



**Property Records and
Taxpayer Services**

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Director

Date: October 29, 2008
To: Washington County Cities
From: Department of Property Records and Taxpayer Services
Subject: Truth in Taxation for Taxes Payable in 2009
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 2008 tax rate
- the 2009 tax rate with no levy increase
- the 2009 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 2009.

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 2008 for Taxes Payable in 2009

Taxing District	2008 Tax Rate	2009 Tax Rate if NO Levy Increase	2009 Proposed Tax Rate
82 Washington County	25.769%	24.826%	26.180%
2 Baytown	8.551%	9.110%	9.396%
4 Denmark	14.318%	12.919%	13.844%
9 May	9.442%	9.045%	9.817%
11 Grey Cloud Island	23.657%	22.775%	22.965%
14 Stillwater Twp	14.373%	14.709%	15.865%
17 West Lakeland	4.880%	4.638%	4.773%
100 Afton	22.510%	22.860%	24.028%
200 Bayport	30.206%	29.131%	30.483%
300 Birchwood	22.746%	21.710%	22.572%
400 Scandia	25.092%	25.973%	28.510%
500 Dellwood	8.217%	7.520%	7.924%
600 Forest Lake City	29.439%	28.743%	30.040%
700 Hugo	34.194%	32.697%	33.667%
800 Lake Elmo	20.553%	18.949%	19.810%
900 Lakeland Shores	11.079%	10.470%	13.755%
1000 Mahtomedi	26.748%	24.820%	26.977%
1100 Marine on St Croix	35.519%	35.684%	37.697%
1200 Newport	47.213%	43.818%	44.037%
1300 St Paul Park	32.734%	31.225%	32.854%
1400 Landfall	57.603%	0.000%	40.512%
1500 Stillwater City	48.127%	47.154%	47.855%
1600 Willernie	27.199%	30.259%	32.511%
1700 Oak Park Heights	36.343%	35.214%	39.657%
1800 St Mary's Point	19.006%	18.344%	19.251%
1900 Lakeland	32.522%	32.107%	35.110%
2000 Lake St Croix Beach	43.551%	42.650%	39.245%
2100 Pine Springs	5.891%	5.778%	5.943%
2200 Cottage Grove	35.116%	33.671%	34.532%
2500 Woodbury	28.169%	27.208%	29.403%
2600 Oakdale	30.207%	28.198%	30.579%
2700 Grant	9.943%	9.687%	10.348%

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 2008 for Taxes Payable in 2009

	Pay 2008 Rate									Pay 2009 No Levy Increase Tax Rate						Pay 2009 Proposed Rate								
	TC Levy	FD	Local Levy	LTR Value	Avg Rate	DRA	DRA Rate	Published Rate	2008 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	81,131,800	6,651,066	74,480,734	289,027,052	25.769%	363	0.000%	25.769%	81,131,800	7,778,536	73,353,264	295,471,421	24.826%	363	0.000%	24.826%	85,131,600	7,778,536	77,353,064	295,471,421	26.180%	363	0.000%	26.180%
2 Baytown	323,118	9,076	314,042	3,672,818	8.550%	0	0.000%	8.551%	323,118	10,603	312,515	3,430,280	9.110%	0	0.000%	9.110%	332,900	10,603	322,297	3,430,280	9.396%	0	0.000%	9.396%
4 Denmark	508,611	11,844	496,767	3,469,498	14.319%	0	0.000%	14.318%	508,611	16,131	492,480	3,812,155	12.919%	0	0.000%	12.919%	543,887	16,131	527,756	3,812,155	13.844%	0	0.000%	13.844%
9 May	623,685	18,975	604,710	6,404,059	9.443%	0	0.000%	9.442%	623,685	20,239	603,446	6,671,820	9.045%	0	0.000%	9.045%	675,195	20,239	654,956	6,671,820	9.817%	0	0.000%	9.817%
11 Grey Cloud Island	118,050	7,499	110,551	467,299	23.657%	0	0.000%	23.657%	118,050	10,306	107,744	473,075	22.775%	0	0.000%	22.775%	118,950	10,306	108,644	473,075	22.964%	0	0.000%	22.965%
14 Stillwater Twp	667,700	24,925	642,775	4,472,047	14.373%	0	0.000%	14.373%	667,700	31,994	635,706	4,321,938	14.709%	0	0.000%	14.709%	717,700	31,994	685,706	4,321,938	15.866%	0	0.000%	15.865%
17 West Lakeland	325,000	1,315	323,685	6,631,757	4.881%	0	0.000%	4.880%	325,000	16,304	308,696	6,655,303	4.638%	0	0.000%	4.638%	334,000	16,304	317,696	6,655,303	4.774%	0	0.000%	4.773%
100 Afton	1,388,581	38,803	1,349,778	5,996,477	22.510%	0	0.000%	22.510%	1,388,581	46,917	1,341,664	5,868,921	22.860%	0	0.000%	22.860%	1,457,069	46,917	1,410,152	5,868,921	24.027%	0	0.000%	24.028%
200 Bayport	985,470	170,189	815,281	2,699,104	30.206%	0	0.000%	30.206%	985,470	186,572	798,898	2,742,425	29.131%	0	0.000%	29.131%	1,022,533	186,572	835,961	2,742,425	30.483%	0	0.000%	30.483%
300 Birchwood	379,177	0	379,177	1,667,002	22.746%	0	0.000%	22.746%	379,177	0	379,177	1,746,587	21.710%	0	0.000%	21.710%	394,242	0	394,242	1,746,587	22.572%	0	0.000%	22.572%
400 Scandia	1,703,589	75,057	1,628,532	6,490,158	25.093%	0	0.000%	25.092%	1,703,589	93,049	1,610,540	6,200,889	25.973%	0	0.000%	25.973%	1,860,892	93,049	1,767,843	6,200,889	28.510%	0	0.000%	28.510%
500 Dellwood	303,909	4,041	299,868	3,649,288	8.217%	0	0.000%	8.217%	303,909	4,395	299,514	3,983,076	7.520%	0	0.000%	7.520%	320,000	4,395	315,605	3,983,076	7.924%	0	0.000%	7.924%
600 Forest Lake City	6,832,735	566,733	6,266,002	21,283,771	29.439%	0	0.000%	29.439%	6,832,735	591,265	6,241,470	21,714,433	28.743%	0	0.000%	28.743%	7,114,054	591,265	6,522,789	21,714,433	30.039%	0	0.000%	30.040%
700 Hugo	5,189,598	347,019	4,842,579	14,161,910	34.194%	0	0.000%	34.194%	5,189,598	490,589	4,699,009	14,371,519	32.697%	0	0.000%	32.697%	5,329,096	490,589	4,838,507	14,371,519	33.667%	0	0.000%	33.667%
800 Lake Elmo	2,598,000	126,138	2,471,862	12,026,689	20.553%	0	0.000%	20.553%	2,598,000	172,381	2,425,619	12,800,861	18.949%	0	0.000%	18.949%	2,708,203	172,381	2,535,822	12,800,861	19.810%	0	0.000%	19.810%
900 Lakeland Shores	78,759	3,089	75,670	682,983	11.079%	0	0.000%	11.079%	78,759	3,313	75,446	720,593	10.470%	0	0.000%	10.470%	102,426	3,313	99,113	720,593	13.754%	0	0.000%	13.755%
1000 Mahtomedi	2,940,953	206,835	2,734,118	10,221,840	26.748%	0	0.000%	26.748%	2,940,953	249,818	2,691,135	10,842,591	24.820%	0	0.000%	24.820%	3,174,854	249,818	2,925,036	10,842,591	26.977%	0	0.000%	26.977%
1100 Marine	611,708	11,412	600,296	1,690,086	35.518%	0	0.000%	35.519%	611,708	15,841	595,867	1,669,854	35.684%	0	0.000%	35.684%	645,329	15,841	629,488	1,669,854	37.697%	0	0.000%	37.697%
1200 Newport	1,772,850	223,628	1,549,222	3,281,405	47.213%	0	0.000%	47.213%	1,772,850	256,261	1,516,589	3,461,091	43.818%	0	0.000%	43.818%	1,780,437	256,261	1,524,176	3,461,091	44.037%	0	0.000%	44.037%
1300 St Paul Park	1,420,700	290,486	1,130,214	3,452,756	32.734%	0	0.000%	32.734%	1,420,700	349,311	1,071,389	3,431,164	31.225%	0	0.000%	31.225%	1,476,584	349,311	1,127,273	3,431,164	32.854%	0	0.000%	32.854%
1400 Landfall	457,952	445,500	12,452	21,617	57.603%	0	0.000%	57.603%	457,952	475,703	0	24,684	0.000%	0	0.000%	0.000%	485,703	475,703	10,000	24,684	40.512%	0	0.000%	40.512%
1500 Stillwater City	9,967,967	909,059	9,058,908	18,823,104	48.127%	0	0.000%	48.127%	9,967,967	1,094,815	8,873,152	18,817,309	47.154%	0	0.000%	47.154%	10,099,769	1,094,815	9,004,954	18,817,309	47.855%	0	0.000%	47.855%
1600 Willernie	164,235	40,490	123,745	454,963	27.199%	0	0.000%	27.199%	164,235	27,556	136,679	451,702	30.259%	0	0.000%	30.259%	174,408	27,556	146,852	451,702	32.511%	0	0.000%	32.511%
1700 Oak Park Heights	3,367,480	190,353	3,177,127	8,742,105	36.343%	0	0.000%	36.343%	3,367,480	202,415	3,165,065	8,988,097	35.214%	0	0.000%	35.214%	3,766,865	202,415	3,564,450	8,988,097	39.657%	0	0.000%	39.657%
1800 St Mary's Point	161,693	0	161,693	850,746	19.006%	0	0.000%	19.006%	161,693	0	161,693	881,461	18.344%	0	0.000%	18.344%	169,689	0	169,689	881,461	19.251%	0	0.000%	19.251%
1900 Lakeland	873,022	68,085	804,937	2,475,048	32.523%	0	0.000%	32.522%	873,022	68,161	804,861	2,506,829	32.107%	0	0.000%	32.107%	948,315	68,161	880,154	2,506,829	35.110%	0	0.000%	35.110%
2000 Lake St Croix Beach	543,942	58,282	485,660	1,115,155	43.551%	0	0.000%	43.551%	543,942	75,614	468,328	1,098,069	42.650%	0	0.000%	42.650%	506,557	75,614	430,943	1,098,069	39.246%	0	0.000%	39.245%
2100 Pine Springs	37,000	1,722	35,278	598,868	5.891%	0	0.000%	5.891%	37,000	2,073	34,927	604,532	5.778%	0	0.000%	5.778%	38,000	2,073	35,927	604,532	5.943%	0	0.000%	5.943%
2200 Cottage Grove	12,184,000	1,731,923	10,452,077	29,764,369	35.116%	0	0.000%	35.116%	12,184,000	1,927,695	10,256,305	30,460,647	33.671%	0	0.000%	33.671%	12,446,500	1,927,695	10,518,805	30,460,647	34.532%	0	0.000%	34.532%
2500 Woodbury	23,668,355	1,586,578	22,081,777	78,389,358	28.169%	0	0.000%	28.169%	23,668,355	1,849,331	21,819,024	80,194,745	27.208%	0	0.000%	27.208%	25,428,289	1,849,331	23,578,958	80,194,745	29.402%	0	0.000%	29.403%
2600 Oakdale	9,074,962	1,087,756	7,987,206	26,441,811	30.207%	0	0.000%	30.207%	9,074,962	1,344,668	7,730,294	27,414,138	28.198%	0	0.000%	28.198%	9,727,488	1,344,668	8,382,820	27,414,138	30.578%	0	0.000%	30.579%
2700 Grant	872,260	26,725	845,535	8,503,671	9.943%	0	0.000%	9.943%	872,260	29,246	843,014	8,702,247	9.687%	0	0.000%	9.687%	929,766	29,246	900,520	8,702,247	10.348%	0	0.000%	10.348%

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 2009.

SPENDING: The total budget amounts below compare the city's 2008 total actual budget with the amount the city proposes to spend in 2009.

<u>2008 Total Actual Budget</u>	<u>Proposed 2009 Budget</u>	<u>Change from 2008 – 2009</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 2008 with the property taxes the city proposes to collect in 2009

<u>2008 Property Taxes</u>	<u>Proposed 2009 Property Taxes</u>	<u>Change from 2008 – 2009</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 2009 if no tax levy increase is adopted, and the city's proposed tax rate for 2009.

<u>2008 Tax Rate</u>	<u>2009 Tax Rate if NO Levy Increase</u>	<u>2009 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 2009 property taxes. The hearing will be held on:

Monday, December 1, 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