



**Department of  
Property Records and  
Taxpayer Services**

**County Board Workshop  
on  
Taxes Payable in 2007**

**March 27, 2007**

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# Taxes Payable in 2007

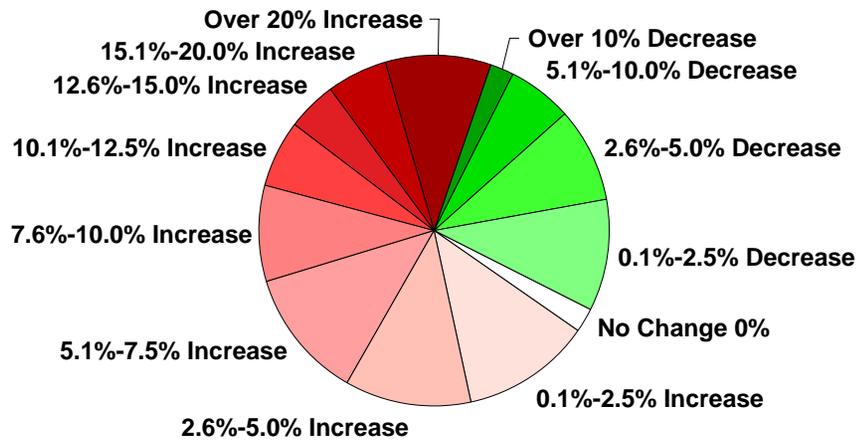
- Property Tax Statements and Valuation Notices have been mailed. 95,172 Tax Statements and 96,257 Valuation Notices were mailed.
- Tax Statements and Valuation Notices will be available on the county website.
- The total amount billed of **\$307.5 million** is an increase of 9.6% over 2006. The 2006 amount of \$280.6 million was an 8.1% increase over the \$259.5 million billed in 2005.
- The final 2007 amount billed is a \$0.4 million increase over the proposed 2007 amount of \$307.1 million.

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

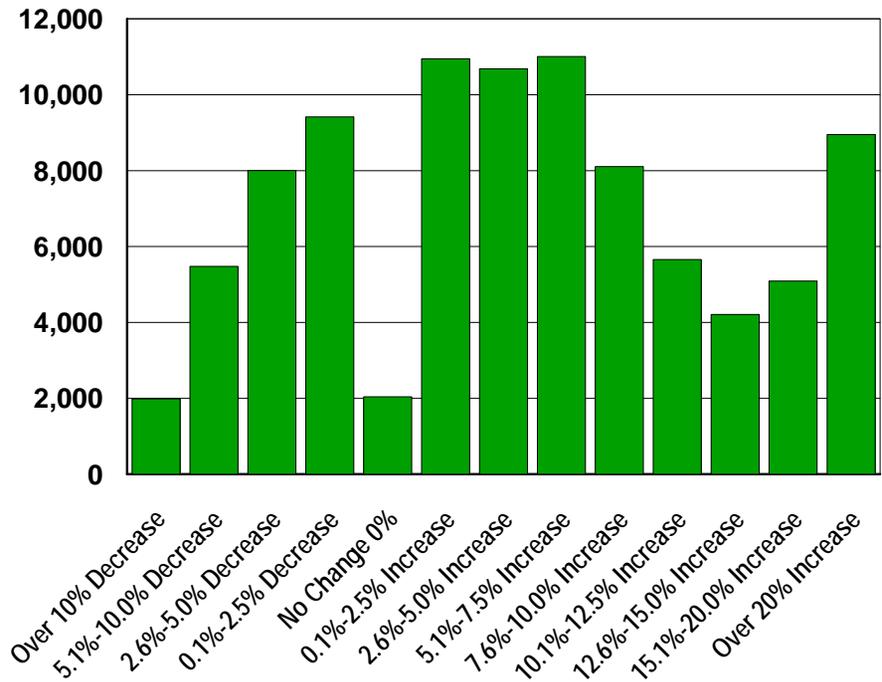
- **All Parcels**
  - Median Value Increase – 7% (varies by municipality)
  - Median Total Tax Increase – 4.5%
- **Residential Homestead Parcels**
  - Median Value Increase – 6% (varies by municipality)
  - Median Total Tax Increase – 3.0%
  - Median County Tax Increase – 1.3%

# Pay 2007 Tax Statements by Range of Tax Change

All Parcels - Median 4.5% Increase

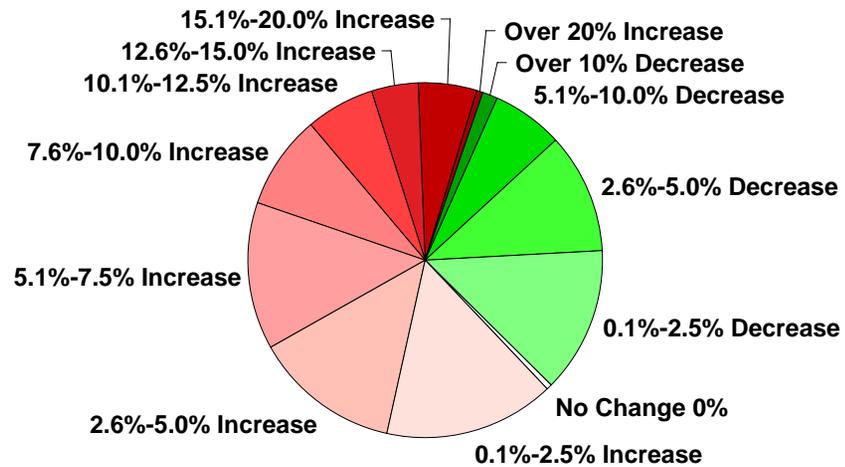


All Parcels - Median 4.5% Increase

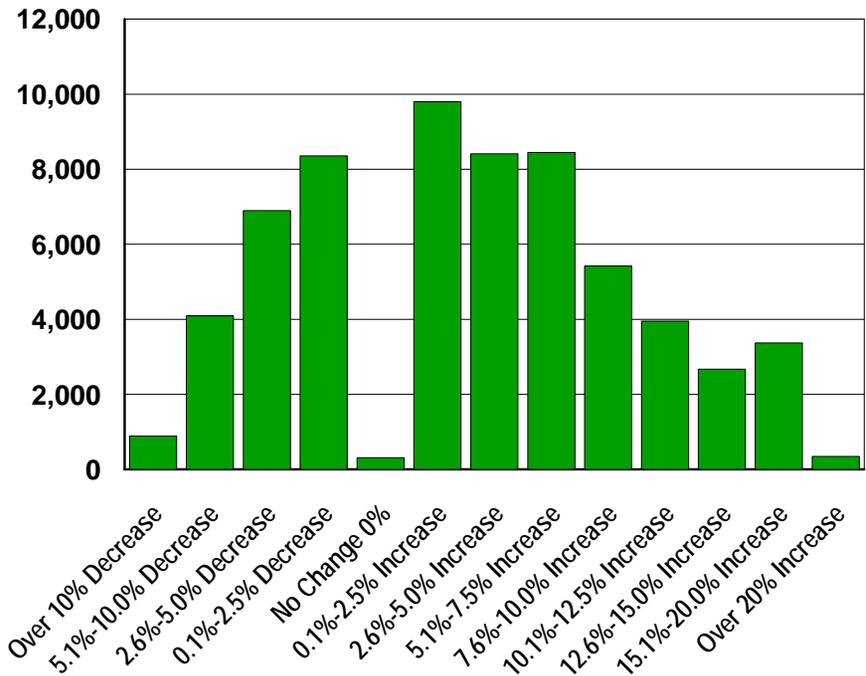


# Pay 2007 Tax Statements by Range of Tax Change

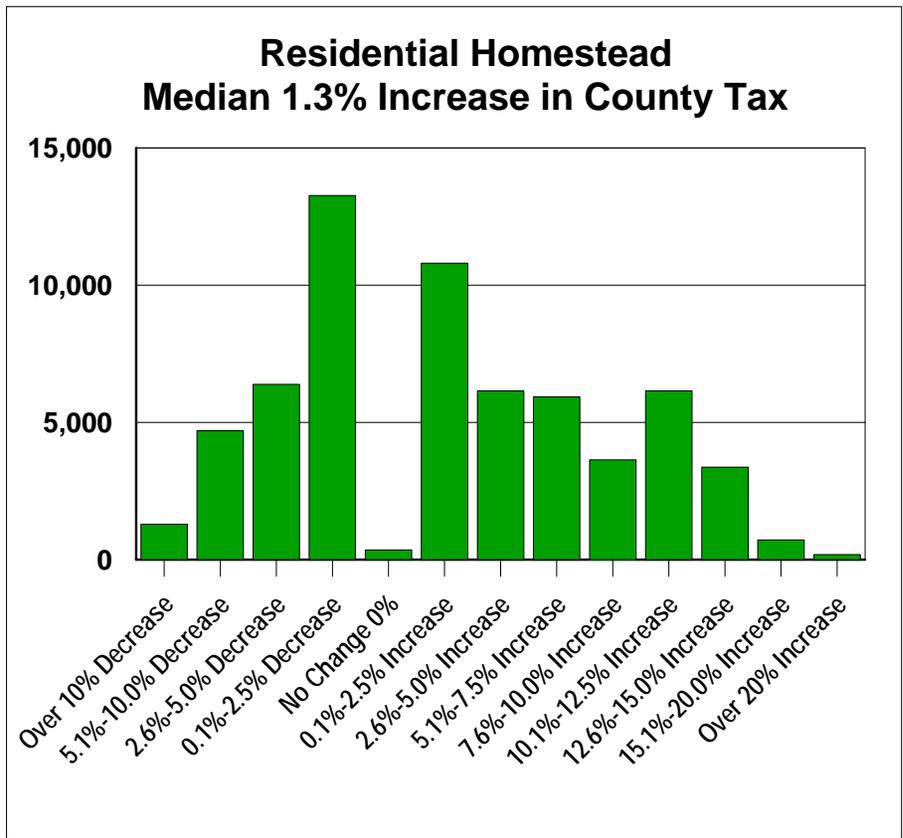
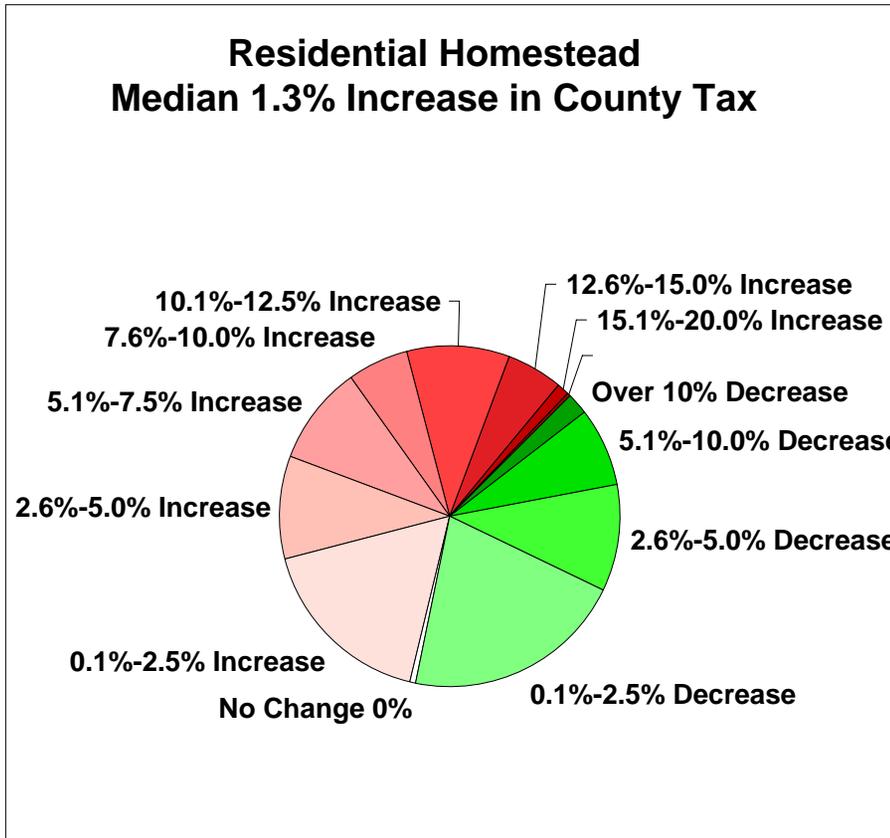
**Residential Homestead - Median 3.0% Increase**



**Residential Homestead - Median 3.0% Increase**

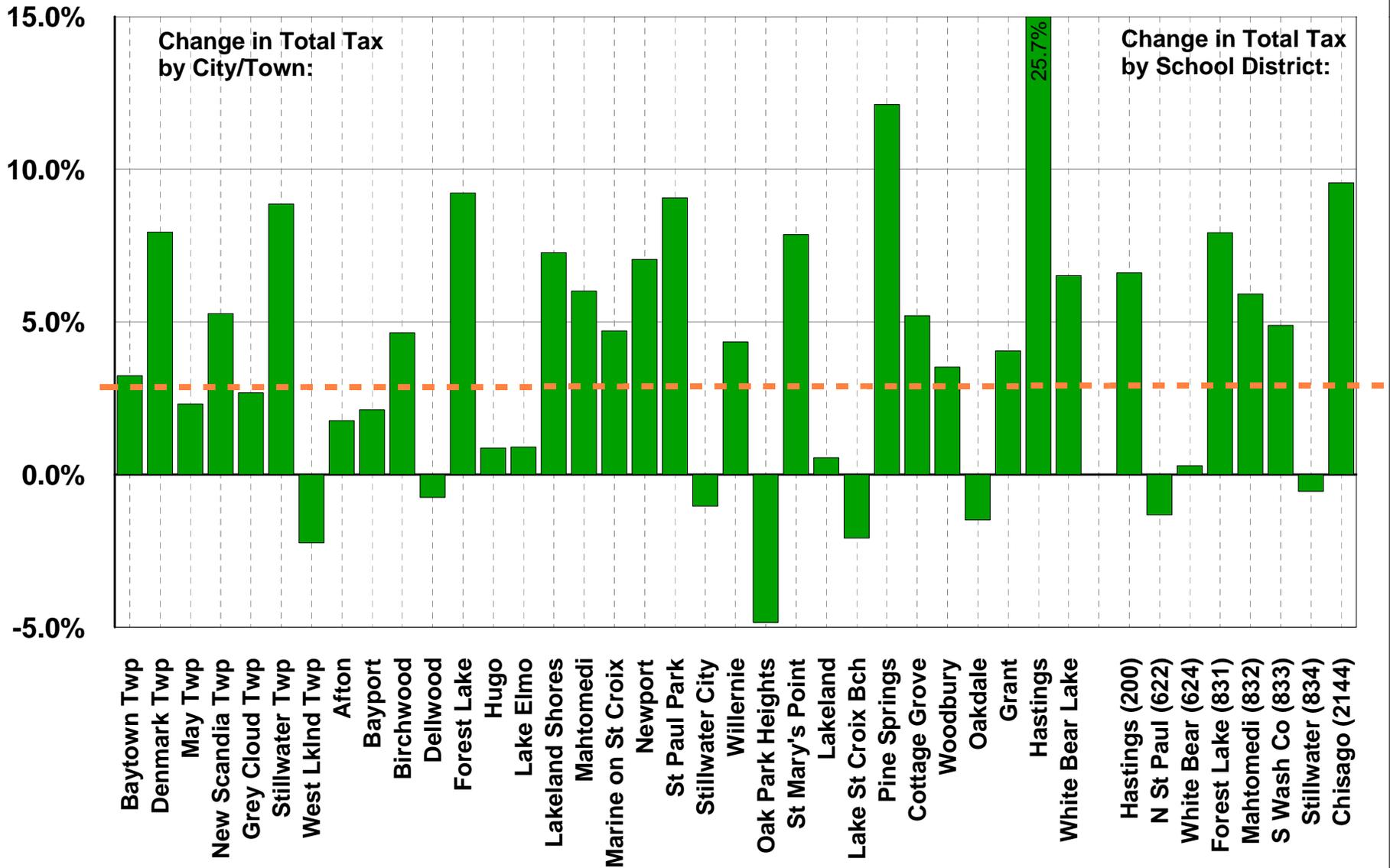


# Pay 2007 Tax Statements Counts by Range of Change in County Portion of Tax



# Residential Homestead Median Percentage Change in Total Tax

Countywide Median = 3.0%



# Counts of Pay 2007 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	7.7%	\$92	3.2%	5	22	49	73	73	63	59	48	74	11	0	0	477
0004	Denmark Twp	200		\$207	7.9%	6	14	27	27	29	48	44	63	144	5	0	1	408
		833		\$344	13.3%	0	0	0	0	0	2	2	0	0	1	4	0	9
		834		\$188	9.0%	0	0	0	0	0	0	0	1	0	0	0	0	1
	Total		12.5%	\$207	7.9%	6	14	27	27	29	50	46	64	144	6	4	1	418
0009	May Twp	831		\$50	2.1%	0	0	0	0	89	9	2	7	12	0	0	0	119
		834		\$80	2.6%	2	6	9	16	301	84	41	156	49	1	0	0	665
	Total		7.2%	\$66	2.3%	2	6	9	16	390	93	43	163	61	1	0	0	784
0010	New Scandia Twp	831		\$104	4.9%	11	67	60	99	120	127	112	212	124	7	1	0	940
		2144		\$214	9.6%	0	5	6	7	19	17	16	18	76	0	1	0	165
	Total		10.7%	\$120	5.3%	11	72	66	106	139	144	128	230	200	7	2	0	1,105
0011	Grey Cloud Twp	833	4.8%	\$80	2.7%	6	11	11	12	9	8	4	8	2	13	14	1	99
0014	Stillwater Twp	834	14.2%	\$252	8.9%	5	20	28	41	51	69	72	121	203	87	3	1	701
0017	West Lakeland Twp	834	9.0%	(\$56)	-2.2%	146	237	153	136	157	263	11	0	0	0	0	0	1,103
0100	Afton	200		\$286	6.4%	0	0	0	0	0	0	1	0	0	0	0	0	1
		833		\$410	12.7%	0	0	0	0	1	3	1	2	8	16	0	0	31
		834		\$36	1.2%	1	6	277	102	81	117	239	16	0	0	0	0	839
	Total		10.5%	\$54	1.8%	1	6	277	102	82	120	241	18	8	16	0	0	871
0200	Bayport	834	9.3%	\$32	2.1%	7	83	94	55	59	61	52	144	11	2	1	0	569
0300	Birchwood	624	12.7%	\$90	4.6%	7	36	22	29	40	29	82	70	1	1	1	1	319
0500	Dellwood	832	3.3%	(\$28)	-0.7%	0	1	0	266	7	8	12	10	29	4	0	0	337
0600	Forest Lake	831	9.5%	\$154	9.2%	117	262	275	452	358	342	363	349	312	807	1,044	104	4,785
0700	Hugo	624		\$4	0.3%	140	284	307	194	360	171	132	98	261	8	1	0	1,956
		831		\$184	7.8%	0	12	18	32	22	32	33	32	79	43	5	0	308
		832		\$294	6.8%	6	9	8	14	21	14	24	13	24	42	0	0	175
		834		\$74	1.9%	7	12	14	22	28	11	11	13	22	16	1	0	157
	Total		5.9%	\$14	0.9%	153	317	347	262	431	228	200	156	386	109	7	0	2,596
0800	Lake Elmo	622		\$10	0.4%	1	3	0	67	305	11	19	23	15	2	0	0	446
		832		\$98	3.1%	0	1	0	1	18	93	3	1	0	3	0	0	120
		834		\$24	0.9%	4	2	0	0	1,145	88	53	49	55	2	0	0	1,398
	Total		5.7%	\$24	0.9%	5	6	0	68	1,468	192	75	73	70	7	0	0	1,964

# Counts of Pay 2007 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	13.3%	\$132	7.3%	0	1	4	2	11	14	27	47	3	0	0	0	109	
1000 Mahtomedi	832	10.3%	\$164	6.0%	2	4	2	5	7	120	1,684	92	238	29	2	3	2,188	
1100 Marine on St Croix	834	10.3%	\$150	4.7%	0	0	0	1	0	142	26	66	9	0	0	0	244	
1200 Newport	833	7.9%	\$148	7.0%	3	22	32	79	129	102	101	82	58	84	199	3	894	
1300 St Paul Park	833	7.0%	\$154	9.1%	2	8	10	45	130	196	240	183	116	74	343	109	1,456	
1500 Stillwater City	834	3.4%	(\$34)	-1.0%	8	5	1,610	2,462	224	166	158	155	225	18	4	2	5,037	
1600 Willernie	832	7.4%	\$56	4.3%	2	24	19	10	16	20	16	10	9	24	19	0	169	
1700 Oak Park Heights	834	-0.2%	(\$96)	-4.8%	208	292	141	90	80	39	40	15	35	54	27	0	1,021	
1800 St Mary's Point	834	15.0%	\$118	7.9%	1	2	7	6	13	15	15	58	8	0	1	1	127	
1900 Lakeland	834	4.1%	\$12	0.6%	5	12	134	123	140	60	29	18	27	57	3	0	608	
2000 Lake St Croix Beach	834	5.5%	(\$40)	-2.1%	3	101	81	55	45	31	17	53	9	0	0	0	395	
2100 Pine Springs	622		\$93	9.1%	0	0	0	0	1	0	0	2	1	0	0	0	4	
	832		\$320	12.2%	2	0	2	0	1	8	11	5	43	55	1	1	129	
	Total	15.0%	\$318	12.1%	2	0	2	0	2	8	11	7	44	55	1	1	133	
2200 Cottage Grove	200		\$26	0.8%	1	7	11	23	24	10	12	10	13	0	0	0	111	
	833		\$113	5.2%	43	265	427	894	1,430	1,472	1,431	991	753	641	857	3	9,207	
	Total	5.8%	\$113	5.2%	44	272	438	917	1,454	1,482	1,443	1,001	766	641	857	3	9,318	
2500 Woodbury	622		(\$38)	-1.8%	14	255	392	348	218	96	42	22	38	96	1	0	1,522	
	833		\$123	4.4%	17	253	413	835	2,465	3,144	2,528	1,039	512	384	754	112	12,456	
	834		(\$57)	-2.0%	5	347	372	369	320	85	34	13	28	1	1	1	1,576	
	Total	3.9%	\$94	3.5%	36	855	1,177	1,552	3,003	3,325	2,604	1,074	578	481	756	113	15,554	
2600 Oakdale	622	6.1%	(\$30)	-1.5%	102	1,401	1,877	1,542	905	733	496	978	246	9	5	1	8,295	
2700 Grant	832		\$141	4.1%	2	0	1	12	211	201	71	61	40	19	29	0	647	
	834		\$115	3.3%	0	1	2	120	130	73	52	53	35	40	49	0	555	
	Total	3.0%	\$132	4.1%	2	1	3	132	341	274	123	114	75	59	78	0	1,202	
7500 Hastings	200	19.7%	\$160	25.7%	0	0	0	0	0	0	0	0	0	0	0	1	1	
9400 White Bear Lake	832	9.3%	\$109	6.5%	0	1	1	7	7	15	29	12	6	14	0	0	92	
County Total		5.7%	\$69	3.0%	891	4,094	6,896	8,673	9,800	8,412	8,447	5,419	3,953	2,670	3,371	345	62,971	

# Counts of Pay 2007 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											
					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 School District:**

0200 Hastings	11.2%	\$186	6.6%	7	21	38	50	53	58	57	73	157	5	0	2	521
0622 N St Paul/Oakdale/Mpwd	5.7%	(\$28)	-1.3%	117	1,659	2,269	1,957	1,429	840	557	1,025	300	107	6	1	10,267
0624 White Bear Lake	5.9%	\$6	0.3%	147	320	329	223	400	200	214	168	262	9	2	1	2,275
0831 Forest Lake	9.6%	\$144	7.9%	128	341	353	583	589	510	510	600	527	857	1,050	104	6,152
0832 Mahtomedi	10.3%	\$154	5.9%	14	40	33	315	288	479	1,850	204	389	190	51	4	3,857
0833 South Washington Co	4.8%	\$122	4.9%	71	559	893	1,865	4,164	4,927	4,307	2,305	1,449	1,213	2,171	228	24,152
0834 Stillwater	5.3%	(\$16)	-0.5%	407	1,149	2,975	3,673	2,858	1,381	936	1,026	793	289	90	5	15,582
2144 Chisago Lakes	14.6%	\$214	9.6%	0	5	6	7	19	17	16	18	76	0	1	0	165
<b>County Total</b>	<b>5.7%</b>	<b>\$69</b>	<b>3.0%</b>	<b>891</b>	<b>4,094</b>	<b>6,896</b>	<b>8,673</b>	<b>9,800</b>	<b>8,412</b>	<b>8,447</b>	<b>5,419</b>	<b>3,953</b>	<b>2,670</b>	<b>3,371</b>	<b>345</b>	<b>62,971</b>

Percent of Total:    1.4%    6.5%    11.0%    13.8%    15.6%    13.4%    13.4%    8.6%    6.3%    4.2%    5.4%    0.5%    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

# Counts of Pay 2007 Residential Homestead Tax Statements by Range of Percentage of Increase/Decrease in County Tax

City/Town	Median Change in Taxable Market Value	Median Change in County Tax	Parcel Counts by Range of Increase/Decrease in County Tax													Total	Total No Increase	Total Increase
			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				
0002 Baytown Twp	7.7%	3.8%	5	16	49	64	71	71	50	52	58	37	4	0	477	134	343	
0004 Denmark Twp	12.5%	8.9%	6	10	29	23	34	38	44	56	121	53	3	1	418	68	350	
0009 May Twp	7.2%	3.5%	2	0	0	1	92	394	33	51	147	62	2	0	784	3	781	
0010 New Scandia Twp	10.7%	6.9%	7	54	53	85	119	136	139	126	322	57	7	0	1,105	199	906	
0011 Grey Cloud Island Twp	4.8%	0.5%	7	20	13	5	11	5	7	3	9	13	5	1	99	45	54	
0014 Stillwater Twp	14.2%	9.7%	4	15	30	34	50	66	67	111	276	46	1	1	701	83	618	
0017 West Lakeland Twp	9.0%	4.8%	17	80	88	127	106	144	111	150	183	97	0	0	1,103	312	791	
0100 Afton	10.5%	6.4%	1	1	1	5	327	64	77	117	249	28	1	0	871	8	863	
0200 Bayport	9.3%	5.2%	6	21	66	90	55	43	57	46	122	58	5	0	569	183	386	
0300 Birchwood	12.7%	9.4%	4	9	18	22	27	29	32	30	94	47	4	3	319	53	266	
0500 Dellwood	3.3%	-1.2%	1	0	0	267	7	7	13	10	28	4	0	0	337	268	69	
0600 Forest Lake	9.5%	6.3%	219	566	384	346	353	353	359	384	895	674	195	57	4,785	1,515	3,270	
0700 Hugo	5.9%	1.8%	136	313	168	407	412	244	195	194	376	138	12	1	2,596	1,024	1,572	
0800 Lake Elmo	5.7%	1.4%	6	4	2	1	1,642	71	71	66	85	13	3	0	1,964	13	1,951	
0900 Lakeland Shores	13.3%	10.5%	0	0	1	4	1	7	17	20	42	16	1	0	109	5	104	
1000 Mahtomedi	10.3%	6.5%	2	4	3	5	5	88	1,685	98	208	77	10	3	2,188	14	2,174	
1100 Marine on St Croix	10.3%	6.9%	0	0	0	1	0	14	135	19	65	10	0	0	244	1	243	
1200 Newport	7.9%	4.2%	11	55	88	122	111	94	82	55	111	137	26	2	894	276	618	
1300 St Paul Park	7.0%	3.8%	76	78	120	176	214	141	111	59	65	256	122	38	1,456	450	1,006	
1500 Stillwater City	3.4%	-1.5%	35	9	23	3,889	248	176	173	125	226	69	14	50	5,037	3,956	1,081	
1600 Willernie	7.4%	3.6%	3	30	15	14	20	13	15	8	10	22	19	0	169	62	107	
1700 Oak Park Heights	-0.2%	-5.5%	251	283	131	84	69	34	30	22	37	46	34	0	1,021	749	272	
1800 St Mary's Point	15.0%	11.4%	1	1	0	7	6	7	17	15	27	42	2	2	127	9	118	
1900 Lakeland	4.1%	-0.3%	8	39	145	129	120	42	29	21	39	34	2	0	608	321	287	
2000 Lake St Croix Beach	5.5%	1.0%	2	29	60	78	62	41	29	23	42	27	2	0	395	169	226	
2100 Pine Springs	15.0%	11.3%	2	0	2	0	4	8	11	18	70	16	1	1	133	4	129	
2200 Cottage Grove	5.8%	1.9%	157	827	1,081	1,447	1,566	1,344	870	756	863	350	56	1	9,318	3,512	5,806	
2500 Woodbury	3.9%	-0.5%	284	1,637	2,877	3,925	3,287	1,443	621	437	542	319	156	26	15,554	8,723	6,831	
2600 Oakdale	6.1%	1.3%	33	599	913	1,603	1,623	902	739	501	763	584	32	3	8,295	3,148	5,147	
2700 Grant	3.0%	-1.5%	3	3	24	659	154	113	89	58	70	27	2	0	1,202	689	513	
7500 Hastings	19.7%	28.8%	0	0	0	0	0	0	0	0	0	0	0	1	1	0	1	
9400 White Bear Lake	9.3%	5.8%	0	1	4	6	8	21	25	7	7	13	0	0	92	11	81	
<b>County Total</b>	<b>5.7%</b>	<b>1.3%</b>	<b>1,289</b>	<b>4,704</b>	<b>6,388</b>	<b>13,626</b>	<b>10,804</b>	<b>6,153</b>	<b>5,933</b>	<b>3,638</b>	<b>6,152</b>	<b>3,372</b>	<b>721</b>	<b>191</b>	<b>62,971</b>	<b>26,007</b>	<b>36,964</b>	

Percent of Total:      2%      7%      10%      22%      17%      10%      9%      6%      10%      5%      1%      0%      100%      41%      59%

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 2007

## Limited Market Value

- Tax Statements: the formula for limited market value for taxes payable in 2007 continues to be the same as for taxes payable in 2005 and 2006. Increases in value are limited to the **greater** of:
  - a. **15%** or
  - b. **25%** of the difference between the current year and prior year
- Valuation Notices: the formula for limited market value for taxes payable in 2008 changed. Increases in value are limited to the **greater** of:
  - a. **15%** or
  - b. **33%** of the difference between the current year and prior year
- Approximately 20,000 parcels are receiving a value reduction for limited market value for taxes payable in 2007. Approximately 12,000 parcels will receive a value reduction for limited market value for taxes payable in 2008. The number of parcels receiving a reduction has been declining since a high of nearly 70,000 parcels for payable in 2003.
- Limited Market Value will be in effect for two more 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.

# Percentage Change in Levy from Pay 2006 to Pay 2007 By Taxing District Type

## Significant changes from Pay 2006 to Pay 2007

### City/Town Taxes

- 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>
Baytown Township	16.8%	15.5%
Forest Lake	20.9%	16.4%
Grant	24.1%	22.7%
West Lakeland Township	-83.7%	-87.7%

### School Taxes

- Districts with referenda on the general election ballot that did not pass include Maplewood, White Bear Lake, and Stillwater. The school portion of property taxes in these districts is essentially flat or a modest reduction.
- The remaining school districts, including those with recently passed referenda, are generally experiencing double digit levy increases with a corresponding median increase in the school portion of property taxes in the 7-10% range. This includes the following districts: Hastings, Forest Lake, Mahtomedi, South Washington County, and Chisago Lakes.

### State Taxes

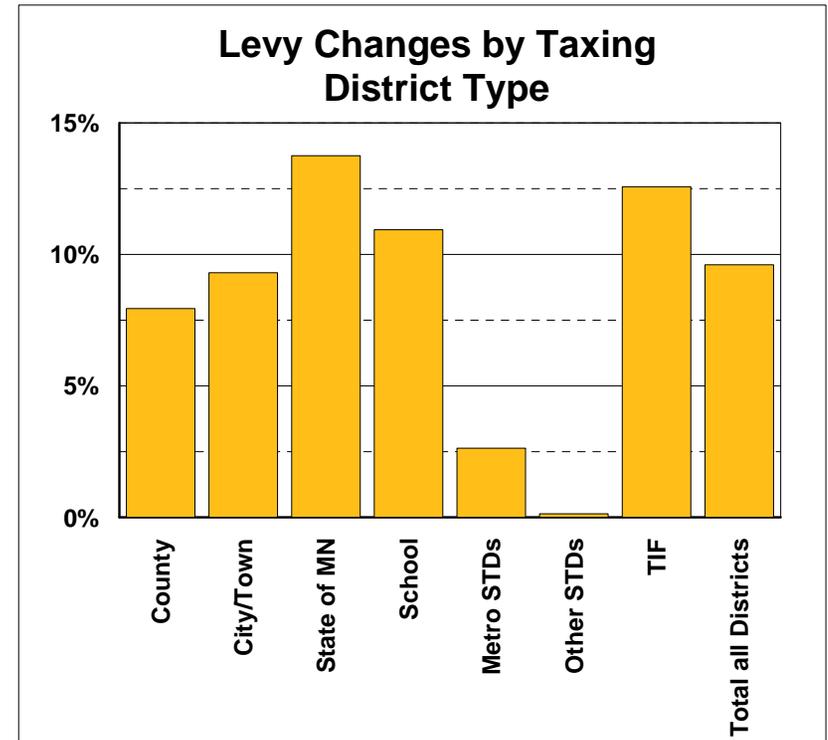
- The amount of State Tax in Washington County is increasing due to the increase in commercial/industrial value in the county.

### Other Special Taxing Districts

- Brown's Creek WS had a 66% levy increase.
- Rice Creek WS, Valley Branch WS, and Comfort Lake-Forest Lake WS all had double digit levy reductions.
- The City of Woodbury EDA did not have a levy for taxes payable in 2007.

### Tax Increment Financing (TIF)

- The increase in TIF is primarily due to development in the City of Stillwater (Terra Springs/Lofts).



## Changes from Proposed to Final 2007

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

- 0831 Forest Lake SD (referendum) 75% increase from proposed
- Marine on St Croix 35% reduction from proposed
- South Washington WS 46% reduction from proposed

# Washington County Taxable Property Values

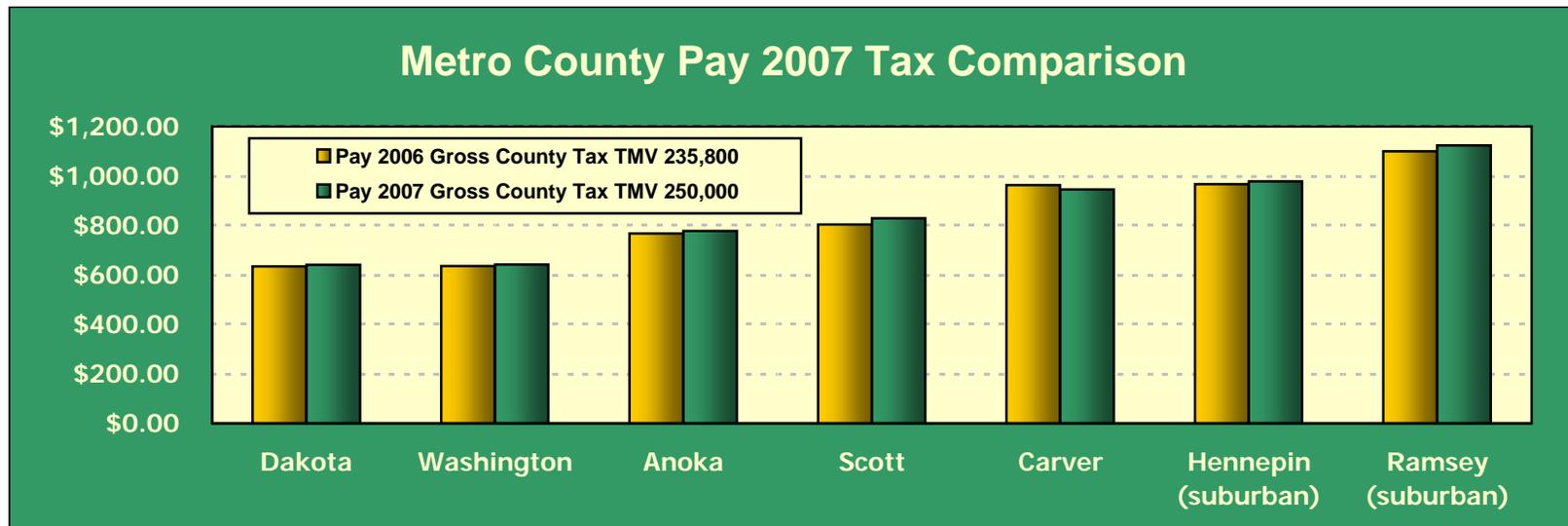
## 5 Year Comparison

TYPE OF VALUE	Payable 2004	% Chg	Payable 2005	% Chg	Payable 2006	% Chg	Payable 2007	% Chg	**Preliminary** 2008	% Chg	5 year summary
<b>ESTIMATED MARKET VALUE</b>	20,140,353,900	13.9%	23,010,572,000	14.3%	25,346,304,600	10.2%	28,223,870,000	11.4%	29,511,413,600	4.6%	46.5%
<i>Subtract:</i> "This Old House" Deferral	(13,414,000)	14.3%	(12,479,800)	-7.0%	(11,533,300)	-7.6%	(10,346,500)	-10.3%	(9,167,000)	-11.4%	-31.7%
Plat Deferral	(73,498,600)	116.2%	(146,325,200)	99.1%	(105,183,300)	-28.1%	(111,523,200)	6.0%	(102,774,300)	-7.8%	39.8%
Limited MV & "Green Acres"	(1,790,262,500)	13.0%	(1,760,722,900)	-1.7%	(1,338,546,400)	-24.0%	(1,373,086,700)	2.6%	(1,165,896,200)	-15.1%	-34.9%
<b>TAXABLE MARKET VALUE</b>	<b>18,263,178,800</b>	<b>13.7%</b>	<b>21,091,044,100</b>	<b>15.5%</b>	<b>23,891,041,600</b>	<b>13.3%</b>	<b>26,728,913,600</b>	<b>11.9%</b>	<b>28,233,576,100</b>	<b>5.6%</b>	54.6%
New Construction-House/Garage	416,256,500	-9.0%	474,728,300	14.0%	618,302,800	30.2%	736,688,300	19.1%	578,040,400	-21.5%	38.9%
New Construction-Other	<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>163,643,200</u>	<u>69.1%</u>	<u>186,430,800</u>	<u>13.9%</u>	136.7%
Total New Construction	495,006,000	-6.9%	553,877,300	11.9%	715,072,700	29.1%	900,331,500	25.9%	764,471,200	-15.1%	54.4%
% Increase due to new construction		3.1%		3.0%		3.4%		3.8%		2.9%	
% increase due to inflation/other		10.6%		12.5%		9.9%		8.1%		2.8%	
<b>REFERENDA MARKET VALUE</b>	17,883,718,901	13.8%	20,668,831,250	15.6%	23,393,842,851	13.2%	26,197,859,451	12.0%			
<b>TOTAL NET TAX CAPACITY</b>	204,977,899	12.9%	235,738,004	15.0%	265,026,228	12.4%	299,186,499	12.9%			
<i>Subtract:</i> Tax Increment Financing	(6,669,219)	5.9%	(6,720,688)	0.8%	(6,966,706)	3.7%	(8,087,473)	16.1%			
Powerline	(10,497)	21.6%	(10,271)	-2.2%	(10,283)	0.1%	(10,588)	3.0%			
Fiscal Disparity Contribution	(13,680,464)	10.1%	(15,183,794)	11.0%	(16,688,128)	9.9%	(17,107,443)	2.5%			
<b>LOCAL TAXABLE VALUE</b>	<b>184,617,719</b>	<b>13.4%</b>	<b>213,823,251</b>	<b>15.8%</b>	<b>241,361,111</b>	<b>12.9%</b>	<b>273,980,995</b>	<b>13.5%</b>			
<i>Add:</i> Fiscal Disparity Distribution	17,621,506	6.4%	18,516,763	5.1%	19,830,358	7.1%	22,437,047	13.1%			
<b>TOTAL TAXABLE VALUE</b>	<b>202,239,225</b>	<b>12.7%</b>	<b>232,340,014</b>	<b>14.9%</b>	<b>261,191,469</b>	<b>12.4%</b>	<b>296,418,042</b>	<b>13.5%</b>			
Net Gain from Fiscal Disparities	3,941,042	-4.7%	3,332,969	-15.4%	3,142,230	-5.7%	5,329,604	69.6%			
% of Total Taxable Value	1.9%		1.4%		1.2%		1.8%				
County Tax Rate (with Library)	31.201%	-6.3%	28.599%	-8.3%	26.968%	-5.7%	25.673%	-4.8%			

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 2008 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		
	2006	2007	% chg	2006	2007	% chg	2006	2007	% chg
	based on Taxable Market Value:						235,800	250,000	
Dakota	26.318%	25.127%	-4.5%	0.00592%	0.00516%	-12.8%	\$634.54	\$641.08	1.0%
Washington	26.968%	25.673%	-4.8%	0.00000%	0.00000%		\$635.91	\$641.83	0.9%
Anoka	32.543%	31.094%	-4.5%	0.00000%	0.00000%		\$767.36	\$777.35	1.3%
Scott	34.107%	33.140%	-2.8%	0.00000%	0.00000%		\$804.24	\$828.50	3.0%
Carver	40.836%	37.802%	-7.4%	0.00000%	0.00000%		\$962.91	\$945.05	-1.9%
Hennepin (suburban)	41.016%	39.110%	-4.6%	0.00000%	0.00000%		\$967.16	\$977.75	1.1%
Ramsey (suburban)	46.623%	44.943%	-3.6%	0.00000%	0.00000%		\$1,099.37	\$1,123.58	2.2%

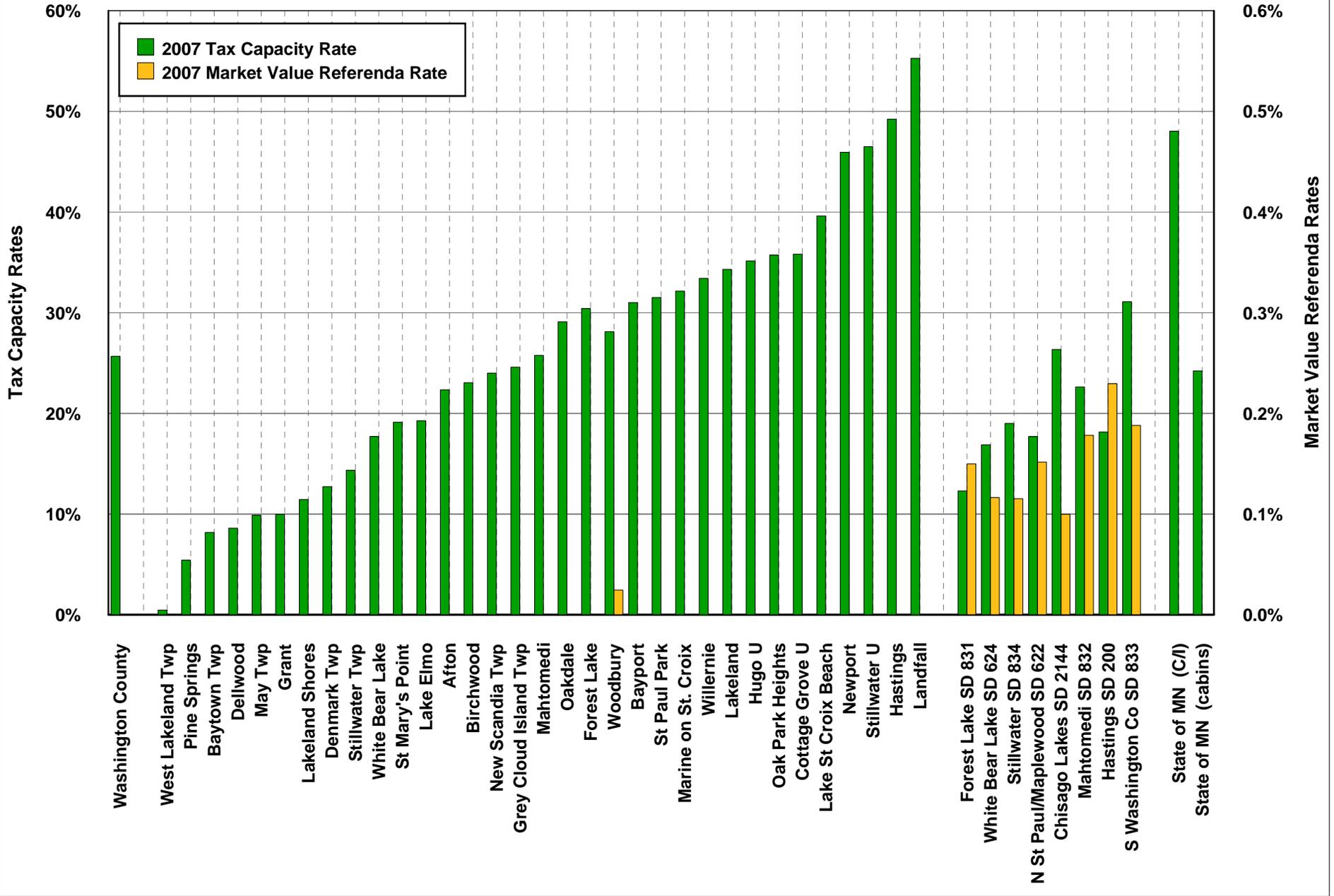


# Pay 2006 vs. Pay 2007 Tax Rates

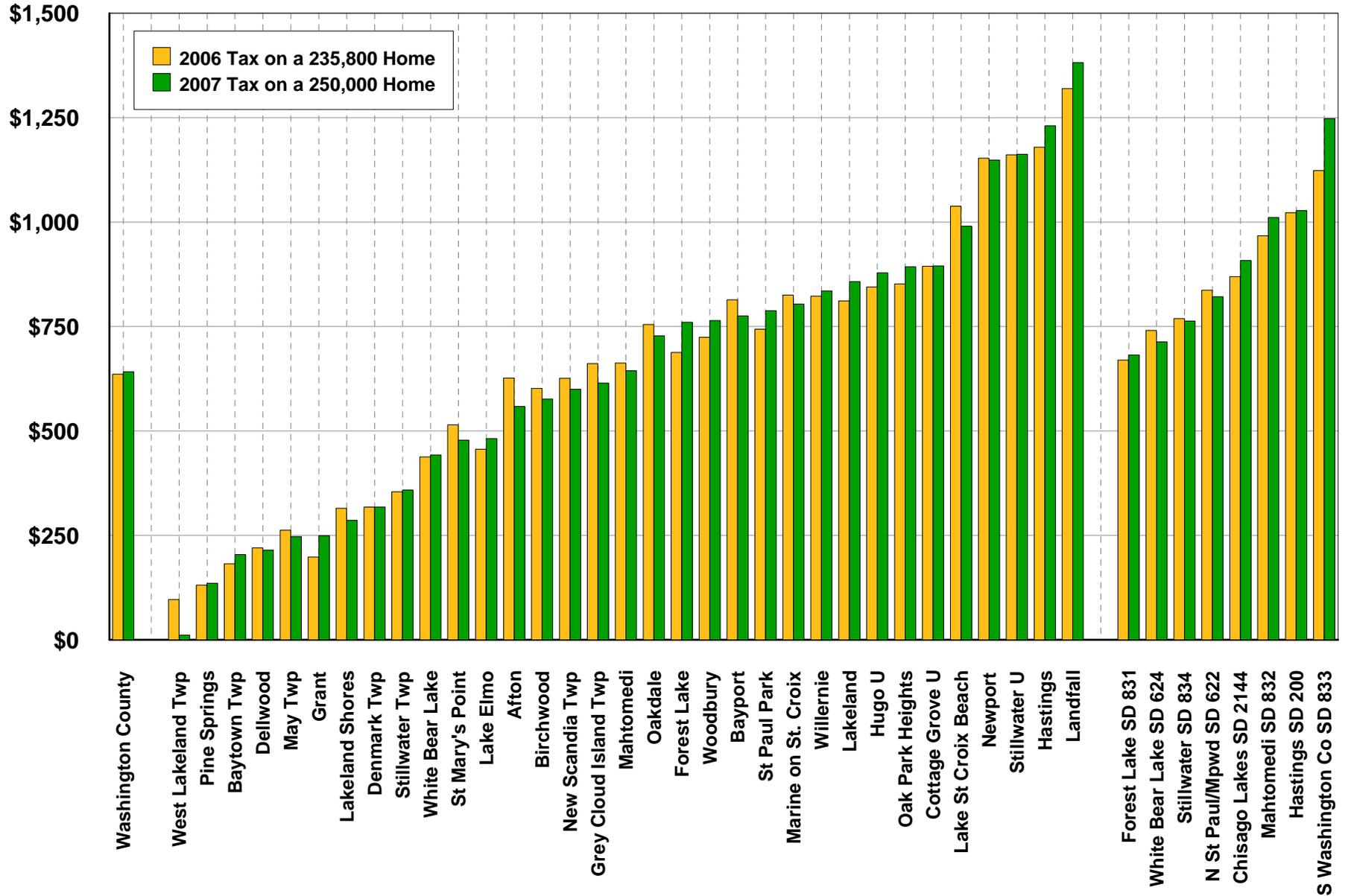
Taxing District	Pay 2006 Rate	Pay 2007 Rate	% Chg
<b>Towns:</b> Baytown Twp	7.718%	8.173%	5.9%
Denmark Twp	13.477%	12.726%	-5.6%
Grey Cloud Island Twp	28.045%	24.592%	-12.3%
May Twp	11.129%	9.880%	-11.2%
New Scandia Twp	26.550%	23.997%	-9.6%
Stillwater Twp	15.029%	14.346%	-4.5%
West Lakeland Twp	4.100%	0.459%	-88.8%
<b>Cities:</b> Afton	26.571%	22.349%	-15.9%
Bayport	34.524%	31.014%	-10.2%
Birchwood	25.531%	23.055%	-9.7%
Cottage Grove U	37.924%	35.813%	-5.6%
Dellwood	9.342%	8.599%	-8.0%
Forest Lake	29.178%	30.415%	4.2%
Grant	8.408%	9.970%	18.6%
Hastings	50.010%	49.235%	-1.5%
Hugo U	35.826%	35.144%	-1.9%
Lake Elmo	19.351%	19.274%	-0.4%
Lake St Croix Beach	44.018%	39.617%	-10.0%
Lakeland	34.410%	34.312%	-0.3%
Lakeland Shores	13.360%	11.456%	-14.3%
Landfall	55.962%	55.273%	-1.2%
Mahtomedi	28.101%	25.771%	-8.3%
Marine on St. Croix	35.005%	32.147%	-8.2%
Newport	48.896%	45.944%	-6.0%
Oak Park Heights	36.136%	35.733%	-1.1%
Oakdale	32.014%	29.104%	-9.1%
Pine Springs	5.551%	5.426%	-2.3%
St Mary's Point	21.833%	19.132%	-12.4%
St Paul Park	31.534%	31.516%	-0.1%
Stillwater U	49.243%	46.498%	-5.6%
White Bear Lake	18.575%	17.706%	-4.7%
Willernie	34.891%	33.415%	-4.2%
Woodbury	29.018%	28.122%	-3.1%
Woodbury MVR:	0.01696%	0.02450%	44.5%

Taxing District	Pay 2006 Rate	Pay 2007 Rate	% Chg
<b>County:</b> County without Library	24.770%	23.535%	-5.0%
County with Library	26.968%	25.673%	-4.8%
County RRA	0.089%	0.082%	-7.9%
County HRA	0.991%	0.934%	-5.8%
<b>Schools:</b> SD 200 Hastings	18.683%	18.157%	-2.8%
SD 200 Hastings MVR:	0.24688%	0.22957%	-7.0%
SD 622 N St Paul/Mpwd	20.726%	17.698%	-14.6%
SD 622 N St Paul/Mpwd MVR:	0.14770%	0.15158%	2.6%
SD 624 White Bear Lake	17.785%	16.887%	-5.0%
SD 624 White Bear Lake MVR:	0.13633%	0.11643%	-14.6%
SD 831 Forest Lake	14.060%	12.299%	-12.5%
SD 831 Forest Lake MVR:	0.14346%	0.14980%	4.4%
SD 832 Mahtomedi	23.009%	22.628%	-1.7%
SD 832 Mahtomedi MVR:	0.18017%	0.17818%	-1.1%
SD 833 S Washington Co	27.460%	31.101%	13.3%
SD 833 S Washington Co MVR:	0.20180%	0.18811%	-6.8%
SD 834 Stillwater	19.405%	19.004%	-2.1%
SD 834 Stillwater MVR:	0.13216%	0.11527%	-12.8%
SD 2144 Chisago Lakes	27.228%	26.346%	-3.2%
SD 2144 Chisago Lakes MVR:	0.09643%	0.09980%	3.5%
Intermediate SD 916	0.066%	0.000%	-100.0%
<b>Other:</b> Brown's Creek WS	3.084%	4.580%	48.5%
Carnelian Marine WS	4.408%	4.028%	-8.6%
Comfort Lake WS	1.713%	1.260%	-26.4%
R-W Metro WS	2.455%	2.230%	-9.2%
Rice Creek WS	1.794%	1.315%	-26.7%
South Washington WS	0.596%	0.530%	-11.1%
Valley Branch WS	1.743%	1.293%	-25.8%
Hastings HRA	1.216%	1.183%	-2.7%
Woodbury EDA	0.495%	0.000%	-100.0%
Metropolitan Council	0.853%	0.838%	-1.8%
Met Council Transit	1.505%	1.232%	-18.1%
Met Mosquito Control	0.494%	0.477%	-3.4%
State of MN (C/I)	50.827%	48.032%	-5.5%
State of MN (cabins)	28.385%	24.225%	-14.7%
Fiscal Disparities (C/I)	121.802%	119.530%	-1.9%

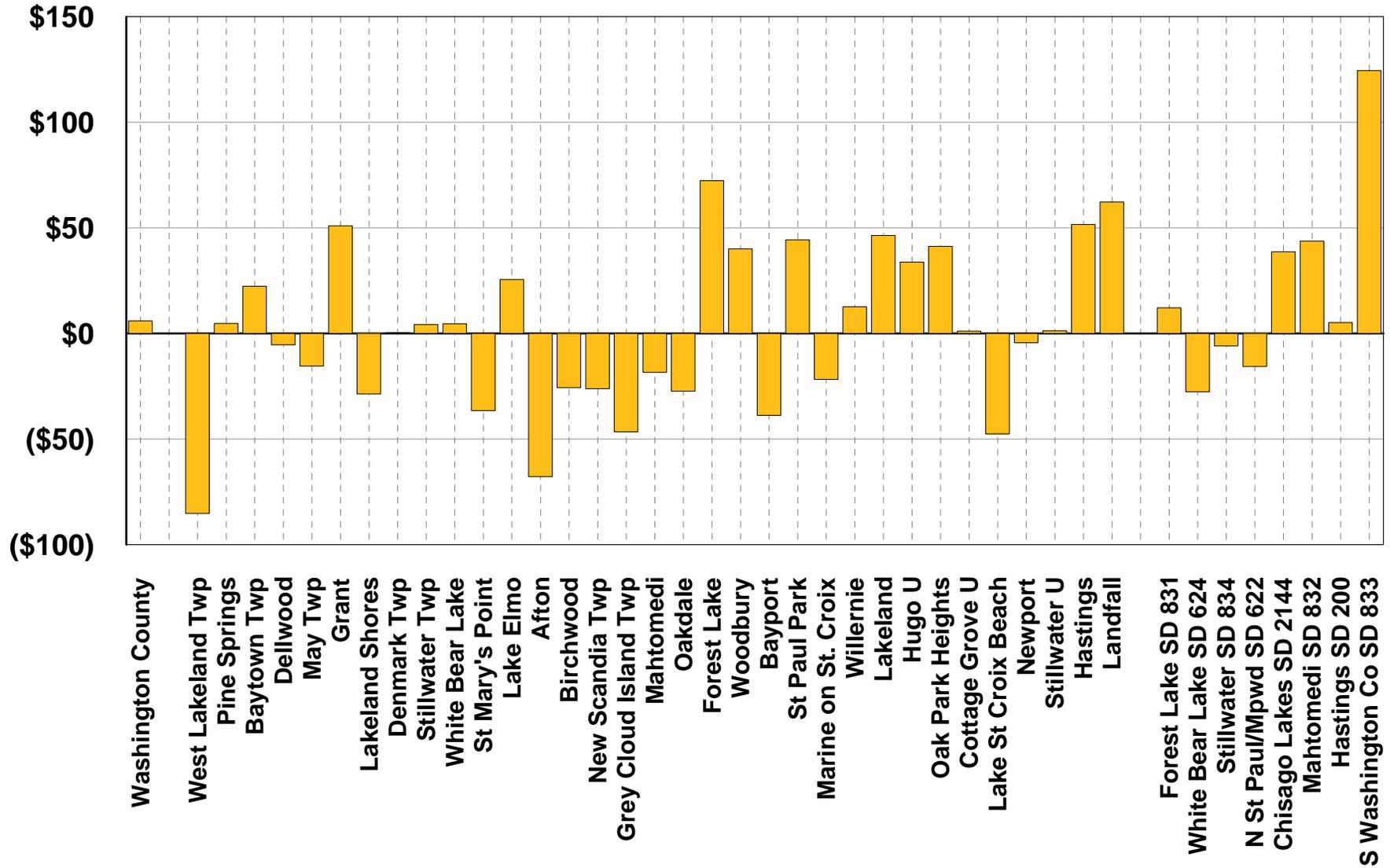
# Pay 2007 Tax Rates



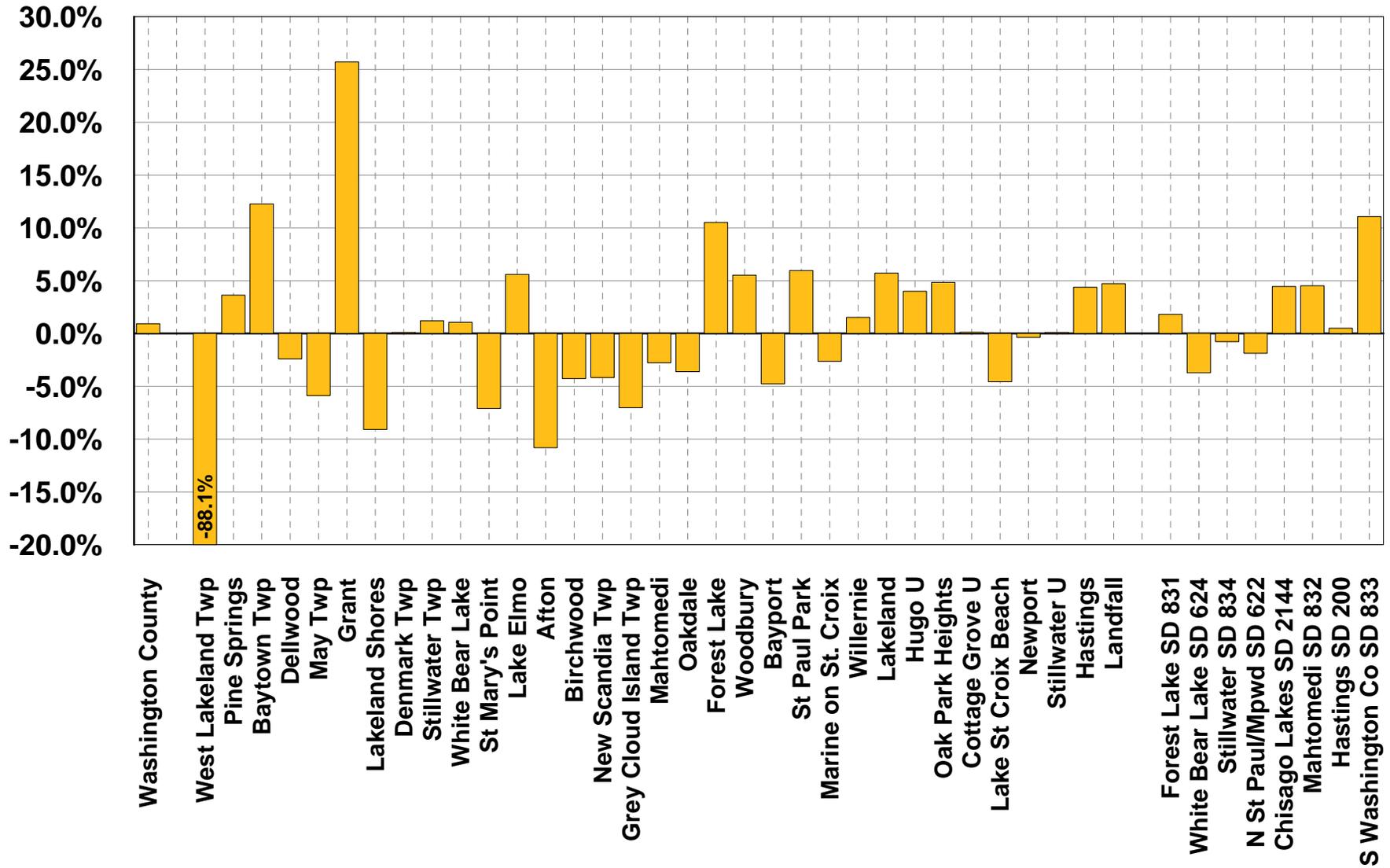
# Taxing District Portion of Gross Tax Pay 2006 vs. Pay 2007



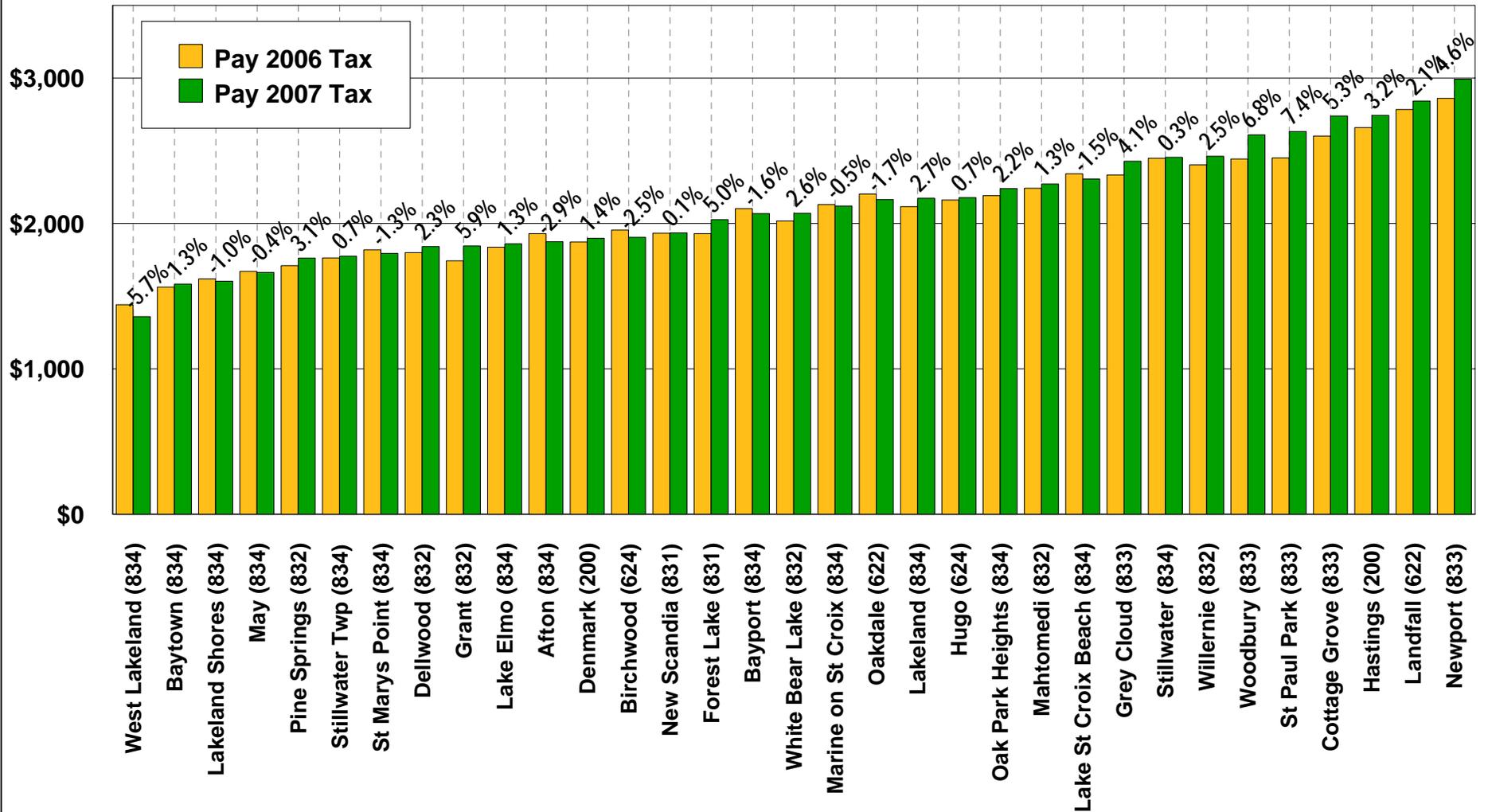
# Dollar Change in Taxing District Portion of Gross Tax Pay 2006 vs. Pay 2007



# Percentage Change in Taxing District Portion of Gross Tax Pay 2006 vs. Pay 2007



## Total Net Tax on a Market Value of 250,000 (Assuming a 6% Market Value increase over 2006)



**PAYABLE 2006 vs. PAYABLE 2007 RESIDENTIAL HOMESTEAD TAXES**  
**Assuming a 6% increase in Taxable Market Value**

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

DISTRICT	SD/WS	PAY 2006 TAX RATE		PAY 2007 TAX RATE		PAY 2006 TAX					PAY 2007 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Taxable Market Value:					Taxable Market Value:					Taxable Market Value:				
						141,500	188,700	235,800	330,200	471,700	150,000	200,000	250,000	350,000	500,000	150,000	200,000	250,000	350,000	500,000
Afton	834	75.437%	0.13216%	69.357%	0.11527%	\$1,009	\$1,469	\$1,931	\$2,852	\$4,181	\$976	\$1,426	\$1,875	\$2,773	\$4,044	-3.3	-3.0	-2.9	-2.8	-3.3
Bayport	834	82.697%	0.13216%	77.116%	0.11527%	1,112	1,606	2,102	3,092	4,524	1,093	1,581	2,069	3,045	4,432	-1.7	-1.6	-1.6	-1.5	-2.0
Birchwood	624 38	76.076%	0.13633%	70.493%	0.11643%	1,024	1,490	1,955	2,887	4,232	995	1,451	1,906	2,818	4,107	-2.9	-2.7	-2.5	-2.4	-3.0
Cottage Grove	833 14	96.946%	0.20180%	96.680%	0.18811%	1,413	2,007	2,602	3,792	5,525	1,495	2,118	2,740	3,985	5,775	5.8	5.5	5.3	5.1	4.5
Dellwood	832 38	65.111%	0.18017%	61.778%	0.17818%	931	1,366	1,800	2,670	3,921	957	1,400	1,842	2,729	3,980	2.8	2.4	2.3	2.2	1.5
Forest Lake	831 71	74.346%	0.14346%	71.978%	0.14980%	1,010	1,471	1,931	2,854	4,184	1,068	1,548	2,027	2,986	4,348	5.7	5.2	5.0	4.6	3.9
Grant	832 38	62.672%	0.18017%	61.917%	0.17818%	897	1,320	1,743	2,589	3,806	959	1,402	1,846	2,734	3,987	6.9	6.1	5.9	5.6	4.8
Hastings	200	94.849%	0.24688%	92.669%	0.22957%	1,446	2,053	2,659	3,872	5,639	1,497	2,120	2,744	3,989	5,781	3.5	3.2	3.2	3.0	2.5
Hugo	624 38	84.866%	0.13633%	81.350%	0.11643%	1,149	1,655	2,162	3,177	4,646	1,158	1,668	2,178	3,198	4,650	0.8	0.7	0.7	0.7	0.1
Lake Elmo	834 54	71.465%	0.13216%	68.807%	0.11527%	953	1,395	1,837	2,721	3,994	968	1,415	1,861	2,754	4,016	1.5	1.4	1.3	1.2	0.6
Lake St Croix Beach	834	92.884%	0.13216%	86.625%	0.11527%	1,256	1,799	2,342	3,428	5,004	1,235	1,772	2,307	3,378	4,907	-1.7	-1.5	-1.5	-1.5	-1.9
Lakeland	834	83.276%	0.13216%	81.320%	0.11527%	1,120	1,617	2,116	3,111	4,551	1,156	1,665	2,174	3,192	4,642	3.2	2.9	2.7	2.6	2.0
Lakeland Shores	834	62.226%	0.13216%	58.464%	0.11527%	822	1,220	1,619	2,416	3,558	813	1,208	1,603	2,392	3,499	-1.1	-1.1	-1.0	-1.0	-1.7
Landfall	622 34	110.109%	0.14770%	104.437%	0.15158%	1,522	2,154	2,784	4,049	5,891	1,557	2,200	2,843	4,129	5,980	2.3	2.1	2.1	2.0	1.5
Mahtomedi	832 38	83.870%	0.18017%	78.950%	0.17818%	1,197	1,720	2,243	3,289	4,806	1,214	1,743	2,272	3,330	4,839	1.4	1.3	1.3	1.2	0.7
Marine on St Croix	834	83.871%	0.13216%	79.155%	0.11527%	1,129	1,629	2,130	3,130	4,579	1,123	1,622	2,120	3,116	4,534	-0.6	-0.5	-0.5	-0.5	-1.0
Newport	833	107.918%	0.20180%	106.811%	0.18811%	1,568	2,214	2,861	4,154	6,042	1,647	2,320	2,993	4,339	6,282	5.0	4.7	4.6	4.4	4.0
Oak Park Heights	834	86.507%	0.13216%	83.973%	0.11527%	1,166	1,678	2,192	3,217	4,704	1,196	1,718	2,240	3,285	4,775	2.5	2.3	2.2	2.1	1.5
Oakdale	622 54	85.449%	0.14770%	77.331%	0.15158%	1,173	1,688	2,203	3,235	4,728	1,150	1,658	2,165	3,181	4,625	-2.0	-1.8	-1.7	-1.7	-2.2
Pine Springs	832 54	61.269%	0.18017%	58.583%	0.17818%	877	1,293	1,710	2,543	3,740	909	1,336	1,763	2,617	3,820	3.6	3.3	3.1	2.9	2.1
St Marys Point	834	70.699%	0.13216%	66.140%	0.11527%	942	1,380	1,819	2,695	3,958	928	1,362	1,795	2,661	3,883	-1.5	-1.4	-1.3	-1.3	-1.9
St Paul Park	833	90.556%	0.20180%	92.383%	0.18811%	1,322	1,887	2,451	3,581	5,224	1,431	2,032	2,633	3,834	5,560	8.2	7.6	7.4	7.1	6.4
Stillwater	834	97.416%	0.13216%	92.600%	0.11527%	1,320	1,884	2,449	3,578	5,218	1,325	1,891	2,456	3,587	5,206	0.4	0.3	0.3	0.2	-0.2
White Bear Lake	832 38	74.344%	0.18017%	70.885%	0.17818%	1,062	1,540	2,018	2,975	4,357	1,093	1,582	2,070	3,048	4,435	2.9	2.7	2.6	2.4	1.8
Willernie	832 38	90.660%	0.18017%	86.594%	0.17818%	1,293	1,848	2,403	3,514	5,126	1,329	1,896	2,463	3,598	5,221	2.8	2.6	2.5	2.4	1.9
Woodbury	833 14	88.535%	0.21876%	88.989%	0.21261%	1,318	1,881	2,444	3,570	5,208	1,417	2,013	2,610	3,802	5,512	7.5	7.0	6.8	6.5	5.8
Baytown	834 54	59.832%	0.13216%	57.706%	0.11527%	789	1,175	1,563	2,337	3,445	802	1,193	1,584	2,366	3,461	1.6	1.5	1.3	1.2	0.5
Denmark	200	61.555%	0.24688%	58.887%	0.22957%	975	1,425	1,873	2,773	4,069	990	1,445	1,899	2,807	4,092	1.5	1.3	1.4	1.2	0.6
Grey Cloud	833	85.562%	0.20180%	84.227%	0.18811%	1,252	1,793	2,334	3,416	4,988	1,308	1,869	2,429	3,549	5,152	4.4	4.2	4.1	3.9	3.3
May	834 10	64.403%	0.13216%	60.916%	0.11527%	853	1,261	1,671	2,488	3,661	850	1,257	1,664	2,478	3,622	-0.4	-0.4	-0.4	-0.4	-1.1
New Scandia	831 10	74.413%	0.14346%	68.328%	0.14980%	1,011	1,472	1,933	2,856	4,187	1,013	1,475	1,936	2,858	4,165	0.2	0.1	0.1	0.1	-0.5
Stillwater Twp	834 10	68.303%	0.13216%	65.382%	0.11527%	908	1,335	1,763	2,616	3,845	917	1,347	1,776	2,634	3,845	1.0	0.8	0.7	0.7	0.0
West Lakeland	834 54	54.709%	0.13216%	48.760%	0.11527%	716	1,078	1,442	2,167	3,204	667	1,014	1,360	2,053	3,014	-6.9	-6.0	-5.7	-5.3	-5.9

NOTES:

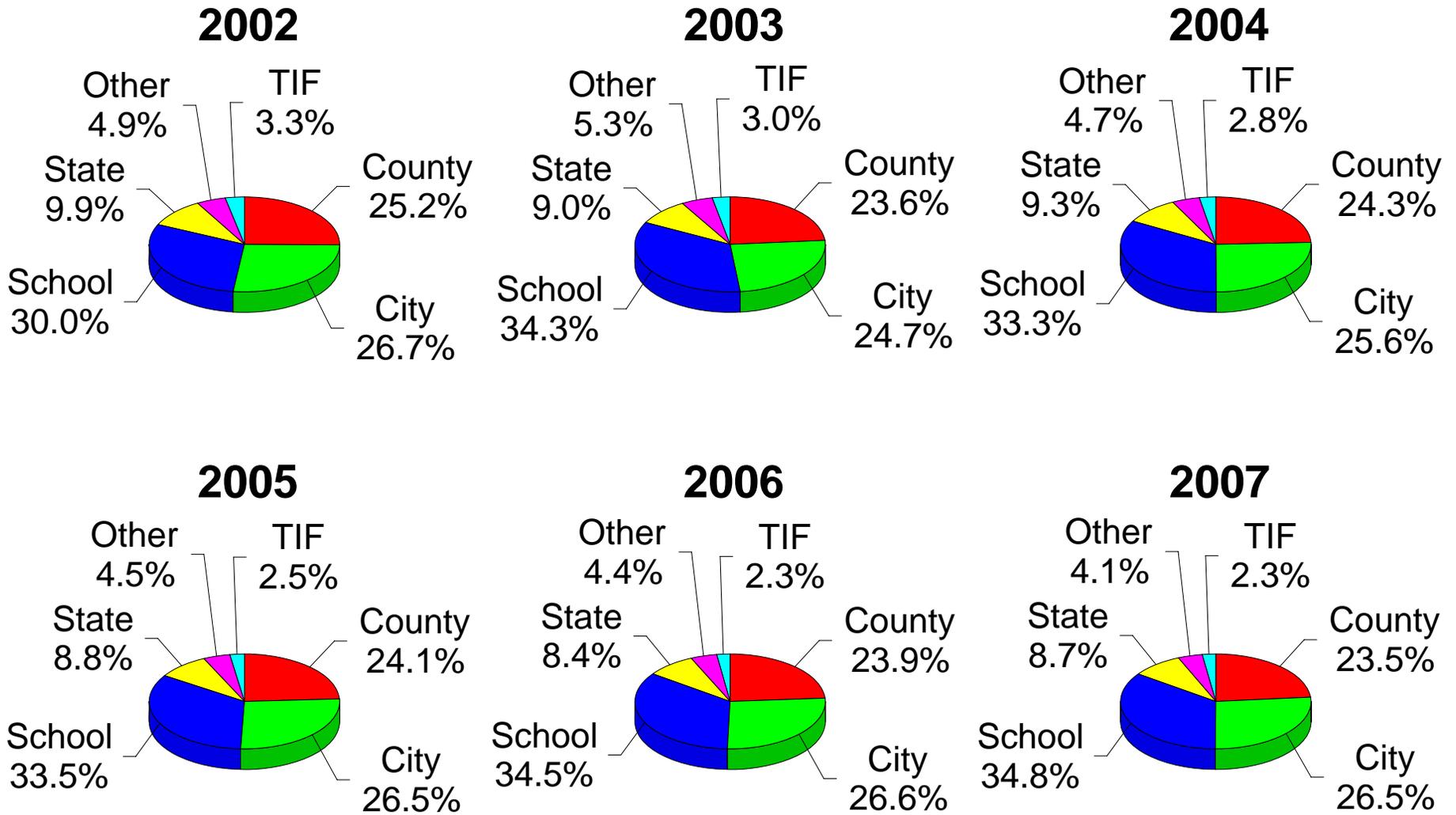
- The selected school district/watershed combination is the one with the most residential value in the municipality for taxes payable in 2007.
- Intermediate SD taxes are included with School District taxes. SDs 622, 624, 832, 833, and 834 include Int SD 916.
- The percentage change on this chart is based on a 6% increase in taxable market value from Pay 2006 to Pay 2007. The impact on individual parcels may vary depending on actual market value changes.

**PAYABLE 2006 vs. PAYABLE 2007 RESIDENTIAL HOMESTEAD TAXES**  
Assuming a 6% 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 2006 TAX RATE		PAY 2007 TAX RATE		PAY 2006 TAX					PAY 2007 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Taxable Market Value:					Taxable Market Value:					Taxable Market Value:				
						141,500	188,700	235,800	330,200	471,700	150,000	200,000	250,000	350,000	500,000	150,000	200,000	250,000	350,000	500,000
County w/o Library		24.770%		23.535%		\$272	\$402	\$533	\$794	\$1,167	\$278	\$410	\$541	\$806	\$1,176	2.2	2.0	1.6	1.5	0.8
County w/Library		26.968%		25.673%		304	444	585	866	1,271	310	452	595	881	1,283	2.0	1.8	1.8	1.7	0.9
Afton		26.571%		22.349%		\$290	\$430	\$571	\$851	\$1,252	\$259	\$385	\$512	\$764	\$1,116	-10.7	-10.3	-10.3	-10.2	-10.9
Bayport		34.524%		31.014%		387	566	747	1,109	1,627	370	543	716	1,062	1,550	-4.4	-4.1	-4.2	-4.2	-4.7
Birchwood		25.531%		23.055%		279	414	548	818	1,203	268	398	528	788	1,152	-3.7	-3.8	-3.7	-3.6	-4.2
Cottage Grove		37.924%		35.813%		441	637	831	1,223	1,788	449	645	841	1,232	1,790	1.8	1.3	1.1	0.8	0.1
Dellwood		9.342%		8.599%		97	147	197	297	441	96	145	195	293	430	-0.9	-1.1	-1.3	-1.4	-2.5
Forest Lake		29.178%		30.415%		317	471	625	934	1,375	356	527	698	1,041	1,520	12.3	11.8	11.6	11.5	10.5
Grant		8.408%		9.970%		86	132	177	268	397	112	168	225	340	499	29.9	27.6	27.6	26.8	25.7
Hastings		50.010%		49.235%		579	837	1,095	1,611	2,358	613	883	1,153	1,693	2,461	5.9	5.5	5.3	5.0	4.4
Hugo		35.826%		35.144%		404	590	777	1,151	1,689	425	620	815	1,205	1,756	5.2	5.0	4.9	4.7	4.0
Lake Elmo		19.351%		19.274%		208	310	413	619	912	223	331	441	659	963	7.2	6.8	6.8	6.5	5.6
Lake St Croix Beach		44.018%		39.617%		507	735	962	1,417	2,075	486	704	923	1,361	1,980	-4.2	-4.2	-4.1	-4.0	-4.6
Lakeland		34.410%		34.312%		386	565	745	1,105	1,622	415	605	796	1,177	1,715	7.6	7.1	6.9	6.5	5.7
Lakeland Shores		13.360%		11.456%		136	208	281	425	630	126	191	257	390	573	-7.9	-8.2	-8.4	-8.3	-9.0
Landfall		55.962%		55.273%		667	953	1,239	1,810	2,639	704	1,003	1,304	1,905	2,763	5.4	5.3	5.3	5.2	4.7
Mahtomedi		28.101%		25.771%		316	462	609	903	1,325	310	452	596	883	1,288	-2.0	-2.1	-2.2	-2.2	-2.8
Marine on St Croix		35.005%		32.147%		393	576	758	1,125	1,650	386	565	744	1,102	1,606	-1.8	-2.0	-1.8	-2.0	-2.7
Newport		48.896%		45.944%		581	831	1,081	1,581	2,305	587	836	1,086	1,583	2,296	1.0	0.6	0.5	0.2	-0.4
Oak Park Heights		36.136%		35.733%		409	597	785	1,162	1,704	435	633	830	1,227	1,786	6.5	6.0	5.8	5.6	4.8
Oakdale		32.014%		29.104%		361	528	695	1,029	1,509	348	510	673	998	1,454	-3.7	-3.4	-3.2	-3.0	-3.6
Pine Springs		5.551%		5.426%		57	87	117	176	262	59	91	122	185	271	4.0	5.3	5.0	4.8	3.4
St Marys Point		21.833%		19.132%		233	349	466	698	1,029	218	327	435	654	956	-6.4	-6.3	-6.5	-6.4	-7.1
St Paul Park		31.534%		31.516%		361	524	688	1,015	1,486	392	565	738	1,084	1,575	8.7	7.7	7.2	6.8	6.0
Stillwater		49.243%		46.498%		573	826	1,080	1,588	2,322	578	834	1,088	1,598	2,324	0.8	0.9	0.7	0.6	0.1
White Bear Lake		18.575%		17.706%		202	300	398	594	876	207	306	406	606	885	2.5	1.9	2.1	1.9	1.0
Willernie		34.891%		33.415%		400	580	761	1,123	1,645	410	594	778	1,148	1,670	2.5	2.4	2.2	2.2	1.5
Woodbury		29.018%	0.01696%	28.122%	0.02450%	355	513	672	989	1,448	384	550	718	1,052	1,528	8.3	7.2	6.8	6.3	5.5
Baytown		7.718%		8.173%		77	120	161	245	364	89	136	183	278	409	15.5	13.4	13.5	13.3	12.4
Denmark		13.477%		12.726%		137	210	283	429	636	140	214	286	433	636	1.8	1.9	1.2	1.0	0.0
Grey Cloud		28.045%		24.592%		317	462	609	901	1,322	300	436	572	844	1,229	-5.3	-5.7	-6.0	-6.3	-7.0
May		11.129%		9.880%		115	175	234	354	525	110	167	223	337	494	-4.4	-4.6	-4.8	-4.9	-5.9
New Scandia		26.550%		23.997%		289	429	569	850	1,251	277	413	548	820	1,199	-4.1	-3.7	-3.6	-3.6	-4.2
Stillwater Twp		15.029%		14.346%		159	239	319	480	709	163	245	327	489	717	2.5	2.3	2.5	2.1	1.1
West Lakeland		4.100%		0.459%		40	62	85	129	193	5	7	10	15	23	-88.0	-88.4	-88.7	-88.1	-88.1
SD 200 (Hastings)		18.683%	0.24688%	18.157%	0.22957%	\$539	\$757	\$974	\$1,409	\$2,045	\$543	\$763	\$983	\$1,420	\$2,055	0.8	0.7	0.8	0.8	0.5
SD 622 (N St Paul/Mpwd) 916		20.792%	0.14770%	17.698%	0.15158%	443	622	799	1,157	1,678	438	613	787	1,137	1,643	-1.3	-1.4	-1.5	-1.7	-2.1
SD 624 (White Bear Lk) 916		17.851%	0.13633%	16.887%	0.11643%	394	551	708	1,023	1,485	379	531	682	987	1,426	-4.0	-3.7	-3.7	-3.5	-4.0
SD 831 (Forest Lake)		14.060%	0.14346%	12.299%	0.14980%	356	498	640	924	1,340	369	513	657	944	1,364	3.6	3.1	2.7	2.2	1.8
SD 832 (Mahtomedi) 916		23.075%	0.18017%	22.628%	0.17818%	515	719	925	1,336	1,937	538	754	969	1,400	2,021	4.6	4.8	4.7	4.7	4.3
SD 833 (S Wash Co) 916		27.526%	0.20180%	31.101%	0.18811%	599	837	1,075	1,552	2,249	666	931	1,197	1,727	2,495	11.2	11.2	11.3	11.3	10.9
SD 834 (Stillwater) 916		19.471%	0.13216%	19.004%	0.11527%	414	575	739	1,064	1,541	409	572	733	1,056	1,526	-1.1	-0.7	-0.8	-0.7	-1.0
SD 2144 (Chisago Lakes)		27.228%	0.09643%	26.346%	0.09980%	442	631	818	1,193	1,738	467	663	860	1,252	1,815	5.5	5.2	5.2	5.0	4.4

# Distribution of Net Taxes:



# Property Tax Refund Programs from the State of Minnesota

## Regular Property Tax Refund “Circuit Breaker”

- Based on income and property tax due. 2006 total household income must be less than \$91,120.
- Must have owned and occupied home on January 2, 2007.

## 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 January 2, 2006 and January 2, 2007.

## Form M1PR

- Available online at [www.taxes.state.mn.us](http://www.taxes.state.mn.us)
- Call **651-296-4444**
- File by August 15, 2007