



**Department of
Property Records and
Taxpayer Services**

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

November 23, 2010

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Taxes Proposed in 2011

- 95,716 Proposed “Truth in Taxation” Notices were mailed.
- The total amount billed of **\$357.8 million** is an increase of 1.4% over 2010. The 2010 amount of \$353.0 million was a 1.9% increase over the \$346.4 million billed in 2009.

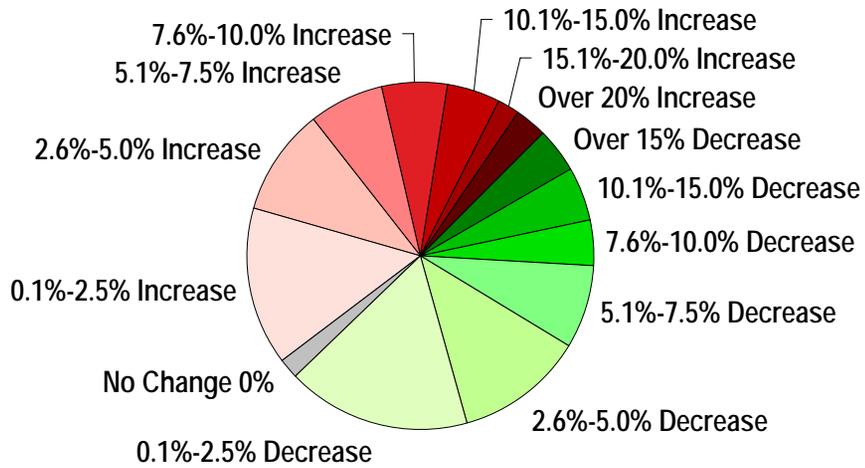
What are taxpayers seeing on their proposed tax notices?

- **All Parcels**
 - Median Value change: 7.7% reduction
 - Median Total Tax change: 0.1% reduction
- **Residential Homestead Parcels**
 - Median Value change: 8.3% reduction
 - Median Total Tax change: 1.0% reduction
 - Median County Tax change: 2.9% reduction

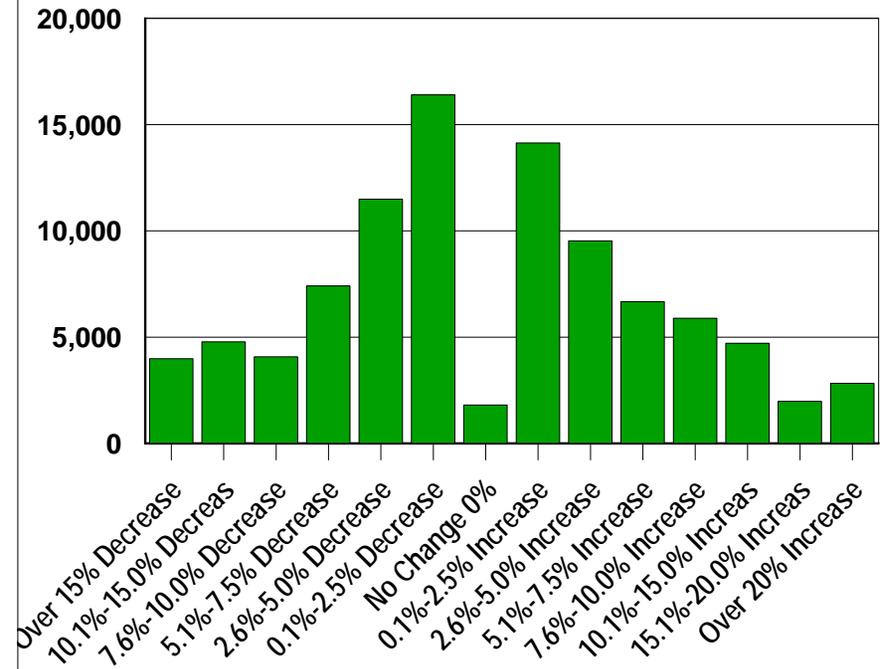
Pay 2011 Proposed Tax Notices

Counts by Range of Change in Total Tax

All Parcels - Median 0.1% Reduction



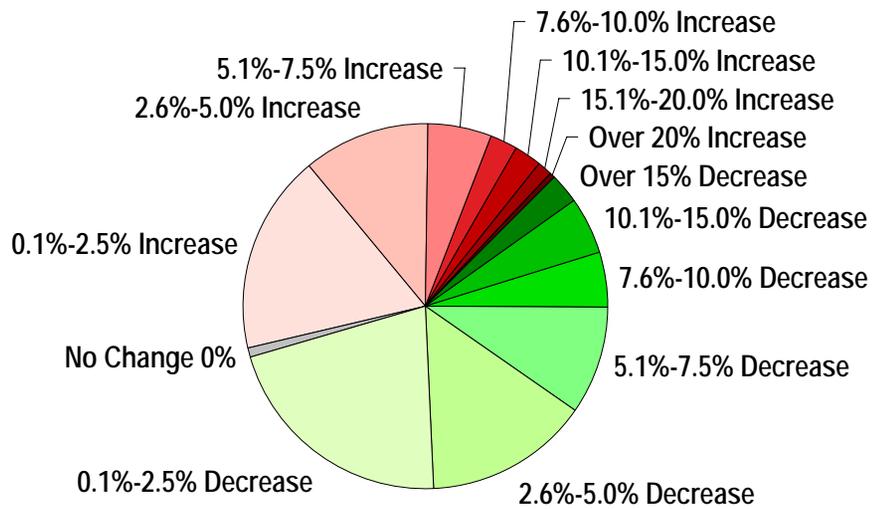
All Parcels - Median 0.1% Reduction



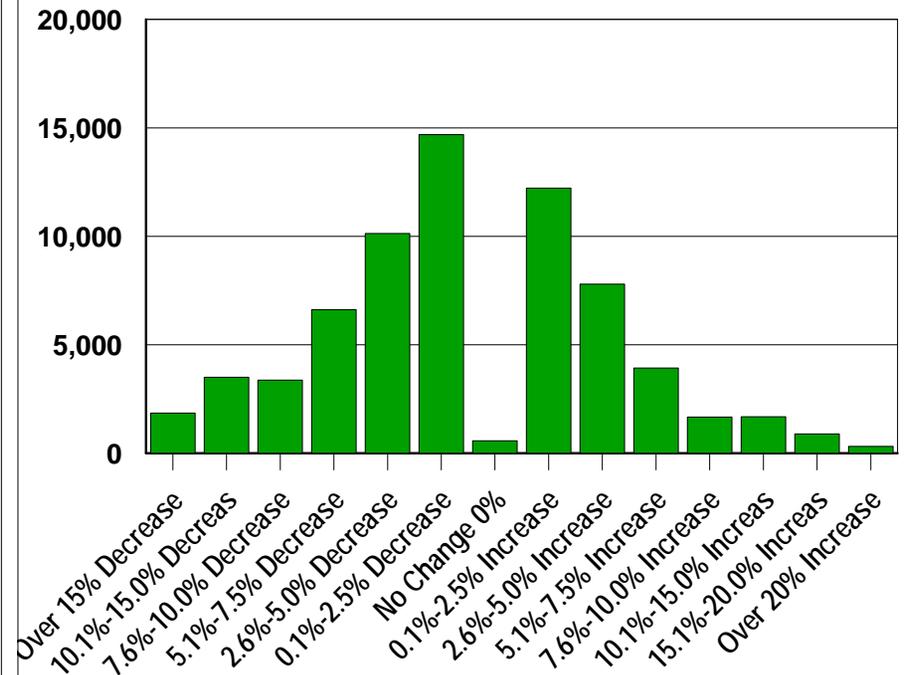
Pay 2011 Proposed Tax Notices

Counts by Range of Change in Total Tax

Res Homestead Parcels - Median 1.0% Reduction

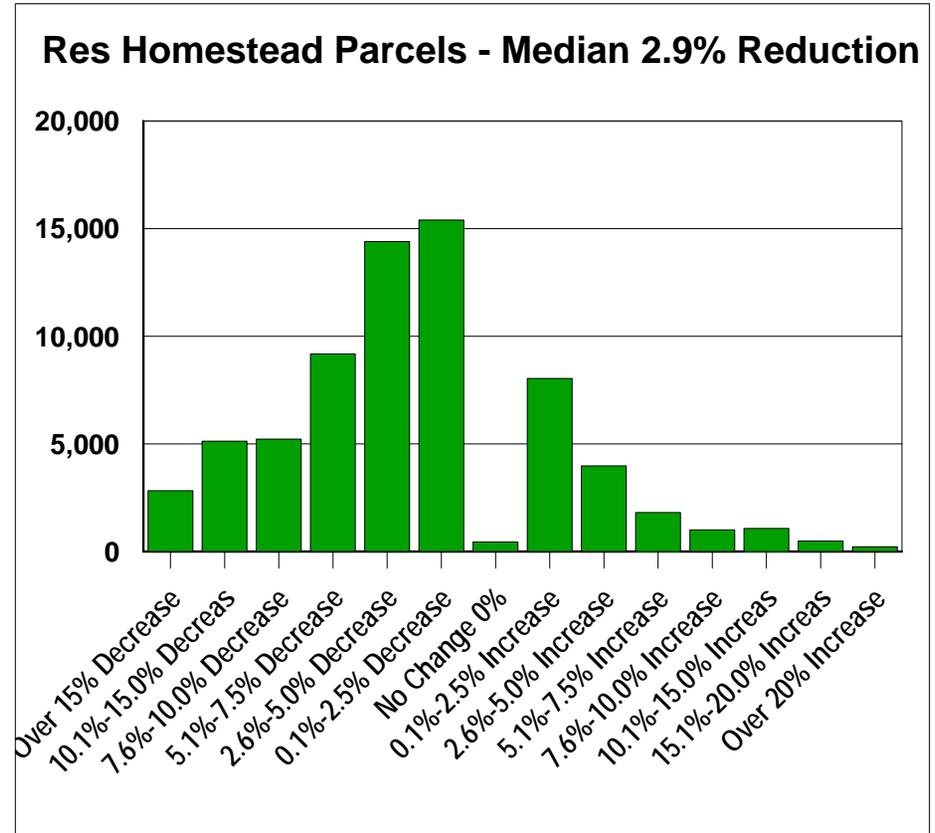
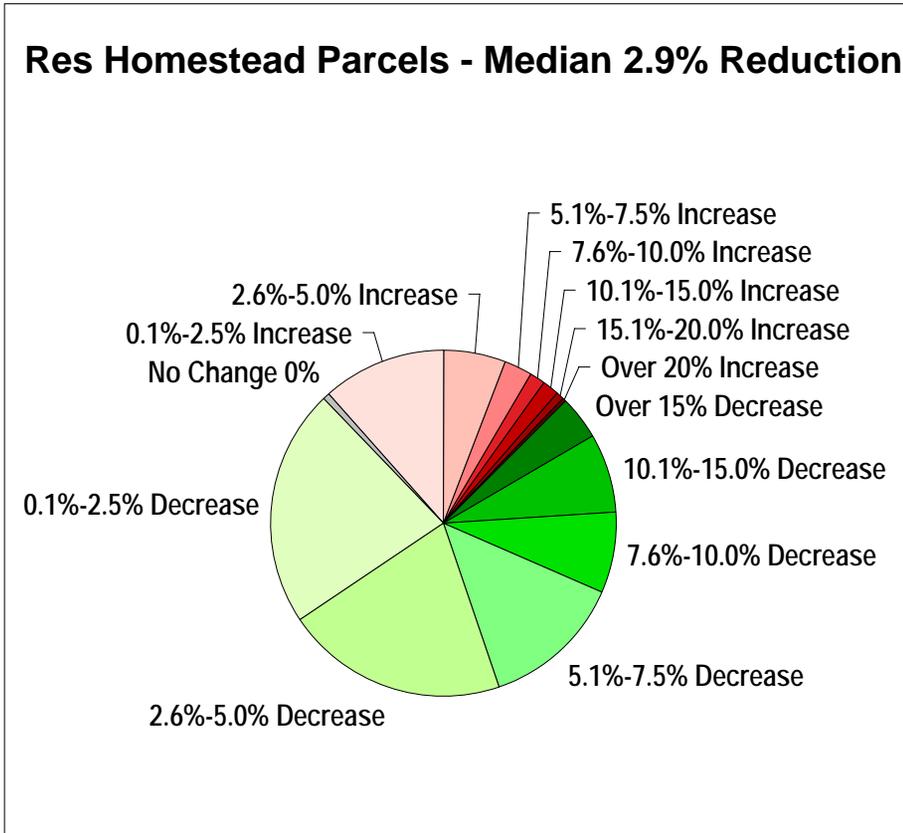


Res Homestead Parcels - Median 1.0% Reduction



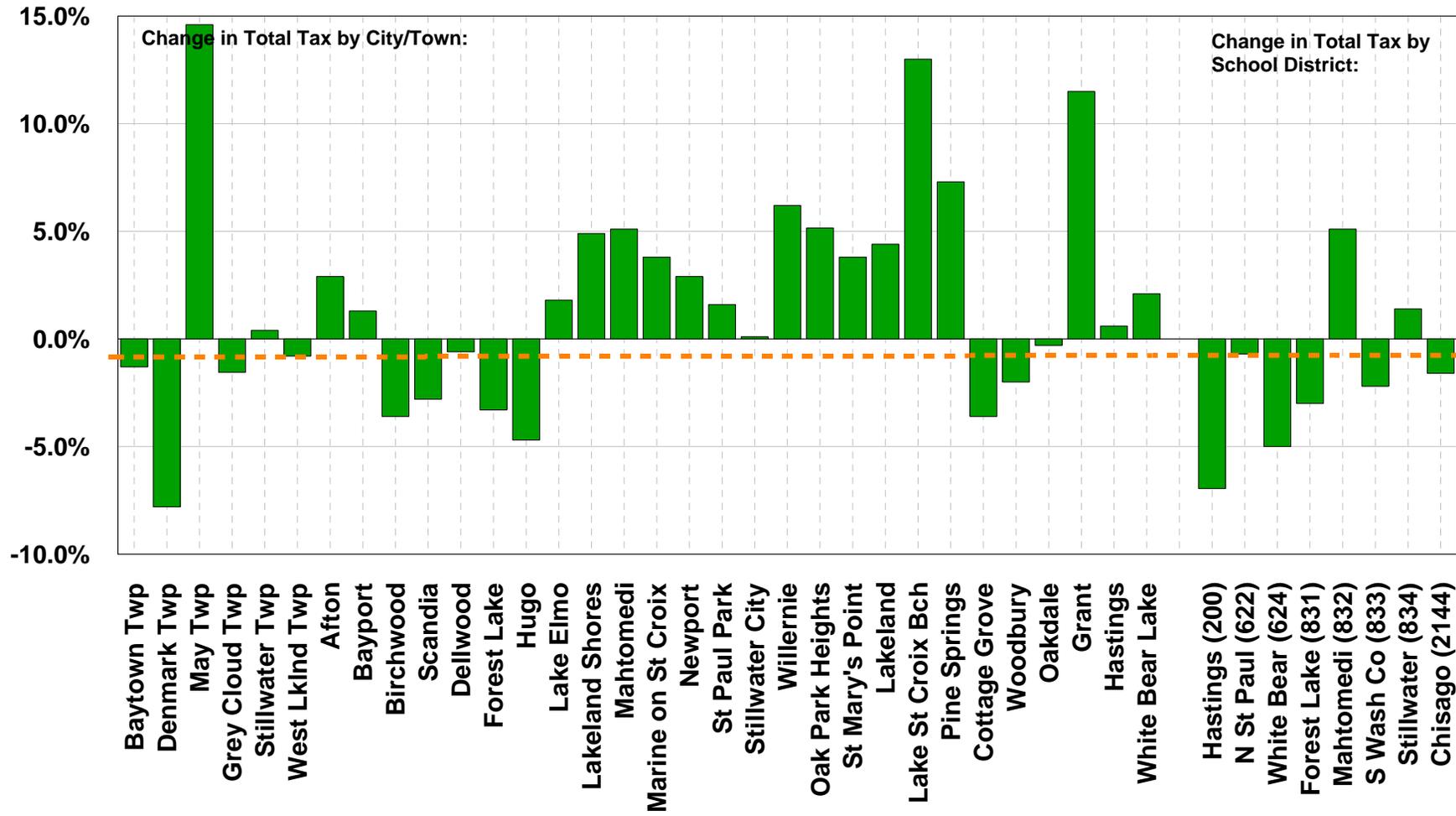
Pay 2011 Proposed Tax Notices

Counts by Range of Change in County Portion of Tax



Residential Homestead Median Percentage Change in Total Tax

Countywide Median = 1.0% reduction



Counts of Pay 2011 Residential Homestead Proposed Tax Notices 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				
0002	Baytown Twp	834	420,800	-9.6%	(\$47)	-1.3%	33	48	29	32	70	89	100	58	32	5	5	1	2	504	301	203
0004	Denmark Twp	200		-12.0%	(\$251)	-7.8%	57	100	75	67	50	40	31	21	2	1	0	0	1	445	389	56
		833		-11.7%	(\$171)	-6.7%	0	0	3	5	0	0	0	0	0	0	1	0	0	9	8	1
		834		-14.6%	(\$213)	-9.6%	0	0	1	0	0	0	0	0	0	0	0	0	0	1	1	0
	Total		344,100	-12.0%	(\$249)	-7.8%	57	100	79	72	50	40	31	21	2	1	1	0	1	455	398	57
0009	May Twp	831		6.5%	\$364	16.0%	0	0	0	0	2	7	1	4	3	38	57	18	130	2	128	
		834		5.8%	\$373	14.4%	3	10	6	3	10	22	57	38	16	239	278	28	713	35	678	
	Total		398,800	5.9%	\$373	14.6%	3	10	6	3	12	29	58	42	19	277	335	46	843	37	806	
0011	Grey Cloud Twp	833	264,000	-6.0%	(\$32)	-1.6%	1	0	1	4	24	57	13	1	1	0	1	1	104	87	17	
0014	Stillwater Twp	834	365,000	-6.7%	\$13	0.4%	10	10	11	53	114	145	157	120	64	34	8	3	730	343	387	
0017	West Lakeland Twp	834	383,600	-9.7%	(\$23)	-0.8%	20	30	84	115	162	276	241	123	44	27	14	8	1,152	687	465	
0100	Afton	200		-6.5%	(\$1)	0.0%	0	0	0	0	1	0	0	0	0	0	0	0	1	1	0	
		833		-5.3%	\$55	1.4%	1	0	0	0	5	19	8	0	0	0	0	0	33	6	27	
		834		-5.6%	\$95	3.0%	1	2	2	3	15	69	260	315	128	17	8	3	828	92	736	
	Total		363,300	-5.6%	\$91	2.9%	2	2	2	3	15	75	279	323	128	17	8	3	862	99	763	
0200	Bayport	834	181,300	-7.5%	\$19	1.3%	1	1	1	5	21	98	295	91	54	9	3	0	579	127	452	
0300	Birchwood	624	262,000	-14.3%	(\$110)	-3.6%	15	33	17	56	64	46	31	28	10	5	2	0	310	231	79	
0400	Scandia	831		-12.5%	(\$71)	-2.9%	9	43	90	180	217	230	136	64	17	8	9	4	1,010	769	241	
		2144		-12.3%	(\$35)	-1.6%	1	6	8	39	23	33	35	22	10	2	0	0	179	110	69	
	Total		261,200	-12.5%	(\$67)	-2.8%	10	49	98	219	240	263	171	86	27	10	9	4	1,189	879	310	
0500	Dellwood	832	485,200	-12.7%	(\$27)	-0.6%	3	4	3	14	64	102	84	41	15	4	5	2	342	190	152	
0600	Forest Lake	831	205,000	-10.1%	(\$57)	-3.3%	132	302	350	923	1,122	840	480	297	359	54	121	34	5,023	3,669	1,354	
0700	Hugo	624		-10.5%	(\$113)	-5.1%	309	465	351	540	446	518	317	102	141	43	19	21	3,288	2,629	659	
		831		-8.2%	(\$66)	-2.7%	5	11	24	34	95	86	42	11	9	3	3	2	326	255	71	
		832		-11.4%	(\$127)	-2.9%	12	10	17	29	29	27	23	14	8	6	4	3	185	124	61	
		834		-10.0%	(\$166)	-5.0%	7	15	24	34	35	20	13	3	5	4	2	0	162	135	27	
	Total		193,800	-10.2%	(\$105)	-4.7%	333	501	416	637	605	651	395	130	163	56	28	26	3,961	3,143	818	
0800	Lake Elmo	622		-6.3%	(\$12)	-0.3%	2	2	13	20	63	156	123	49	15	14	4	1	462	256	206	
		832		-6.8%	\$179	5.3%	0	0	0	0	2	3	12	39	34	20	9	1	121	5	116	
		834		-6.3%	\$63	2.1%	5	4	5	19	49	201	539	358	182	53	40	8	1,468	283	1,185	
	Total		348,100	-6.3%	\$53	1.8%	7	6	18	39	114	360	674	446	231	87	53	10	2,051	544	1,507	

Counts of Pay 2011 Residential Homestead Proposed Tax Notices 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%	\$91	4.9%	0	1	0	0	0	5	15	32	28	16	7	0	1	105	6	99	
1000 Mahtomedi	832	265,000	-7.3%	\$143	5.1%	9	4	4	11	18	36	344	743	696	305	145	17	7	2,339	82	2,257	
1100 Marine on St Croix	834	323,600	-7.2%	\$103	3.8%	3	1	2	2	1	19	52	93	46	19	13	2	0	253	28	225	
1200 Newport	833	160,800	-9.9%	\$60	2.9%	5	3	8	10	14	116	241	353	115	24	9	3	12	913	156	757	
1300 St Paul Park	833	151,900	-8.7%	\$28	1.6%	5	3	7	7	82	333	612	394	21	12	16	4	5	1,501	437	1,064	
1500 Stillwater City	834	222,000	-7.0%	\$3	0.1%	51	202	57	135	512	1,678	1,842	577	208	63	39	5	5	5,374	2,635	2,739	
1600 Willernie	832	147,800	-6.9%	\$85	6.2%	1	1	1	3	1	4	17	32	62	37	7	1	1	168	11	157	
1700 Oak Park Heights	834	194,900	-2.1%	\$99	5.2%	88	27	3	1	2	18	93	275	305	197	17	3	11	1,040	139	901	
1800 St Mary's Point	834	262,100	-5.2%	\$59	3.8%	1	2	1	0	1	13	20	57	26	10	1	0	1	133	18	115	
1900 Lakeland	834	219,900	-3.7%	\$88	4.4%	3	2	4	3	1	4	98	239	173	76	5	1	1	610	17	593	
2000 Lake St Croix Beach	834	177,700	0.7%	\$195	13.0%	0	0	0	0	0	0	1	2	14	64	235	75	1	392	0	392	
2100 Pine Springs	622		-7.3%	(\$29)	-1.7%	0	0	0	0	1	1	1	0	0	0	0	0	0	3	2	1	
	832		-6.1%	\$224	7.4%	5	2	3	1	4	1	3	6	41	45	11	0	2	124	16	108	
	Total	371,000	-6.1%	\$223	7.3%	5	2	3	1	5	2	4	6	41	45	11	0	2	127	18	109	
2200 Cottage Grove	200		-10.3%	(\$165)	-4.9%	2	16	16	21	27	16	7	1	2	0	2	0	1	111	98	13	
	833		-9.3%	(\$80)	-3.6%	158	566	877	2,048	2,212	2,671	617	332	217	63	33	12	11	9,817	8,532	1,285	
	Total	189,900	-9.3%	(\$80)	-3.6%	160	582	893	2,069	2,239	2,687	624	333	219	63	35	12	12	9,928	8,630	1,298	
2500 Woodbury	622		-11.5%	(\$90)	-5.1%	140	200	147	263	156	336	166	75	2	2	0	2	3	1,492	1,242	250	
	833		-9.0%	(\$57)	-2.1%	69	596	637	1,179	3,606	4,362	2,367	839	217	90	123	14	17	14,116	10,449	3,667	
	834		-9.1%	(\$1)	0.0%	8	13	54	301	253	449	504	400	110	15	11	2	5	2,125	1,078	1,047	
	Total	243,400	-9.1%	(\$55)	-2.0%	217	809	838	1,743	4,015	5,147	3,037	1,314	329	107	134	18	25	17,733	12,769	4,964	
2600 Oakdale	622	196,800	-6.9%	(\$7)	-0.3%	593	692	382	372	479	1,975	2,004	1,315	242	95	74	39	15	8,277	4,493	3,784	
2700 Grant	832		-0.1%	\$498	13.7%	3	3	1	4	5	5	19	30	43	44	185	197	41	580	21	559	
	834		-0.2%	\$247	8.9%	4	2	1	3	6	11	21	50	92	87	137	51	7	472	27	445	
	Total	394,300	-0.1%	\$347	11.5%	7	5	2	7	11	16	40	80	135	131	322	248	48	1,052	48	1,004	
7500 Hastings	200	123,100	-5.0%	\$9	0.6%	0	0	0	0	0	0	1	0	0	0	0	0	0	1	0	1	
9400 White Bear Lake	832	198,100	-9.8%	\$39	2.1%	0	0	0	0	1	2	46	32	3	0	3	1	1	89	3	86	
County Total		220,500	-8.3%	(\$25)	-1.0%	1,775	3,432	3,320	6,539	10,050	15,109	12,071	7,700	3,835	1,592	1,608	856	253	68,140	40,225	27,915	

Counts of Pay 2011 Residential Homestead Proposed Tax Notices 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 School District:

0200 Hastings	330,000	-11.4%	(\$235)	-7.0%	59	116	91	88	77	57	39	22	4	1	2	0	2	558	488	70
0622 N St Paul/Oakdale/Mpwd	200,300	-7.3%	(\$17)	-0.7%	735	894	542	655	699	2,468	2,294	1,439	259	111	78	42	18	10,234	5,993	4,241
0624 White Bear Lake	188,000	-10.8%	(\$111)	-5.0%	324	498	368	596	510	564	348	130	151	48	21	21	19	3,598	2,860	738
0831 Forest Lake	220,700	-10.2%	(\$57)	-3.0%	146	356	464	1,137	1,434	1,158	665	373	389	68	171	97	31	6,489	4,695	1,794
0832 Mahtomedi	305,500	-7.2%	\$147	5.1%	33	24	29	62	124	180	548	937	902	461	369	222	57	3,948	452	3,496
0833 South Washington Co	204,500	-9.1%	(\$57)	-2.2%	239	1,168	1,533	3,253	5,938	7,544	3,869	1,927	571	189	183	34	45	26,493	19,675	6,818
0834 Stillwater	265,300	-6.6%	\$35	1.4%	238	370	285	709	1,245	3,105	4,273	2,850	1,549	712	784	440	81	16,641	5,952	10,689
2144 Chisago Lakes	268,600	-12.3%	(\$35)	-1.6%	1	6	8	39	23	33	35	22	10	2	0	0	0	179	110	69
County Total	220,500	-8.3%	(\$25)	-1.0%	1,775	3,432	3,320	6,539	10,050	15,109	12,071	7,700	3,835	1,592	1,608	856	253	68,140	40,225	27,915
Percent of Total:					2.6%	5.0%	4.9%	9.6%	14.7%	22.2%	17.7%	11.3%	5.6%	2.3%	2.4%	1.3%	0.4%	100.0%	59.0%	41.0%

- Note:**
- Excludes parcels with new construction
 - Excludes parcels with classification changes
 - Only includes the main parcel with the house if a homestead consists of multiple parcels

Counts of Pay 2011 Residential Homestead Proposed Tax Notices by Range of Percentage of Increase/Decrease in the County Portion of Tax

City/Town	Median Change in Taxable Market Value	Median Change in County Tax	Parcel Counts by Range of Increase/Decrease in County Tax													Total 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	-9.6%	-4.7%	68	58	38	72	89	106	51	14	4	1	1	1	1	504	431	73
0004 Denmark Twp	-12.0%	-7.5%	59	93	74	75	50	37	32	22	9	1	2	0	1	455	388	67
0009 May Twp	5.9%	14.2%	3	12	4	5	3	12	33	63	35	22	304	302	45	843	39	804
0011 Grey Cloud Island Twp	-6.0%	-0.2%	1	0	1	1	13	42	41	2	1	0	0	2	0	104	58	46
0014 Stillwater Twp	-6.7%	-1.1%	10	16	26	92	134	173	128	83	49	12	6	0	1	730	451	279
0017 West Lakeland Twp	-9.7%	-4.8%	40	166	131	209	278	179	77	40	10	5	9	4	4	1,152	1,003	149
0100 Afton	-5.6%	0.3%	3	3	2	15	77	288	330	112	16	4	5	5	2	862	388	474
0200 Bayport	-7.5%	-2.8%	2	2	12	51	256	169	38	44	4	1	0	0	0	579	492	87
0300 Birchwood	-14.3%	-10.4%	59	105	56	29	35	15	4	3	1	0	1	0	2	310	299	11
0400 Scandia	-12.5%	-8.0%	59	329	264	252	164	81	19	9	2	6	1	2	1	1,189	1,149	40
0500 Dellwood	-12.7%	-8.1%	9	76	106	95	33	11	5	4	1	1	1	0	0	342	330	12
0600 Forest Lake	-10.1%	-5.6%	255	489	858	1,114	869	531	284	386	56	96	70	8	7	5,023	4,116	907
0700 Hugo	-10.2%	-5.9%	499	560	510	627	524	665	233	155	70	51	30	20	17	3,961	3,385	576
0800 Lake Elmo	-6.3%	-0.6%	8	10	38	90	307	743	484	234	67	35	25	7	3	2,051	1,196	855
0900 Lakeland Shores	-5.3%	0.6%	1	0	0	1	11	34	23	21	13	0	0	0	1	105	47	58
1000 Mahtomedi	-7.3%	-1.4%	15	19	24	110	618	852	471	150	52	15	8	3	2	2,339	1,638	701
1100 Marine on St Croix	-7.2%	-1.5%	4	4	1	20	61	90	43	19	6	3	2	0	0	253	180	73
1200 Newport	-9.9%	-3.9%	12	22	68	195	363	189	38	7	4	3	2	5	5	913	849	64
1300 St Paul Park	-8.7%	-2.2%	8	12	25	171	414	632	184	22	19	4	5	0	5	1,501	1,262	239
1500 Stillwater City	-7.0%	-2.1%	77	222	128	387	1,434	1,975	768	230	102	18	27	4	2	5,374	4,223	1,151
1600 Willernie	-6.9%	-0.1%	2	5	2	10	27	43	58	18	1	0	1	0	1	168	89	79
1700 Oak Park Heights	-2.1%	4.6%	98	18	3	0	12	12	135	294	338	106	10	4	10	1,040	143	897
1800 St Mary's Point	-5.2%	0.6%	1	3	0	3	11	31	49	22	12	0	0	1	0	133	49	84
1900 Lakeland	-3.7%	2.6%	3	5	3	2	3	41	238	180	114	15	4	1	1	610	57	553
2000 Lake St Croix Beach	0.7%	9.1%	0	0	0	0	0	2	5	44	78	131	131	1	0	392	2	390
2100 Pine Springs	-6.1%	0.1%	10	4	2	3	5	39	49	12	1	0	0	0	2	127	63	64
2200 Cottage Grove	-9.3%	-4.0%	196	682	1,085	2,099	2,263	2,447	524	310	201	64	33	11	13	9,928	8,772	1,156
2500 Woodbury	-9.1%	-3.8%	378	1,483	1,342	2,938	5,431	3,731	1,752	349	125	104	66	16	18	17,733	15,303	2,430
2600 Oakdale	-6.9%	-1.2%	847	630	350	376	714	2,416	1,739	873	151	65	63	37	16	8,277	5,333	2,944
2700 Grant	-0.1%	6.9%	11	9	5	20	31	65	92	151	197	202	229	25	15	1,052	141	911
7500 Hastings	-5.0%	2.6%	0	0	0	0	0	0	0	1	0	0	0	0	0	1	0	1
9400 White Bear Lake	-9.8%	-4.3%	0	0	2	20	43	19	0	1	1	2	1	0	0	89	84	5
County Total	-8.3%	-2.9%	2,738	5,037	5,160	9,082	14,273	15,670	7,927	3,875	1,740	967	1,037	459	175	68,140	51,960	16,180
Percent of Total:			4%	7%	8%	13%	21%	23%	12%	6%	3%	1%	2%	1%	0%	100%	76%	24%

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 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 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 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.

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

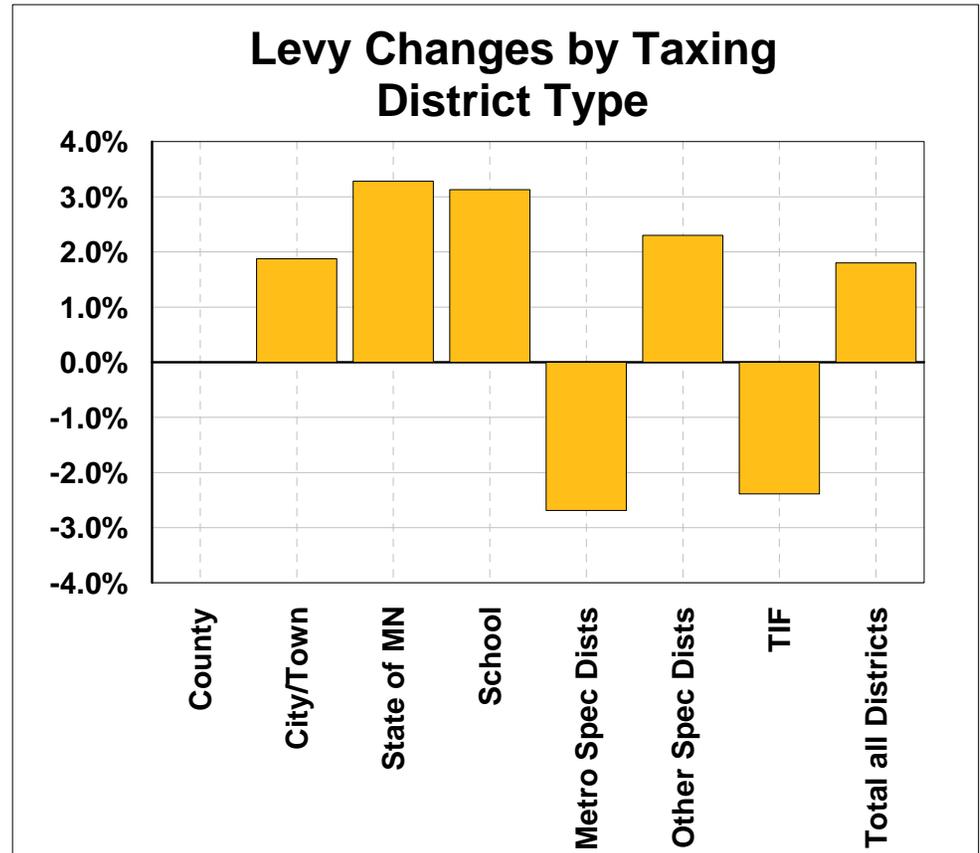
**Significant Levy changes from 2010 to 2011
Double digit change in levy, or levy change
that causes a double digit tax change:**

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
- Lake St Croix Beach 10.5% increase
- St Paul Park 10.7% increase
- Birchwood 11.5% increase
- Newport 17.5% increase
- ISD 832 Mahtomedi 13.7% increase
- Valley Branch Watershed 23.5% increase
- Ramsey-Washington Metro Watershed 27.5% increase



Washington County Taxable Property Values

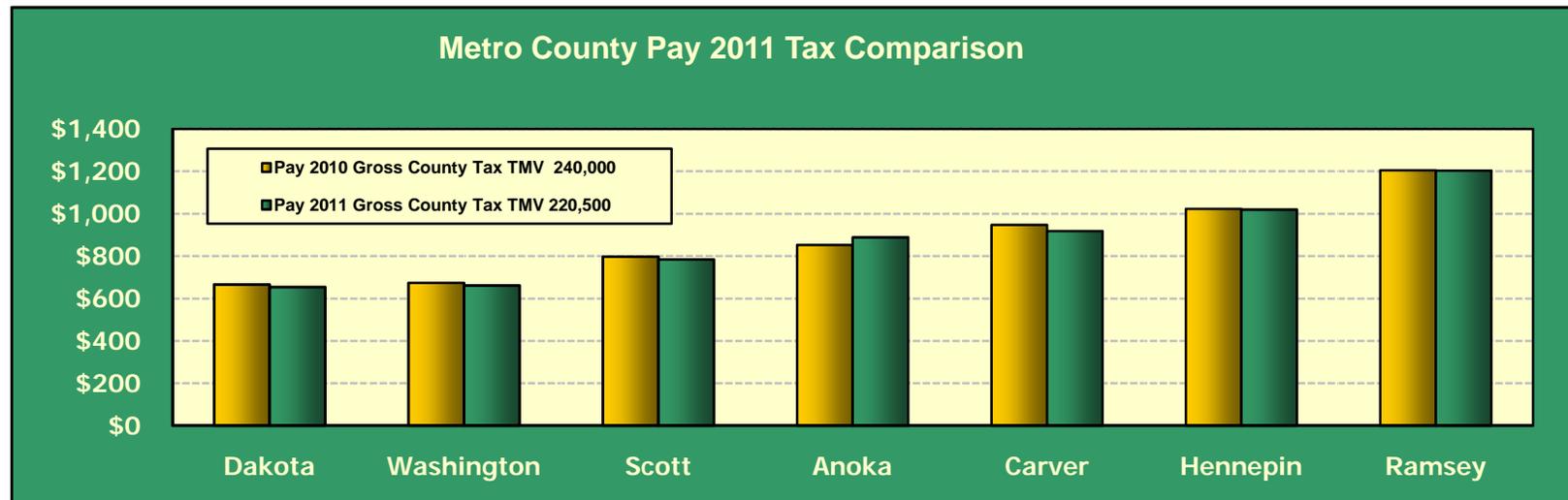
5 Year Comparison

TYPE OF VALUE	Payable 2007	% Chg	Payable 2008	% Chg	Payable 2009	% Chg	Payable 2010	% Chg	Proposed 2011	% Chg	5 year summary
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%	26,464,618,400	-6.8%	-6.2%
<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%
Veteran's Exclusion					(44,047,200)	NA	(48,391,100)	9.9%	(52,643,900)	8.8%	NA
Plat Deferral	(111,523,200)	6.0%	(102,774,300)	-7.8%	(79,171,300)	-23.0%	(25,443,500)	-67.9%	(5,625,300)	-77.9%	-95.0%
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%	(501,018,400)	-12.1%	-63.5%
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%	25,899,446,600	-6.7%	-3.1%
New Construction-House/Garage	736,688,300	19.1%	569,793,400	-22.7%	345,390,600	-39.4%	221,105,900	-36.0%	159,829,600	-27.7%	-78.3%
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>42,673,700</u>	<u>-15.1%</u>	<u>-73.9%</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%
<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%		-7.4%	
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%	25,111,097,300	-7.1%	-4.1%
TOTAL NET TAX CAPACITY	299,186,499	12.9%	318,217,739	6.4%	327,455,283	2.9%	316,297,672	-3.4%	295,231,173	-6.7%	-1.3%
<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%	(7,675,843)	-9.4%	-5.1%
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%	(25,869,031)	-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%	261,677,238	-7.0%	-4.5%
<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%	293,384,746	-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%	5,838,477	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%	29.689%	6.9%	15.6%
referendum rate - % of market value							0.00314%		0.00338%	7.5%	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.

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%	29.146%	6.9%	0.00501%	0.00537%	7.2%	\$666	\$655	-1.8%
Washington	27.775%	29.689%	6.9%	0.00314%	0.00338%	7.6%	\$674	\$662	-1.8%
Scott	33.237%	35.597%	7.1%	0.00000%	0.00000%		\$798	\$785	-1.6%
Anoka	35.574%	40.307%	13.3%	0.00000%	0.00000%		\$854	\$889	4.1%
Carver	39.509%	41.671%	5.5%	0.00000%	0.00000%		\$948	\$919	-3.1%
Hennepin (suburban)	42.640%	46.250%	8.5%	0.00000%	0.00000%		\$1,023	\$1,020	-0.3%
Ramsey (suburban)	50.247%	54.626%	8.7%	0.00000%	0.00000%		\$1,206	\$1,205	-0.1%

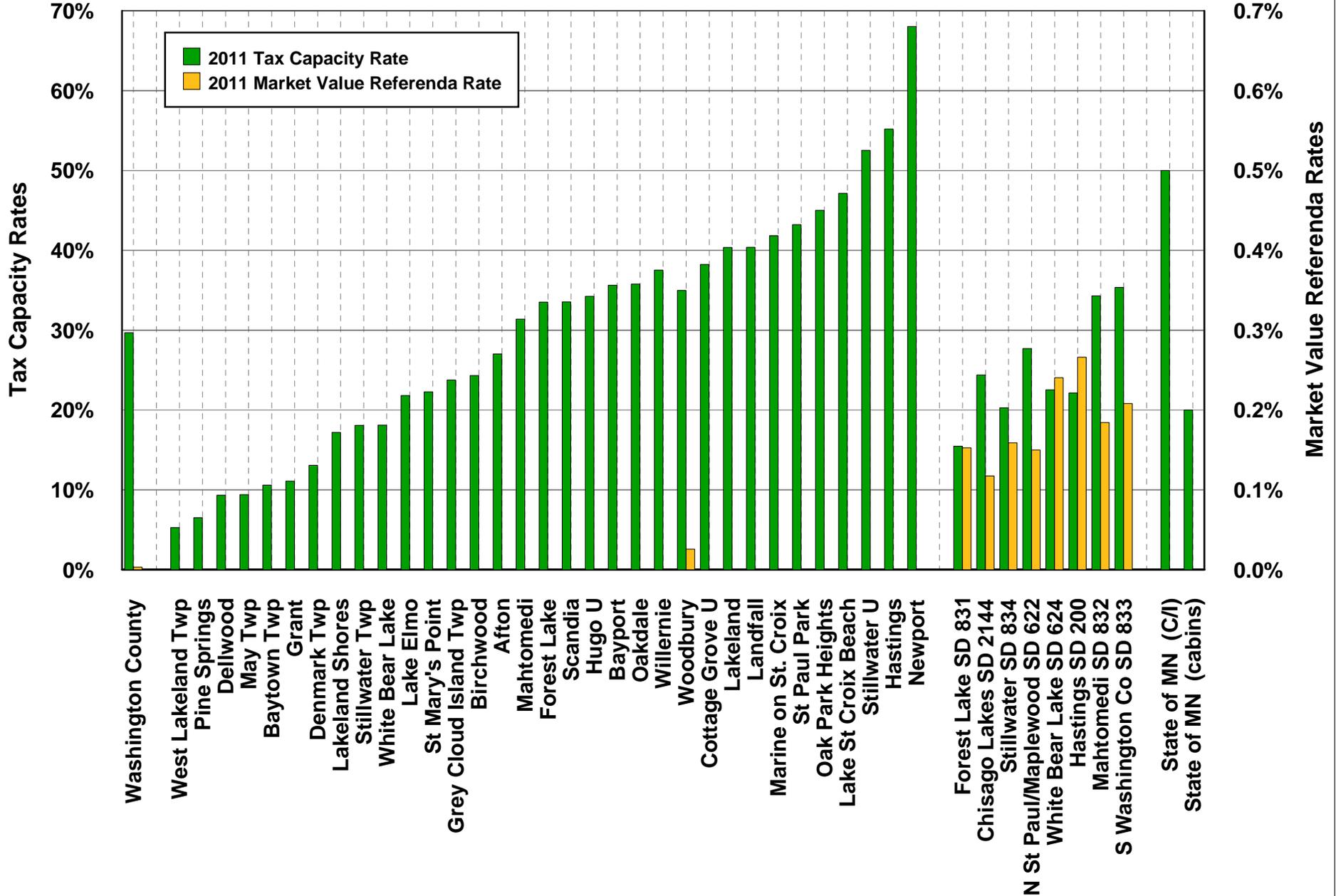


Pay 2010 vs. Proposed 2011 Tax Rates

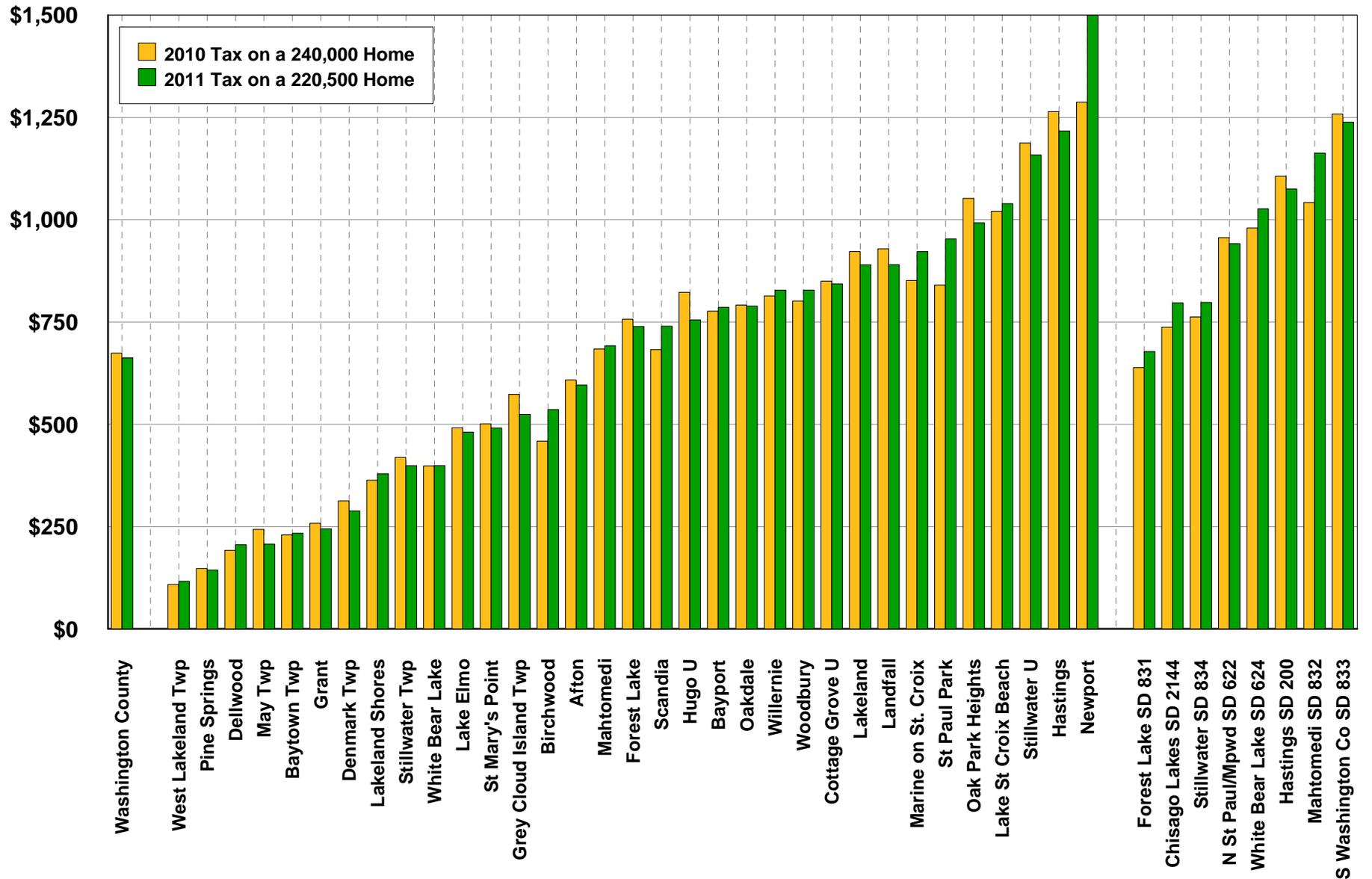
Taxing District	Pay 2010 Rate	Pay 2011 Rate	% Chg
Towns:			
Baytown Twp	9.571%	10.607%	10.8%
Denmark Twp	13.035%	13.085%	0.4%
Grey Cloud Island Twp	23.875%	23.773%	-0.4%
May Twp	10.135%	9.403%	-7.2%
Stillwater Twp	17.468%	18.089%	3.6%
West Lakeland Twp	4.527%	5.285%	16.7%
Cities:			
Afton	25.357%	27.039%	6.6%
Bayport	32.358%	35.641%	10.1%
Birchwood	19.128%	24.324%	27.2%
Cottage Grove (Urban)	35.415%	38.242%	8.0%
Dellwood	8.007%	9.331%	16.5%
Forest Lake	31.534%	33.522%	6.3%
Grant	10.761%	11.092%	3.1%
Hastings	52.677%	55.193%	4.8%
Hugo (Urban)	34.274%	34.252%	-0.1%
Lake Elmo	20.479%	21.817%	6.5%
Lake St Croix Beach	42.536%	47.139%	10.8%
Lakeland	38.420%	40.368%	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%	41.826%	17.9%
Newport	53.643%	68.029%	26.8%
Oak Park Heights	43.845%	45.015%	2.7%
Oakdale	32.979%	35.786%	8.5%
Pine Springs	6.148%	6.528%	6.2%
St Mary's Point	20.888%	22.275%	6.6%
St Paul Park	35.028%	43.217%	23.4%
Scandia	28.446%	33.554%	18.0%
Stillwater (Urban)	49.493%	52.531%	6.1%
White Bear Lake	16.591%	18.108%	9.1%
Willernie	33.916%	37.534%	10.7%
Woodbury	31.033%	34.979%	12.7%
Woodbury MVR:	0.02362%	0.02572%	8.9%

Taxing District	Pay 2010 Rate	Pay 2011 Rate	% Chg
County:			
County without Library	25.564%	27.166%	6.3%
County with Library	27.775%	29.689%	6.9%
County MVR:	0.00314%	0.00338%	7.5%
County RRA	0.193%	0.196%	1.6%
County HRA	1.071%	1.144%	6.9%
Schools:			
SD 200 Hastings	20.206%	22.138%	9.6%
SD 200 Hastings MVR:	0.25903%	0.26620%	2.8%
SD 622 N St Paul/Mpwd	25.280%	27.700%	9.6%
SD 622 N St Paul/Mpwd MVR:	0.14560%	0.15001%	3.0%
SD 624 White Bear Lake	21.756%	22.524%	3.5%
SD 624 White Bear Lake MVR:	0.19068%	0.24052%	26.1%
SD 831 Forest Lake	12.895%	15.468%	19.9%
SD 831 Forest Lake MVR:	0.13710%	0.15274%	11.4%
SD 832 Mahtomedi	26.389%	34.309%	30.0%
SD 832 Mahtomedi MVR:	0.17026%	0.18434%	8.3%
SD 833 S Washington Co	31.650%	35.348%	11.7%
SD 833 S Washington Co MVR:	0.20782%	0.20830%	0.2%
SD 834 Stillwater	19.734%	20.293%	2.8%
SD 834 Stillwater MVR:	0.12034%	0.15893%	32.1%
SD 2144 Chisago Lakes	20.363%	24.391%	19.8%
SD 2144 Chisago Lakes MVR:	0.10364%	0.11749%	13.4%
Other:			
Brown's Creek WS	4.153%	4.271%	2.8%
Carnelian Marine WS	2.964%	2.692%	-9.2%
Comfort Lake WS	3.649%	3.908%	7.1%
R-W Metro WS	2.370%	3.328%	40.4%
Rice Creek WS	1.511%	1.725%	14.2%
South Washington WS	0.608%	0.689%	13.4%
Valley Branch WS	1.215%	1.507%	24.0%
Hastings HRA	1.510%	1.487%	-1.5%
Woodbury HRA	0.426%	0.320%	-24.9%
Metropolitan Council	0.818%	0.857%	4.8%
Met Council Transit	1.334%	1.365%	2.3%
Met Mosquito Control	0.477%	0.494%	3.7%
State of MN (C/I)	45.881%	50.000%	9.0%
State of MN (cabins)	17.755%	20.000%	12.6%
Fiscal Disparities (C/I)	121.732%	129.327%	6.2%

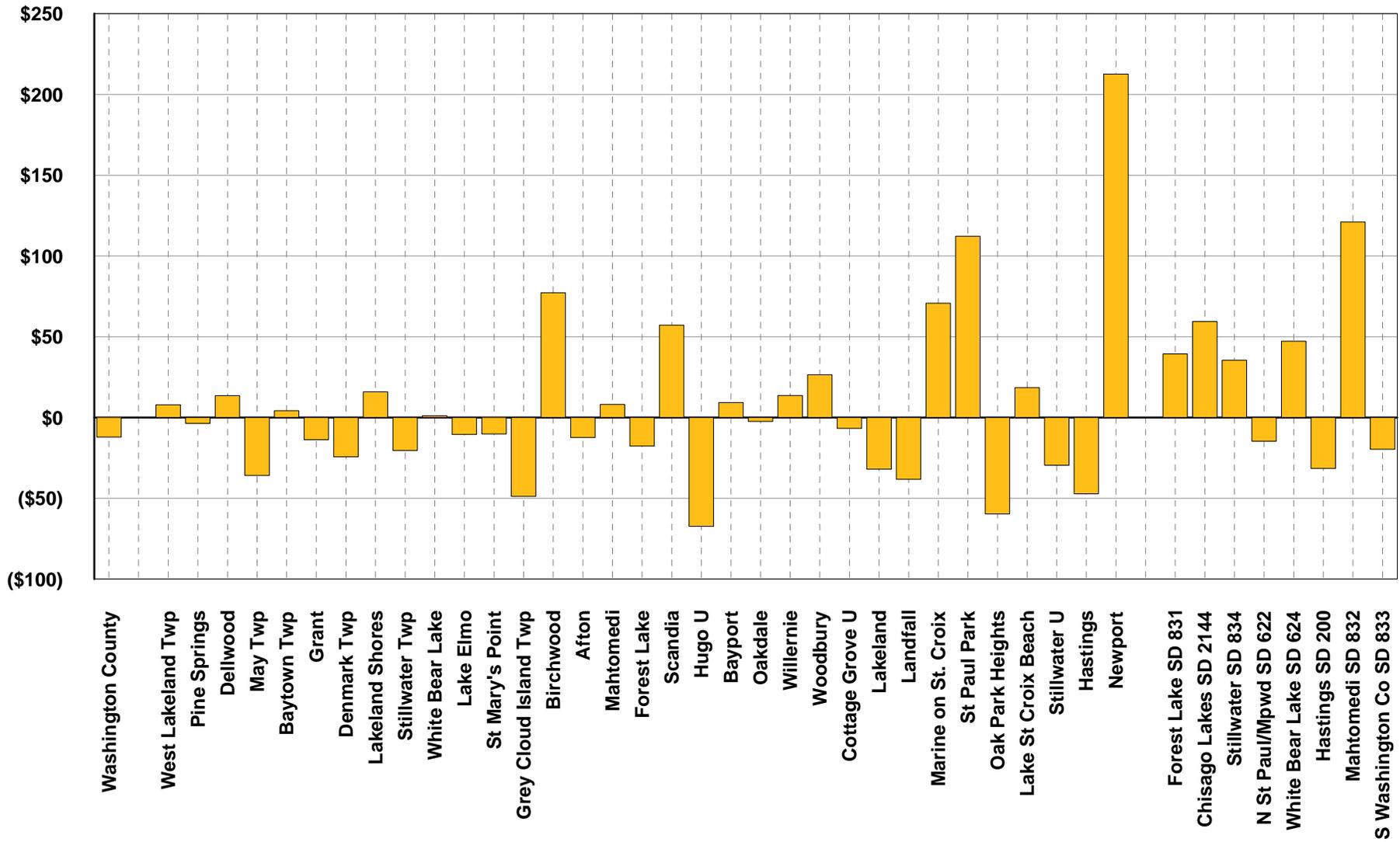
Pay 2011 Tax Rates



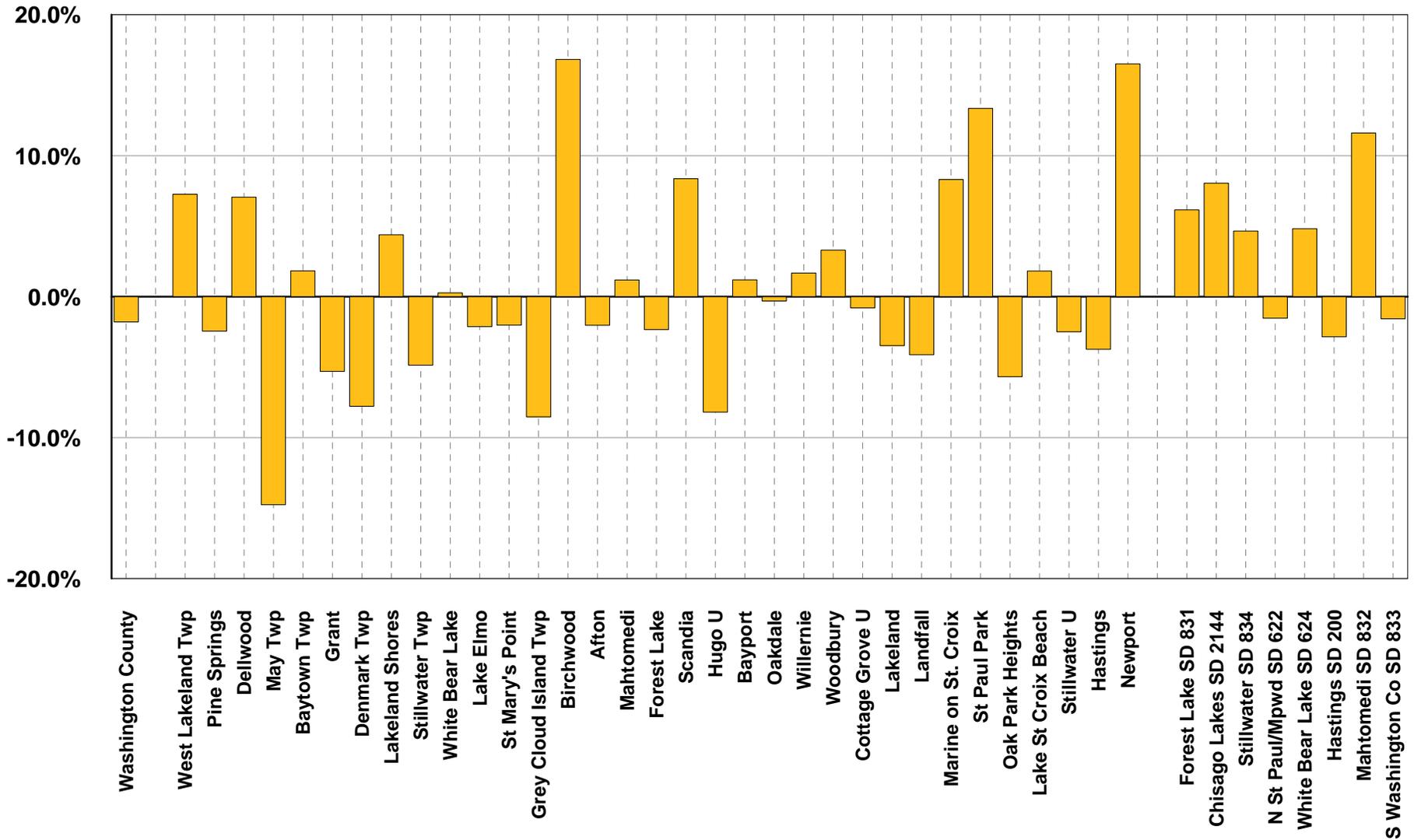
Taxing District Portion of Gross Tax Pay 2010 vs. Pay 2011



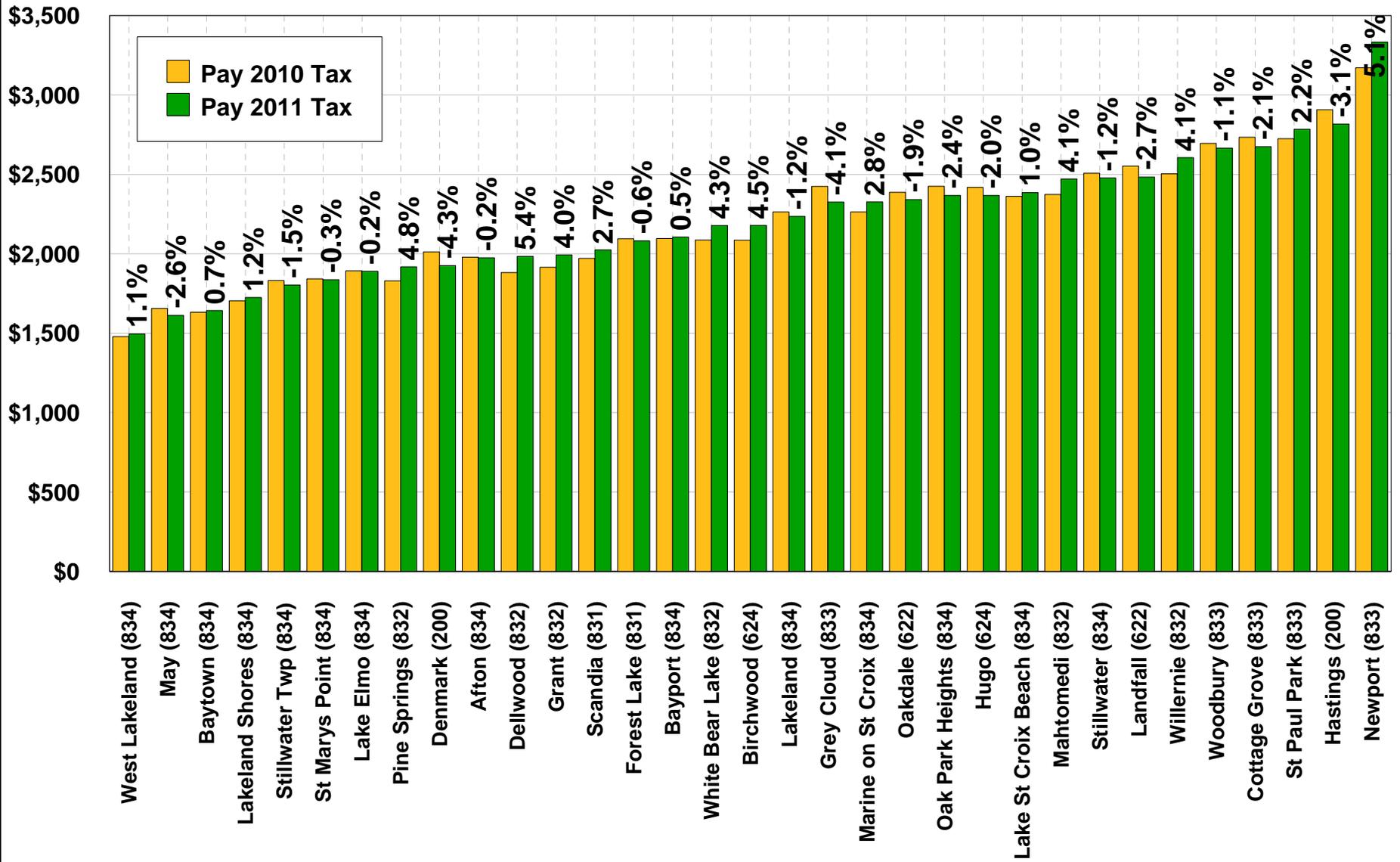
Dollar Change in Taxing District Portion of Gross Tax Pay 2010 vs. Pay 2011



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. PROPOSED 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%	81.220%	0.16231%	\$1,224	\$1,757	\$2,289	\$3,355	\$4,920	\$1,224	\$1,757	\$2,289	\$3,354	\$4,873	-0.1	-0.0	-0.0	-0.0	-1.0
Bayport	834	81.548%	0.12348%	87.157%	0.16231%	1,304	1,864	2,423	3,542	5,192	1,313	1,876	2,438	3,561	5,170	0.6	0.6	0.6	0.5	-0.4
Birchwood	624 38	74.062%	0.19382%	82.318%	0.24390%	1,297	1,854	2,411	3,524	5,159	1,364	1,942	2,521	3,678	5,336	5.1	4.7	4.5	4.4	3.4
Cottage Grove	833 14	99.339%	0.21096%	108.025%	0.21169%	1,737	2,442	3,144	4,551	6,654	1,701	2,391	3,083	4,465	6,459	-2.1	-2.1	-2.0	-1.9	-2.9
Dellwood	832 38	67.575%	0.17340%	79.111%	0.18773%	1,158	1,669	2,179	3,201	4,688	1,232	1,765	2,300	3,369	4,895	6.3	5.7	5.5	5.2	4.4
Forest Lake	831 71	79.745%	0.14024%	86.644%	0.15613%	1,303	1,862	2,420	3,537	5,183	1,297	1,853	2,409	3,522	5,113	-0.5	-0.5	-0.5	-0.4	-1.4
Grant	832 38	68.994%	0.17340%	79.506%	0.18773%	1,182	1,700	2,218	3,255	4,767	1,238	1,773	2,310	3,383	4,914	4.7	4.3	4.1	3.9	3.1
Hastings	200	101.479%	0.26217%	108.707%	0.26958%	1,855	2,599	3,341	4,827	7,051	1,798	2,521	3,245	4,692	6,783	-3.1	-3.0	-2.9	-2.8	-3.8
Hugo	624 38	87.874%	0.19382%	90.881%	0.24390%	1,522	2,154	2,787	4,050	5,925	1,492	2,114	2,735	3,978	5,764	-2.0	-1.9	-1.9	-1.8	-2.7
Lake Elmo	834 54	73.095%	0.12348%	77.363%	0.16231%	1,166	1,680	2,193	3,221	4,723	1,166	1,680	2,193	3,219	4,680	-0.1	-0.0	-0.0	-0.1	-0.9
Lake St Croix Beach	834	92.603%	0.12348%	99.812%	0.16231%	1,484	2,104	2,723	3,963	5,805	1,503	2,129	2,754	4,004	5,803	1.2	1.2	1.1	1.0	-0.0
Lakeland	834	88.487%	0.12348%	93.042%	0.16231%	1,417	2,015	2,611	3,806	5,577	1,402	1,994	2,585	3,767	5,464	-1.1	-1.1	-1.0	-1.0	-2.0
Lakeland Shores	834	65.209%	0.12348%	69.877%	0.16231%	1,038	1,509	1,979	2,921	4,286	1,054	1,531	2,006	2,957	4,306	1.5	1.4	1.3	1.2	0.5
Landfall	622 34	98.018%	0.14874%	105.163%	0.15339%	1,614	2,277	2,939	4,265	6,242	1,570	2,218	2,865	4,161	6,025	-2.8	-2.6	-2.5	-2.4	-3.5
Mahtomedi	832 38	88.066%	0.17340%	101.165%	0.18773%	1,492	2,115	2,736	3,980	5,824	1,562	2,206	2,851	4,141	5,997	4.6	4.3	4.2	4.0	3.0
Marine on St Croix	834 10	88.510%	0.12348%	97.192%	0.16231%	1,418	2,015	2,612	3,807	5,578	1,464	2,077	2,689	3,913	5,672	3.2	3.0	2.9	2.8	1.7
Newport	833	117.567%	0.21096%	137.812%	0.21169%	2,034	2,838	3,639	5,244	7,665	2,148	2,987	3,827	5,507	7,949	5.6	5.2	5.2	5.0	3.7
Oak Park Heights	834	95.246%	0.12348%	99.054%	0.16231%	1,528	2,162	2,795	4,063	5,951	1,492	2,114	2,735	3,978	5,765	-2.4	-2.3	-2.2	-2.1	-3.1
Oakdale	622 54	91.142%	0.14874%	98.740%	0.15339%	1,502	2,127	2,752	4,003	5,861	1,474	2,090	2,704	3,936	5,704	-1.9	-1.8	-1.8	-1.7	-2.7
Pine Springs	832 54	65.419%	0.17340%	76.090%	0.18773%	1,123	1,622	2,120	3,119	4,569	1,186	1,705	2,224	3,263	4,743	5.5	5.1	4.9	4.6	3.8
St Marys Point	834	70.955%	0.12348%	74.949%	0.16231%	1,132	1,634	2,135	3,139	4,605	1,130	1,632	2,133	3,134	4,559	-0.2	-0.2	-0.1	-0.2	-1.0
St Paul Park	833 14	98.952%	0.21096%	113.000%	0.21169%	1,731	2,433	3,134	4,536	6,633	1,776	2,491	3,207	4,639	6,708	2.6	2.4	2.3	2.3	1.1
Scandia	831 10	74.639%	0.14024%	84.095%	0.15613%	1,220	1,751	2,281	3,342	4,900	1,258	1,802	2,345	3,432	4,986	3.1	2.9	2.8	2.7	1.8
Stillwater	834	98.683%	0.12348%	104.047%	0.16231%	1,584	2,236	2,888	4,194	6,142	1,567	2,214	2,860	4,153	6,014	-1.1	-1.0	-1.0	-1.0	-2.1
White Bear Lake	832 38	76.159%	0.17340%	87.887%	0.18773%	1,298	1,856	2,412	3,527	5,164	1,363	1,941	2,519	3,676	5,333	5.0	4.5	4.4	4.2	3.3
Willernie	832 38	93.483%	0.17340%	107.314%	0.18773%	1,581	2,232	2,883	4,186	6,125	1,655	2,329	3,005	4,356	6,305	4.6	4.3	4.2	4.1	2.9
Woodbury	833 14	95.383%	0.23458%	105.081%	0.23741%	1,711	2,407	3,101	4,490	6,563	1,695	2,385	3,074	4,452	6,441	-1.0	-0.9	-0.9	-0.9	-1.9
Baytown	834 54	62.187%	0.12348%	66.154%	0.16231%	989	1,443	1,897	2,806	4,119	998	1,456	1,913	2,826	4,120	0.8	0.9	0.8	0.7	0.0
Denmark	200	64.182%	0.26217%	68.293%	0.26958%	1,247	1,788	2,328	3,408	4,983	1,191	1,713	2,234	3,277	4,763	-4.5	-4.2	-4.1	-3.9	-4.4
Grey Cloud	833	86.465%	0.21096%	92.191%	0.21169%	1,527	2,162	2,794	4,061	5,941	1,464	2,075	2,687	3,911	5,668	-4.2	-4.1	-3.8	-3.7	-4.6
May	834 10	63.166%	0.12348%	64.769%	0.16231%	1,005	1,464	1,923	2,843	4,173	978	1,428	1,878	2,778	4,050	-2.8	-2.5	-2.4	-2.3	-2.9
Stillwater Twp	834 10	70.499%	0.12348%	73.455%	0.16231%	1,124	1,624	2,122	3,122	4,579	1,108	1,602	2,095	3,082	4,485	-1.5	-1.4	-1.3	-1.3	-2.1
West Lakeland	834 54	55.809%	0.12348%	59.466%	0.16231%	885	1,304	1,723	2,563	3,765	898	1,322	1,746	2,592	3,785	1.4	1.3	1.3	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. PROPOSED 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%	27.166%	0.00338%	\$350	\$507	\$663	\$974	\$1,433	\$337	\$489	\$640	\$945	\$1,374	-3.9	-3.5	-3.5	-3.0	-4.1
County w/Library		27.775%	0.00314%	29.689%	0.00338%	386	555	723	1,059	1,556	375	540	703	1,033	1,500	-3.0	-2.7	-2.8	-2.5	-3.6
Afton		25.357%		27.039%		\$338	\$492	\$647	\$955	\$1,405	\$327	\$477	\$627	\$927	\$1,351	-3.3	-3.1	-3.0	-2.9	-3.8
Bayport		32.358%		35.641%		437	633	828	1,219	1,793	438	634	831	1,224	1,781	0.2	0.3	0.3	0.4	-0.7
Birchwood		19.128%		24.324%		254	370	487	720	1,059	295	429	565	834	1,215	16.3	15.9	15.9	15.8	14.7
Cottage Grove		35.415%		38.242%		496	707	916	1,336	1,962	490	697	904	1,318	1,911	-1.3	-1.4	-1.4	-1.4	-2.6
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%		33.522%		425	616	806	1,188	1,747	411	596	781	1,151	1,675	-3.1	-3.3	-3.1	-3.1	-4.1
Grant		10.761%		11.092%		140	206	272	404	597	133	195	256	380	555	-4.9	-5.4	-5.7	-6.0	-7.0
Hastings		52.677%		55.193%		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%		34.252%		471	676	881	1,292	1,899	425	613	801	1,178	1,712	-9.8	-9.4	-9.1	-8.9	-9.8
Lake Elmo		20.479%		21.817%		271	395	520	771	1,134	260	382	504	748	1,090	-3.9	-3.4	-3.2	-2.9	-3.9
Lake St Croix Beach		42.536%		47.139%		589	844	1,097	1,604	2,357	595	852	1,109	1,623	2,356	1.0	1.0	1.0	1.2	-0.0
Lakeland		38.420%		40.368%		528	758	988	1,448	2,129	503	724	945	1,388	2,017	-4.7	-4.5	-4.4	-4.1	-5.3
Lakeland Shores		15.141%		17.204%		195	288	381	569	839	200	297	394	588	860	2.6	3.1	3.3	3.3	2.5
Landfall		38.701%		40.389%		542	771	1,001	1,460	2,145	515	734	954	1,392	2,018	-4.9	-4.8	-4.8	-4.7	-5.9
Mahtomedi		28.498%		31.386%		392	563	733	1,074	1,579	397	568	739	1,080	1,568	1.4	1.0	0.9	0.6	-0.7
Marine on St Croix		35.478%		41.826%		487	700	913	1,338	1,966	525	754	983	1,439	2,090	7.7	7.8	7.7	7.6	6.3
Newport		53.643%		68.029%		771	1,085	1,399	2,027	2,973	903	1,266	1,628	2,353	3,400	17.1	16.7	16.4	16.1	14.4
Oak Park Heights		43.845%		45.015%		611	872	1,132	1,654	2,430	567	813	1,058	1,550	2,250	-7.1	-6.7	-6.5	-6.3	-7.4
Oakdale		32.979%		35.786%		456	653	850	1,244	1,827	451	646	842	1,232	1,788	-1.1	-1.0	-0.9	-0.9	-2.1
Pine Springs		6.148%		6.528%		79	117	155	231	341	78	115	150	223	326	-1.4	-2.4	-3.0	-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%		43.217%		491	699	907	1,321	1,941	557	791	1,024	1,491	2,160	13.5	13.0	12.9	12.9	11.3
Scandia		28.446%		33.554%		378	551	724	1,071	1,576	408	594	780	1,151	1,677	8.1	8.0	7.8	7.5	6.4
Stillwater		49.493%		52.531%		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%		18.108%		221	322	423	624	920	223	322	423	622	905	1.1	0.0	-0.1	-0.4	-1.6
Willernie		33.916%		37.534%		471	673	875	1,279	1,879	480	684	887	1,294	1,876	1.9	1.6	1.4	1.2	-0.2
Woodbury		31.033%	0.02362%	34.979%	0.02572%	471	668	865	1,261	1,847	485	687	889	1,295	1,877	2.9	2.8	2.7	2.7	1.6
Baytown		9.571%		10.607%		121	181	240	359	531	121	181	241	362	530	-0.2	0.2	0.5	0.7	-0.2
Denmark		13.035%		13.085%		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%		9.403%		129	192	254	381	562	107	160	214	321	470	-17.2	-16.4	-16.0	-15.9	-16.4
Stillwater Twp		17.468%		18.089%		229	336	443	657	968	213	315	416	619	904	-7.1	-6.4	-6.2	-5.7	-6.6
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%	22.138%	0.26620%	\$680	\$946	\$1,213	\$1,745	\$2,527	\$654	\$913	\$1,171	\$1,689	\$2,437	-3.8	-3.5	-3.4	-3.2	-3.6
SD 622 (N St Paul/Mpwd)	916	25.280%	0.14560%	27.700%	0.15001%	586	818	1,048	1,508	2,192	575	800	1,027	1,479	2,134	-2.0	-2.2	-2.0	-1.9	-2.6
SD 624 (White Bear Lk)	916	21.756%	0.19068%	22.524%	0.24052%	610	844	1,077	1,546	2,242	640	883	1,128	1,616	2,329	5.0	4.6	4.7	4.5	3.9
SD 831 (Forest Lake)		12.895%	0.13710%	15.468%	0.15274%	396	549	701	1,008	1,460	419	580	743	1,066	1,537	5.6	5.5	5.9	5.7	5.3
SD 832 (Mahtomedi)	916	26.389%	0.17026%	34.309%	0.18434%	640	891	1,142	1,643	2,387	712	990	1,269	1,827	2,636	11.1	11.1	11.2	11.2	10.4
SD 833 (S Wash Co)	916	31.650%	0.20782%	35.348%	0.20830%	780	1,081	1,383	1,985	2,883	762	1,059	1,356	1,947	2,808	-2.3	-2.0	-2.0	-1.9	-2.6
SD 834 (Stillwater)	916	19.734%	0.12034%	20.293%	0.15893%	473	656	837	1,203	1,748	496	687	875	1,255	1,810	4.9	4.7	4.5	4.3	3.5
SD 2144 (Chisago Lakes)		20.363%	0.10364%	24.391%	0.11749%	445	624	804	1,162	1,692	481	673	866	1,250	1,806	7.9	7.8	7.8	7.6	6.8

Proposed 2011 Tax maps

Map of Tax Changes

This map shows the percentage change in total tax from 2010 to proposed 2011 on Residential Homestead 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 map shows the effective tax rate for proposed 2011 taxes on Residential Homestead 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.

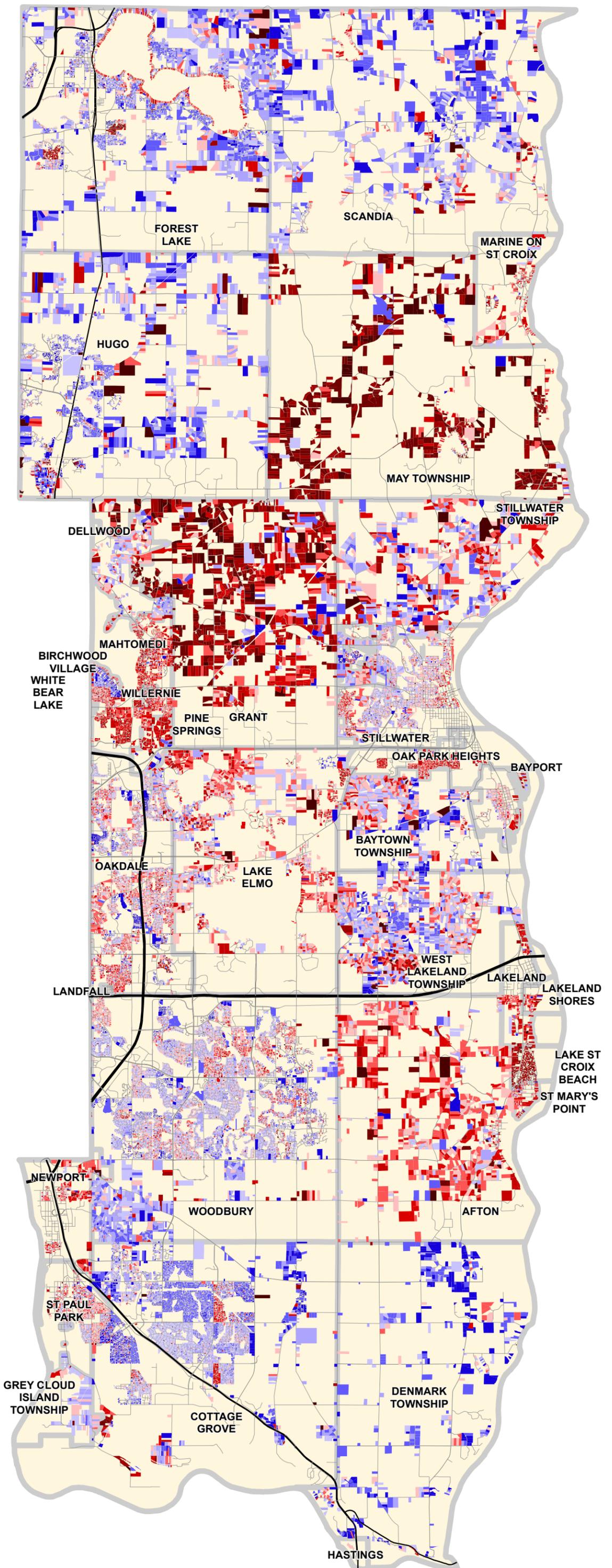
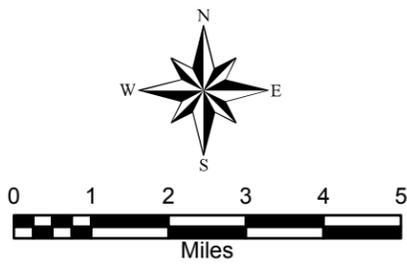
For example, on the tax change map much of May Township is shaded dark red, showing that most residents there are seeing tax increases for 2011. On the effective tax rate map May Township is green, which means that it has a low effective tax rate. It has the second lowest effective tax rate in the county, 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 Proposed

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 Residential Homestead Properties 2011 Proposed

