



**Department of
Property Records and
Taxpayer Services**

**County Board Workshop
on
Taxes Payable in 2011**

April 12, 2011

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Taxes Payable in 2011

- 96,432 Tax Statements were mailed March 18.
- The total amount billed of **\$356.1 million** is an increase of 0.9% over 2010. The 2010 amount of \$353.0 million was a 1.9% increase over the \$346.4 million billed in 2009 (*excluding special assessments*).
- The final 2011 amount billed is a \$1.7 million reduction from the proposed 2011 amount of \$357.8 million.

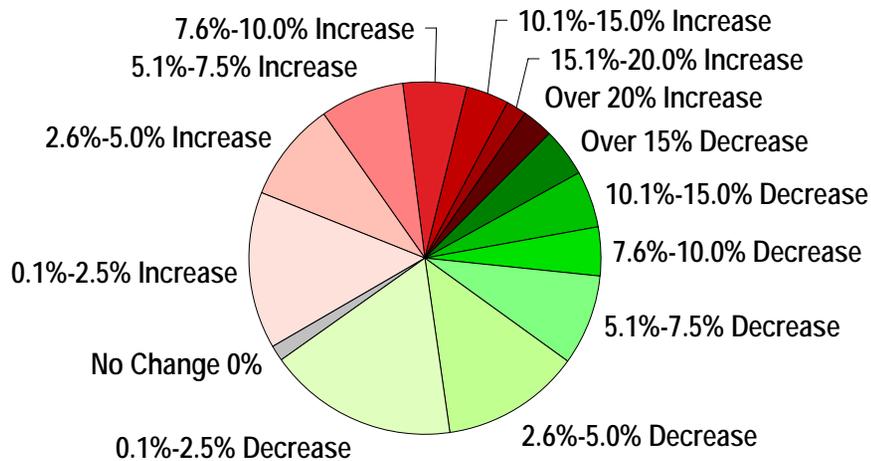
What are taxpayers seeing on their tax statements?

- **All Parcels**
 - Median Value change: 7.7% reduction
 - Median Total Tax change: 0.4% reduction
- **Residential Homestead Parcels**
 - Median Value change: 8.3% reduction
 - Median Total Tax change: 1.3% reduction
 - Median County Tax change: 3.0% reduction
- **Commercial/Industrial/Utility Parcels**
 - Median Value change: 0.0% no change
 - Median Total Tax change: 7.5% increase

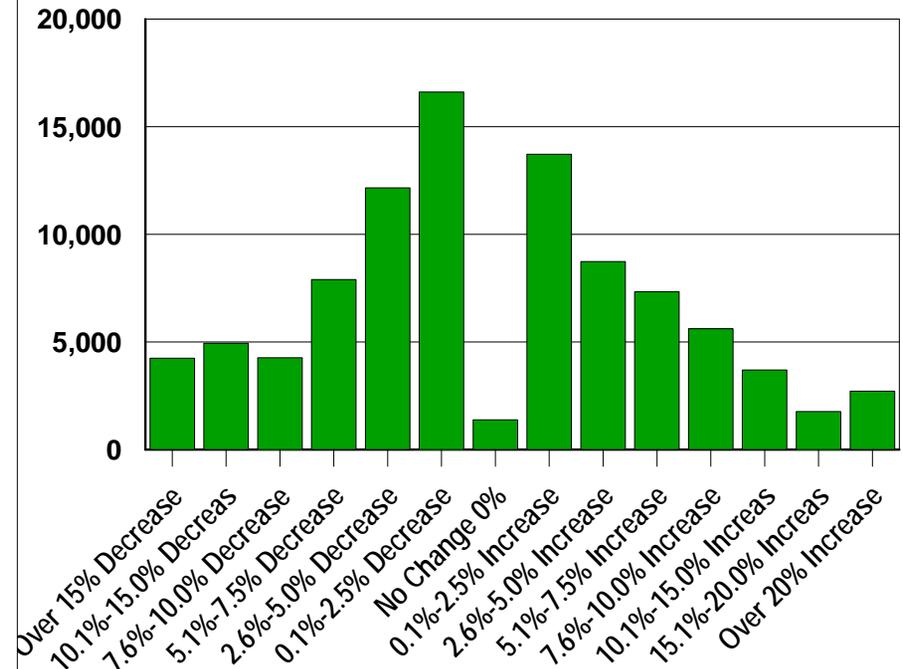
Pay 2011 Tax Statements

Counts by Range of Change in Total Tax

All Parcels - Median 0.4% Reduction

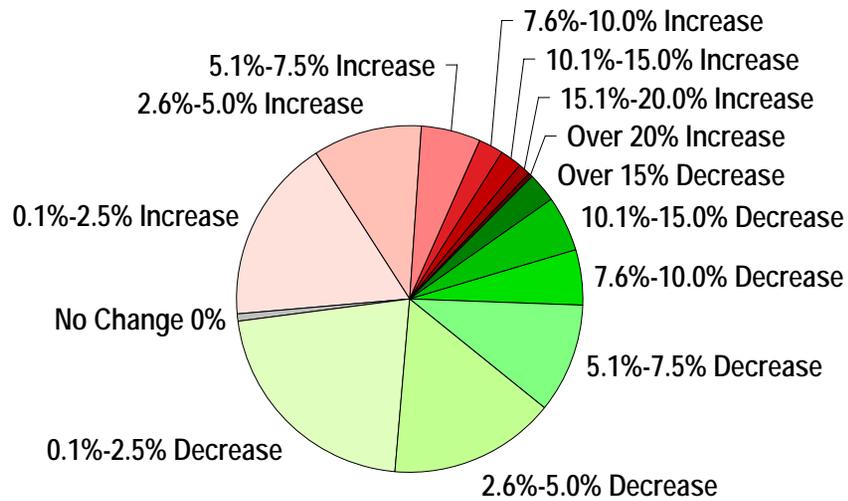


All Parcels - Median 0.4% Reduction

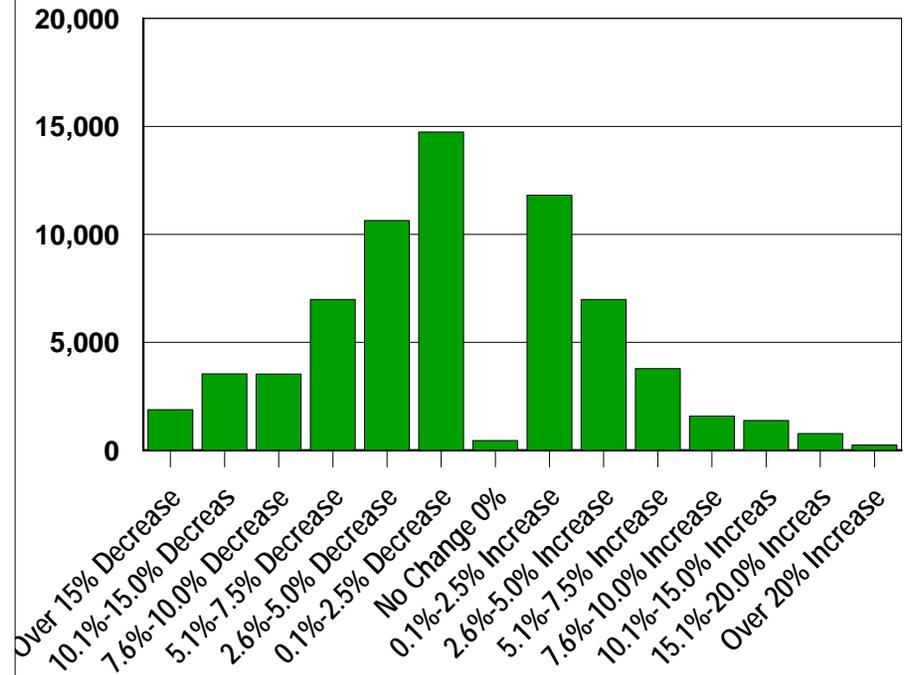


Pay 2011 Tax Statements Counts by Range of Change in Total Tax

Res Homestead Parcels - Median 1.3% Reduction



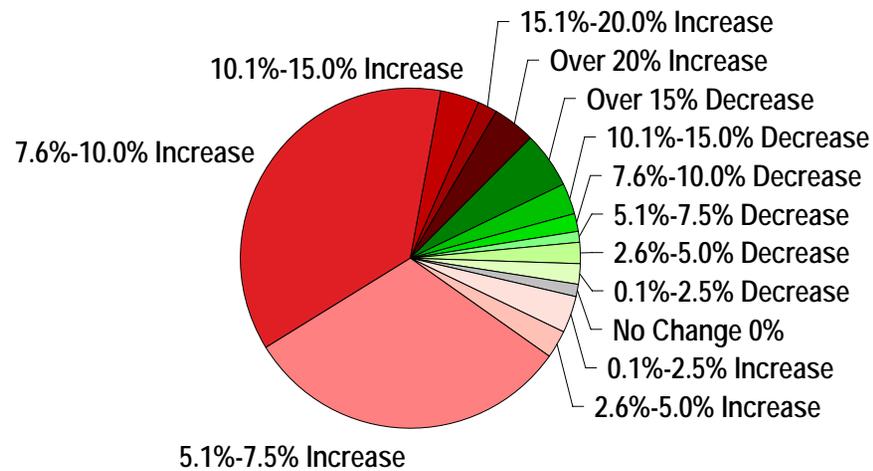
Res Homestead Parcels - Median 1.3% Reduction



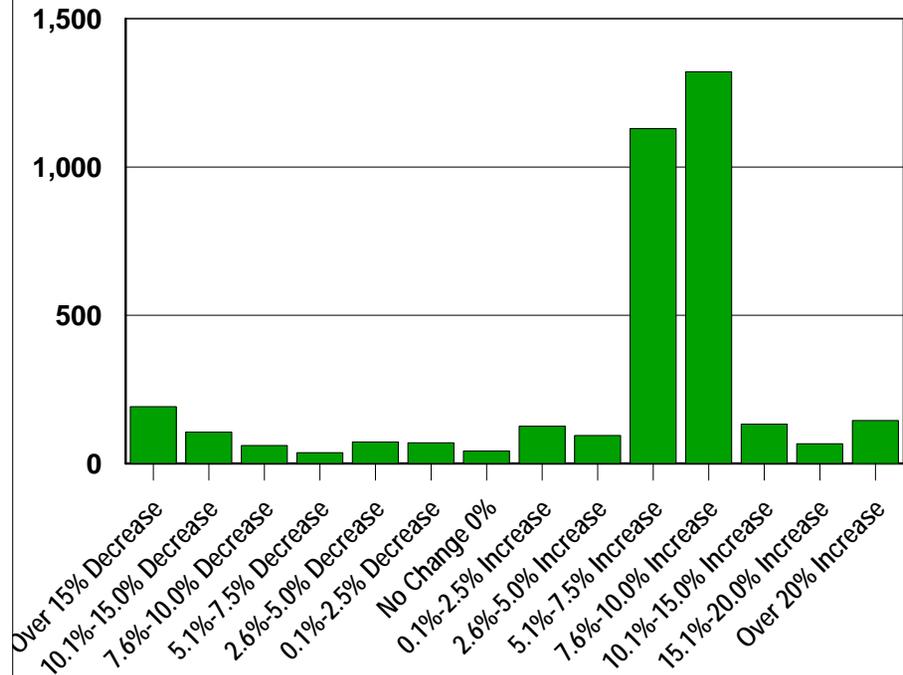
Pay 2011 Tax Statements

Counts by Range of Change in Total Tax

Comm/Ind/Util Parcels - Median 7.5% Increase

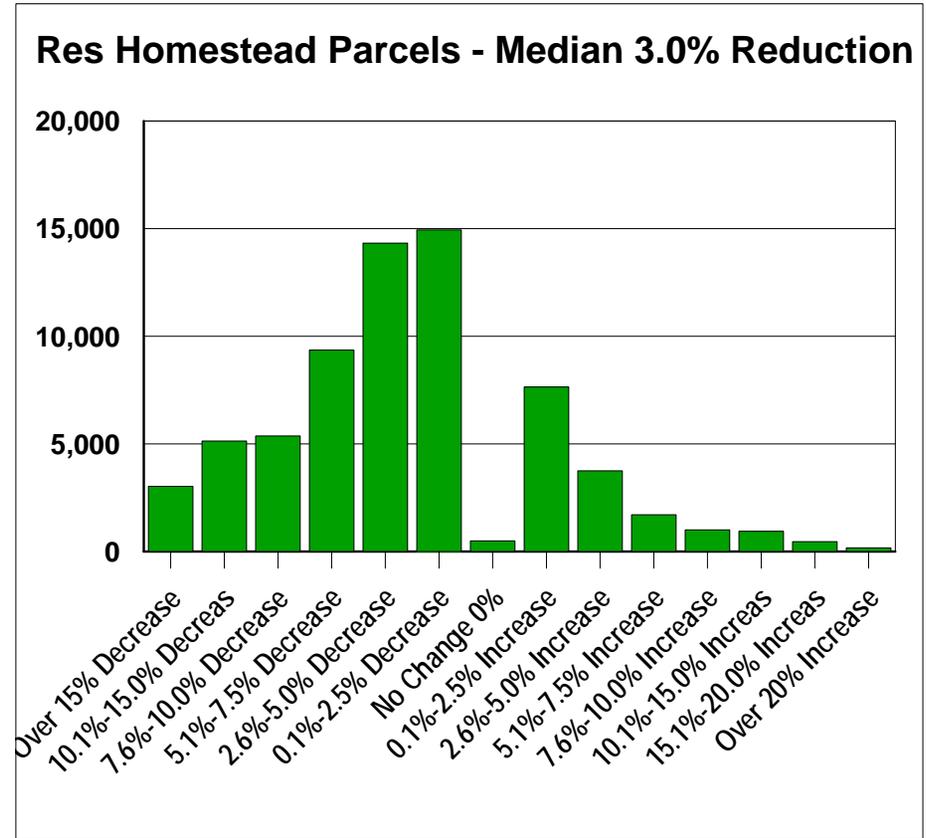
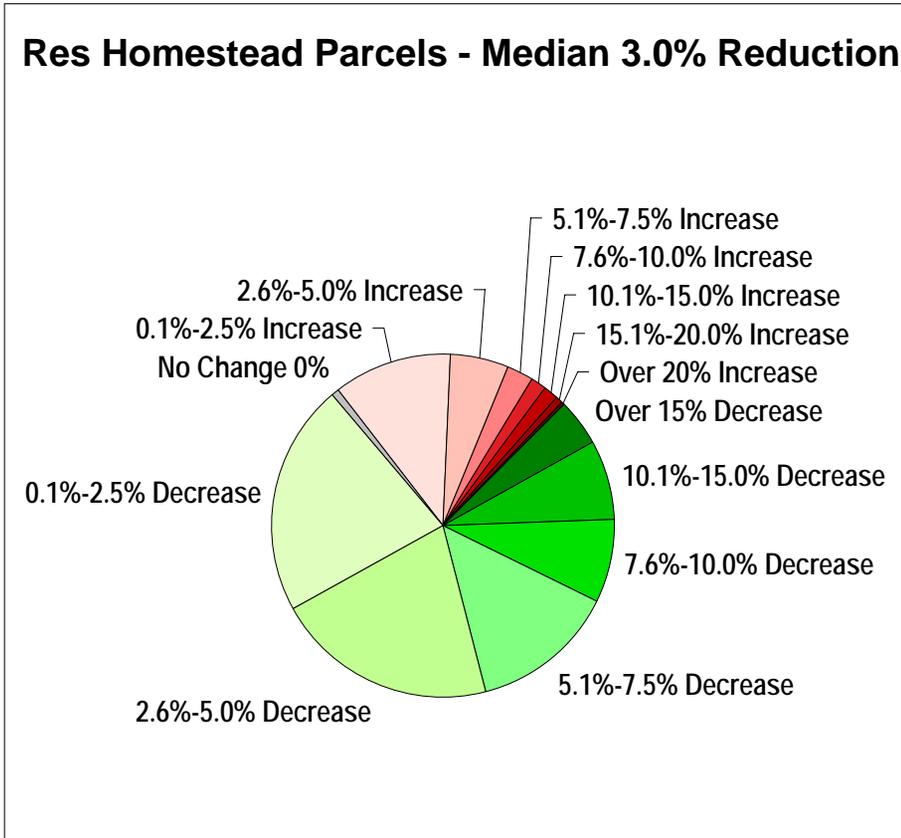


Comm/Ind/Util Parcels - Median 7.5% Increase



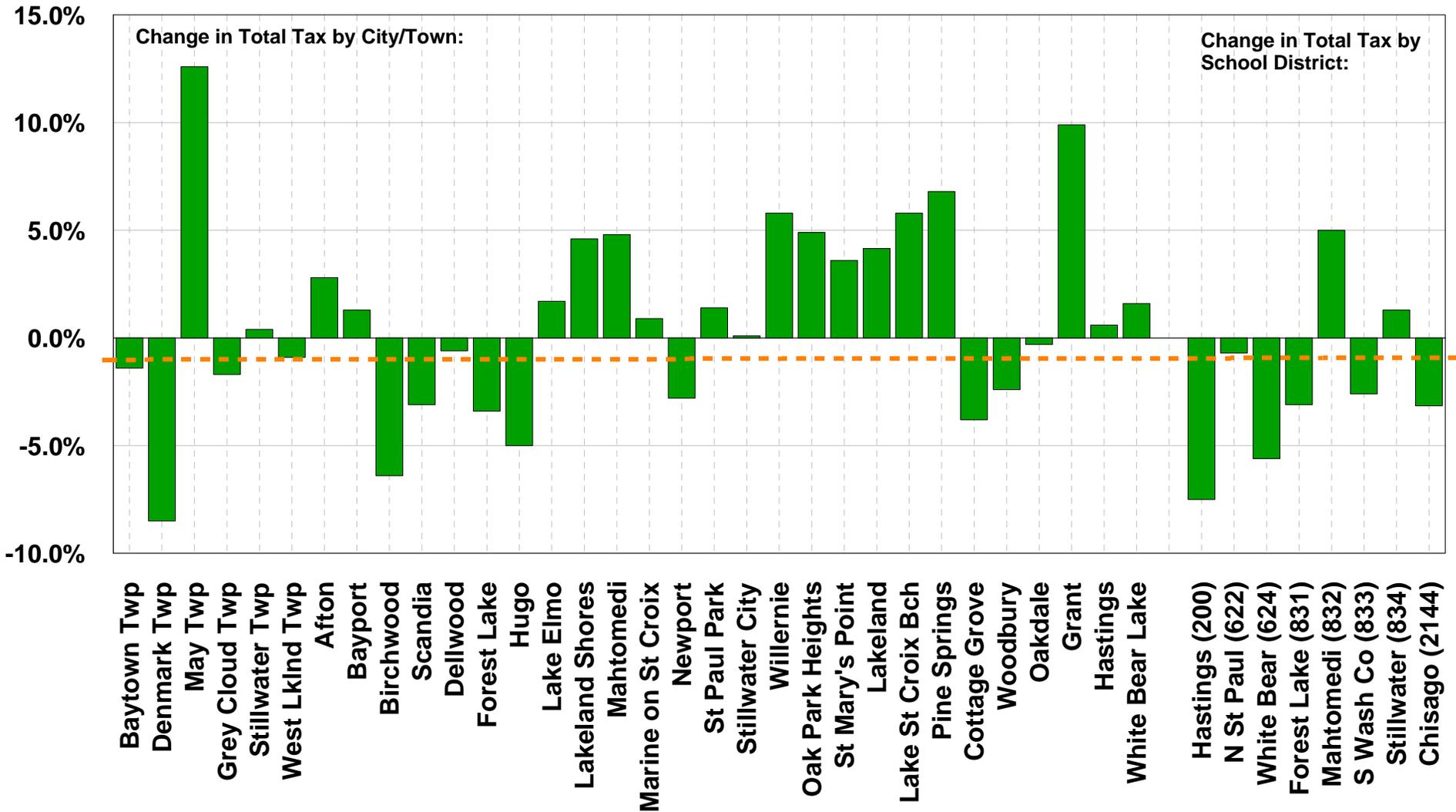
Pay 2011 Tax Statements

Counts by Range of Change in County Tax (Line 6A & pt Line 11)



Residential Homestead Median Percentage Change in Total Tax

Countywide Median = 1.3% reduction



Counts of Pay 2011 Residential Homestead Tax Statements by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2011 Taxable Market Value	Median Change in Taxable Market Value	Median \$ Change in Total Tax	Median % Change in Total Tax	Parcel Counts by Range of Increase/Decrease in Total Tax														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 Township/City & School District Combination:																						
0002	Baytown Twp	834	421,500	-9.7%	(\$47)	-1.4%	33	50	31	35	71	91	105	60	31	6	4	1	2	520	311	209
0004	Denmark Twp	200	346,200	-12.0%	(\$255)	-8.7%	61	99	74	65	50	40	30	21	3	1				444	389	55
		833	272,300	-11.7%	(\$176)	-7.4%			3	5							1			9	8	1
		834	250,300	-14.6%	(\$214)	-10.7%			1											1	1	0
	Total		343,500	-12.0%	(\$252)	-8.5%	61	99	78	70	50	40	30	21	3	1	1			454	398	56
0009	May Twp	831	353,100	6.5%	\$355	13.6%						3	7	1	5	4	40	55	17	132	3	129
		834	404,500	5.8%	\$372	12.5%	3	11	5	3	3	9	25	57	35	16	244	271	27	709	34	675
	Total		398,000	5.9%	\$370	12.6%	3	11	5	3	3	12	32	58	40	20	284	326	44	841	37	804
0011	Grey Cloud Twp	833	265,000	-6.0%	(\$36)	-1.7%	1		1	4	25	59	9	1	1		1	1		103	90	13
0014	Stillwater Twp	834	365,600	-6.7%	\$12	0.4%	9	10	12	54	110	144	160	121	64	33	10	2	1	730	339	391
0017	West Lakeland Twp	834	387,200	-9.7%	(\$24)	-0.9%	22	31	86	115	161	282	246	124	42	28	13	8	8	1,166	697	469
0100	Afton	200	407,100	-6.5%	(\$4)	-0.1%						1								1	1	0
		833	331,600	-5.3%	\$48	1.3%	1					7	18	7						33	8	25
		834	365,700	-5.6%	\$94	2.9%	1	3		3	15	70	261	314	124	18	7	3	5	824	92	732
	Total		364,400	-5.6%	\$90	2.8%	2	3		3	15	78	279	321	124	18	7	3	5	858	101	757
0200	Bayport	834	181,200	-7.5%	\$18	1.3%	1	1	1	5	21	102	294	86	54	9	3			577	131	446
0300	Birchwood	624	261,800	-14.3%	(\$178)	-6.4%	28	37	56	64	48	31	28	9	5	1	1	1	2	311	264	47
0400	Scandia	831	261,100	-12.5%	(\$74)	-3.1%	10	43	95	176	226	220	137	58	17	7	11	2	3	1,005	770	235
		2144	267,100	-12.4%	(\$72)	-3.2%	3	9	21	35	28	40	24	17	2					179	136	43
	Total		261,300	-12.5%	(\$73)	-3.1%	13	52	116	211	254	260	161	75	19	7	11	2	3	1,184	906	278
0500	Dellwood	832	486,400	-12.6%	(\$28)	-0.6%	3	4	3	15	64	100	84	40	15	5	5	2	1	341	189	152
0600	Forest Lake	831	204,400	-10.1%	(\$58)	-3.4%	138	302	360	931	1,126	821	465	299	350	54	121	33	9	5,009	3,678	1,331
0700	Hugo	624	180,500	-10.5%	(\$114)	-5.5%	313	466	362	536	445	516	306	107	136	42	19	21	16	3,285	2,638	647
		831	257,100	-8.2%	(\$68)	-2.8%	5	11	25	33	98	88	38	11	8	3	5	1	1	326	260	66
		832	360,200	-11.5%	(\$130)	-3.1%	12	10	17	30	29	27	23	14	9	5	4	3	3	186	125	61
		834	313,300	-10.0%	(\$166)	-5.2%	7	17	23	32	36	20	13	3	5	4	2			162	135	27
	Total		193,800	-10.2%	(\$108)	-5.0%	337	504	427	631	608	651	380	135	158	54	30	24	20	3,959	3,158	801
0800	Lake Elmo	622	373,400	-6.3%	(\$8)	-0.2%	2	2	11	22	62	150	127	49	16	13	5	1		460	249	211
		832	332,500	-6.8%	\$180	5.1%				2	3	12	39	35	20	9	1	1	1	122	5	117
		834	347,200	-6.3%	\$62	2.0%	5	4	5	19	49	204	542	352	180	52	41	7	5	1,465	286	1,179
	Total		349,000	-6.3%	\$52	1.7%	7	6	16	41	113	357	681	440	231	85	55	9	6	2,047	540	1,507

Counts of Pay 2011 Residential Homestead Tax Statements by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2011 Taxable Market Value	Median Change in Taxable Market Value	Median \$ Change in Total Tax	Median % Change in Total Tax	Parcel Counts by Range of Increase/Decrease in Total Tax													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			
0900 Lakeland Shores	834	289,800	-5.3%	\$90	4.6%		1				6	14	33	29	14	7		1	105	7	98
1000 Mahtomedi	832	264,000	-7.3%	\$144	4.8%	10	4	4	12	17	33	351	739	693	299	148	17	8	2,335	80	2,255
1100 Marine on St Croix	834	318,300	-7.2%	\$22	0.9%	3	3	2	1	21	62	88	42	18	6	4	1		251	92	159
1200 Newport	833	160,800	-9.9%	(\$58)	-2.8%	8	18	22	140	309	303	74	17	5	4	2	4	6	912	800	112
1300 St Paul Park	833	151,600	-8.6%	\$24	1.4%	5	3	7	7	99	336	652	335	22	10	16	4	5	1,501	457	1,044
1500 Stillwater City	834	221,900	-7.0%	\$2	0.1%	54	206	55	134	521	1,694	1,838	562	205	61	39	5	4	5,378	2,664	2,714
1600 Willernie	832	149,500	-6.9%	\$84	5.8%	1	1	1	3	1	4	17	32	63	33	7	1	1	165	11	154
1700 Oak Park Heights	834	194,600	-2.1%	\$96	4.9%	91	29	3	1	2	18	93	276	306	193	17	4	10	1,043	144	899
1800 St Mary's Point	834	262,100	-5.2%	\$58	3.6%	1	2	1		2	12	20	57	26	10	1		1	133	18	115
1900 Lakeland	834	219,800	-3.7%	\$86	4.2%	4	2	4	4	1	3	100	238	175	74	5	1	1	612	18	594
2000 Lake St Croix Beach	834	177,400	0.7%	\$90	5.8%	1					2	3	42	89	158	90			394	6	388
2100 Pine Springs	622	216,800	-7.3%	(\$28)	-1.7%					1	1	1							3	2	1
	832	371,100	-6.1%	\$223	6.9%	5	2	3	1	4	1	3	6	44	42	11		2	124	16	108
	Total	371,000	-6.1%	\$222	6.8%	5	2	3	1	5	2	4	6	44	42	11		2	127	18	109
2200 Cottage Grove	200	259,400	-10.0%	(\$161)	-5.2%	2	16	16	21	29	16	7	1	2		2		1	113	100	13
	833	189,200	-9.2%	(\$82)	-3.8%	171	588	916	2,112	2,204	2,602	599	316	212	64	34	13	10	9,841	8,593	1,248
	Total	189,800	-9.3%	(\$84)	-3.8%	173	604	932	2,133	2,233	2,618	606	317	214	64	36	13	11	9,954	8,693	1,261
2500 Woodbury	622	202,500	-11.5%	(\$90)	-5.4%	141	211	135	263	155	340	175	64	1	2		2	3	1,492	1,245	247
	833	244,900	-9.0%	(\$65)	-2.4%	77	663	693	1,373	3,906	4,227	2,122	641	209	105	88	14	16	14,134	10,939	3,195
	834	254,000	-9.1%	(\$4)	-0.1%	9	14	55	311	260	446	508	389	104	15	10	3	4	2,128	1,095	1,033
	Total	243,300	-9.1%	(\$62)	-2.4%	227	888	883	1,947	4,321	5,013	2,805	1,094	314	122	98	19	23	17,754	13,279	4,475
2600 Oakdale	622	196,500	-6.9%	(\$8)	-0.3%	630	666	419	409	418	2,029	2,051	1,238	214	86	73	38	15	8,286	4,571	3,715
2700 Grant	832	430,000	-0.5%	\$492	11.7%	1	3	1	4	6	11	23	36	51	63	217	206	50	672	26	646
	834	371,500	-0.7%	\$236	7.6%	9	3	4	4	12	19	29	61	111	94	143	54	10	553	51	502
	Total	402,600	-0.5%	\$340	9.9%	10	6	5	8	18	30	52	97	162	157	360	260	60	1,225	77	1,148
7500 Hastings	200	123,100	-5.0%	\$8	0.6%							1							1	0	1
9400 White Bear Lake	832	198,100	-9.8%	\$30	1.6%					1	4	49	26	3		4	1		88	5	83
County Total		220,500	-8.3%	(\$32)	-1.3%	1,881	3,545	3,533	6,982	10,640	15,198	11,811	6,988	3,788	1,586	1,383	780	249	68,364	41,779	26,585

Counts of Pay 2011 Residential Homestead Tax Statements by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2011 Taxable Market Value	Median Change in Taxable Market Value	Median \$ Change in Total Tax	Median % Change in Total Tax	Parcel Counts by Range of Increase/Decrease in Total Tax												Total
						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	

Total No Increase	Total Increase
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By School District:

0200 Hastings	329,900	-11.4%	(\$237)	-7.5%	63	115	90	86	79	57	38	22	5	1	2	1	559	
0622 N St Paul/Oakdale/Mpwd	199,900	-7.3%	(\$16)	-0.7%	773	879	565	694	636	2,520	2,354	1,351	231	101	78	41	10,241	
0624 White Bear Lake	188,000	-10.8%	(\$118)	-5.6%	341	503	418	600	493	547	334	116	141	43	20	22	3,596	
0831 Forest Lake	220,300	-10.2%	(\$58)	-3.1%	153	356	480	1,140	1,450	1,132	647	369	380	68	177	90	6,472	
0832 Mahtomedi	310,000	-7.1%	\$152	5.0%	32	24	29	65	124	183	562	932	913	467	405	231	4,033	
0833 South Washington Co	204,400	-9.1%	(\$66)	-2.6%	263	1,272	1,642	3,641	6,543	7,534	3,474	1,317	449	183	142	36	26,533	
0834 Stillwater	266,200	-6.6%	\$32	1.3%	253	387	288	721	1,287	3,185	4,378	2,864	1,667	723	559	360	16,751	
2144 Chisago Lakes	267,100	-12.4%	(\$72)	-3.2%	3	9	21	35	28	40	24	17	2				179	
County Total	220,500	-8.3%	(\$32)	-1.3%	1,881	3,545	3,533	6,982	10,640	15,198	11,811	6,988	3,788	1,586	1,383	780	249	68,364

490	69
6,067	4,174
2,902	694
4,711	1,761
457	3,576
20,895	5,638
6,121	10,630
136	43
41,779	26,585

Percent of Total: 2.8% 5.2% 5.2% 10.2% 15.6% 22.2% 17.3% 10.2% 5.5% 2.3% 2.0% 1.1% 0.4% 100.0%

61% 39%

- 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 2011 Commercial/Industrial/Utility Tax Statements by Range of Percentage of Increase/Decrease in Total Tax

City/Town	Median Change in Taxable Market Value	Median Change in Total Tax	Parcel Counts by Range of Increase/Decrease in Total Tax														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	Total		
0002 Baytown Twp	-2.3%	7.9%		1	3	2					1		4	1	2	14	6	8
0004 Denmark Twp	0.0%	7.8%	3	3	1			1	3	1	3	15	2	2	6	40	8	32
0009 May Twp	10.5%	19.1%						2			3			1	6	12	2	10
0011 Grey Cloud Island Twp	66.0%	72.4%	4						1	4		1			16	26	4	22
0014 Stillwater Twp	0.0%	6.0%	1			1					2			1	1	6	2	4
0017 West Lakeland Twp	0.0%	11.5%			1				2			1	6		4	14	1	13
0100 Afton	0.0%	5.9%	5	1		1		2	2	2	11	1	2		6	33	9	24
0200 Bayport	0.0%	5.8%	3				1	6	1	1	86	2	3	3	6	112	10	102
0300 Birchwood	8.3%	17.8%												1		1	0	1
0400 Scandia	0.0%	6.7%	2	2			1				50	3	2	4	2	66	5	61
0500 Dellwood	0.0%	9.8%										23	3	2		28	0	28
0600 Forest Lake	0.0%	7.9%	39	24	10	5	11	33	18	14	14	332	11	8	27	546	122	424
0700 Hugo	0.0%	8.1%	5					1	1	2	8	148	5	4	3	177	6	171
0800 Lake Elmo	0.0%	6.4%	8	5	1	4	3	1	1	3	153	1	6	2	3	191	22	169
0900 Lakeland Shores	3.1%	10.0%								2	2		2		2	8	0	8
1000 Mahtomedi	0.0%	9.5%	5	2					1			63	1	1		73	7	66
1100 Marine on St Croix	0.0%	7.6%				1					3	3		1		8	1	7
1200 Newport	0.0%	7.9%						1	1	2	6	190	3	1	4	208	1	207
1300 St Paul Park	0.0%	10.0%	3						1		1	108	55	1	4	173	3	170
1400 Landfall	0.0%	7.1%				1			3		3	1		1		9	1	8
1500 Stillwater City	0.0%	7.2%	9	5	4	4	7	9	9	12	274	6	2	3	1	345	38	307
1600 Willernie	0.0%	10.0%										25	6	1		32	0	32
1700 Oak Park Heights	0.0%	5.6%	8		1	3	5	9	4	5	166	2	3		2	208	26	182
1800 St Mary's Point	15.5%	24.0%											1		1	2	0	2
1900 Lakeland	0.0%	6.0%	1					1			13		3	4	7	29	2	27
2000 Lake St Croix Beach	0.0%	4.1%			1					5	1		1		3	11	1	10
2100 Pine Springs	-11.7%	-7.0%	2										2			4	2	2
2200 Cottage Grove	0.0%	7.1%	15	12	2	2	8	14	31	12	140	5	3	7	11	262	53	209
2500 Woodbury	0.0%	7.8%	55	40	24	11	25	16	21	11	12	272	1	5	8	501	171	330
2600 Oakdale	0.0%	7.5%	21	11	13	2	9	18	25	16	172	45		6	12	350	74	276
2700 Grant	0.0%	9.0%	3						1		4	68	5	6	8	95	3	92
7500 Hastings	-0.4%	5.6%								2	1		1			4	0	4
9400 White Bear Lake	0.0%	9.3%					1			1	1	6		1		10	1	9
County Total	0.0%	7.5%	192	106	61	37	73	112	126	95	1,130	1,321	133	67	145	3,598	581	3,017

Percent of Total: 5% 3% 2% 1% 2% 3% 4% 3% 31% 37% 4% 2% 4% 100%

16% 84%

Note:
- Excludes parcels with new construction

Counts of Pay 2011 Residential Homestead Tax Statements by Range of Percentage of Increase/Decrease in the County Tax (Line 6A/pt. Line 11)

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 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	-9.7%	-4.8%	71	60	39	76	93	110	49	14	4	1	1	1	1	520	449	71
0004 Denmark Twp	-12.0%	-7.7%	62	95	74	73	47	37	32	21	10	1	1	1	454	388	66	
0009 May Twp	5.9%	14.1%	3	12	4	5	3	13	33	66	31	23	309	295	44	841	40	801
0011 Grey Cloud Island Twp	-6.0%	-0.3%	1		1	1	13	41	41	2	1			2	103	57	46	
0014 Stillwater Twp	-6.7%	-1.2%	9	17	28	92	133	174	132	79	47	12	6		1	730	453	277
0017 West Lakeland Twp	-9.7%	-4.8%	43	168	128	218	279	185	74	40	9	5	9	5	3	1,166	1,021	145
0100 Afton	-5.6%	0.2%	3	3	2	15	83	292	324	104	17	4	4	4	3	858	398	460
0200 Bayport	-7.5%	-2.9%	2	3	10	57	265	160	38	38	3	1			577	497	80	
0300 Birchwood	-14.3%	-10.7%	61	111	52	28	35	13	4	3	1		1		311	300	11	
0400 Scandia	-12.5%	-8.1%	63	333	269	244	160	78	16	9	3	5	1	2	1,184	1,147	37	
0500 Dellwood	-12.6%	-8.1%	9	76	106	94	32	11	6	4	1	1	1		341	328	13	
0600 Forest Lake	-10.1%	-5.7%	260	496	887	1,126	822	524	284	378	53	107	57	8	7	5,009	4,115	894
0700 Hugo	-10.2%	-6.0%	505	565	522	618	527	666	221	153	66	49	30	21	16	3,959	3,403	556
0800 Lake Elmo	-6.3%	-0.7%	8	10	41	89	331	734	474	226	65	35	24	7	3	2,047	1,213	834
0900 Lakeland Shores	-5.3%	0.7%	1			2	10	36	23	19	13				1	105	49	56
1000 Mahtomedi	-7.3%	-1.4%	16	21	21	114	628	850	455	150	50	15	9	5	1	2,335	1,650	685
1100 Marine on St Croix	-7.2%	-1.8%	4	4	1	26	62	84	41	20	4	3	2		251	181	70	
1200 Newport	-9.9%	-4.7%	15	22	106	258	346	114	23	5	4	2	2	5	10	912	861	51
1300 St Paul Park	-8.6%	-2.9%	168	29	25	186	421	523	112	10	14	4	4		5	1,501	1,352	149
1500 Stillwater City	-7.0%	-2.2%	95	219	126	406	1,510	2,017	685	183	87	20	25	3	2	5,378	4,373	1,005
1600 Willernie	-6.9%	-0.3%	2	5	2	8	30	43	56	15	2		1		1	165	90	75
1700 Oak Park Heights	-2.1%	4.5%	97	24	3		13	12	146	298	322	107	7	5	9	1,043	149	894
1800 St Mary's Point	-5.2%	0.4%	1	3		3	11	33	47	22	12			1		133	51	82
1900 Lakeland	-3.7%	2.5%	4	5	4	2	2	43	247	174	113	13	3	1	1	612	60	552
2000 Lake St Croix Beach	0.7%	7.9%	1				1	1	10	53	111	160	57			394	3	391
2100 Pine Springs	-6.1%	0.0%	10	4	2	3	5	43	46	11	1				2	127	67	60
2200 Cottage Grove	-9.3%	-4.1%	212	706	1,169	2,067	2,309	2,365	501	308	198	60	34	13	12	9,954	8,828	1,126
2500 Woodbury	-9.1%	-3.9%	406	1,510	1,396	3,098	5,349	3,658	1,684	338	120	101	60	17	17	17,754	15,417	2,337
2600 Oakdale	-6.9%	-1.3%	884	620	343	395	724	2,484	1,720	805	132	67	61	36	15	8,286	5,450	2,836
2700 Grant	-0.5%	6.3%	14	14	11	28	44	82	117	201	218	213	235	31	17	1,225	193	1,032
7500 Hastings	-5.0%	2.4%							1							1	0	1
9400 White Bear Lake	-9.8%	-4.5%			2	25	40	16		1	1	2	1			88	83	5
County Total	-8.3%	-3.0%	3,030	5,135	5,374	9,357	14,328	15,442	7,642	3,750	1,713	1,011	945	463	174	68,364	52,666	15,698
Percent of Total:			4%	8%	8%	14%	21%	23%	11%	5%	3%	1%	1%	1%	0%	100%	77%	23%

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

Why don't all taxpayers in a city see the same percentage change in tax?

In an ad valorem tax system the levy is apportioned to all parcels in the taxing jurisdiction based on value. In the simplest terms, the levy is divided by the total value of all parcels to arrive at a tax rate. The value of each parcel is then multiplied by the tax rate to determine each parcel's share of the taxing jurisdiction's tax amount. So the tax impact on an individual parcel is affected by a number of factors including:

- Change in taxing jurisdiction's Levy
- Change in the total value (tax base) of the taxing jurisdiction
- Change in the parcel's value
- How does the value change on the parcel compare to the value change on other parcels, i.e. did it go up or down more or less than average?

Below is an example of a taxing jurisdiction with five parcels. Assume the levy stays the same and look at what happens to the taxes on those five parcels under several value change scenarios:

			<u>Scenario #1</u>			<u>Scenario #2</u>			<u>Scenario #3</u>			<u>Scenario #4</u>		
			-Levy stays the same -All values stay the same			-Levy stays the same -All Values go down 8%			-Levy stays the same -All Values go up 5%			-Levy stays the same -Value changes not uniform on all parcels		
		Pay 2010	Pay 2011	% Chg	Pay 2011	% Chg	Pay 2011	% Chg	Pay 2011	% Chg	Pay 2011	% Chg		
1. Levy:		\$10,000	\$10,000	0.0%	\$10,000	0.0%	\$10,000	0.0%	\$10,000	0.0%	\$10,000	0.0%		
2. Value on all parcels in district:	a. House 1	100,000	100,000	0.0%	92,000	-8.0%	105,000	5.0%	105,000	5.0%	105,000	5.0%		
	b. House 2	200,000	200,000	0.0%	184,000	-8.0%	210,000	5.0%	184,000	-8.0%	184,000	-8.0%		
	c. House 3	250,000	250,000	0.0%	230,000	-8.0%	262,500	5.0%	230,000	-8.0%	230,000	-8.0%		
	d. House 4	325,000	325,000	0.0%	299,000	-8.0%	341,250	5.0%	299,000	-8.0%	299,000	-8.0%		
	e. House 5	450,000	450,000	0.0%	414,000	-8.0%	472,500	5.0%	450,000	0.0%	450,000	0.0%		
3. Total Tax Capacity of all parcels:		13,250	13,250	0.0%	12,190	-8.0%	13,913	5.0%	12,680	-4.3%	12,680	-4.3%		
4. Tax Rate = Levy/Total Tax Capacity:		75.472%	75.472%	0.0%	82.034%	8.7%	71.875%	-4.8%	78.864%	4.5%	78.864%	4.5%		
5. Tax on each parcel:	a. House 1	\$755	\$755	0.0%	\$755	0.0%	\$755	0.0%	\$828	9.7%	\$828	9.7%		
	b. House 2	\$1,509	\$1,509	0.0%	\$1,509	0.0%	\$1,509	0.0%	\$1,451	-3.8%	\$1,451	-3.8%		
	c. House 3	\$1,887	\$1,887	0.0%	\$1,887	0.0%	\$1,887	0.0%	\$1,814	-3.9%	\$1,814	-3.9%		
	d. House 4	\$2,453	\$2,453	0.0%	\$2,453	0.0%	\$2,453	0.0%	\$2,358	-3.9%	\$2,358	-3.9%		
	e. House 5	\$3,396	\$3,396	0.0%	\$3,396	0.0%	\$3,396	0.0%	\$3,549	4.5%	\$3,549	4.5%		
6. Total taxes billed:		\$10,000	\$10,000	0.0%	\$10,000	0.0%	\$10,000	0.0%	\$10,000	0.0%	\$10,000	0.0%		

Scenario 1

Total Tax Capacity (tax base) stays the same, Tax Rate stays the same, and Tax amounts on individual parcels remain the same.

Scenario 2

Total Tax Capacity goes down, therefore the Tax Rate goes up. But since the higher rate is applied to lower values on each parcel, the net result is that the Tax amounts on individual parcels remain the same.

Scenario 3

Total Tax Capacity goes up, therefore the Tax Rate goes down. But since the lower rate is applied to higher values on each parcel, the net result is that the Tax amounts on individual parcels stay the same.

Scenario 4

Total Tax Capacity goes down, therefore the Tax Rate goes up. Since the tax rate is applied to differing value changes on each parcel, the percentage change in Tax varies from parcel to parcel, it is not uniform. Note that even the parcel with no value change had a tax change, since the value changes on the other parcels shifted the tax burden between the parcels.

This was a simple example assuming all parcels were residential homesteads.

Other factors which add to the complexity include:

- Classification of the property and legislatively determined class rates which determine the percentage of value that is taxed
- Tiered class rates which vary as property value increases
- Market value based credits which decrease as values increase

Also, programs such as Fiscal Disparities and Tax Increment Financing add to the complexity and can contribute to shifting of tax burdens between parcels.

These factors can make it difficult to point to any one reason why the tax change on one parcel is different than the tax change on another parcel.

Why are Commercial-Industrial properties experiencing tax increases when taxes on other property types are not?

In general there are several factors that contribute to the increase in C/I taxes:

- **Shifting of tax burden.** Since the majority of property in the county is residential, and the median value change on residential property was an 8.3% reduction, the fact that most C/I values stayed the same shifts more of the local tax burden to C/I property.
- **Increase in state tax rate.** The state tax rate increased 7%. When that is applied to a value that remained the same, the result is an increase in the State tax.
- **Change in percentage of value taxed at the fiscal disparity tax rate.** Part of the value of commercial-industrial property is taxed at the local tax rate, and the remainder of the value is taxed at a metro-wide fiscal disparity tax rate. Several areas are experiencing an increase in the percentage of value taxed at the fiscal disparity tax rate, and a reduction in the percentage of value taxed at the local tax rate. Since the fiscal disparity tax rate is so much higher than most local tax rates in Washington County, the net effect of that shift is a tax increase. Areas experiencing increases due to this phenomenon are: Hugo, St Paul Park, Baytown, West Lakeland.

The reverse is also the case. There are some areas experiencing a lower percentage of value being taxed at the higher fiscal disparity rate, and a greater percentage at the lower local tax rate. But generally due to the other factors mentioned here the bottom line total tax impact is still an increase so this situation may not be as noticeable to the taxpayer.

Percentage Change in Levy from Pay 2010 to Pay 2011 By Taxing District Type

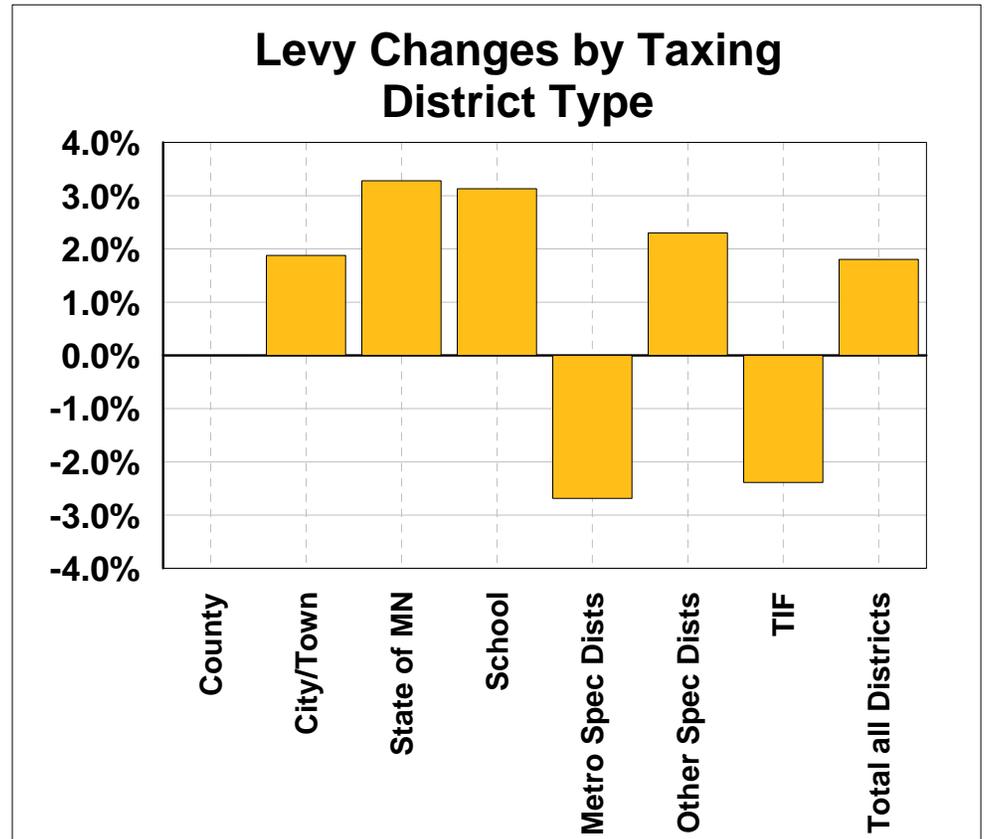
Significant Levy changes from 2010 to 2011
Double digit change in levy, or levy change
that causes a double digit tax change:

Reductions

- Hugo 7.3% reduction
- Denmark Twp 10.4% reduction
- Landfall 16.1% reduction
- Carnelian Marine Watershed 12.1% reduction

Increases

- Lakeland Shores 10.4% increase
- St Paul Park 10.7% increase
- Newport 16.2% increase
- ISD 832 Mahtomedi 13.7% increase
- Valley Branch Watershed 23.5% increase



Significant Levy changes from proposed to final 2011:

- Lake St Croix Beach 11.3% reduction from proposed
- Birchwood 10.3% reduction from proposed
- Ramsey-Washington Metro Watershed 16.6% reduction from proposed

Washington County Taxable Property Values

5 Year Comparison

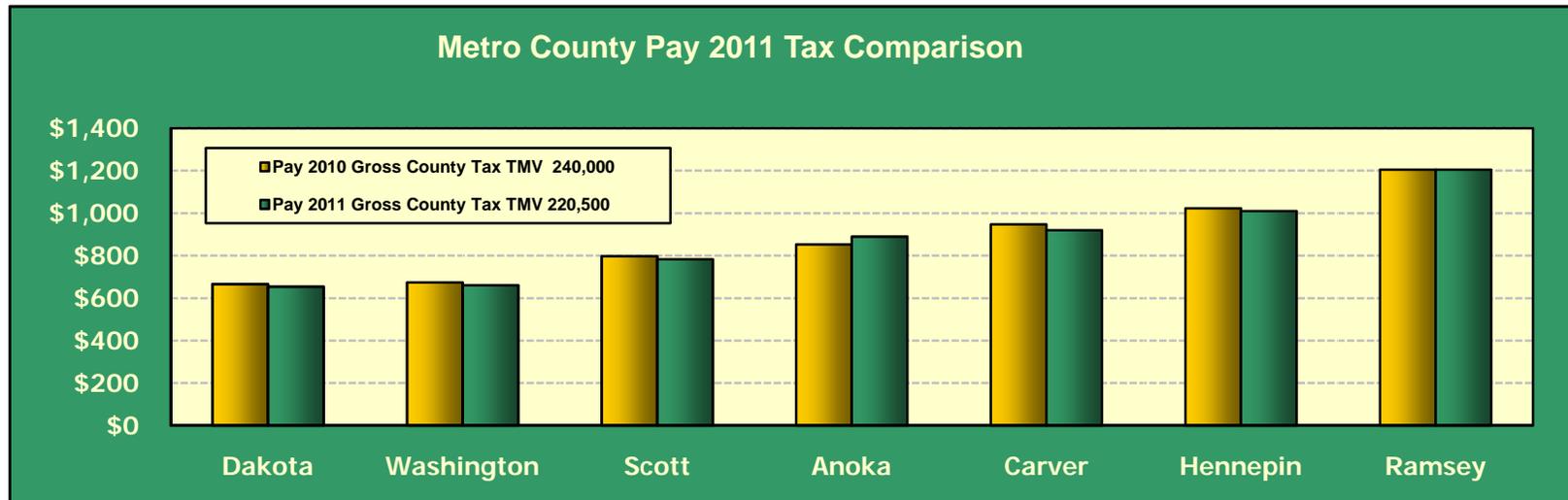
TYPE OF VALUE	Payable 2007	% Chg	Payable 2008	% Chg	Payable 2009	% Chg	Payable 2010	% Chg	Payable 2011	% Chg	5 year summary	Preliminary 2012	% Chg
ESTIMATED MARKET VALUE	28,223,870,000	11.4%	29,491,836,700	4.5%	29,934,798,500	1.5%	28,410,327,600	-5.1%	26,459,462,900	-6.9%	-6.3%	25,601,908,600	-3.2%
<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%	(5,884,200)	-13.7%	-43.1%	(4,993,900)	-15.1%
Veteran's Exclusion					(44,047,200)	NA	(48,391,100)	9.9%	(53,725,400)	11.0%	NA	(54,388,800)	1.2%
Plat Deferral	(111,523,200)	6.0%	(102,774,300)	-7.8%	(79,171,300)	-23.0%	(25,443,500)	-67.9%	(5,091,200)	-80.0%	-95.4%	(9,329,100)	83.2%
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%	(502,542,300)	-11.8%	-63.4%	(414,147,900)	-17.6%
TAXABLE MARKET VALUE	26,728,913,600	11.9%	28,236,839,300	5.6%	28,857,581,700	2.2%	27,759,942,100	-3.8%	25,892,219,800	-6.7%	-3.1%	25,119,048,900	-3.0%
New Construction-House/Garage	736,688,300	19.1%	569,793,400	-22.7%	345,390,600	-39.4%	221,105,900	-36.0%	159,776,700	-27.7%	-78.3%	178,876,700	12.0%
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>42,726,600</u>	<u>-15.0%</u>	<u>-73.9%</u>	<u>38,785,300</u>	<u>-9.2%</u>
Total New Construction	900,331,500	25.9%	752,457,400	-16.4%	466,093,600	-38.1%	271,361,400	-41.8%	202,503,300	-25.4%	-77.5%	217,662,000	7.5%
<i>% Increase due to new construction</i>		3.8%		2.8%		1.7%		0.9%		0.7%		0.8%	
<i>% increase due to inflation/other</i>		8.1%		2.8%		0.5%		-4.7%		-7.5%		-3.8%	
REFERENDA MARKET VALUE	26,197,859,451	12.0%	27,646,777,425	5.5%	28,203,529,375	2.0%	27,029,481,500	-4.2%	25,103,579,200	-7.1%	-4.2%	24,369,316,900	-2.9%
TOTAL NET TAX CAPACITY	299,186,499	12.9%	318,217,739	6.4%	327,455,283	2.9%	316,297,672	-3.4%	295,060,091	-6.7%	-1.4%	286,575,919	-2.9%
<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%	(7,304,818)	-13.8%	-9.7%		
Powerline	(10,588)	3.0%	(9,649)	-8.9%	(9,057)	-6.1%	(8,679)	-4.2%	(9,061)	4.4%	-14.4%		
Fiscal Disparity Contribution	(17,107,443)	2.5%	(21,174,041)	23.8%	(23,763,200)	12.2%	(26,426,851)	11.2%	(25,869,016)	-2.1%	51.2%		
LOCAL TAXABLE VALUE	273,980,995	13.5%	289,027,052	5.5%	295,173,120	2.1%	281,387,696	-4.7%	261,877,196	-6.9%	-4.4%		
<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%	31,707,508	0.7%	41.3%		
TOTAL TAXABLE VALUE	296,418,042	13.5%	315,142,622	6.3%	325,412,891	3.3%	312,880,520	-3.9%	293,584,704	-6.2%	-1.0%		
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%	5,838,492	15.2%	9.5%		
% of Total Taxable Value	1.8%		1.6%		2.0%		1.6%		2.0%				
County Tax Rate (with Library)	25.673%	-4.8%	25.936%	1.0%	26.371%	1.7%	27.775%	5.3%	29.772%	7.2%	16.0%		
referendum rate - % of market value	0.00000%		0.00000%		0.00000%		0.00314%		0.00229%	-27.2%	NA		

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.
- Pay 2012 values are very preliminary. They are prior to Boards of Appeal and Equalization, and includes state determined utility values from the prior year. Preliminary 2012 tax capacities are based on 2011 laws.

Metro County Tax Comparison

County:	Tax Capacity Rate			Referendum Tax Rate			Gross County Tax		
	2010	2011	% chg	2010	2011	% chg	2010	2011	% chg
	based on Taxable Market Value:						240,000	220,500	-8.1%
Dakota	27.269%	29.149%	6.9%	0.00501%	0.00537%	7.2%	\$666	\$655	-1.8%
Washington	27.775%	29.772%	7.2%	0.00314%	0.00229%	-27.1%	\$674	\$662	-1.9%
Scott	33.237%	35.541%	6.9%	0.00000%	0.00000%		\$798	\$784	-1.8%
Anoka	35.574%	40.376%	13.5%	0.00000%	0.00000%		\$854	\$890	4.3%
Carver	39.509%	41.752%	5.7%	0.00000%	0.00000%		\$948	\$921	-2.9%
Hennepin (suburban)	42.640%	45.840%	7.5%	0.00000%	0.00000%		\$1,023	\$1,011	-1.2%
Ramsey (suburban)	50.247%	54.678%	8.8%	0.00000%	0.00000%		\$1,206	\$1,206	-0.0%

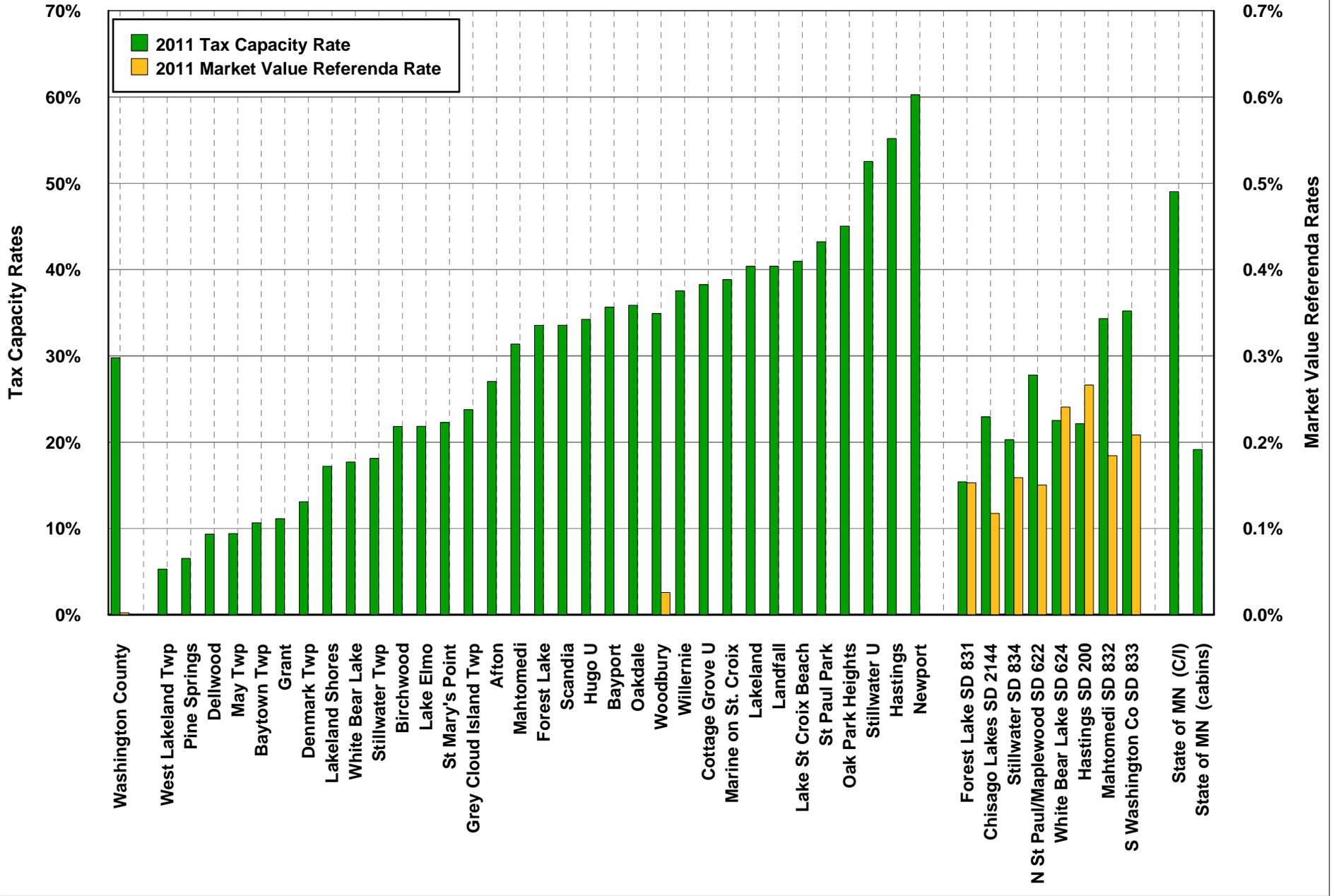


Pay 2010 vs. Pay 2011 Tax Rates

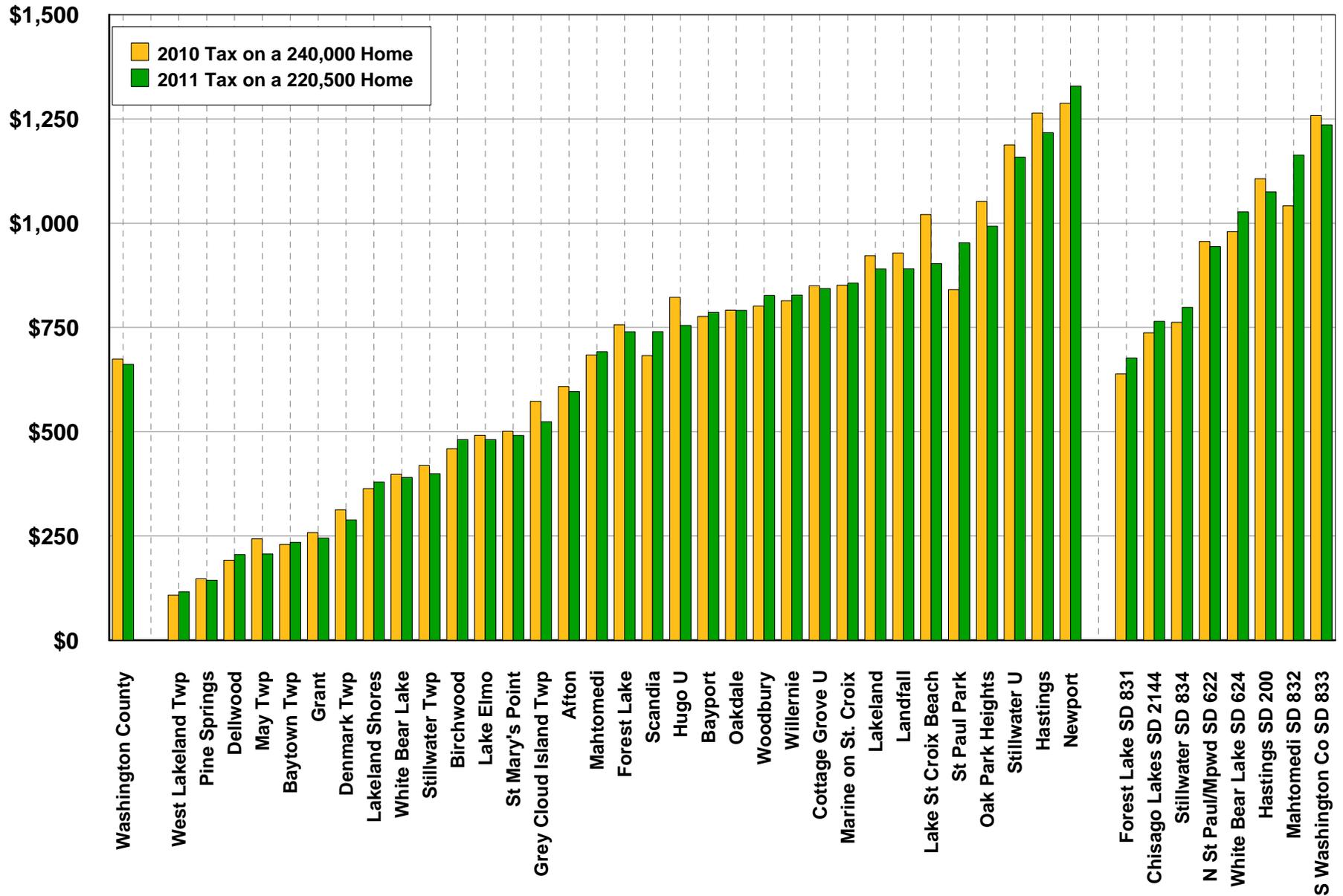
Taxing District	Pay 2010 Rate	Pay 2011 Rate	% Chg
Towns: Baytown Twp	9.571%	10.650%	11.3%
Denmark Twp	13.035%	13.088%	0.4%
Grey Cloud Island Twp	23.875%	23.773%	-0.4%
May Twp	10.135%	9.394%	-7.3%
Stillwater Twp	17.468%	18.118%	3.7%
West Lakeland Twp	4.527%	5.285%	16.8%
Cities: Afton	25.357%	27.044%	6.7%
Bayport	32.358%	35.650%	10.2%
Birchwood	19.128%	21.824%	14.1%
Cottage Grove (Urban)	35.415%	38.255%	8.0%
Dellwood	8.007%	9.331%	16.5%
Forest Lake	31.534%	33.548%	6.4%
Grant	10.761%	11.119%	3.3%
Hastings	52.677%	55.196%	4.8%
Hugo (Urban)	34.274%	34.236%	-0.1%
Lake Elmo	20.479%	21.832%	6.6%
Lake St Croix Beach	42.536%	40.962%	-3.7%
Lakeland	38.420%	40.375%	5.1%
Lakeland Shores	15.141%	17.204%	13.6%
Landfall	38.701%	40.389%	4.4%
Mahtomedi	28.498%	31.386%	10.1%
Marine on St. Croix	35.478%	38.842%	9.5%
Newport	53.643%	60.261%	12.3%
Oak Park Heights	43.845%	45.028%	2.7%
Oakdale	32.979%	35.868%	8.8%
Pine Springs	6.148%	6.528%	6.2%
St Mary's Point	20.888%	22.275%	6.6%
St Paul Park	35.028%	43.221%	23.4%
Scandia	28.446%	33.557%	18.0%
Stillwater (Urban)	49.493%	52.539%	6.2%
White Bear Lake	16.591%	17.702%	6.7%
Willernie	33.916%	37.534%	10.7%
Woodbury	31.033%	34.921%	12.5%
Woodbury MVR:	0.02362%	0.02572%	8.9%

Taxing District	Pay 2010 Rate	Pay 2011 Rate	% Chg
County: County without Library	25.564%	27.250%	6.6%
County with Library	27.775%	29.772%	7.2%
County MVR:	0.00314%	0.00229%	-27.2%
County RRA	0.193%	0.196%	1.7%
County HRA	1.071%	1.143%	6.8%
Schools: SD 200 Hastings	20.206%	22.140%	9.6%
SD 200 Hastings MVR:	0.25903%	0.26625%	2.8%
SD 622 N St Paul/Mpwd	25.280%	27.785%	9.9%
SD 622 N St Paul/Mpwd MVR:	0.14560%	0.15027%	3.2%
SD 624 White Bear Lake	21.756%	22.520%	3.5%
SD 624 White Bear Lake MVR:	0.19068%	0.24061%	26.2%
SD 831 Forest Lake	12.895%	15.411%	19.5%
SD 831 Forest Lake MVR:	0.13710%	0.15293%	11.5%
SD 832 Mahtomedi	26.389%	34.330%	30.1%
SD 832 Mahtomedi MVR:	0.17026%	0.18437%	8.3%
SD 833 S Washington Co	31.650%	35.216%	11.3%
SD 833 S Washington Co MVR:	0.20782%	0.20834%	0.3%
SD 834 Stillwater	19.734%	20.300%	2.9%
SD 834 Stillwater MVR:	0.12034%	0.15894%	32.1%
SD 2144 Chisago Lakes	20.363%	22.933%	12.6%
SD 2144 Chisago Lakes MVR:	0.10364%	0.11744%	13.3%
Other: Brown's Creek WS	4.153%	4.276%	3.0%
Carnelian Marine WS	2.964%	2.694%	-9.1%
Comfort Lake WS	3.649%	3.910%	7.1%
R-W Metro WS	2.370%	2.719%	14.7%
Rice Creek WS	1.511%	1.725%	14.1%
South Washington WS	0.608%	0.687%	13.0%
Valley Branch WS	1.215%	1.508%	24.1%
Hastings HRA	1.510%	1.487%	-1.5%
Woodbury HRA	0.426%	0.320%	-25.0%
Metropolitan Council	0.818%	0.832%	1.7%
Met Council Transit	1.334%	1.364%	2.2%
Met Mosquito Control	0.477%	0.494%	3.7%
State of MN (C/I)	45.881%	49.043%	6.9%
State of MN (cabins)	17.755%	19.145%	7.8%
Fiscal Disparities (C/I)	121.732%	129.327%	6.2%

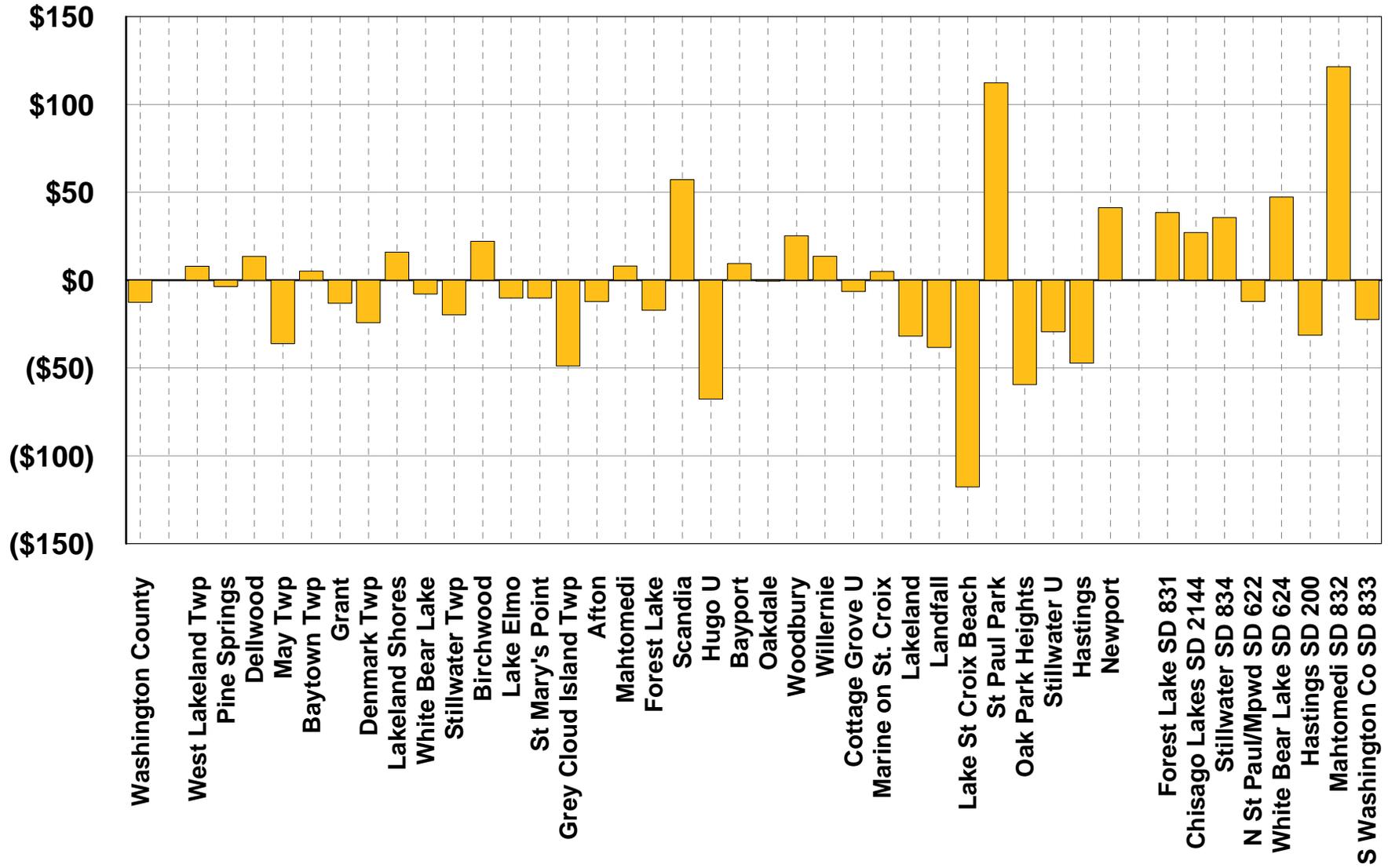
Pay 2011 Tax Rates



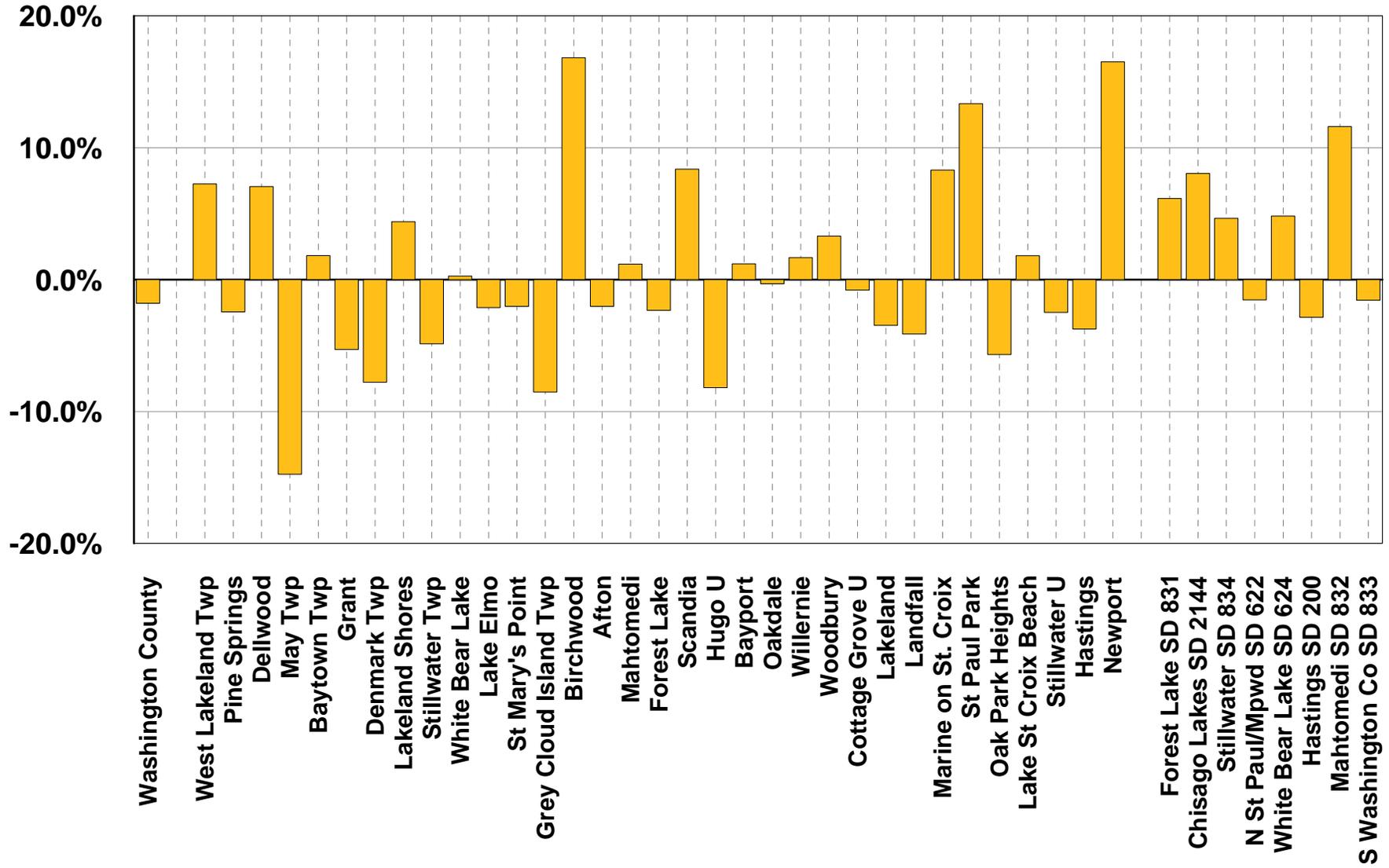
Taxing District Portion of Gross Tax Pay 2010 vs. Pay 2011



Dollar Change in Taxing District Portion of Gross Tax Pay 2010 vs. Pay 2011

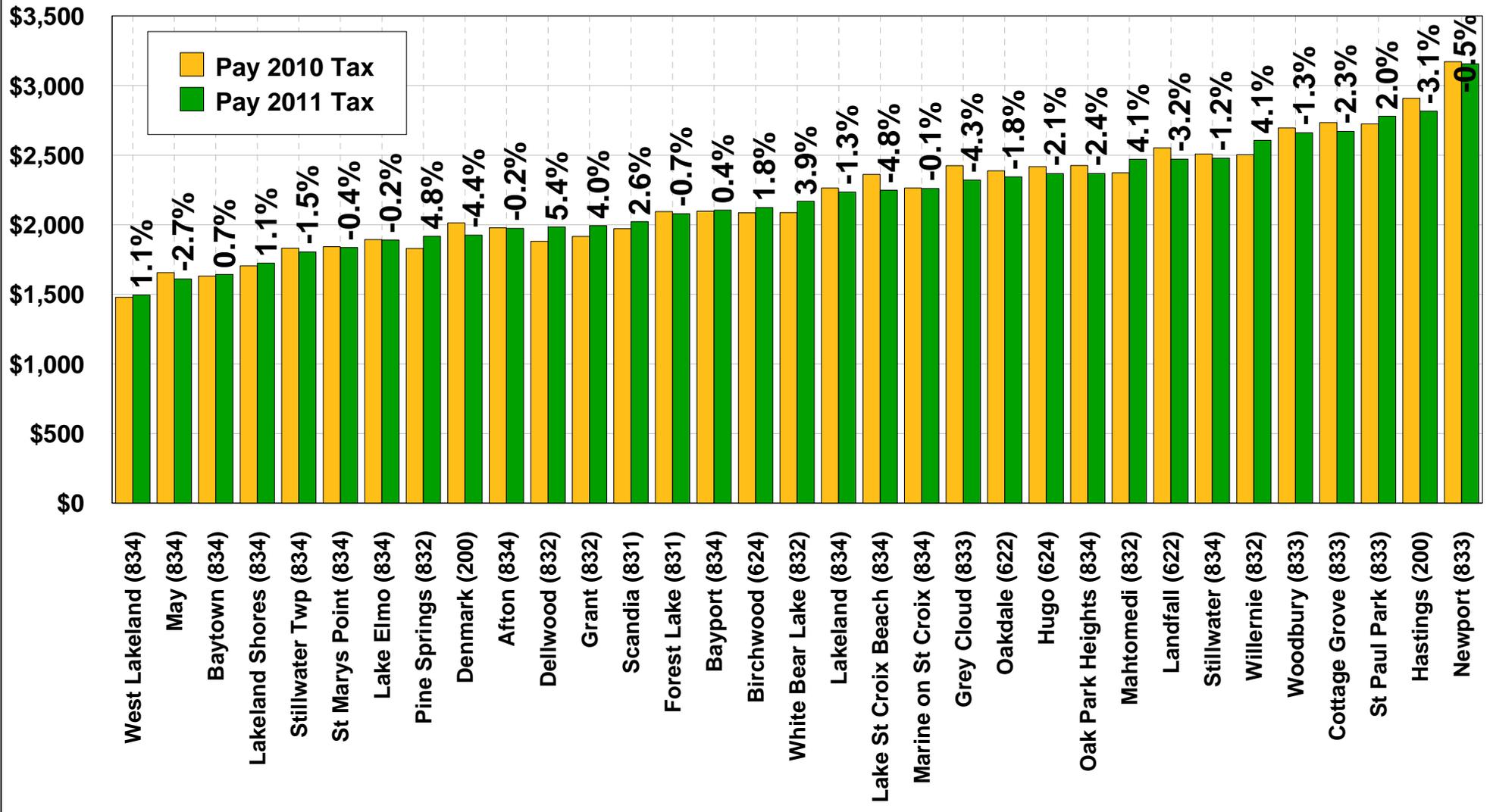


Percentage Change in Taxing District Portion of Gross Tax Pay 2010 vs. Pay 2011



Total 2011 Net Tax on a Market Value of 220,500

(Assuming a -8% Market Value change from 2010)



PAYABLE 2010 vs. PAYABLE 2011 RESIDENTIAL HOMESTEAD TAXES

Assuming a -8% change in Taxable Market Value

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

DISTRICT	SD/WS	PAY 2010 TAX RATE		PAY 2011 TAX RATE		PAY 2010 TAX					PAY 2011 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Taxable Market Value:					Taxable Market Value:					Taxable Market Value:				
						163,000	217,400	271,700	380,400	543,500	150,000	200,000	250,000	350,000	500,000	150,000	200,000	250,000	350,000	500,000
Afton	834 54	76.639%	0.12348%	81.289%	0.16123%	\$1,224	\$1,757	\$2,289	\$3,355	\$4,920	\$1,224	\$1,756	\$2,288	\$3,352	\$4,870	-0.1	-0.1	-0.1	-0.1	-1.0
Bayport	834	81.548%	0.12348%	87.229%	0.16123%	1,304	1,864	2,423	3,542	5,192	1,313	1,875	2,437	3,560	5,167	0.6	0.6	0.6	0.5	-0.5
Birchwood	624 38	74.062%	0.19382%	79.868%	0.24290%	1,297	1,854	2,411	3,524	5,159	1,325	1,891	2,457	3,588	5,207	2.1	2.0	1.9	1.8	0.9
Cottage Grove	833 14	99.339%	0.21096%	107.958%	0.21063%	1,737	2,442	3,144	4,551	6,654	1,698	2,388	3,079	4,459	6,451	-2.3	-2.2	-2.1	-2.0	-3.1
Dellwood	832 38	67.575%	0.17340%	79.186%	0.18665%	1,158	1,669	2,179	3,201	4,688	1,231	1,765	2,300	3,368	4,892	6.2	5.7	5.5	5.2	4.4
Forest Lake	831 71	79.745%	0.14024%	86.669%	0.15522%	1,303	1,862	2,420	3,537	5,183	1,296	1,851	2,408	3,519	5,109	-0.6	-0.6	-0.5	-0.5	-1.4
Grant	832 38	68.994%	0.17340%	79.610%	0.18665%	1,182	1,700	2,218	3,255	4,767	1,237	1,773	2,310	3,382	4,913	4.6	4.3	4.1	3.9	3.1
Hastings	200	101.479%	0.26217%	108.765%	0.26854%	1,855	2,599	3,341	4,827	7,051	1,797	2,520	3,243	4,690	6,781	-3.2	-3.1	-2.9	-2.8	-3.8
Hugo	624 38	87.874%	0.19382%	90.917%	0.24290%	1,522	2,154	2,787	4,050	5,925	1,491	2,112	2,733	3,975	5,760	-2.1	-2.0	-2.0	-1.9	-2.8
Lake Elmo	834 54	73.095%	0.12348%	77.441%	0.16123%	1,166	1,680	2,193	3,221	4,723	1,167	1,679	2,192	3,217	4,678	0.0	-0.1	-0.1	-0.1	-1.0
Lake St Croix Beach	834	92.603%	0.12348%	93.699%	0.16123%	1,484	2,104	2,723	3,963	5,805	1,410	2,004	2,598	3,786	5,491	-5.0	-4.8	-4.6	-4.5	-5.4
Lakeland	834	88.487%	0.12348%	93.112%	0.16123%	1,417	2,015	2,611	3,806	5,577	1,402	1,992	2,584	3,766	5,462	-1.1	-1.2	-1.1	-1.1	-2.1
Lakeland Shores	834	65.209%	0.12348%	69.940%	0.16123%	1,038	1,509	1,979	2,921	4,286	1,054	1,529	2,005	2,955	4,303	1.5	1.3	1.3	1.2	0.4
Landfall	622 34	98.018%	0.14874%	104.694%	0.15256%	1,614	2,277	2,939	4,265	6,242	1,562	2,207	2,851	4,141	5,998	-3.3	-3.1	-3.0	-2.9	-3.9
Mahtomedi	832 38	88.066%	0.17340%	101.241%	0.18665%	1,492	2,115	2,736	3,980	5,824	1,562	2,206	2,851	4,139	5,995	4.6	4.3	4.2	4.0	2.9
Marine on St Croix	834 10	88.510%	0.12348%	94.272%	0.16123%	1,418	2,015	2,612	3,807	5,578	1,419	2,015	2,613	3,807	5,520	0.0	-0.0	0.0	-0.0	-1.0
Newport	833	117.567%	0.21096%	129.964%	0.21063%	2,034	2,838	3,639	5,244	7,665	2,028	2,828	3,629	5,229	7,551	-0.3	-0.4	-0.3	-0.3	-1.5
Oak Park Heights	834	95.246%	0.12348%	99.128%	0.16123%	1,528	2,162	2,795	4,063	5,951	1,492	2,113	2,734	3,976	5,762	-2.4	-2.3	-2.2	-2.2	-3.2
Oakdale	622 54	91.142%	0.14874%	98.962%	0.15256%	1,502	2,127	2,752	4,003	5,861	1,476	2,092	2,708	3,941	5,711	-1.8	-1.7	-1.6	-1.6	-2.6
Pine Springs	832 54	65.419%	0.17340%	76.166%	0.18665%	1,123	1,622	2,120	3,119	4,569	1,185	1,704	2,224	3,262	4,741	5.5	5.0	4.9	4.6	3.8
St Marys Point	834	70.955%	0.12348%	75.012%	0.16123%	1,132	1,634	2,135	3,139	4,605	1,130	1,630	2,131	3,132	4,557	-0.2	-0.3	-0.2	-0.2	-1.0
St Paul Park	833 14	98.952%	0.21096%	112.924%	0.21063%	1,731	2,433	3,134	4,536	6,633	1,773	2,487	3,203	4,632	6,699	2.4	2.2	2.2	2.1	1.0
Scandia	831 10	74.639%	0.14024%	84.098%	0.15522%	1,220	1,751	2,281	3,342	4,900	1,257	1,800	2,343	3,429	4,981	3.0	2.8	2.7	2.6	1.7
Stillwater	834	98.683%	0.12348%	104.118%	0.16123%	1,584	2,236	2,888	4,194	6,142	1,567	2,212	2,859	4,151	6,012	-1.1	-1.1	-1.0	-1.0	-2.1
White Bear Lake	832 38	76.159%	0.17340%	87.557%	0.18665%	1,298	1,856	2,412	3,527	5,164	1,356	1,932	2,509	3,661	5,311	4.4	4.1	4.0	3.8	2.8
Willernie	832 38	93.483%	0.17340%	107.389%	0.18665%	1,581	2,232	2,883	4,186	6,125	1,654	2,329	3,005	4,355	6,302	4.6	4.3	4.2	4.0	2.9
Woodbury	833 14	95.383%	0.23458%	104.944%	0.23635%	1,711	2,407	3,101	4,490	6,563	1,692	2,380	3,068	4,443	6,429	-1.2	-1.1	-1.1	-1.1	-2.0
Baytown	834 54	62.187%	0.12348%	66.259%	0.16123%	989	1,443	1,897	2,806	4,119	999	1,455	1,912	2,826	4,119	0.9	0.8	0.8	0.7	0.0
Denmark	200	64.182%	0.26217%	68.351%	0.26854%	1,247	1,788	2,328	3,408	4,983	1,191	1,712	2,233	3,275	4,761	-4.5	-4.3	-4.1	-3.9	-4.5
Grey Cloud	833	86.465%	0.21096%	92.112%	0.21063%	1,527	2,162	2,794	4,061	5,941	1,461	2,071	2,683	3,904	5,659	-4.4	-4.2	-4.0	-3.9	-4.7
May	834 10	63.166%	0.12348%	64.824%	0.16123%	1,005	1,464	1,923	2,843	4,173	977	1,426	1,877	2,776	4,047	-2.9	-2.6	-2.4	-2.4	-3.0
Stillwater Twp	834 10	70.499%	0.12348%	73.548%	0.16123%	1,124	1,624	2,122	3,122	4,579	1,108	1,601	2,095	3,081	4,483	-1.5	-1.5	-1.3	-1.3	-2.1
West Lakeland	834 54	55.809%	0.12348%	59.530%	0.16123%	885	1,304	1,723	2,563	3,765	898	1,321	1,744	2,591	3,783	1.4	1.3	1.2	1.1	0.5

NOTES:

- The selected school district/watershed combination is the one with the most residential value in the municipality for taxes payable in 2011.
- The percentage change on this chart is based on a 8% reduction in taxable market value from Pay 2010 to Pay 2011. The impact on individual parcels may vary depending on actual market value changes.

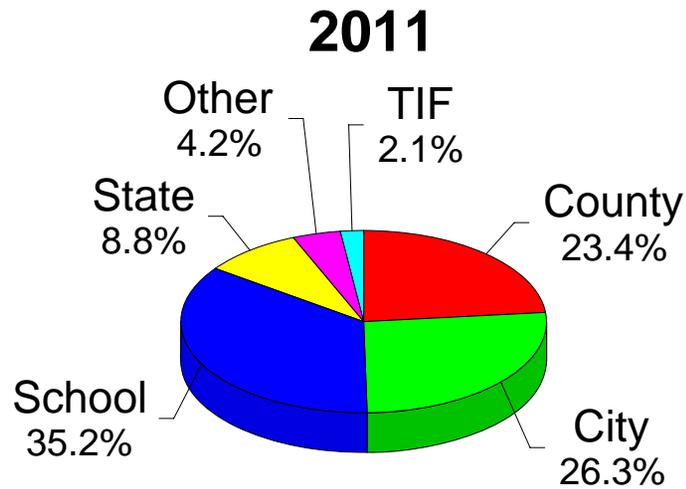
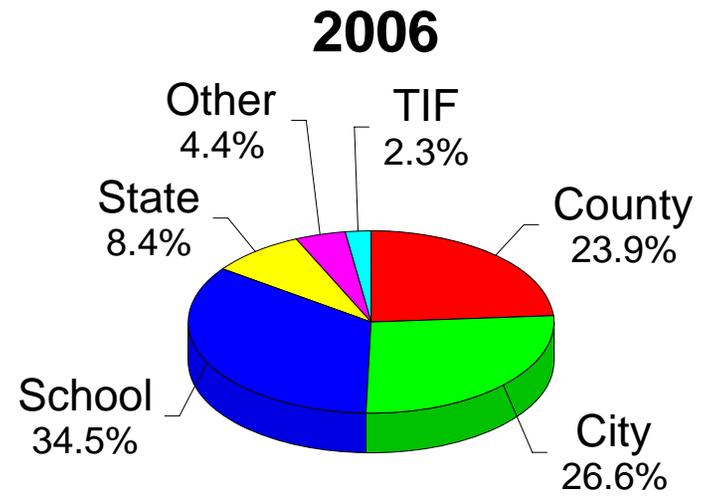
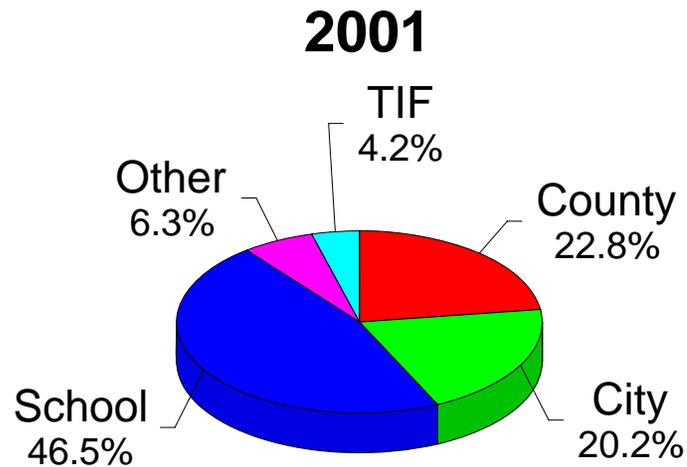
PAYABLE 2010 vs. PAYABLE 2011 RESIDENTIAL HOMESTEAD TAXES

Assuming a -8% 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 2010 TAX RATE		PAY 2011 TAX RATE		PAY 2010 TAX					PAY 2011 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Taxable Market Value:					Taxable Market Value:					Taxable Market Value:				
						163,000	217,400	271,700	380,400	543,500	150,000	200,000	250,000	350,000	500,000	150,000	200,000	250,000	350,000	500,000
County w/o Library		25.564%	0.00314%	27.250%	0.00229%	\$350	\$507	\$663	\$974	\$1,433	\$337	\$489	\$640	\$944	\$1,372	-3.9	-3.5	-3.5	-3.1	-4.3
County w/Library		27.775%	0.00314%	29.772%	0.00229%	386	555	723	1,059	1,556	375	539	703	1,032	1,499	-3.0	-2.8	-2.8	-2.6	-3.7
Afton		25.357%		27.044%		\$338	\$492	\$647	\$955	\$1,405	\$327	\$477	\$627	\$928	\$1,351	-3.3	-3.1	-3.0	-2.8	-3.8
Bayport		32.358%		35.650%		437	633	828	1,219	1,793	438	635	831	1,225	1,782	0.2	0.3	0.3	0.5	-0.6
Birchwood		19.128%		21.824%		254	370	487	720	1,059	262	384	506	748	1,090	3.4	3.6	3.9	3.9	2.9
Cottage Grove		35.415%		38.255%		496	707	916	1,336	1,962	490	697	904	1,319	1,912	-1.3	-1.4	-1.4	-1.3	-2.5
Dellwood		8.007%		9.331%		104	153	203	301	444	112	164	216	320	467	7.5	7.4	6.3	6.2	5.2
Forest Lake		31.534%		33.548%		425	616	806	1,188	1,747	411	597	782	1,152	1,676	-3.1	-3.1	-3.0	-3.0	-4.1
Grant		10.761%		11.119%		140	206	272	404	597	134	195	257	381	556	-4.2	-5.4	-5.4	-5.8	-6.9
Hastings		52.677%		55.196%		742	1,053	1,365	1,988	2,919	708	1,007	1,305	1,903	2,759	-4.6	-4.4	-4.3	-4.3	-5.5
Hugo		34.274%		34.236%		471	676	881	1,292	1,899	425	613	801	1,177	1,711	-9.8	-9.4	-9.1	-9.0	-9.9
Lake Elmo		20.479%		21.832%		271	395	520	771	1,134	260	383	505	748	1,091	-3.9	-3.2	-3.0	-2.9	-3.8
Lake St Croix Beach		42.536%		40.962%		589	844	1,097	1,604	2,357	510	735	960	1,409	2,047	-13.4	-12.9	-12.5	-12.2	-13.1
Lakeland		38.420%		40.375%		528	758	988	1,448	2,129	503	725	945	1,388	2,018	-4.7	-4.4	-4.4	-4.1	-5.2
Lakeland Shores		15.141%		17.204%		195	288	381	569	839	200	297	394	588	860	2.7	3.1	3.3	3.3	2.5
Landfall		38.701%		40.389%		542	771	1,001	1,460	2,145	515	734	953	1,392	2,018	-5.0	-4.8	-4.8	-4.7	-5.9
Mahtomedi		28.498%		31.386%		392	563	733	1,074	1,579	398	568	739	1,081	1,568	1.4	1.0	0.9	0.7	-0.7
Marine on St Croix		35.478%		38.842%		487	700	913	1,338	1,966	485	698	910	1,336	1,941	-0.4	-0.3	-0.2	-0.2	-1.3
Newport		53.643%		60.261%		771	1,085	1,399	2,027	2,973	794	1,116	1,439	2,083	3,012	3.0	2.8	2.9	2.7	1.3
Oak Park Heights		43.845%		45.028%		611	872	1,132	1,654	2,430	567	814	1,059	1,550	2,250	-7.1	-6.6	-6.4	-6.3	-7.4
Oakdale		32.979%		35.868%		456	653	850	1,244	1,827	452	647	844	1,234	1,792	-0.9	-0.8	-0.7	-0.8	-1.9
Pine Springs		6.148%		6.528%		79	117	155	231	341	78	115	150	223	326	-1.4	-2.4	-2.9	-3.5	-4.4
St Marys Point		20.888%		22.275%		273	402	530	786	1,157	264	388	513	763	1,113	-3.6	-3.5	-3.2	-2.9	-3.8
St Paul Park		35.028%		43.221%		491	699	907	1,321	1,941	557	791	1,025	1,491	2,160	13.5	13.0	13.0	12.9	11.3
Scandia		28.446%		33.557%		378	551	724	1,071	1,576	408	594	780	1,151	1,677	8.1	8.0	7.7	7.5	6.4
Stillwater		49.493%		52.539%		694	987	1,281	1,868	2,743	668	954	1,239	1,810	2,626	-3.6	-3.4	-3.3	-3.1	-4.3
White Bear Lake		16.591%		17.702%		221	322	423	624	920	218	315	413	608	885	-1.2	-2.3	-2.3	-2.6	-3.8
Willernie		33.916%		37.534%		471	673	875	1,279	1,879	480	684	887	1,294	1,876	1.9	1.7	1.4	1.2	-0.2
Woodbury		31.033%	0.02362%	34.921%	0.02572%	471	668	865	1,261	1,847	484	685	888	1,293	1,874	2.7	2.5	2.6	2.5	1.5
Baytown		9.571%		10.650%		121	181	240	359	531	122	182	242	364	532	0.6	0.8	0.9	1.2	0.2
Denmark		13.035%		13.088%		166	247	328	490	723	151	225	299	447	654	-9.3	-8.8	-8.9	-8.7	-9.5
Grey Cloud		23.875%		23.773%		327	470	614	900	1,323	296	425	556	817	1,188	-9.4	-9.5	-9.4	-9.2	-10.2
May		10.135%		9.394%		129	192	254	381	562	107	160	214	321	470	-17.2	-16.4	-16.0	-15.9	-16.4
Stillwater Twp		17.468%		18.118%		229	336	443	657	968	214	315	417	620	906	-6.7	-6.4	-6.0	-5.6	-6.4
West Lakeland		4.527%		5.285%		56	84	113	170	251	58	89	119	180	264	4.1	6.3	5.6	6.1	5.2
SD 200 (Hastings)		20.206%	0.25903%	22.140%	0.26625%	\$680	\$946	\$1,213	\$1,745	\$2,527	\$654	\$914	\$1,172	\$1,689	\$2,437	-3.8	-3.4	-3.3	-3.2	-3.6
SD 622 (N St Paul/Mpwd) 916		25.280%	0.14560%	27.785%	0.15027%	586	818	1,048	1,508	2,192	575	803	1,030	1,482	2,139	-1.9	-1.8	-1.7	-1.7	-2.4
SD 624 (White Bear Lk) 916		21.756%	0.19068%	22.520%	0.24061%	610	844	1,077	1,546	2,242	640	883	1,129	1,616	2,329	5.0	4.7	4.8	4.5	3.9
SD 831 (Forest Lake)		12.895%	0.13710%	15.411%	0.15293%	396	549	701	1,008	1,460	418	580	741	1,064	1,536	5.4	5.5	5.6	5.5	5.2
SD 832 (Mahtomedi) 916		26.389%	0.17026%	34.330%	0.18437%	640	891	1,142	1,643	2,387	712	991	1,269	1,828	2,638	11.1	11.2	11.2	11.2	10.5
SD 833 (S Wash Co) 916		31.650%	0.20782%	35.216%	0.20834%	780	1,081	1,383	1,985	2,883	761	1,057	1,352	1,943	2,802	-2.4	-2.3	-2.2	-2.1	-2.8
SD 834 (Stillwater) 916		19.734%	0.12034%	20.300%	0.15894%	473	656	837	1,203	1,748	497	687	876	1,256	1,810	5.1	4.7	4.7	4.4	3.5
SD 2144 (Chisago Lakes)		20.363%	0.10364%	22.933%	0.11744%	445	624	804	1,162	1,692	461	647	831	1,200	1,734	3.6	3.5	3.4	3.3	2.5

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. 2010 total household income must be less than \$99,240.
- Must have owned and occupied home on January 2, 2011.
- Maximum refund is \$2,350.

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, 2010 and January 2, 2011.

Form M1PR

- Available online at www.taxes.state.mn.us
- Call **651-296-4444**
- File by August 15, 2011

Pay 2011 Tax maps

Map of Tax Changes

This shows the percentage change in total tax from 2010 to 2011 on Residential Homestead and Commercial-Industrial parcels. Decreases are shown in shades of blue; the darker the color the larger the reduction. Increases are shown in shades of red; the darker the color the larger the increase.

Map of Effective Tax Rate

This shows the effective tax rate for pay 2011 taxes on Residential Homestead and Commercial-Industrial parcels. Effective tax rate measures the percentage of market value that a taxpayer pays in property taxes. The Citizens League uses this measure in their annual property tax study. It is considered an accurate tool for comparison of tax burden across taxing jurisdictions. Lower effective tax rates are shown in shades of green; the darker the color the lower the tax as a percentage of market value. Higher effective tax rates are shown in shades of red; the darker the color the higher the tax as a percentage of market value.

What is the difference? What do these maps show?

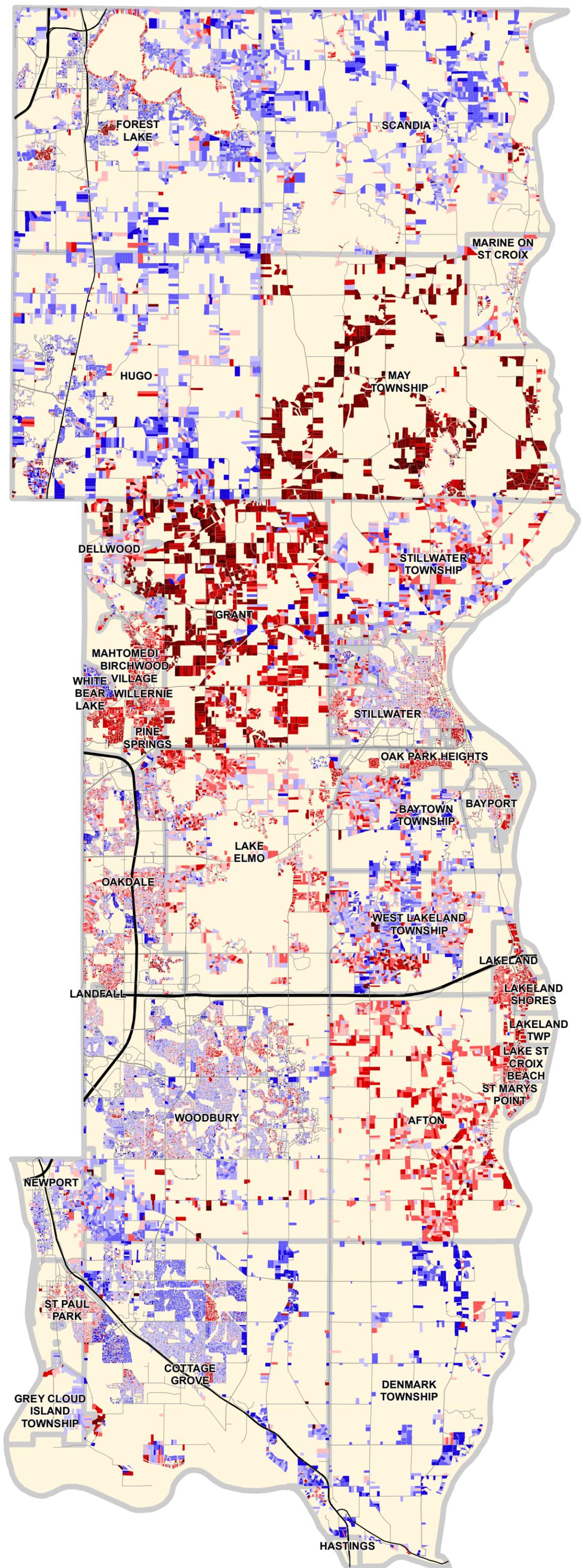
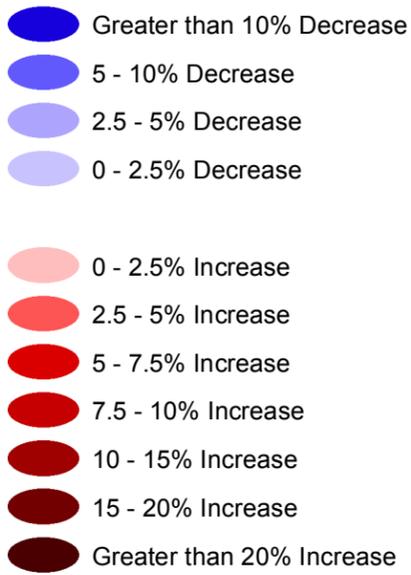
Percentage change does not tell the whole story. It can be helpful if you want to look at the impact on individual parcels or look at a single taxing district for multiple years. But percentage change is not always helpful if you want to compare taxes across jurisdictions. You could have two homes of the same value located in two different cities. One might have a tax increase and the other a tax decrease. But it's possible that the one with the increase actually has the lower tax.

For example, on the tax change map much of May Township is shaded dark red, showing that most residents there are seeing tax increases for 2011. On the effective tax rate map May Township is green, which means that it has a low effective tax rate. It has the second lowest effective tax rate in the county, meaning that residents pay a lower percentage of market value in taxes. The same value home located elsewhere in the county would pay higher taxes, in some cases even more than double.

Washington County

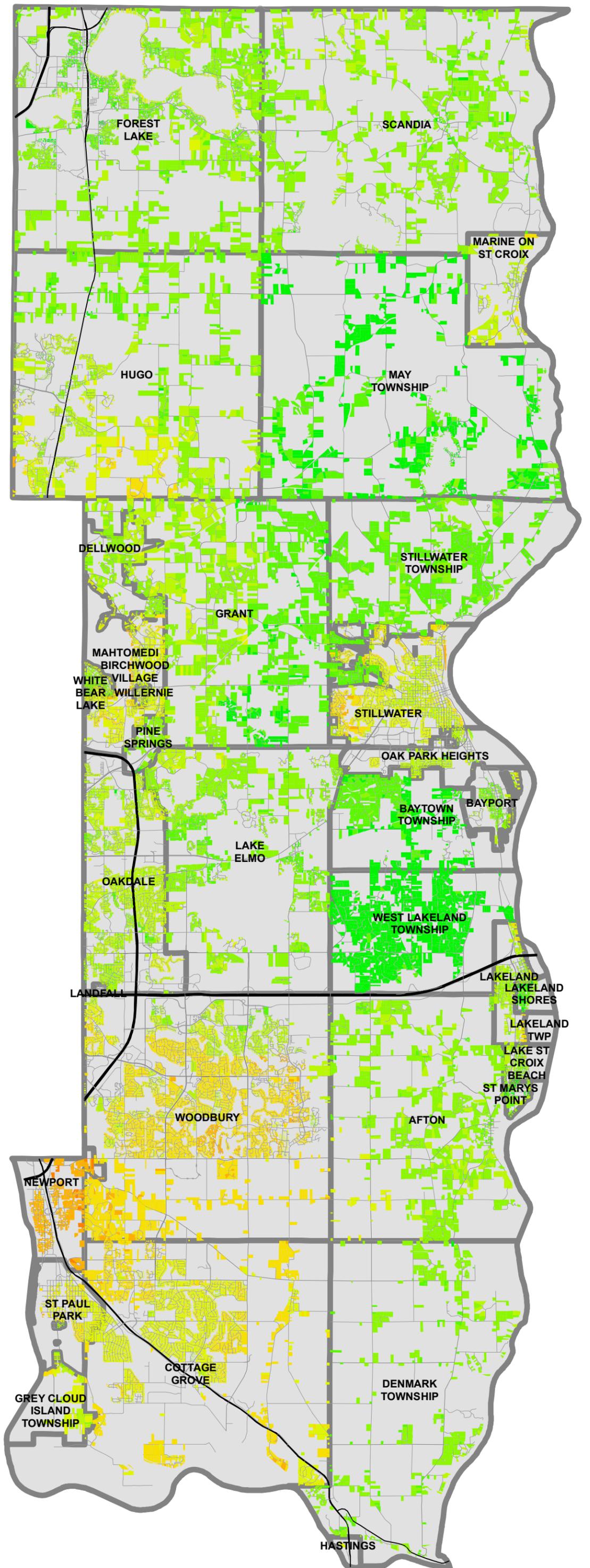
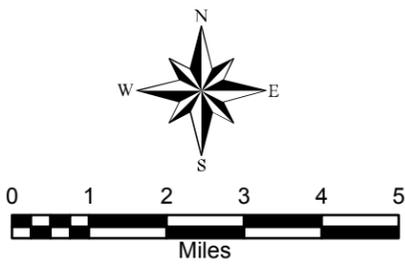
Property Tax Change of Residential Homestead Properties from 2010 Payable to 2011

Percent Change



Washington County

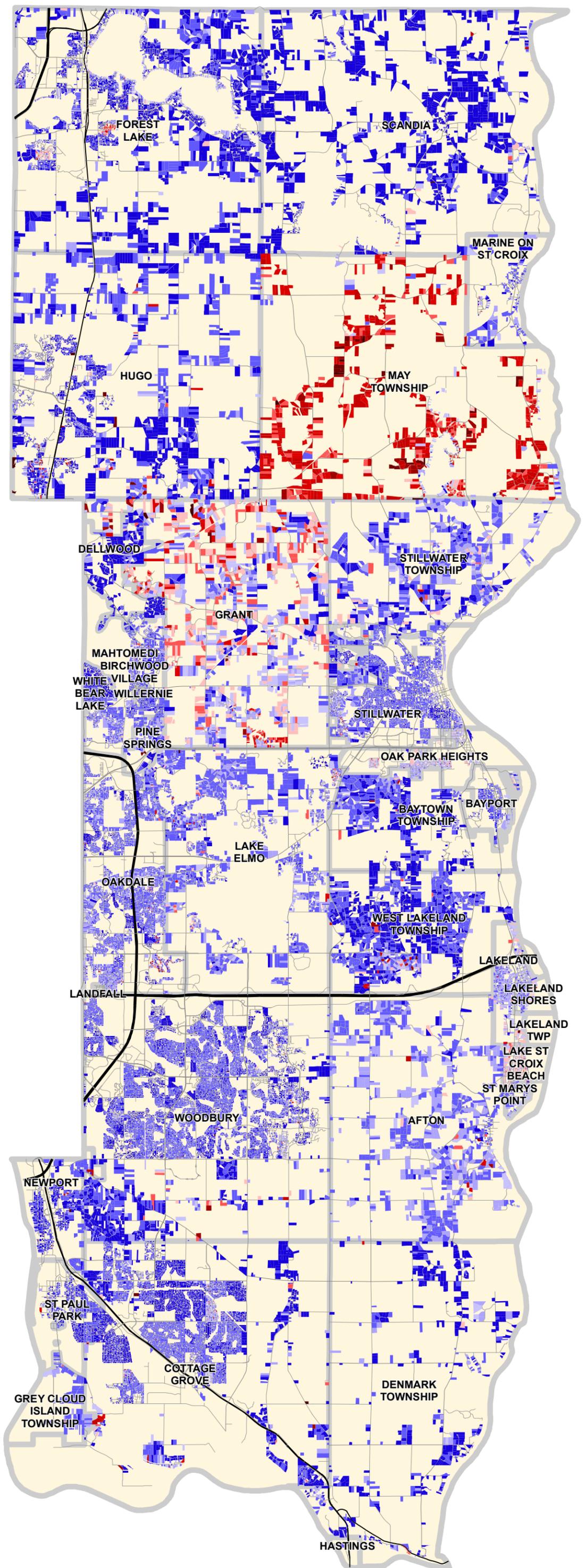
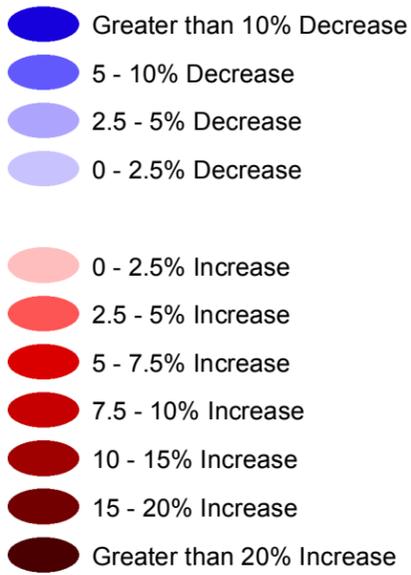
Effective Tax Rate Residential Homestead Properties Payable 2011



Washington County

Taxable Market Value Change of Residential Homestead Properties from 2010 Payable to 2011

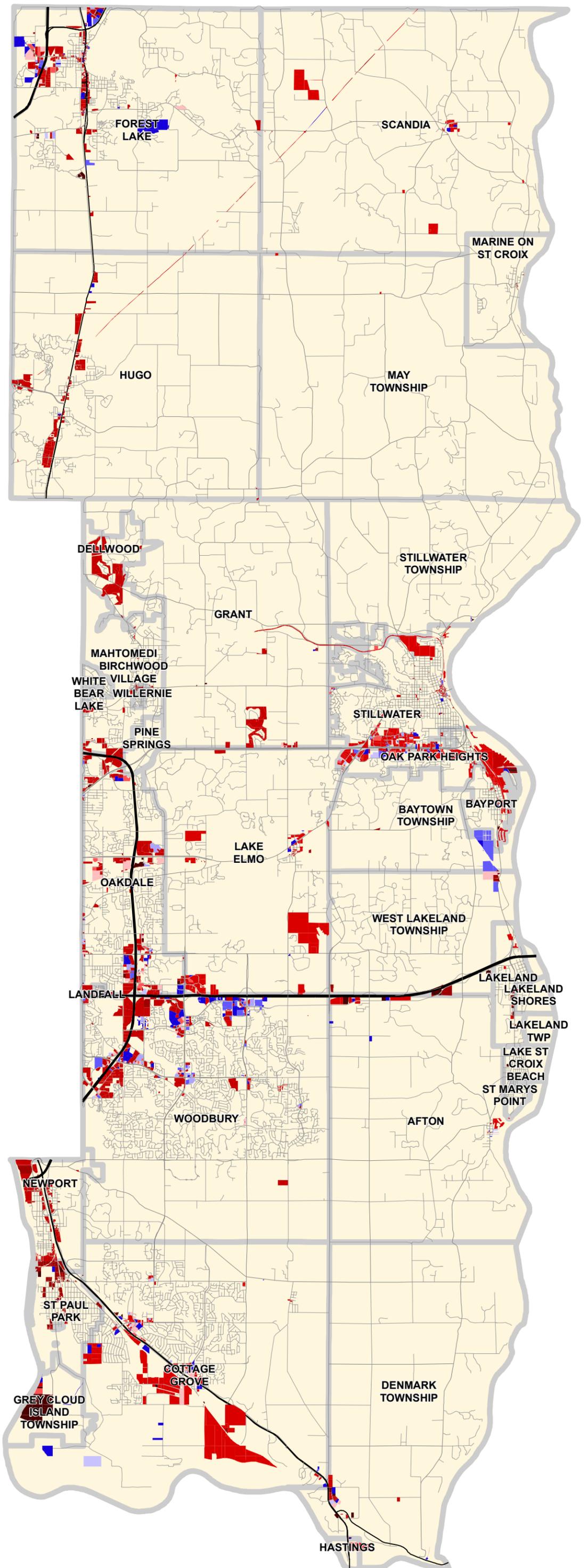
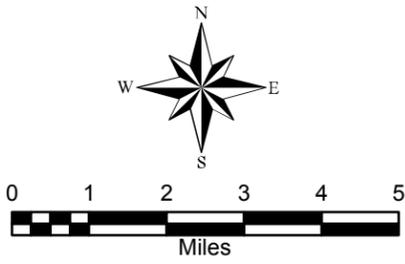
Percent Change



Property Tax Change of Commercial/Industrial Properties from 2010 Payable to 2011

Percent Change

- Greater than 10% Decrease
- 5 - 10% Decrease
- 2.5 - 5% Decrease
- 0 - 2.5% Decrease
- 0 - 2.5% Increase
- 2.5 - 5% Increase
- 5 - 7.5% Increase
- 7.5 - 10% Increase
- 10 - 15% Increase
- 15 - 20% Increase
- Greater than 20% Increase



Washington County

Effective Tax Rate Commercial - Industrial Properties Payable 2011

Effective Tax Rate

