



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

**County Board Workshop
on
Taxes Payable in 2006**

March 28, 2006

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Taxes Payable in 2006

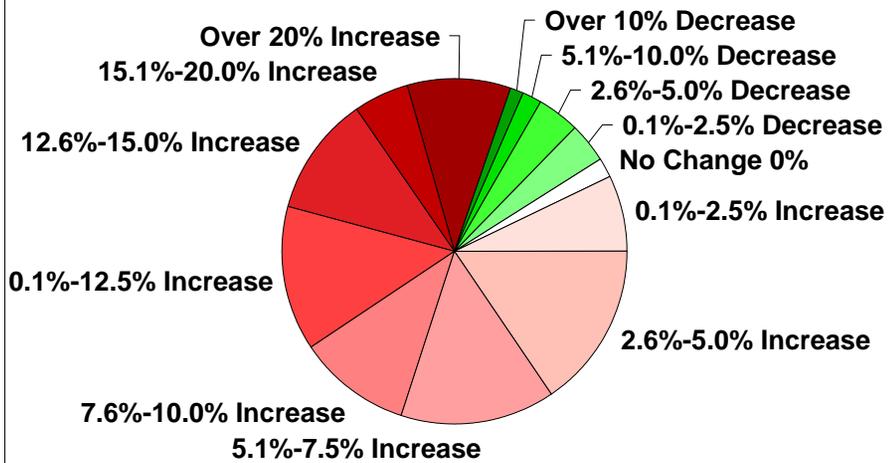
- Property Tax Statements and Valuation Notices are in the process of being printed and will be mailed this week. 92,762 Tax Statements and 93,872 Valuation Notices will be mailed.
- Tax Statements and Valuation Notices will be available on the County Website.
- The total amount billed of **\$280.6 million** is an increase of 8.1% over 2005. The 2005 amount of \$259.5 million was an 8.5% increase over the \$239.1 million billed in 2004.
- The final 2006 amount is a \$3.6 million reduction from the proposed 2006 amount of \$284.2 million.

What will taxpayers see when they receive their tax statements?

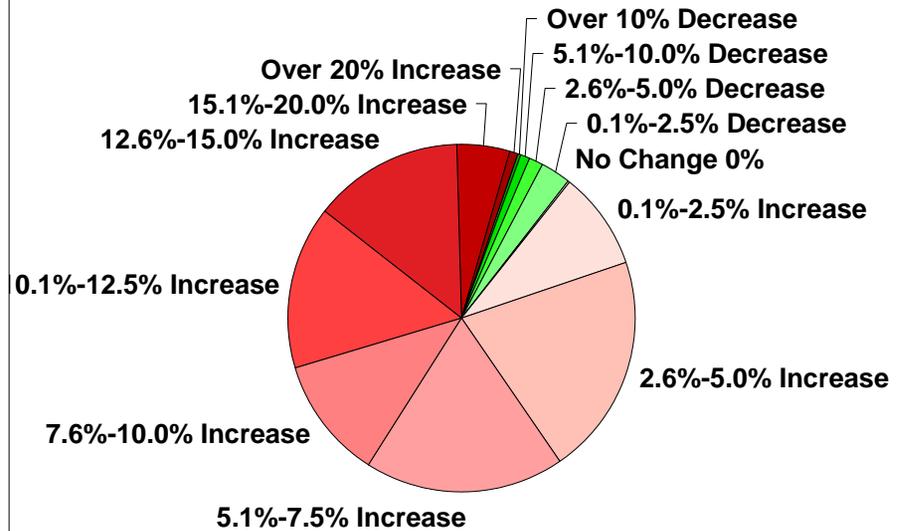
- **All Parcels**
 - Median Value Increase – 11% (varies by municipality)
 - Median Tax Increase – 7.7%
- **Residential Homestead Parcels**
 - Median Value Increase – 10% (varies by municipality)
 - Median Tax Increase – 6.9%

Pay 2006 Tax Statements by Range of Tax Change

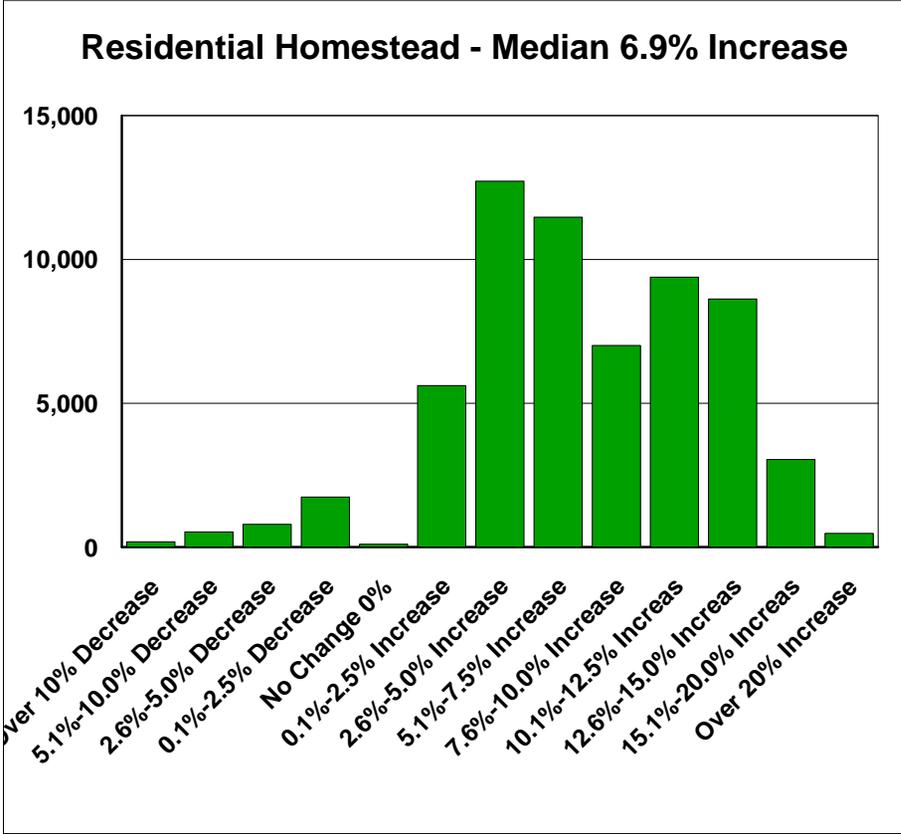
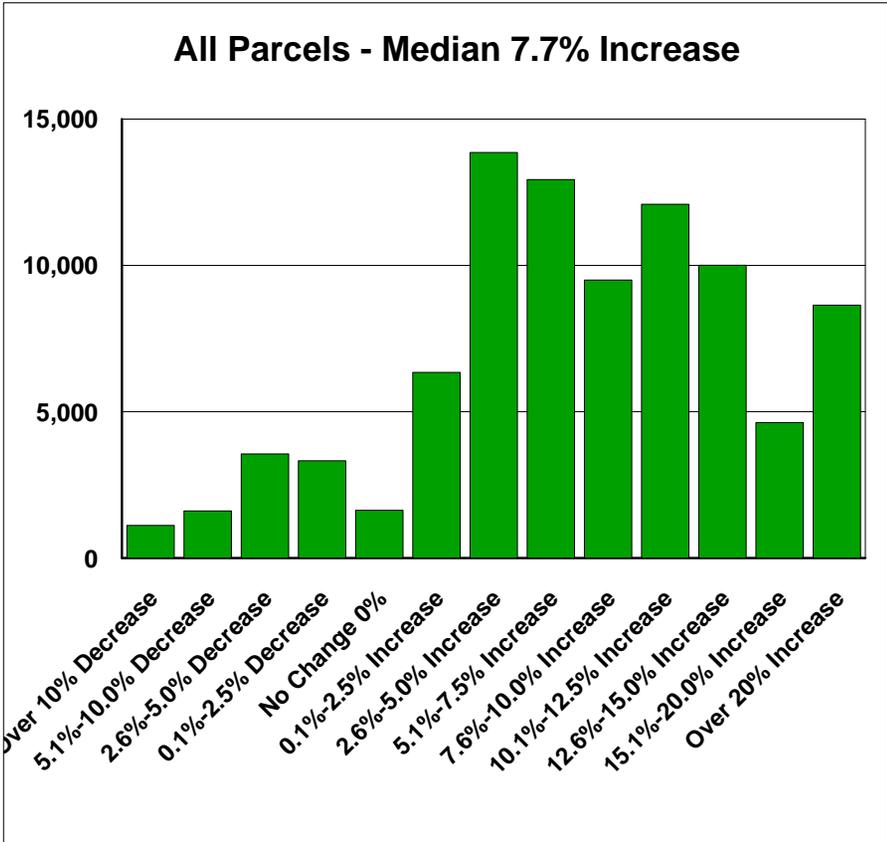
All Parcels - Median 7.7% Increase



Residential Homestead - Median 6.9% Increase

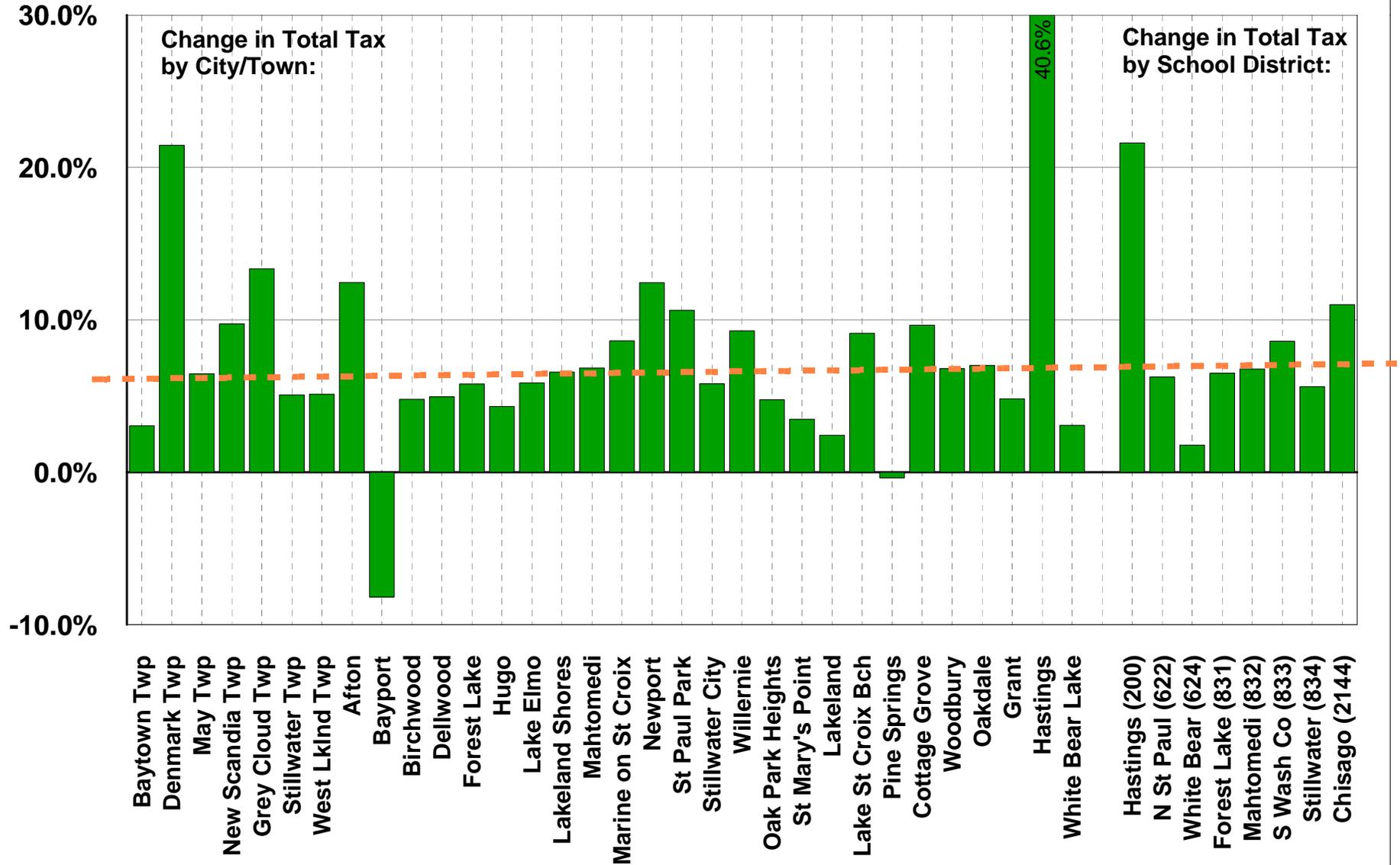


Pay 2006 Tax Statements Counts by Range of Tax Change



Residential Homestead Median Percentage Change in Total Tax

Countywide Median = 6.9%



Counts of Pay 2006 Residential Homestead Tax Statements by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Change in Taxable Market Value	Median \$ Change in Total Tax	Median % Change in Total Tax	Parcel Counts by Range of Tax Increase/Decrease												Total
					Over 10% Decrease	5.1%-10.0% Decrease	2.6%-5.0% Decrease	0.0%-2.5% Decrease	0.1%-2.5% Increase	2.6%-5.0% Increase	5.1%-7.5% Increase	7.6%-10.0% Increase	10.1%-12.5% Increase	12.6%-15.0% Increase	15.1%-20.0% Increase	Over 20% Increase	

By Township/City & School District Combination:

0002	Baytown Twp	834	8.3%	\$134	3.1%	5	0	0	0	108	191	33	33	90	2	0	1	463
0004	Denmark Twp	200	15.0%	\$472	21.8%	0	0	0	0	0	0	19	21	15	16	75	225	371
		833		\$83	3.1%	0	0	0	2	2	3	2	1	0	0	0	0	10
		834		\$96	4.8%	0	0	0	0	0	1	0	0	0	0	0	0	1
	Total			\$467	21.5%	0	0	0	2	2	4	21	22	15	16	75	225	382
0009	May Twp	831	11.4%	\$98	4.5%	2	1	0	1	5	63	9	9	28	2	0	1	121
		834		\$170	7.7%	0	0	0	1	140	141	52	113	205	9	8	1	670
	Total			\$162	6.5%	2	1	0	2	145	204	61	122	233	11	8	2	791
0010	New Scandia Twp	831	13.0%	\$170	9.4%	1	0	0	2	169	104	101	129	292	117	9	3	927
		2144		\$244	11.0%	0	0	0	0	19	16	12	24	74	19	0	1	165
	Total			\$179	9.7%	1	0	0	2	188	120	113	153	366	136	9	4	1,092
0011	Grey Cloud Twp	833	15.0%	\$258	13.4%	0	0	0	0	0	9	12	18	7	41	22	0	109
0014	Stillwater Twp	834	10.8%	\$136	5.1%	0	0	0	54	237	61	79	175	92	2	0	0	700
0017	West Lakeland Twp	834	8.3%	\$150	5.1%	5	1	3	1	0	523	204	115	120	108	5	0	1,085
0100	Afton	200	15.0%	\$976	28.1%	0	0	0	0	0	0	0	0	0	0	0	1	1
		833		\$419	14.7%	0	0	0	0	0	0	0	0	1	23	6	0	30
		834		\$352	12.4%	1	1	3	0	0	0	0	0	507	317	22	1	852
	Total			\$358	12.5%	1	1	3	0	0	0	0	0	508	340	28	2	883
0200	Bayport	834	2.1%	(\$140)	-8.2%	140	281	40	35	19	14	35	3	3	3	1	0	574
0300	Birchwood	624	11.2%	\$106	4.8%	0	0	0	89	33	35	35	105	14	0	0	0	311
0500	Dellwood	832	7.8%	\$256	5.0%	0	1	0	0	0	183	51	21	65	17	0	0	338
0600	Forest Lake	831	7.0%	\$116	5.8%	1	24	54	262	58	1,078	1,068	261	321	1,022	343	39	4,531
0700	Hugo	624	7.9%	\$30	1.5%	0	12	117	148	782	134	363	127	184	45	2	3	1,917
		831		\$194	8.7%	1	0	0	0	3	100	38	33	34	81	22	3	315
		832		\$447	11.5%	0	0	0	0	0	17	10	48	11	71	7	0	164
		834		\$299	11.8%	0	0	0	0	24	6	15	17	29	64	1	0	156
	Total			\$96	4.3%	1	12	117	148	809	257	426	225	258	261	32	6	2,552
0800	Lake Elmo	622	9.0%	\$188	6.0%	0	0	0	0	0	54	275	22	62	24	1	1	439
		832		\$230	7.1%	0	0	0	0	0	0	86	17	9	11	0	0	123
		834		\$164	5.7%	1	1	3	2	1	209	784	111	212	45	6	1	1,376
	Total			\$170	5.9%	1	1	3	2	1	263	1,145	150	283	80	7	2	1,938

Counts of Pay 2006 Residential Homestead Tax Statements by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Change in Taxable Market Value	Median \$ Change in Total Tax	Median % Change in Total Tax	Parcel Counts by Range of Tax Increase/Decrease													Total
					Over 10% Decrease	5.1%-10.0% Decrease	2.6%-5.0% Decrease	0.0%-2.5% Decrease	0.1%-2.5% Increase	2.6%-5.0% Increase	5.1%-7.5% Increase	7.6%-10.0% Increase	10.1%-12.5% Increase	12.6%-15.0% Increase	15.1%-20.0% Increase	Over 20% Increase		
0900 Lakeland Shores	834	10.1%	\$135	6.6%	0	0	0	0	1	3	56	8	34	4	2	0	108	
1000 Mahtomedi	832	9.0%	\$190	6.8%	0	0	3	1	3	27	1,361	171	174	360	71	4	2,175	
1100 Marine on St Croix	834	13.6%	\$214	8.6%	0	1	0	1	1	13	95	35	99	1	0	1	247	
1200 Newport	833	10.6%	\$220	12.4%	0	0	1	1	0	0	226	119	98	103	308	25	881	
1300 St Paul Park	833	11.4%	\$158	10.6%	0	0	1	0	1	156	210	274	185	270	282	6	1,385	
1500 Stillwater City	834	9.9%	\$160	5.8%	4	3	0	2	5	2,115	735	596	1,140	191	37	7	4,835	
1600 Willernie	832	15.0%	\$96	9.3%	0	0	18	12	11	14	17	19	67	11	1	1	171	
1700 Oak Park Heights	834	7.5%	\$104	4.8%	1	0	1	1	0	603	112	100	29	109	99	5	1,060	
1800 St Mary's Point	834	9.0%	\$52	3.5%	0	1	0	47	7	16	5	23	17	6	1	0	123	
1900 Lakeland	834	3.4%	\$44	2.4%	0	0	0	146	171	105	41	30	20	24	69	6	612	
2000 Lake St Croix Beach	834	8.3%	\$148	9.1%	0	0	0	0	0	0	170	50	43	22	91	21	397	
2100 Pine Springs	622	2.9%	\$30	3.8%	0	0	1	0	0	1	0	0	0	0	0	1	3	
	832		(\$10)	-0.4%	0	0	32	35	23	7	2	5	5	15	3	1	128	
	Total		(\$10)	-0.4%	0	0	33	35	23	8	2	5	5	15	3	2	131	
2200 Cottage Grove	200	10.7%	\$561	20.2%	0	1	1	0	1	0	0	5	6	8	30	60	112	
	833		\$188	9.6%	1	3	1	3	617	2,114	916	1,212	1,315	2,276	716	13	9,187	
	Total		\$190	9.6%	1	4	2	3	618	2,114	916	1,217	1,321	2,284	746	73	9,299	
2500 Woodbury	622	9.2%	\$94	4.3%	1	9	188	114	190	339	209	127	157	166	31	1	1,532	
	833		\$176	7.4%	17	21	55	222	1,736	2,212	1,894	1,933	1,534	1,748	616	29	12,017	
	834		\$118	5.5%	0	10	7	134	261	286	319	217	224	22	1	2	1,483	
	Total		\$162	6.8%	18	40	250	470	2,187	2,837	2,422	2,277	1,915	1,936	648	32	15,032	
2600 Oakdale	622	11.0%	\$120	7.0%	1	154	267	526	860	1,092	1,398	653	1,864	1,250	158	15	8,238	
2700 Grant	832	15.0%	\$188	5.6%	3	0	0	0	1	235	378	23	0	0	1	0	641	
	834		\$104	4.0%	1	1	1	1	128	362	45	0	0	0	0	0	539	
	Total		\$140	4.8%	4	1	1	1	129	597	423	23	0	0	1	0	1,180	
7500 Hastings	200	21.0%	\$180	40.6%	0	0	0	0	0	0	0	0	0	0	0	1	1	
9400 White Bear Lake	832	7.0%	\$56	3.1%	0	0	0	0	0	79	2	6	1	3	0	0	91	
County Total		10.0%	\$156	6.9%	186	526	797	1,843	5,617	12,721	11,474	7,009	9,387	8,628	3,047	480	61,715	

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By School District:

0200	Hastings	15.0%	\$492	21.6%	0	1	1	0	1	0	19	26	21	24	105	287	485
0622	N St Paul/Oakdale/Mpwd	10.2%	\$120	6.3%	2	163	456	640	1,050	1,486	1,882	802	2,083	1,440	190	18	10,212
0624	White Bear Lake	6.5%	\$36	1.8%	0	12	117	237	815	169	398	232	198	45	2	3	2,228
0831	Forest Lake	8.5%	\$124	6.5%	5	25	54	265	235	1,345	1,216	432	675	1,222	374	46	5,894
0832	Mahtomedi	9.3%	\$188	6.8%	3	1	53	48	38	562	1,907	310	332	488	83	6	3,831
0833	South Washington Co	10.1%	\$182	8.6%	18	24	58	228	2,356	4,494	3,260	3,557	3,140	4,461	1,950	73	23,619
0834	Stillwater	9.7%	\$148	5.6%	158	300	58	425	1,103	4,649	2,780	1,626	2,864	929	343	46	15,281
2144	Chisago Lakes	15.0%	\$244	11.0%	0	0	0	0	19	16	12	24	74	19	0	1	165
County Total		10.0%	\$156	6.9%	186	526	797	1,843	5,617	12,721	11,474	7,009	9,387	8,628	3,047	480	61,715

Percent of Total: 0.3% 0.9% 1.3% 3.0% 9.1% 20.6% 18.6% 11.4% 15.2% 14.0% 4.9% 0.8% 100.0%

Note:

- Excludes parcels with new construction
- Excludes parcels with classification changes
- Only includes the main parcel with the house if a homestead consists of multiple parcels

Changes for 2006

Limited Market Value

- Legislation in 2005 changed the formula for calculation of Limited Market Value for taxes payable in 2006. This change occurred after valuation notices had been mailed out. Some taxpayers may see a lower taxable market value on their Property Tax Statements than they received on their value notice last March.
- The formula for limited market value for taxes payable in 2006 continues to be the same as for taxes payable in 2005. Increases in value are limited to the **greater** of:
 - a. **15%** or
 - b. **25%** of the difference between the current year and prior year
- Limited Market Value was previously scheduled to expire after taxes payable in 2007. Legislation in 2005 extended that for two additional years, through taxes payable in 2009.

Homestead Credit

- The amount of credit continues to decrease as market values increase. The amount of credit phases out to \$0 at a market value of 413,800.

State General Property Tax

- The state levies a property tax on commercial/industrial and seasonal (cabins) property. Previously both property types were taxed at the same rate. Starting with taxes payable in 2006, the state levy is broken down into a commercial/industrial portion and a seasonal portion, with separate rates that apply to each property type. The 2006 state rate for commercial/industrial property is 50.827%, while the state rate for seasonal property is 28.385%. The 2005 state rate for both types was 51.121%, which will mean a tax reduction for many seasonal properties.

Percentage Change in Levy from Pay 2005 to Pay 2006 By Taxing District Type

Significant changes from Pay 2005 to Pay 2006

Levy increases do not necessarily cause a corresponding increase in tax, if the district has enough increased value to offset the levy increase. The following areas have double-digit levy increases and median city tax increases over 15%, or double-digit reductions:

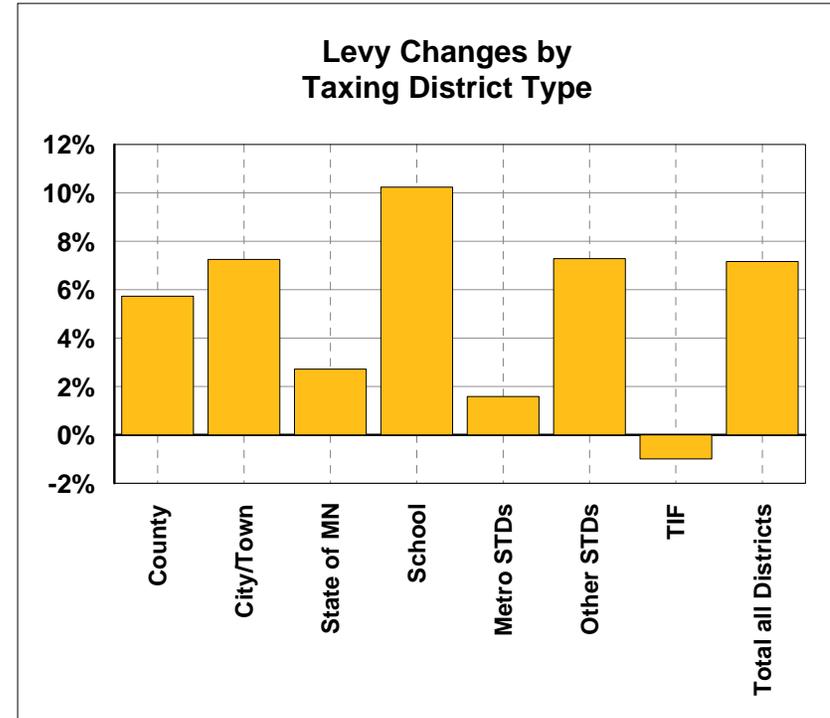
	<u>Levy Chg</u>	<u>Median City Tax Chg</u>
West Lakeland	32%	31%
Afton	16%	17%
Lake St Croix Beach	14%	17%
Bayport	-12%	-15%
Denmark	-18%	-20%
Grant	-27%	-29%

School districts as a group had the largest percentage increase in levy from 2005 to 2006. Following is the increase for each district:

	<u>Levy Chg</u>	<u>Median SD Tax Chg</u>
0200 Hastings	51%	58%
2144 Chisago Lakes	13%	13%
0833 So Washington County	12%	12%
0832 Mahtomedi	12%	10%
0831 Forest Lake	10%	9%
0622 N St Paul	5%	7%
0834 Stillwater	8%	5%
0624 White Bear Lake	7%	-3%

The following watershed districts had double-digit levy increases:

Brown's Creek WS	17% increase
Comfort Lake WS	19% increase
R-W Metro WS	22% increase
Rice Creek WS	29% increase



Changes from Proposed to Final 2006

The following districts had double-digit levy changes from proposed:

0200 Hastings SD (referendum)	29% increase from proposed
Grant	19% reduction from proposed
Marine on St Croix	25% reduction from proposed
Rice Creek WS	12% reduction from proposed

Washington County Taxable Property Values

5 Year Comparison

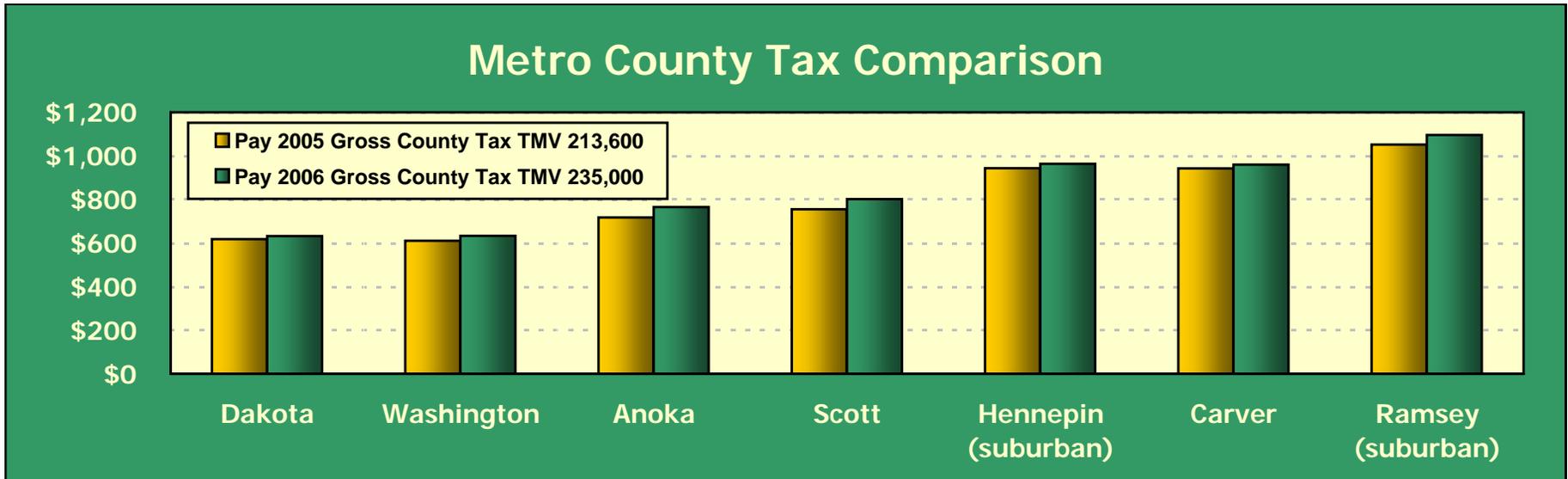
TYPE OF VALUE	Payable 2003	% Chg	Payable 2004	% Chg	Payable 2005	% Chg	Payable 2006	% Chg	PRELIMINARY 2007	% Chg	5 year summary
ESTIMATED MARKET VALUE	17,688,557,200	16.0%	20,140,353,900	13.9%	23,010,572,000	14.3%	25,346,304,600	10.2%	28,300,243,800	11.7%	60.0%
<i>Subtract:</i> "This Old House" Deferral	(11,739,300)	24.7%	(13,414,000)	14.3%	(12,479,800)	-7.0%	(11,533,300)	-7.6%	(10,384,200)	-10.0%	-11.5%
Plat Deferral	(34,000,000)	-24.8%	(73,498,600)	116.2%	(146,325,200)	99.1%	(105,183,300)	-28.1%	(111,676,800)	6.2%	228.5%
Limited MV & "Green Acres"	(1,583,879,100)	41.5%	(1,790,262,500)	13.0%	(1,760,722,900)	-1.7%	(1,338,546,400)	-24.0%	(1,390,209,600)	3.9%	-12.2%
TAXABLE MARKET VALUE	16,058,938,800	14.1%	18,263,178,800	13.7%	21,091,044,100	15.5%	23,891,041,600	13.3%	26,787,973,200	12.1%	66.8%
New Construction-House/Garage	457,580,100	-1.2%	416,256,500	-9.0%	474,728,300	14.0%	618,302,800	30.2%	736,806,400	19.2%	61.0%
New Construction-Other	<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>96,769,900</u>	<u>22.3%</u>	<u>168,012,600</u>	<u>73.6%</u>	126.5%
Total New Construction	531,746,300	-2.0%	495,006,000	-6.9%	553,877,300	11.9%	715,072,700	29.1%	904,819,000	26.5%	70.2%
<i>% Increase due to new construction</i>		3.8%		3.1%		3.0%		3.4%		3.8%	
<i>% increase due to inflation/other</i>		10.3%		10.6%		12.5%		9.9%		8.3%	
REFERENDA MARKET VALUE	15,717,192,569	14.2%	17,883,718,901	13.8%	20,668,831,250	15.6%	23,393,842,851	13.2%			
TOTAL NET TAX CAPACITY	181,596,850	13.2%	204,977,899	12.9%	235,738,004	15.0%	265,026,228	12.4%			
<i>Subtract:</i> Tax Increment Financing	(6,295,945)	6.2%	(6,669,219)	5.9%	(6,720,688)	0.8%	(6,966,706)	3.7%			
Powerline	(8,631)	-40.2%	(10,497)	21.6%	(10,271)	-2.2%	(10,283)	0.1%			
Fiscal Disparity Contribution	(12,420,848)	18.1%	(13,680,464)	10.1%	(15,183,794)	11.0%	(16,688,128)	9.9%			
LOCAL TAXABLE VALUE	162,871,426	13.1%	184,617,719	13.4%	213,823,251	15.8%	241,361,111	12.9%			
<i>Add:</i> Fiscal Disparity Distribution	16,556,839	11.0%	17,621,506	6.4%	18,516,763	5.1%	19,830,358	7.1%			
TOTAL TAXABLE VALUE	179,428,265	12.9%	202,239,225	12.7%	232,340,014	14.9%	261,191,469	12.4%			
Net Gain from Fiscal Disparities	4,135,991	-5.9%	3,941,042	-4.7%	3,332,969	-15.4%	3,142,230	-5.7%			
% of Total Taxable Value	2.3%		1.9%		1.4%		1.2%				
County Tax Rate (with Library)	33.303%	-3.2%	31.201%	-6.3%	28.599%	-8.3%	26.968%	-5.7%			

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 2007 values are very preliminary. Prior to Boards of Appeal and Equalization, and includes state determined utility values from the prior year.

Metro County Tax Comparison

County:	Tax Capacity Rate			Referendum Tax Rate			Gross County Tax			
	2005	2006	% chg	2005	2006	% chg	2005	2006	% chg	
							based on Taxable Market Value:	213,600	235,000	
Dakota	28.267%	26.318%	-6.9%	0.00666%	0.00592%	-11.1%	\$618	\$632	2.3%	
Washington	28.599%	26.968%	-5.7%	0.00000%	0.00000%		\$611	\$634	3.7%	
Anoka	33.581%	32.543%	-3.1%	0.00000%	0.00000%		\$717	\$765	6.6%	
Scott	35.361%	34.107%	-3.5%	0.00000%	0.00000%		\$755	\$802	6.1%	
Hennepin (suburban)	44.172%	41.016%	-7.1%	0.00000%	0.00000%		\$944	\$964	2.2%	
Carver	44.107%	40.836%	-7.4%	0.00000%	0.00000%		\$942	\$960	1.9%	
Ramsey (suburban)	49.210%	46.623%	-5.3%	0.00000%	0.00000%		\$1,051	\$1,096	4.2%	

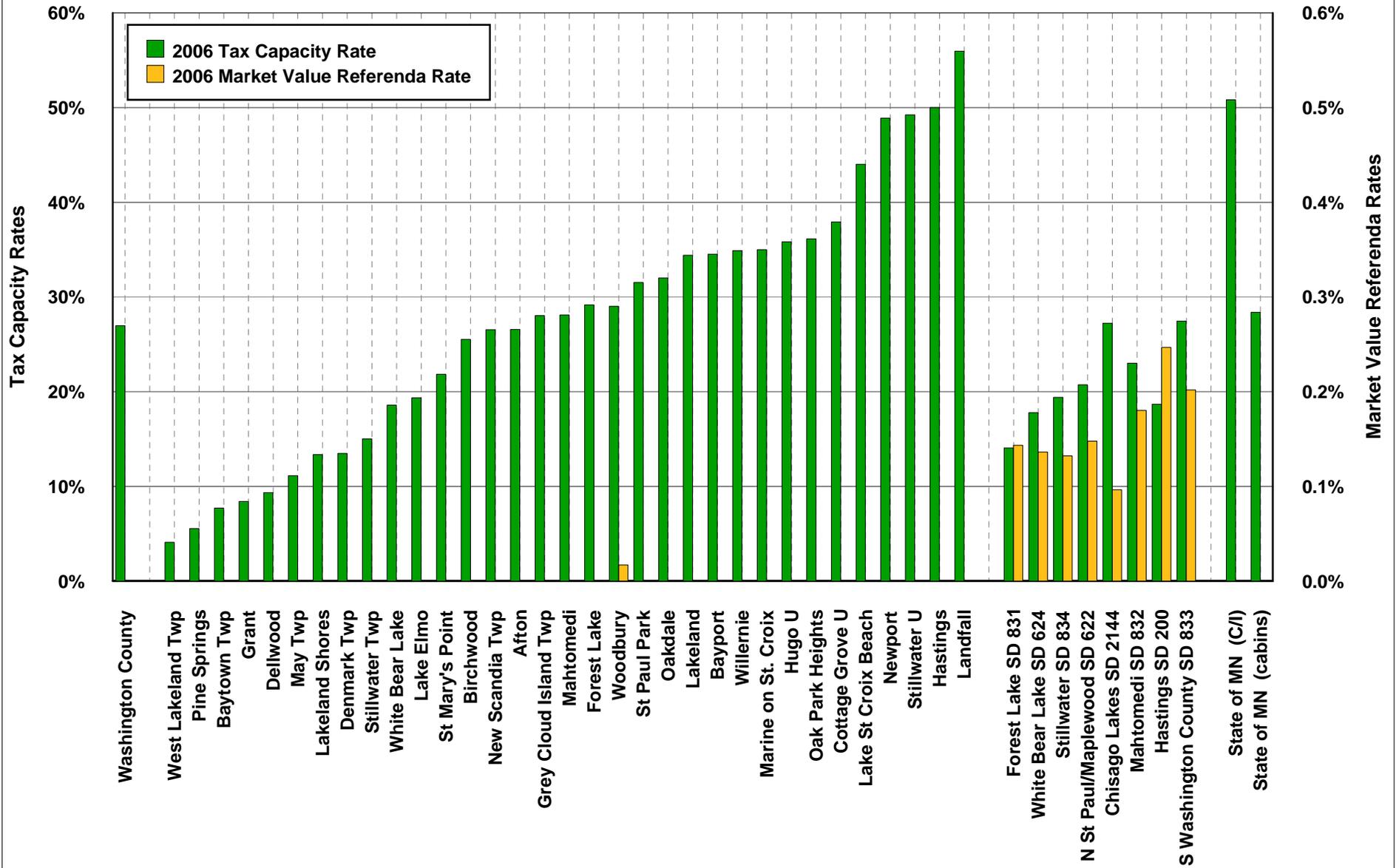


Pay 2005 vs. Pay 2006 Tax Rates

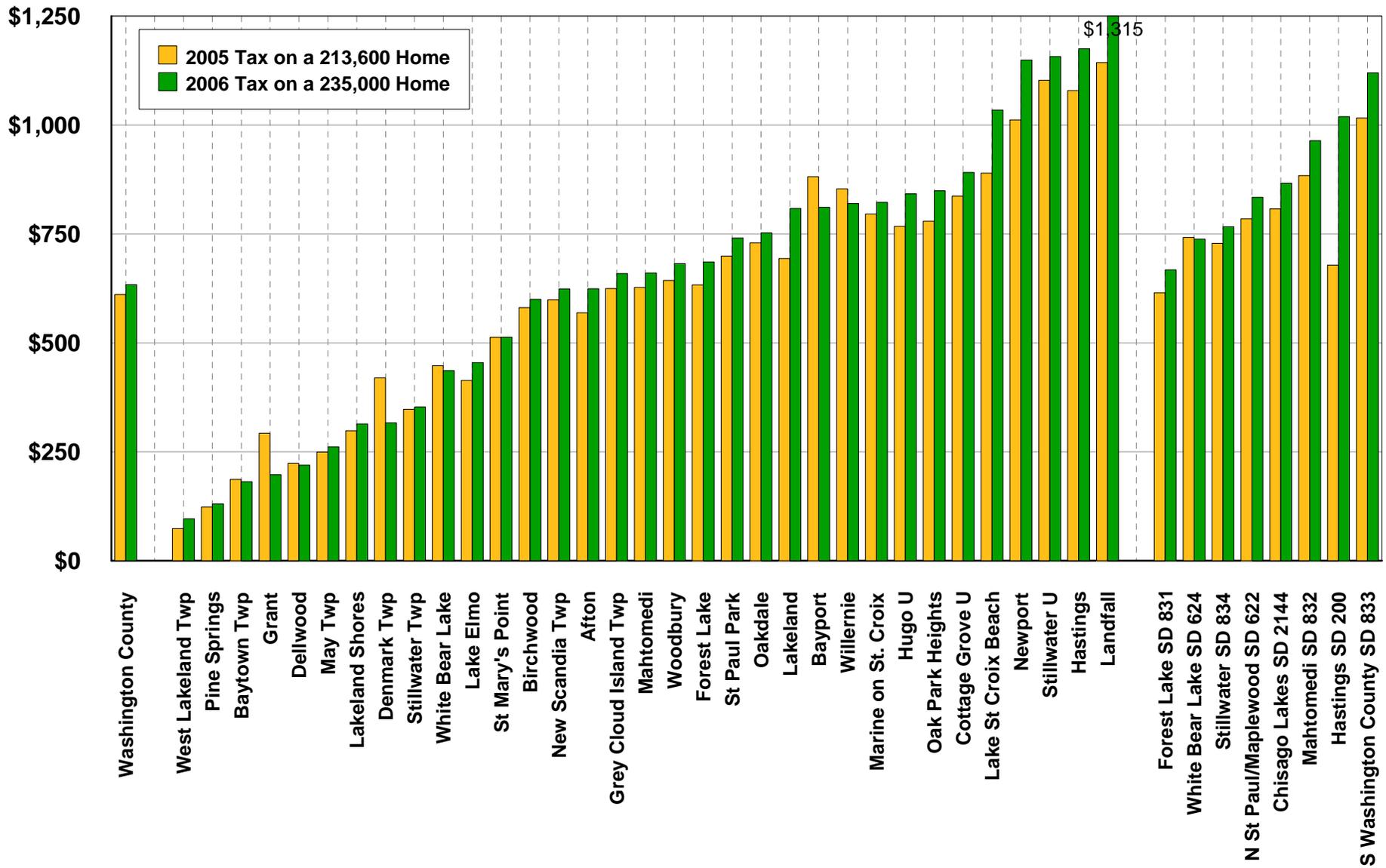
Taxing District	Pay 2005 Rate	Pay 2006 Rate	% Chg
Towns: Baytown Twp	8.741%	7.718%	-11.7%
Denmark Twp	19.650%	13.477%	-31.4%
Grey Cloud Island Twp	29.238%	28.045%	-4.1%
May Twp	11.673%	11.129%	-4.7%
New Scandia Twp	28.035%	26.550%	-5.3%
Stillwater Twp	16.263%	15.029%	-7.6%
West Lakeland Twp	3.453%	4.100%	18.7%
Cities: Afton	26.646%	26.571%	-0.3%
Bayport	41.257%	34.524%	-16.3%
Birchwood	27.202%	25.531%	-6.1%
Cottage Grove U	39.170%	37.924%	-3.2%
Dellwood	10.463%	9.342%	-10.7%
Forest Lake	29.647%	29.178%	-1.6%
Grant	13.696%	8.408%	-38.6%
Hastings	50.515%	50.010%	-1.0%
Hugo U	35.931%	35.826%	-0.3%
Lake Elmo	19.375%	19.351%	-0.1%
Lake St Croix Beach	41.649%	44.018%	5.7%
Lakeland	32.467%	34.410%	6.0%
Lakeland Shores	13.961%	13.360%	-4.3%
Landfall	53.533%	55.962%	4.5%
Mahtomedi	29.374%	28.101%	-4.3%
Marine on St. Croix	37.258%	35.005%	-6.0%
Newport	47.367%	48.896%	3.2%
Oak Park Heights	36.488%	36.136%	-1.0%
Oakdale	34.159%	32.014%	-6.3%
Pine Springs	5.766%	5.551%	-3.7%
St Mary's Point	23.994%	21.833%	-9.0%
St Paul Park	32.734%	31.534%	-3.7%
Stillwater U	51.629%	49.243%	-4.6%
White Bear Lake	20.947%	18.575%	-11.3%
Willernie	39.965%	34.891%	-12.7%
Woodbury	30.124%	29.018%	-3.7%
Woodbury MVR:	0.01943%	0.01696%	-12.7%

Taxing District	Pay 2005 Rate	Pay 2006 Rate	% Chg
County: County without Library	26.323%	24.770%	-5.9%
County with Library	28.599%	26.968%	-5.7%
County RRA	0.095%	0.089%	-6.3%
County HRA	1.047%	0.991%	-5.3%
Schools: SD 200 Hastings	22.126%	18.683%	-15.6%
SD 200 Hastings MVR:	0.09646%	0.24688%	155.9%
SD 622 N St Paul/Mpwd	21.214%	20.726%	-2.3%
SD 622 N St Paul/Mpwd MVR:	0.15526%	0.14770%	-4.9%
SD 624 White Bear Lake	20.602%	17.785%	-13.7%
SD 624 White Bear Lake MVR:	0.14138%	0.13633%	-3.6%
SD 831 Forest Lake	16.064%	14.060%	-12.5%
SD 831 Forest Lake MVR:	0.12735%	0.14346%	12.7%
SD 832 Mahtomedi	24.144%	23.009%	-4.7%
SD 832 Mahtomedi MVR:	0.17250%	0.18017%	4.4%
SD 833 S Washington Co	29.182%	27.460%	-5.9%
SD 833 S Washington Co MVR:	0.18393%	0.20180%	9.7%
SD 834 Stillwater	19.393%	19.405%	0.1%
SD 834 Stillwater MVR:	0.14719%	0.13216%	-10.2%
SD 2144 Chisago Lakes	29.493%	27.228%	-7.7%
SD 2144 Chisago Lakes MVR:	0.08310%	0.09643%	16.0%
Intermediate SD 916	0.075%	0.066%	-12.0%
Other: Brown's Creek WS	2.946%	3.084%	4.7%
Carnelian Marine WS	5.415%	4.408%	-18.6%
Comfort Lake WS	1.578%	1.713%	8.6%
R-W Metro WS	2.182%	2.455%	12.5%
Rice Creek WS	1.606%	1.794%	11.7%
South Washington WS	0.684%	0.596%	-12.9%
Valley Branch WS	2.102%	1.743%	-17.1%
Hastings HRA	1.207%	1.216%	0.7%
Woodbury EDA	0.576%	0.495%	-14.1%
Metropolitan Council	1.036%	0.853%	-17.7%
Met Council Transit	1.499%	1.505%	0.4%
Met Mosquito Control	0.558%	0.494%	-11.5%
State of MN (C/I)	51.121%	50.827%	-0.6%
State of MN (cabins)	51.121%	28.385%	-44.5%
Fiscal Disparities (C/I)	129.863%	121.802%	-6.2%

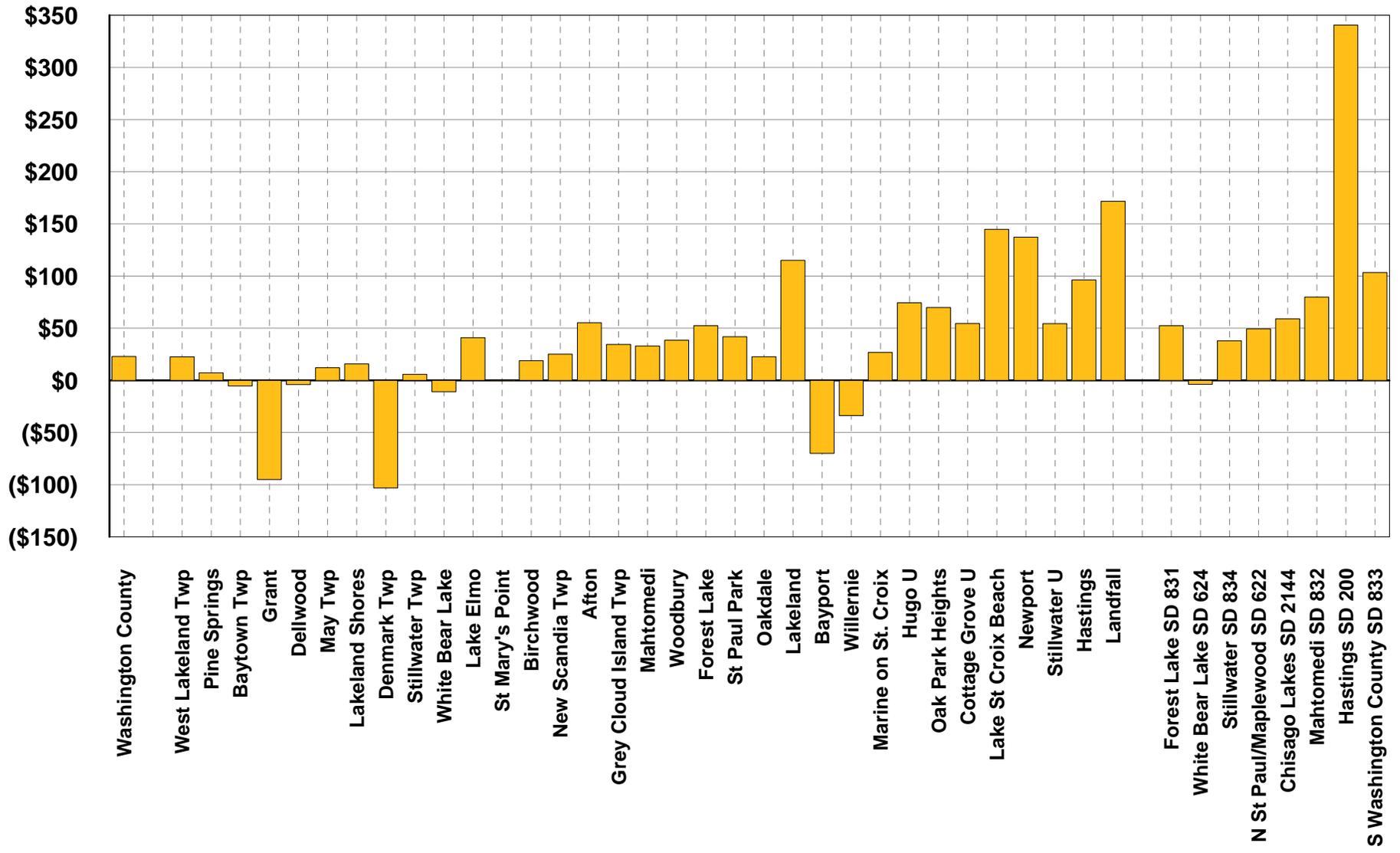
Pay 2006 Tax Rates



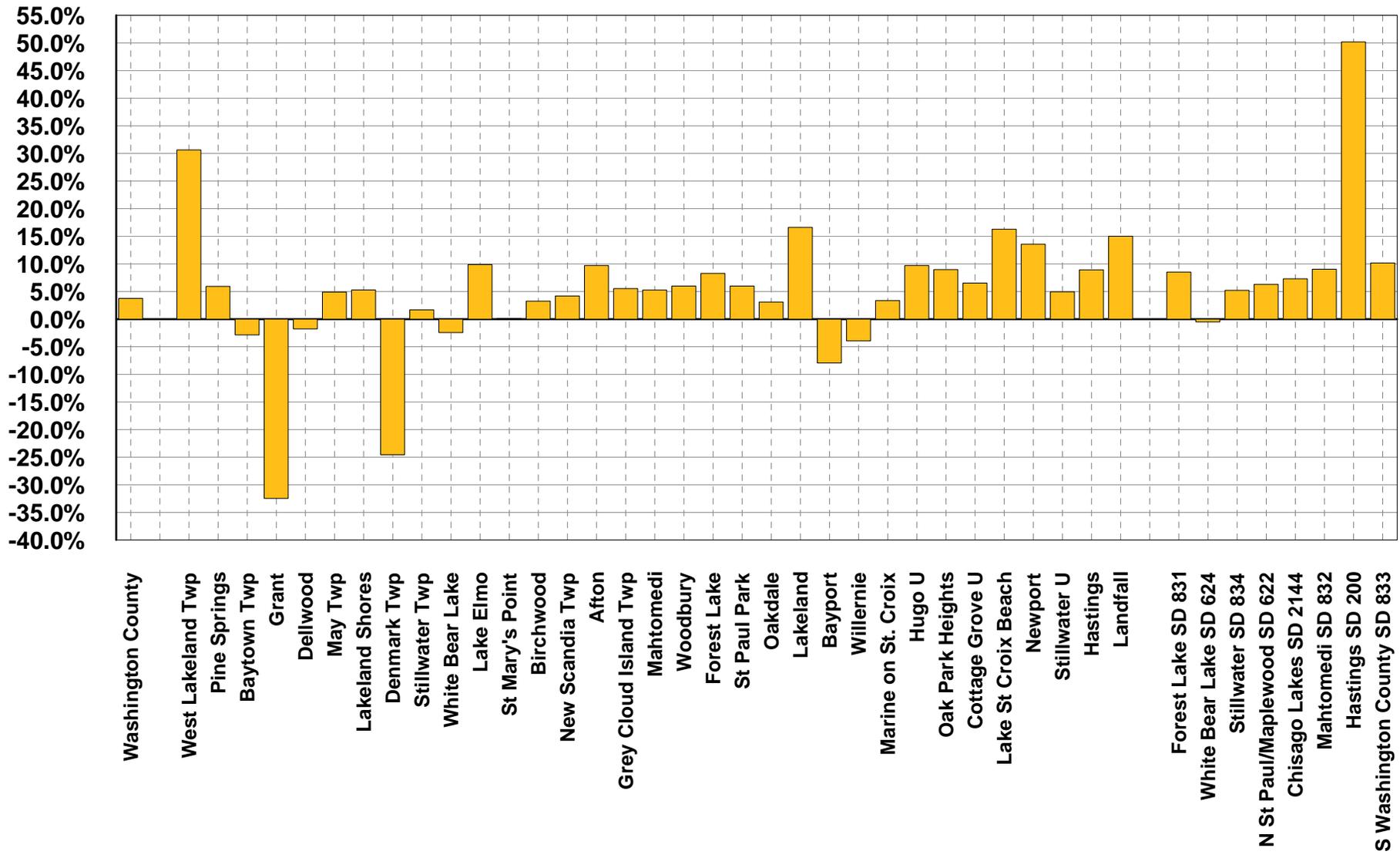
Taxing District Portion of Gross Tax Pay 2005 vs. Pay 2006



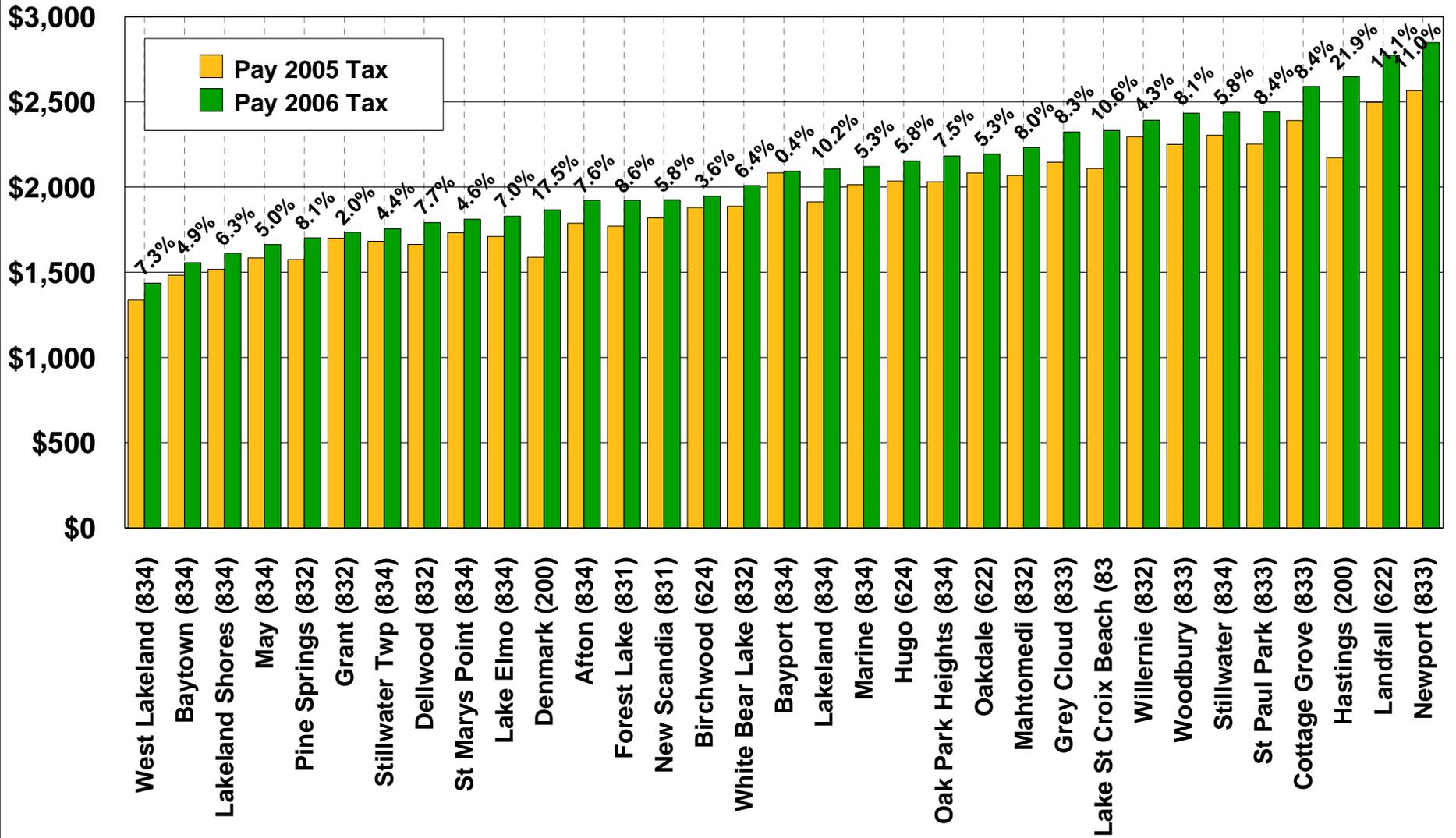
Dollar Change in Taxing District Portion of Gross Tax Pay 2005 vs. Pay 2006



Percentage Change in Taxing District Portion of Gross Tax Pay 2005 vs. Pay 2006



Total Net Tax on a Market Value of 235,000 (Assuming a 10% Market Value increase over 2005)



PAYABLE 2005 vs. PAYABLE 2006 RESIDENTIAL HOMESTEAD TAXES
Assuming a 10% increase in Taxable Market Value

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

DISTRICT	SD/WS	PAY 2005 TAX RATE		PAY 2006 TAX RATE		PAY 2005 TAX					PAY 2006 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Taxable Market Value:					Taxable Market Value:					Taxable Market Value:				
						68,200	136,400	181,800	227,300	454,500	75,000	150,000	200,000	250,000	500,000	75,000	150,000	200,000	250,000	500,000
Afton	834	77.449%	0.14719%	75.437%	0.13216%	\$355	\$1,007	\$1,467	\$1,927	\$4,189	\$365	\$1,093	\$1,581	\$2,069	\$4,433	2.8	8.5	7.7	7.3	5.8
Bayport	834	91.283%	0.14719%	82.697%	0.13216%	450	1,196	1,719	2,242	4,818	419	1,201	1,726	2,250	4,796	-6.9	0.4	0.4	0.3	-0.5
Birchwood	624 38	82.319%	0.14138%	76.076%	0.13633%	384	1,066	1,545	2,024	4,384	373	1,108	1,603	2,096	4,486	-2.9	3.9	3.7	3.5	2.3
Cottage Grove	833 14	101.945%	0.18393%	96.946%	0.20180%	547	1,392	1,978	2,567	5,469	578	1,520	2,151	2,782	5,856	5.6	9.1	8.7	8.4	7.1
Dellwood	832 38	69.122%	0.17250%	65.111%	0.18017%	316	928	1,362	1,795	3,926	323	1,010	1,470	1,931	4,157	2.2	8.8	7.9	7.5	5.9
Forest Lake	831 71	78.624%	0.12735%	74.346%	0.14346%	350	996	1,452	1,908	4,152	366	1,093	1,582	2,071	4,434	4.5	9.7	8.9	8.5	6.8
Grant	832 38	70.856%	0.17250%	62.672%	0.18017%	328	951	1,393	1,835	4,004	305	973	1,421	1,870	4,035	-7.1	2.2	2.0	1.9	0.8
Hastings	200	100.446%	0.09646%	94.849%	0.24688%	478	1,252	1,792	2,334	5,003	596	1,556	2,199	2,841	5,976	24.6	24.2	22.7	21.7	19.4
Hugo	624 38	89.549%	0.14138%	84.866%	0.13633%	434	1,164	1,676	2,188	4,713	438	1,240	1,778	2,316	4,925	0.9	6.5	6.0	5.8	4.5
Lake Elmo	834 54	73.779%	0.14719%	71.465%	0.13216%	330	957	1,400	1,844	4,022	335	1,033	1,501	1,970	4,234	1.5	7.9	7.2	6.8	5.3
Lake St Croix Beach	834	92.452%	0.14719%	92.884%	0.13216%	458	1,212	1,740	2,268	4,871	496	1,354	1,930	2,505	5,305	8.2	11.7	10.9	10.4	8.9
Lakeland	834	83.270%	0.14719%	83.276%	0.13216%	395	1,087	1,573	2,060	4,454	424	1,210	1,738	2,265	4,825	7.3	11.2	10.4	9.9	8.3
Lakeland Shores	834	64.764%	0.14719%	62.226%	0.13216%	269	834	1,236	1,639	3,613	266	894	1,317	1,739	3,772	-1.2	7.1	6.5	6.1	4.4
Landfall	622 34	109.838%	0.15526%	110.109%	0.14770%	582	1,460	2,070	2,682	5,698	637	1,637	2,305	2,975	6,244	9.4	12.1	11.3	10.9	9.6
Mahtomedi	832 38	88.033%	0.17250%	83.870%	0.18017%	445	1,186	1,705	2,225	4,785	464	1,291	1,845	2,400	5,095	4.2	8.8	8.2	7.8	6.5
Marine	834	88.061%	0.14719%	83.871%	0.13216%	428	1,152	1,660	2,169	4,671	428	1,219	1,749	2,280	4,855	-0.0	5.7	5.3	5.1	3.9
Newport	833	110.142%	0.18393%	107.918%	0.20180%	603	1,503	2,127	2,754	5,842	660	1,685	2,370	3,056	6,405	9.4	12.1	11.4	10.9	9.6
Oak Park Heights	834	88.790%	0.14719%	86.507%	0.13216%	433	1,162	1,673	2,185	4,705	448	1,259	1,802	2,346	4,986	3.4	8.3	7.7	7.3	6.0
Oakdale	622 54	90.384%	0.15526%	85.449%	0.14770%	449	1,195	1,716	2,239	4,814	452	1,267	1,812	2,358	5,011	0.6	6.0	5.6	5.3	4.1
Pine Springs	832 54	64.921%	0.17250%	61.269%	0.18017%	288	871	1,285	1,700	3,735	295	952	1,393	1,835	3,964	2.4	9.2	8.4	7.9	6.1
St Marys Point	834	74.797%	0.14719%	70.699%	0.13216%	337	971	1,419	1,867	4,069	329	1,021	1,486	1,950	4,196	-2.4	5.1	4.7	4.4	3.1
St Paul Park	833	95.509%	0.18393%	90.556%	0.20180%	503	1,304	1,861	2,421	5,177	530	1,424	2,023	2,622	5,537	5.3	9.1	8.7	8.3	7.0
Stillwater	834	101.655%	0.14719%	97.416%	0.13216%	520	1,338	1,907	2,478	5,289	530	1,422	2,020	2,618	5,532	1.9	6.2	5.9	5.6	4.6
White Bear Lake	832 38	79.606%	0.17250%	74.344%	0.18017%	388	1,071	1,552	2,033	4,402	393	1,148	1,655	2,162	4,618	1.2	7.1	6.6	6.3	4.9
Willernie	832 38	98.624%	0.17250%	90.660%	0.18017%	518	1,330	1,898	2,466	5,266	515	1,393	1,981	2,570	5,434	-0.6	4.7	4.3	4.2	3.2
Woodbury	833 14	93.475%	0.20336%	88.535%	0.21876%	503	1,302	1,860	2,419	5,172	528	1,419	2,017	2,613	5,521	4.9	8.9	8.4	8.0	6.7
Baytown	834 54	63.145%	0.14719%	59.832%	0.13216%	258	812	1,207	1,602	3,539	248	858	1,269	1,679	3,653	-4.0	5.6	5.1	4.8	3.2
Denmark	200	73.111%	0.09646%	61.555%	0.24688%	292	879	1,295	1,713	3,761	347	1,056	1,533	2,009	4,312	18.8	20.0	18.3	17.2	14.7
Grey Cloud	833	90.514%	0.18393%	85.562%	0.20180%	469	1,236	1,771	2,307	4,950	493	1,349	1,923	2,497	5,287	5.1	9.1	8.5	8.2	6.8
May	834 10	67.891%	0.14719%	64.403%	0.13216%	290	877	1,293	1,710	3,755	282	927	1,360	1,793	3,881	-2.8	5.6	5.1	4.8	3.4
New Scandia	831 10	80.849%	0.12735%	74.413%	0.14346%	365	1,027	1,493	1,959	4,254	366	1,094	1,583	2,072	4,438	0.2	6.4	6.0	5.7	4.3
Stillwater Twp	834 10	72.481%	0.14719%	68.303%	0.13216%	321	940	1,377	1,814	3,963	311	986	1,438	1,891	4,076	-3.2	4.8	4.4	4.2	2.9
West Lakeland	834 54	56.358%	0.14719%	54.709%	0.13216%	211	720	1,084	1,448	3,230	209	782	1,166	1,551	3,396	-1.0	8.5	7.5	7.1	5.1

NOTES:

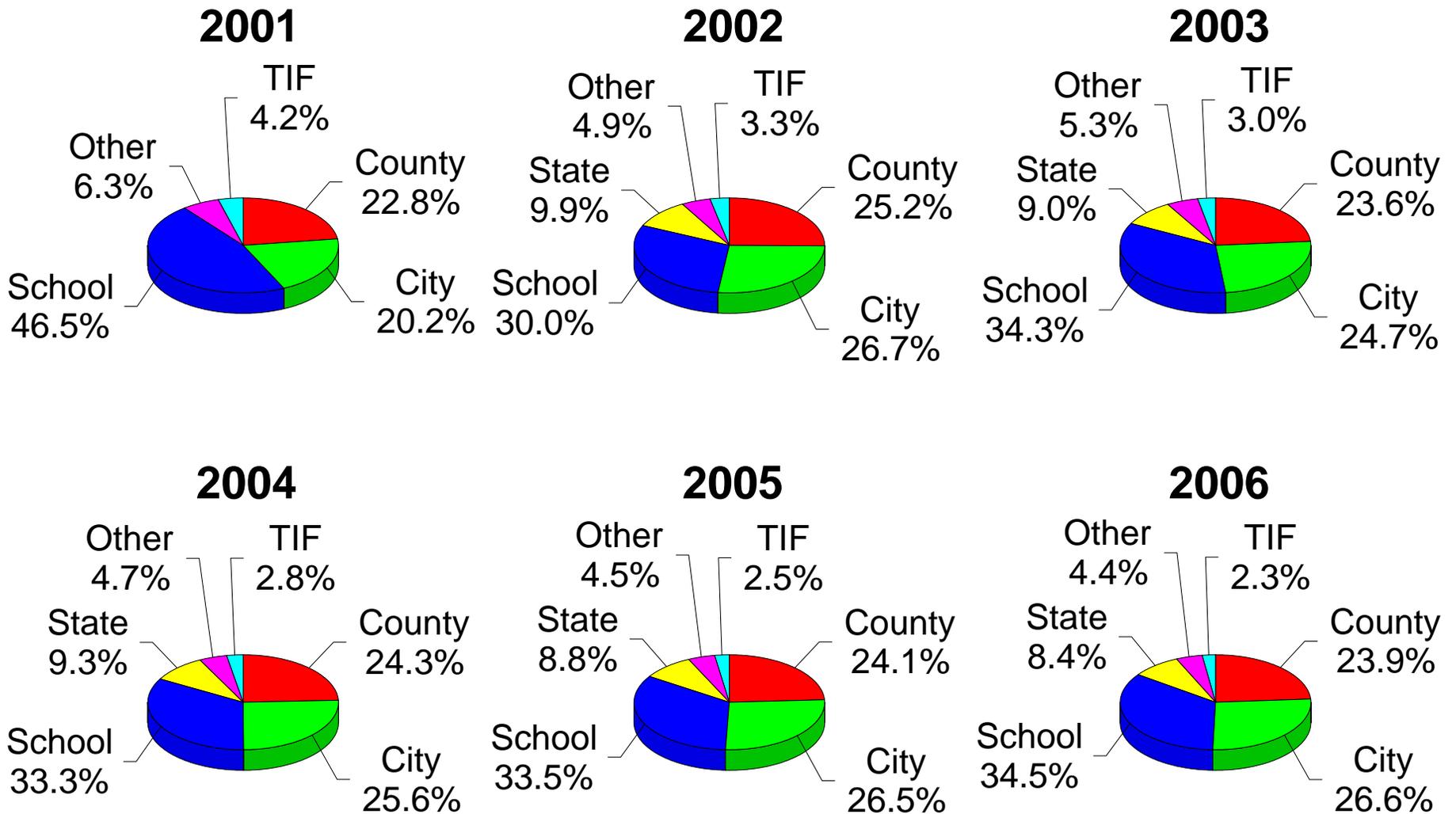
- The selected school district/watershed combination is the one with the most residential value in the municipality for taxes payable in 2006.
- Intermediate SD taxes are included with School District taxes. SDs 622, 624, 832, 833, and 834 include Int SD 916.
- The percentage change on this chart is based on a 10% increase in taxable market value from Pay 2005 to Pay 2006. The impact on individual parcels may vary depending on actual market value changes.

PAYABLE 2005 vs. PAYABLE 2006 RESIDENTIAL HOMESTEAD TAXES
Assuming a 10% 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 2005 TAX RATE		PAY 2006 TAX RATE		PAY 2005 TAX					PAY 2006 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Taxable Market Value:					Taxable Market Value:					Taxable Market Value:				
						68,200	136,400	181,800	227,300	454,500	75,000	150,000	200,000	250,000	500,000	75,000	150,000	200,000	250,000	500,000
County w/o Library		26.323%		24.770%		\$93	\$279	\$412	\$544	\$1,195	\$90	\$296	\$434	\$572	\$1,238	-2.9	6.2	5.2	5.1	3.6
County w/Library		28.599%		26.968%		108	310	453	596	1,299	106	329	478	627	1,347	-1.6	6.2	5.4	5.2	3.7
Afton		26.646%		26.571%		\$88	\$277	\$412	\$548	\$1,210	\$93	\$316	\$463	\$612	\$1,328	5.9	13.9	12.4	11.7	9.7
Bayport		41.257%		34.524%		158	450	656	862	1,874	134	419	610	802	1,725	-15.2	-6.9	-7.0	-7.0	-7.9
Birchwood		27.202%		25.531%		96	288	426	562	1,235	90	303	447	589	1,276	-5.8	5.2	4.8	4.7	3.3
Cottage Grove		39.170%		37.924%		162	438	632	825	1,779	167	476	683	891	1,895	2.8	8.8	8.1	7.9	6.5
Dellwood		10.463%		9.342%		30	105	158	213	476	27	106	159	213	467	-9.3	0.8	0.7	0.2	-1.9
Forest Lake		29.647%		29.178%		99	310	460	611	1,346	101	345	509	671	1,458	2.1	11.4	10.5	9.9	8.3
Grant		13.696%		8.408%		40	139	209	279	622	23	94	142	190	420	-43.5	-32.1	-31.8	-31.7	-32.5
Hastings		50.515%		50.010%		208	563	813	1,064	2,295	217	625	899	1,172	2,500	4.3	11.0	10.6	10.2	8.9
Hugo		35.931%		35.826%		136	390	569	750	1,632	142	437	636	834	1,790	5.0	12.1	11.7	11.3	9.7
Lake Elmo		19.375%		19.351%		60	198	297	396	880	64	226	335	444	967	5.6	13.9	12.8	12.2	9.9
Lake St Croix Beach		41.649%		44.018%		161	455	663	871	1,892	188	548	789	1,030	2,200	16.6	20.3	19.0	18.3	16.3
Lakeland		32.467%		34.410%		115	346	509	673	1,475	134	418	609	799	1,720	16.9	21.0	19.7	18.8	16.6
Lakeland Shores		13.961%		13.360%		36	136	209	281	635	36	149	226	302	668	-1.7	9.6	8.1	7.7	5.2
Landfall		53.533%		55.962%		232	608	871	1,135	2,432	268	719	1,021	1,324	2,797	15.3	18.2	17.3	16.7	15.0
Mahtomedi		29.374%		28.101%		109	318	464	612	1,334	110	343	498	654	1,404	1.4	7.9	7.2	6.8	5.2
Marine		37.258%		35.005%		139	402	589	776	1,692	138	426	620	814	1,749	-0.6	5.9	5.3	4.9	3.4
Newport		47.367%		48.896%		206	538	771	1,005	2,152	231	626	891	1,155	2,444	12.3	16.2	15.5	15.0	13.6
Oak Park Heights		36.488%		36.136%		137	395	577	760	1,657	146	443	643	842	1,806	6.4	12.1	11.4	10.7	9.0
Oakdale		34.159%		32.014%		130	372	542	713	1,552	128	391	568	745	1,600	-1.8	5.3	4.8	4.6	3.1
Pine Springs		5.766%		5.551%		15	57	86	116	262	15	62	94	126	278	0.3	8.3	8.3	8.3	6.1
St Marys Point		23.994%		21.833%		76	247	369	491	1,090	71	254	378	501	1,091	-6.7	2.8	2.4	1.9	0.1
St Paul Park		32.734%		31.534%		130	360	523	686	1,487	133	390	564	737	1,576	2.3	8.4	7.8	7.3	6.0
Stillwater		51.629%		49.243%		213	577	833	1,089	2,346	217	619	888	1,157	2,461	1.8	7.3	6.6	6.2	4.9
White Bear Lake		20.947%		18.575%		71	220	326	432	951	64	220	324	427	929	-10.1	-0.2	-0.6	-1.0	-2.4
Willernie		39.965%		34.891%		162	444	642	840	1,815	147	432	624	815	1,744	-9.8	-2.7	-2.8	-2.9	-3.9
Woodbury		30.124%	0.01943%	29.018%	0.01696%	130	357	516	675	1,456	133	382	551	719	1,535	2.0	7.0	6.9	6.5	5.4
Baytown		8.741%		7.718%		22	84	130	176	397	19	85	129	174	386	-13.2	1.2	-0.6	-1.0	-2.8
Denmark		19.650%		13.477%		61	201	301	402	892	35	150	228	305	674	-41.8	-25.2	-24.2	-24.1	-24.5
Grey Cloud		29.238%		28.045%		111	318	464	611	1,328	112	343	498	653	1,401	0.7	7.9	7.2	6.9	5.5
May		11.673%		11.129%		33	116	176	236	531	31	126	190	253	556	-5.9	8.6	7.8	7.0	4.7
New Scandia		28.035%		26.550%		96	295	438	579	1,273	92	313	463	612	1,327	-4.6	6.1	5.7	5.7	4.2
Stillwater Twp		16.263%		15.029%		50	166	249	332	739	47	173	259	344	751	-5.6	4.2	3.9	3.4	1.6
West Lakeland		3.453%		4.100%		7	32	50	68	157	9	44	68	92	205	16.9	39.6	34.7	35.8	30.6
SD 200 (Hastings)		22.126%	0.09646%	18.683%	0.24688%	\$134	\$358	\$514	\$671	\$1,443	\$234	\$578	\$810	\$1,039	\$2,167	74.0	61.3	57.6	54.9	50.2
SD 622 (N St Paul/Mpwd) 916		21.289%	0.15526%	20.792%	0.14770%	187	443	620	797	1,674	194	476	664	853	1,779	3.9	7.5	7.2	7.0	6.3
SD 624 (White Bear Lk) 916		20.677%	0.14138%	17.851%	0.13633%	174	417	585	752	1,583	173	422	590	756	1,575	-0.6	1.2	0.8	0.5	-0.5
SD 831 (Forest Lake)		16.064%	0.12735%	14.060%	0.14346%	141	342	481	620	1,309	156	381	532	683	1,420	10.6	11.5	10.5	10.3	8.5
SD 832 (Mahtomedi) 916		24.219%	0.17250%	23.075%	0.18017%	208	496	697	896	1,884	225	551	769	987	2,054	8.4	11.0	10.4	10.1	9.0
SD 833 (S Wash Co) 916		29.257%	0.18393%	27.526%	0.20180%	240	572	801	1,030	2,165	264	642	895	1,147	2,384	10.1	12.3	11.8	11.3	10.1
SD 834 (Stillwater) 916		19.468%	0.14719%	19.471%	0.13216%	181	419	582	746	1,554	185	443	615	788	1,635	2.4	5.6	5.6	5.6	5.2
SD 2144 (Chisago Lakes)		29.493%	0.08310%	27.228%	0.09643%	169	433	619	804	1,717	180	477	676	875	1,842	6.3	10.0	9.3	8.8	7.3

Distribution of Net Taxes:



Property Tax Refund Programs from the State of Minnesota

Regular Property Tax Refund

- Based on income and property tax due. 2005 total household income must be less than \$87,780.
- Must have owned and occupied home on Jan. 2, 2006.

Special Property Tax Refund

- For property owners whose taxes increased more than 12% and the increase was over \$100. The refund is 60% of the increase over 12%, to a maximum of \$1,000. No income requirements.
- Must have owned and occupied home on Jan. 2, 2005 and Jan. 2, 2006.

Form M1PR

- Available online at www.taxes.state.mn.us
- Call **651-296-4444**
- File by August 15, 2006