



**Property Records and
Taxpayer Services**

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Director

Date: November 5, 2007
To: Washington County Cities
From: Department of Property Records and Taxpayer Services
Subject: Truth in Taxation for Taxes Payable in 2008
Tax Rates for Published Notices for Cities over 2,500 Population

Each taxing authority required to hold a Truth in Taxation public hearing must publish a notice of proposed property taxes and notice of public hearing. The published notices for counties and for cities over 2,500 population are required to include certain tax rate information:

- the 2007 tax rate
- the 2008 tax rate with no levy increase
- the 2008 proposed rate

Page 2 of this document contains a summary of the three required rates for the county and each city for which Washington County calculates the tax rate. Page 3 shows in detail how the rates were calculated. Page 4 contains an example of the format of the published notice for cities over 2,500 population which shows how these rates should appear, as prescribed by the Department of Revenue.

You may disregard this notice if your population is less than 2,500 or you are not required to hold a truth in taxation hearing. All municipalities were included on the spreadsheet regardless of whether or not they are required to hold a hearing or meet the population criteria.

Additional information on Truth in Taxation publication requirements can be found on the Department of Revenue's website at www.taxes.state.mn.us. Select the following links: Property Tax Administrators; Local Government/Schools; Truth in Taxation for taxes payable 2008.

Please let us know if you have any questions.

Washington County
Tax Rates to be included on the Published Notice
in the "Local Tax Rate Comparison" Section
for the County and Cities over 2500 Population
Truth-in-Taxation Hearings in 2007 for Taxes Payable in 2008

Taxing District	2007 Tax Rate	2008 Tax Rate if NO Levy Increase	2008 Proposed Tax Rate
82 Washington County	25.510%	23.946%	25.757%
2 Baytown	8.173%	7.320%	8.547%
4 Denmark	12.726%	11.611%	14.278%
9 May	9.880%	9.042%	9.422%
11 Grey Cloud Island	24.592%	21.611%	23.656%
14 Stillwater Twp	14.346%	13.926%	14.374%
17 West Lakeland	0.459%	0.583%	4.880%
100 Afton	22.349%	21.504%	29.881%
200 Bayport	31.014%	28.158%	30.198%
300 Birchwood	23.055%	20.155%	22.720%
400 Scandia	23.997%	22.478%	25.092%
500 Dellwood	8.599%	8.217%	8.217%
600 Forest Lake City	30.415%	28.215%	31.261%
700 Hugo	34.403%	30.356%	34.146%
800 Lake Elmo	19.274%	19.132%	20.539%
900 Lakeland Shores	11.456%	10.644%	11.079%
1000 Mahtomedi	25.771%	25.017%	26.740%
1100 Marine on St Croix	32.147%	31.761%	48.396%
1200 Newport	45.944%	44.965%	47.184%
1300 St Paul Park	31.516%	29.682%	32.730%
1400 Landfall	55.273%	0.000%	58.905%
1500 Stillwater City	46.439%	44.883%	47.961%
1600 Willernie	33.415%	27.209%	27.209%
1700 Oak Park Heights	35.733%	29.727%	36.842%
1800 St Mary's Point	19.132%	17.672%	19.002%
1900 Lakeland	34.312%	30.750%	32.522%
2000 Lake St Croix Beach	39.617%	37.995%	43.550%
2100 Pine Springs	5.426%	5.222%	5.890%
2200 Cottage Grove	35.754%	33.918%	35.134%
2500 Woodbury	28.122%	26.159%	28.162%
2600 Oakdale	29.104%	28.105%	30.205%
2700 Grant	9.970%	9.423%	10.296%

Washington County
Calculation of Tax Rates to be included on the Published Notice
for the County and Cities over 2500 Population
Truth-in-Taxation Hearings in 2007 for Taxes Payable in 2008

	Pay 2007 Rate									Pay 2008 No Levy Increase Tax Rate							Pay 2008 Proposed Rate								
	TC Levy	FD	Local Levy	LTR Value	Avg Rate	DRA	DRA Rate	Published Rate		2007 TC Levy	2008 FD	Local Levy	LTR Value	Avg Rate	DRA	DRA Rate	Published Rate	TC Levy	FD	Local Levy	LTR Value	Avg Rate	DRA	DRA Rate	Published Rate
82 Washington County	75,895,000	6,003,589	69,891,411	273,980,996	25.510%	363	0.000%	25.510%		75,895,000	6,651,066	69,243,934	289,172,101	23.946%	363	0.000%	23.946%	81,131,800	6,651,066	74,480,734	289,172,101	25.757%	363	0.000%	25.757%
2 Baytown	278,050	7,551	270,499	3,309,584	8.173%	0	0.000%	8.173%		278,050	9,076	268,974	3,674,487	7.320%	0	0.000%	7.320%	323,118	9,076	314,042	3,674,487	8.547%	0	0.000%	8.547%
4 Denmark	415,823	10,585	405,238	3,184,531	12.726%	0	0.000%	12.726%		415,823	11,844	403,979	3,479,297	11.611%	0	0.000%	11.611%	508,611	11,844	496,767	3,479,297	14.278%	0	0.000%	14.278%
9 May	599,341	16,677	582,664	5,897,524	9.880%	0	0.000%	9.880%		599,341	18,975	580,366	6,418,376	9.042%	0	0.000%	9.042%	623,685	18,975	604,710	6,418,376	9.422%	0	0.000%	9.422%
11 Grey Cloud Island	108,490	7,493	100,997	410,696	24.592%	0	0.000%	24.592%		108,490	7,499	100,991	467,313	21.611%	0	0.000%	21.611%	118,050	7,499	110,551	467,313	23.656%	0	0.000%	23.656%
14 Stillwater Twp	647,700	22,719	624,981	4,356,560	14.346%	0	0.000%	14.346%		647,700	24,925	622,775	4,471,899	13.926%	0	0.000%	13.926%	667,700	24,925	642,775	4,471,899	14.374%	0	0.000%	14.374%
17 West Lakeland	40,000	10,319	29,681	6,471,856	0.459%	0	0.000%	0.459%		40,000	1,315	38,685	6,633,004	0.583%	0	0.000%	0.583%	325,000	1,315	323,685	6,633,004	4.880%	0	0.000%	4.880%
100 Afton	1,328,906	38,083	1,290,823	5,775,835	22.349%	0	0.000%	22.349%		1,328,906	38,803	1,290,103	5,999,255	21.504%	0	0.000%	21.504%	1,831,448	38,803	1,792,645	5,999,255	29.881%	0	0.000%	29.881%
200 Bayport	930,391	166,514	763,877	2,463,012	31.014%	0	0.000%	31.014%		930,391	170,189	760,202	2,699,815	28.158%	0	0.000%	28.158%	985,470	170,189	815,281	2,699,815	30.198%	0	0.000%	30.198%
300 Birchwood	336,369	0	336,369	1,459,005	23.055%	0	0.000%	23.055%		336,369	0	336,369	1,668,894	20.155%	0	0.000%	20.155%	379,177	0	379,177	1,668,894	22.720%	0	0.000%	22.720%
400 Scandia	1,533,930	66,000	1,467,930	6,117,330	23.997%	0	0.000%	23.997%		1,533,930	75,057	1,458,873	6,490,220	22.478%	0	0.000%	22.478%	1,703,589	75,057	1,628,532	6,490,220	25.092%	0	0.000%	25.092%
500 Dellwood	303,909	3,763	300,146	3,490,402	8.599%	0	0.000%	8.599%		303,909	4,041	299,868	3,649,288	8.217%	0	0.000%	8.217%	303,909	4,041	299,868	3,649,288	8.217%	0	0.000%	8.217%
600 Forest Lake City	6,573,048	494,723	6,078,325	19,984,242	30.415%	0	0.000%	30.415%		6,573,048	566,733	6,006,315	21,287,995	28.215%	0	0.000%	28.215%	7,221,554	566,733	6,654,821	21,287,995	31.261%	0	0.000%	31.261%
700 Hugo	4,652,080	291,595	4,360,485	12,674,707	34.403%	0	0.000%	34.403%		4,652,080	347,019	4,305,061	14,181,859	30.356%	0	0.000%	30.356%	5,189,598	347,019	4,842,579	14,181,859	34.146%	0	0.000%	34.146%
800 Lake Elmo	2,428,600	112,613	2,315,987	12,016,358	19.274%	0	0.000%	19.274%		2,428,600	126,138	2,302,462	12,034,720	19.132%	0	0.000%	19.132%	2,598,000	126,138	2,471,862	12,034,720	20.539%	0	0.000%	20.539%
900 Lakeland Shores	75,783	3,341	72,442	632,329	11.456%	0	0.000%	11.456%		75,783	3,089	72,694	682,983	10.644%	0	0.000%	10.644%	78,759	3,089	75,670	682,983	11.079%	0	0.000%	11.079%
1000 Mahtomedi	2,764,765	196,472	2,568,293	9,965,664	25.771%	0	0.000%	25.771%		2,764,765	206,835	2,557,930	10,224,701	25.017%	0	0.000%	25.017%	2,940,953	206,835	2,734,118	10,224,701	26.740%	0	0.000%	26.740%
1100 Marine	548,883	10,372	538,511	1,675,122	32.147%	0	0.000%	32.147%		548,883	11,412	537,471	1,692,235	31.761%	0	0.000%	31.761%	830,383	11,412	818,971	1,692,235	48.396%	0	0.000%	48.396%
1200 Newport	1,700,000	229,301	1,470,699	3,201,107	45.944%	0	0.000%	45.944%		1,700,000	223,628	1,476,372	3,283,366	44.965%	0	0.000%	44.965%	1,772,850	223,628	1,549,222	3,283,366	47.184%	0	0.000%	47.184%
1300 St Paul Park	1,315,463	258,577	1,056,886	3,353,495	31.516%	0	0.000%	31.516%		1,315,463	290,486	1,024,977	3,453,150	29.682%	0	0.000%	29.682%	1,420,700	290,486	1,130,214	3,453,150	32.730%	0	0.000%	32.730%
1400 Landfall	420,315	407,511	12,804	23,165	55.273%	0	0.000%	55.273%		420,315	445,500	0	21,139	0.000%	0	0.000%	0.000%	457,952	445,500	12,452	21,139	58.905%	0	0.000%	58.905%
1500 Stillwater City	9,386,631	819,600	8,567,031	18,447,821	46.439%	0	0.000%	46.439%		9,386,631	909,059	8,477,572	18,888,149	44.883%	0	0.000%	44.883%	9,967,967	909,059	9,058,908	18,888,149	47.961%	0	0.000%	47.961%
1600 Willernie	164,235	28,211	136,024	407,075	33.415%	0	0.000%	33.415%		164,235	40,490	123,745	454,802	27.209%	0	0.000%	27.209%	164,235	40,490	123,745	454,802	27.209%	0	0.000%	27.209%
1700 Oak Park Heights	2,789,655	160,932	2,628,723	7,356,523	35.733%	0	0.000%	35.733%		2,789,655	190,353	2,599,302	8,743,785	29.727%	0	0.000%	29.727%	3,411,780	190,353	3,221,427	8,743,785	36.842%	0	0.000%	36.842%
1800 St Mary's Point	150,371	0	150,371	785,947	19.132%	0	0.000%	19.132%		150,371	0	150,371	850,922	17.672%	0	0.000%	17.672%	161,693	0	161,693	850,922	19.002%	0	0.000%	19.002%
1900 Lakeland	829,154	62,107	767,047	2,235,561	34.312%	0	0.000%	34.312%		829,154	68,085	761,069	2,475,048	30.750%	0	0.000%	30.750%	873,022	68,085	804,937	2,475,048	32.522%	0	0.000%	32.522%
2000 Lake St Croix Beach	481,988	54,734	427,254	1,078,468	39.617%	0	0.000%	39.617%		481,988	58,282	423,706	1,115,171	37.995%	0	0.000%	37.995%	543,942	58,282	485,660	1,115,171	43.550%	0	0.000%	43.550%
2100 Pine Springs	33,000	1,550	31,450	579,618	5.426%	0	0.000%	5.426%		33,000	1,722	31,278	598,928	5.222%	0	0.000%	5.222%	37,000	1,722	35,278	598,928	5.890%	0	0.000%	5.890%
2200 Cottage Grove	11,822,450	1,558,207	10,264,243	28,708,347	35.754%	0	0.000%	35.754%		11,822,450	1,731,923	10,090,527	29,749,335	33.918%	0	0.000%	33.918%	12,184,000	1,731,923	10,452,077	29,749,335	35.134%	0	0.000%	35.134%
2500 Woodbury	22,097,571	1,376,175	20,721,396	73,682,930	28.122%	0	0.000%	28.122%		22,097,571	1,586,578	20,510,993	78,409,013	26.159%	0	0.000%	26.159%	23,668,355	1,586,578	22,081,777	78,409,013	28.162%	0	0.000%	28.162%
2600 Oakdale	8,519,780	1,037,544	7,482,236	25,708,286	29.104%	0	0.000%	29.104%		8,519,780	1,087,756	7,432,024	26,443,695	28.105%	0	0.000%	28.105%	9,074,962	1,087,756	7,987,206	26,443,695	30.205%	0	0.000%	30.205%
2700 Grant	828,032	17,463	810,569	8,130,277	9.970%	0	0.000%	9.970%		828,032	26,725	801,307	8,503,967	9.423%	0	0.000%	9.423%	902,260	26,725	875,535	8,503,967	10.296%	0	0.000%	10.296%

Notice of Proposed Total Budget and Property Taxes

The **Spruceville city council** will hold a public hearing on its budget and on the amount of property taxes it is proposing to collect to pay for the costs of services the city will provide in 2008.

SPENDING: The total budget amounts below compare the city's 2007 total actual budget with the amount the city proposes to spend in 2008.

<u>2007 Total Actual Budget</u>	<u>Proposed 2008 Budget</u>	<u>Change from 2007 – 2008</u>
\$20,000,000	\$20,840,000	4.2%

TAXES: The property tax amounts below compare that portion of the current budget levied in property taxes in the city of Spruceville for 2007 with the property taxes the city proposes to collect in 2008

<u>2007 Property Taxes</u>	<u>Proposed 2008 Property Taxes</u>	<u>Change from 2007 – 2008</u>
\$5,000,000	\$5,400,000	8.0%

LOCAL TAX RATE COMPARISON: The following compares the city's current local tax rate, the city's tax rate for 2008 if no tax levy increase is adopted, and the city's proposed tax rate for 2008.

<u>2007 Tax Rate</u>	<u>2008 Tax Rate if NO Levy Increase</u>	<u>2008 Proposed Tax Rate</u>
25.000%	24.039%	25.962%

Attend the Public Hearing

All Spruceville City residents are invited to attend the public hearing of the city council to express their opinions on the budget and on the proposed amount of 2008 property taxes. The hearing will be held on:

Monday, December 3, at 6:30 p.m.
Spruceville City Hall
321 Spruce Street
Spruceville

If the discussion of the budget cannot be completed, a time and place for continuing the discussion will be announced at the hearing. You are also invited to send your written comments to:

City of Spruceville, Mayor's Office,
321 Spruce Street, Spruceville, MN 55555