	444	642	839	1,796	8.4	18.9	18.0	17.2	14.9
Lake Elmo		19.315%		19.375%		60	188	282	375	840	66	229	338	445	968	9.9	21.9	19.9	18.7	15.4
Lake St Croix Beach		45.876%		41.649%		178	480	698	915	1,994	177	518	747	975	2,081	-0.7	8.0	7.0	6.5	4.4
Lakeland		32.459%		32.467%		113	326	482	639	1,410	127	395	574	755	1,622	12.4	20.9	19.1	18.1	15.0
Lakeland Shores		16.372%		13.961%		46	153	234	314	712	40	158	238	317	698	-11.4	3.3	1.5	1.0	-2.0
Landfall		47.414%		53.533%		193	505	729	952	2,061	255	687	977	1,266	2,676	31.8	36.2	34.1	33.0	29.8
Mahtomedi		32.157%		29.374%		123	334	487	640	1,397	120	362	523	685	1,468	-2.6	8.4	7.4	7.0	5.1
Marine		41.837%		37.258%		158	434	633	832	1,818	152	459	664	869	1,862	-3.8	5.8	4.9	4.4	2.4
Newport		50.866%		47.367%		220	554	793	1,030	2,211	226	609	864	1,121	2,367	2.5	10.0	9.1	8.8	7.1
Oak Park Heights		34.382%		36.488%		123	350	515	679	1,494	151	450	651	852	1,823	22.1	28.6	26.5	25.5	22.0
Oakdale		35.831%		34.159%		137	372	542	713	1,557	143	422	610	798	1,707	4.4	13.6	12.6	12.0	9.6
Pine Springs		6.602%		5.766%		19	63	95	128	287	16	65	98	131	288	-14.6	3.6	2.8	2.4	0.3
St Marys Point		27.599%		23.994%		91	273	406	539	1,199	84	284	418	553	1,199	-7.7	4.1	3.0	2.5	0.0
St Paul Park		35.447%		32.734%		142	375	542	710	1,540	143	410	589	768	1,636	1.1	9.4	8.7	8.1	6.2
Stillwater		51.951%		51.629%		209	550	795	1,041	2,258	235	654	935	1,216	2,580	12.3	18.9	17.6	16.9	14.3
White Bear Lake		23.081%		20.947%		81	234	344	455	1,003	78	252	368	485	1,046	-3.8	7.7	7.1	6.6	4.3
Willernie		42.750%		39.965%		175	455	657	858	1,858	178	503	721	939	1,997	2.0	10.5	9.8	9.5	7.5
Woodbury		31.013%	0.02237%	30.124%	0.01943%	136	354	511	668	1,444	144	405	579	755	1,602	6.3	14.4	13.4	13.0	10.9
Baytown		9.616%		8.741%		26	88	136	184	418	24	98	148	199	437	-4.1	11.1	9.2	8.2	4.6
Denmark		23.282%		19.650%		76	229	342	454	1,011	66	231	341	451	982	-12.3	0.8	-0.1	-0.6	-2.9
Grey Cloud		33.488%		29.238%		130	351	509	669	1,455	122	362	523	684	1,461	-6.4	3.1	2.6	2.2	0.4
May		12.950%		11.673%		37	123	186	250	563	36	134	200	267	584	-2.5	8.8	7.3	6.5	3.7
New Scandia		32.005%		28.035%		120	330	483	635	1,391	106	339	494	650	1,401	-11.5	2.8	2.3	2.3	0.7
Stillwater Twp		17.656%		16.263%		55	172	258	343	768	55	191	282	374	813	-1.1	11.2	9.5	8.9	5.9
West Lakeland		4.087%		3.453%		9	36	56	77	178	8	37	57	77	173	-16.6	5.5	1.8	0.1	-2.8
SD 200 (Hastings)		22.050%	0.19486%	22.126%	0.09646%	\$201	\$473	\$664	\$855	\$1,805	\$147	\$405	\$578	\$750	\$1,587	-26.6	-14.3	-12.9	-12.4	-12.1
SD 622 (N St Paul/Mpwd)	916	21.610%	0.16913%	21.289%	0.15526%	191	444	620	797	1,675	205	496	692	885	1,840	7.5	11.7	11.5	11.0	9.9
SD 624 (White Bear Lk)	916	24.430%	0.15719%	20.677%	0.14138%	193	458	642	827	1,744	192	467	653	836	1,741	-0.8	2.1	1.7	1.1	-0.2
SD 831 (Forest Lake)		20.872%	0.14238%	16.064%	0.12735%	165	396	558	721	1,527	155	384	537	690	1,440	-6.4	-3.1	-3.8	-4.3	-5.7
SD 832 (Mahtomedi)	916	27.116%	0.12159%	24.219%	0.17250%	183	441	622	804	1,707	228	557	776	996	2,073	25.1	26.2	24.7	23.8	21.4
SD 833 (S Wash Co)	916	31.410%	0.20227%	29.257%	0.18393%	256	594	831	1,068	2,244	263	641	893	1,145	2,382	2.9	7.8	7.5	7.2	6.1
SD 834 (Stillwater)	916	18.829%	0.15329%	19.468%	0.14719%	167	391	548	704	1,486	199	468	646	827	1,709	18.9	19.5	18.0	17.5	15.0
SD 2144 (Chisago Lakes)		31.992%	0.08102%	29.493%	0.08310%	179	442	629	816	1,742	185	490	693	897	1,890	3.3	10.8	10.3	9.9	8.5

# Distribution of Net Taxes:

