



**Department of
Property Records and
Taxpayer Services**

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

November 7, 2006

Contents

<u>What Taxpayers Will See</u>	Summary.....	3
	Graph of parcel counts by range of increase/decrease – All Parcels.....	4
	Graph of parcel counts by range of increase/decrease – Residential Homestead	5
	Graph of median Residential Homestead tax change by taxing district.....	6
	Table of counts of Residential Homestead parcels by range of increase/decrease	7-9
	Changes for 2007	10
<u>Levies</u>	Levy Increases by District Type.....	11
<u>Values</u>	Market Value & Tax Capacity 2003 – 2006, Proposed 2007.....	12
<u>Tax Rates</u>	Pay 2006 vs. Proposed 2007 Metro County Comparison	13
	Proposed 2007 tax rates for county/municipality/school	14
	Table of Pay 2006 vs. Proposed 2007 tax rates.....	15
<u>Tax Impacts</u>		
Individual Taxing District Portion	Taxing District portion of Gross Tax	16
	Dollar Change in Individual Taxing District portion of Gross Tax from 2006 to 2007.....	17
	Percentage Change in Individual Taxing District portion of Gross Tax from 2006 to 2007.....	18
Total Tax	Graph of Total Net Tax on a Market Value of 250,000 (county median TMV)	19
	Tax Comparison Chart Pay 2006 vs. Proposed 2007 - Total Net Tax	20
	Tax Comparison Chart - Individual Taxing District Portion of Net Tax	21

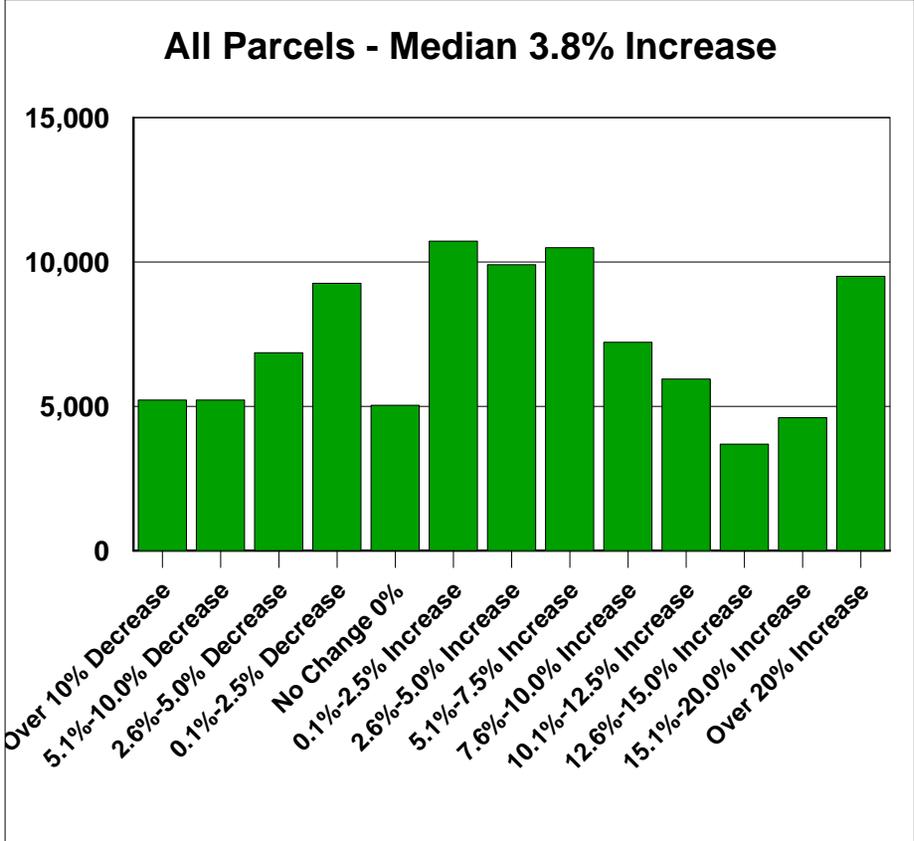
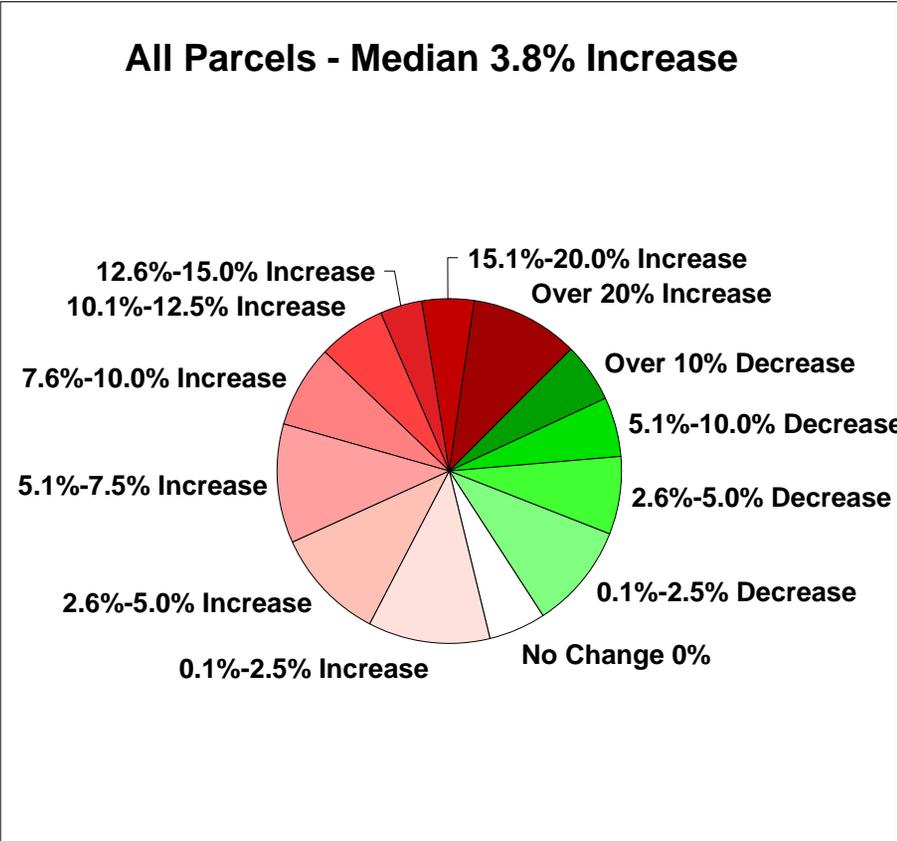
Taxes Proposed in 2007

- Proposed Tax Notices are in the process of being printed and will be mailed the week of November 13. 93,694 notices will be mailed.
- Proposed Tax Notices will be available on the County Website.
- The total amount billed of **\$307.1 million** is an increase of 9.4% over 2006. The 2006 amount of \$280.6 million was an 8.1% increase over the \$259.5 million billed in 2005.

What will taxpayers see when they receive their proposed taxes?

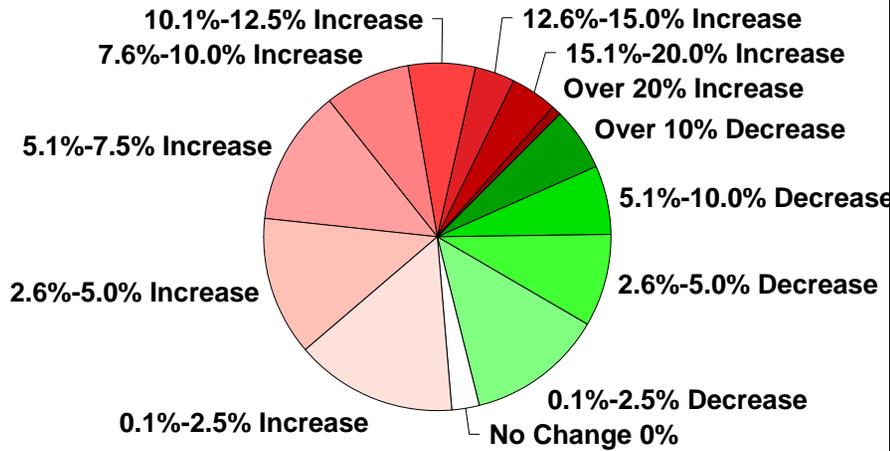
- **All Parcels**
 - Median Value Increase – 7% (varies by municipality)
 - Median Tax Increase – 3.8%
- **Residential Homestead Parcels**
 - Median Value Increase – 6% (varies by municipality)
 - Median Tax Increase – 2.3%

Proposed 2007 Tax Notices Counts by Range of Tax Change

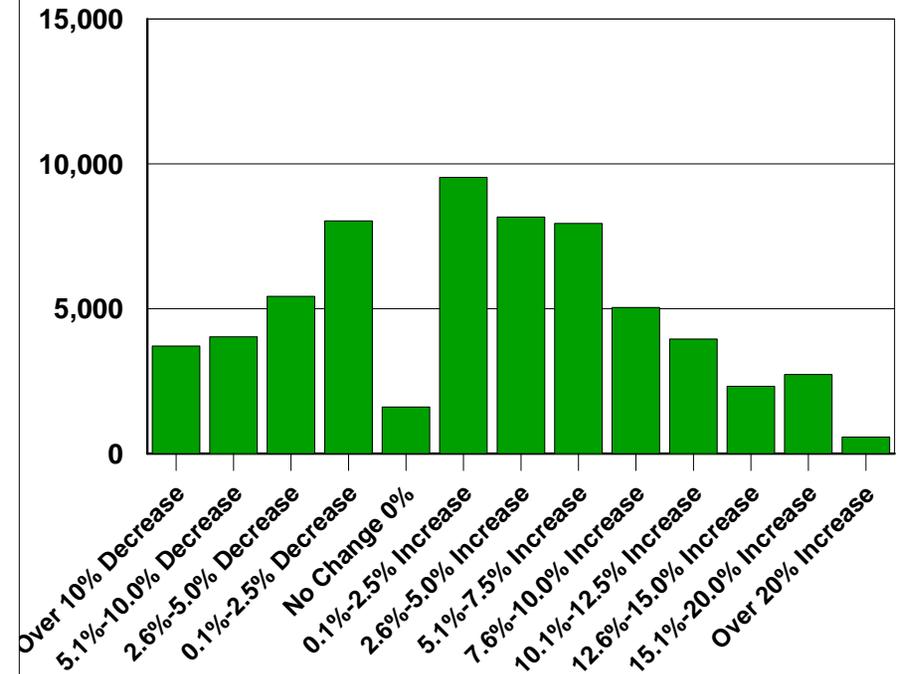


Proposed 2007 Tax Notices by Range of Tax Change

Residential Homestead - Median 2.3% Increase

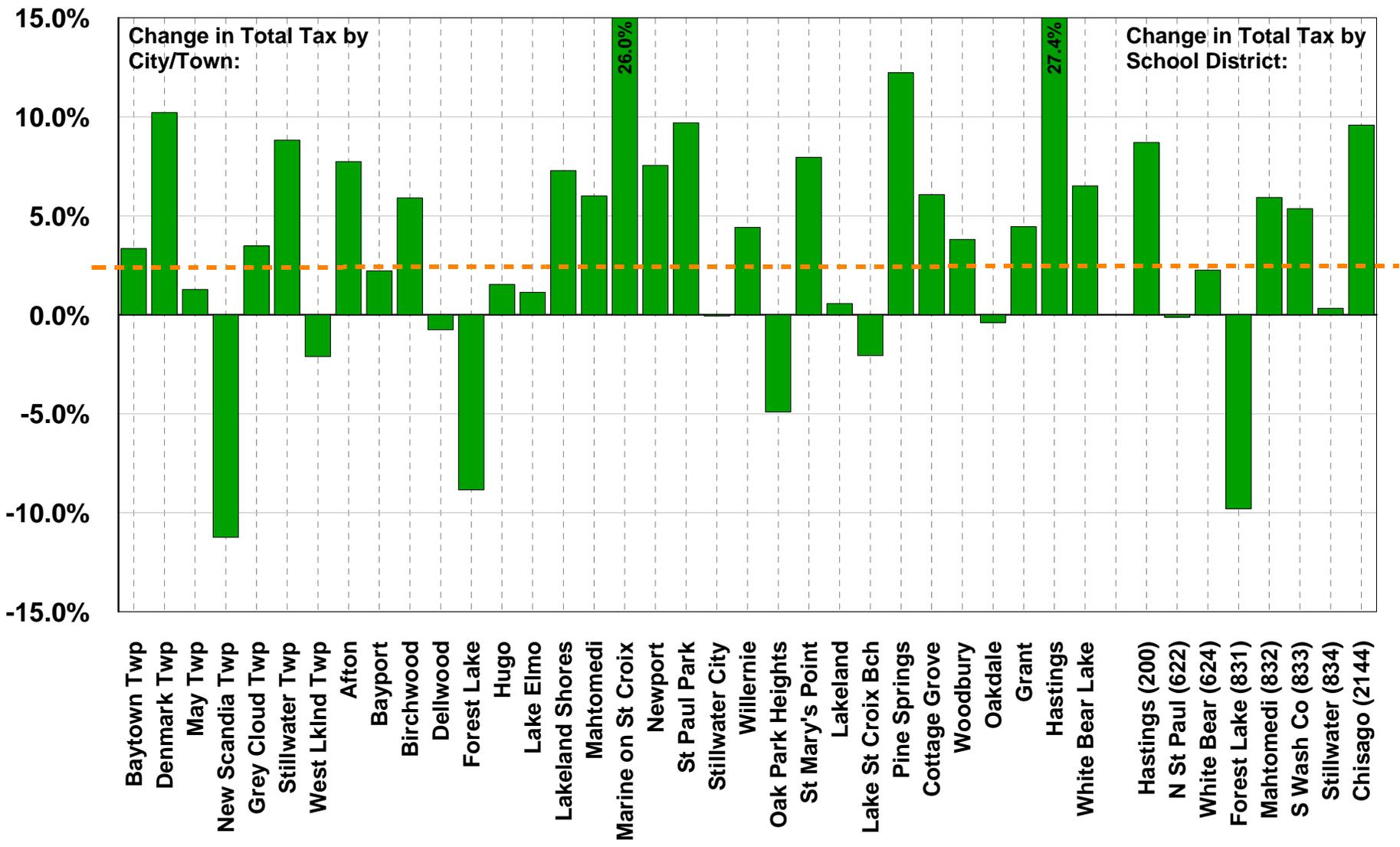


Residential Homestead - Median 2.3% Increase



Residential Homestead Median Percentage Change in Total Tax

Countywide Median = 2.3%



Counts of Proposed 2007 Residential Homestead Tax Notices 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	7.8%	\$95	3.4%	5	21	48	72	72	67	57	49	76	11	0	0	478
0004	Denmark Twp	200	12.5%	\$264	10.2%	5	8	13	24	29	29	49	45	61	139	5	1	408
		833		\$357	13.9%	0	0	0	0	0	1	3	0	0	1	4	0	9
		834		\$203	9.7%	0	0	0	0	0	0	0	1	0	0	0	0	1
	Total			\$264	10.2%	5	8	13	24	29	30	52	46	61	140	9	1	418
0009	May Twp	831	7.2%	(\$395)	-17.7%	118	1	0	0	0	0	0	0	0	0	0	0	119
		834		\$81	2.7%	2	6	9	10	306	84	42	163	45	2	0	0	669
	Total			\$59	1.3%	120	7	9	10	306	84	42	163	45	2	0	0	788
0010	New Scandia Twp	831	10.8%	(\$295)	-12.8%	615	329	0	0	0	0	0	0	0	0	0	0	944
		2144		\$213	9.6%	0	5	5	8	19	17	17	16	77	0	1	0	165
	Total			(\$263)	-11.2%	615	334	5	8	19	17	17	16	77	0	1	0	1,109
0011	Grey Cloud Twp	833	4.9%	\$103	3.5%	5	11	8	16	5	11	6	6	4	9	19	1	101
0014	Stillwater Twp	834	14.2%	\$253	8.8%	4	21	28	41	52	69	72	120	204	87	3	1	702
0017	West Lakeland Twp	834	9.0%	(\$55)	-2.1%	145	234	153	129	163	269	14	0	0	0	0	0	1,107
0100	Afton	200	10.5%	\$597	13.4%	0	0	0	0	0	0	0	0	0	1	0	0	1
		833		\$583	18.0%	0	0	0	0	0	0	1	3	1	2	24	0	31
		834		\$235	7.2%	1	0	2	0	132	230	65	79	191	135	7	0	842
	Total			\$249	7.7%	1	0	2	0	132	230	66	82	192	138	31	0	874
0200	Bayport	834	9.4%	\$32	2.2%	7	83	97	51	59	62	53	145	9	2	1	0	569
0300	Birchwood	624	12.8%	\$117	5.9%	6	27	24	29	32	32	32	125	9	0	3	1	320
0500	Dellwood	832	3.3%	(\$28)	-0.8%	0	1	0	267	8	8	11	11	30	4	0	0	340
0600	Forest Lake	831	9.5%	(\$153)	-8.8%	2,194	751	1,535	202	57	23	18	5	3	1	2	8	4,799
0700	Hugo	624	5.9%	\$35	2.2%	104	162	195	325	303	240	159	128	132	205	9	0	1,962
		831		(\$173)	-7.4%	113	83	113	4	0	0	0	0	0	0	0	0	313
		832		\$325	7.5%	6	6	11	9	19	16	22	16	22	44	5	0	176
		834		\$98	2.7%	5	11	10	23	29	17	8	10	26	14	5	0	158
	Total			\$31	1.5%	228	262	329	361	351	273	189	154	180	263	19	0	2,609
0800	Lake Elmo	622	5.7%	\$45	1.6%	1	2	1	1	364	8	17	25	20	6	0	0	445
		832		\$101	3.2%	0	1	0	1	17	93	2	2	0	3	0	0	119
		834		\$27	1.0%	4	2	0	0	1,145	91	52	49	56	3	0	0	1,402
	Total			\$35	1.1%	5	5	1	2	1,526	192	71	76	76	12	0	0	1,966

Counts of Proposed 2007 Residential Homestead Tax Notices 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%	\$133	7.3%	0	1	4	2	11	14	26	50	2	0	0	0	110
1000	Mahtomedi	832	10.3%	\$165	6.0%	1	4	2	7	7	118	1,691	92	239	29	4	0	2,194
1100	Marine on St Croix	834	10.3%	\$825	26.0%	0	0	0	0	0	0	0	0	0	0	1	245	246
1200	Newport	833	8.0%	\$157	7.6%	2	21	25	67	138	97	99	88	63	57	233	4	894
1300	St Paul Park	833	7.0%	\$165	9.7%	2	6	6	38	115	182	221	191	139	80	273	205	1,458
1500	Stillwater City	834	3.4%	(\$2)	-0.1%	8	3	2	3,706	513	184	157	128	267	60	9	2	5,039
1600	Willernie	832	7.4%	\$57	4.4%	3	23	19	10	17	20	17	9	9	26	17	0	170
1700	Oak Park Heights	834	-0.2%	(\$95)	-4.9%	211	293	139	88	82	40	39	16	36	56	26	0	1,026
1800	St Mary's Point	834	15.0%	\$117	8.0%	1	2	7	7	12	15	15	61	6	0	1	1	128
1900	Lakeland	834	4.1%	\$12	0.6%	5	12	132	123	143	61	29	18	26	58	3	0	610
2000	Lake St Croix Beach	834	5.5%	(\$41)	-2.1%	3	99	82	55	45	32	16	54	8	0	0	0	394
2100	Pine Springs	622	15.0%	\$109	10.7%	0	0	0	0	1	0	0	0	2	1	0	0	4
		832		\$322	12.3%	1	0	2	0	1	7	12	5	40	58	1	1	128
		Total		\$321	12.2%	1	0	2	0	2	7	12	5	42	59	1	1	132
2200	Cottage Grove	200	5.8%	\$83	2.6%	0	7	5	16	28	15	8	12	17	4	0	0	112
		833		\$132	6.1%	41	206	296	759	1,293	1,410	1,501	1,179	766	681	1,086	5	9,223
		Total		\$132	6.1%	41	213	301	775	1,321	1,425	1,509	1,191	783	685	1,086	5	9,335
2500	Woodbury	622	3.8%	(\$9)	-0.4%	11	117	290	400	295	158	72	38	21	72	54	0	1,528
		833		\$131	4.7%	15	251	260	840	2,331	3,127	2,585	1,230	557	360	835	96	12,487
		834		(\$41)	-1.5%	5	309	345	352	319	157	42	15	29	3	1	1	1,578
		Total		\$102	3.8%	31	677	895	1,592	2,945	3,442	2,699	1,283	607	435	890	97	15,593
2600	Oakdale	622	6.1%	(\$8)	-0.4%	63	917	1,563	1,858	1,071	814	561	734	678	45	7	2	8,313
2700	Grant	832	2.9%	\$157	4.5%	2	0	1	3	217	192	76	63	40	18	35	0	647
		834		\$131	3.8%	1	1	0	95	78	145	51	53	40	34	60	0	558
		Total		\$147	4.5%	3	1	1	98	295	337	127	116	80	52	95	0	1,205
7500	Hastings	200	19.7%	\$171	27.4%	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	6	15	32	10	7	14	0	0	93
County Total			5.7%	\$57	2.3%	3,715	4,038	5,433	9,645	9,534	8,170	7,950	5,044	3,958	2,325	2,734	575	63,121

Counts of Proposed 2007 Residential Homestead Tax Notices by Range of Percentage of Increase/Decrease in Total Tax

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By School District:

0200	Hastings	11.2%	\$241	8.7%	5	15	18	40	57	44	57	57	78	144	5	2	522
0622	N St Paul/Oakdale/Mpwd	5.7%	(\$3)	-0.1%	75	1,036	1,854	2,259	1,731	980	650	797	721	124	61	2	10,290
0624	White Bear Lake	5.9%	\$39	2.3%	110	189	219	354	335	272	191	253	141	205	12	1	2,282
0831	Forest Lake	9.6%	(\$191)	-9.8%	3,040	1,164	1,648	206	57	23	18	5	3	1	2	8	6,175
0832	Mahtomedi	10.3%	\$156	5.9%	13	36	36	304	292	469	1,863	208	387	196	62	1	3,867
0833	South Washington Co	4.8%	\$135	5.4%	65	495	595	1,720	3,882	4,828	4,416	2,697	1,530	1,190	2,474	311	24,203
0834	Stillwater	5.3%	\$11	0.3%	407	1,098	1,058	4,754	3,161	1,537	738	1,011	1,021	465	117	250	15,617
2144	Chisago Lakes	14.6%	\$213	9.6%	0	5	5	8	19	17	17	16	77	0	1	0	165
County Total		5.7%	\$57	2.3%	3,715	4,038	5,433	9,645	9,534	8,170	7,950	5,044	3,958	2,325	2,734	575	63,121

Percent of Total: 5.9% 6.4% 8.6% 15.3% 15.1% 12.9% 12.6% 8.0% 6.3% 3.7% 4.3% 0.9% 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 2007

Limited Market Value

- 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
- Approximately 20,000 parcels are receiving a value reduction for limited market value for taxes payable in 2007. 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 Proposed 2007 By Taxing District Type

Significant changes from Pay 2006 to Proposed 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>
Marine on St Croix	65.3%	61.9%
Grant	27.9%	26.4%
Forest Lake	20.9%	15.7%
Baytown Township	16.8%	15.5%
West Lakeland Township	-83.7%	-87.7%

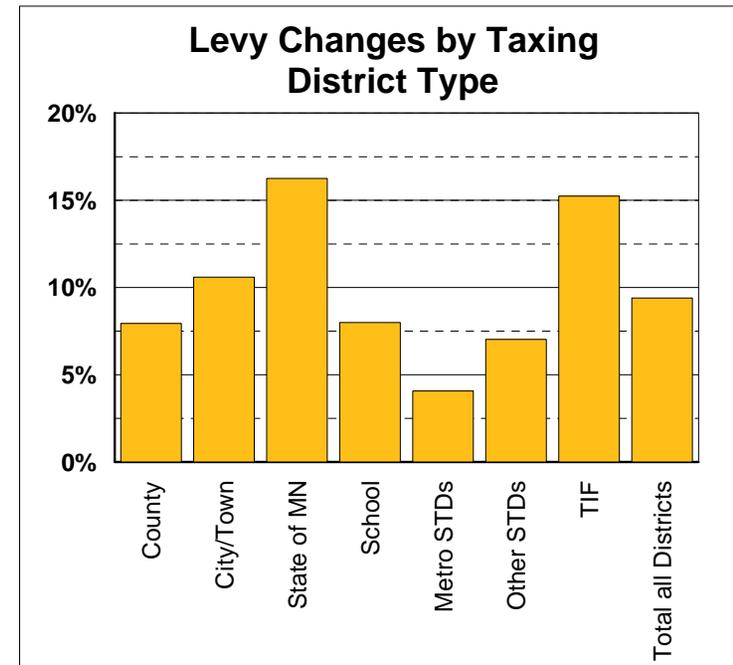
School Taxes

- Districts with referenda on the general election ballot include Maplewood, White Bear Lake, Forest Lake and Stillwater. These referenda are not included on the proposed tax notices. The proposed school portion of property taxes in these districts is essentially flat, with the exception of Forest Lake where a 37% levy reduction translates into a median 46% reduction in school taxes.
- 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 10% range. This includes the following districts: Hastings, Chisago Lakes, Mahtomedi, South Washington County.

Other Special Taxing Districts

- The following watershed districts had double-digit levy increases:

Brown's Creek WS	66% increase
South Washington WS	84% 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.



State Taxes

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

Tax Increment Financing (TIF)

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

Washington County Taxable Property Values

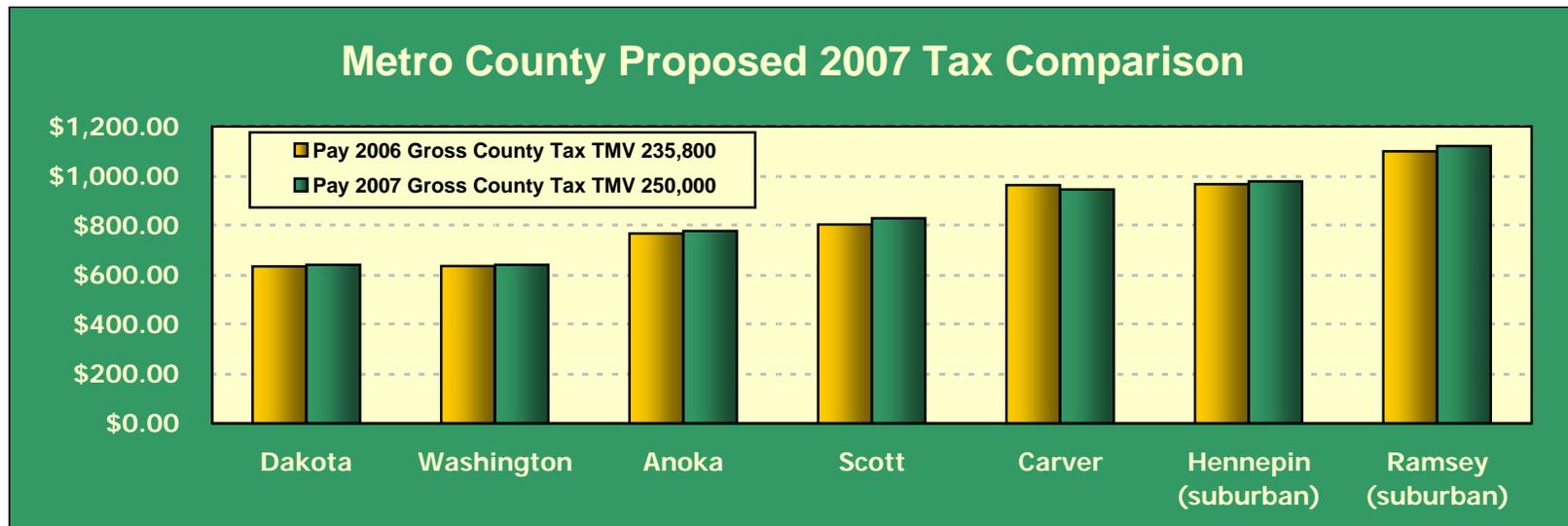
5 Year Comparison

TYPE OF VALUE	Payable 2003	% Chg	Payable 2004	% Chg	Payable 2005	% Chg	Payable 2006	% Chg	Proposed 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%	28,230,857,500	11.4%	59.6%
<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%	(10,346,500)	-10.3%	-11.9%
Plat Deferral	(34,000,000)	-24.8%	(73,498,600)	116.2%	(146,325,200)	99.1%	(105,183,300)	-28.1%	(111,523,300)	6.0%	228.0%
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%	(1,375,236,600)	2.7%	-13.2%
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%	26,733,751,100	11.9%	66.5%
New Construction-House/Garage	457,580,100	-1.2%	416,256,500	-9.0%	474,728,300	14.0%	618,302,800	30.2%	734,710,000	18.8%	60.6%
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>165,572,300</u>	<u>71.1%</u>	123.2%
Total New Construction	531,746,300	-2.0%	495,006,000	-6.9%	553,877,300	11.9%	715,072,700	29.1%	900,282,300	25.9%	69.3%
% Increase due to new construction		3.8%		3.1%		3.0%		3.4%		3.8%	
% increase due to inflation/other		10.3%		10.6%		12.5%		9.9%		8.1%	
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%	26,202,673,151	12.0%	66.7%
TOTAL NET TAX CAPACITY	181,596,850	13.2%	204,977,899	12.9%	235,738,004	15.0%	265,026,228	12.4%	299,522,537	13.0%	64.9%
<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%	(8,180,906)	17.4%	29.9%
Powerline	(8,631)	-40.2%	(10,497)	21.6%	(10,271)	-2.2%	(10,283)	0.1%	(10,588)	3.0%	22.7%
Fiscal Disparity Contribution	(12,420,848)	18.1%	(13,680,464)	10.1%	(15,183,794)	11.0%	(16,688,128)	9.9%	(17,107,443)	2.5%	37.7%
LOCAL TAXABLE VALUE	162,871,426	13.1%	184,617,719	13.4%	213,823,251	15.8%	241,361,111	12.9%	274,223,600	13.6%	68.4%
<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%	22,437,047	13.1%	35.5%
TOTAL TAXABLE VALUE	179,428,265	12.9%	202,239,225	12.7%	232,340,014	14.9%	261,191,469	12.4%	296,660,647	13.6%	65.3%
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%	5,329,604	69.6%	28.9%
% of Total Taxable Value	2.3%		1.9%		1.4%		1.2%		1.8%		
County Tax Rate (with Library)	33.303%	-3.2%	31.201%	-6.3%	28.599%	-8.3%	26.968%	-5.7%	25.651%	-4.9%	-23.0%

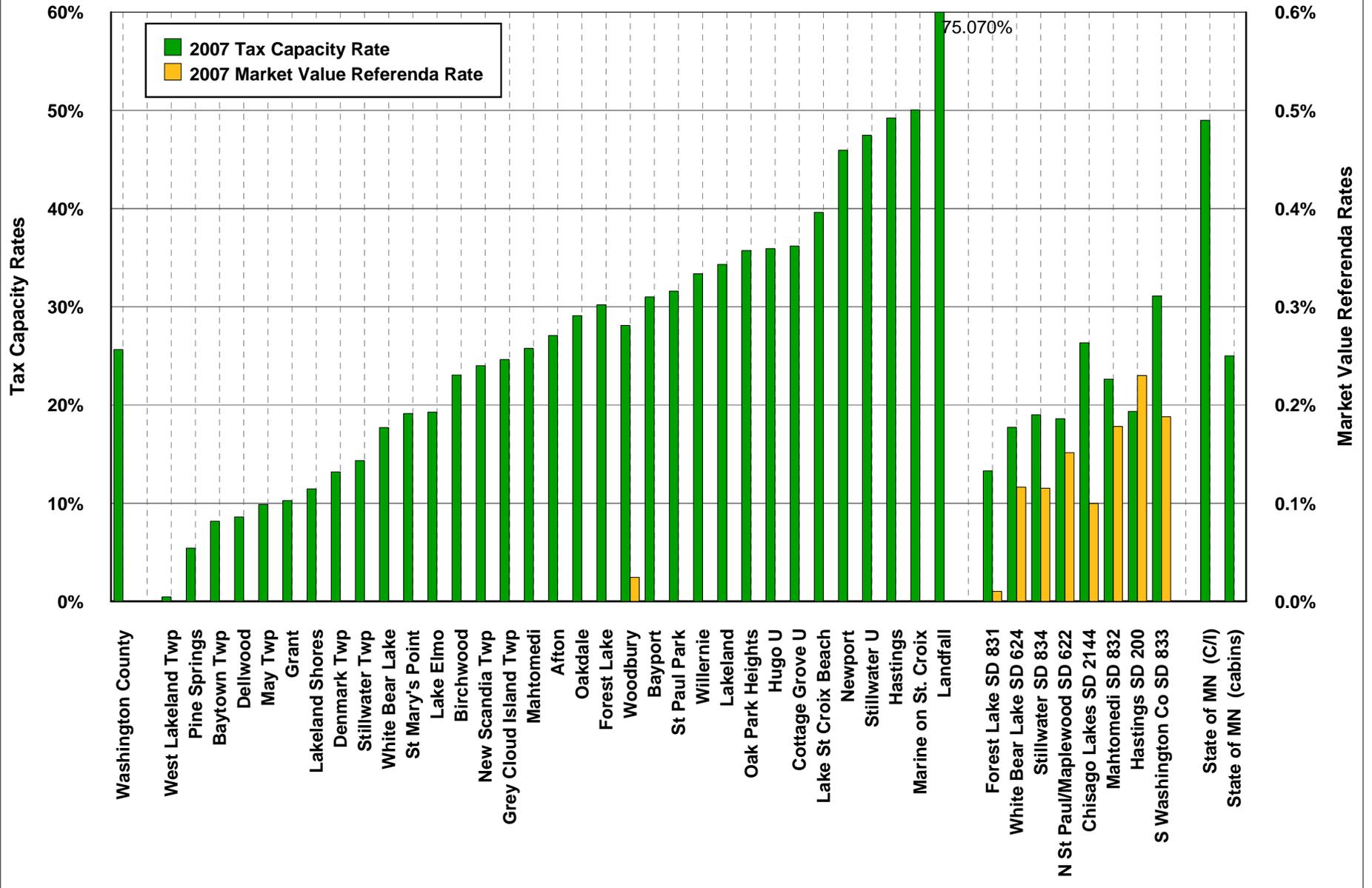
NOTE: - The "Local Taxable Value" is the value used in the determination of the local tax rate.
- The "Total Taxable Value" is the County's total tax base, which factors in the portion of the levy that is funded by the fiscal disparity pool.

Metro County Tax Comparison

County:	Tax Capacity Rate			Referendum Tax Rate			Gross County Tax		
	2006	2007	% chg	2006	2007	% chg	2006	2007	% chg
	based on Taxable Market Value:						235,800	250,000	
Dakota	26.318%	25.126%	-4.5%	0.00592%	0.00516%	-12.8%	\$634.54	\$641.05	1.0%
Washington	26.968%	25.651%	-4.9%	0.00000%	0.00000%		\$635.91	\$641.28	0.8%
Anoka	32.543%	31.073%	-4.5%	0.00000%	0.00000%		\$767.36	\$776.83	1.2%
Scott	34.107%	33.129%	-2.9%	0.00000%	0.00000%		\$804.24	\$828.23	3.0%
Carver	40.836%	37.809%	-7.4%	0.00000%	0.00000%		\$962.91	\$945.23	-1.8%
Hennepin (suburban)	41.016%	39.129%	-4.6%	0.00000%	0.00000%		\$967.16	\$978.23	1.1%
Ramsey (suburban)	46.623%	44.825%	-3.9%	0.00000%	0.00000%		\$1,099.37	\$1,120.63	1.9%



Proposed 2007 Tax Rates

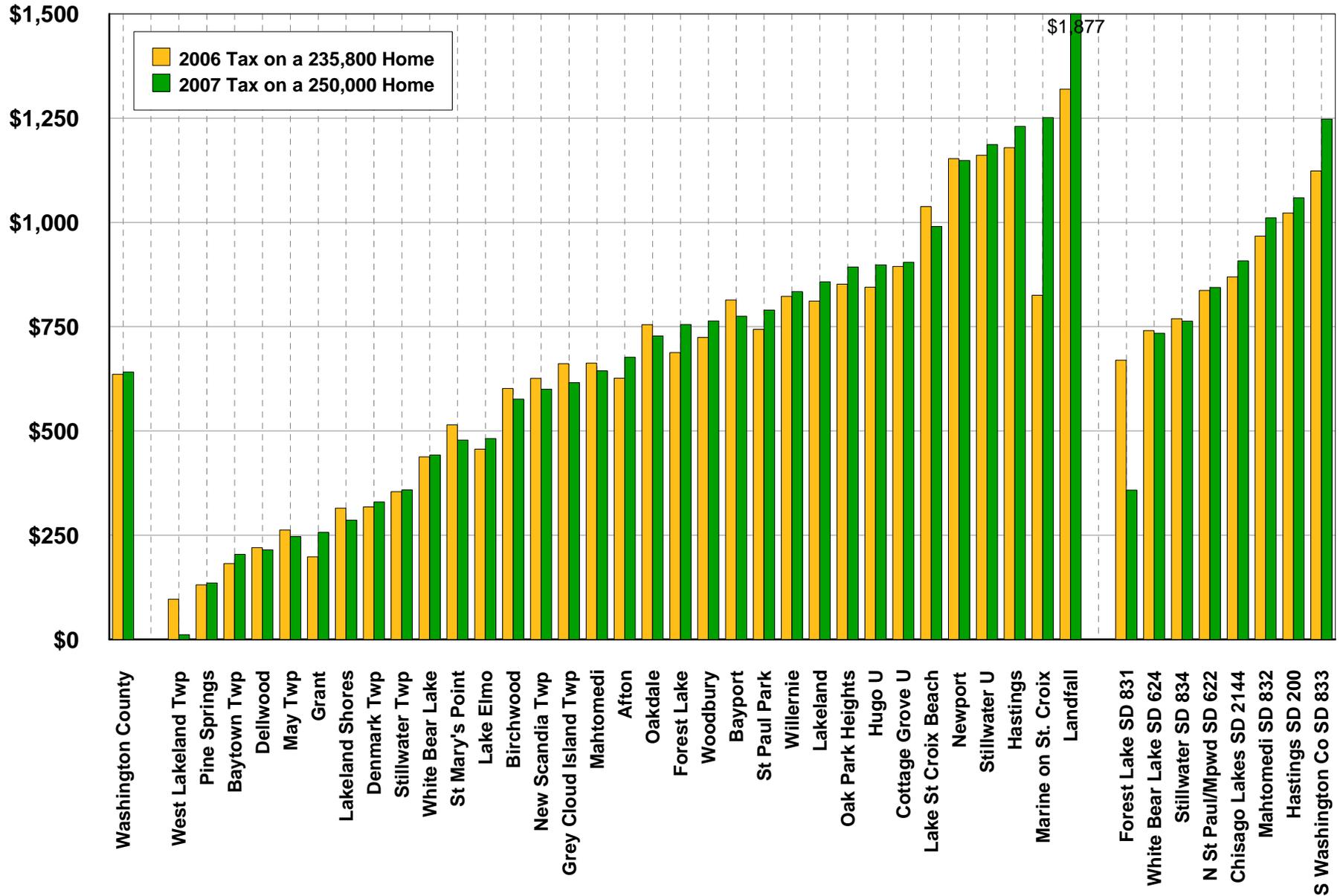


Pay 2006 vs. Proposed 2007 Tax Rates

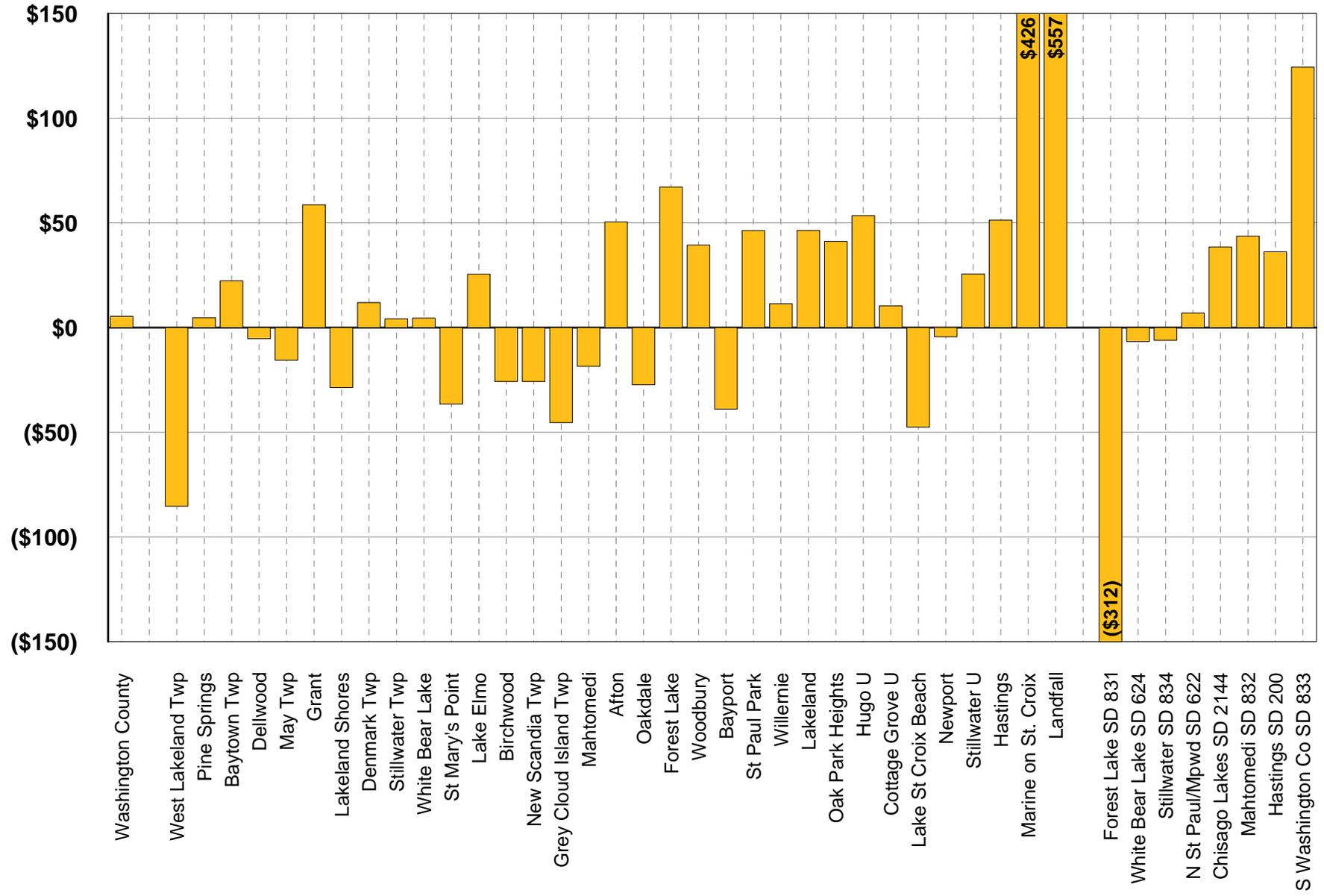
Taxing District	Pay 2006 Rate	Pay 2007 Rate	% Chg
Towns: Baytown Twp	7.718%	8.173%	5.9%
Denmark Twp	13.477%	13.189%	-2.1%
Grey Cloud Island Twp	28.045%	24.637%	-12.2%
May Twp	11.129%	9.873%	-11.3%
New Scandia Twp	26.550%	24.014%	-9.6%
Stillwater Twp	15.029%	14.343%	-4.6%
West Lakeland Twp	4.100%	0.458%	-88.8%
Cities: Afton	26.571%	27.080%	1.9%
Bayport	34.524%	31.007%	-10.2%
Birchwood	25.531%	23.053%	-9.7%
Cottage Grove U	37.924%	36.188%	-4.6%
Dellwood	9.342%	8.599%	-8.0%
Forest Lake	29.178%	30.206%	3.5%
Grant	8.408%	10.277%	22.2%
Hastings	50.010%	49.223%	-1.6%
Hugo U	35.826%	35.931%	0.3%
Lake Elmo	19.351%	19.272%	-0.4%
Lake St Croix Beach	44.018%	39.616%	-10.0%
Lakeland	34.410%	34.312%	-0.3%
Lakeland Shores	13.360%	11.456%	-14.3%
Landfall	55.962%	75.070%	34.1%
Mahtomedi	28.101%	25.765%	-8.3%
Marine on St. Croix	35.005%	50.057%	43.0%
Newport	48.896%	45.943%	-6.0%
Oak Park Heights	36.136%	35.731%	-1.1%
Oakdale	32.014%	29.103%	-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%	31.597%	0.2%
Stillwater U	49.243%	47.471%	-3.6%
White Bear Lake	18.575%	17.701%	-4.7%
Willernie	34.891%	33.366%	-4.4%
Woodbury	29.018%	28.097%	-3.2%
Woodbury MVR:	0.01696%	0.02450%	44.5%

Taxing District	Pay 2006 Rate	Pay 2007 Rate	% Chg
County: County without Library	24.770%	23.514%	-5.1%
County with Library	26.968%	25.651%	-4.9%
County RRA	0.089%	0.082%	-7.9%
County HRA	0.991%	0.933%	-5.9%
Schools: SD 200 Hastings	18.683%	19.354%	3.6%
SD 200 Hastings MVR:	0.24688%	0.23003%	-6.8%
SD 622 N St Paul/Mpwd	20.726%	18.609%	-10.2%
SD 622 N St Paul/Mpwd MVR:	0.14770%	0.15150%	2.6%
SD 624 White Bear Lake	17.785%	17.731%	-0.3%
SD 624 White Bear Lake MVR:	0.13633%	0.11638%	-14.6%
SD 831 Forest Lake	14.060%	13.297%	-5.4%
SD 831 Forest Lake MVR:	0.14346%	0.01027%	-92.8%
SD 832 Mahtomedi	23.009%	22.628%	-1.7%
SD 832 Mahtomedi MVR:	0.18017%	0.17817%	-1.1%
SD 833 S Washington Co	27.460%	31.096%	13.2%
SD 833 S Washington Co MVR:	0.20180%	0.18814%	-6.8%
SD 834 Stillwater	19.405%	18.997%	-2.1%
SD 834 Stillwater MVR:	0.13216%	0.11527%	-12.8%
SD 2144 Chisago Lakes	27.228%	26.341%	-3.3%
SD 2144 Chisago Lakes MVR:	0.09643%	0.09977%	3.5%
Intermediate SD 916	0.066%	0.000%	-100.0%
Other: Brown's Creek WS	3.084%	4.578%	48.4%
Carnelian Marine WS	4.408%	4.026%	-8.7%
Comfort Lake WS	1.713%	1.258%	-26.6%
R-W Metro WS	2.455%	2.172%	-11.5%
Rice Creek WS	1.794%	1.310%	-27.0%
South Washington WS	0.596%	1.026%	72.1%
Valley Branch WS	1.743%	1.341%	-23.1%
Hastings HRA	1.216%	1.182%	-2.8%
Woodbury EDA	0.495%	0.000%	-100.0%
Metropolitan Council	0.853%	0.868%	1.8%
Met Council Transit	1.505%	1.231%	-18.2%
Met Mosquito Control	0.494%	0.479%	-3.0%
State of MN (C/I)	50.827%	49.000%	-3.6%
State of MN (cabins)	28.385%	25.000%	-11.9%
Fiscal Disparities (C/I)	121.802%	119.530%	-1.9%

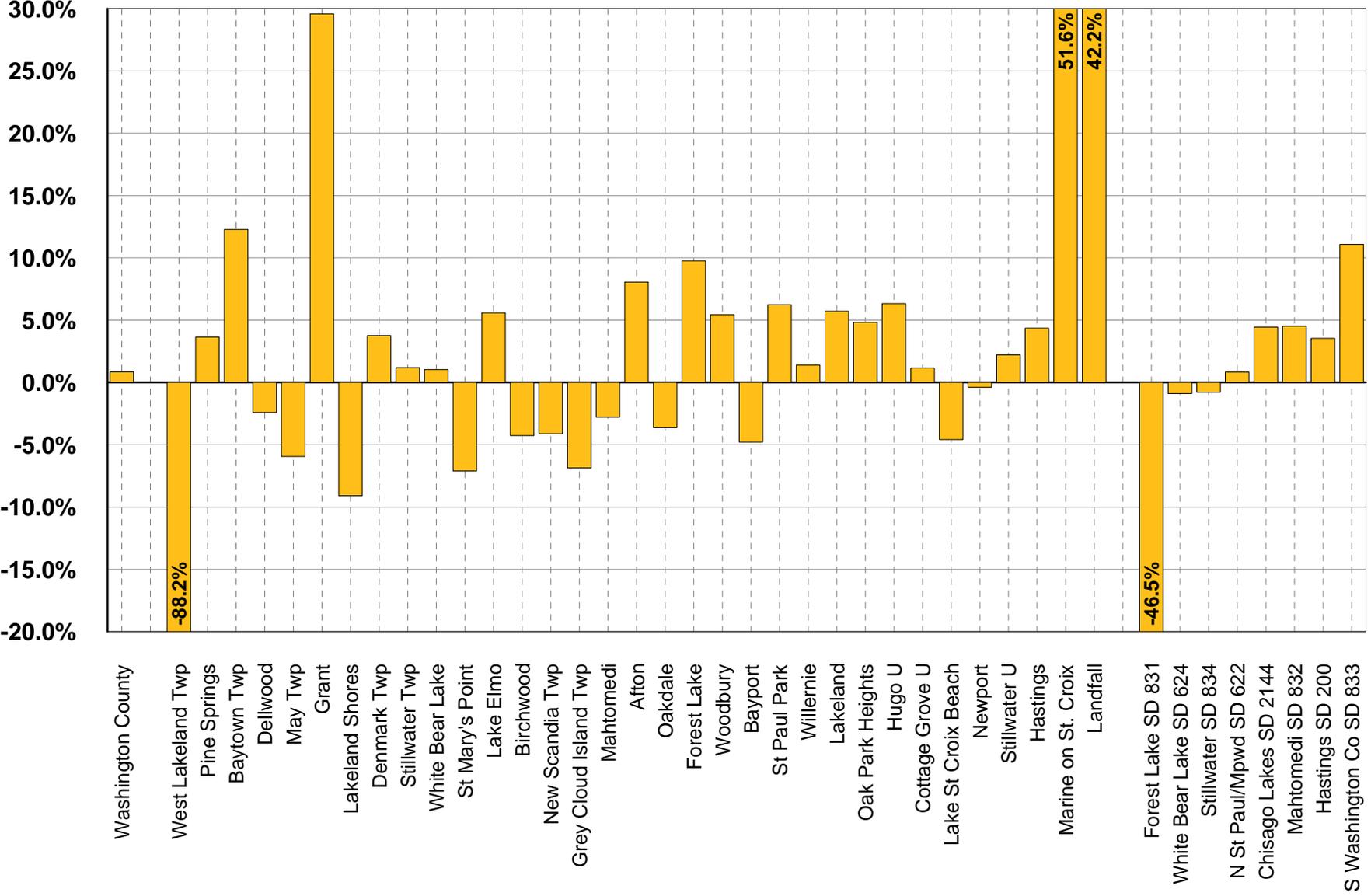
Taxing District Portion of Gross Tax Pay 2006 vs. Proposed 2007



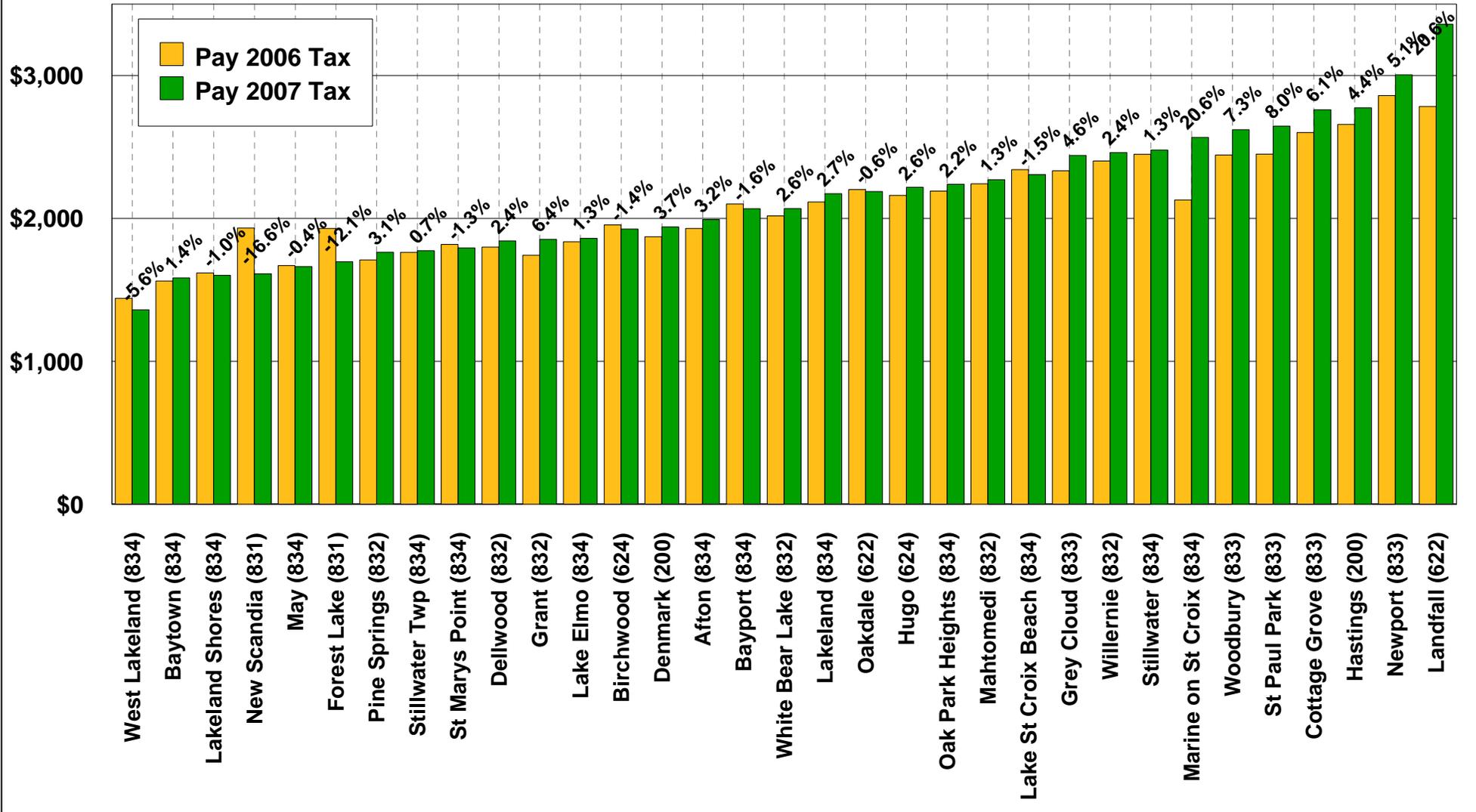
Dollar Change in Taxing District Portion of Gross Tax Pay 2006 vs. Proposed 2007



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



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



PAYABLE 2006 vs. PROPOSED 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:				
						94,300	141,500	188,700	235,800	471,700	100,000	150,000	200,000	250,000	500,000	100,000	150,000	200,000	250,000	500,000
Afton	834	75.437%	0.13216%	74.090%	0.11527%	\$548	\$1,009	\$1,469	\$1,931	\$4,181	\$574	\$1,047	\$1,521	\$1,993	\$4,281	4.6	3.7	3.5	3.2	2.4
Bayport	834	82.697%	0.13216%	77.111%	0.11527%	617	1,112	1,606	2,102	4,524	604	1,093	1,581	2,069	4,432	-2.2	-1.7	-1.6	-1.6	-2.0
Birchwood	624 38	76.076%	0.13633%	71.338%	0.11638%	558	1,024	1,490	1,955	4,232	547	1,008	1,468	1,927	4,149	-2.1	-1.6	-1.5	-1.4	-2.0
Cottage Grove	833 14	96.946%	0.20180%	97.554%	0.18814%	816	1,413	2,007	2,602	5,525	882	1,508	2,135	2,762	5,819	8.0	6.7	6.3	6.1	5.3
Dellwood	832 38	65.111%	0.18017%	61.781%	0.17817%	496	931	1,366	1,800	3,921	514	957	1,400	1,843	3,980	3.5	2.8	2.4	2.4	1.5
Forest Lake	831 71	74.346%	0.14346%	72.774%	0.01027%	548	1,010	1,471	1,931	4,184	456	870	1,284	1,698	3,690	-16.9	-13.9	-12.8	-12.1	-11.8
Grant	832 38	62.672%	0.18017%	62.228%	0.17817%	473	897	1,320	1,743	3,806	518	963	1,409	1,854	4,002	9.3	7.3	6.7	6.4	5.1
Hastings	200	94.849%	0.24688%	93.862%	0.23003%	839	1,446	2,053	2,659	5,639	887	1,516	2,145	2,775	5,843	5.6	4.8	4.4	4.4	3.6
Hugo	624 38	84.866%	0.13633%	82.985%	0.11638%	641	1,149	1,655	2,162	4,646	664	1,183	1,701	2,219	4,731	3.4	2.9	2.7	2.6	1.8
Lake Elmo	834 54	71.465%	0.13216%	68.854%	0.11527%	511	953	1,395	1,837	3,994	522	969	1,416	1,862	4,019	2.0	1.6	1.4	1.3	0.6
Lake St Croix Beach	834	92.884%	0.13216%	86.626%	0.11527%	713	1,256	1,799	2,342	5,004	699	1,235	1,772	2,307	4,907	-2.1	-1.7	-1.5	-1.5	-1.9
Lakeland	834	83.276%	0.13216%	81.322%	0.11527%	622	1,120	1,617	2,116	4,551	646	1,156	1,665	2,174	4,642	3.7	3.2	2.9	2.7	2.0
Lakeland Shores	834	62.226%	0.13216%	58.466%	0.11527%	424	822	1,220	1,619	3,558	418	813	1,208	1,603	3,499	-1.6	-1.1	-1.1	-1.0	-1.7
Landfall	622 34	110.109%	0.14770%	125.095%	0.15150%	889	1,522	2,154	2,784	5,891	1,121	1,866	2,613	3,359	7,013	26.0	22.6	21.3	20.6	19.0
Mahtomedi	832 38	83.870%	0.18017%	78.947%	0.17817%	673	1,197	1,720	2,243	4,806	685	1,214	1,743	2,272	4,838	1.7	1.4	1.3	1.3	0.7
Marine on St Croix	834	83.871%	0.13216%	97.067%	0.11527%	628	1,129	1,629	2,130	4,579	804	1,392	1,980	2,568	5,429	27.9	23.3	21.5	20.6	18.6
Newport	833	107.918%	0.20180%	107.309%	0.18814%	920	1,568	2,214	2,861	6,042	979	1,655	2,330	3,006	6,306	6.3	5.5	5.2	5.1	4.4
Oak Park Heights	834	86.507%	0.13216%	83.972%	0.11527%	653	1,166	1,678	2,192	4,704	673	1,196	1,718	2,240	4,775	2.9	2.5	2.3	2.2	1.5
Oakdale	622 54	85.449%	0.14770%	78.297%	0.15150%	657	1,173	1,688	2,203	4,728	653	1,164	1,677	2,189	4,673	-0.7	-0.8	-0.7	-0.6	-1.2
Pine Springs	832 54	61.269%	0.18017%	58.639%	0.17817%	460	877	1,293	1,710	3,740	482	910	1,337	1,764	3,823	4.6	3.7	3.3	3.1	2.2
St Marys Point	834	70.699%	0.13216%	66.142%	0.11527%	504	942	1,380	1,819	3,958	494	928	1,362	1,795	3,883	-2.2	-1.5	-1.4	-1.3	-1.9
St Paul Park	833	90.556%	0.20180%	92.963%	0.18814%	756	1,322	1,887	2,451	5,224	836	1,439	2,043	2,647	5,589	10.5	8.8	8.2	8.0	7.0
Stillwater	834	97.416%	0.13216%	93.575%	0.11527%	756	1,320	1,884	2,449	5,218	769	1,340	1,911	2,480	5,255	1.6	1.5	1.4	1.3	0.7
White Bear Lake	832 38	74.344%	0.18017%	70.883%	0.17817%	583	1,062	1,540	2,018	4,357	605	1,093	1,582	2,070	4,435	3.6	2.9	2.7	2.6	1.8
Willernie	832 38	90.660%	0.18017%	86.548%	0.17817%	737	1,293	1,848	2,403	5,126	761	1,328	1,895	2,462	5,218	3.1	2.7	2.5	2.4	1.8
Woodbury	833 14	88.535%	0.21876%	89.463%	0.21264%	753	1,318	1,881	2,444	5,208	826	1,424	2,022	2,622	5,536	9.6	8.0	7.5	7.3	6.3
Baytown	834 54	59.832%	0.13216%	57.755%	0.11527%	401	789	1,175	1,563	3,445	411	802	1,194	1,585	3,464	2.3	1.6	1.5	1.4	0.6
Denmark	200	61.555%	0.24688%	60.556%	0.23003%	525	975	1,425	1,873	4,069	554	1,016	1,479	1,942	4,178	5.4	4.2	3.7	3.7	2.7
Grey Cloud	833	85.562%	0.20180%	84.772%	0.18814%	709	1,252	1,793	2,334	4,988	754	1,317	1,879	2,442	5,180	6.2	5.2	4.7	4.6	3.8
May	834 10	64.403%	0.13216%	60.909%	0.11527%	444	853	1,261	1,671	3,661	442	850	1,257	1,664	3,621	-0.6	-0.4	-0.4	-0.4	-1.1
New Scandia	831 10	74.413%	0.14346%	69.350%	0.01027%	549	1,011	1,472	1,933	4,187	422	818	1,216	1,613	3,519	-23.3	-19.1	-17.4	-16.6	-16.0
Stillwater Twp	834 10	68.303%	0.13216%	65.379%	0.11527%	481	908	1,335	1,763	3,845	487	917	1,347	1,775	3,845	1.1	1.0	0.8	0.7	0.0
West Lakeland	834 54	54.709%	0.13216%	48.809%	0.11527%	353	716	1,078	1,442	3,204	321	668	1,015	1,361	3,016	-9.3	-6.8	-5.9	-5.6	-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. PROPOSED 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:				
						94,300	141,500	188,700	235,800	471,700	100,000	150,000	200,000	250,000	500,000	100,000	150,000	200,000	250,000	500,000
County w/o Library		24.770%		23.514%		\$142	\$272	\$402	\$533	\$1,167	\$146	\$278	\$409	\$541	\$1,175	2.7	2.3	1.8	1.6	0.7
County w/Library		26.968%		25.651%		162	304	444	585	1,271	168	310	452	594	1,282	3.6	2.1	1.8	1.6	0.9
Afton		26.571%		27.080%		\$150	\$290	\$430	\$571	\$1,252	\$168	\$319	\$472	\$623	\$1,353	12.3	10.2	9.9	9.2	8.1
Bayport		34.524%		31.007%		206	387	566	747	1,627	197	370	543	716	1,549	-4.5	-4.4	-4.1	-4.2	-4.8
Birchwood		25.531%		23.053%		144	279	414	548	1,203	140	269	399	529	1,152	-3.1	-3.4	-3.6	-3.6	-4.2
Cottage Grove		37.924%		36.188%		245	441	637	831	1,788	257	455	653	850	1,808	4.9	3.2	2.5	2.3	1.1
Dellwood		9.342%		8.599%		47	97	147	197	441	47	96	145	195	430	0.1	-0.9	-1.1	-1.3	-2.5
Forest Lake		29.178%		30.206%		162	317	471	625	1,375	185	355	524	694	1,509	14.2	11.9	11.2	11.0	9.7
Grant		8.408%		10.277%		40	86	132	177	397	56	115	174	233	514	39.8	33.4	32.3	31.8	29.5
Hastings		50.010%		49.223%		320	579	837	1,095	2,358	344	614	883	1,154	2,460	7.5	6.0	5.5	5.4	4.3
Hugo		35.826%		35.931%		216	404	590	777	1,689	237	436	636	834	1,796	9.5	8.1	7.7	7.3	6.3
Lake Elmo		19.351%		19.272%		104	208	310	413	912	114	223	331	441	963	9.7	7.2	6.8	6.8	5.6
Lake St Croix Beach		44.018%		39.616%		279	507	735	962	2,075	267	486	704	923	1,980	-4.1	-4.2	-4.2	-4.1	-4.6
Lakeland		34.410%		34.312%		205	386	565	745	1,622	224	415	605	796	1,715	9.3	7.6	7.1	6.9	5.7
Lakeland Shores		13.360%		11.456%		64	136	208	281	630	60	126	191	257	573	-6.9	-7.9	-8.2	-8.4	-9.0
Landfall		55.962%		75.070%		382	667	953	1,239	2,639	582	984	1,386	1,789	3,753	52.4	47.4	45.4	44.4	42.2
Mahtomedi		28.101%		25.765%		169	316	462	609	1,325	166	309	452	596	1,287	-1.5	-2.3	-2.1	-2.2	-2.9
Marine on St Croix		35.005%		50.057%		210	393	576	758	1,650	356	629	902	1,175	2,502	69.5	60.1	56.5	55.0	51.6
Newport		48.896%		45.943%		331	581	831	1,081	2,305	338	588	837	1,086	2,296	2.3	1.1	0.7	0.5	-0.4
Oak Park Heights		36.136%		35.731%		221	409	597	785	1,704	237	435	633	830	1,786	7.4	6.5	6.0	5.8	4.8
Oakdale		32.014%		29.103%		194	361	528	695	1,509	186	349	511	673	1,454	-4.1	-3.4	-3.3	-3.1	-3.6
Pine Springs		5.551%		5.426%		26	57	87	117	262	28	59	91	122	271	7.7	4.0	5.3	5.1	3.4
St Marys Point		21.833%		19.132%		117	233	349	466	1,029	109	218	327	435	956	-6.5	-6.4	-6.3	-6.5	-7.1
St Paul Park		31.534%		31.597%		197	361	524	688	1,486	220	393	567	740	1,579	11.9	9.1	8.1	7.5	6.3
Stillwater		49.243%		47.471%		318	573	826	1,080	2,322	332	592	852	1,112	2,373	4.2	3.2	3.1	3.0	2.2
White Bear Lake		18.575%		17.701%		103	202	300	398	876	107	207	306	406	885	3.4	2.5	1.9	2.1	1.0
Willernie		34.891%		33.366%		218	400	580	761	1,645	225	409	593	777	1,667	3.3	2.2	2.3	2.1	1.3
Woodbury		29.018%	0.01696%	28.097%	0.02450%	196	355	513	672	1,448	217	384	551	717	1,527	11.2	8.1	7.3	6.7	5.5
Baytown		7.718%		8.173%		36	77	120	161	364	42	89	136	183	409	17.4	15.6	13.4	13.5	12.4
Denmark		13.477%		13.189%		64	137	210	283	636	71	146	222	298	659	10.4	6.6	6.0	5.3	3.6
Grey Cloud		28.045%		24.637%		170	317	462	609	1,322	164	301	437	573	1,231	-3.3	-4.9	-5.5	-5.8	-6.9
May		11.129%		9.873%		55	115	175	234	525	53	110	166	223	494	-3.5	-4.4	-5.2	-4.8	-5.9
New Scandia		26.550%		24.014%		147	289	429	569	1,251	142	278	414	549	1,200	-3.3	-3.7	-3.5	-3.5	-4.1
Stillwater Twp		15.029%		14.343%		79	159	239	319	709	81	163	245	327	717	3.2	2.5	2.3	2.5	1.1
West Lakeland		4.100%		0.458%		17	40	62	85	193	2	5	7	10	23	-86.5	-87.9	-88.3	-88.7	-88.1
SD 200 (Hastings)		18.683%	0.24688%	19.354%	0.23003%	\$322	\$539	\$757	\$974	\$2,045	\$334	\$559	\$786	\$1,012	\$2,117	3.8	3.8	3.7	3.9	3.5
SD 622 (N St Paul/Mpwd) 916		20.792%	0.14770%	18.609%	0.15150%	265	443	622	799	1,678	271	450	629	809	1,688	2.3	1.4	1.2	1.3	0.6
SD 624 (White Bear Lk) 916		17.851%	0.13633%	17.731%	0.11638%	236	394	551	708	1,485	233	390	547	703	1,469	-1.6	-1.0	-0.8	-0.8	-1.1
SD 831 (Forest Lake)		14.060%	0.14346%	13.297%	0.01027%	214	356	498	640	1,340	91	171	252	331	716	-57.2	-52.0	-49.4	-48.2	-46.6
SD 832 (Mahtomedi) 916		23.075%	0.18017%	22.628%	0.17817%	309	515	719	925	1,937	323	538	754	969	2,021	4.7	4.6	4.8	4.7	4.3
SD 833 (S Wash Co) 916		27.526%	0.20180%	31.096%	0.18814%	360	599	837	1,075	2,249	401	666	931	1,196	2,495	11.2	11.2	11.3	11.2	10.9
SD 834 (Stillwater) 916		19.471%	0.13216%	18.997%	0.11527%	251	414	575	739	1,541	248	410	572	733	1,526	-1.5	-1.0	-0.6	-0.8	-1.0
SD 2144 (Chisago Lakes)		27.228%	0.09643%	26.341%	0.09977%	256	442	631	818	1,738	270	467	663	859	1,815	5.5	5.5	5.2	5.1	4.4