



**Department of  
Property Records and  
Taxpayer Services**

**County Board Workshop  
on  
Taxes Payable in 2010**

**April 20, 2010**

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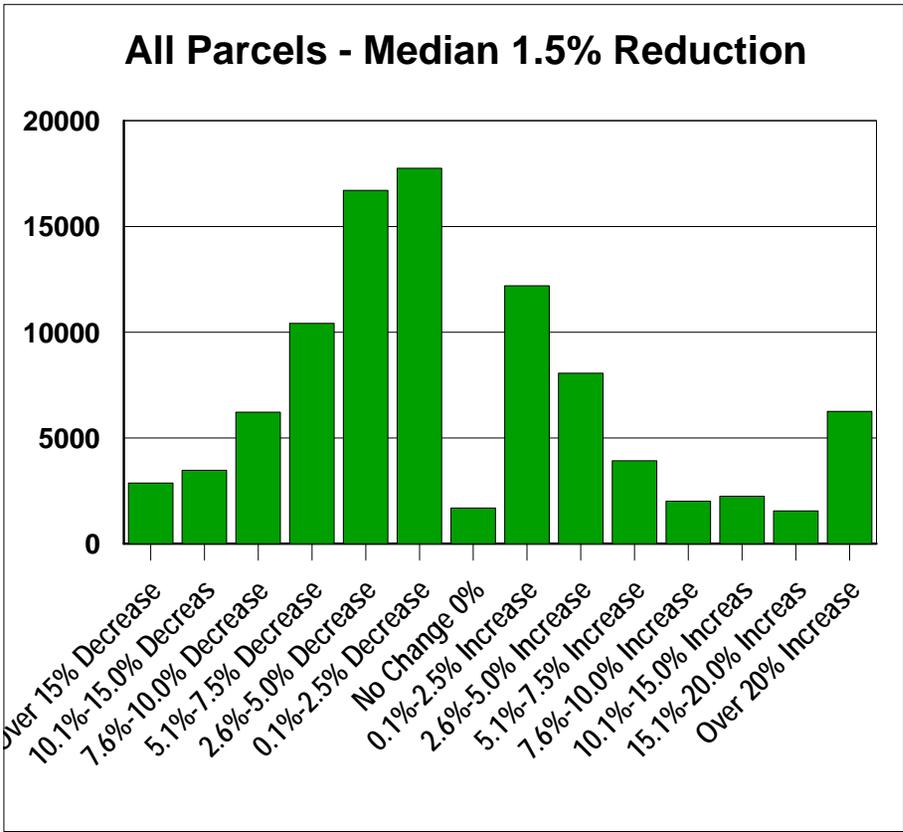
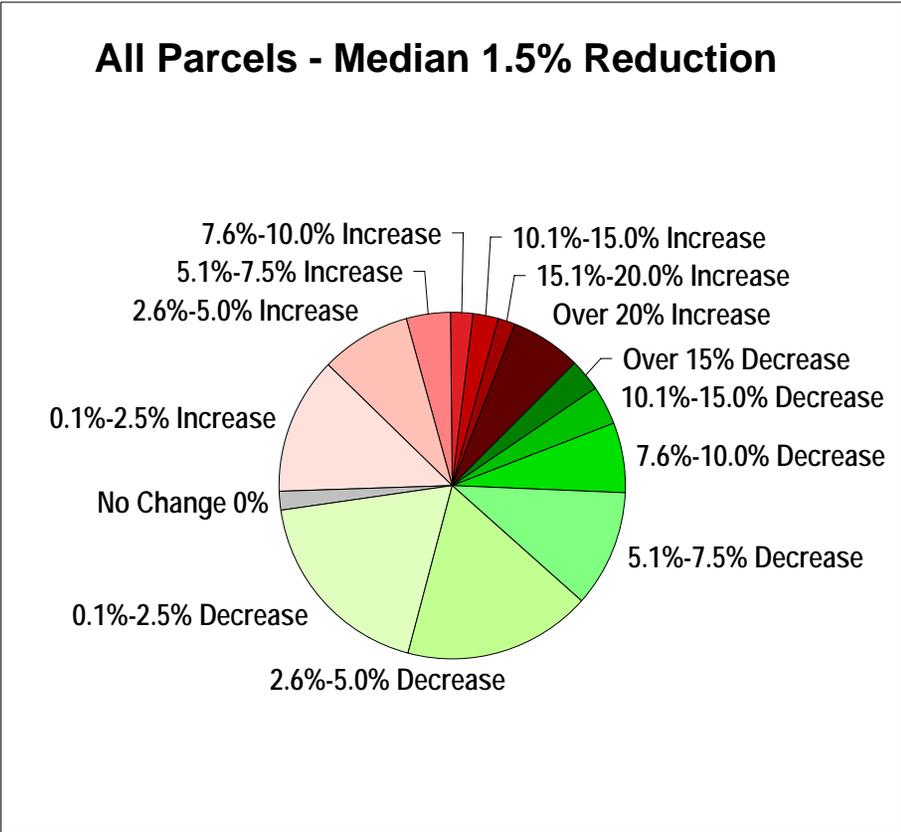
# Taxes Payable in 2010

- 96,277 Property Tax Statements were mailed.
- The total amount billed of **\$353.0 million** is an increase of 1.9% over 2009. The 2009 amount of \$346.4 million was a 5.1% increase over the \$329.7 million billed in 2008.
- The final 2010 amount billed is a \$1.5 million reduction from the proposed 2010 amount of \$354.5 million.

## What are taxpayers seeing on their tax statements?

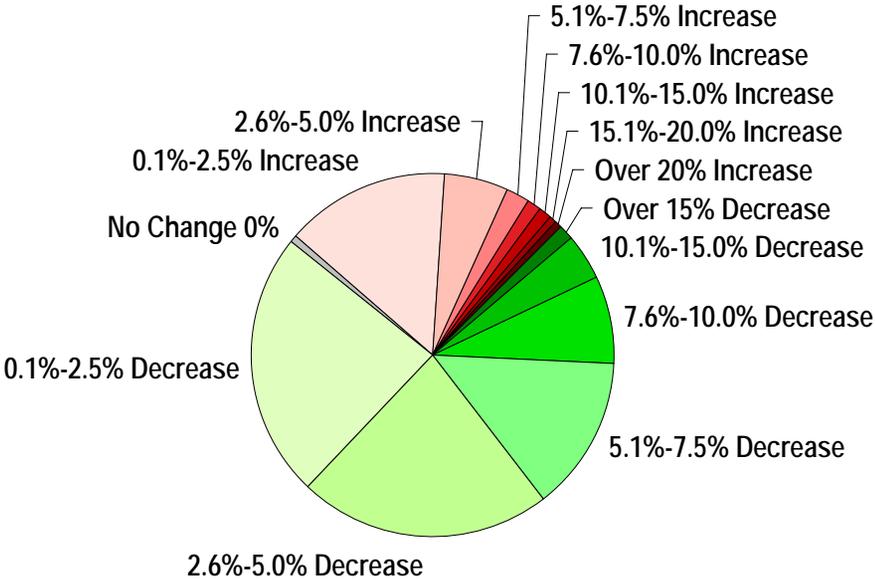
- **All Parcels**
  - Median Value change – 6.2% reduction (varies by municipality)
  - Median Total Tax change – 1.5% reduction
- **Residential Homestead Parcels**
  - Median Value change – 6.9% reduction (varies by municipality)
  - Median Total Tax change – 2.5% reduction
  - Estimated Median County Tax change – 1.9% reduction

# Pay 2010 Tax Statements Counts by Range of Tax Change

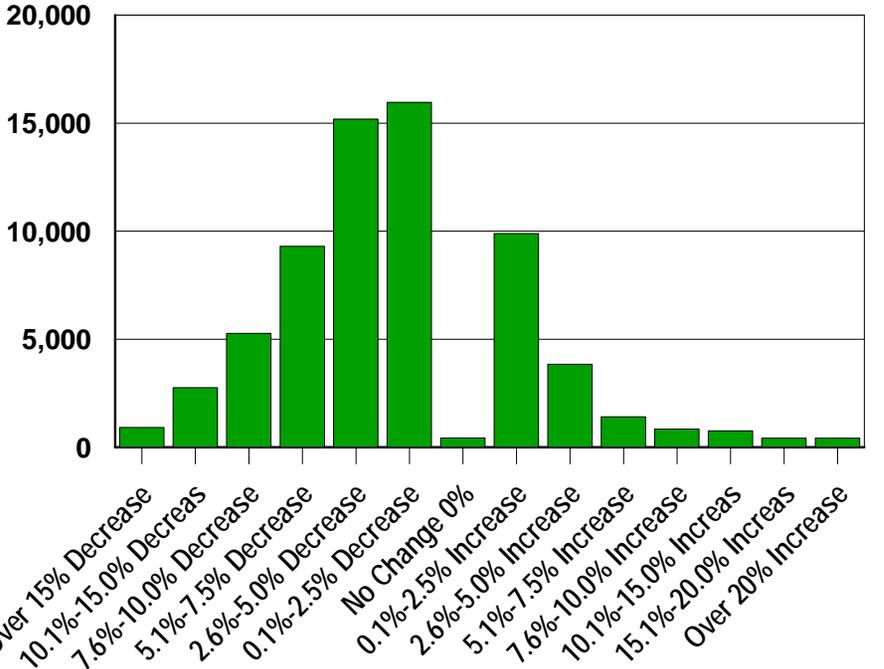


# Pay 2010 Tax Statements Counts by Range of Tax Change

**Res Homestead Parcels - Median 2.5% Reduction**

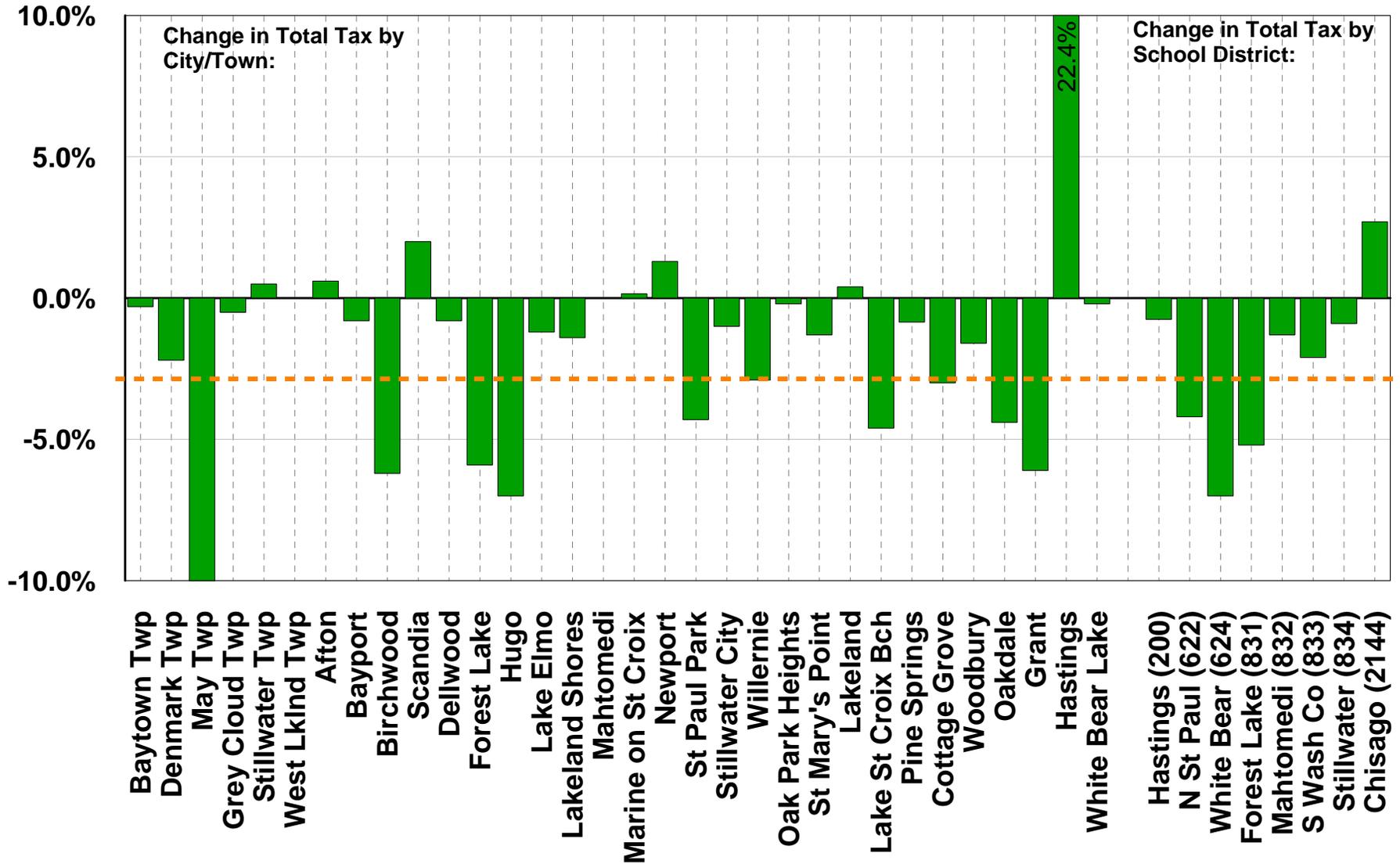


**Res Homestead Parcels - Median 2.5% Reduction**



# Residential Homestead Median Percentage Change in Total Tax

Countywide Median = 2.5% Decrease



## Counts of Pay 2010 Residential Homestead Tax Statements by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2010 Taxable Market Value	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	Total No Increase	Total Increase
						Over 15% Decrease	10.1%-15.0% Decrease	7.6%-10.0% Decrease	5.1%-7.5% 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%-15.0% Increase	15.1%-20.0% Increase	Over 20% Increase				
0002	Baytown Twp	834	452,500	-4.5%	(\$11)	-0.3%	3	1	3	5	70	201	144	57	7	2	3	1	3	500	283	217
0004	Denmark Twp	200		-10.5%	(\$77)	-2.0%	9	36	31	44	84	88	88	30	6	11	4	8	1	440	292	148
0004		833		-12.1%	(\$298)	-9.4%	1	2	3	3	0	0	0	0	0	0	0	0	9	9	0	
0004		834		-19.2%	(\$424)	-16.0%	1	0	0	0	0	0	0	0	0	0	0	0	1	1	0	
0004			393,900	-10.6%	(\$81)	-2.2%	11	38	34	47	84	88	88	30	6	11	4	8	1	450	302	148
0009	May Twp	831		-14.4%	(\$346)	-13.6%	27	86	5	1	0	3	0	0	0	0	0	0	122	122	0	
0009		834		-13.1%	(\$282)	-9.9%	22	313	117	44	22	16	18	11	17	10	14	30	53	687	534	153
0009			376,100	-13.3%	(\$298)	-10.6%	49	399	122	45	22	19	18	11	17	10	14	30	53	809	656	153
0011	Grey Cloud Twp	833	280,500	-5.2%	(\$13)	-0.5%	0	1	0	4	14	42	30	8	4	0	0	0	103	61	42	
0014	Stillwater Twp	834	391,700	-5.1%	\$18	0.5%	3	2	2	4	54	237	312	94	19	6	5	1	0	739	302	437
0017	West Lakeland Twp	834	428,700	-4.2%	\$0	0.0%	5	11	5	13	105	460	391	140	31	14	8	4	4	1,191	599	592
0100	Afton	200		-3.3%	\$336	8.1%	0	0	0	0	0	0	0	0	1	0	0	0	1	1	0	1
0100		833		-5.2%	\$0	0.0%	0	0	0	0	1	16	10	3	0	0	0	1	31	17	14	
0100		834		-4.9%	\$19	0.6%	7	3	6	15	66	251	269	135	34	15	11	5	9	826	348	478
0100			386,400	-4.9%	\$18	0.6%	7	3	6	15	67	267	279	138	34	16	11	5	10	858	365	493
0200	Bayport	834	196,800	-5.8%	(\$14)	-0.8%	9	14	19	44	118	121	103	62	35	21	16	10	7	579	325	254
0300	Birchwood	624	313,300	-7.9%	(\$183)	-6.2%	2	11	79	113	46	14	9	8	6	16	12	1	0	317	265	52
0400	Scandia	831		-0.1%	\$42	1.8%	4	0	6	4	25	213	365	240	61	31	23	6	14	992	252	740
0400		2144		0.0%	\$73	2.7%	0	0	0	1	1	13	67	68	22	2	2	0	178	15	163	
0400			299,500	-0.1%	\$47	2.0%	4	0	6	5	26	226	432	308	83	33	25	8	14	1,170	267	903
0500	Dellwood	832	560,000	-5.2%	(\$31)	-0.8%	3	7	4	7	73	107	44	11	15	4	18	8	39	340	201	139
0600	Forest Lake	831	228,000	-9.1%	(\$110)	-5.9%	57	542	1,090	1,181	1,024	495	313	130	48	23	22	15	9	4,949	4,389	560
0700	Hugo	624		-10.8%	(\$122)	-7.2%	17	330	1,051	645	433	118	52	37	110	98	58	59	64	3,072	2,594	478
0700		831		-7.8%	(\$184)	-7.2%	5	41	83	138	28	7	7	4	3	0	1	1	319	302	17	
0700		832		-8.3%	(\$248)	-5.7%	0	13	38	57	44	10	5	6	1	0	5	2	181	162	19	
0700		834		-7.5%	(\$143)	-5.0%	0	2	23	54	46	16	6	3	6	1	3	3	164	141	23	
0700			218,700	-10.5%	(\$128)	-7.0%	22	386	1,195	894	551	151	70	50	120	99	67	63	68	3,736	3,199	537
0800	Lake Elmo	622		-4.9%	(\$76)	-2.4%	7	8	9	69	133	125	76	27	2	1	1	3	0	461	351	110
0800		832		-4.9%	(\$18)	-0.6%	1	1	2	5	16	41	31	10	6	2	3	1	0	119	66	53
0800		834		-5.0%	(\$22)	-0.9%	2	20	22	52	329	413	274	148	58	34	35	20	16	1,423	838	585
0800			365,400	-5.0%	(\$34)	-1.2%	10	29	33	126	478	579	381	185	66	37	39	24	16	2,003	1,255	748
0900	Lakeland Shores	834	303,100	-6.9%	(\$36)	-1.4%	2	9	11	4	21	16	14	5	4	9	6	3	1	105	63	42
1000	Mahtomedi	832	286,000	-4.9%	(\$0)	0.0%	11	14	70	128	327	619	553	234	90	58	70	64	52	2,290	1,169	1,121
1100	Marine on St Croix	834	341,400	-3.9%	\$3	0.2%	0	2	3	2	28	88	72	48	10	0	2	1	0	256	123	133
1200	Newport	833	179,400	-8.5%	\$29	1.3%	22	13	15	31	85	173	236	160	71	32	25	9	13	885	339	546
1300	St Paul Park	833	166,500	-8.6%	(\$79)	-4.3%	40	64	106	419	391	296	123	26	5	5	7	6	2	1,490	1,316	174
1500	Stillwater City	834	240,000	-5.0%	(\$24)	-1.0%	57	64	75	249	1,189	1,636	1,456	378	105	29	28	16	13	5,295	3,270	2,025

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1600 Willernie	832	157,800	-6.7%	(\$46)	-2.9%	1	1	6	42	37	48	14	7	3	1	2	1	0	163	135	28
1700 Oak Park Heights	834	198,400	-7.6%	(\$4)	-0.2%	12	7	4	12	104	420	335	114	23	6	3	1	1	1,042	559	483
1800 St Mary's Point	834	277,800	-6.8%	(\$34)	-1.3%	4	9	4	14	20	28	9	12	6	9	4	4	4	127	79	48
1900 Lakeland	834	230,600	-5.8%	\$8	0.4%	5	18	30	53	80	115	94	86	49	34	33	18	8	623	301	322
2000 Lake St Croix Beach	834	176,900	-9.3%	(\$78)	-4.6%	24	49	39	68	69	44	31	27	18	10	7	3	3	392	293	99
2100 Pine Springs	622		-4.4%	(\$36)	-2.1%	0	0	0	0	1	2	0	0	0	0	0	0	0	3	3	0
2100	832		-5.5%	(\$26)	-0.8%	1	1	0	1	25	55	28	10	3	2	3	0	0	129	83	46
2100		399,400	-5.5%	(\$27)	-0.9%	1	1	0	1	26	57	28	10	3	2	3	0	0	132	86	46
2200 Cottage Grove	200		-5.7%	\$98	3.3%	0	0	0	1	1	12	29	46	19	1	0	1	0	110	14	96
2200	833		-6.6%	(\$69)	-3.1%	186	272	508	1,519	3,053	2,742	809	347	122	79	92	27	30	9,786	8,280	1,506
2200		208,100	-6.6%	(\$68)	-3.0%	186	272	508	1,520	3,054	2,754	838	393	141	80	92	28	30	9,896	8,294	1,602
2500 Woodbury	622		-6.6%	(\$58)	-2.9%	7	65	99	187	456	475	78	48	18	16	21	9	6	1,485	1,289	196
2500	833		-7.0%	(\$38)	-1.6%	65	149	454	1,536	2,818	4,805	2,787	799	197	162	95	31	23	13,921	9,827	4,094
2500	834		-6.7%	(\$24)	-1.4%	22	29	80	193	395	765	240	105	62	37	58	18	23	2,027	1,484	543
2500		263,900	-6.9%	(\$40)	-1.6%	94	243	633	1,916	3,669	6,045	3,105	952	277	215	174	58	52	17,433	12,600	4,833
2600 Oakdale	622	209,500	-7.7%	(\$88)	-4.4%	256	498	887	1,843	3,061	945	327	151	104	55	60	31	21	8,239	7,490	749
2700 Grant	832		-9.9%	(\$243)	-6.0%	6	25	142	274	171	37	8	3	3	2	1	2	0	674	655	19
2700	834		-10.1%	(\$191)	-6.4%	9	27	142	223	123	20	6	1	4	1	4	0	0	560	544	16
2700		409,400	-10.0%	(\$217)	-6.1%	15	52	284	497	294	57	14	4	7	3	5	2	0	1,234	1,199	35
7500 Hastings	200	129,600	5.8%	\$260	22.4%	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	1
9400 White Bear Lake	832	219,400	-5.4%	(\$4)	-0.2%	0	0	0	0	7	47	28	4	1	1	1	0	0	89	54	35
<b>County Total</b>		<b>240,000</b>	<b>-6.9%</b>	<b>(\$60)</b>	<b>-2.5%</b>	<b>915</b>	<b>2,760</b>	<b>5,273</b>	<b>9,302</b>	<b>15,194</b>	<b>16,395</b>	<b>9,891</b>	<b>3,843</b>	<b>1,408</b>	<b>841</b>	<b>766</b>	<b>423</b>	<b>425</b>	<b>67,436</b>	<b>49,839</b>	<b>17,597</b>

# Counts of Pay 2010 Residential Homestead Tax Statements by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2010 Taxable Market Value	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	Total No Increase	Total Increase
						Over 15% Decrease	10.1%-15.0% Decrease	7.6%-10.0% Decrease	5.1%-7.5% 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%-15.0% Increase	15.1%-20.0% Increase	Over 20% Increase			

**By School District:**

0200 Hastings	371,500	-9.5%	(\$28)	-0.8%	9	36	31	45	85	100	117	76	25	13	4	9	2	552	306	246
0622 N St Paul/Oakdale/Mpwd	213,600	-7.4%	(\$86)	-4.2%	270	571	995	2,099	3,651	1,547	481	226	124	72	82	43	27	10,188	9,133	1,055
0624 White Bear Lake	212,000	-10.7%	(\$126)	-7.0%	19	341	1,130	758	479	132	61	45	116	114	70	60	64	3,389	2,859	530
0831 Forest Lake	246,200	-8.3%	(\$100)	-5.2%	93	669	1,184	1,324	1,077	718	685	374	112	54	46	22	24	6,382	5,065	1,317
0832 Mahtomedi	334,300	-5.8%	(\$44)	-1.3%	23	62	262	514	700	964	711	285	122	70	103	76	93	3,985	2,525	1,460
0833 South Washington Co	223,600	-6.9%	(\$52)	-2.1%	314	501	1,086	3,512	6,362	8,074	3,995	1,343	399	278	219	73	69	26,225	19,849	6,376
0834 Stillwater	284,500	-5.7%	(\$20)	-0.9%	187	580	585	1,049	2,839	4,847	3,774	1,426	488	238	240	138	146	16,537	10,087	6,450
2144 Chisago Lakes	299,300	0.0%	\$73	2.7%	0	0	0	1	1	13	67	68	22	2	2	2	0	178	15	163
<b>County Total</b>	<b>240,000</b>	<b>-6.9%</b>	<b>(\$60)</b>	<b>-2.5%</b>	<b>915</b>	<b>2,760</b>	<b>5,273</b>	<b>9,302</b>	<b>15,194</b>	<b>16,395</b>	<b>9,891</b>	<b>3,843</b>	<b>1,408</b>	<b>841</b>	<b>766</b>	<b>423</b>	<b>425</b>	<b>67,436</b>	<b>49,839</b>	<b>17,597</b>

Percent of Total:    1.4%    4.1%    7.8%    13.8%    22.5%    24.3%    14.7%    5.7%    2.1%    1.2%    1.1%    0.6%    0.6%    100.0%    73.9%    26.1%

**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 2010

## Limited Market Value

- No longer in effect. Payable 2009 was the last year that Limited Market Value applied.

## Homestead Credit

- The amount of homestead credit decreases as market values increase. Since values are decreasing for taxes payable in 2010, most properties are receiving a larger credit this year. The amount of credit phases out to \$0 at a market value of 413,800.

## Minimum tax amount to pay in two installments

- Increased from \$50 to \$250.

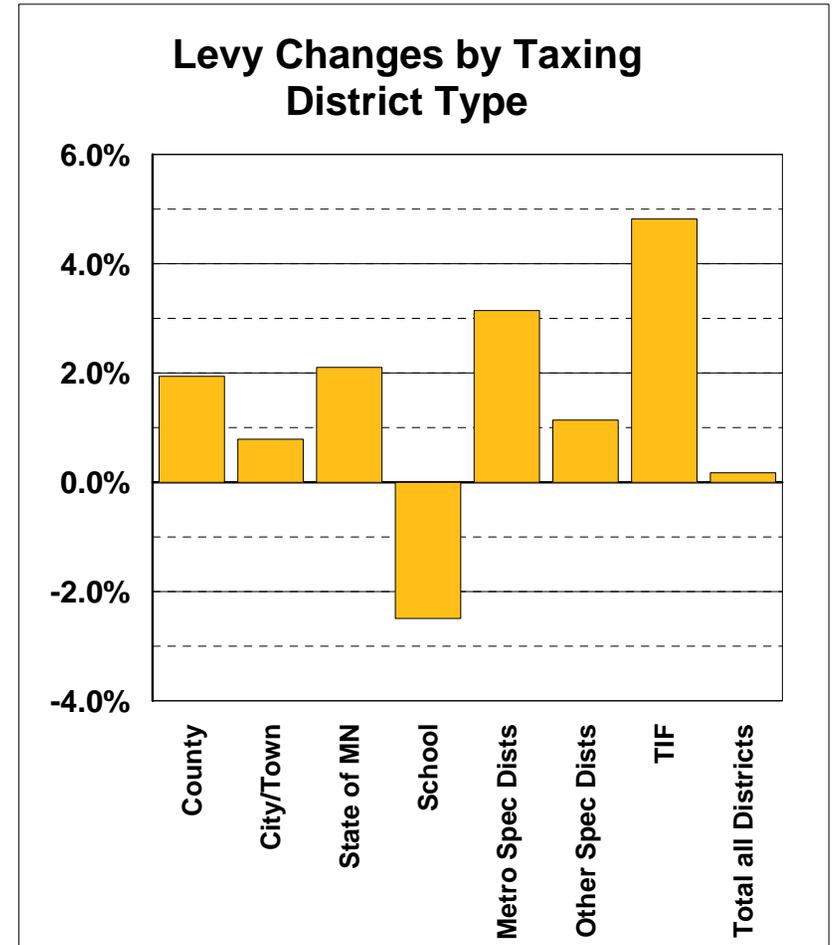
## Fiscal Disparities

- Historically Washington County has been a net recipient under the Fiscal Disparities program. For taxes payable in 2010 that trend will continue by only a very slim margin. Washington County tax authorities will receive \$32,288,710 from the pool, while county commercial-industrial taxpayers will pay \$32,169,934 into the pool, for a net gain of \$118,886.

# Percentage Change in Levy from Pay 2009 to Pay 2010 By Taxing District Type

## Significant changes from 2009 to 2010:

- Birchwood reduced their levy 19% from proposed/18% from 2009
- Oak Park Heights reduced their levy 12% from proposed
- Newport levy increase 10.8% over 2009



# Washington County Taxable Property Values

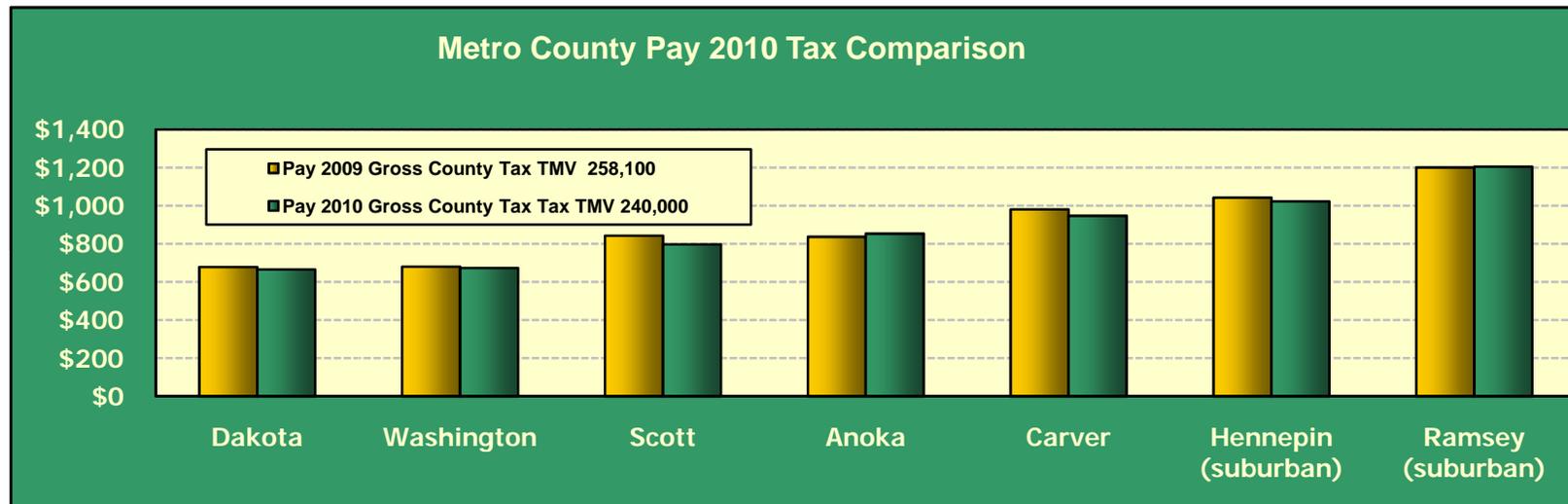
## 5 Year Comparison

TYPE OF VALUE	Payable 2007	% Chg	Payable 2008	% Chg	Payable 2009	% Chg	Payable 2010	% Chg	PRELIMINARY 2011	% Chg	5 year summary
<b>ESTIMATED MARKET VALUE</b>	28,223,870,000	11.4%	29,491,836,700	4.5%	29,934,798,500	1.5%	28,410,327,600	-5.1%	26,532,218,800	-6.6%	-6.0%
<i>Subtract:</i> "This Old House" Deferral	(10,346,500)	-10.3%	(9,138,000)	-11.7%	(7,830,700)	-14.3%	(6,819,300)	-12.9%	(5,910,800)	-13.3%	-42.9%
Veteran's Exclusion					(44,047,200)	NA	(48,391,100)	9.9%	(47,191,100)	-2.5%	NA
Plat Deferral	(111,523,200)	6.0%	(102,774,300)	-7.8%	(79,171,300)	-23.0%	(25,443,500)	-67.9%	(6,307,050)	-75.2%	-94.3%
Limited MV* & "Green Acres"	(1,373,086,700)	2.6%	(1,143,085,100)	-16.8%	(946,167,600)	-17.2%	(569,731,600)	-39.8%	(509,572,750)	-10.6%	-62.9%
<b>TAXABLE MARKET VALUE</b>	<b>26,728,913,600</b>	<b>11.9%</b>	<b>28,236,839,300</b>	<b>5.6%</b>	<b>28,857,581,700</b>	<b>2.2%</b>	<b>27,759,942,100</b>	<b>-3.8%</b>	<b>25,963,237,100</b>	<b>-6.5%</b>	<b>-2.9%</b>
New Construction-House/Garage	736,688,300	19.1%	569,793,400	-22.7%	345,390,600	-39.4%	221,105,900	-36.0%	160,700,700	-27.3%	-78.2%
New Construction-Other	<u>163,643,200</u>	<u>69.1%</u>	<u>182,664,000</u>	<u>11.6%</u>	<u>120,703,000</u>	<u>-33.9%</u>	<u>50,255,500</u>	<u>-58.4%</u>	<u>42,380,000</u>	<u>-15.7%</u>	<u>-74.1%</u>
Total New Construction	900,331,500	25.9%	752,457,400	-16.4%	466,093,600	-38.1%	271,361,400	-41.8%	203,080,700	-25.2%	-77.4%
<i>% Increase due to new construction</i>		3.8%		2.8%		1.7%		0.9%		0.7%	
<i>% increase due to inflation/other</i>		8.1%		2.8%		0.5%		-4.7%		-7.2%	
<b>REFERENDA MARKET VALUE</b>	26,197,859,451	12.0%	27,646,777,425	5.5%	28,203,529,375	2.0%	27,029,481,500	-4.2%	25,175,909,000	-6.9%	-3.9%
<b>TOTAL NET TAX CAPACITY</b>	299,186,499	12.9%	318,217,739	6.4%	327,455,283	2.9%	316,297,672	-3.4%			
<i>Subtract:</i> Tax Increment Financing	(8,087,473)	16.1%	(8,006,997)	-1.0%	(8,509,906)	6.3%	(8,474,446)	-0.4%			
Powerline	(10,588)	3.0%	(9,649)	-8.9%	(9,057)	-6.1%	(8,679)	-4.2%			
Fiscal Disparity Contribution	(17,107,443)	2.5%	(21,174,041)	23.8%	(23,763,200)	12.2%	(26,426,851)	11.2%			
<b>LOCAL TAXABLE VALUE</b>	<b>273,980,995</b>	<b>13.5%</b>	<b>289,027,052</b>	<b>5.5%</b>	<b>295,173,120</b>	<b>2.1%</b>	<b>281,387,696</b>	<b>-4.7%</b>			
<i>Add:</i> Fiscal Disparity Distribution	22,437,047	13.1%	26,115,570	16.4%	30,239,771	15.8%	31,492,824	4.1%			
<b>TOTAL TAXABLE VALUE</b>	<b>296,418,042</b>	<b>13.5%</b>	<b>315,142,622</b>	<b>6.3%</b>	<b>325,412,891</b>	<b>3.3%</b>	<b>312,880,520</b>	<b>-3.9%</b>			
Net Gain from Fiscal Disparities	5,329,604	69.6%	4,941,529	-7.3%	6,476,571	31.1%	5,065,973	-21.8%			
% of Total Taxable Value	1.8%		1.6%		2.0%		1.6%				
County Tax Rate (with Library) referendum rate - % of market value	25.673%	-4.8%	25.936%	1.0%	26.371%	1.7%	27.775%	5.3%			
							0.00314%				

NOTE: - The last year that Limited Market Value applied is 2009.  
- 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			
	2009	2010	% chg	2009	2010	% chg	2009	2010	% chg	
							based on Taxable Market Value:	258,100	240,000	-7.0%
Dakota	25.821%	27.269%	5.6%	0.00471%	0.00501%	6.4%	\$679	\$666	-1.8%	
Washington	26.371%	27.775%	5.3%	0.00000%	0.00314%		\$681	\$674	-1.0%	
Scott	32.684%	33.237%	1.7%	0.00000%	0.00000%		\$844	\$798	-5.4%	
Anoka	32.445%	35.574%	9.6%	0.00000%	0.00000%		\$837	\$854	2.0%	
Carver	38.033%	39.509%	3.9%	0.00000%	0.00000%		\$982	\$948	-3.4%	
Hennepin (suburban)	40.413%	42.640%	5.5%	0.00000%	0.00000%		\$1,043	\$1,023	-1.9%	
Ramsey (suburban)	46.546%	50.247%	8.0%	0.00000%	0.00000%		\$1,201	\$1,206	0.4%	

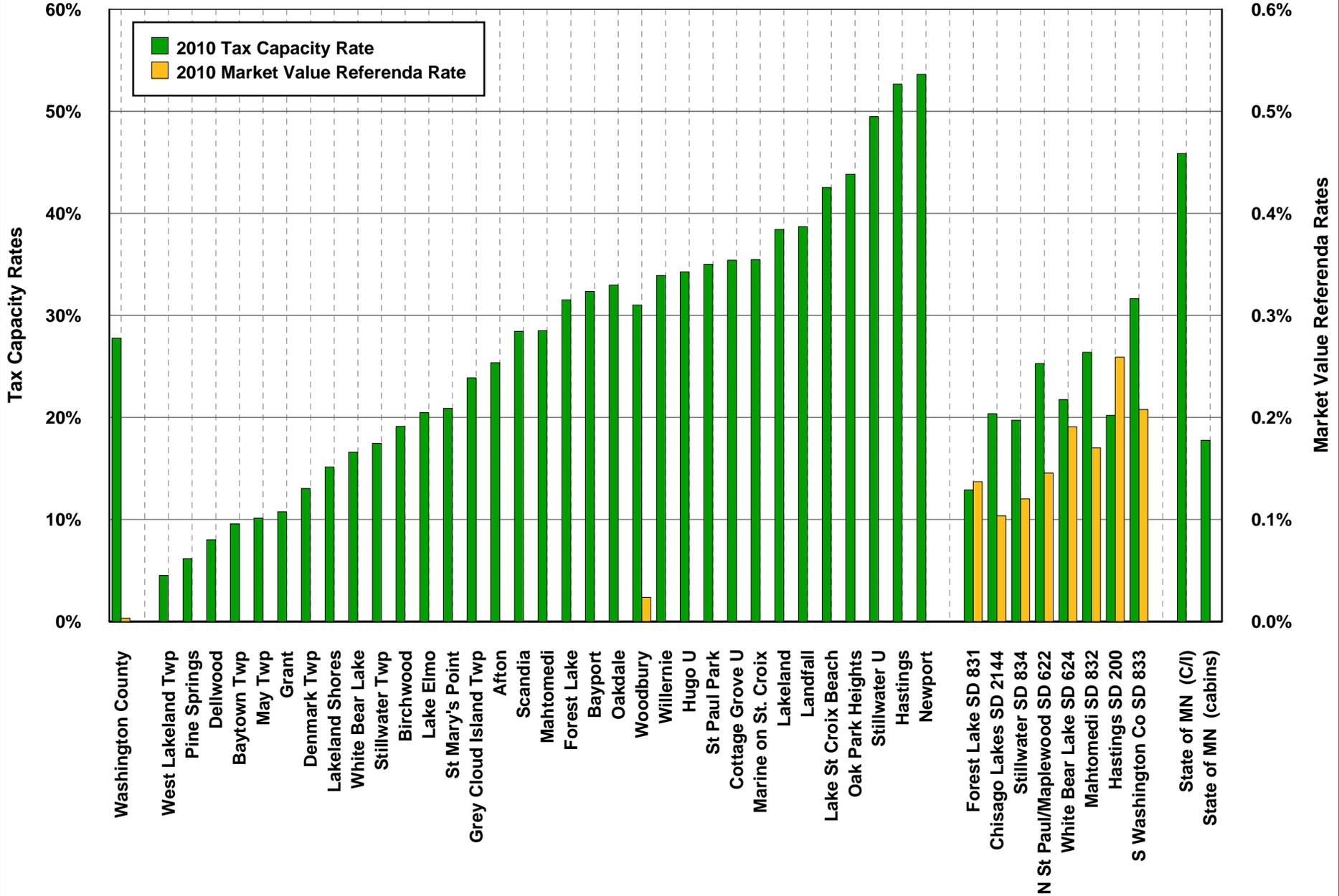


# Pay 2009 vs. Pay 2010 Tax Rates

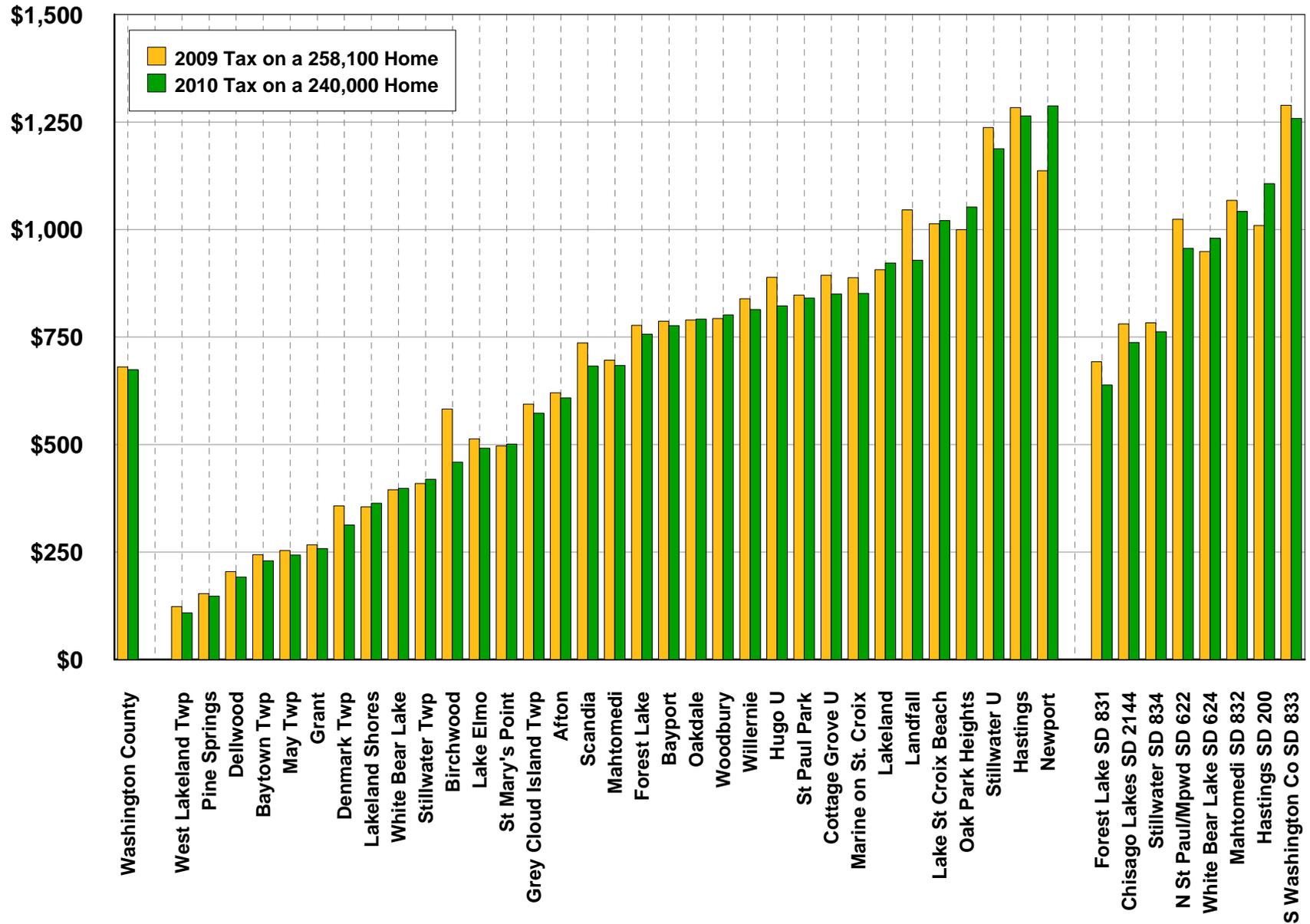
Taxing District	Pay 2009 Rate	Pay 2010 Rate	% Chg
<b>Towns:</b> Baytown Twp	9.455%	9.571%	1.2%
Denmark Twp	13.851%	13.035%	-5.9%
Grey Cloud Island Twp	23.017%	23.875%	3.7%
May Twp	9.823%	10.135%	3.2%
Stillwater Twp	15.865%	17.468%	10.1%
West Lakeland Twp	4.774%	4.527%	-5.2%
<b>Cities:</b> Afton	24.037%	25.357%	5.5%
Bayport	30.488%	32.358%	6.1%
Birchwood	22.572%	19.128%	-15.3%
Cottage Grove (Urban)	34.632%	35.415%	2.3%
Dellwood	7.924%	8.007%	1.1%
Forest Lake	30.109%	31.534%	4.7%
Grant	10.348%	10.761%	4.0%
Hastings	49.732%	52.677%	5.9%
Hugo (Urban)	34.443%	34.274%	-0.5%
Lake Elmo	19.878%	20.479%	3.0%
Lake St Croix Beach	39.256%	42.536%	8.4%
Lakeland	35.125%	38.420%	9.4%
Lakeland Shores	13.755%	15.141%	10.1%
Landfall	40.512%	38.701%	-4.5%
Mahtomedi	26.979%	28.498%	5.6%
Marine on St. Croix	34.407%	35.478%	3.1%
Newport	44.046%	53.643%	21.8%
Oak Park Heights	38.732%	43.845%	13.2%
Oakdale	30.593%	32.979%	7.8%
Pine Springs	5.943%	6.148%	3.4%
St Mary's Point	19.254%	20.888%	8.5%
St Paul Park	32.831%	35.028%	6.7%
Scandia	28.521%	28.446%	-0.3%
Stillwater (Urban)	47.930%	49.493%	3.3%
White Bear Lake	15.302%	16.591%	8.4%
Willernie	32.511%	33.916%	4.3%
Woodbury	28.474%	31.033%	9.0%
Woodbury MVR:	0.02249%	0.02362%	5.0%

Taxing District	Pay 2009 Rate	Pay 2010 Rate	% Chg
<b>County:</b> County without Library	24.113%	25.564%	6.0%
County with Library	26.371%	27.775%	5.3%
County MVR:	0.00000%	0.00314%	0.0%
County RRA	0.075%	0.193%	157.2%
County HRA	1.016%	1.071%	5.4%
<b>Schools:</b> SD 200 Hastings	16.735%	20.206%	20.7%
SD 200 Hastings MVR:	0.22372%	0.25903%	15.8%
SD 622 N St Paul/Mpwd	24.816%	25.280%	1.9%
SD 622 N St Paul/Mpwd MVR:	0.14850%	0.14560%	-2.0%
SD 624 White Bear Lake	19.396%	21.756%	12.2%
SD 624 White Bear Lake MVR:	0.17362%	0.19068%	9.8%
SD 831 Forest Lake	13.455%	12.895%	-4.2%
SD 831 Forest Lake MVR:	0.13385%	0.13710%	2.4%
SD 832 Mahtomedi	24.480%	26.389%	7.8%
SD 832 Mahtomedi MVR:	0.16897%	0.17026%	0.8%
SD 833 S Washington Co	30.708%	31.650%	3.1%
SD 833 S Washington Co MVR:	0.19232%	0.20782%	8.1%
SD 834 Stillwater	17.714%	19.734%	11.4%
SD 834 Stillwater MVR:	0.12623%	0.12034%	-4.7%
SD 2144 Chisago Lakes	20.119%	20.363%	1.2%
SD 2144 Chisago Lakes MVR:	0.10124%	0.10364%	2.4%
<b>Other:</b> Brown's Creek WS	4.002%	4.153%	3.8%
Carnelian Marine WS	2.967%	2.964%	-0.1%
Comfort Lake WS	3.629%	3.649%	0.6%
R-W Metro WS	2.056%	2.370%	15.3%
Rice Creek WS	1.545%	1.511%	-2.2%
South Washington WS	0.653%	0.608%	-7.0%
Valley Branch WS	1.217%	1.215%	-0.2%
Hastings HRA	1.141%	1.510%	32.3%
Woodbury HRA	0.400%	0.426%	6.5%
Metropolitan Council	0.788%	0.818%	3.8%
Met Council Transit	1.264%	1.334%	5.5%
Met Mosquito Control	0.472%	0.477%	1.0%
State of MN (C/I)	45.535%	45.881%	0.8%
State of MN (cabins)	18.214%	17.755%	-2.5%
Fiscal Disparities (C/I)	115.921%	121.732%	5.0%

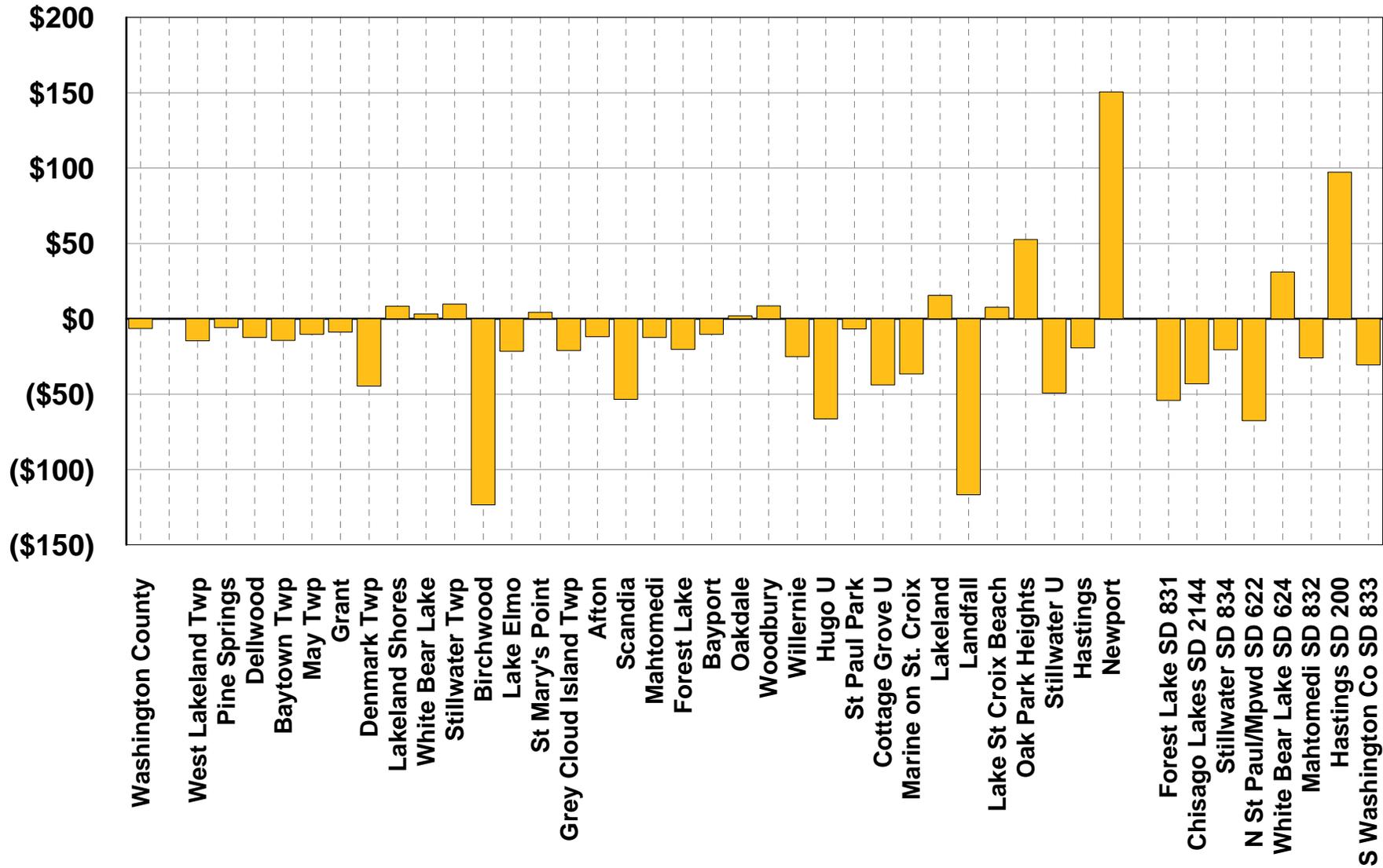
# Pay 2010 Tax Rates



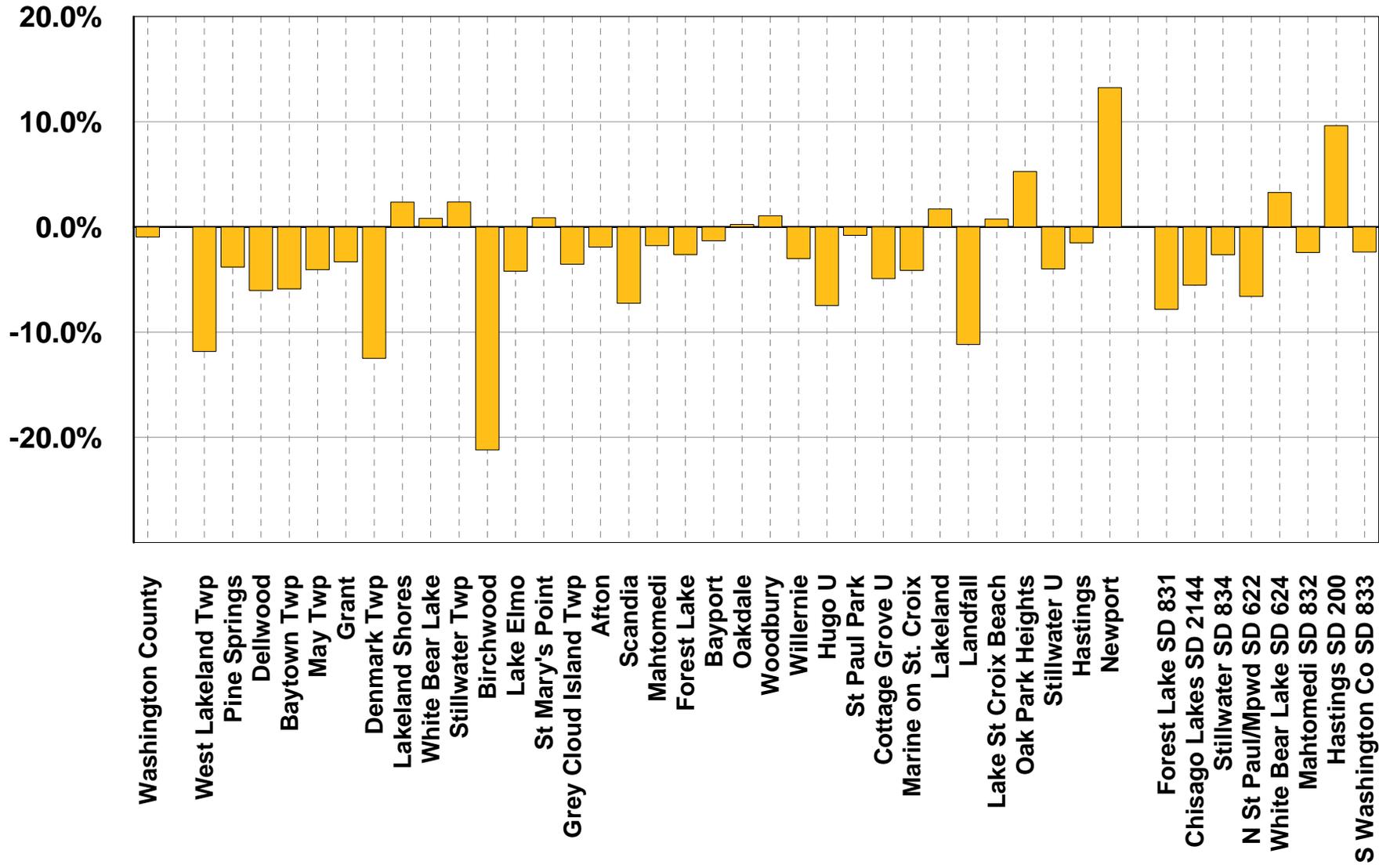
# Taxing District Portion of Gross Tax Pay 2009 vs. Pay 2010



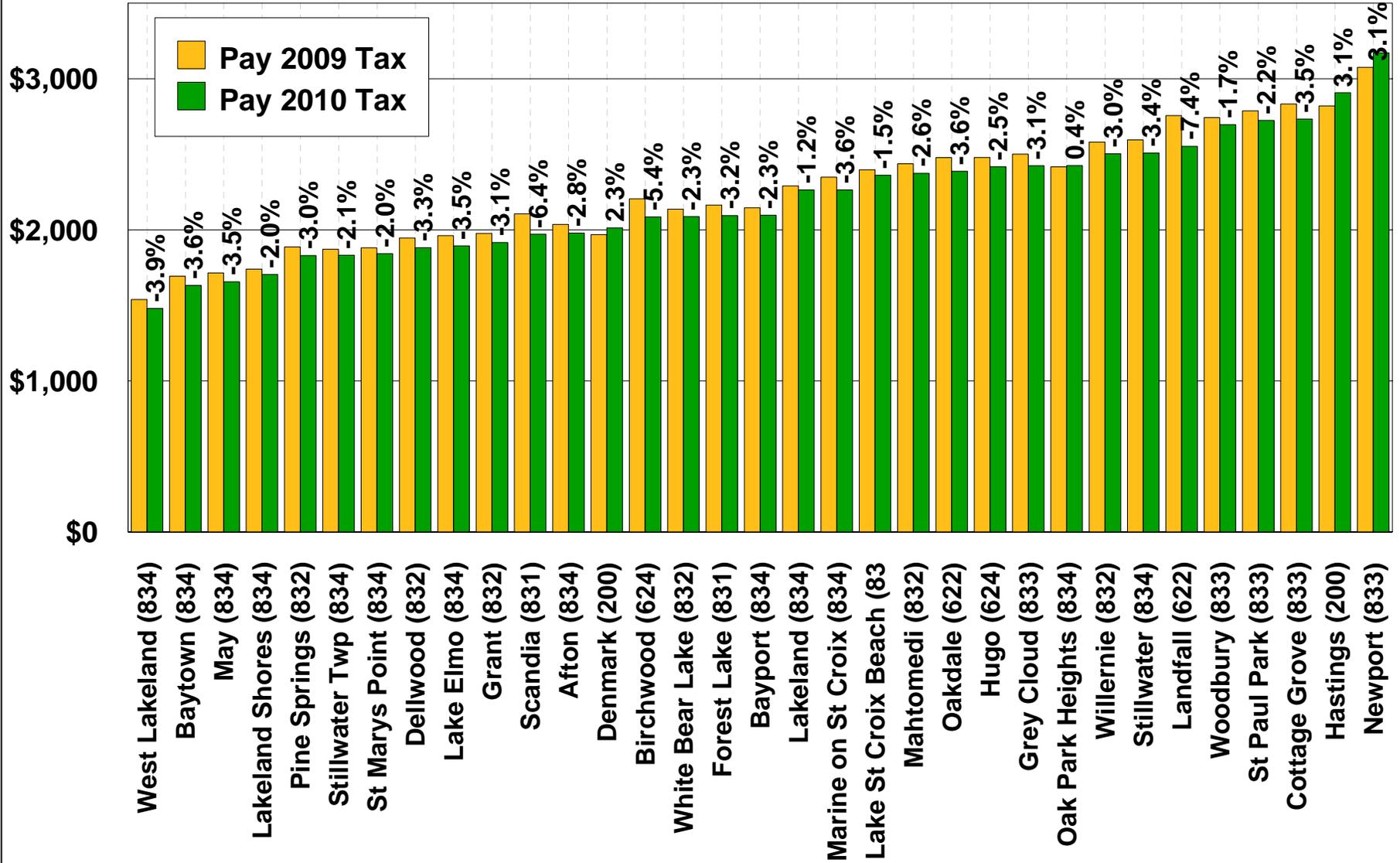
# Dollar Change in Taxing District Portion of Gross Tax Pay 2009 vs. Pay 2010



# Percentage Change in Taxing District Portion of Gross Tax Pay 2009 vs. Pay 2010



# Total Net Tax on a Market Value of 240,000 (Assuming a -7% Market Value change from 2009)



# PAYABLE 2009 vs. PAYABLE 2010 RESIDENTIAL HOMESTEAD TAXES

Assuming a -7% change in Taxable Market Value

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

DISTRICT	SD/WS	PAY 2009 TAX RATE		PAY 2010 TAX RATE		PAY 2009 TAX					PAY 2010 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Taxable Market Value:					Taxable Market Value:					Taxable Market Value:				
						161,300	215,100	268,800	376,300	537,600	150,000	200,000	250,000	350,000	500,000	150,000	200,000	250,000	350,000	500,000
Afton	834 54	71.690%	0.12623%	76.639%	0.12348%	\$1,133	\$1,635	\$2,136	\$3,139	\$4,600	\$1,098	\$1,588	\$2,078	\$3,057	\$4,449	-3.1	-2.9	-2.7	-2.6	-3.3
Bayport	834	75.930%	0.12623%	81.548%	0.12348%	1,202	1,726	2,250	3,298	4,832	1,171	1,686	2,201	3,229	4,694	-2.6	-2.4	-2.2	-2.1	-2.9
Birchwood	624 38	73.499%	0.17362%	74.062%	0.19382%	1,239	1,775	2,313	3,385	4,953	1,165	1,677	2,190	3,213	4,672	-6.0	-5.6	-5.3	-5.1	-5.7
Cottage Grove	833 14	95.979%	0.19232%	99.339%	0.21096%	1,631	2,300	2,967	4,302	6,284	1,569	2,217	2,863	4,158	6,022	-3.8	-3.6	-3.5	-3.4	-4.2
Dellwood	832 38	63.935%	0.16897%	67.575%	0.17340%	1,077	1,559	2,043	3,008	4,405	1,037	1,506	1,976	2,915	4,246	-3.7	-3.4	-3.3	-3.1	-3.6
Forest Lake	831 71	75.915%	0.13385%	79.745%	0.14024%	1,214	1,742	2,271	3,327	4,873	1,169	1,683	2,198	3,225	4,688	-3.7	-3.4	-3.2	-3.1	-3.8
Grant	832 38	65.095%	0.16897%	68.994%	0.17340%	1,096	1,584	2,074	3,052	4,469	1,058	1,535	2,012	2,965	4,317	-3.5	-3.1	-3.0	-2.9	-3.4
Hastings	200	92.377%	0.22372%	101.479%	0.26217%	1,624	2,289	2,954	4,284	6,256	1,678	2,362	3,045	4,413	6,385	3.3	3.2	3.1	3.0	2.1
Hugo	624 38	84.106%	0.17362%	87.874%	0.19382%	1,410	2,003	2,598	3,784	5,534	1,372	1,953	2,535	3,697	5,363	-2.7	-2.5	-2.4	-2.3	-3.1
Lake Elmo	834 54	68.795%	0.12623%	73.095%	0.12348%	1,087	1,573	2,058	3,030	4,442	1,044	1,517	1,989	2,933	4,272	-4.0	-3.6	-3.3	-3.2	-3.8
Lake St Croix Beach	834	85.692%	0.12623%	92.603%	0.12348%	1,359	1,936	2,512	3,666	5,366	1,337	1,907	2,477	3,616	5,247	-1.6	-1.5	-1.4	-1.4	-2.2
Lakeland	834	81.561%	0.12623%	88.487%	0.12348%	1,293	1,847	2,401	3,510	5,140	1,275	1,825	2,374	3,472	5,041	-1.4	-1.2	-1.1	-1.1	-1.9
Lakeland Shores	834	60.191%	0.12623%	65.209%	0.12348%	948	1,388	1,827	2,706	3,971	926	1,359	1,792	2,657	3,877	-2.3	-2.1	-1.9	-1.8	-2.4
Landfall	622 34	97.370%	0.14850%	98.018%	0.14874%	1,584	2,234	2,886	4,189	6,124	1,456	2,065	2,675	3,895	5,645	-8.1	-7.6	-7.3	-7.0	-7.8
Mahtomedi	832 38	82.990%	0.16897%	88.066%	0.17340%	1,385	1,969	2,555	3,725	5,448	1,344	1,916	2,489	3,632	5,270	-3.0	-2.7	-2.6	-2.5	-3.3
Marine on St Croix	834 10	83.810%	0.12623%	88.510%	0.12348%	1,329	1,896	2,462	3,595	5,263	1,276	1,825	2,375	3,473	5,042	-4.0	-3.8	-3.5	-3.4	-4.2
Newport	833	105.393%	0.19232%	117.567%	0.21096%	1,783	2,502	3,220	4,656	6,799	1,843	2,581	3,319	4,796	6,933	3.4	3.1	3.1	3.0	2.0
Oak Park Heights	834	86.432%	0.12623%	95.246%	0.12348%	1,371	1,952	2,532	3,693	5,407	1,377	1,960	2,543	3,709	5,379	0.4	0.4	0.4	0.4	-0.5
Oakdale	622 54	86.612%	0.14850%	91.142%	0.14874%	1,410	2,003	2,597	3,784	5,536	1,353	1,928	2,504	3,654	5,301	-4.1	-3.8	-3.6	-3.5	-4.2
Pine Springs	832 54	61.626%	0.16897%	65.419%	0.17340%	1,040	1,510	1,981	2,921	4,279	1,004	1,463	1,922	2,840	4,138	-3.5	-3.2	-3.0	-2.8	-3.3
St Marys Point	834	65.690%	0.12623%	70.955%	0.12348%	1,037	1,506	1,975	2,913	4,272	1,012	1,474	1,936	2,858	4,165	-2.4	-2.2	-2.0	-1.9	-2.5
St Paul Park	833 14	94.178%	0.19232%	98.952%	0.21096%	1,602	2,261	2,919	4,234	6,186	1,563	2,209	2,854	4,144	6,003	-2.4	-2.3	-2.2	-2.1	-3.0
Scandia	831 10	73.665%	0.13385%	74.639%	0.14024%	1,177	1,694	2,210	3,242	4,749	1,093	1,581	2,070	3,046	4,433	-7.2	-6.7	-6.3	-6.1	-6.7
Stillwater	834	93.372%	0.12623%	98.683%	0.12348%	1,483	2,101	2,719	3,955	5,786	1,428	2,029	2,629	3,829	5,551	-3.7	-3.5	-3.3	-3.2	-4.1
White Bear Lake	832 38	71.313%	0.16897%	76.159%	0.17340%	1,196	1,718	2,241	3,286	4,809	1,165	1,678	2,191	3,216	4,675	-2.6	-2.4	-2.2	-2.2	-2.8
Willernie	832 38	88.522%	0.16897%	93.483%	0.17340%	1,474	2,088	2,703	3,933	5,750	1,425	2,025	2,624	3,822	5,541	-3.3	-3.0	-2.9	-2.8	-3.6
Woodbury	833 14	90.221%	0.21481%	95.383%	0.23458%	1,574	2,224	2,872	4,169	6,090	1,546	2,185	2,824	4,102	5,942	-1.8	-1.8	-1.7	-1.6	-2.4
Baytown	834 54	58.372%	0.12623%	62.187%	0.12348%	919	1,349	1,778	2,638	3,872	881	1,299	1,717	2,552	3,726	-4.2	-3.7	-3.4	-3.3	-3.8
Denmark	200	59.308%	0.22372%	64.182%	0.26217%	1,091	1,578	2,065	3,040	4,447	1,119	1,616	2,113	3,107	4,520	2.6	2.4	2.3	2.2	1.6
Grey Cloud	833	83.100%	0.19232%	86.465%	0.21096%	1,423	2,022	2,621	3,817	5,580	1,376	1,959	2,542	3,707	5,378	-3.3	-3.1	-3.0	-2.9	-3.6
May	834 10	59.226%	0.12623%	63.166%	0.12348%	932	1,367	1,801	2,670	3,919	895	1,318	1,741	2,586	3,775	-4.0	-3.6	-3.3	-3.2	-3.7
Stillwater Twp	834 10	65.268%	0.12623%	70.499%	0.12348%	1,030	1,497	1,963	2,897	4,249	1,005	1,465	1,924	2,842	4,142	-2.4	-2.2	-2.0	-1.9	-2.5
West Lakeland	834 54	52.427%	0.12623%	55.809%	0.12348%	823	1,221	1,618	2,414	3,547	785	1,171	1,557	2,328	3,407	-4.6	-4.1	-3.8	-3.6	-3.9

**NOTES:**

- The selected school district/watershed combination is the one with the most residential value in the municipality for taxes payable in 2010.
- The percentage change on this chart is based on a 7% reduction in taxable market value from Pay 2009 to Pay 2010. The impact on individual parcels may vary depending on actual market value changes.

# PAYABLE 2009 vs. PAYABLE 2010 RESIDENTIAL HOMESTEAD TAXES

Assuming a -7% change 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 2009 TAX RATE		PAY 2010 TAX RATE		PAY 2009 TAX					PAY 2010 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Taxable Market Value:					Taxable Market Value:					Taxable Market Value:				
						161,300	215,100	268,800	376,300	537,600	150,000	200,000	250,000	350,000	500,000	150,000	200,000	250,000	350,000	500,000
County w/o Library		24.113%	0.00000%	25.564%	0.00314%	\$317	\$462	\$607	\$896	\$1,318	\$313	\$456	\$600	\$888	\$1,293	-1.3	-1.3	-1.1	-0.9	-1.9
County w/Library		26.371%	0.00000%	27.775%	0.00314%	353	510	668	981	1,441	347	501	655	965	1,404	-1.7	-1.8	-1.9	-1.7	-2.6
Afton		24.037%		25.357%		\$312	\$457	\$602	\$894	\$1,314	\$302	\$443	\$585	\$868	\$1,267	-3.3	-3.0	-2.8	-2.8	-3.6
Bayport		30.488%		32.358%		401	584	768	1,133	1,667	391	571	751	1,110	1,617	-2.5	-2.3	-2.2	-2.0	-3.0
Birchwood		22.572%		19.128%		294	431	567	839	1,234	226	333	440	654	955	-23.3	-22.6	-22.4	-22.0	-22.6
Cottage Grove		34.632%		35.415%		477	680	884	1,291	1,893	447	640	833	1,220	1,770	-6.4	-6.0	-5.8	-5.5	-6.5
Dellwood		7.924%		8.007%		100	148	197	294	433	92	137	183	273	400	-8.0	-7.2	-7.3	-7.0	-7.6
Forest Lake		30.109%		31.534%		396	577	757	1,120	1,646	379	555	730	1,081	1,576	-4.2	-3.8	-3.6	-3.4	-4.3
Grant		10.348%		10.761%		131	195	257	384	566	124	185	246	368	538	-5.2	-4.9	-4.4	-4.0	-4.9
Hastings		49.732%		52.677%		680	974	1,267	1,853	2,719	667	954	1,241	1,814	2,633	-1.9	-2.0	-2.1	-2.1	-3.2
Hugo		34.443%		34.274%		463	668	873	1,282	1,883	422	610	800	1,178	1,713	-9.0	-8.6	-8.4	-8.1	-9.0
Lake Elmo		19.878%		20.479%		255	376	496	738	1,086	241	356	471	701	1,023	-5.8	-5.3	-5.2	-5.0	-5.8
Lake St Croix Beach		39.256%		42.536%		529	762	995	1,461	2,146	529	763	995	1,463	2,126	0.0	0.1	0.0	0.1	-0.9
Lakeland		35.125%		38.420%		469	679	888	1,307	1,920	473	685	896	1,320	1,920	0.8	0.8	0.9	1.0	-0.0
Lakeland Shores		13.755%		15.141%		170	255	340	510	752	172	258	345	517	757	1.1	1.3	1.3	1.3	0.7
Landfall		40.512%		38.701%		559	797	1,035	1,510	2,215	487	698	910	1,332	1,934	-12.7	-12.3	-12.1	-11.7	-12.7
Mahtomedi		26.979%		28.498%		361	522	683	1,004	1,475	350	508	664	979	1,424	-3.0	-2.7	-2.7	-2.5	-3.5
Marine on St Croix		34.407%		35.478%		462	667	872	1,281	1,881	437	633	828	1,219	1,773	-5.4	-5.0	-5.0	-4.8	-5.7
Newport		44.046%		53.643%		615	872	1,130	1,643	2,408	697	985	1,274	1,852	2,681	13.3	13.0	12.8	12.7	11.3
Oak Park Heights		38.732%		43.845%		523	753	983	1,442	2,118	549	789	1,028	1,509	2,191	4.9	4.8	4.6	4.6	3.4
Oakdale		30.593%		32.979%		413	595	776	1,139	1,672	409	591	771	1,133	1,648	-0.9	-0.7	-0.7	-0.5	-1.4
Pine Springs		5.943%		6.148%		74	111	147	221	325	70	105	140	210	307	-5.9	-5.2	-4.9	-5.0	-5.5
St Marys Point		19.254%		20.888%		244	362	480	715	1,052	243	361	479	714	1,043	-0.5	-0.0	-0.2	-0.1	-0.9
St Paul Park		32.831%		35.028%		451	644	837	1,223	1,795	441	633	824	1,206	1,750	-2.2	-1.6	-1.5	-1.4	-2.5
Scandia		28.521%		28.446%		372	544	717	1,060	1,559	337	496	655	974	1,421	-9.5	-8.8	-8.6	-8.1	-8.8
Stillwater		47.930%		49.493%		656	939	1,221	1,787	2,621	623	894	1,163	1,703	2,474	-5.1	-4.8	-4.7	-4.7	-5.6
White Bear Lake		15.302%		16.591%		198	291	383	569	837	197	290	383	569	830	-0.5	-0.1	-0.0	-0.0	-0.8
Willernie		32.511%		33.916%		441	633	826	1,211	1,777	423	608	795	1,166	1,695	-4.0	-3.9	-3.8	-3.7	-4.6
Woodbury		28.474%	0.02249%	31.033%	0.02362%	423	604	784	1,145	1,678	423	606	787	1,150	1,669	-0.1	0.3	0.4	0.5	-0.5
Baytown		9.455%		9.571%		116	174	233	350	517	108	161	216	326	479	-7.5	-7.2	-7.1	-6.9	-7.4
Denmark		13.851%		13.035%		170	256	342	513	758	148	222	296	444	652	-13.0	-13.3	-13.3	-13.4	-14.0
Grey Cloud		23.017%		23.875%		308	445	583	857	1,258	293	425	556	820	1,193	-5.1	-4.6	-4.6	-4.2	-5.2
May		9.823%		10.135%		120	181	242	364	537	114	172	229	346	507	-5.3	-5.0	-5.4	-5.1	-5.6
Stillwater Twp		15.865%		17.468%		201	297	394	589	868	203	301	401	597	873	1.2	1.3	1.6	1.4	0.6
West Lakeland		4.774%		4.527%		56	87	116	177	261	49	75	101	153	226	-13.4	-13.0	-13.0	-13.3	-13.4
SD 200 (Hastings)		16.735%	0.22372%	20.206%	0.25903%	\$567	\$790	\$1,014	\$1,462	\$2,117	\$617	\$862	\$1,107	\$1,596	\$2,304	8.9	9.0	9.1	9.1	8.8
SD 622 (N St Paul/Mpwd)	916	24.816%	0.14850%	25.280%	0.14560%	575	802	1,029	1,483	2,154	531	744	955	1,379	1,991	-7.6	-7.2	-7.1	-7.0	-7.6
SD 624 (White Bear Lk)	916	19.396%	0.17362%	21.756%	0.19068%	541	749	958	1,375	1,994	553	768	985	1,414	2,041	2.3	2.6	2.8	2.8	2.4
SD 831 (Forest Lake)		13.455%	0.13385%	12.895%	0.13710%	393	545	699	1,004	1,456	361	501	641	922	1,330	-8.2	-8.1	-8.3	-8.2	-8.7
SD 832 (Mahtomedi)	916	24.480%	0.16897%	26.389%	0.17026%	601	837	1,074	1,547	2,246	580	811	1,042	1,503	2,169	-3.5	-3.1	-3.0	-2.8	-3.4
SD 833 (S Wash Co)	916	30.708%	0.19232%	31.650%	0.20782%	728	1,014	1,298	1,868	2,713	708	985	1,262	1,816	2,620	-2.7	-2.8	-2.7	-2.8	-3.4
SD 834 (Stillwater)	916	17.714%	0.12623%	19.734%	0.12034%	447	619	790	1,136	1,648	430	598	765	1,101	1,589	-3.9	-3.5	-3.3	-3.1	-3.6
SD 2144 (Chisago Lakes)		20.119%	0.10124%	20.363%	0.10364%	432	607	781	1,130	1,645	402	567	732	1,062	1,536	-6.9	-6.6	-6.3	-6.0	-6.6

# Property Tax Refund Programs from the State of Minnesota

## Regular Property Tax Refund “Circuit Breaker”

- Based on income and property tax due. 2009 total household income must be less than \$98,290.
- Must have owned and occupied home on January 2, 2010.

## 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, 2009 and January 2, 2010.

## Form M1PR

- Available online at [www.taxes.state.mn.us](http://www.taxes.state.mn.us)
- Call **651-296-4444**
- File by August 16, 2010