



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

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

November 8, 2005

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Taxes Proposed in 2006

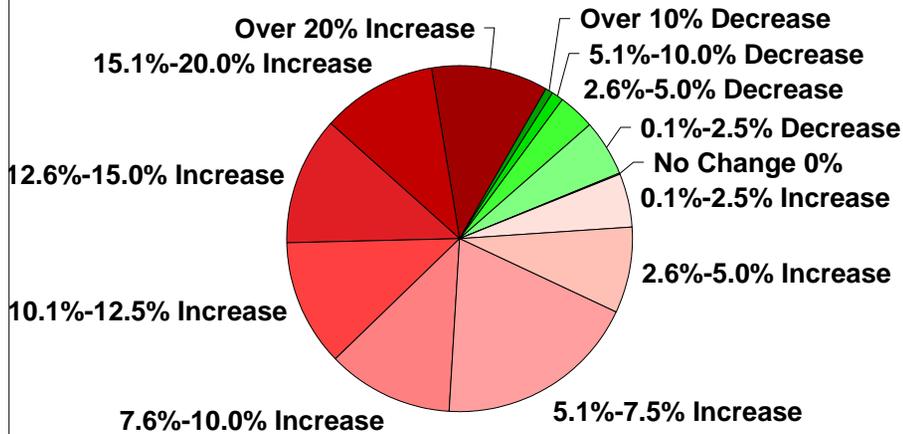
- Proposed Tax Notices are in the process of being printed and will be mailed by November 16. 91,088 notices will be mailed.
- Proposed Tax Notices will be available on the County Website.
- The total amount billed of **\$284.2 million** is an increase of 9.5% over 2005. The 2005 amount of \$259.5 million was an 8.5% increase over the \$239.1 million billed in 2004.

What will taxpayers see when they receive their proposed taxes?

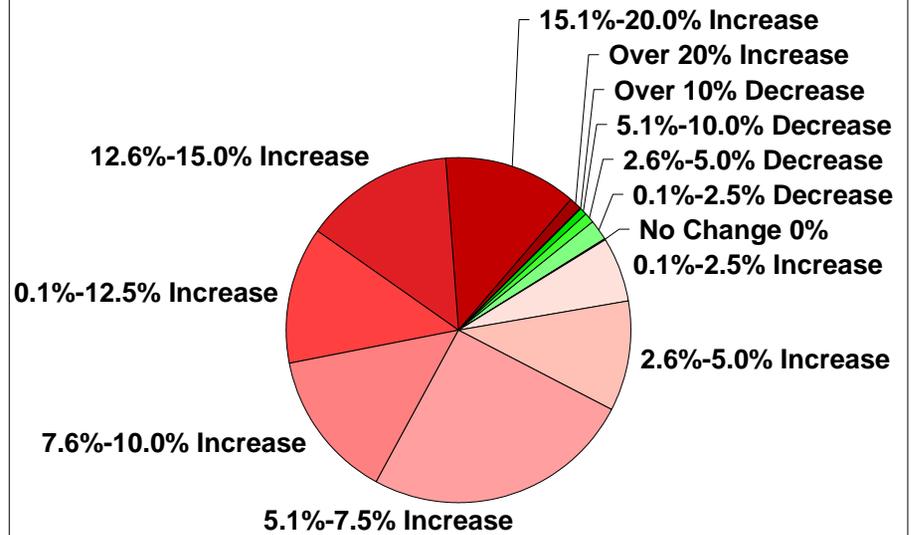
- **All Parcels**
 - Median Value Increase – 11% (varies by municipality)
 - Median Tax Increase – 9.1%
- **Residential Homestead Parcels**
 - Median Value Increase – 10% (varies by municipality)
 - Median Tax Increase – 8.3%

Proposed 2005 Tax Notices by Range of Tax Change

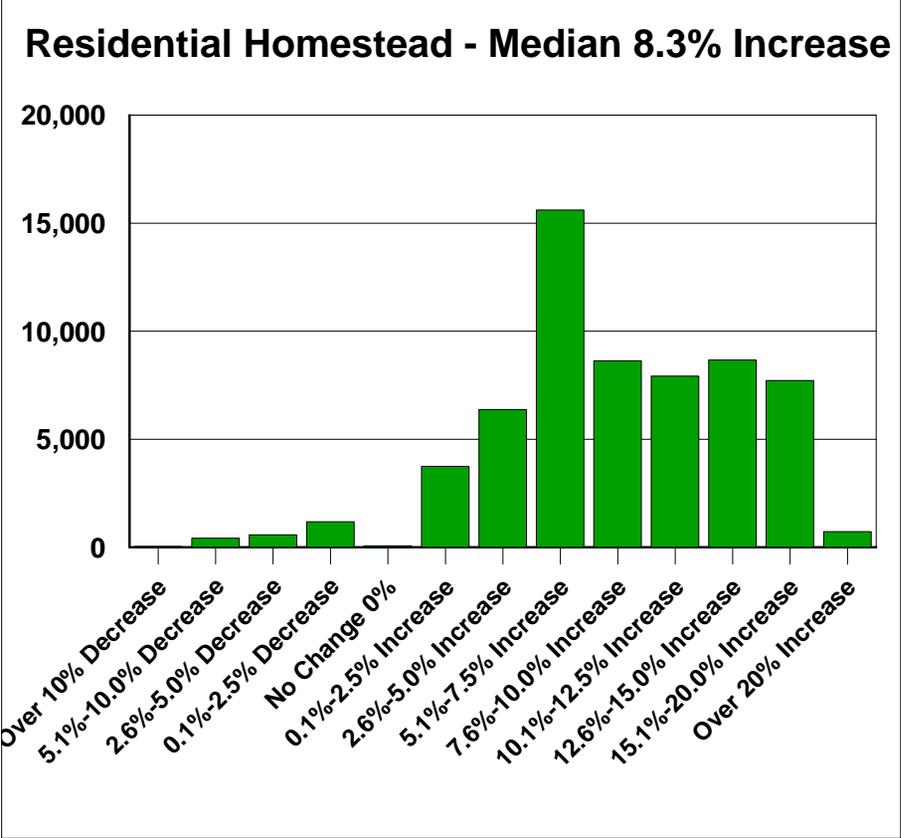
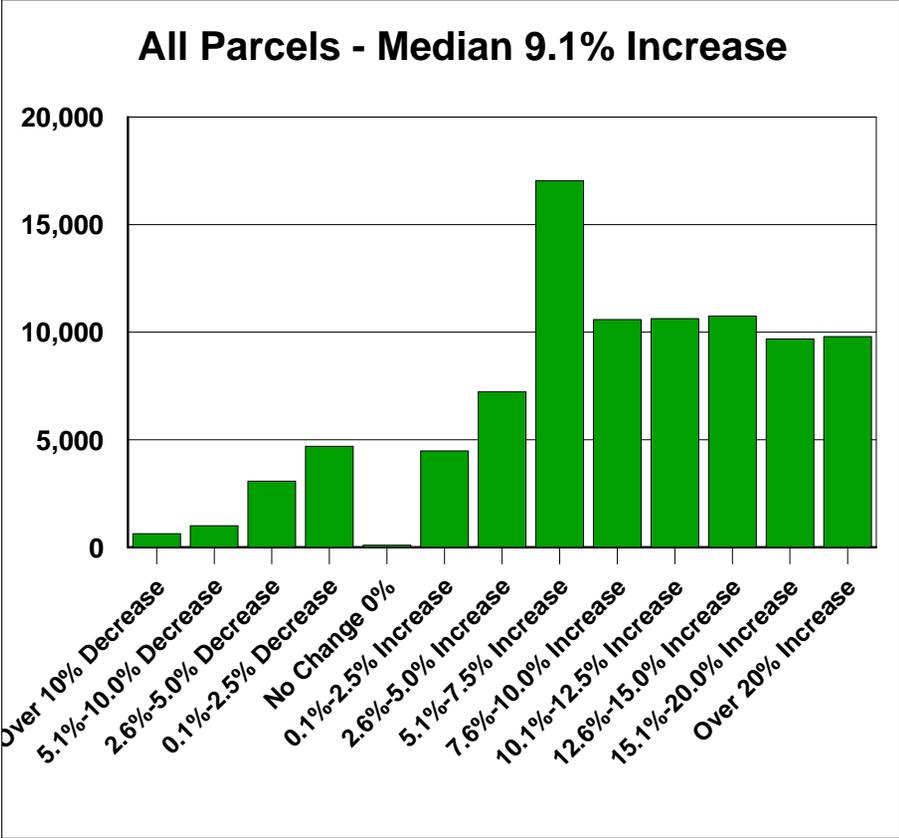
All Parcels - Median 9.1% Increase



Residential Homestead - Median 8.3% Increase

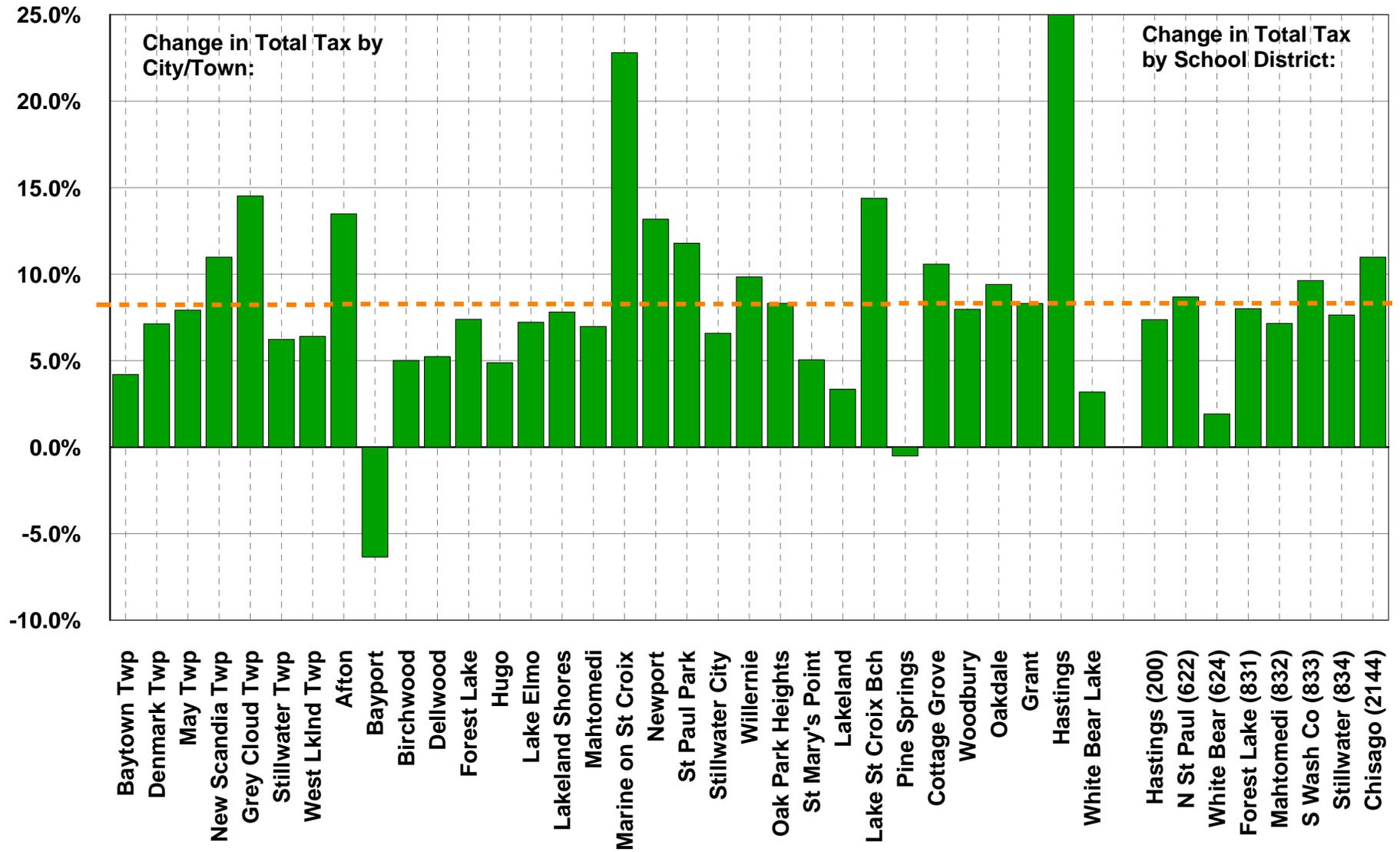


Proposed 2005 Tax Notices Counts by Range of Tax Change



Residential Homestead Median % Change in Total Tax

Countywide Median = 8.3%



Counts of Proposed 2006 Residential Homestead Tax Notices By Range of Percentage of Increase/Decrease

Taxing District	Median Change in Taxable Market Value	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	0.0%-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:																	
0002	Baytown Twp	8.3%	\$173	4.2%	5	0	0	0	0	286	32	31	83	25	0	1	463
0004	Denmark Twp	15.0%	\$141	7.1%	0	21	21	22	27	39	140	107	2	0	3	1	383
0009	May Twp	11.4%	\$195	7.9%	2	1	0	0	46	244	97	64	216	105	12	4	791
0010	New Scandia Twp	13.0%	\$203	11.0%	1	0	0	0	80	163	131	112	259	296	54	3	1,099
0011	Grey Cloud Twp	15.0%	\$285	14.5%	0	0	0	0	0	1	15	14	9	27	41	3	110
0014	Stillwater Twp	10.9%	\$169	6.2%	0	0	0	0	248	81	58	96	205	17	2	0	707
0017	West Lakeland Twp	8.3%	\$180	6.4%	5	1	2	2	0	89	572	117	111	161	31	1	1,092
0100	Afton	15.0%	\$389	13.5%	2	1	2	0	0	0	0	0	134	664	82	4	889
0200	Bayport	2.1%	(\$107)	-6.4%	3	357	74	33	30	18	19	29	4	3	3	0	573
0300	Birchwood	11.2%	\$111	5.0%	0	0	0	87	30	41	31	96	26	2	0	0	313
0500	Dellwood	7.8%	\$270	5.2%	0	1	0	0	0	154	76	23	64	23	1	0	342
0600	Forest Lake	7.0%	\$143	7.4%	1	4	25	53	281	63	1,907	317	243	541	1,015	78	4,528
0700	Hugo	7.9%	\$109	4.9%	1	11	105	157	780	252	416	232	250	222	107	12	2,545
0800	Lake Elmo	9.0%	\$209	7.2%	1	1	2	1	2	1	1,074	417	165	251	40	2	1,957
0900	Lakeland Shores	10.1%	\$160	7.8%	0	0	0	0	0	1	47	13	27	15	2	0	105
1000	Mahtomedi	9.0%	\$193	7.0%	0	0	3	1	2	36	1,337	185	175	367	84	2	2,192
1100	Marine on St Croix	13.6%	\$658	22.8%	0	0	0	0	1	0	0	0	1	1	40	207	250
1200	Newport	10.7%	\$233	13.2%	0	0	0	1	0	0	198	113	109	92	309	56	878
1300	St Paul Park	11.4%	\$175	11.8%	0	0	0	1	0	96	168	250	238	172	437	18	1,380
1500	Stillwater City	10.0%	\$178	6.6%	1	2	0	1	1	686	1,985	605	961	545	53	14	4,854
1600	Willernie	15.0%	\$99	9.8%	0	0	17	11	12	12	18	18	64	18	1	1	172
1700	Oak Park Heights	7.5%	\$173	8.3%	0	0	0	1	1	0	56	626	85	67	147	78	1,061
1800	St Mary's Point	9.1%	\$77	5.0%	0	1	0	40	10	13	9	16	21	12	5	0	127
1900	Lakeland	3.4%	\$58	3.3%	0	0	0	105	159	132	51	38	23	17	81	8	614
2000	Lake St Croix Beach	8.4%	\$223	14.4%	0	0	0	0	0	0	0	2	171	49	63	115	400
2100	Pine Springs	2.9%	(\$11)	-0.5%	0	0	32	39	22	6	3	6	5	16	2	1	132
2200	Cottage Grove	10.8%	\$210	10.6%	3	4	1	10	12	714	2,542	1,101	1,314	1,417	2,143	13	9,274

Counts of Proposed 2006 Residential Homestead Tax Notices By Range of Percentage of Increase/Decrease

Taxing District		Median Change in Taxable Market Value	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	0.0%-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	
2500	Woodbury	9.2%	\$191	8.0%	13	20	114	367	1,457	2,301	2,909	2,228	2,234	1,859	1,417	66	14,985
2600	Oakdale	11.0%	\$161	9.4%	1	0	179	326	541	849	1,353	1,070	639	1,682	1,546	35	8,221
2700	Grant	15.0%	\$241	8.3%	3	1	1	0	2	21	367	704	87	0	1	0	1,187
7500	Hastings	21.0%	\$115	26.0%	0	0	0	0	0	0	0	0	0	0	0	1	1
9400	White Bear Lake	7.0%	\$57	3.2%	0	0	0	0	0	79	2	5	1	3	0	0	90
County Total		10.0%	\$183	8.3%	42	426	578	1,258	3,744	6,378	15,613	8,635	7,926	8,669	7,722	724	61,715
By School District:																	
0200	Hastings	15.0%	\$153	7.4%	2	22	22	27	32	49	157	119	16	26	11	3	486
0622	N St Paul/Oakdale	10.2%	\$161	8.7%	1	6	272	444	657	1,065	1,717	1,537	787	1,893	1,772	40	10,191
0624	White Bear Lake	6.6%	\$39	1.9%	0	11	105	244	805	177	392	222	210	52	1	4	2,223
0831	Forest Lake	8.6%	\$153	8.0%	5	5	25	53	343	320	2,096	457	475	868	1,162	89	5,898
0832	Mahtomedi	9.4%	\$209	7.1%	2	2	52	48	36	303	1,706	687	407	510	96	4	3,853
0833	South Washington	10.1%	\$205	9.6%	14	16	11	158	1,205	2,495	5,256	3,212	3,518	3,353	4,163	151	23,552
0834	Stillwater	9.8%	\$183	7.6%	18	364	91	284	647	1,953	4,277	2,376	2,440	1,948	516	433	15,347
2144	Chisago Lakes	15.0%	\$243	11.0%	0	0	0	0	19	16	12	25	73	19	1	0	165
County Total		10.0%	\$183	8.3%	42	426	578	1,258	3,744	6,378	15,613	8,635	7,926	8,669	7,722	724	61,715

Percent of Total

0.1% 0.7% 0.9% 2.0% 6.1% 10.3% 25.3% 14.0% 12.8% 14.0% 12.5% 1.2% 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 Proposed Tax Notice than they received on their value notice in 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 sunset after taxes payable in 2007. Legislation in 2005 extended that for two additional years, through taxes payable in 2009.

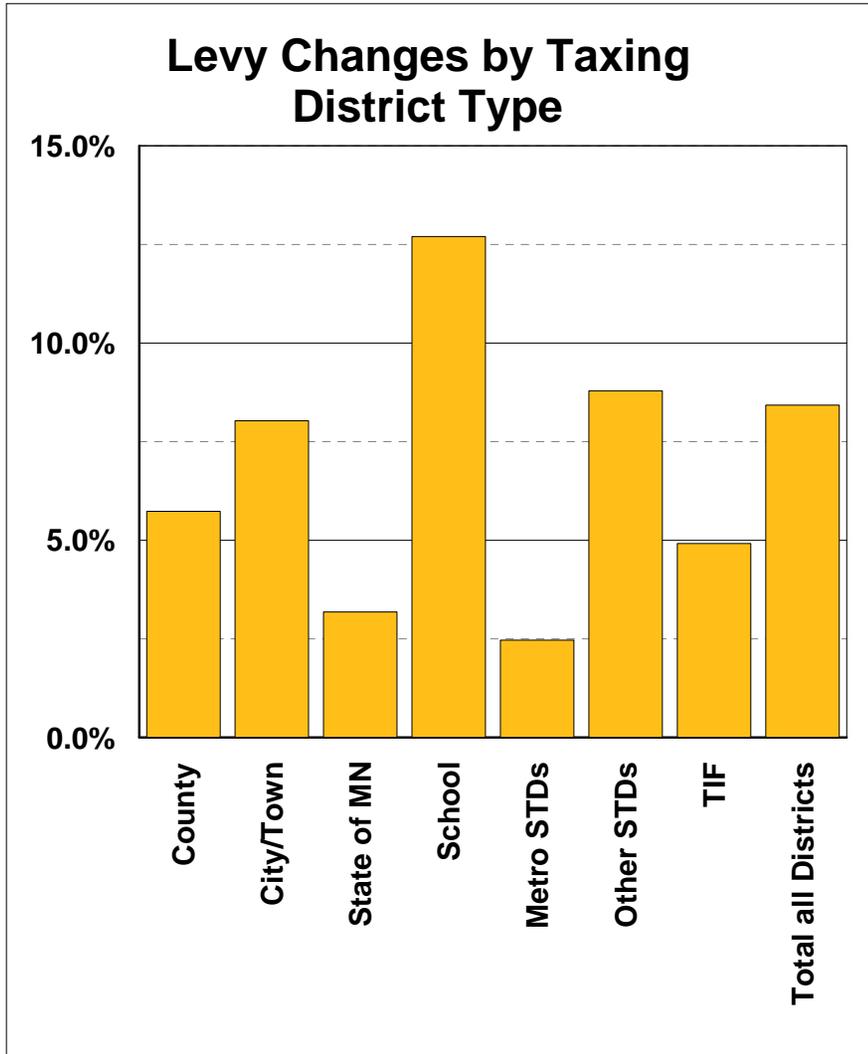
Homestead Credit

- 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 51%, while the state rate for seasonal property is 29%. 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 Proposed 2006 By Taxing District Type



Significant changes from Pay 2005 to Proposed 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>
Marine on St Croix	43%	45%
West Lakeland	32%	31%
Lake St Croix Beach	22%	27%
Afton	16%	17%
Oak Park Heights	14%	15%
Grant	-10%	-11%
Bayport	-10%	-13%
Denmark	-16%	-18%

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	18%	19%
0833 So Washington County	15%	14%
0622 N St Paul	10%	13%
2144 Chisago Lakes	13%	13%
0831 Forest Lake	14%	13%
0832 Mahtomedi	12%	9%
0834 Stillwater	11%	8%
0624 White Bear Lake	7%	-3%

The following watershed districts had double-digit levy increases:

Brown's Creek WS	18% increase
Comfort Lake WS	20% increase
R-W Metro WS	25% increase
Rice Creek WS	48% increase

Washington County Taxable Property Values

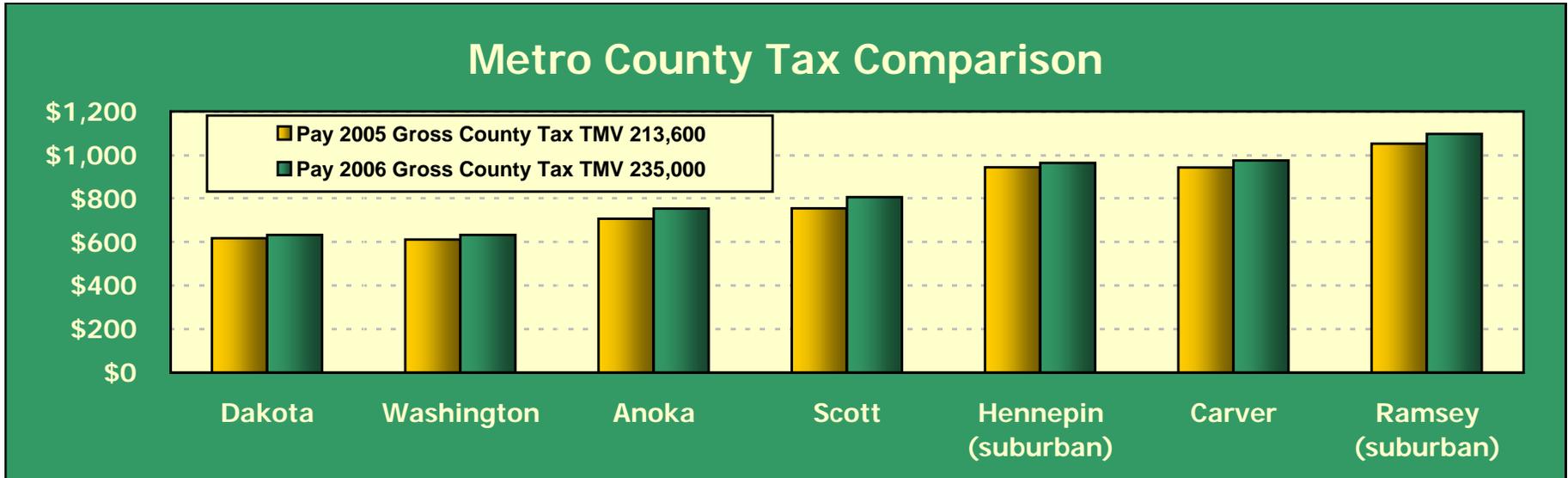
5 Year Comparison

TYPE OF VALUE	Payable 2002	% Chg	Payable 2003	% Chg	Payable 2004	% Chg	Payable 2005	% Chg	Proposed 2006	% Chg	5 year summary
ESTIMATED MARKET VALUE	15,245,780,800	17.7%	17,688,557,200	16.0%	20,140,353,900	13.9%	23,010,572,000	14.3%	25,351,764,400	10.2%	66.3%
<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%	(11,561,900)	-7.4%	22.8%
Plat Deferral	(45,210,200)	27.6%	(34,000,000)	-24.8%	(73,498,600)	116.2%	(146,325,200)	99.1%	(105,183,300)	-28.1%	132.7%
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%	(1,341,743,500)	-23.8%	19.9%
TAXABLE MARKET VALUE	14,071,664,700	13.5%	16,058,938,800	14.1%	18,263,178,800	13.7%	21,091,044,100	15.5%	23,893,275,700	13.3%	69.8%
New Construction-House/Garage	463,356,500	8.1%	457,580,100	-1.2%	416,256,500	-9.0%	474,728,300	14.0%	613,857,700	29.3%	32.5%
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>101,462,600</u>	<u>28.2%</u>	27.9%
Total New Construction	542,693,400	-1.7%	531,746,300	-2.0%	495,006,000	-6.9%	553,877,300	11.9%	715,320,300	29.1%	31.8%
<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%		9.9%	
REFERENDA MARKET VALUE	13,760,821,995	11.6%	15,717,192,569	14.2%	17,883,718,901	13.8%	20,668,831,250	15.6%	23,423,695,500	13.3%	70.2%
TOTAL NET TAX CAPACITY	160,486,632	-19.1%	181,596,850	13.2%	204,977,899	12.9%	235,738,004	15.0%	265,684,541	12.7%	65.5%
<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%	(7,285,749)	8.4%	22.9%
Powerline	(14,436)	2.4%	(8,631)	-40.2%	(10,497)	21.6%	(10,271)	-2.2%	(10,283)	0.1%	-28.8%
Fiscal Disparity Contribution	(10,519,244)	-28.9%	(12,420,848)	18.1%	(13,680,464)	10.1%	(15,183,794)	11.0%	(16,688,127)	9.9%	58.6%
LOCAL TAXABLE VALUE	144,026,076	-17.9%	162,871,426	13.1%	184,617,719	13.4%	213,823,251	15.8%	241,700,382	13.0%	67.8%
<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%	19,830,358	7.1%	33.0%
TOTAL TAXABLE VALUE	158,940,515	-19.8%	179,428,265	12.9%	202,239,225	12.7%	232,340,014	14.9%	261,530,740	12.6%	64.5%
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%	3,142,231	-5.7%	-28.5%
% of Total Taxable Value	2.8%		2.3%		1.9%		1.4%		1.2%		
County Tax Rate (with Library)	34.395%	32.2%	33.303%	-3.2%	31.201%	-6.3%	28.599%	-8.3%	26.930%	-5.8%	-21.7%

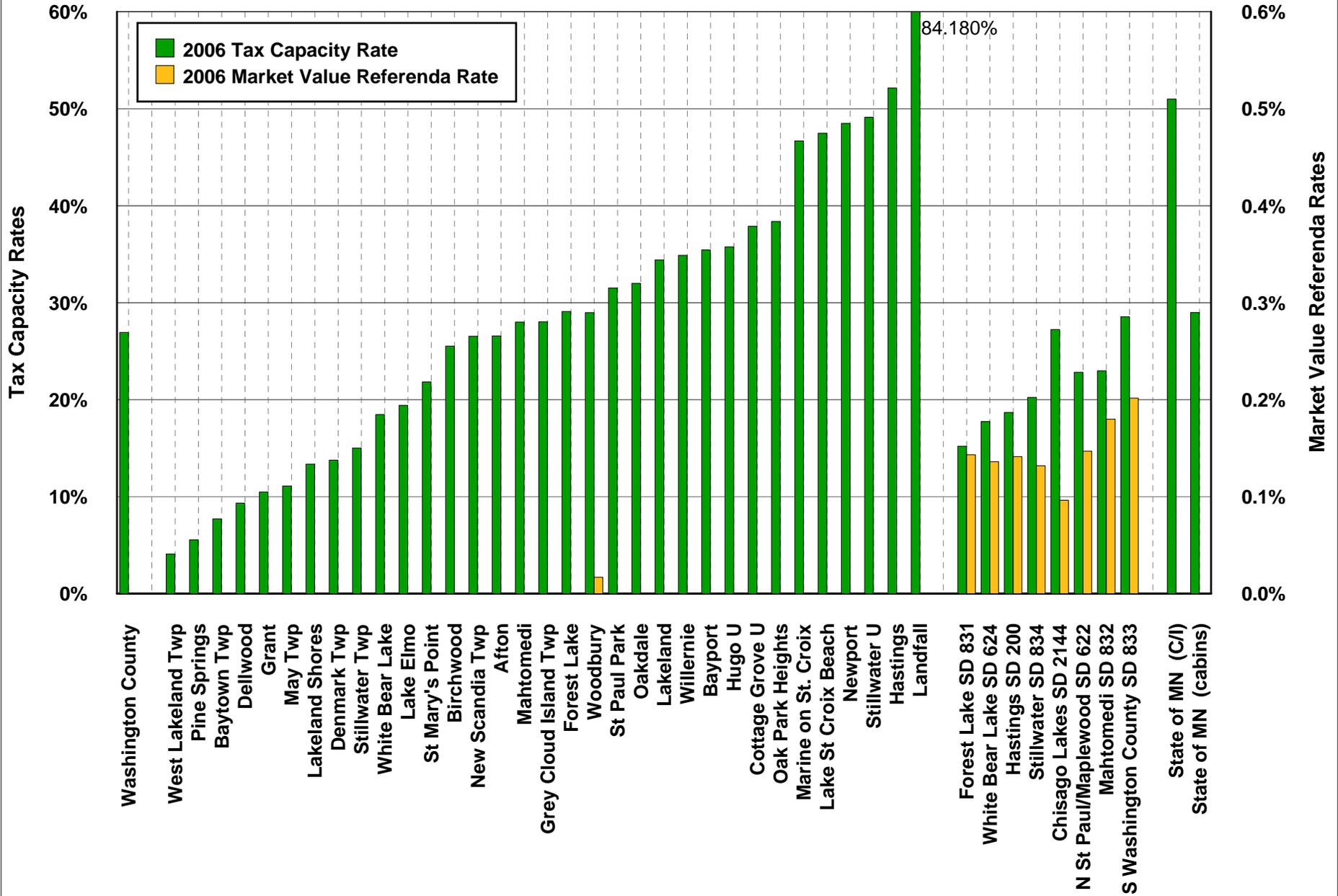
NOTE: - The "Local Taxable Value" is the value used in the determination of the local tax rate.
- The "Total Taxable Value" is the County's total tax base, which factors in the portion of the levy that is funded by the fiscal disparity pool.

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%	26.315%	-6.9%	0.00666%	0.00592%	-11.1%	\$618	\$632	2.3%	
Washington	28.599%	26.930%	-5.8%	0.00000%	0.00000%		\$611	\$633	3.6%	
Anoka	33.080%	32.045%	-3.1%	0.00000%	0.00000%		\$707	\$753	6.6%	
Scott	35.361%	34.318%	-2.9%	0.00000%	0.00000%		\$755	\$806	6.8%	
Hennepin (suburban)	44.172%	40.988%	-7.2%	0.00000%	0.00000%		\$944	\$963	2.1%	
Carver	44.107%	41.460%	-6.0%	0.00000%	0.00000%		\$942	\$974	3.4%	
Ramsey (suburban)	49.210%	46.686%	-5.1%	0.00000%	0.00000%		\$1,051	\$1,097	4.4%	



Proposed 2006 Tax Rates

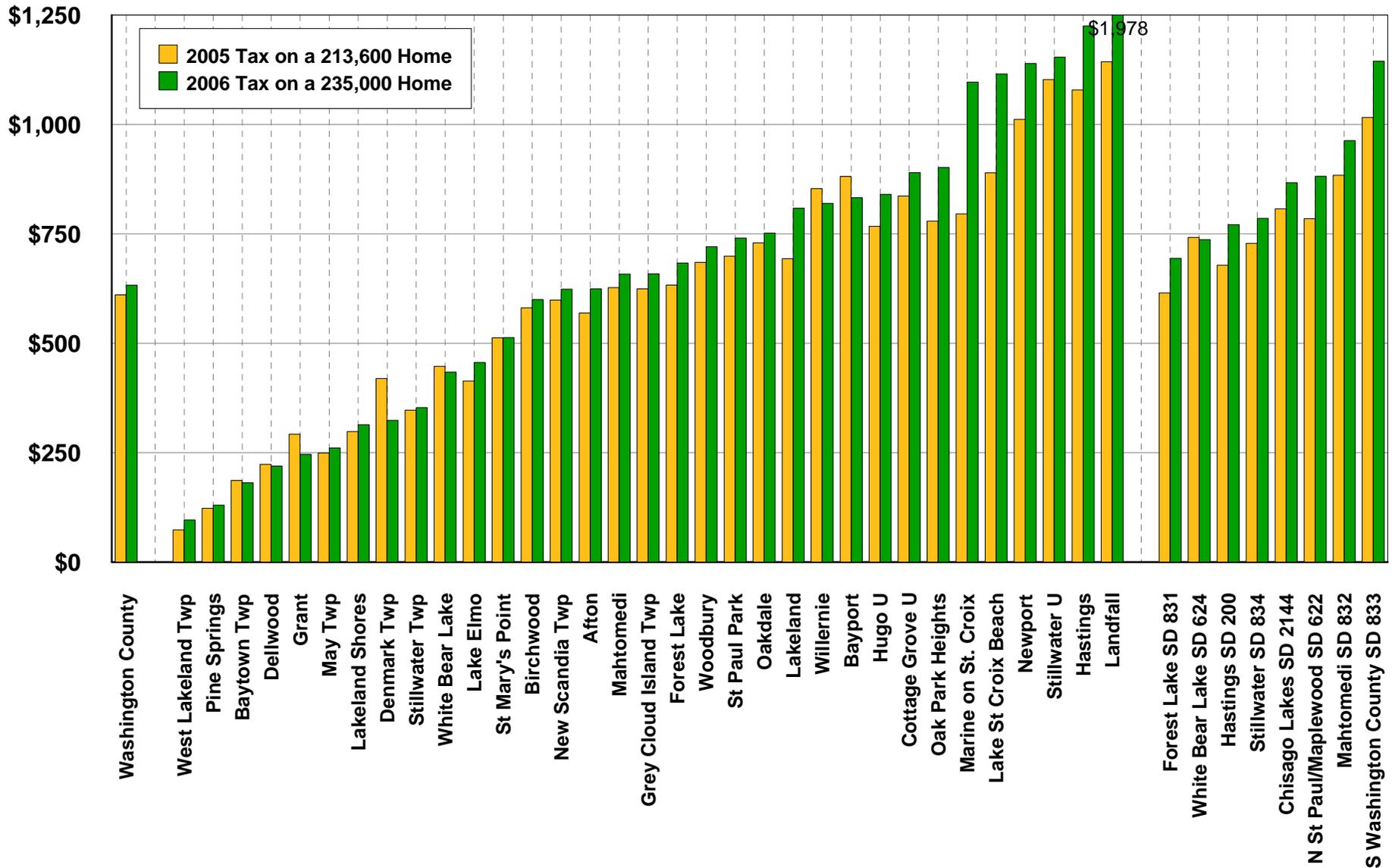


Pay 2005 vs. Proposed 2006 Tax Rates

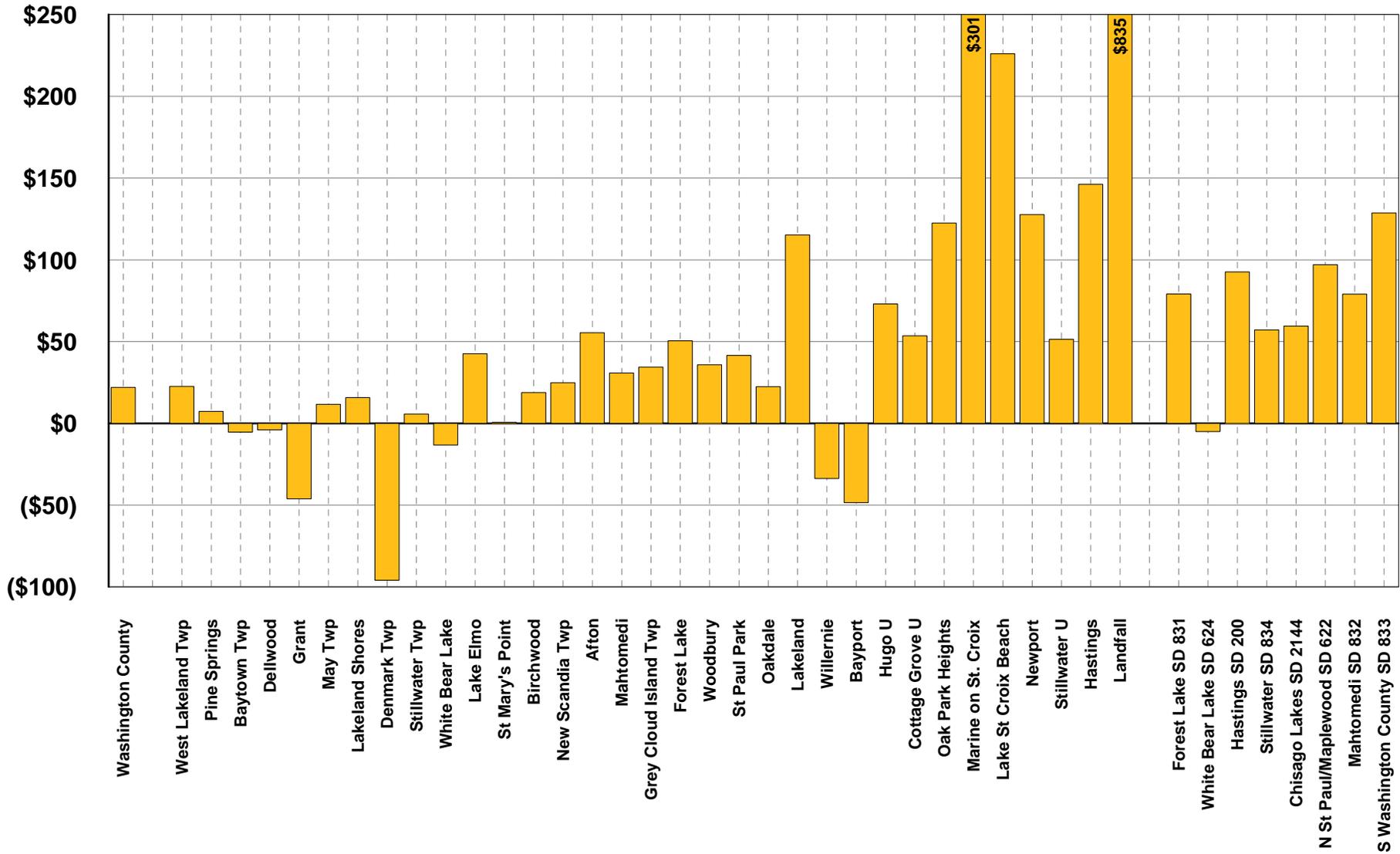
Taxing District	Pay 2005 Rate	Pay 2006 Rate	% Chg
Towns: Baytown Twp	8.741%	7.718%	-11.7%
Denmark Twp	19.650%	13.781%	-29.9%
Grey Cloud Island Twp	29.238%	28.039%	-4.1%
May Twp	11.673%	11.105%	-4.9%
New Scandia Twp	28.035%	26.541%	-5.3%
Stillwater Twp	16.263%	15.026%	-7.6%
West Lakeland Twp	3.453%	4.100%	18.7%
Cities: Afton	26.646%	26.578%	-0.3%
Bayport	41.257%	35.439%	-14.1%
Birchwood	27.202%	25.528%	-6.2%
Cottage Grove U	39.170%	37.883%	-3.3%
Dellwood	10.463%	9.342%	-10.7%
Forest Lake	29.647%	29.095%	-1.9%
Grant	13.696%	10.486%	-23.4%
Hastings	50.515%	52.136%	3.2%
Hugo U	35.931%	35.767%	-0.5%
Lake Elmo	19.375%	19.422%	0.2%
Lake St Croix Beach	41.649%	47.474%	14.0%
Lakeland	32.467%	34.413%	6.0%
Lakeland Shores	13.961%	13.360%	-4.3%
Landfall	53.533%	84.180%	57.2%
Mahtomedi	29.374%	28.011%	-4.6%
Marine on St. Croix	37.258%	46.683%	25.3%
Newport	47.367%	48.488%	2.4%
Oak Park Heights	36.488%	38.377%	5.2%
Oakdale	34.159%	32.004%	-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%	31.521%	-3.7%
Stillwater U	51.629%	49.115%	-4.9%
White Bear Lake	20.947%	18.477%	-11.8%
Willernie	39.965%	34.891%	-12.7%
Woodbury	30.124%	28.978%	-3.8%
Woodbury MVR:	0.01943%	0.01695%	-12.8%

Taxing District	Pay 2005 Rate	Pay 2006 Rate	% Chg
County: County without Library	26.323%	24.745%	-6.0%
County with Library	28.599%	26.930%	-5.8%
County RRA	0.095%	0.089%	-6.3%
County HRA	1.047%	0.989%	-5.5%
Schools: SD 200 Hastings	22.126%	18.687%	-15.5%
SD 200 Hastings MVR:	0.09646%	0.14134%	46.5%
SD 622 N St Paul/Mpwd	21.214%	22.826%	7.6%
SD 622 N St Paul/Mpwd MVR:	0.15526%	0.14697%	-5.3%
SD 624 White Bear Lake	20.602%	17.749%	-13.8%
SD 624 White Bear Lake MVR:	0.14138%	0.13613%	-3.7%
SD 831 Forest Lake	16.064%	15.210%	-5.3%
SD 831 Forest Lake MVR:	0.12735%	0.14333%	12.5%
SD 832 Mahtomedi	24.144%	22.988%	-4.8%
SD 832 Mahtomedi MVR:	0.17250%	0.18000%	4.3%
SD 833 S Washington Co	29.182%	28.555%	-2.1%
SD 833 S Washington Co MVR:	0.18393%	0.20164%	9.6%
SD 834 Stillwater	19.393%	20.236%	4.3%
SD 834 Stillwater MVR:	0.14719%	0.13202%	-10.3%
SD 2144 Chisago Lakes	29.493%	27.249%	-7.6%
SD 2144 Chisago Lakes MVR:	0.08310%	0.09642%	16.0%
Intermediate SD 916	0.075%	0.066%	-12.0%
Other: Brown's Creek WS	2.946%	3.082%	4.6%
Carnelian Marine WS	5.415%	4.401%	-18.7%
Comfort Lake WS	1.578%	1.710%	8.4%
R-W Metro WS	2.182%	2.495%	14.3%
Rice Creek WS	1.606%	2.058%	28.1%
South Washington WS	0.684%	0.596%	-12.9%
Valley Branch WS	2.102%	1.750%	-16.7%
Hastings HRA	1.207%	1.216%	0.7%
Woodbury EDA	0.576%	0.494%	-14.2%
Metropolitan Council	1.036%	0.854%	-17.6%
Met Council Transit	1.499%	1.501%	0.1%
Met Mosquito Control	0.558%	0.516%	-7.5%
State of MN (C/I)	51.121%	51.000%	-0.2%
State of MN (cabins)	51.121%	29.000%	-43.3%
Fiscal Disparities (C/I)	129.863%	121.802%	-6.2%

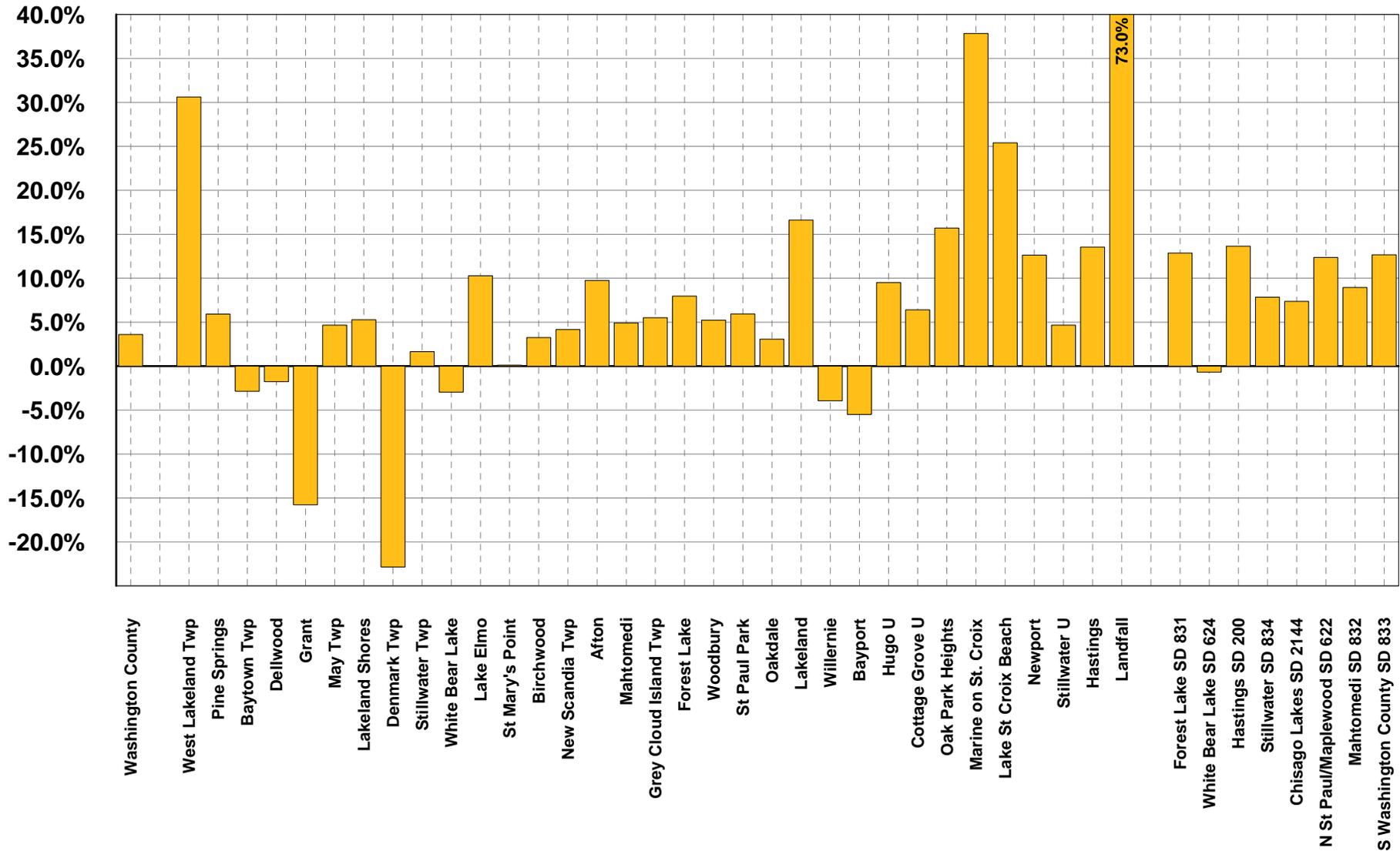
Taxing District Portion of Gross Tax Pay 2005 vs. Proposed 2006



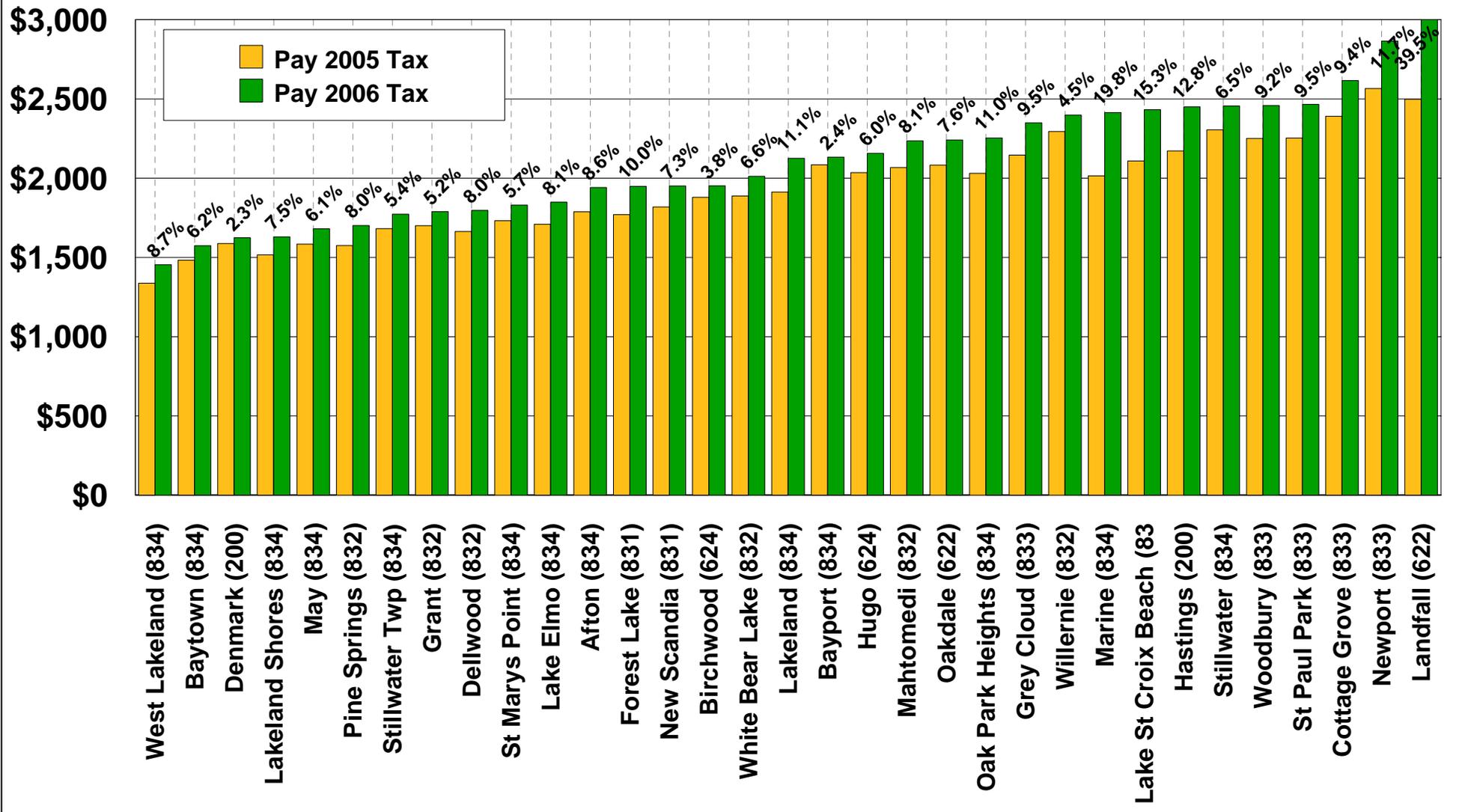
Dollar Change in Taxing District Portion of Gross Tax Pay 2005 vs. Proposed 2006



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



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



PAYABLE 2005 vs. PROPOSED 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%	76.258%	0.13202%	\$355	\$1,007	\$1,467	\$1,927	\$4,189	\$371	\$1,105	\$1,597	\$2,089	\$4,473	4.4	9.7	8.8	8.4	6.8
Bayport	834	91.283%	0.14719%	84.435%	0.13202%	450	1,196	1,719	2,242	4,818	432	1,228	1,761	2,294	4,882	-4.0	2.6	2.4	2.3	1.3
Birchwood	624 38	82.319%	0.14138%	76.280%	0.13613%	384	1,066	1,545	2,024	4,384	374	1,111	1,606	2,100	4,495	-2.7	4.1	3.9	3.7	2.5
Cottage Grove	833 14	101.945%	0.18393%	97.979%	0.20164%	547	1,392	1,978	2,567	5,469	586	1,535	2,171	2,806	5,907	7.1	10.2	9.7	9.3	8.0
Dellwood	832 38	69.122%	0.17250%	65.333%	0.18000%	316	928	1,362	1,795	3,926	325	1,013	1,475	1,936	4,167	2.8	9.1	8.2	7.8	6.1
Forest Lake	831 71	78.624%	0.12735%	75.393%	0.14333%	350	996	1,452	1,908	4,152	372	1,109	1,603	2,096	4,487	6.2	11.3	10.4	9.8	8.1
Grant	832 38	70.856%	0.17250%	64.976%	0.18000%	328	951	1,393	1,835	4,004	322	1,008	1,468	1,927	4,149	-1.9	5.9	5.3	5.0	3.6
Hastings	200	100.446%	0.09646%	96.962%	0.14134%	478	1,252	1,792	2,334	5,003	533	1,429	2,030	2,630	5,555	11.5	14.1	13.2	12.7	11.0
Hugo	624 38	89.549%	0.14138%	85.018%	0.13613%	434	1,164	1,676	2,188	4,713	440	1,242	1,780	2,318	4,932	1.3	6.6	6.2	5.9	4.6
Lake Elmo	834 54	73.779%	0.14719%	72.353%	0.13202%	330	957	1,400	1,844	4,022	342	1,046	1,519	1,992	4,278	3.6	9.2	8.5	8.0	6.4
Lake St Croix Beach	834	92.452%	0.14719%	97.154%	0.13202%	458	1,212	1,740	2,268	4,871	528	1,418	2,015	2,612	5,518	15.2	16.9	15.8	15.1	13.3
Lakeland	834	83.270%	0.14719%	84.093%	0.13202%	395	1,087	1,573	2,060	4,454	430	1,222	1,754	2,285	4,865	8.8	12.3	11.5	10.9	9.2
Lakeland Shores	834	64.764%	0.14719%	63.040%	0.13202%	269	834	1,236	1,639	3,613	272	907	1,333	1,759	3,812	1.0	8.7	7.8	7.3	5.5
Landfall	622 34	109.838%	0.15526%	140.446%	0.14697%	582	1,460	2,070	2,682	5,698	863	2,090	2,911	3,731	7,757	48.2	43.1	40.6	39.1	36.1
Mahtomedi	832 38	88.033%	0.17250%	84.002%	0.18000%	445	1,186	1,705	2,225	4,785	465	1,293	1,848	2,403	5,100	4.4	9.0	8.3	8.0	6.6
Marine	834	88.061%	0.14719%	96.363%	0.13202%	428	1,152	1,660	2,169	4,671	522	1,406	1,999	2,592	5,478	21.9	22.0	20.4	19.5	17.3
Newport	833	110.142%	0.18393%	108.584%	0.20164%	603	1,503	2,127	2,754	5,842	665	1,694	2,383	3,072	6,437	10.2	12.7	12.0	11.5	10.2
Oak Park Heights	834	88.790%	0.14719%	89.558%	0.13202%	433	1,162	1,673	2,185	4,705	471	1,304	1,863	2,422	5,138	8.7	12.2	11.3	10.8	9.2
Oakdale	622 54	90.384%	0.15526%	87.525%	0.14697%	449	1,195	1,716	2,239	4,814	466	1,296	1,853	2,408	5,111	3.7	8.4	7.9	7.5	6.2
Pine Springs	832 54	64.921%	0.17250%	61.234%	0.18000%	288	871	1,285	1,700	3,735	294	952	1,393	1,834	3,962	2.0	9.2	8.4	7.8	6.1
St Marys Point	834	74.797%	0.14719%	71.513%	0.13202%	337	971	1,419	1,867	4,069	335	1,034	1,502	1,971	4,236	-0.7	6.4	5.8	5.5	4.1
St Paul Park	833	95.509%	0.18393%	91.617%	0.20164%	503	1,304	1,861	2,421	5,177	538	1,439	2,043	2,647	5,589	6.9	10.3	9.7	9.3	8.0
Stillwater	834	101.655%	0.14719%	98.111%	0.13202%	520	1,338	1,907	2,478	5,289	535	1,433	2,034	2,636	5,566	2.8	7.0	6.6	6.4	5.2
White Bear Lake	832 38	79.606%	0.17250%	74.468%	0.18000%	388	1,071	1,552	2,033	4,402	394	1,150	1,657	2,165	4,623	1.5	7.3	6.7	6.5	5.0
Willernie	832 38	98.624%	0.17250%	90.882%	0.18000%	518	1,330	1,898	2,466	5,266	517	1,396	1,986	2,575	5,444	-0.2	4.9	4.6	4.4	3.4
Woodbury	833 14	93.475%	0.20336%	89.568%	0.21859%	503	1,302	1,860	2,419	5,172	536	1,435	2,036	2,638	5,571	6.5	10.2	9.4	9.0	7.7
Baytown	834 54	63.145%	0.14719%	60.649%	0.13202%	258	812	1,207	1,602	3,539	254	871	1,285	1,699	3,692	-1.6	7.2	6.4	6.0	4.3
Denmark	200	73.111%	0.09646%	61.846%	0.14134%	292	879	1,295	1,713	3,761	270	903	1,328	1,752	3,799	-7.6	2.6	2.5	2.2	1.0
Grey Cloud	833	90.514%	0.18393%	86.634%	0.20164%	469	1,236	1,771	2,307	4,950	501	1,365	1,944	2,523	5,340	6.8	10.4	9.7	9.3	7.9
May	834 10	67.891%	0.14719%	65.186%	0.13202%	290	877	1,293	1,710	3,755	288	939	1,376	1,813	3,919	-0.8	7.0	6.4	6.0	4.4
New Scandia	831 10	80.849%	0.12735%	75.530%	0.14333%	365	1,027	1,493	1,959	4,254	373	1,111	1,606	2,099	4,494	2.1	8.1	7.5	7.1	5.6
Stillwater Twp	834 10	72.481%	0.14719%	69.107%	0.13202%	321	940	1,377	1,814	3,963	317	998	1,454	1,911	4,115	-1.3	6.1	5.5	5.3	3.8
West Lakeland	834 54	56.358%	0.14719%	55.530%	0.13202%	211	720	1,084	1,448	3,230	215	794	1,183	1,571	3,437	1.8	10.2	9.1	8.5	6.4

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. PROPOSED 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%		24.745%		\$93	\$279	\$412	\$544	\$1,195	\$91	\$296	\$434	\$572	\$1,236	-1.9	6.0	5.3	5.2	3.4
County w/Library		28.599%		26.930%		108	310	453	596	1,299	107	329	478	626	1,346	-0.7	6.1	5.5	5.1	3.6
Afton		26.646%		26.578%		\$88	\$277	\$412	\$548	\$1,210	\$94	\$316	\$465	\$613	\$1,328	7.1	14.2	12.9	11.8	9.7
Bayport		41.257%		35.439%		158	450	656	862	1,874	140	433	628	824	1,771	-11.2	-3.9	-4.1	-4.4	-5.5
Birchwood		27.202%		25.528%		96	288	426	562	1,235	91	304	447	589	1,275	-5.5	5.3	4.9	4.7	3.2
Cottage Grove		39.170%		37.883%		162	438	632	825	1,779	168	476	684	890	1,893	3.6	8.8	8.2	7.8	6.4
Dellwood		10.463%		9.342%		30	105	158	213	476	27	106	160	213	467	-8.8	0.9	0.8	0.2	-1.9
Forest Lake		29.647%		29.095%		99	310	460	611	1,346	102	345	508	670	1,454	3.1	11.2	10.4	9.8	8.0
Grant		13.696%		10.486%		40	139	209	279	622	31	119	179	238	524	-24.0	-14.4	-14.2	-14.5	-15.8
Hastings		50.515%		52.136%		208	563	813	1,064	2,295	230	655	940	1,224	2,606	10.5	16.2	15.6	15.1	13.5
Hugo		35.931%		35.767%		136	390	569	750	1,632	142	437	634	832	1,787	4.6	12.2	11.4	11.0	9.5
Lake Elmo		19.375%		19.422%		60	198	297	396	880	65	227	336	447	970	8.5	14.6	13.2	12.8	10.2
Lake St Croix Beach		41.649%		47.474%		161	455	663	871	1,892	209	596	855	1,115	2,373	30.0	30.9	29.0	28.0	25.4
Lakeland		32.467%		34.413%		115	346	509	673	1,475	135	419	609	800	1,720	18.0	21.3	19.8	18.9	16.6
Lakeland Shores		13.961%		13.360%		36	136	209	281	635	36	150	226	303	668	0.6	10.0	8.3	7.9	5.2
Landfall		53.533%		84.180%		232	608	871	1,135	2,432	451	1,121	1,569	2,017	4,208	94.4	84.3	80.1	77.7	73.0
Mahtomedi		29.374%		28.011%		109	318	464	612	1,334	110	341	496	651	1,400	0.9	7.4	6.8	6.4	4.9
Marine		37.258%		46.683%		139	402	589	776	1,692	205	585	841	1,096	2,333	47.7	45.5	42.9	41.2	37.9
Newport		47.367%		48.488%		206	538	771	1,005	2,152	230	621	884	1,146	2,423	11.8	15.4	14.7	14.1	12.6
Oak Park Heights		36.488%		38.377%		137	395	577	760	1,657	159	474	686	896	1,918	16.5	20.0	18.8	17.9	15.7
Oakdale		34.159%		32.004%		130	372	542	713	1,552	130	393	570	746	1,599	0.3	5.9	5.1	4.7	3.0
Pine Springs		5.766%		5.551%		15	57	86	116	262	15	62	94	126	278	0.2	8.3	8.3	8.3	6.1
St Marys Point		23.994%		21.833%		76	247	369	491	1,090	72	255	378	501	1,091	-5.3	3.2	2.6	2.0	0.1
St Paul Park		32.734%		31.521%		130	360	523	686	1,487	133	391	564	737	1,575	2.5	8.6	7.8	7.4	5.9
Stillwater		51.629%		49.115%		213	577	833	1,089	2,346	218	618	886	1,154	2,455	2.0	7.2	6.4	6.0	4.6
White Bear Lake		20.947%		18.477%		71	220	326	432	951	65	218	322	426	924	-9.4	-0.9	-1.1	-1.4	-2.9
Willernie		39.965%		34.891%		162	444	642	840	1,815	147	432	624	816	1,744	-9.6	-2.6	-2.8	-2.9	-3.9
Woodbury		30.124%	0.01943%	28.978%	0.01695%	130	357	516	675	1,456	133	383	552	718	1,533	2.2	7.2	7.0	6.5	5.3
Baytown		8.741%		7.718%		22	84	130	176	397	20	86	130	174	386	-10.9	1.7	-0.4	-0.8	-2.8
Denmark		19.650%		13.781%		61	201	301	402	892	36	154	233	312	689	-40.4	-23.2	-22.5	-22.3	-22.8
Grey Cloud		29.238%		28.039%		111	318	464	611	1,328	113	344	499	653	1,401	1.8	8.2	7.4	7.0	5.5
May		11.673%		11.105%		33	116	176	236	531	32	127	189	253	555	-3.7	9.1	7.5	7.1	4.5
New Scandia		28.035%		26.541%		96	295	438	579	1,273	94	315	464	612	1,326	-2.9	6.6	5.9	5.8	4.2
Stillwater Twp		16.263%		15.026%		50	166	249	332	739	48	173	259	344	751	-4.1	4.6	4.1	3.5	1.6
West Lakeland		3.453%		4.100%		7	32	50	68	157	9	45	68	92	205	21.4	40.5	35.1	36.1	30.6
SD 200 (Hastings)		22.126%	0.09646%	18.687%	0.14134%	\$134	\$358	\$514	\$671	\$1,443	\$155	\$420	\$599	\$776	\$1,640	15.6	17.3	16.6	15.6	13.6
SD 622 (N St Paul/Mpwd)	916	21.289%	0.15526%	22.892%	0.14697%	187	443	620	797	1,674	204	501	702	901	1,879	9.0	13.1	13.2	12.9	12.3
SD 624 (White Bear Lk)	916	20.677%	0.14138%	17.815%	0.13613%	174	417	585	752	1,583	173	421	588	754	1,572	-0.5	1.0	0.5	0.3	-0.7
SD 831 (Forest Lake)		16.064%	0.12735%	15.210%	0.14333%	141	342	481	620	1,309	160	395	552	708	1,478	13.6	15.6	14.7	14.3	12.9
SD 832 (Mahtomedi)	916	24.219%	0.17250%	23.054%	0.18000%	208	496	697	896	1,884	226	551	768	986	2,052	8.5	11.0	10.3	10.0	8.9
SD 833 (S Wash Co)	916	29.257%	0.18393%	28.621%	0.20164%	240	572	801	1,030	2,165	270	655	914	1,173	2,438	12.7	14.6	14.1	13.8	12.6
SD 834 (Stillwater)	916	19.468%	0.14719%	20.302%	0.13202%	181	419	582	746	1,554	189	454	630	808	1,675	4.5	8.3	8.3	8.3	7.8
SD 2144 (Chisago Lakes)		29.493%	0.08310%	27.249%	0.09642%	169	433	619	804	1,717	180	478	676	875	1,843	6.3	10.3	9.3	8.8	7.3