



**Department of  
Property Records and  
Taxpayer Services**

**County Board Workshop  
on  
Taxes Proposed in 2013**

**November 20, 2012**

## Contents

### What Taxpayers Will See

Summary .....	3
Graph of parcel counts by range of increase/decrease in <b>Total Tax</b> – All Parcels .....	4
Residential Homestead .....	5
Commercial .....	6
Apartment .....	7
Table of parcel counts by range of increase/decrease in <b>Total Tax</b> – Residential Homestead .....	8-10
Commercial .....	11
Apartment .....	12
Graph of median Residential Homestead percentage change in <b>Total Tax</b> .....	13
Graph of Total Net Tax on a Market Value of 195,000 (county median TMV) .....	14
Tax Comparison Chart Pay 2012 vs. Proposed 2013 - Total Net Tax .....	15
Tax Comparison Chart - Individual Taxing District Portion of Net Tax .....	16
Graph of parcel counts by range of increase/decrease in <b>County Tax</b> – Residential Homestead .....	17
Table of parcel counts by range of increase/decrease in <b>County Tax</b> – Residential Homestead .....	18
Table of parcel counts by range of increase/decrease in <b>City/Town Tax</b> – Residential Homestead .....	19
Table of parcel counts by range of increase/decrease in <b>School Tax</b> – Residential Homestead .....	20
Graph of median Residential Homestead percentage change in <b>Taxing District Portion of Tax</b> .....	21
Why all taxpayers don't see the same percentage change in tax .....	22
Why commercial properties are experiencing higher tax increases .....	23

### Levies

Levy Increases by District Type .....	24
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### Values

Market Value and Tax Capacity 2009–2012, Proposed 2013 .....	25
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### Tax Rates

Pay 2012 vs. Proposed 2013 Metro County Comparison .....	26
Table of Pay 2012 vs. Proposed 2013 tax rates .....	27
Graph of Proposed 2013 tax rates for county/municipality/school .....	28

### Maps

Percentage change in Market Value – Residential Homestead .....	30
Percentage change in tax – Residential Homestead .....	31
Commercial –Industrial .....	32
Apartment .....	33
Proposed 2013 effective tax rate – Residential Homestead .....	34
Commercial-Industrial .....	35

# Taxes Proposed in 2013

- 95,939 Proposed “Truth in Taxation” Notices were mailed.
- The total amount billed of **\$375.4 million** is an increase of 1.7% over 2012. The 2012 amount of \$369.3 million was a 3.7% increase over the \$356.1 million billed in 2011.

## What are taxpayers seeing on their proposed tax notices?

- **All Parcels**

- Median Value change: 7.4% reduction
- Median Total Tax change: 1.6% reduction

- **Residential Homestead Parcels**

- Median Value change: 8.3% reduction in value before homestead exclusion  
9.8% reduction in value after homestead exclusion
- Median Total Tax change: 2.9% reduction
- Median County Tax change: 3.6% reduction

- **Commercial/Industrial/Utility Parcels**

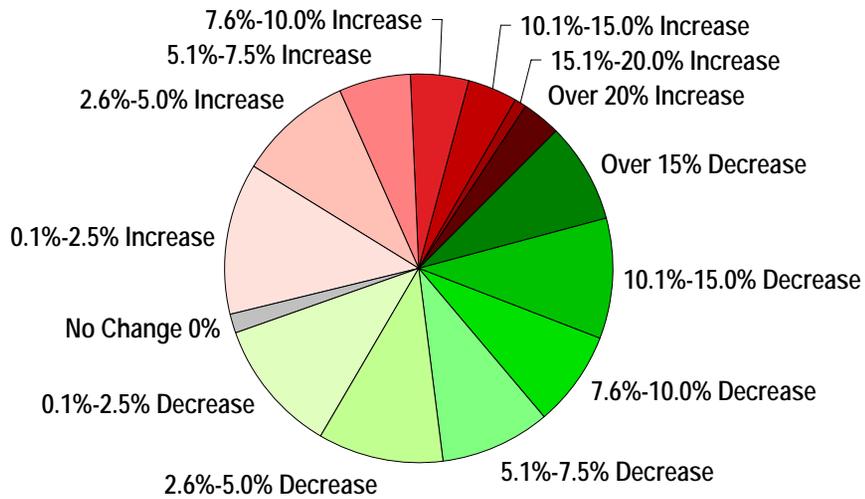
- Median Value change: 0.0% no change
- Median Total Tax change: 6.5% increase

- **Apartment Parcels**

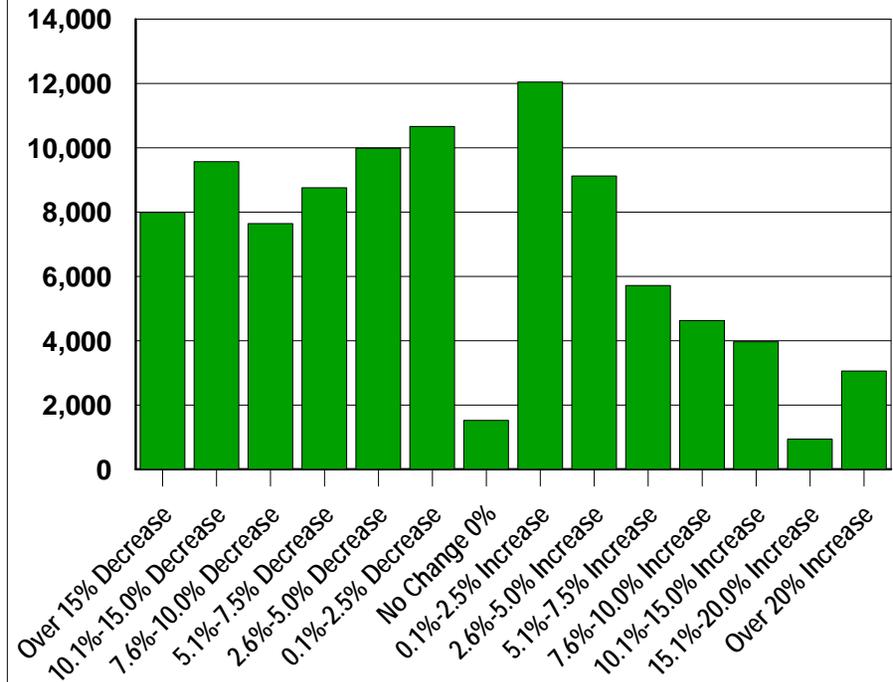
- Median Value change: 0.0% no change
- Median Total Tax change: 9.1% increase

# Proposed 2013 Property Taxes Counts by Range of Change in Total Tax

**All Parcels - Median 1.6% Reduction**

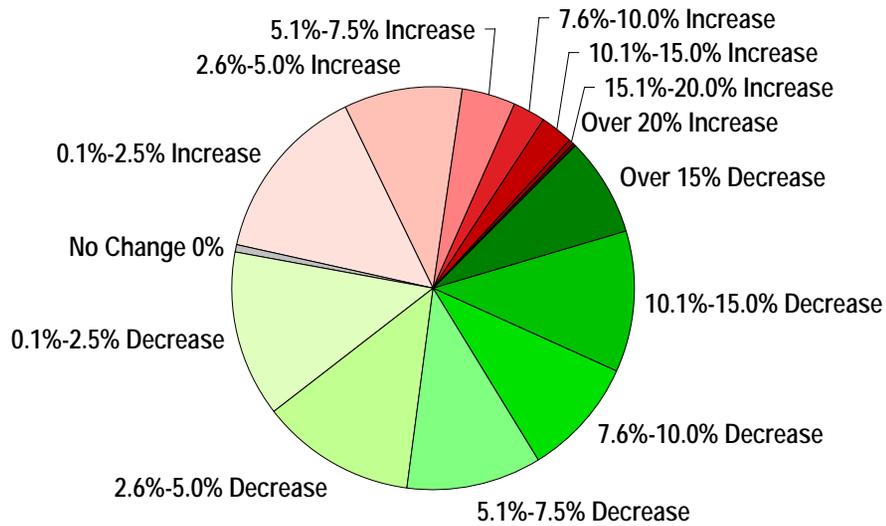


**All Parcels - Median 1.6% Reduction**

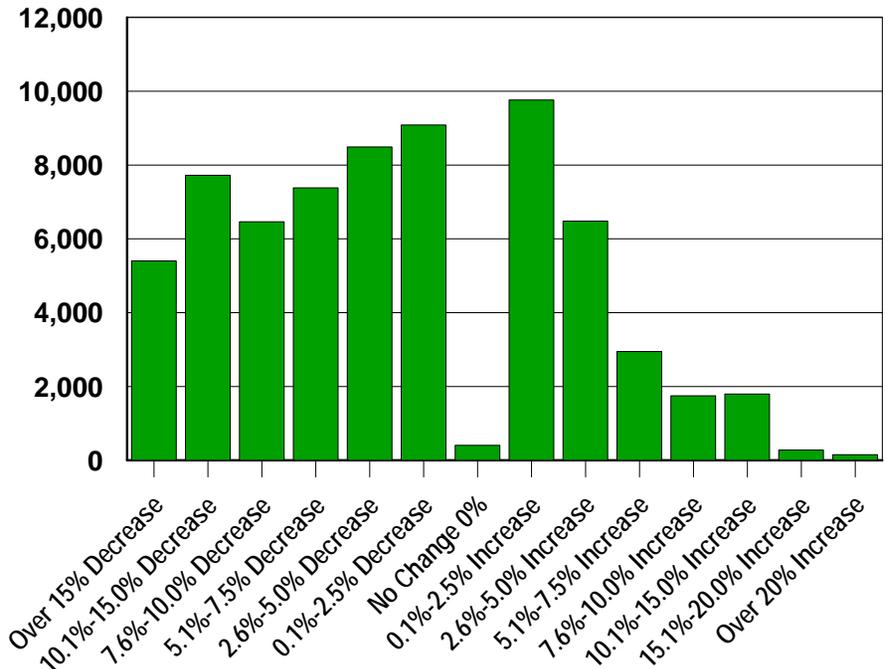


# Proposed 2013 Property Taxes Counts by Range of Change in Total Tax

**Res Homestead Parcels - Median 2.9% Reduction**



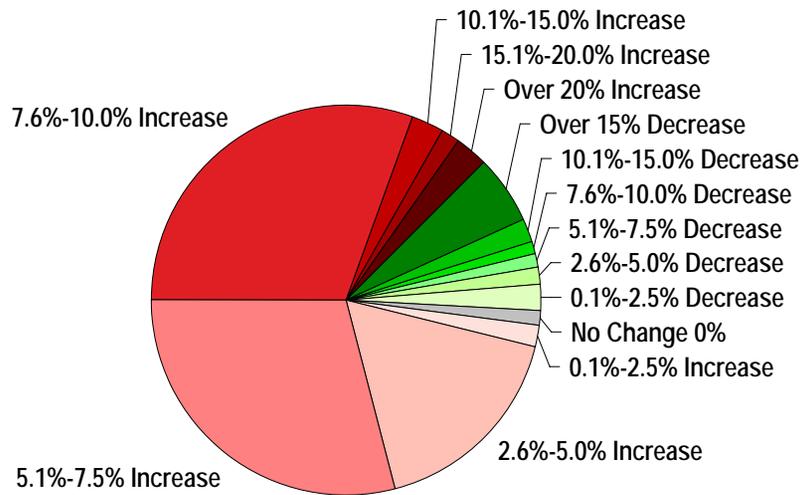
**Res Homestead Parcels - Median 2.9% Reduction**



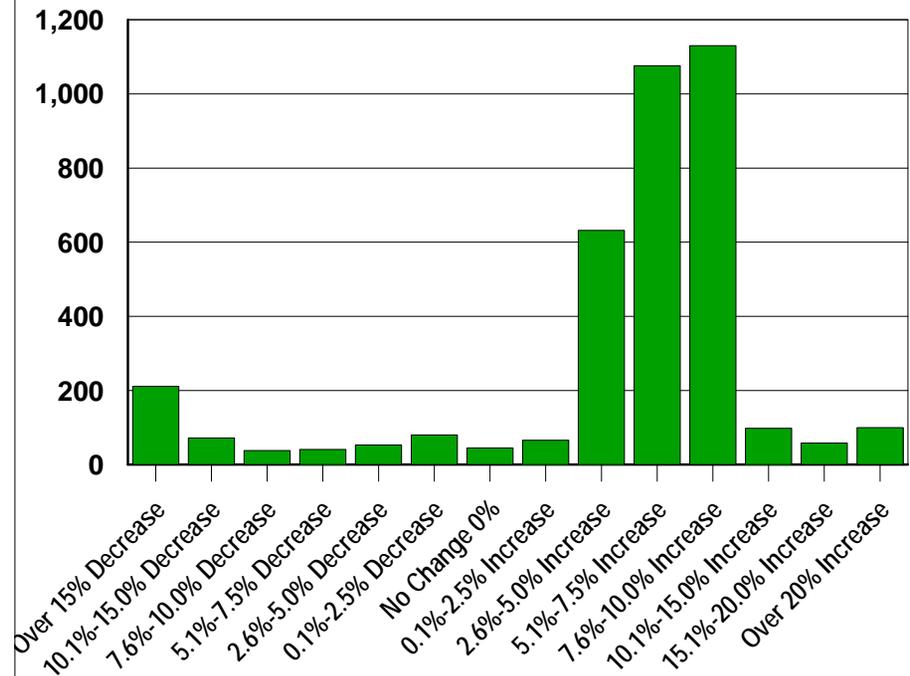
# Proposed 2013 Property Taxes

## Counts by Range of Change in Total Tax

**Comm/Ind/Util Parcels - Median 6.5% Increase**

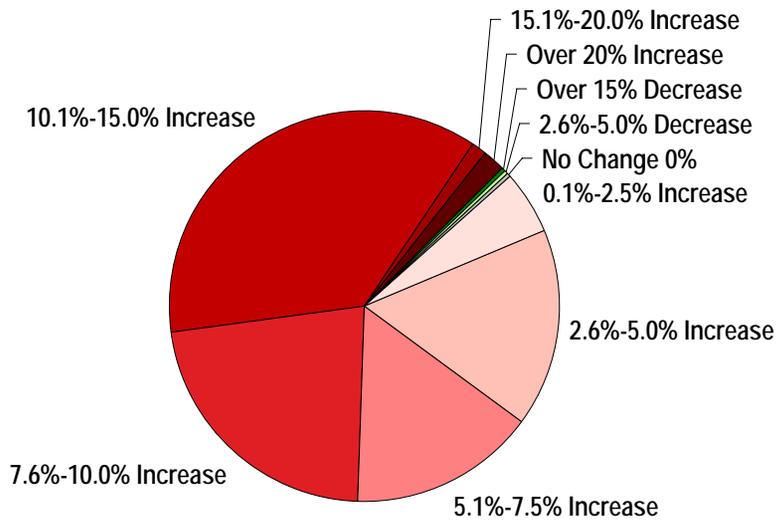


**Comm/Ind/Util Parcels - Median 6.5% Increase**

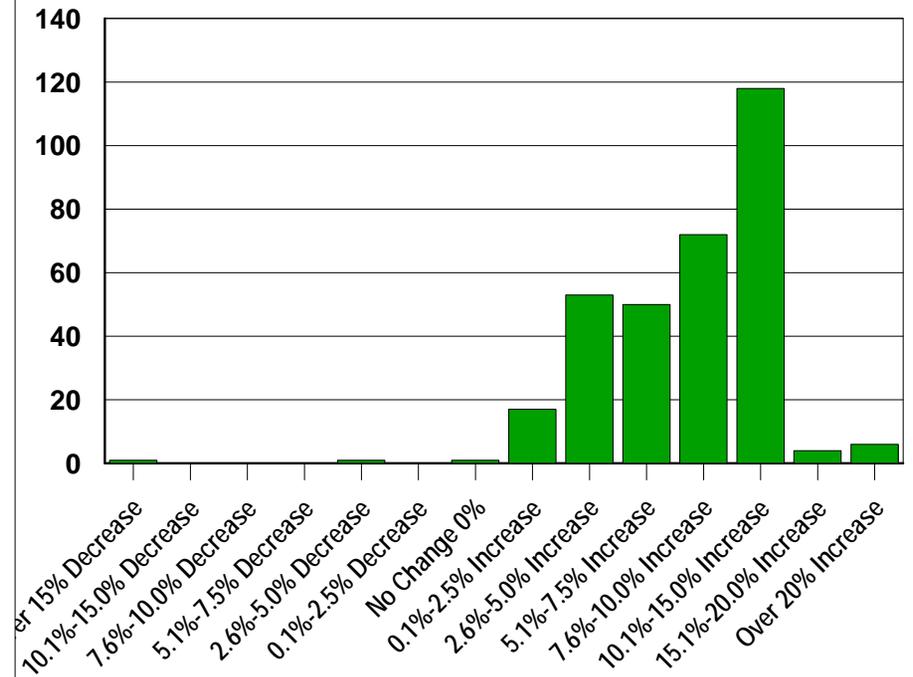


# Proposed 2013 Property Taxes Counts by Range of Change in Total Tax

**Apartment Parcels - Median 9.1% Increase**



**Apartment Parcels - Median 9.1% Increase**



## Counts of Proposed 2013 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2013 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 with No Increase	Total with 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 City/Town and School District combination:**

City of Afton	200	368,300	0.2%	\$92	2.1%						0	1							1	0	1
	833	306,800	-0.3%	\$218	6.5%						0		6	23	2	2			33	0	33
	834	333,500	-0.2%	\$43	1.3%	4	4	8	22	20	72	534	75	35	13	5	3	5	800	130	670
	Total	330,800	-0.2%	\$44	1.3%	4	4	8	22	20	72	535	81	58	15	7	3	5	834	130	704
City of Bayport	834	141,900	-12.6%	(\$217)	-12.7%	179	194	75	31	33	14	6	35	5	4	10		1	587	526	61
City of Birchwood	624	239,200	-11.1%	(\$83)	-3.2%	14	41	30	29	65	84	22	11	4	3	5	2	1	311	263	48
City of Cottage Grove	200	238,900	-6.0%	(\$86)	-2.8%	2	2	1	8	47	47	3	1						111	107	4
	833	172,400	-8.2%	(\$50)	-2.0%	583	975	1,156	916	1,022	1,799	1,886	898	363	122	97	24	16	9,857	6,451	3,406
	Total	173,000	-8.2%	(\$51)	-2.0%	585	977	1,157	924	1,069	1,846	1,889	899	363	122	97	24	16	9,968	6,558	3,410
City of Dellwood	832	492,000	-1.1%	\$44	1.0%	7	14	26	21	4	41	144	46	27	2	2	1	1	336	113	223
City of Forest Lake	831	177,200	-12.1%	(\$41)	-2.2%	423	681	288	366	603	738	613	507	372	130	142	43	31	4,937	3,099	1,838
City of Grant	832	339,600	-7.8%	(\$245)	-6.4%	5	60	126	210	94	38	35	5		1	2			576	533	43
	834	304,100	-8.1%	(\$189)	-6.1%	3	49	102	152	125	19	14	2	1	2	1		2	472	450	22
	Total	319,800	-7.9%	(\$212)	-6.3%	8	109	228	362	219	57	49	7	1	3	3		2	1,048	983	65
City of Hastings	200	122,500	-0.5%	\$32	2.0%						0	1							1	0	1
City of Hugo	624	168,500	-5.8%	(\$34)	-1.9%	67	413	127	404	649	923	517	207	67	56	107	11	10	3,558	2,583	975
	831	247,500	-0.8%	\$187	8.0%					2	6	23	37	47	181	22	3		321	8	313
	832	333,300	-5.0%	(\$195)	-4.8%	1	19	22	47	49	19	12	15	1				1	186	157	29
	834	288,100	-5.0%	(\$153)	-4.3%	1	6	13	44	51	25	17	2	2					161	140	21
	Total	180,400	-5.5%	(\$32)	-1.7%	69	438	162	495	751	973	569	261	117	237	129	14	11	4,226	2,888	1,338
City of Lake Elmo	622	331,900	-1.4%	\$217	7.5%			1	2	7	14	42	59	109	184	33	9	1	461	24	437
	832	288,500	-0.8%	\$23	0.8%		1	1	1		16	93	2	1				1	116	19	97
	834	313,700	-1.1%	\$27	1.0%	1	18	24	61	89	332	749	87	67	51	12	2	2	1,495	525	970
	Total	314,400	-1.2%	\$39	1.3%	1	19	26	64	96	362	884	148	177	235	45	11	4	2,072	568	1,504
City of Lake St Croix Beach	834	148,900	-7.6%	(\$109)	-6.0%	9	28	87	124	109	26	9	2		1	1			396	383	13
City of Lakeland	834	188,700	-9.5%	(\$151)	-6.5%	11	37	132	289	101	16	12	10	10	2	1	1	1	623	586	37
City of Lakeland Shores	834	258,800	-6.4%	(\$69)	-3.2%	1	8	3	12	39	35	4	1	1				2	106	98	8
City of Mahtomedi	832	237,900	-6.5%	(\$197)	-5.6%	175	320	278	478	338	218	297	113	40	41	22	7	9	2,336	1,807	529
City of Marine on St Croix	834	277,800	-5.0%	\$26	1.1%	2	14	11	17	17	31	90	40	21	5	2			250	92	158
City of Newport	833	145,300	-7.5%	(\$24)	-1.2%	34	37	33	81	152	187	149	91	40	56	19	2	2	883	524	359
City of Oak Park Heights	834	165,700	-11.4%	(\$239)	-10.8%	147	466	183	74	16	19	76	24	9	12	3	1		1,030	905	125
City of Oakdale	622	158,900	-13.5%	(\$129)	-6.2%	1,382	1,171	1,045	1,149	1,323	562	751	511	119	93	87	12	9	8,214	6,632	1,582

## Counts of Proposed 2013 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2013 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 with No Increase	Total with 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			
City of Pine Springs	622	280,000	-0.2%	\$253	10.8%						0				1	1			2	0	2
	832	325,600	-10.9%	(\$411)	-9.9%	20	28	10	2	11	6	17	2	1	2				99	77	22
	Total	325,600	-10.5%	(\$403)	-9.4%	20	28	10	2	11	6	17	2	1	3	1			101	77	24
City of Scandia	831	266,100	2.2%	\$329	12.9%		1		1	3	8	13	29	50	40	764	66	19	994	13	981
	2144	272,300	2.2%	\$197	7.1%			1		4	5	1	6	112	39	7			175	10	165
	Total	266,400	2.2%	\$307	12.7%		1	1	1	7	13	14	35	162	79	771	66	19	1,169	23	1,146
City of St Mary's Point	834	227,700	-7.4%	(\$105)	-5.9%	6	17	24	23	24	26	10			1	1		1	133	120	13
City of St Paul Park	833	129,600	-13.0%	(\$130)	-6.9%	140	144	348	402	252	112	48	23	20	6	1	1	2	1,499	1,398	101
City of Stillwater	834	190,700	-9.7%	(\$178)	-6.1%	503	913	691	906	801	894	181	204	109	35	11	5	6	5,259	4,708	551
City of White Bear Lake	832	175,100	-8.2%	(\$157)	-7.6%		4	44	33	6	3							90	90	0	
City of Willernie	832	125,000	-7.5%	(\$103)	-6.8%	7	27	22	55	25	12	4	3	1	2			1	159	148	11
City of Woodbury	622	192,300	-11.0%	(\$81)	-2.9%	368	55	148	118	63	172	163	204	123	14	19			1,447	924	523
	833	224,400	-7.0%	\$17	0.5%	956	1,376	801	502	1,165	1,921	2,494	2,991	1,039	564	359	75	19	14,262	6,721	7,541
	834	232,100	-5.8%	(\$69)	-2.2%	196	128	194	219	337	466	486	128	34	26	36	2	1	2,253	1,540	713
	Total	222,200	-7.1%	(\$3)	-0.1%	1,520	1,559	1,143	839	1,565	2,559	3,143	3,323	1,196	604	414	77	20	17,962	9,185	8,777
Town of Baytown	834	346,600	-6.6%	(\$172)	-4.9%	11	43	83	75	90	72	43	8	3	6	2		2	438	374	64
Town of Denmark	200	323,200	-5.8%	(\$144)	-4.5%	14	19	30	96	214	40	14	2	4	3	1			437	413	24
	833	243,900	-6.2%	\$4	0.0%						5	2	1		2				10	5	5
	834	219,700	-6.3%	(\$120)	-5.9%				1		0								1	1	0
Total	319,800	-5.8%	(\$142)	-4.5%	14	19	30	97	214	45	16	3	4	5	1			448	419	29	
Town of Grey Cloud Island	833	245,800	-6.6%	(\$77)	-2.5%	12	8	8	11	12	13	14	16	8	1	1			104	64	40
Town of May	831	252,200	-3.8%	\$140	7.0%	1	1		1	1	8	10	12	45	33	9	3	2	126	12	114
	834	312,000	-8.9%	(\$252)	-8.2%	35	185	154	129	65	62	30	4	1		1			666	630	36
	Total	301,800	-8.3%	(\$208)	-7.2%	36	186	154	130	66	70	40	16	46	33	10	3	2	792	642	150
Town of Stillwater	834	316,500	-3.6%	(\$75)	-2.4%	2	5	9	27	274	275	42	22	16	5	4	2	2	685	592	93
Town of West Lakeland	834	335,900	-7.3%	(\$189)	-6.0%	82	211	123	242	190	113	90	41	17	6	6	5	3	1,129	961	168
County Total		195,000	-8.3%	(\$71)	-2.9%	5,404	7,723	6,462	7,381	8,492	9,494	9,762	6,483	2,947	1,747	1,798	280	153	68,126	44,956	23,170



## Counts of Proposed 2013 Tax Notices - **Commercial/Industrial/Utility** by Range of Percentage of Increase/Decrease in **Total Tax**

City/Township	Median Pay 2013 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 <b>Total Tax</b>													Total	Total with No Increase	Total with 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				
City of Afton	284,700	0.0%	\$253	3.6%	2	3				1	2	23					1	4	36	6	30
City of Bayport	122,000	0.0%	\$184	5.0%	5		1			3		80	19	2	1	1	3	115	9	106	
City of Birchwood	0	0.0%	\$0															0	0	0	
City of Cottage Grove	482,900	0.0%	\$982	7.1%	11	9	2	2	2	9	9	5	187	14	11	7	5	273	35	238	
City of Dellwood	55,200	-28.5%	(\$211)	-25.5%	19	2					1	3	2		1			28	21	7	
City of Forest Lake	193,500	0.0%	\$398	9.6%	46	10	7	18	6	20	5	13	6	389	22	6	17	565	107	458	
City of Grant	24,600	0.0%	\$34	6.2%		1		1		1	3	5	83	5	1	4	1	105	3	102	
City of Hastings	225,500	1.9%	\$428	6.9%							1	2		1			2	6	0	6	
City of Hugo	284,300	0.0%	\$484	5.5%	5	2	1		3	4	4	22	133	2	4	3	6	189	15	174	
City of Lake Elmo	227,100	0.0%	\$237	4.6%	12	3	1	2		6	8	127	26	2	3	4		194	24	170	
City of Lake St Croix Beach	211,800	0.0%	\$412	4.7%							1	6	1	1			2	11	0	11	
City of Lakeland	221,400	0.0%	\$458	6.4%	3					2		1	18	1	1	1	4	31	5	26	
City of Lakeland Shores	158,200	0.0%	\$772	6.7%									4	1			2	7	0	7	
City of Landfall	328,900	0.0%	\$750	6.4%						1			7			1		9	1	8	
City of Mahtomedi	262,600	0.0%	\$330	4.2%	8			1					65			2	1	77	9	68	
City of Marine on St Croix	157,700	0.0%	\$239	5.3%									12		1		1	14	0	14	
City of Newport	66,000	0.0%	\$173	7.5%	4	2	1		1	10		3	120	51	3	1	1	197	18	179	
City of Oak Park Heights	350,700	0.0%	\$433	4.6%	11	4	3	2	2	7	1	162	1	2		3	3	201	29	172	
City of Oakdale	431,600	0.0%	\$1,012	8.2%	6	2	2	3	19	10	7	8	19	262	15	5	12	370	42	328	
City of Pine Springs	140,100	9.1%	\$606	13.5%						1		1			2		1	5	1	4	
City of Scandia	98,000	0.0%	\$196	7.1%	1			1	1				10	38	5	3	3	65	3	62	
City of St Mary's Point	0	0.0%	\$0															0	0	0	
City of St Paul Park	100,000	0.0%	\$95	8.1%	6	9		1	1	26	4	2	3	120	5	3	4	184	43	141	
City of Stillwater	408,000	0.0%	\$570	5.8%	26	7	7	1	6	6	6	1	276	1	2	2	6	347	53	294	
City of White Bear Lake	278,700	0.0%	\$575	5.0%				1				7	1		1			10	1	9	
City of Willernie	83,300	0.0%	\$147	5.1%							1	10	20		1			32	0	32	
City of Woodbury	740,100	0.0%	\$1,534	7.8%	45	17	12	8	10	9	9	10	92	268	14	8	16	518	101	417	
Town of Baytown	112,500	0.0%	\$118	4.3%								10	2				1	13	0	13	
Town of Denmark	204,800	0.0%	\$229	4.5%	1	1	1				1	41	2	2	3	2	1	55	3	52	
Town of Grey Cloud Island	136,900	3.0%	\$139	7.8%						3			1	1	1	2		8	3	5	
Town of May	259,300	1.9%	\$136	3.7%					2	3	1	3			1	1	2	13	5	8	
Town of Stillwater	192,100	0.0%	\$26	2.0%						1	2	1					1	5	1	4	
Town of West Lakeland	316,000	0.0%	\$520	4.9%						2			3				1	17	2	15	
<b>County Total</b>	<b>240,700</b>	<b>0.0%</b>	<b>\$400</b>	<b>6.5%</b>	<b>209</b>	<b>69</b>	<b>38</b>	<b>41</b>	<b>53</b>	<b>124</b>	<b>64</b>	<b>609</b>	<b>1,076</b>	<b>1,130</b>	<b>98</b>	<b>57</b>	<b>96</b>	<b>3,664</b>	<b>534</b>	<b>3,130</b>	
Percent of Total:					6%	2%	1%	1%	1%	3%	2%	17%	29%	31%	3%	2%	3%	100%	15%	85%	

Note:  
- Excludes parcels with new construction and classification changes

## Counts of Proposed 2013 Tax Notices - Apartments by Range of Percentage of Increase/Decrease in Total Tax

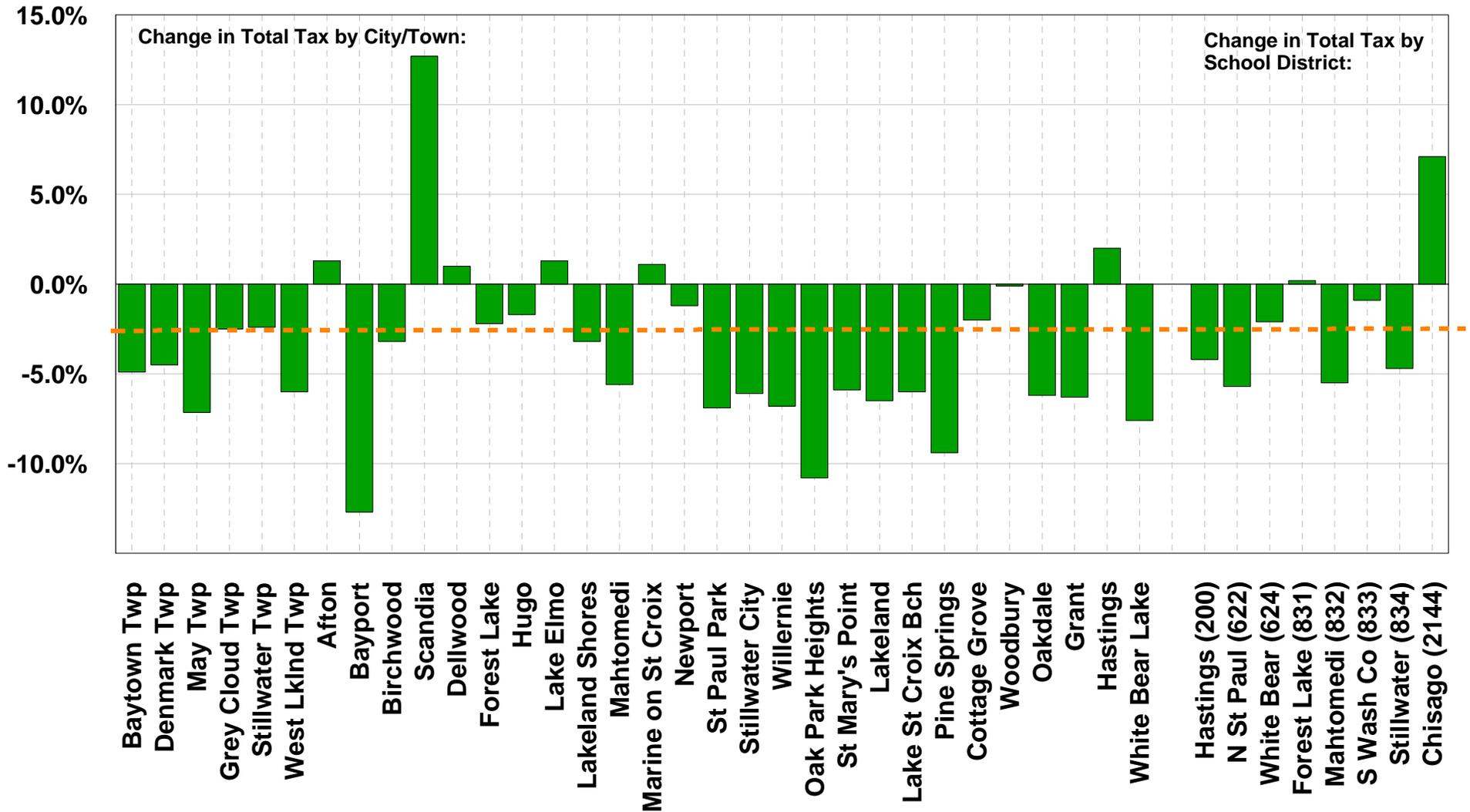
City/Township	Median Pay 2013 Taxable Market Value	Median Change in Taxable Market Value	Median \$ Change in Total Tax	Median % Change in Total Tax	Parcel Counts by Range of Increase/Decrease in Total Tax													Total	Total with No Increase	Total with Increase
					Over 15% Decrease	10.1%-15.0% 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			
City of Afton	817,900	0.0%	\$194	1.8%							1							1	0	1
City of Bayport	228,100	0.0%	\$124	3.9%								24						24	0	24
City of Cottage Grove	3,420,800	0.0%	\$4,583	8.5%									10					10	0	10
City of Forest Lake	561,200	0.0%	\$1,072	14.2%	1				1					46			4	52	2	50
City of Grant	995,100	0.0%	\$332	2.5%						1								1	0	1
City of Hugo	327,300	0.0%	\$259	5.3%								4						4	0	4
City of Lake Elmo	225,600	0.0%	\$75	2.7%								4						4	0	4
City of Lakeland	283,500	0.0%	\$232	5.6%									1					1	0	1
City of Mahtomedi	1,509,100	0.0%	\$363	2.0%						11			1					12	0	12
City of Marine on St Croix	142,100	0.0%	\$163	7.3%									1	1				2	0	2
City of Newport	308,900	0.0%	\$546	9.1%									37	1	1			39	0	39
City of Oak Park Heights	704,800	0.0%	\$604	3.7%								20					1	21	0	21
City of Oakdale	251,300	0.0%	\$461	12.3%					1			2			43			46	1	45
City of Scandia	448,100	0.0%	\$581	10.0%									1					1	0	1
City of St Paul Park	292,300	0.0%	\$572	11.1%										24				24	0	24
City of Stillwater	326,200	0.0%	\$311	6.1%									44					44	0	44
City of White Bear Lake	11,446,700	0.0%	\$4,083	2.5%						1								1	0	1
City of Willernie	636,300	0.0%	\$438	3.9%								1						1	0	1
City of Woodbury	3,428,100	0.0%	\$5,456	9.9%						1	2		22	4	3	1		33	0	33
Town of Denmark	572,900	0.0%	\$122	1.8%						2								2	0	2
<b>County Total</b>	<b>308,900</b>	<b>0.0%</b>	<b>\$499</b>	<b>9.1%</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>17</b>	<b>53</b>	<b>50</b>	<b>72</b>	<b>118</b>	<b>4</b>	<b>6</b>	<b>323</b>	<b>3</b>	<b>320</b>
Percent of Total:					0%	0%	0%	0%	0%	0%	5%	16%	15%	22%	37%	1%	2%	100%	1%	99%

Note:

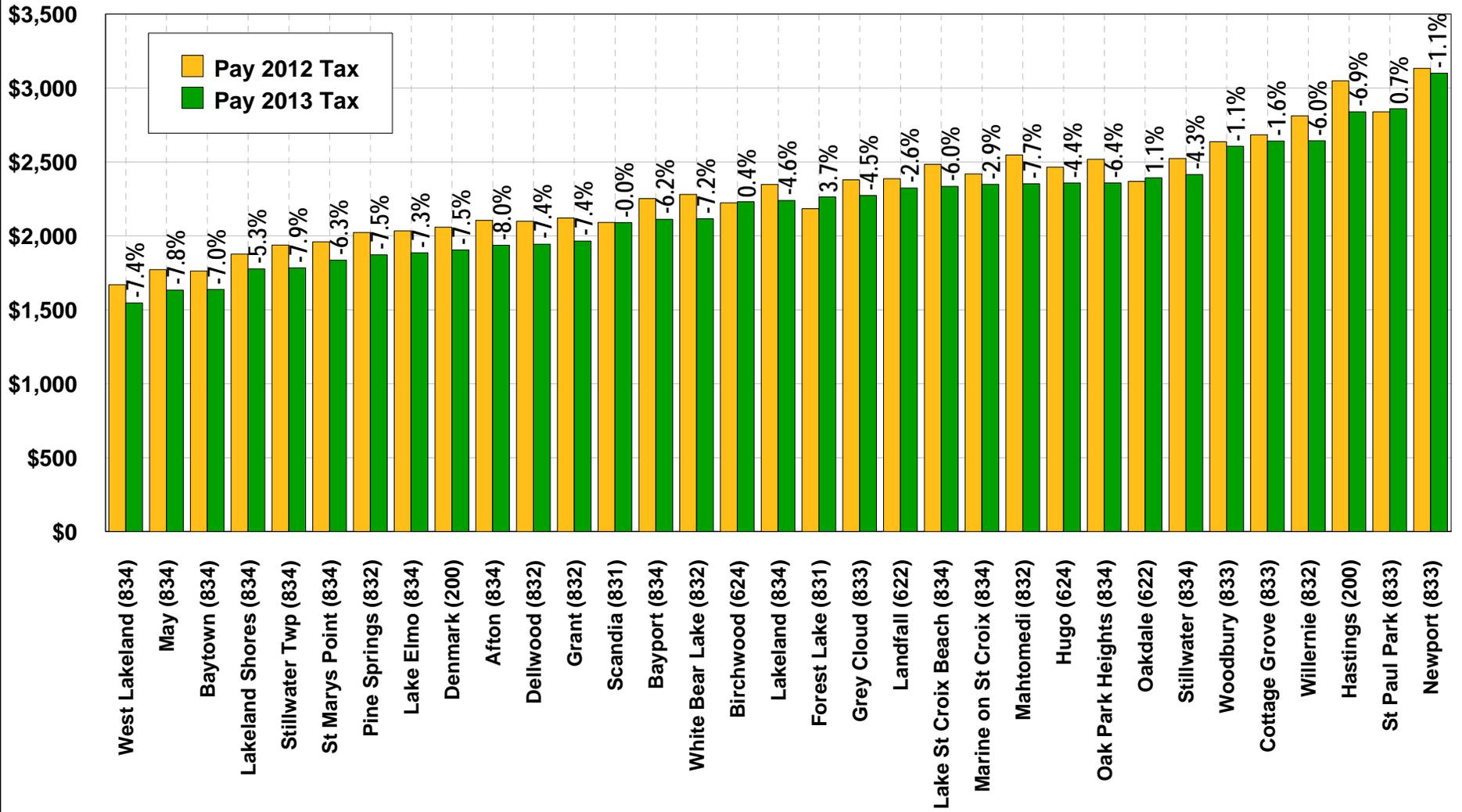
- Excludes parcels with new construction and classification changes

# Residential Homestead Median Percentage Change in Total Tax

Countywide Median = 2.9% reduction



# Total Proposed 2013 Net Tax on a Market Value of 195,000 (Assuming a -8% Market Value change from 2012)



# PAYABLE 2012 vs. PROPOSED 2013 RESIDENTIAL HOMESTEAD TAXES

## Assuming a -8.0% change in Taxable Market Value

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

DISTRICT	SD/WS	PAY 2012 TAX RATE		PAY 2013 TAX RATE		PAY 2012 TAX					PAY 2013 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Market Value:					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	89.091%	0.17807%	91.829%	0.16770%	\$1,541	\$2,166	\$2,791	\$4,039	\$5,907	\$1,412	\$1,995	\$2,580	\$3,749	\$5,429	-8.4	-7.9	-7.6	-7.2	-8.1
Bayport	834	96.679%	0.17807%	101.850%	0.16770%	1,647	2,318	2,987	4,326	6,328	1,538	2,176	2,816	4,094	5,931	-6.6	-6.1	-5.7	-5.4	-6.3
Birchwood	624 38	87.314%	0.25029%	97.734%	0.26573%	1,634	2,288	2,941	4,247	6,201	1,633	2,298	2,964	4,295	6,216	-0.1	0.4	0.8	1.1	0.2
Cottage Grove	833 14	116.418%	0.20122%	126.061%	0.22090%	1,963	2,762	3,561	5,159	7,548	1,923	2,721	3,518	5,113	7,407	-2.0	-1.5	-1.2	-0.9	-1.9
Dellwood	832 38	87.635%	0.18914%	90.427%	0.18414%	1,538	2,161	2,783	4,026	5,886	1,418	2,003	2,588	3,758	5,442	-7.8	-7.3	-7.0	-6.7	-7.5
Forest Lake	831 71	95.644%	0.15570%	109.557%	0.17574%	1,597	2,249	2,899	4,202	6,148	1,648	2,332	3,017	4,387	6,357	3.2	3.7	4.1	4.4	3.4
Grant	832 38	88.774%	0.18914%	91.632%	0.18414%	1,554	2,184	2,812	4,069	5,950	1,433	2,025	2,616	3,800	5,503	-7.8	-7.3	-7.0	-6.6	-7.5
Hastings	200	125.810%	0.28798%	128.964%	0.29664%	2,235	3,138	4,039	5,843	8,540	2,074	2,925	3,777	5,478	7,931	-7.2	-6.8	-6.5	-6.2	-7.1
Hugo	624 38	99.788%	0.25029%	104.899%	0.26573%	1,809	2,537	3,264	4,718	6,892	1,724	2,428	3,132	4,542	6,574	-4.7	-4.3	-4.0	-3.7	-4.6
Lake Elmo	834 54	85.454%	0.17807%	88.920%	0.16770%	1,490	2,094	2,696	3,902	5,706	1,375	1,943	2,511	3,649	5,284	-7.7	-7.2	-6.9	-6.5	-7.4
Lake St Croix Beach	834	108.674%	0.17807%	114.556%	0.16770%	1,816	2,557	3,298	4,778	6,993	1,699	2,406	3,115	4,531	6,566	-6.4	-5.9	-5.5	-5.2	-6.1
Lakeland	834	101.643%	0.17807%	109.065%	0.16770%	1,717	2,417	3,116	4,513	6,603	1,629	2,307	2,985	4,342	6,291	-5.1	-4.6	-4.2	-3.8	-4.7
Lakeland Shores	834	77.332%	0.17807%	82.713%	0.16770%	1,376	1,931	2,486	3,595	5,255	1,297	1,830	2,365	3,435	4,974	-5.7	-5.2	-4.9	-4.5	-5.3
Landfall	622 34	106.751%	0.15015%	113.801%	0.16853%	1,744	2,458	3,172	4,600	6,734	1,690	2,395	3,099	4,508	6,533	-3.1	-2.6	-2.3	-2.0	-3.0
Mahtomedi	832 38	110.735%	0.18914%	113.678%	0.18414%	1,863	2,622	3,381	4,898	7,167	1,712	2,423	3,135	4,559	6,605	-8.1	-7.6	-7.3	-6.9	-7.8
Marine on St Croix	834 10	105.302%	0.17807%	115.352%	0.16770%	1,768	2,490	3,210	4,651	6,806	1,709	2,421	3,133	4,559	6,606	-3.3	-2.8	-2.4	-2.0	-2.9
Newport	833	139.634%	0.20122%	152.233%	0.22090%	2,288	3,225	4,162	6,035	8,835	2,254	3,194	4,134	6,014	8,716	-1.5	-1.0	-0.7	-0.3	-1.3
Oak Park Heights	834	110.401%	0.17807%	115.858%	0.16770%	1,840	2,592	3,342	4,844	7,089	1,715	2,430	3,145	4,576	6,631	-6.8	-6.3	-5.9	-5.5	-6.5
Oakdale	622 54	105.780%	0.15015%	117.722%	0.16853%	1,730	2,438	3,147	4,563	6,680	1,740	2,465	3,191	4,643	6,729	0.6	1.1	1.4	1.8	0.7
Pine Springs	832 54	83.687%	0.18914%	86.284%	0.18414%	1,483	2,082	2,681	3,877	5,668	1,366	1,928	2,490	3,616	5,235	-7.9	-7.4	-7.1	-6.7	-7.6
St Marys Point	834	81.611%	0.17807%	86.108%	0.16770%	1,436	2,017	2,597	3,757	5,493	1,340	1,892	2,445	3,552	5,143	-6.7	-6.2	-5.9	-5.5	-6.4
St Paul Park	833 14	124.453%	0.20122%	138.548%	0.22090%	2,075	2,922	3,769	5,462	7,994	2,081	2,947	3,812	5,543	8,031	0.3	0.9	1.1	1.5	0.5
Scandia	831 10	90.882%	0.15570%	99.651%	0.17574%	1,530	2,154	2,776	4,022	5,884	1,523	2,153	2,784	4,046	5,862	-0.5	-0.0	0.3	0.6	-0.4
Stillwater	834	110.682%	0.17807%	119.131%	0.16770%	1,844	2,597	3,350	4,854	7,104	1,757	2,489	3,222	4,689	6,795	-4.7	-4.2	-3.8	-3.4	-4.3
White Bear Lake	832 38	96.999%	0.18914%	100.253%	0.18414%	1,670	2,348	3,025	4,380	6,406	1,542	2,181	2,819	4,097	5,934	-7.7	-7.1	-6.8	-6.5	-7.4
Willernie	832 38	124.419%	0.18914%	130.329%	0.18414%	2,055	2,896	3,735	5,415	7,926	1,922	2,724	3,527	5,132	7,437	-6.5	-5.9	-5.6	-5.2	-6.2
Woodbury	833 14	111.236%	0.22689%	121.192%	0.24789%	1,932	2,714	3,496	5,061	7,400	1,903	2,687	3,472	5,041	7,299	-1.5	-1.0	-0.7	-0.4	-1.4
Baytown	834 54	71.421%	0.17807%	74.798%	0.16770%	1,293	1,813	2,333	3,372	4,928	1,197	1,687	2,179	3,162	4,578	-7.4	-6.9	-6.6	-6.2	-7.1
Denmark	200	74.698%	0.28798%	75.716%	0.29664%	1,518	2,118	2,716	3,914	5,706	1,401	1,962	2,524	3,645	5,269	-7.7	-7.4	-7.1	-6.9	-7.7
Grey Cloud	833	100.739%	0.20122%	105.059%	0.22090%	1,742	2,449	3,155	4,567	6,679	1,658	2,341	3,024	4,390	6,357	-4.8	-4.4	-4.2	-3.9	-4.8
May	834 10	71.923%	0.17807%	74.558%	0.16770%	1,300	1,823	2,346	3,391	4,955	1,194	1,683	2,173	3,154	4,566	-8.2	-7.7	-7.4	-7.0	-7.9
Stillwater Twp	834 10	80.519%	0.17807%	83.133%	0.16770%	1,420	1,995	2,569	3,716	5,432	1,302	1,838	2,375	3,449	4,995	-8.3	-7.9	-7.6	-7.2	-8.0
West Lakeland	834 54	66.689%	0.17807%	69.555%	0.16770%	1,226	1,719	2,211	3,194	4,665	1,130	1,593	2,056	2,982	4,316	-7.8	-7.3	-7.0	-6.6	-7.5

**NOTES:**

- The selected school district/watershed combination is the one with the most residential value in the municipality for taxes payable in 2013.
- The percentage change on this chart is based on a 8.0% reduction in taxable market value from Pay 2012 to Pay 2013. The impact on individual parcels may vary depending on actual market value changes.

# PAYABLE 2012 vs. PROPOSED 2013 RESIDENTIAL HOMESTEAD TAXES

Assuming a -8.0% change in Taxable Market Value

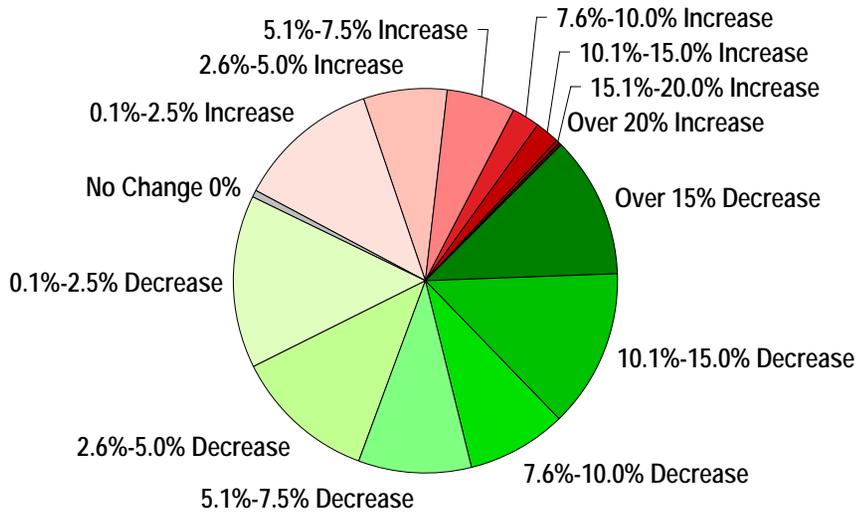
## PART II - INDIVIDUAL TAXING DISTRICT PORTION OF NET TAX ONLY

DISTRICT	SD/WS	PAY 2012 TAX RATE		PAY 2013 TAX RATE		PAY 2012 TAX					PAY 2013 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Market Value:					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		29.256%	0.00180%	31.189%	0.00191%	\$414	\$588	\$762	\$1,111	\$1,632	\$397	\$568	\$739	\$1,081	\$1,569	-4.1	-3.4	-3.0	-2.7	-3.9
County w/Library		31.939%	0.00180%	34.189%	0.00191%	451	642	832	1,212	1,781	435	622	809	1,184	1,719	-3.5	-3.1	-2.8	-2.3	-3.5
Afton		30.078%		30.387%		\$422	\$601	\$779	\$1,135	\$1,668	\$384	\$549	\$715	\$1,046	\$1,519	-9.0	-8.7	-8.2	-7.8	-8.9
Bayport		40.671%		43.840%		571	812	1,053	1,535	2,255	554	793	1,032	1,509	2,192	-3.0	-2.3	-2.0	-1.7	-2.8
Birchwood		22.514%		27.609%		316	450	583	850	1,248	349	499	650	951	1,380	10.4	10.9	11.5	11.9	10.6
Cottage Grove		41.446%		44.995%		582	828	1,073	1,564	2,298	568	814	1,059	1,549	2,250	-2.4	-1.7	-1.3	-1.0	-2.1
Dellwood		10.578%		11.641%		149	211	274	399	586	147	210	274	401	582	-1.3	-0.5	0.0	0.5	-0.7
Forest Lake		37.735%		43.657%		530	754	977	1,424	2,092	551	789	1,027	1,503	2,183	4.0	4.6	5.1	5.5	4.3
Grant		13.227%		14.539%		186	264	342	499	733	184	263	342	501	727	-1.1	-0.4	0.0	0.4	-0.8
Hastings		66.078%		68.463%		928	1,320	1,711	2,494	3,663	865	1,238	1,611	2,357	3,423	-6.8	-6.2	-5.8	-5.5	-6.6
Hugo		36.498%		36.467%		512	729	945	1,377	2,023	461	659	858	1,256	1,823	-10.0	-9.6	-9.2	-8.8	-9.9
Lake Elmo		27.272%		28.448%		383	545	706	1,029	1,512	359	514	669	979	1,422	-6.3	-5.7	-5.2	-4.9	-6.0
Lake St Croix Beach		51.493%		55.238%		723	1,028	1,333	1,943	2,855	698	999	1,300	1,902	2,762	-3.5	-2.8	-2.5	-2.1	-3.3
Lakeland		44.462%		49.748%		624	888	1,151	1,678	2,465	628	899	1,171	1,713	2,487	0.6	1.2	1.7	2.1	0.9
Lakeland Shores		20.150%		23.396%		283	402	522	760	1,117	295	423	550	806	1,170	4.2	5.2	5.4	6.1	4.7
Landfall		39.046%		37.704%		548	780	1,011	1,474	2,165	476	682	887	1,298	1,885	-13.1	-12.6	-12.3	-11.9	-12.9
Mahtomedi		33.679%		34.892%		473	673	872	1,271	1,867	441	631	821	1,201	1,745	-6.8	-6.2	-5.8	-5.5	-6.5
Marine on St Croix		45.202%		53.052%		635	903	1,170	1,706	2,506	670	959	1,248	1,827	2,653	5.5	6.2	6.7	7.1	5.9
Newport		64.662%		71.166%		908	1,291	1,674	2,440	3,585	899	1,287	1,675	2,450	3,558	-1.0	-0.3	0.1	0.4	-0.8
Oak Park Heights		51.710%		54.847%		726	1,033	1,339	1,952	2,867	693	992	1,291	1,888	2,742	-4.5	-4.0	-3.6	-3.3	-4.4
Oakdale		39.252%		44.023%		551	784	1,016	1,481	2,176	556	796	1,036	1,516	2,201	0.9	1.5	2.0	2.4	1.1
Pine Springs		7.139%		7.893%		100	143	185	269	396	100	143	186	272	395	0.0	0.0	0.5	1.1	-0.3
St Marys Point		24.430%		26.791%		343	488	632	922	1,354	338	484	630	922	1,340	-1.5	-0.8	-0.3	0.0	-1.0
St Paul Park		49.481%		57.482%		695	988	1,281	1,867	2,743	726	1,039	1,353	1,979	2,874	4.5	5.2	5.6	6.0	4.8
Scandia		35.785%		37.329%		502	715	926	1,351	1,984	471	675	878	1,285	1,866	-6.2	-5.6	-5.2	-4.9	-5.9
Stillwater		54.674%		61.121%		768	1,092	1,416	2,063	3,031	772	1,105	1,438	2,104	3,056	0.5	1.2	1.6	2.0	0.8
White Bear Lake		19.942%		21.467%		280	398	516	753	1,106	271	388	505	739	1,073	-3.2	-2.5	-2.1	-1.9	-3.0
Willernie		47.363%		51.544%		665	946	1,226	1,787	2,626	651	932	1,213	1,775	2,577	-2.1	-1.5	-1.1	-0.7	-1.9
Woodbury		35.921%	0.02566%	39.761%	0.02699%	546	773	1,000	1,454	2,130	542	773	1,003	1,463	2,123	-0.7	0.0	0.3	0.6	-0.3
Baytown		10.899%		11.663%		153	218	282	411	604	147	211	274	402	583	-3.9	-3.2	-2.8	-2.2	-3.5
Denmark		13.696%		13.676%		192	274	355	517	759	173	247	322	471	684	-9.9	-9.9	-9.3	-8.9	-9.9
Grey Cloud		27.277%		25.685%		383	545	706	1,029	1,512	324	464	604	884	1,284	-15.4	-14.9	-14.4	-14.1	-15.1
May		11.823%		12.258%		166	236	306	446	655	155	222	288	422	613	-6.6	-5.9	-5.9	-5.4	-6.4
Stillwater Twp		20.419%		20.833%		287	408	529	771	1,132	263	377	490	717	1,042	-8.4	-7.6	-7.4	-7.0	-8.0
West Lakeland		7.676%		8.112%		108	153	199	290	426	102	147	191	279	406	-5.6	-3.9	-4.0	-3.8	-4.7
SD 200 (Hastings)		25.433%	0.28618%	23.911%	0.29473%	\$823	\$1,130	\$1,436	\$2,049	\$2,965	\$744	\$1,021	\$1,300	\$1,855	\$2,670	-9.6	-9.6	-9.5	-9.5	-9.9
SD 622 (N St Paul/Mpwd)		28.340%	0.14835%	32.532%	0.16661%	640	889	1,137	1,634	2,377	661	921	1,182	1,703	2,460	3.3	3.6	4.0	4.2	3.5
SD 624 (White Bear Lk)		26.103%	0.24849%	28.562%	0.26381%	771	1,061	1,351	1,930	2,798	757	1,044	1,332	1,906	2,747	-1.8	-1.6	-1.4	-1.2	-1.8
SD 831 (Forest Lake)		17.331%	0.15390%	21.989%	0.17383%	494	681	867	1,239	1,797	539	746	952	1,365	1,968	9.1	9.5	9.8	10.2	9.5
SD 832 (Mahtomedi)		38.360%	0.18734%	37.222%	0.18223%	844	1,173	1,502	2,161	3,145	743	1,037	1,332	1,920	2,772	-12.0	-11.6	-11.3	-11.2	-11.9
SD 833 (S Wash Co)		37.894%	0.19942%	41.245%	0.21898%	857	1,191	1,523	2,189	3,185	849	1,184	1,517	2,186	3,157	-0.9	-0.6	-0.4	-0.1	-0.9
SD 834 (Stillwater)		22.333%	0.17626%	21.968%	0.16578%	601	829	1,057	1,514	2,196	526	729	931	1,336	1,927	-12.5	-12.1	-11.9	-11.8	-12.2
SD 2144 (Chisago Lakes)		27.459%	0.12274%	27.566%	0.12575%	586	815	1,044	1,503	2,189	537	749	963	1,389	2,007	-8.4	-8.1	-7.8	-7.6	-8.3

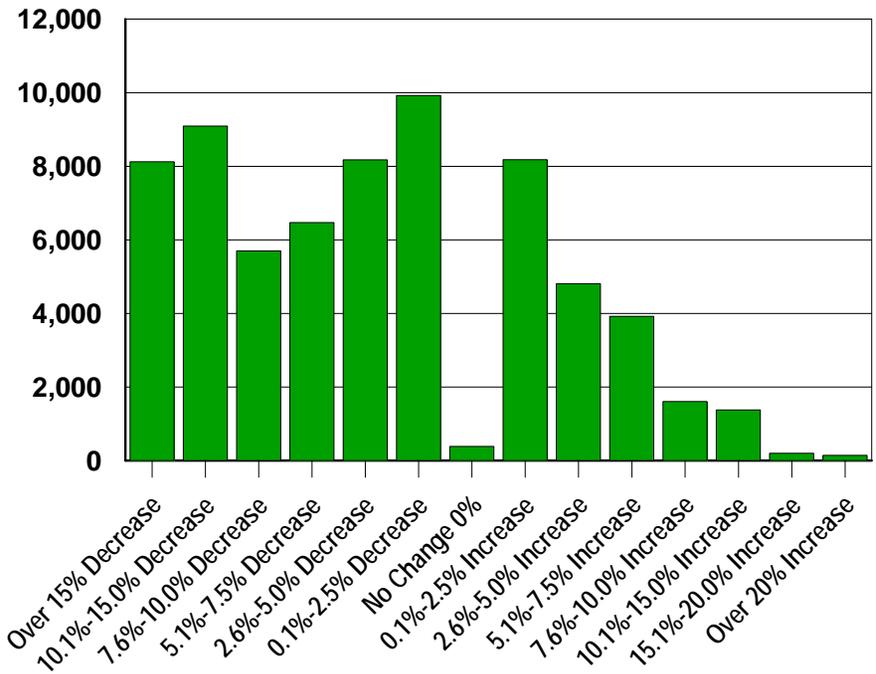
# Proposed 2013 Property Taxes

## Counts by Range of Change in County Portion of Tax

**Res Homestead Parcels - Median 3.6% Reduction**



**Res Homestead Parcels - Median 3.6% Reduction**



## Counts of Proposed 2013 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in County Portion of Tax

City/Township	Median Pay 2013 Taxable Market Value*	Median Change in Taxable Market Value*	Median \$ Change in County Tax	Median % Change in County Tax	Parcel Counts by Range of Increase/Decrease in County Tax														Total	Total with No Increase	Total with 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				
City of Afton	330,800	-0.2%	\$69	6.8%	3	2	2	2	8	22	19	55	551	85	71	5	9	834	39	795	
City of Bayport	141,900	-12.6%	(\$44)	-10.5%	104	202	71	68	33	32	15	6	35	5	9	6	1	587	510	77	
City of Birchwood	239,200	-11.1%	(\$49)	-6.7%	46	47	39	86	58	14	8	4	5	1	1	1	1	311	290	21	
City of Cottage Grove	173,000	-8.2%	(\$21)	-3.5%	767	1,641	1,007	807	1,352	2,408	1,086	546	177	81	64	16	16	9,968	7,982	1,986	
City of Dellwood	492,000	-1.1%	\$70	5.8%	6	2	1	26	22	11	4	49	137	45	29	1	3	336	68	268	
City of Forest Lake	177,200	-12.1%	(\$51)	-8.7%	1,244	832	720	705	588	430	188	88	64	30	28	6	14	4,937	4,519	418	
City of Grant	319,800	-7.9%	(\$26)	-2.3%	3	14	41	163	267	327	142	38	38	7	3	3	2	1,048	815	233	
City of Hastings	122,500	-0.5%	\$20	6.3%									1					1	0	1	
City of Hugo	180,400	-5.5%	(\$1)	-0.1%	70	404	88	302	719	589	972	410	382	88	165	22	15	4,226	2,172	2,054	
City of Lake Elmo	314,400	-1.2%	\$40	5.1%		5	12	28	54	125	169	595	849	89	128	12	6	2,072	224	1,848	
City of Lake St Croix Beach	148,900	-7.6%	(\$15)	-3.3%	6	11	19	80	116	115	34	7	6		2			396	347	49	
City of Lakeland	188,700	-9.5%	(\$32)	-5.1%	10	21	62	219	214	53	12	9	14	4	3	1	1	623	579	44	
City of Lakeland Shores	258,800	-6.4%	(\$7)	-1.0%	1	5	3	3	15	45	26	4	1	1			2	106	72	34	
City of Mahtomedi	237,900	-6.5%	(\$8)	-1.0%	42	161	121	224	313	438	312	192	288	115	80	30	20	2,336	1,299	1,037	
City of Marine on St Croix	277,800	-5.0%	\$5	0.8%	4	14	15	14	17	37	91	31	20	5	2			250	101	149	
City of Newport	145,300	-7.5%	(\$14)	-3.5%	50	53	73	151	180	141	100	51	56	16	9	1	2	883	648	235	
City of Oak Park Heights	165,700	-11.4%	(\$43)	-7.9%	88	191	281	205	95	24	18	58	43	3	21	3		1,030	884	146	
City of Oakdale	158,900	-13.5%	(\$56)	-10.7%	2,431	2,063	1,399	712	577	682	157	85	83	9	8	6	2	8,214	7,864	350	
City of Pine Springs	325,600	-10.5%	(\$69)	-5.1%	2	25	15	9	7	3	12	5	16	4	3			101	61	40	
City of Scandia	266,400	2.2%	\$74	9.7%		1	1	5	9	24	37	44	71	532	407	27	11	1,169	40	1,129	
City of St Mary's Point	227,700	-7.4%	(\$15)	-2.8%	3	11	8	21	27	16	30	11	3		1	1	1	133	86	47	
City of St Paul Park	129,600	-13.0%	(\$44)	-11.9%	398	620	224	119	69	35	23	7		1	1	2		1,499	1,465	34	
City of Stillwater	190,700	-9.7%	(\$35)	-5.6%	507	813	635	862	811	871	338	204	139	52	13	6	8	5,259	4,499	760	
City of White Bear Lake	175,100	-8.2%	(\$20)	-3.7%			2	7	57	17	5	2						90	83	7	
City of Willernie	125,000	-7.5%	(\$14)	-4.0%	4	14	16	20	51	28	14	4	3	1	3		1	159	133	26	
City of Woodbury	222,200	-7.1%	(\$13)	-1.7%	2,297	1,735	661	1,304	2,093	3,204	3,569	1,739	718	335	257	37	13	17,962	11,294	6,668	
Town of Baytown	346,600	-6.6%	(\$9)	-0.8%	4	19	15	56	72	81	76	62	33	8	8	2	2	438	247	191	
Town of Denmark	319,800	-5.8%	\$2	0.2%	7	8	8	17	40	132	176	34	13	5	7	1		448	212	236	
Town of Grey Cloud Island	245,800	-6.6%	(\$8)	-1.0%	11	9	1	13	10	15	9	15	15	5	1			104	59	45	
Town of May	301,800	-8.3%	(\$29)	-3.0%	8	49	70	137	156	126	95	95	39	10	4	2	1	792	546	246	
Town of Stillwater	316,500	-3.6%	\$28	2.7%	1	1	2	3	7	33	271	260	48	27	23	5	4	685	47	638	
Town of West Lakeland	335,900	-7.3%	(\$18)	-1.6%	9	121	90	104	138	235	174	98	76	43	26	6	9	1,129	697	432	
County Total	195,000	-8.3%	(\$22)	-3.6%	8,126	9,094	5,702	6,472	8,175	10,313	8,182	4,808	3,924	1,607	1,377	202	144	68,126	47,882	20,244	
Percent of Total:					12%	13%	8%	10%	12%	15%	12%	7%	6%	2%	2%	0%	0%	100%	70%	30%	

- Note:
- Taxable Market Value is before reduction for Homestead Exclusion
  - Excludes parcels with new construction and classification changes
  - Only includes the main parcel with the house if a Homestead consists of multiple parcels

## Counts of Proposed 2013 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in City/Town Portion of Tax

City/Township	Median Pay 2013 Taxable Market Value*	Median Change in Taxable Market Value*	Median \$ Change in City Tax	Median % Change in City Tax	Parcel Counts by Range of Increase/Decrease in City/Town Tax														Total	Total with No Increase	Total with 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				
City of Afton	330,800	-0.2%	\$7	0.8%	5	4	15	16	23	126	523	65	33	11	4	4	5	834	189	645	
City of Bayport	141,900	-12.6%	(\$56)	-9.5%	79	197	74	77	43	25	26	6	12	29	9	8	2	587	495	92	
City of Birchwood	239,200	-11.1%	\$35	6.8%	1	2	8	12	23	23	20	30	60	71	41	11	9	311	69	242	
City of Cottage Grove	173,000	-8.2%	(\$16)	-2.2%	690	1,194	1,079	763	1,079	1,924	1,730	898	349	124	96	26	16	9,968	6,729	3,239	
City of Dellwood	492,000	-1.1%	\$35	8.8%	4	2	2	1	21	26	12	4	35	145	73	8	3	336	56	280	
City of Forest Lake	177,200	-12.1%	(\$9)	-1.3%	421	665	221	343	494	693	641	562	401	232	160	66	38	4,937	2,837	2,100	
City of Grant	319,800	-7.9%	\$2	0.4%	2	4	11	44	161	263	319	147	35	45	9	5	3	1,048	485	563	
City of Hastings	122,500	-0.5%	\$20	3.0%								1						1	0	1	
City of Hugo	180,400	-5.5%	(\$41)	-6.8%	494	797	533	1,087	574	428	109	93	84	6	12	2	7	4,226	3,913	313	
City of Lake Elmo	314,400	-1.2%	\$20	2.9%		15	24	40	118	161	492	975	91	97	52	2	5	2,072	358	1,714	
City of Lake St Croix Beach	148,900	-7.6%	(\$22)	-3.0%	6	9	22	74	111	112	45	9	5	1	2			396	334	62	
City of Lakeland	188,700	-9.5%	(\$7)	-0.8%	3	9	7	23	95	268	147	30	10	9	17	2	3	623	405	218	
City of Lakeland Shores	258,800	-6.4%	\$35	7.4%		1		2	3	3	3	12	32	38	8	2	2	106	9	97	
City of Mahtomedi	237,900	-6.5%	(\$38)	-4.2%	130	235	237	391	387	298	208	258	81	38	49	12	12	2,336	1,678	658	
City of Marine on St Croix	277,800	-5.0%	\$108	10.6%	1		1	3	9	12	15	12	14	43	114	23	3	250	26	224	
City of Newport	145,300	-7.5%	(\$5)	-0.8%	37	32	34	68	141	184	135	110	44	54	37	4	3	883	496	387	
City of Oak Park Heights	165,700	-11.4%	(\$76)	-8.8%	106	238	303	159	68	13	17	79	22	7	16	2		1,030	887	143	
City of Oakdale	158,900	-13.5%	(\$42)	-6.5%	1,565	1,170	952	1,208	1,227	590	612	564	140	73	96	8	9	8,214	6,712	1,502	
City of Pine Springs	325,600	-10.5%	(\$6)	-2.0%		9	15	15	10	8	3	9	8	8	13	3		101	57	44	
City of Scandia	266,400	2.2%	\$58	6.9%	1	1	5	9	23	41	42	84	659	234	55	10	5	1,169	80	1,089	
City of St Mary's Point	227,700	-7.4%	(\$2)	-0.4%	2	4	6	11	23	24	18	27	12	3	1	1	1	133	70	63	
City of St Paul Park	129,600	-13.0%	(\$20)	-4.4%	290	56	63	237	357	222	120	72	42	22	14	1	3	1,499	1,225	274	
City of Stillwater	190,700	-9.7%	(\$11)	-1.0%	306	276	346	541	641	870	749	816	291	196	177	35	15	5,259	2,980	2,279	
City of White Bear Lake	175,100	-8.2%	(\$11)	-3.0%			1	4	52	25	6	2						90	82	8	
City of Willernie	125,000	-7.5%	(\$11)	-2.5%	4	8	8	20	36	42	20	10	4	2	4		1	159	118	41	
City of Woodbury	222,200	-7.1%	\$12	1.3%	1,543	1,523	836	663	1,055	2,012	2,754	3,768	1,971	964	670	177	26	17,962	7,632	10,330	
Town of Baytown	346,600	-6.6%	(\$3)	-0.8%	4	18	17	56	70	82	78	64	30	7	8	2	2	438	247	191	
Town of Denmark	319,800	-5.8%	(\$28)	-6.5%	16	41	75	227	57	19	5	4	3	1				448	435	13	
Town of Grey Cloud Island	245,800	-6.6%	(\$77)	-12.9%	40	27	16	16	4	0	1							104	103	1	
Town of May	301,800	-8.3%	(\$22)	-6.0%	28	115	151	157	116	111	83	19	7	2	2		1	792	678	114	
Town of Stillwater	316,500	-3.6%	(\$14)	-2.1%	4	5	6	26	231	305	49	28	17	6	4	2	2	685	577	108	
Town of West Lakeland	335,900	-7.3%	(\$8)	-2.8%	16	154	103	112	203	207	128	81	77	20	15	5	8	1,129	795	334	
County Total	195,000	-8.3%	(\$12)	-1.8%	5,798	6,811	5,171	6,405	7,455	9,117	9,110	8,839	4,569	2,488	1,758	421	184	68,126	40,757	27,369	
Percent of Total:					9%	10%	8%	9%	11%	13%	13%	13%	7%	4%	3%	1%	0%	100%	60%	40%	

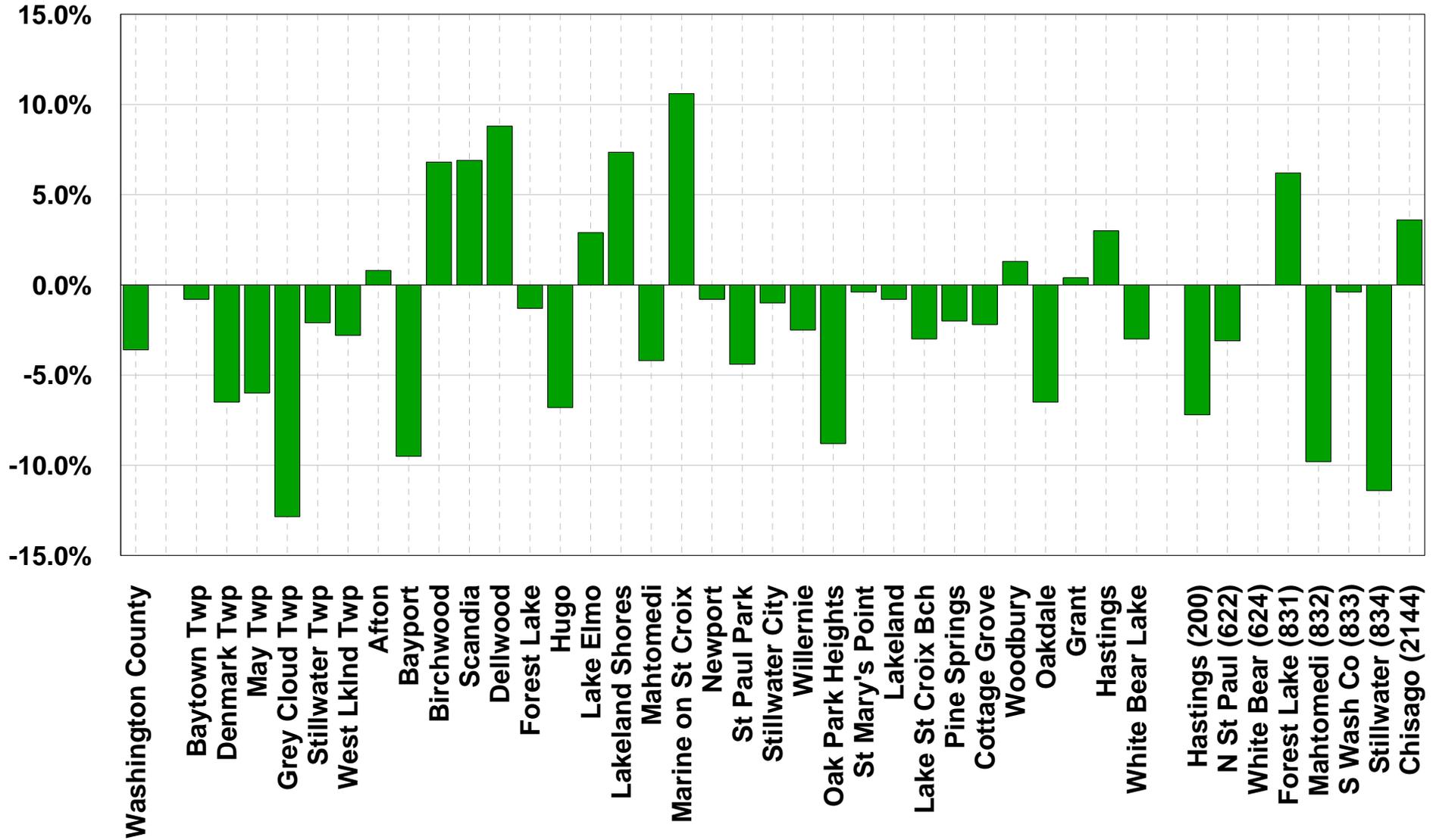
- Note:
- Taxable Market Value is before reduction for Homestead Exclusion
  - Excludes parcels with new construction and classification changes
  - Only includes the main parcel with the house if a Homestead consists of multiple parcels

## Counts of Proposed 2013 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in School Portion of Tax

School District	Median Pay 2013 Taxable Market Value*	Median Change in Taxable Market Value*	Median \$ Change in School Tax	Median % Change in School Tax	Parcel Counts by Range of Increase/Decrease in School Tax													Total	Total with No Increase	Total with 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			
ISD 0200 Hastings	299,900	-5.8%	(\$115)	-7.2%	20	46	157	266	38	14	3	5		1				550	541	9
ISD 0622 Nsp/Mpwd/Oak	163,000	-12.9%	(\$22)	-3.1%	1,017	1,218	700	1,079	1,467	1,377	773	883	682	392	466	53	17	10,124	6,858	3,266
ISD 0624 White Bear Lake	174,300	-6.2%	\$0	0.0%	71	169	331	181	439	745	916	549	215	73	153	12	15	3,869	1,936	1,933
ISD 0831 Forest Lake	197,900	-10.4%	\$40	6.2%	188	183	174	478	236	361	515	720	678	593	740	512	1,000	6,378	1,620	4,758
ISD 0832 Mahtomedi	267,200	-6.6%	(\$148)	-9.8%	495	1,396	590	399	635	221	73	50	11	8	11	6	3	3,898	3,736	162
ISD 0833 South Washington	187,400	-7.9%	(\$4)	-0.4%	1,275	2,243	2,487	2,000	2,243	3,785	5,352	4,022	1,780	806	510	110	35	26,648	14,033	12,615
ISD 0834 Stillwater	233,200	-7.4%	(\$110)	-11.4%	4,463	5,164	2,390	1,987	1,806	337	202	69	21	9	19	5	12	16,484	16,147	337
ISD 2144 Chisago Lakes	272,300	2.2%	\$34	3.6%		1	1	3	5	1	14	142	4	3	1			175	11	164
County Total	195,000	-8.3%	(\$36)	-4.0%	7,529	10,420	6,830	6,393	6,869	6,841	7,848	6,440	3,391	1,885	1,900	698	1,082	68,126	44,882	23,244
Percent of Total:					11%	15%	10%	9%	10%	10%	12%	9%	5%	3%	3%	1%	2%	100%	66%	34%

- Note:
- Taxable Market Value is before reduction for Homestead Exclusion
  - Excludes parcels with new construction and classification changes
  - Only includes the main parcel with the house if a Homestead consists of multiple parcels

# Residential Homestead Median Percentage Change in Taxing District Portion of Tax



# 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?
- Homestead value exclusion increases as the value decreases/decreases as the value increases

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

		<u>Scenario #1</u> -Levy stays the same -All values stay the same			<u>Scenario #2</u> -Levy stays the same -All Values go down 8%		<u>Scenario #3</u> -Levy stays the same -All Values go up 5%		<u>Scenario #4</u> -Levy stays the same -Value changes not uniform on all parcels	
		Pay 2012	Pay 2013	% Chg	Pay 2013	% Chg	Pay 2013	% Chg	Pay 2013	% Chg
<b>1. Levy:</b>		\$10,000	\$10,000	0.0%	\$10,000	0.0%	\$10,000	0.0%	\$10,000	0.0%
<b>2. Value on all parcels in district:</b>	a. House 1	100,000	100,000	0.0%	92,000	-8.0%	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%
	c. House 3	250,000	250,000	0.0%	230,000	-8.0%	262,500	5.0%	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%
	e. House 5	450,000	450,000	0.0%	414,000	-8.0%	472,500	5.0%	450,000	0.0%
<b>3. Total Tax Capacity of all parcels:</b>		12,549	12,549	0.0%	11,425	-9.0%	13,251	5.6%	11,927	-5.0%
<b>4. Tax Rate = Levy/Total Tax Capacity:</b>		79.688%	79.688%	0.0%	87.527%	9.8%	75.466%	-5.3%	83.843%	5.2%
<b>5. Tax on each parcel:</b>	a. House 1	\$572	\$572	0.0%	\$551	-3.7%	\$583	1.9%	\$647	13.1%
	b. House 2	\$1,441	\$1,441	0.0%	\$1,429	-0.8%	\$1,447	0.4%	\$1,369	-5.0%
	c. House 3	\$1,875	\$1,875	0.0%	\$1,869	-0.3%	\$1,878	0.2%	\$1,790	-4.5%
	d. House 4	\$2,526	\$2,526	0.0%	\$2,527	0.0%	\$2,527	0.0%	\$2,421	-4.2%
	e. House 5	\$3,586	\$3,586	0.0%	\$3,624	1.1%	\$3,566	-0.6%	\$3,773	5.2%
<b>6. Total Tax Billed:</b>		\$10,000	\$10,000	0.0%	\$10,000	0.0%	\$10,001	0.0%	\$10,000	0.0%

This example assumes 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

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 higher tax increases than other property types?

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% reduction before reduction for the homestead exclusion and a 9.8% reduction after homestead exclusion, 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 3.7%. When that is applied to a value that remained the same, the result is an increase in the state tax.
- **Increase in fiscal disparity tax rate.** The fiscal disparity tax rate increased 8.1%. When that is applied to a value that remained the same, the result is an increase in the fiscal disparity tax.
- **Washington County will be a net contributor to the fiscal disparity pool for the first time in 2013.** That means county taxpayers will pay more tax dollars into the fiscal disparity pool than they receive. In 2013, Washington County will send \$3.3 million to the fiscal disparity pool. In the past Washington County has always been a net recipient and has received additional dollars from the pool.

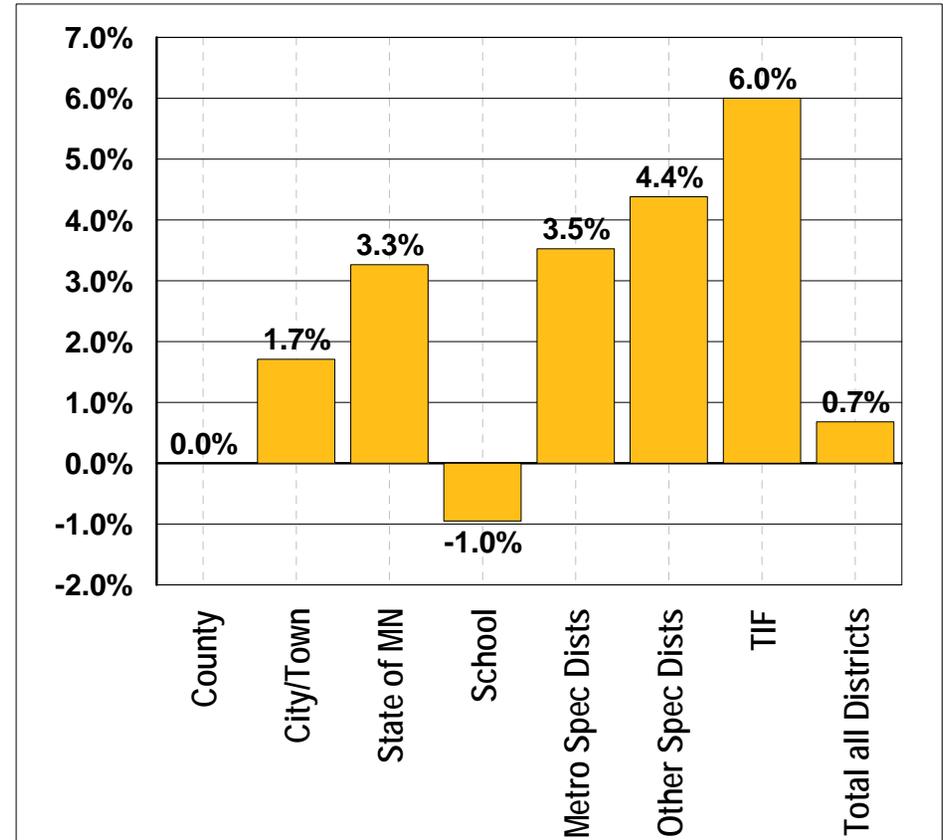
# Percentage Change in Levy from Pay 2012 to Proposed 2013 By Taxing District Type

## Significant Levy changes from 2012 to 2013 Double digit change in levy:

### Increases

Ramsey-Washington Metro WS increase 32.9%  
Valley Branch WS increase 10%

Washington County will be a net contributor to the fiscal pool in 2013. There is an additional \$3.3 million levied on Washington County taxpayers that will be sent to taxing districts outside of Washington County. This chart only reflects levies of Washington County taxing districts.



# Washington County Taxable Property Values

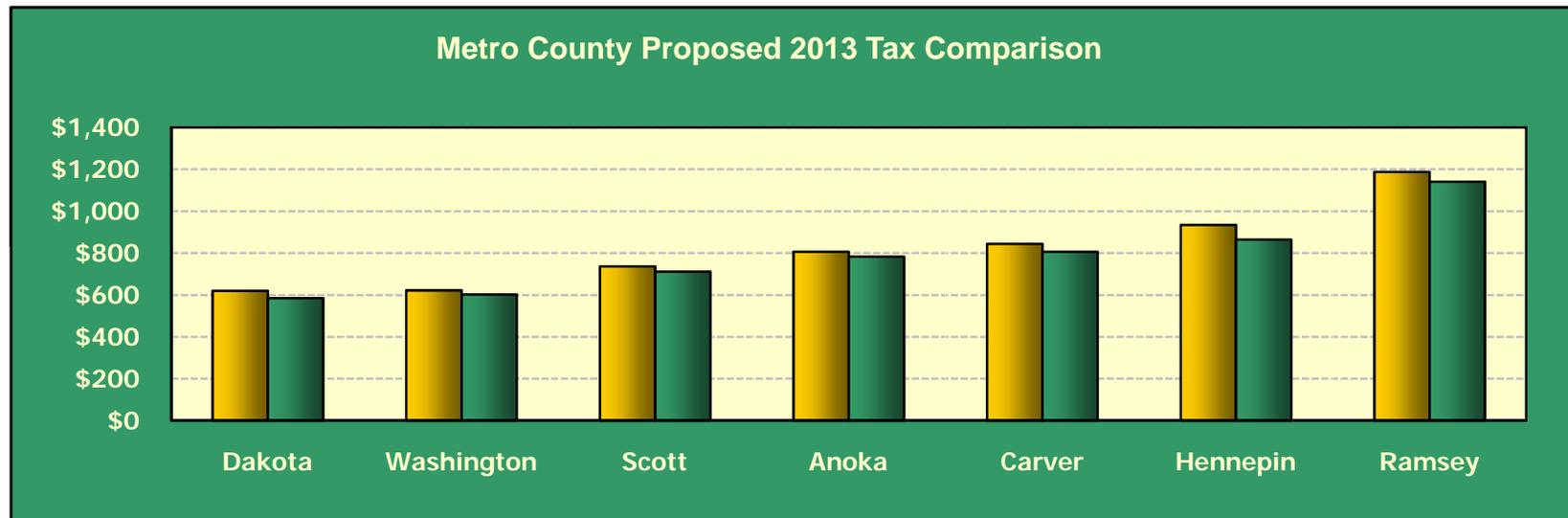
## 5 Year Comparison

TYPE OF VALUE	Payable 2009	% Chg	Payable 2010	% Chg	Payable 2011	% Chg	Payable 2012	% Chg	Proposed 2013	% Chg	5 year summary
<b>ESTIMATED MARKET VALUE</b>	29,934,798,500	1.5%	28,410,327,600	-5.1%	26,459,462,900	-6.9%	25,550,570,400	-3.4%	24,084,415,600	-5.7%	-19.5%
<i>Subtract:</i> "This Old House" Deferral	(7,830,700)	-14.3%	(6,819,300)	-12.9%	(5,884,200)	-13.7%	(4,899,300)	-16.7%	(3,764,000)	-23.2%	-51.9%
Veteran's Exclusion	(44,047,200)	NA	(48,391,100)	9.9%	(53,725,400)	11.0%	(60,628,900)	12.8%	(62,017,200)	2.3%	40.8%
Plat Deferral	(79,171,300)	-23.0%	(25,443,500)	-67.9%	(5,091,200)	-80.0%	(9,441,000)	85.4%	(6,994,400)	-25.9%	-91.2%
Limited Market Value	(215,231,000)	-48.7%	0	-100%	0	NA	0	NA	0	NA	NA
Mold Damage	0	NA	0	NA	0	NA	0	NA	(1,234,900)	NA	NA
Open Space	0	NA	0	NA	0	NA	0	NA	(1,329,400)	NA	NA
Rural Preserve	0	NA	0	NA	0	NA	(4,965,400)	NA	(3,914,200)	-21.2%	NA
Green Acres	(730,936,600)	1.0%	(569,731,600)	-22.1%	(502,542,300)	-11.8%	(412,377,900)	-17.9%	(357,776,300)	-13.2%	-51.1%
Subtotal - TMV before Homestead Exclusion	<b>28,857,581,700</b>	2.2%	<b>27,759,942,100</b>	-3.8%	<b>25,892,219,800</b>	-6.7%	<b>25,058,257,900</b>	-3.2%	<b>23,647,385,200</b>	-5.6%	-18.1%
Homestead Exclusion	0	NA	0	NA	0	NA	(1,151,794,200)	NA	(1,243,931,400)	8.0%	NA
<b>TAXABLE MARKET VALUE</b>	<b>28,857,581,700</b>	2.2%	<b>27,759,942,100</b>	-3.8%	<b>25,892,219,800</b>	-6.7%	<b>23,906,463,700</b>	-7.7%	<b>22,403,453,800</b>	-6.3%	-22.4%
New Construction-House/Garage	345,390,600	-39.4%	221,105,900	-36.0%	159,776,700	-27.7%	178,453,600	11.7%	159,731,900	-10.5%	-53.8%
New Construction-Other	120,703,000	-33.9%	50,255,500	-58.4%	42,726,600	-15.0%	37,879,700	-11.3%	41,407,000	9.3%	-65.7%
Total New Construction	466,093,600	-38.1%	271,361,400	-41.8%	202,503,300	-25.4%	216,333,300	6.8%	201,138,900	-7.0%	-56.8%
<i>% Increase due to new construction</i>		1.7%		0.9%		0.7%		0.8%		0.8%	
<i>% increase due to inflation/other</i>		0.5%		-4.7%		-7.5%		-8.5%		-7.1%	
<b>REFERENDA MARKET VALUE</b>	28,203,529,375	2.0%	27,029,481,500	-4.2%	25,103,579,200	-7.1%	24,314,803,600	-3.1%	22,901,785,300	-5.8%	-18.8%
<b>TOTAL NET TAX CAPACITY</b>	327,455,283	2.9%	316,297,672	-3.4%	295,060,091	-6.7%	274,105,554	-7.1%	258,636,117	-5.6%	-21.0%
<i>Subtract:</i> Tax Increment Financing	(8,509,906)	6.3%	(8,474,446)	-0.4%	(7,304,818)	-13.8%	(5,450,321)	-25.4%	(5,291,392)	-2.9%	-37.8%
Powerline	(9,057)	-6.1%	(8,679)	-4.2%	(9,061)	4.4%	(9,126)	0.7%	(10,721)	17.5%	18.4%
Fiscal Disparity Contribution	(23,763,200)	12.2%	(26,426,851)	11.2%	(25,869,016)	-2.1%	(24,758,357)	-4.3%	(24,706,511)	-0.2%	4.0%
<b>LOCAL TAXABLE VALUE</b>	<b>295,173,120</b>	2.1%	<b>281,387,696</b>	-4.7%	<b>261,877,196</b>	-6.9%	<b>243,887,750</b>	-6.9%	<b>228,627,493</b>	-6.3%	-22.5%
<i>Add:</i> Fiscal Disparity Distribution	30,239,771	15.8%	31,492,824	4.1%	31,707,508	0.7%	30,304,410	-4.4%	27,586,075	-9.0%	-8.8%
<b>TOTAL TAXABLE VALUE</b>	<b>325,412,891</b>	3.3%	<b>312,880,520</b>	-3.9%	<b>293,584,704</b>	-6.2%	<b>274,192,160</b>	-6.6%	<b>256,213,568</b>	-6.6%	-21.3%
Net Gain from Fiscal Disparities	6,476,571	31.1%	5,065,973	-21.8%	5,838,492	15.2%	5,546,053	-5.0%	2,879,564	-48.1%	-55.5%
% of Total Taxable Value	2.0%		1.6%		2.0%		2.0%		1.1%		
County Tax Rate (with Library)	26.371%	1.7%	27.775%	5.3%	29.772%	7.2%	31.939%	7.3%	34.189%	7.0%	29.6%
referendum rate - % of market value	0.00000%		0.00314%		0.00229%	-27.2%	0.00180%	-21.2%	0.00191%	6.2%	

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

# Metro County Tax Comparison

County:	Tax Capacity Rate			Referendum Tax Rate			County Tax			
	2012	2013	% chg	2012	2013	% chg	2012	2013	% chg	
							based on Estimated Market Value:	212,000	195,000	-8.0%
Dakota	31.426%	33.396%	6.3%	0.00551%	0.00000%	-100%		\$621	\$585	-5.7%
Washington	31.939%	34.189%	7.0%	0.00180%	0.00191%	6.3%		\$623	\$603	-3.2%
Scott	38.018%	40.630%	6.9%	0.00000%	0.00000%			\$737	\$712	-3.3%
Anoka	41.615%	44.677%	7.4%	0.00000%	0.00000%			\$807	\$783	-2.9%
Carver	43.562%	46.031%	5.7%	0.00000%	0.00000%			\$844	\$807	-4.4%
Hennepin (suburban)	48.231%	49.349%	2.3%	0.00000%	0.00000%			\$935	\$865	-7.4%
Ramsey (suburban)	61.316%	65.144%	6.2%	0.00000%	0.00000%			\$1,188	\$1,142	-3.9%

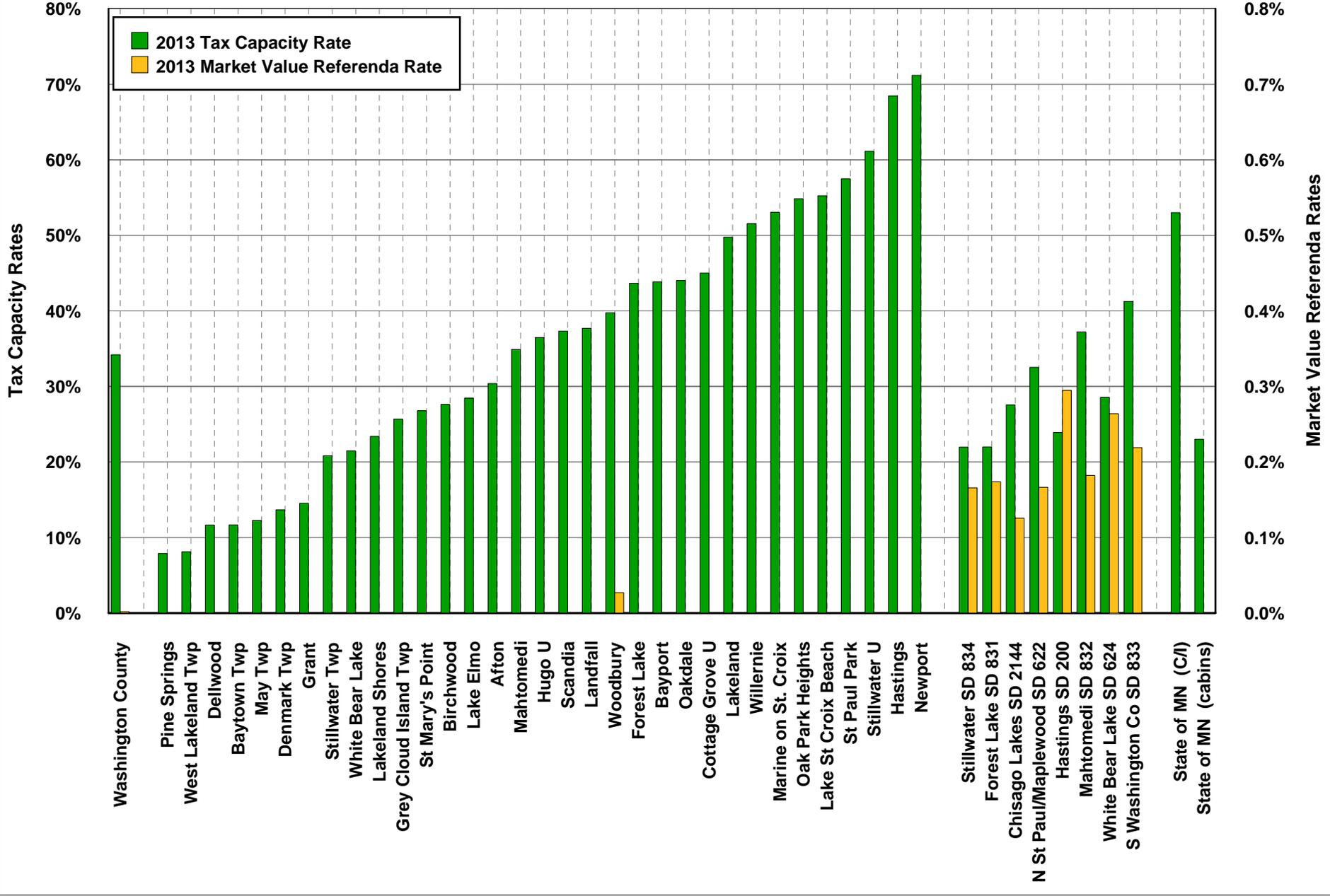


# Pay 2012 vs. Proposed 2013 Tax Rates

Taxing District	Pay 2012 Rate	Pay 2013 Rate	% Chg
<b>Towns:</b> Baytown Twp	10.899%	11.663%	7.0%
Denmark Twp	13.696%	13.676%	-0.1%
Grey Cloud Island Twp	27.277%	25.685%	-5.8%
May Twp	11.823%	12.258%	3.7%
Stillwater Twp	20.419%	20.833%	2.0%
West Lakeland Twp	7.676%	8.112%	5.7%
<b>Cities:</b> Afton	30.078%	30.387%	1.0%
Bayport	40.671%	43.840%	7.8%
Birchwood	22.514%	27.609%	22.6%
Cottage Grove (Urban)	41.446%	44.995%	8.6%
Dellwood	10.578%	11.641%	10.0%
Forest Lake	37.735%	43.657%	15.7%
Grant	13.227%	14.539%	9.9%
Hastings	66.078%	68.463%	3.6%
Hugo (Urban)	36.498%	36.467%	-0.1%
Lake Elmo	27.272%	28.448%	4.3%
Lake St Croix Beach	51.493%	55.238%	7.3%
Lakeland	44.462%	49.748%	11.9%
Lakeland Shores	20.150%	23.396%	16.1%
Landfall	39.046%	37.704%	-3.4%
Mahtomedi	33.679%	34.892%	3.6%
Marine on St. Croix	45.202%	53.052%	17.4%
Newport	64.662%	71.166%	10.1%
Oak Park Heights	51.710%	54.847%	6.1%
Oakdale	39.252%	44.023%	12.2%
Pine Springs	7.139%	7.893%	10.6%
St Mary's Point	24.430%	26.791%	9.7%
St Paul Park	49.481%	57.482%	16.2%
Scandia	35.785%	37.329%	4.3%
Stillwater (Urban)	54.674%	61.121%	11.8%
White Bear Lake	19.942%	21.467%	7.6%
Willernie	47.363%	51.544%	8.8%
Woodbury	35.921%	39.761%	10.7%
Woodbury MVR:	0.02566%	0.02699%	5.2%

Taxing District	Pay 2012 Rate	Pay 2013 Rate	% Chg
<b>County:</b> County without Library	29.256%	31.189%	6.6%
County with Library	31.939%	34.189%	7.0%
County MVR:	0.00180%	0.00191%	6.2%
County RRA	0.211%	0.226%	6.9%
County HRA	1.224%	1.310%	7.0%
<b>Schools:</b> SD 200 Hastings	25.433%	23.911%	-6.0%
SD 200 Hastings MVR:	0.28618%	0.29473%	3.0%
SD 622 N St Paul/Mpwd	28.340%	32.532%	14.8%
SD 622 N St Paul/Mpwd MVR:	0.14835%	0.16661%	12.3%
SD 624 White Bear Lake	26.103%	28.562%	9.4%
SD 624 White Bear Lake MVR:	0.24849%	0.26381%	6.2%
SD 831 Forest Lake	17.331%	21.989%	26.9%
SD 831 Forest Lake MVR:	0.15390%	0.17383%	12.9%
SD 832 Mahtomedi	38.360%	37.222%	-3.0%
SD 832 Mahtomedi MVR:	0.18734%	0.18223%	-2.7%
SD 833 S Washington Co	37.894%	41.245%	8.8%
SD 833 S Washington Co MVR:	0.19942%	0.21898%	9.8%
SD 834 Stillwater	22.333%	21.968%	-1.6%
SD 834 Stillwater MVR:	0.17626%	0.16578%	-5.9%
SD 2144 Chisago Lakes	27.459%	27.566%	0.4%
SD 2144 Chisago Lakes MVR:	0.12274%	0.12575%	2.4%
<b>Other:</b> Brown's Creek WS	4.906%	5.301%	8.1%
Carnelian Marine WS	2.918%	2.982%	2.2%
Comfort Lake WS	4.220%	4.868%	15.3%
R-W Metro WS	3.009%	4.522%	50.3%
Rice Creek WS	2.340%	2.521%	7.7%
South Washington WS	0.720%	0.779%	8.1%
Valley Branch WS	1.831%	2.125%	16.0%
Hastings HRA	1.639%	1.426%	-13.0%
Woodbury HRA	0.344%	0.365%	6.2%
Metropolitan Council	0.937%	1.042%	11.2%
Met Council Transit	1.509%	1.693%	12.2%
Met Mosquito Control	0.536%	0.582%	8.6%
State of MN (C/I)	51.100%	53.000%	3.7%
State of MN (cabins)	20.750%	23.000%	10.8%
Fiscal Disparities (C/I)	141.945%	153.491%	8.1%

# Proposed 2013 Tax Rates



# Proposed 2013 Tax maps

## Map of Value Changes

(page 30)

This map show the percentage change in market value (before reduction for homestead exclusion) from 2012 to proposed 2013 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 Tax Changes

(page 31, 32, 33)

These maps show the percentage change in total tax from 2012 to proposed 2013 on Residential Homestead, Commercial-Industrial and Apartment 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

(page 34, 35)

This map shows the effective tax rate for proposed 2013 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.

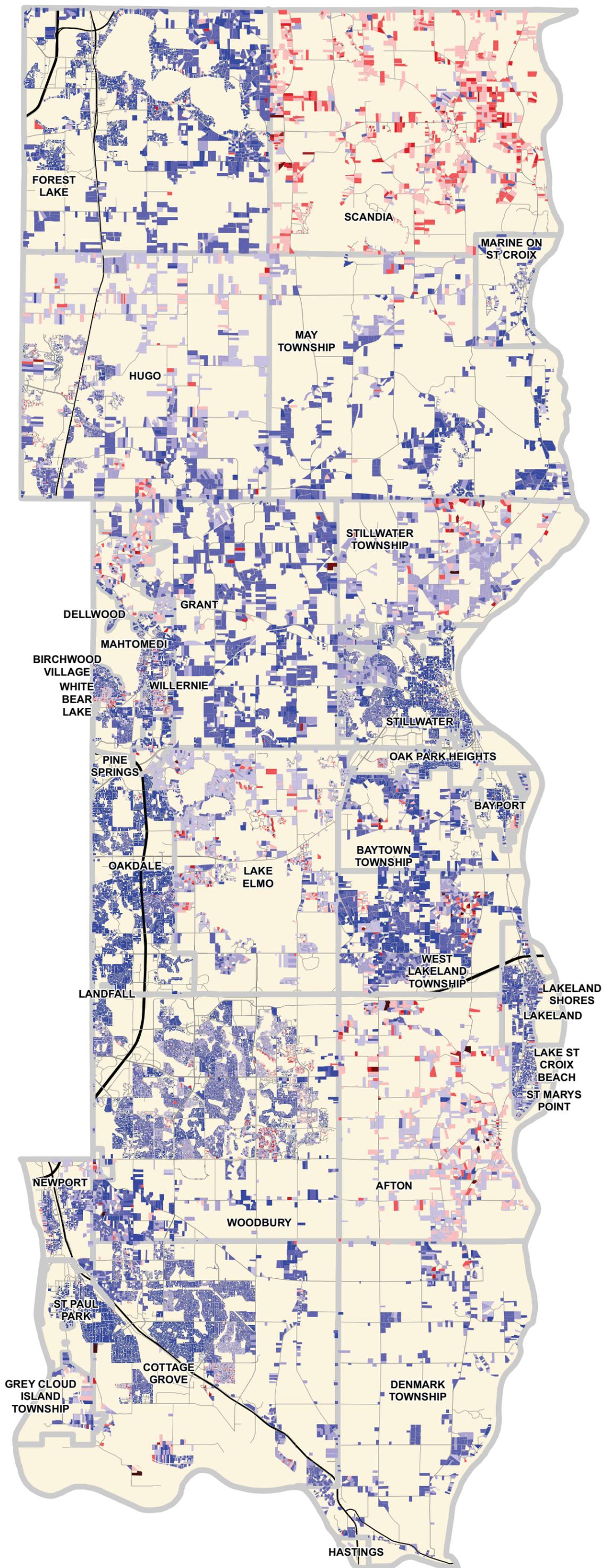
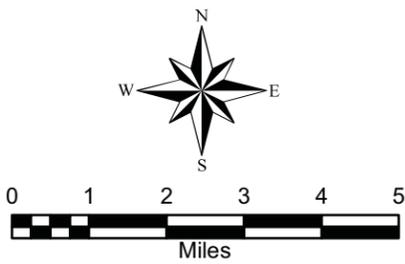
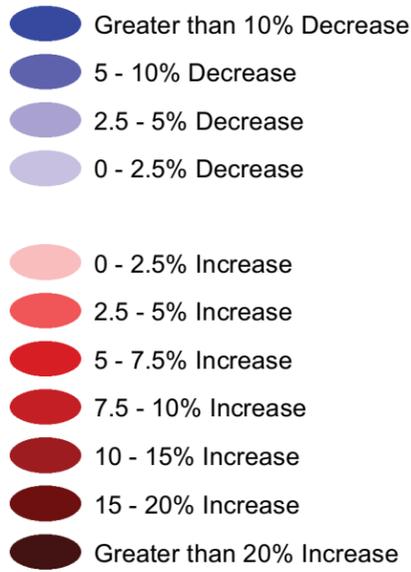
- Lower effective tax rates are shown in shades of green; the darker the color the lower the tax as a percentage of market value.
- Higher effective tax rates are shown in shades of red; the darker the color the higher the tax as a percentage of market value.

## 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.

## Taxable Market Value Change of Residential Homestead Properties from 2012 to Proposed 2013

### Percent Change

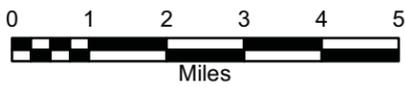
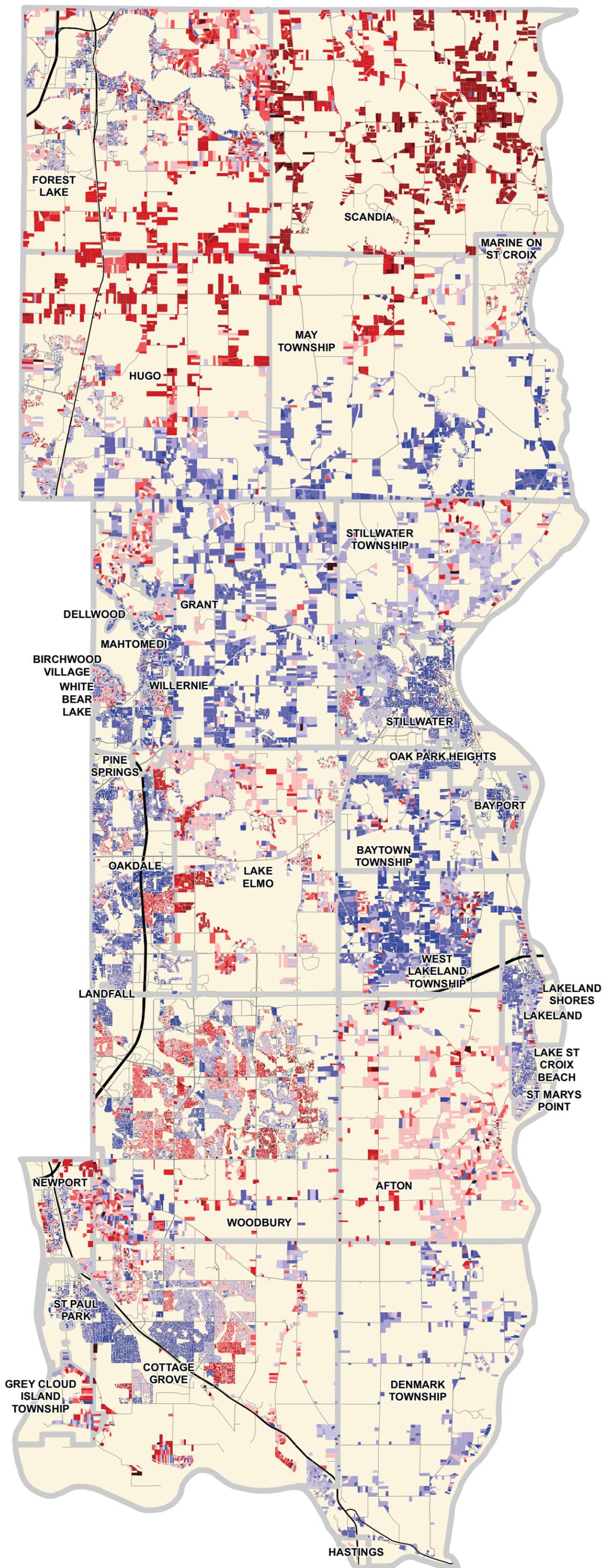


# Washington County

## Property Tax Change of Residential Homestead Properties from 2012 to Proposed 2013

### 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

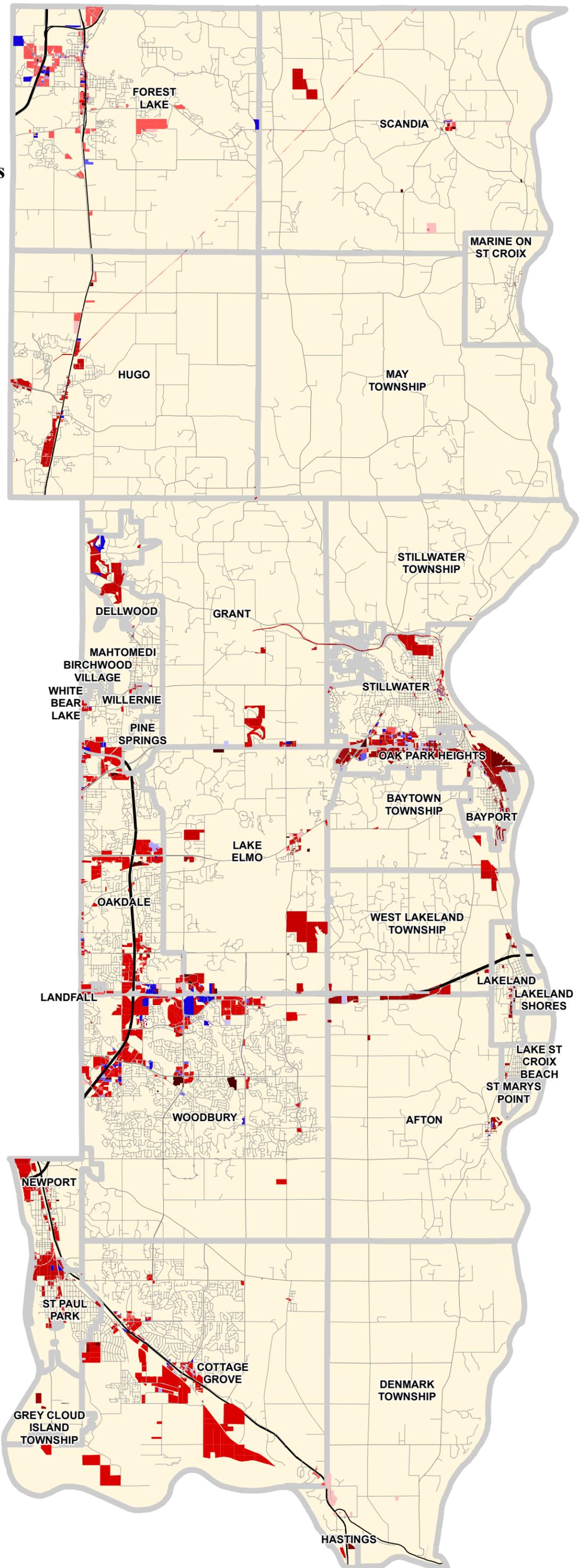
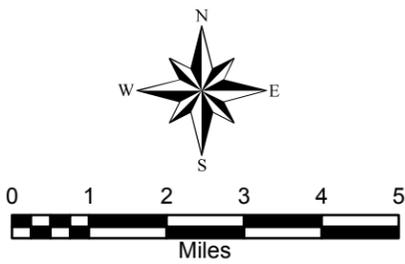


# Washington County

## Property Tax Change of Commercial-Industrial-Utility Properties from 2012 to Proposed 2013

### 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

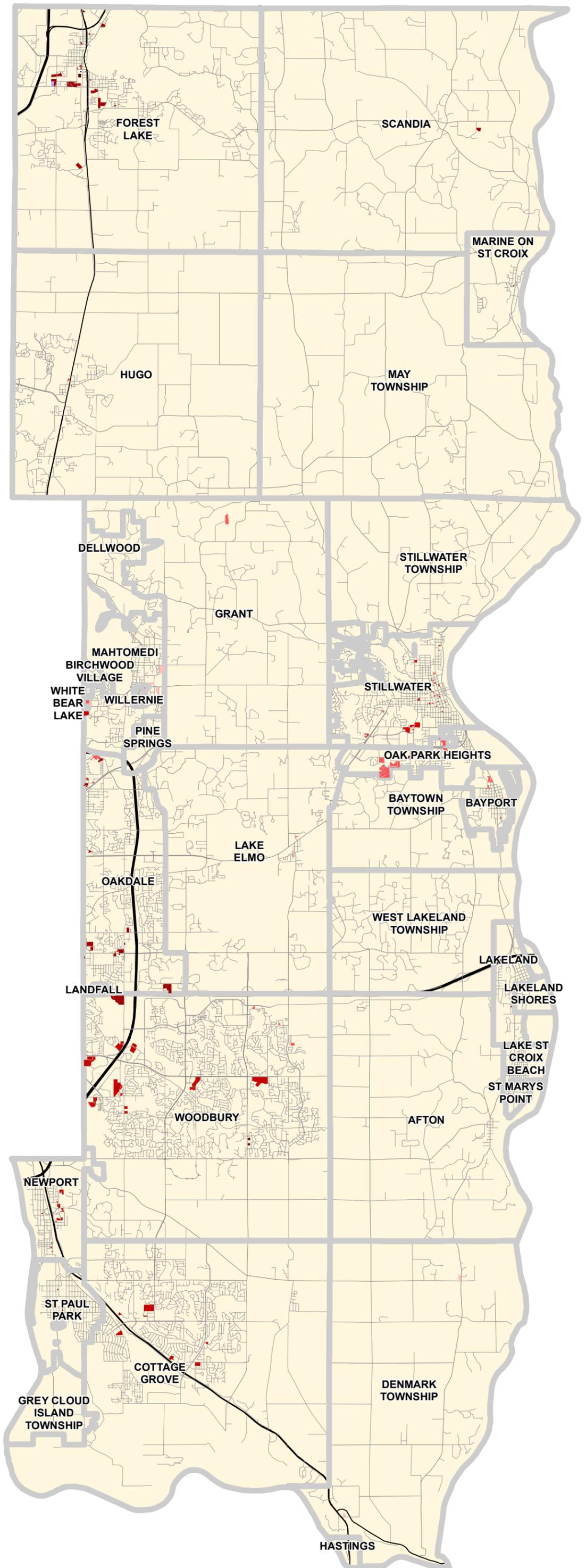


# Washington County

## Property Tax Change of Apartment Properties from 2012 to Proposed 2013

### Percent Change

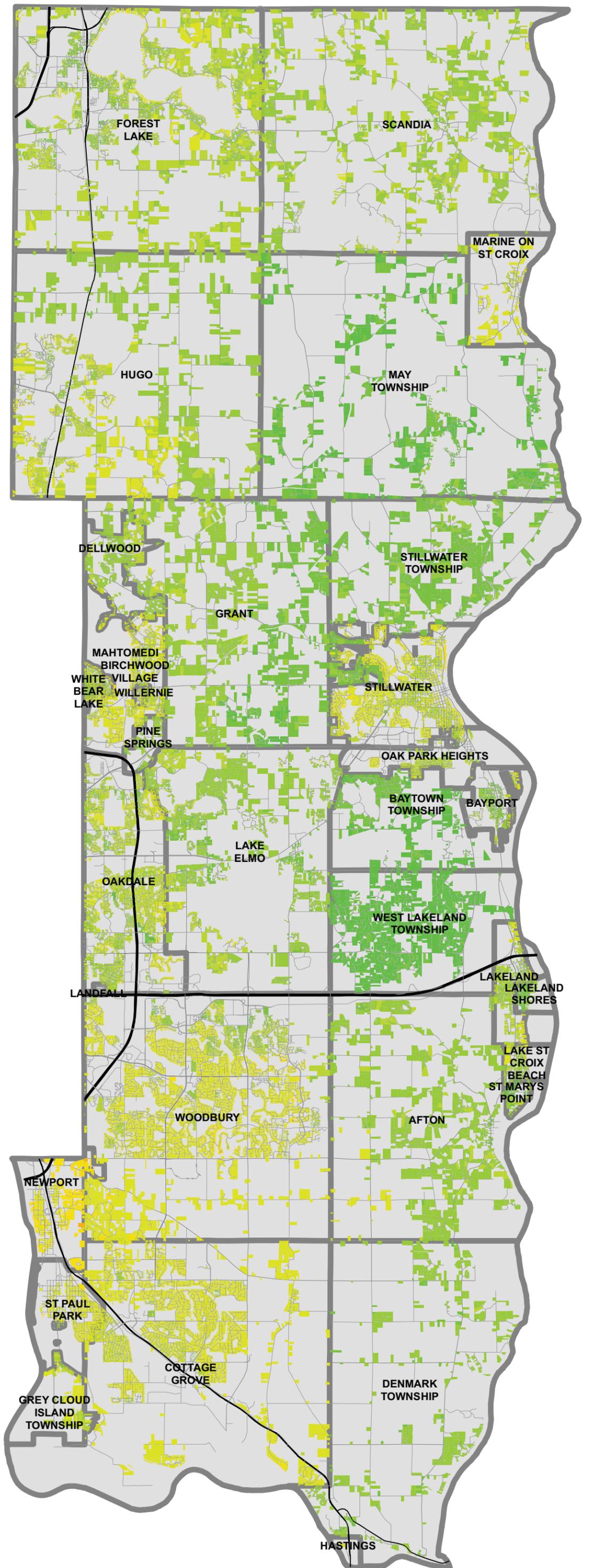
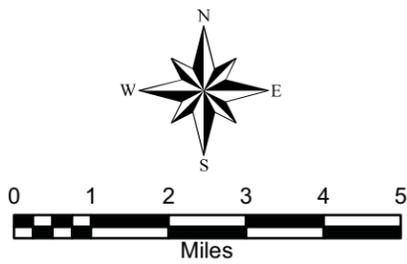
- Greater than 10% Decrease
- 5 - 10% Decrease
- 2.5 - 5% Decrease
- 0 - 2.5% Decrease
- 0 - 2.5% Increase
- 2.5 - 5% Increase
- 5 - 7.5% Increase
- 7.5 - 10% Increase
- 10 - 15% Increase
- 15 - 20% Increase
- Greater than 20% Increase



# Washington County

## Effective Tax Rate Residential Homestead Properties Proposed 2013

### Effective Tax Rate



# Washington County

## Effective Tax Rate Commercial - Industrial Properties Proposed 2013

### Effective Tax Rate

- Under 0.900%
- 0.900 - 0.999%
- 1.000 - 1.149%
- 1.150 - 1.249%
- 1.250 - 1.499%
- 1.500 - 1.749%
- 1.750 - 2.999%
- 3.000 - 3.499%
- 3.500 - 3.999%
- Over 4.000%

