



**Department of  
Property Records and  
Taxpayer Services**

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

**April 9, 2013**

# Contents

## What Taxpayers are seeing:

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 195,900 (county median TMV) .....	14
Tax Comparison Chart Pay 2012 vs. Pay 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
Distribution of taxes – where does each tax dollar go? .....	25

## Values:

Market Value and Tax Capacity 2010–2013, Preliminary 2014 .....	26
---	----

## Tax Rates:

Pay 2012 vs. Pay 2013 Metro County Comparison .....	27
Table of Pay 2012 vs. Pay 2013 tax rates .....	28
Graph of Pay 2013 tax rates for county/municipality/school .....	29
Property Tax Refund Information .....	30

## Maps :

Percentage change in Market Value – Residential Homestead .....	32
Percentage change in tax – Residential Homestead .....	33
Commercial –Industrial .....	34
Apartment .....	35
Pay 2013 effective tax rate – Residential Homestead .....	36
Commercial-Industrial .....	37

# Taxes Payable in 2013

- 96,837 Tax Statements were mailed March 20.
- The total amount billed of **\$374.8 million** is an increase of 1.5% over 2012. The 2012 amount of \$369.3 million was a 3.7% increase over the \$356.1 million billed in 2011.
- The final 2013 amount billed is a 0.2% reduction from the proposed 2013 amount of \$375.4 million.

## What are taxpayers seeing on their tax statements?

- **All Parcels**

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

- **Residential Homestead Parcels**

- Median Value change: 8.2% 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: 3.4% reduction

- **Commercial/Industrial/Utility Parcels**

- Median Value change: 0.0% no change
- Median Total Tax change: 6.3% increase

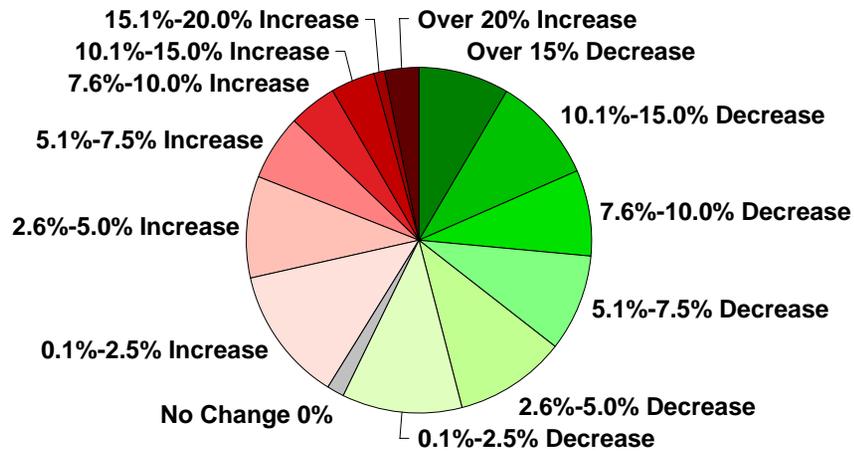
- **Apartment Parcels**

- Median Value change: 0.0% no change
- Median Total Tax change: 8.9% increase

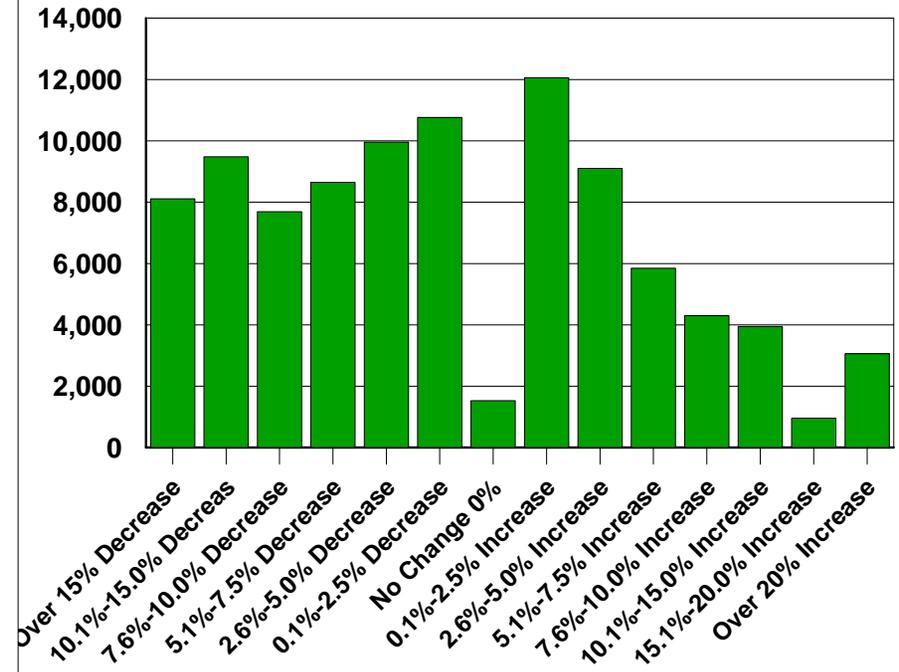
# Property Taxes Payable in 2013

## Counts by Range of Change in Total Tax

**All Parcels - Median 1.6% Reduction**



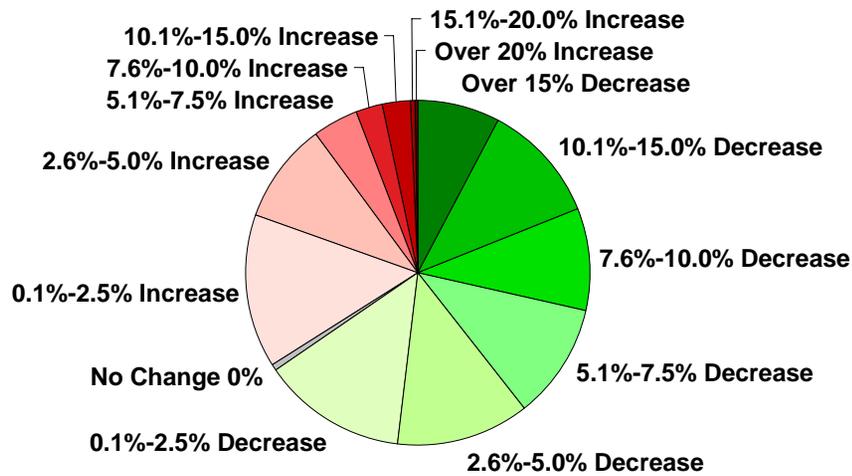
**All Parcels - Median 1.6% Reduction**



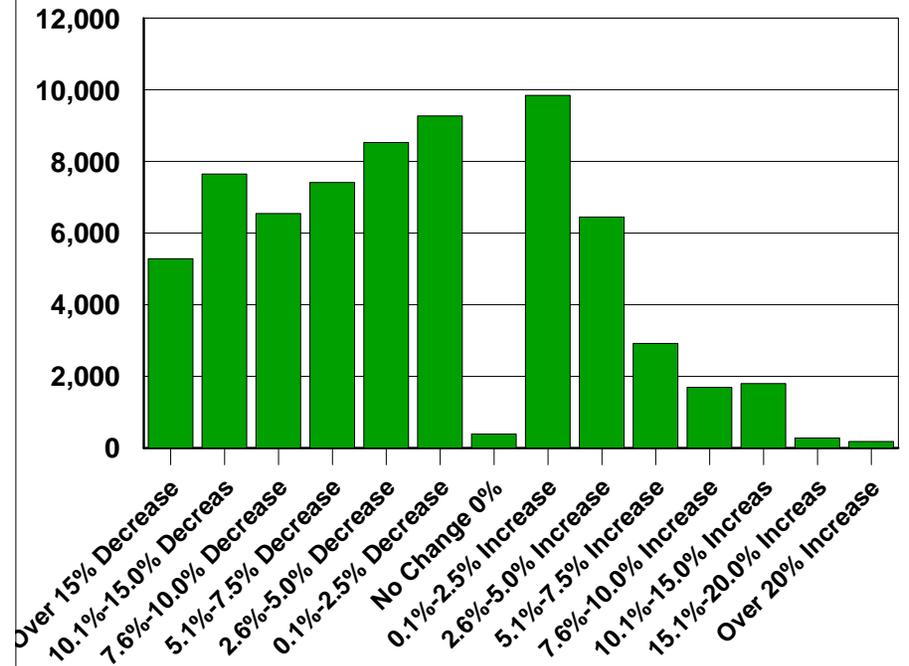
# Property Taxes Payable in 2013

## Counts by Range of Change in Total Tax

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



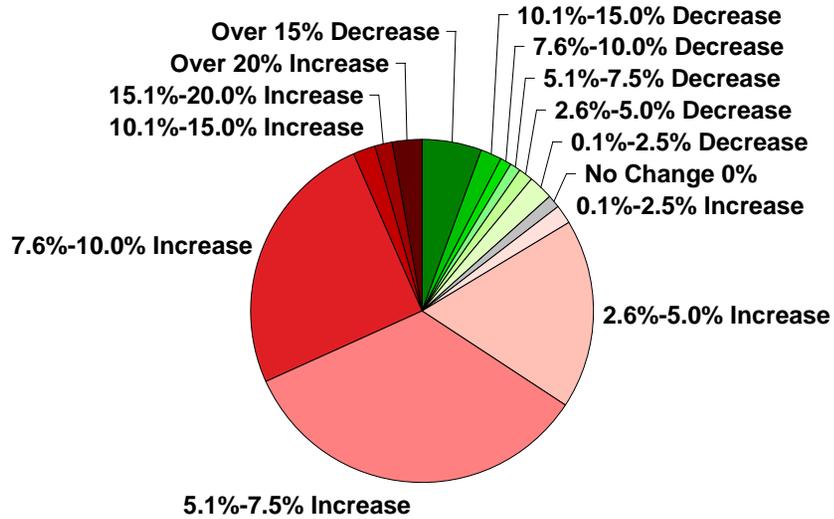
**Res Homestead Parcels - Median 2.9% Reduction**



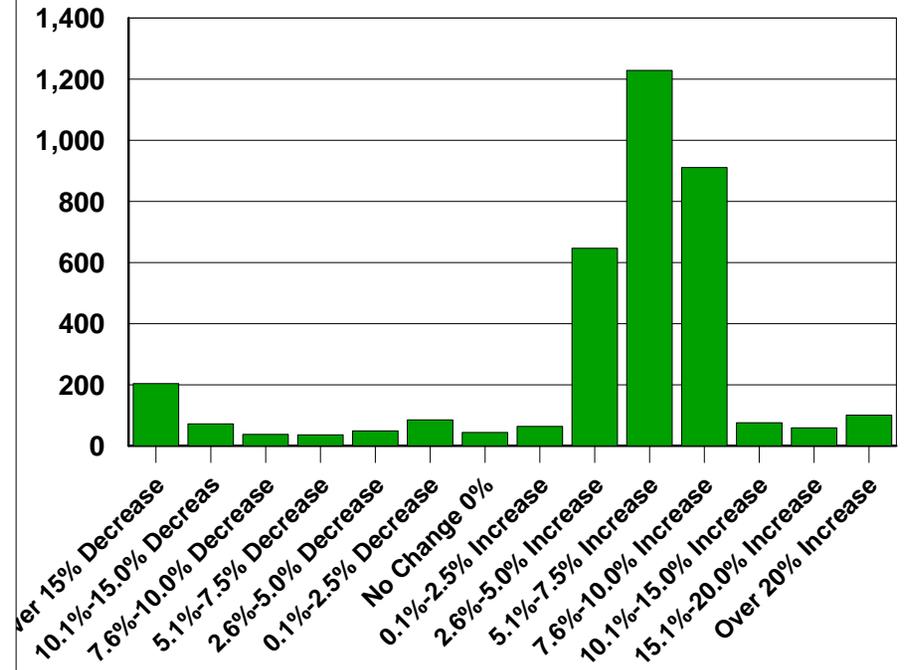
# Property Taxes Payable in 2013

## Counts by Range of Change in Total Tax

**Comm/Ind/Util Parcels - Median 6.3% Increase**



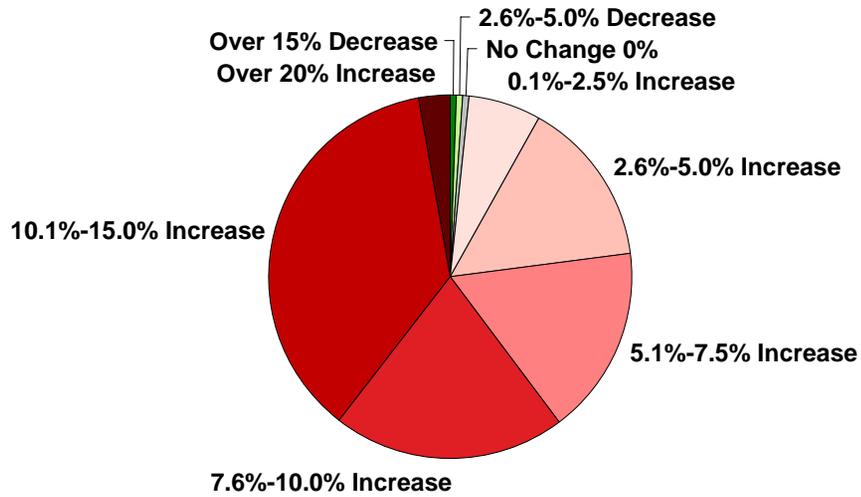
**Comm/Ind/Util Parcels - Median 6.3% Increase**



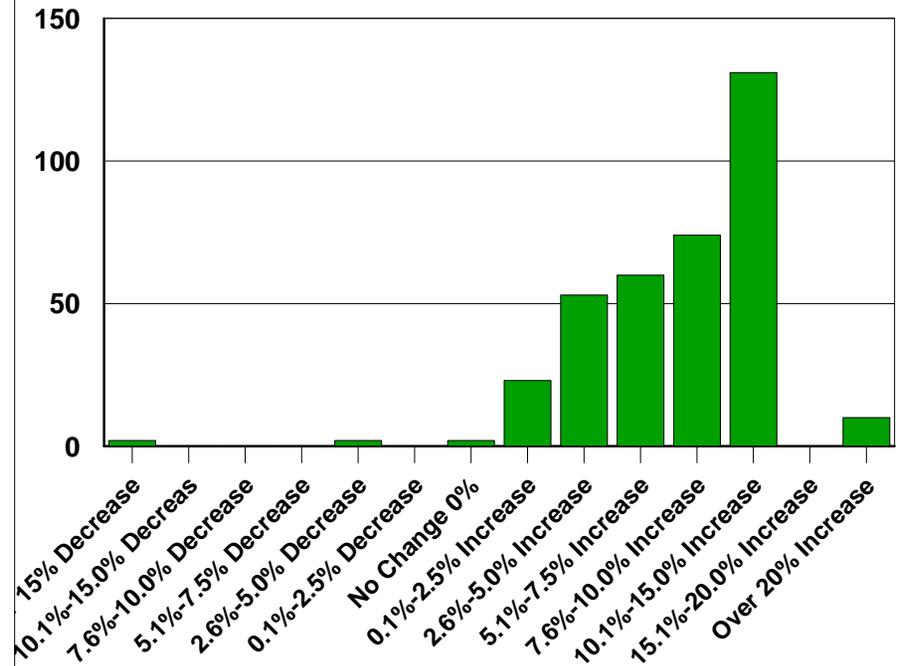
# Property Taxes Payable in 2013

## Counts by Range of Change in Total Tax

**Apartment Parcels - Median 8.9% Increase**



**Apartment Parcels - Median 8.9% Increase**



## Counts of Pay 2013 Tax Statements - 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%	\$82	1.9%							1							1	0	1
	833	306,800	-0.3%	\$212	6.3%								6	23	2	2			33	0	33
	834	336,300	-0.2%	\$34	1.0%	4	4	10	23	21	102	524	64	33	13	3	2	5	808	164	644
	Total	334,500	-0.2%	\$36	1.1%	4	4	10	23	21	102	525	70	56	15	5	2	5	842	164	678
City of Bayport	834	141,800	-12.6%	(\$216)	-12.6%	173	192	73	34	31	12	4	38	5	4	8	1	1	576	515	61
City of Birchwood	624	238,800	-11.1%	(\$80)	-3.1%	12	42	30	28	63	82	25	12	4	3	5	2	1	309	257	52
City of Cottage Grove	200	238,900	-6.0%	(\$84)	-2.7%	2	2	1	8	47	47	3	1					111	107	4	
	833	172,500	-8.2%	(\$46)	-1.9%	569	942	1,120	968	965	1,769	1,952	920	371	129	99	26	17	9,847	6,333	3,514
	Total	173,100	-8.2%	(\$48)	-1.9%	571	944	1,121	976	1,012	1,816	1,955	921	371	129	99	26	17	9,958	6,440	3,518
City of Dellwood	832	492,000	-1.1%	\$40	0.9%	7	14	26	19	4	42	144	47	25	2	2	1	1	334	112	222
City of Forest Lake	831	177,400	-12.0%	(\$42)	-2.2%	419	675	281	367	610	729	619	497	361	123	142	37	31	4,891	3,081	1,810
City of Grant	832	344,000	-7.7%	(\$248)	-6.4%	4	64	144	254	105	47	42	9	1	1	2			673	618	55
	834	308,000	-8.1%	(\$186)	-6.0%	3	44	121	189	154	25	14	4	1	2	1		2	560	536	24
	Total	326,300	-7.9%	(\$210)	-6.2%	7	108	265	443	259	72	56	13	2	3	3		2	1,233	1,154	79
City of Hastings	200	122,500	-0.5%	\$34	2.1%							1							1	0	1
City of Hugo	624	169,200	-5.8%	(\$32)	-1.7%	65	410	120	400	635	873	561	217	74	52	110	10	9	3,536	2,503	1,033
	831	247,700	-0.8%	\$190	8.1%					2	5	24	36	38	196	21	5		327	7	320
	832	332,800	-5.0%	(\$196)	-4.8%	1	19	21	48	50	16	12	14	1				1	183	155	28
	834	288,500	-5.0%	(\$150)	-4.3%	1	6	13	43	54	24	18	2	1	1				163	141	22
	Total	180,900	-5.4%	(\$28)	-1.6%	67	435	154	491	741	918	615	269	114	249	131	15	10	4,209	2,806	1,403
City of Lake Elmo	622	330,200	-1.4%	\$200	7.0%		1		3	7	19	44	67	145	137	32	6	2	463	30	433
	832	289,800	-0.8%	\$6	0.2%		1	1	1	1	43	67	1	1				1	117	47	70
	834	314,600	-1.1%	\$12	0.5%	1	21	30	70	96	386	687	76	81	28	9	2	2	1,489	604	885
	Total	314,800	-1.2%	\$22	0.7%	1	23	31	74	104	448	798	144	227	165	41	8	5	2,069	681	1,388
City of Lake St Croix Beach	834	148,600	-7.6%	(\$110)	-6.0%	8	29	81	126	109	26	9	2			1		1	392	379	13
City of Lakeland	834	188,700	-9.5%	(\$178)	-7.5%	13	70	227	217	53	9	10	14	4	1	2		1	621	589	32
City of Lakeland Shores	834	258,800	-6.4%	(\$66)	-3.2%	1	8	2	13	37	36	5	1	1				2	106	97	9
City of Landfall	622	0	0.0%	\$0	0.0%														0	0	0
City of Mahtomedi	832	237,900	-6.5%	(\$204)	-5.8%	176	333	297	465	330	218	292	102	40	39	17	8	9	2,326	1,819	507
City of Marine on St Croix	834	278,200	-5.0%	\$36	1.5%	1	13	12	16	16	28	81	47	12	17	4			247	86	161
City of Newport	833	145,200	-7.5%	(\$27)	-1.4%	37	34	32	87	156	188	137	86	40	57	16	2	2	874	534	340
City of Oak Park Heights	834	165,700	-11.4%	(\$238)	-10.7%	143	464	189	72	19	18	75	24	7	14	3	1	2	1,031	905	126
City of Oakdale	622	159,200	-13.5%	(\$127)	-6.1%	1,319	1,149	1,046	1,113	1,355	587	733	532	129	93	88	12	14	8,170	6,569	1,601

## Counts of Pay 2013 Tax Statements - 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%	\$256	10.9%										1	1							2	0	2
	832	329,900	-11.6%	(\$430)	-10.2%	22	39	14	2	11	8	23	1	1	1								122	96	26
	Total	329,900	-11.4%	(\$417)	-10.0%	22	39	14	2	11	8	23	1	1	2	1							124	96	28
City of Scandia	831	267,500	2.2%	\$332	13.0%		1		1	3	7	13	29	47	38	765	62	19					985	12	973
	2144	271,400	2.2%	\$198	7.1%					3	6	1	6	106	44	7							173	9	164
	Total	267,700	2.2%	\$310	12.7%		1		1	6	13	14	35	153	82	772	62	19					1,158	21	1,137
City of St Mary's Point	834	227,700	-7.4%	(\$104)	-5.8%	6	17	24	22	23	26	10			1	1		1					131	118	13
City of St Paul Park	833	129,500	-13.0%	(\$129)	-6.9%	136	141	348	399	250	114	49	24	19	7	1	1	4					1,493	1,388	105
City of Stillwater	834	192,900	-9.7%	(\$168)	-5.7%	465	831	678	890	785	913	221	205	130	50	11	22	36					5,237	4,562	675
City of White Bear Lake	832	175,100	-8.2%	(\$158)	-7.7%		4	45	32	7	2											90	90	0	
City of Willernie	832	125,000	-7.6%	(\$106)	-6.9%	6	26	21	55	22	10	4	2	2	1							149	140	9	
City of Woodbury	622	194,100	-11.0%	(\$84)	-3.0%	369	55	154	106	70	174	161	217	102	14	19		1				1,442	928	514	
	833	224,800	-7.0%	\$12	0.4%	981	1,381	784	501	1,221	1,960	2,522	2,936	992	534	366	68	20	14,266				6,828	7,438	
	834	232,300	-5.8%	(\$76)	-2.4%	193	140	198	228	345	466	495	93	34	27	33	2	1	2,255				1,570	685	
	Total	222,500	-7.1%	(\$8)	-0.3%	1,543	1,576	1,136	835	1,636	2,600	3,178	3,246	1,128	575	418	70	22	17,963				9,326	8,637	
Town of Baytown	834	374,100	-6.6%	(\$177)	-4.7%	11	52	87	91	108	80	50	14	3	6	2	1	3					508	429	79
Town of Denmark	200	323,400	-5.8%	(\$142)	-4.4%	14	19	28	93	214	43	14	2	4	3	1						435	411	24	
	833	243,900	-6.2%	\$5	0.1%						5	2	1	2								10	5	5	
	834	219,700	-6.3%	(\$118)	-5.8%				1													1	1	0	
Total	320,300	-5.8%	(\$140)	-4.4%	14	19	28	94	214	48	16	3	4	5	1							446	417	29	
Town of Grey Cloud Island	833	247,400	-6.7%	(\$77)	-2.4%	12	8	7	10	12	14	11	16	9	1	1						101	63	38	
Town of May	831	255,600	-3.7%	\$153	7.4%	1			1	1	6	10	15	41	39	17	4	3					138	9	129
	834	311,900	-8.8%	(\$232)	-7.9%	34	177	152	149	78	64	35	5	1		1						696	654	42	
	Total	301,500	-8.2%	(\$196)	-6.7%	35	177	152	150	79	70	45	20	42	39	18	4	3					834	663	171
Town of Stillwater	834	321,300	-3.7%	(\$72)	-2.3%	3	13	11	32	257	317	48	22	16	6	3	2	2					732	633	99
Town of West Lakeland	834	337,900	-7.2%	(\$182)	-5.8%	75	209	123	239	199	121	93	44	17	6	6	6	3	1,141					966	175
County Total		195,900	-8.2%	(\$71)	-2.9%	5,287	7,650	6,551	7,416	8,529	9,667	9,846	6,451	2,922	1,695	1,802	283	197	68,296					45,100	23,196

## Counts of Pay 2013 Tax Statements - 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 School District:

ISD 0200 Hastings	300,200	-5.8%	(\$130)	-4.1%	16	21	29	101	261	90	19	3	4	3	1				548	518	30
ISD 0622 Nsp/Mpwd/Oak	163,200	-12.9%	(\$110)	-5.5%	1,688	1,205	1,200	1,222	1,432	780	938	816	376	245	140	18	17	10,077	7,527	2,550	
ISD 0624 White Bear Lake	174,600	-6.2%	(\$34)	-1.9%	77	452	150	428	698	955	586	229	78	55	115	12	10	3,845	2,760	1,085	
ISD 0831 Forest Lake	198,500	-10.3%	\$6	0.3%	420	676	281	369	616	747	666	577	487	396	945	108	53	6,341	3,109	3,232	
ISD 0832 Mahtomedi	273,500	-6.7%	(\$192)	-5.7%	216	500	569	876	530	386	584	176	71	44	21	9	12	3,994	3,077	917	
ISD 0833 South Washington	187,800	-7.9%	(\$27)	-1.0%	1,735	2,506	2,291	1,965	2,604	4,050	4,673	3,989	1,454	732	485	97	43	26,624	15,151	11,473	
ISD 0834 Stillwater	237,100	-7.4%	(\$133)	-4.6%	1,135	2,290	2,031	2,455	2,385	2,653	2,379	655	346	176	88	39	62	16,694	12,949	3,745	
ISD 2144 Chisago Lakes	271,400	2.2%	\$198	7.1%					3	6	1	6	106	44	7		173	9	164		
County Total	195,900	-8.2%	(\$71)	-2.9%	5,287	7,650	6,551	7,416	8,529	9,667	9,846	6,451	2,922	1,695	1,802	283	197	68,296	45,100	23,196	

Percent of Total:      8%    11%    10%    11%    12%    14%    14%    9%    4%    2%    3%    0%    0%    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

## Counts of Pay 2013 Tax Statements - 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 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	284,700	0.0%	\$226	3.3%	2	3				2	1	23				1	4	36	7	29
City of Bayport	122,000	0.0%	\$176	4.8%	4		1			3		93	5	2	1	1	3	113	8	105
City of Birchwood	430,500	6.9%	\$1,930	15.9%													1	1	0	1
City of Cottage Grove	484,500	0.0%	\$972	6.9%	11	10	2	3	1	9	8	7	187	7	11	4	8	268	36	232
City of Dellwood	55,200	-28.5%	(\$213)	-25.7%	20	1				0	1	4	1		1			28	21	7
City of Forest Lake	193,500	0.0%	\$386	9.3%	44	10	8	9	8	19	8	10	8	396	11	7	16	554	98	456
City of Grant	22,300	0.0%	\$30	6.0%				1		1	3	5	78	5		4	1	98	2	96
City of Hastings	225,500	1.9%	\$416	6.7%							1	2		1			2	6	0	6
City of Hugo	283,500	0.0%	\$444	5.3%	5	2	1	1	2	4	4	24	128	2	4	3	5	185	15	170
City of Lake Elmo	229,100	0.0%	\$220	4.2%	12	3	1	2		12	5	123	25	2	2	4		191	30	161
City of Lake St Croix Beach	211,800	0.0%	\$392	4.4%							1	6	2				2	11	0	11
City of Lakeland	221,400	0.0%	\$404	5.6%	3					2		2	17	2		1	4	31	5	26
City of Lakeland Shores	158,200	0.0%	\$742	6.5%								4	1				2	7	0	7
City of Landfall	328,900	0.0%	\$730	6.2%						1			7			1		9	1	8
City of Mahtomedi	262,600	0.0%	\$302	3.8%	8			1					65		2		1	77	9	68
City of Marine on St Croix	157,700	0.0%	\$261	5.8%									12		1		1	14	0	14
City of Newport	66,000	0.0%	\$164	7.2%	4	2	1	1		10		3	163	5	6	1	1	197	18	179
City of Oak Park Heights	362,100	0.0%	\$457	4.4%	10	5	2	2	2	6	1	160	1	2		4	3	198	27	171
City of Oakdale	445,000	0.0%	\$1,002	8.0%	6	2	2	3	19	11	5	10	18	260	12	6	11	365	43	322
City of Pine Springs	140,100	9.1%	\$592	13.1%						1		1			2		1	5	1	4
City of Scandia	98,000	0.0%	\$194	7.1%	1			1	1			10	38	6	2	3	3	65	3	62
City of St Mary's Point	314,000	10.4%	\$1,619	14.6%									1				1	2	0	2
City of St Paul Park	100,000	0.0%	\$99	7.9%	6	9		1	1	26	4	2	7	112	5	3	6	182	43	139
City of Stillwater	422,900	0.0%	\$598	5.7%	20	7	7	2	5	4	6	1	275	1	2	2	5	337	45	292
City of White Bear Lake	278,700	0.0%	\$542	4.7%				1				7	1		1			10	1	9
City of Willernie	83,300	0.0%	\$137	4.8%							1	30			1			32	0	32
City of Woodbury	793,900	0.0%	\$1,622	7.5%	47	16	13	8	9	10	8	10	240	105	9	8	15	498	103	395
Town of Baytown	112,500	0.0%	\$110	4.1%									10	2			1	13	0	13
Town of Denmark	301,300	0.0%	\$375	4.2%	1	2					2	27	3	1	2	2	1	41	3	38
Town of Grey Cloud Island	129,600	0.0%	\$1	5.4%						4			1	1	1	1	1	9	4	5
Town of May	259,300	1.9%	\$152	5.4%					1	1	3	1	3			2	2	13	2	11
Town of Stillwater	192,100	0.0%	\$30	2.3%						1	2	1					1	5	1	4
Town of West Lakeland	350,700	0.0%	\$500	4.5%						2		10	2				1	15	2	13
County Total	245,000	0.0%	\$396	6.3%	204	72	38	36	49	129	64	647	1,229	911	76	59	102	3,616	528	3,088

Percent of Total:      6%    2%    1%    1%    1%    4%    2%    18%    34%    25%    2%    2%    3%    100%      15%    85%

Note:  
- Excludes parcels with new construction and classification changes

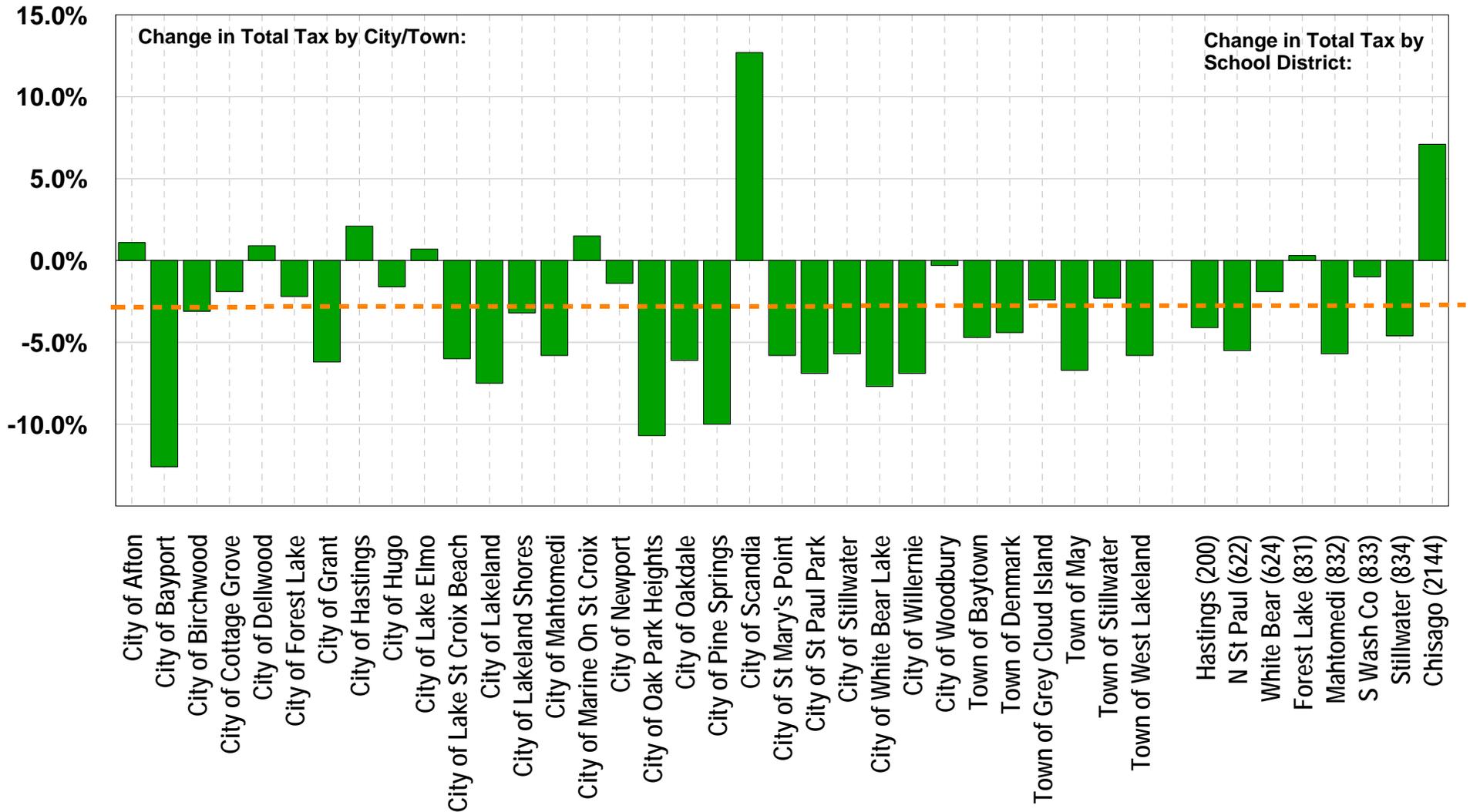
## Counts of Pay 2013 Tax Statements - Apartments by Range of Percentage of Increase/Decrease in Total Tax

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	898,100	9.8%	\$1,716	14.8%							1							1	2	0	2
City of Bayport	228,100	0.0%	\$128	4.0%								24							24	0	24
City of Cottage Grove	3,511,500	0.0%	\$4,294	8.6%										11					11	0	11
City of Forest Lake	565,300	0.0%	\$1,092	14.1%	1				1						49			4	55	2	53
City of Grant	995,100	0.0%	\$324	2.4%							1								1	0	1
City of Hugo	327,300	0.0%	\$267	5.4%									4						4	0	4
City of Lake Elmo	252,600	0.0%	\$65	2.1%							5								5	0	5
City of Lake St Croix Beach	298,800	0.0%	\$172	4.0%								1							1	0	1
City of Lakeland	283,500	0.0%	\$180	4.4%								1							1	0	1
City of Mahtomedi	2,304,000	0.0%	\$434	1.8%							12		1						13	0	13
City of Marine on St Croix	142,100	0.0%	\$174	8.0%										2					2	0	2
City of Newport	308,900	0.0%	\$535	8.9%										39	2				41	0	41
City of Oak Park Heights	693,800	0.0%	\$520	3.8%								21						1	22	0	22
City of Oakdale	292,500	0.0%	\$508	12.6%	1					1		2			50			1	55	2	53
City of Scandia	448,100	0.0%	\$585	10.1%											1				1	0	1
City of St Paul Park	292,300	0.0%	\$575	11.2%											24				24	0	24
City of Stillwater	342,800	0.0%	\$335	6.5%					1					55					56	1	55
City of White Bear Lake	11,446,700	0.0%	\$4,008	2.5%							1								1	0	1
City of Willernie	636,300	0.0%	\$426	3.8%								1							1	0	1
City of Woodbury	3,333,700	0.0%	\$5,225	9.9%						1	1	3		22	5			3	35	1	34
Town of Denmark	572,900	0.0%	\$127	1.8%							2								2	0	2
<b>County Total</b>	<b>313,600</b>	<b>0.0%</b>	<b>\$524</b>	<b>8.9%</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>23</b>	<b>53</b>	<b>60</b>	<b>74</b>	<b>131</b>	<b>0</b>	<b>10</b>	<b>357</b>	<b>6</b>	<b>351</b>	
Percent of Total:					1%	0%	0%	0%	1%	1%	6%	15%	17%	21%	37%	0%	3%	100%	2%	98%	

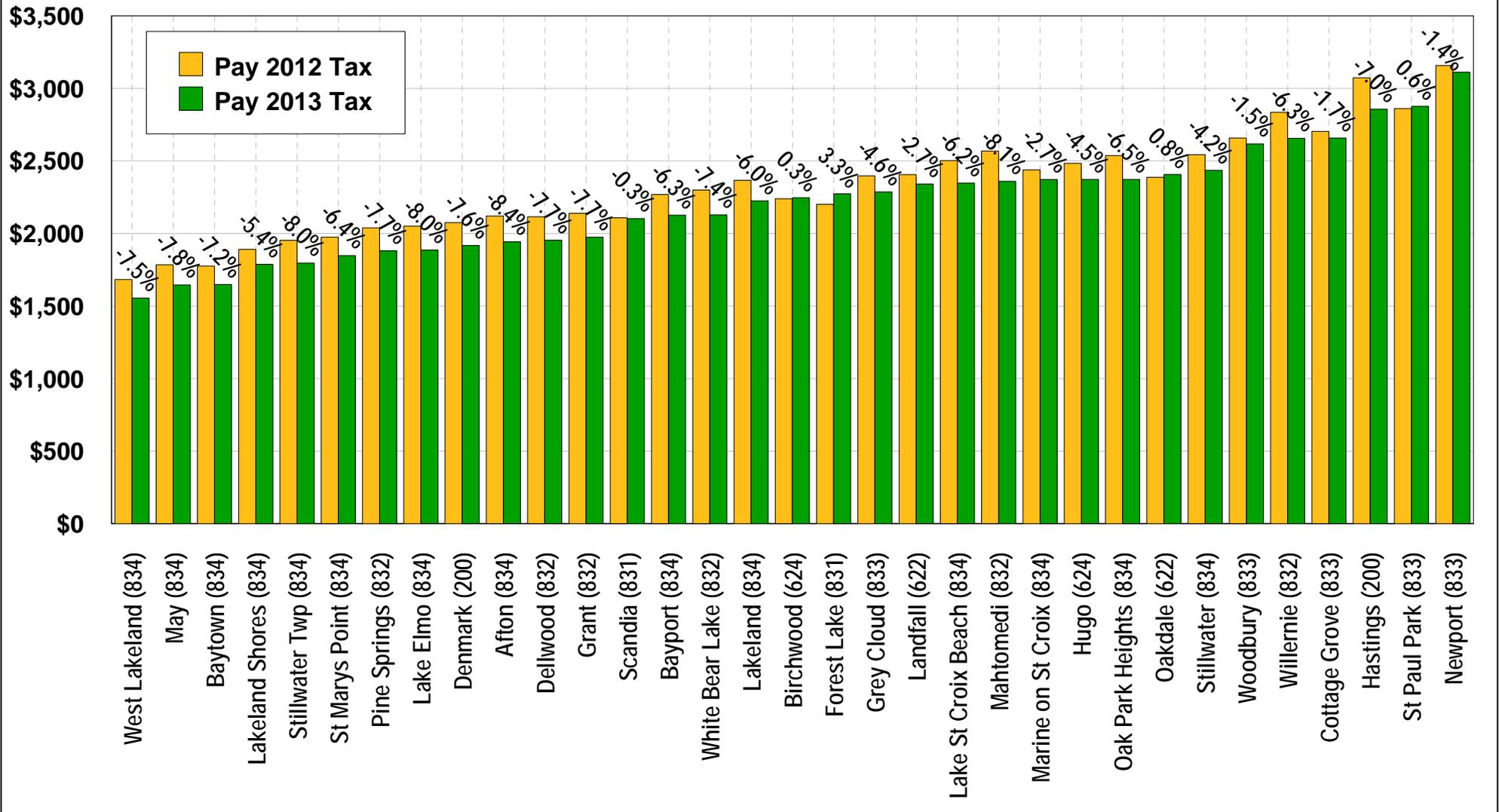
Note:  
- Excludes parcels with new construction and classification changes

# Residential Homestead Median Percentage Change in Total Tax

Countywide Median = 2.9% reduction



# Total 2013 Net Tax on a Market Value of 195,900 (Assuming a -8.2% Market Value change from 2012)



# PAYABLE 2012 vs. PAYABLE 2013 RESIDENTIAL HOMESTEAD TAXES

Assuming a -8.2% change in 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:					Market Value:				
						163,400	217,900	272,300	381,300	544,700	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%	91.590%	0.16761%	\$1,546	\$2,172	\$2,798	\$4,050	\$5,923	\$1,408	\$1,991	\$2,574	\$3,740	\$5,417	-8.9	-8.3	-8.0	-7.7	-8.5
Bayport	834	96.679%	0.17807%	102.010%	0.16761%	1,653	2,324	2,995	4,337	6,344	1,539	2,179	2,819	4,099	5,938	-6.9	-6.2	-5.9	-5.5	-6.4
Birchwood	624 38	87.314%	0.25029%	97.837%	0.26615%	1,639	2,294	2,949	4,258	6,217	1,635	2,301	2,967	4,301	6,223	-0.2	0.3	0.6	1.0	0.1
Cottage Grove	833 14	116.418%	0.20122%	126.193%	0.22097%	1,969	2,770	3,570	5,172	7,568	1,925	2,724	3,521	5,118	7,415	-2.2	-1.7	-1.4	-1.0	-2.0
Dellwood	832 38	87.635%	0.18914%	90.345%	0.18415%	1,544	2,167	2,790	4,037	5,902	1,417	2,001	2,586	3,756	5,438	-8.2	-7.7	-7.3	-7.0	-7.9
Forest Lake	831 71	95.644%	0.15570%	109.478%	0.17581%	1,602	2,255	2,907	4,213	6,165	1,647	2,331	3,016	4,384	6,353	2.8	3.4	3.7	4.1	3.0
Grant	832 38	88.774%	0.18914%	91.550%	0.18415%	1,560	2,190	2,820	4,080	5,965	1,432	2,023	2,614	3,797	5,499	-8.2	-7.6	-7.3	-6.9	-7.8
Hastings	200	125.810%	0.28798%	129.110%	0.29674%	2,244	3,148	4,050	5,859	8,563	2,076	2,927	3,780	5,484	7,940	-7.5	-7.0	-6.7	-6.4	-7.3
Hugo	624 38	99.788%	0.25029%	105.040%	0.26615%	1,815	2,544	3,273	4,730	6,910	1,726	2,431	3,137	4,549	6,583	-4.9	-4.4	-4.2	-3.8	-4.7
Lake Elmo	834 54	85.454%	0.17807%	88.367%	0.16761%	1,495	2,100	2,703	3,913	5,720	1,367	1,933	2,498	3,629	5,256	-8.6	-8.0	-7.6	-7.3	-8.1
Lake St Croix Beach	834	108.674%	0.17807%	114.551%	0.16761%	1,822	2,565	3,306	4,791	7,011	1,698	2,406	3,114	4,531	6,566	-6.8	-6.2	-5.8	-5.4	-6.3
Lakeland	834	101.643%	0.17807%	107.601%	0.16761%	1,723	2,424	3,124	4,525	6,620	1,610	2,280	2,951	4,292	6,218	-6.6	-5.9	-5.5	-5.1	-6.1
Lakeland Shores	834	77.332%	0.17807%	82.802%	0.16761%	1,381	1,937	2,493	3,605	5,269	1,297	1,832	2,367	3,438	4,978	-6.1	-5.4	-5.1	-4.6	-5.5
Landfall	622 34	106.751%	0.15015%	114.078%	0.16858%	1,749	2,465	3,180	4,612	6,752	1,694	2,400	3,105	4,518	6,547	-3.1	-2.6	-2.4	-2.0	-3.0
Mahtomedi	832 38	110.735%	0.18914%	113.361%	0.18415%	1,869	2,630	3,390	4,911	7,186	1,708	2,418	3,127	4,548	6,589	-8.6	-8.1	-7.8	-7.4	-8.3
Marine on St Croix	834 10	105.302%	0.17807%	115.940%	0.16761%	1,775	2,497	3,219	4,664	6,824	1,715	2,431	3,147	4,579	6,635	-3.4	-2.6	-2.2	-1.8	-2.8
Newport	833	139.634%	0.20122%	151.950%	0.22097%	2,296	3,235	4,173	6,051	8,858	2,250	3,189	4,127	6,005	8,703	-2.0	-1.4	-1.1	-0.8	-1.7
Oak Park Heights	834	110.401%	0.17807%	115.998%	0.16761%	1,847	2,599	3,351	4,857	7,107	1,716	2,432	3,148	4,581	6,638	-7.1	-6.4	-6.1	-5.7	-6.6
Oakdale	622 54	105.780%	0.15015%	117.825%	0.16858%	1,735	2,446	3,155	4,576	6,698	1,741	2,467	3,193	4,647	6,734	0.3	0.9	1.2	1.6	0.5
Pine Springs	832 54	83.687%	0.18914%	86.213%	0.18415%	1,488	2,088	2,688	3,888	5,682	1,365	1,927	2,489	3,613	5,232	-8.3	-7.7	-7.4	-7.1	-7.9
St Marys Point	834	81.611%	0.17807%	86.197%	0.16761%	1,441	2,023	2,604	3,767	5,507	1,340	1,893	2,447	3,555	5,148	-7.0	-6.4	-6.0	-5.6	-6.5
St Paul Park	833 14	124.453%	0.20122%	138.618%	0.22097%	2,083	2,931	3,779	5,476	8,014	2,082	2,948	3,814	5,546	8,036	-0.0	0.6	0.9	1.3	0.3
Scandia	831 10	90.882%	0.15570%	99.698%	0.17581%	1,535	2,159	2,783	4,033	5,900	1,523	2,155	2,786	4,048	5,864	-0.8	-0.2	0.1	0.4	-0.6
Stillwater	834	110.682%	0.17807%	119.590%	0.16761%	1,851	2,605	3,358	4,867	7,123	1,761	2,497	3,233	4,704	6,817	-4.9	-4.1	-3.7	-3.3	-4.3
White Bear Lake	832 38	96.999%	0.18914%	100.200%	0.18415%	1,676	2,355	3,033	4,391	6,422	1,542	2,180	2,818	4,095	5,931	-8.0	-7.4	-7.1	-6.7	-7.6
Willernie	832 38	124.419%	0.18914%	130.169%	0.18415%	2,062	2,904	3,745	5,429	7,946	1,920	2,721	3,523	5,127	7,429	-6.9	-6.3	-5.9	-5.6	-6.5
Woodbury	833 14	111.236%	0.22689%	120.952%	0.24796%	1,938	2,722	3,506	5,074	7,420	1,900	2,683	3,466	5,032	7,288	-2.0	-1.4	-1.1	-0.8	-1.8
Baytown	834 54	71.421%	0.17807%	74.907%	0.16761%	1,297	1,819	2,339	3,382	4,940	1,197	1,689	2,182	3,166	4,583	-7.7	-7.1	-6.7	-6.4	-7.2
Denmark	200	74.698%	0.28798%	75.778%	0.29674%	1,523	2,124	2,723	3,925	5,721	1,402	1,963	2,525	3,648	5,273	-7.9	-7.6	-7.3	-7.1	-7.8
Grey Cloud	833	100.739%	0.20122%	105.145%	0.22097%	1,748	2,456	3,163	4,579	6,696	1,659	2,343	3,026	4,393	6,362	-5.1	-4.6	-4.3	-4.1	-5.0
May	834 10	71.923%	0.17807%	74.764%	0.16761%	1,304	1,829	2,352	3,401	4,968	1,195	1,687	2,178	3,161	4,576	-8.4	-7.8	-7.4	-7.1	-7.9
Stillwater Twp	834 10	80.519%	0.17807%	83.264%	0.16761%	1,426	2,001	2,575	3,726	5,446	1,303	1,840	2,378	3,454	5,001	-8.6	-8.0	-7.7	-7.3	-8.2
West Lakeland	834 54	66.689%	0.17807%	69.644%	0.16761%	1,231	1,724	2,216	3,203	4,677	1,131	1,594	2,058	2,985	4,320	-8.1	-7.5	-7.1	-6.8	-7.6

**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 8.2% 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. PAYABLE 2013 RESIDENTIAL HOMESTEAD TAXES

Assuming a -8.2% change in Market Value

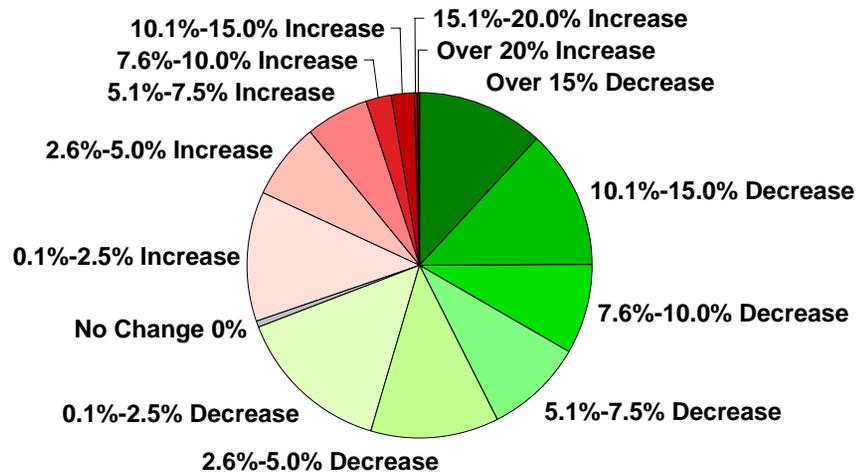
## PART II - INDIVIDUAL TAXING DISTRICT PORTION OF NET TAX ONLY

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:					Market Value:				
						163,400	217,900	272,300	381,300	544,700	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%	31.212%	0.00191%	\$415	\$590	\$764	\$1,114	\$1,636	\$397	\$568	\$739	\$1,082	\$1,571	-4.3	-3.7	-3.3	-2.9	-4.0
County w/Library		31.939%	0.00180%	34.225%	0.00191%	453	644	834	1,216	1,785	435	623	810	1,185	1,721	-4.0	-3.3	-2.9	-2.5	-3.6
Afton		30.078%		30.059%		\$424	\$602	\$781	\$1,138	\$1,672	\$380	\$543	\$707	\$1,035	\$1,503	-10.4	-9.8	-9.5	-9.1	-10.1
Bayport		40.671%		43.923%		573	815	1,056	1,539	2,261	555	794	1,034	1,512	2,196	-3.1	-2.6	-2.1	-1.8	-2.9
Birchwood		22.514%		27.615%		317	451	584	852	1,252	349	499	650	951	1,381	10.1	10.6	11.3	11.6	10.3
Cottage Grove		41.446%		45.046%		584	830	1,076	1,568	2,304	569	814	1,060	1,551	2,252	-2.6	-1.9	-1.5	-1.1	-2.3
Dellwood		10.578%		11.641%		149	212	275	400	588	147	210	274	401	582	-1.3	-0.9	-0.4	0.3	-1.0
Forest Lake		37.735%		43.508%		532	756	980	1,428	2,098	550	787	1,024	1,498	2,175	3.4	4.1	4.5	4.9	3.7
Grant		13.227%		14.540%		186	265	343	501	735	184	263	342	501	727	-1.1	-0.8	-0.3	0.0	-1.1
Hastings		66.078%		68.547%		931	1,324	1,715	2,500	3,673	866	1,239	1,613	2,360	3,427	-7.0	-6.4	-5.9	-5.6	-6.7
Hugo		36.498%		36.512%		514	731	947	1,381	2,029	461	660	859	1,257	1,826	-10.3	-9.7	-9.3	-9.0	-10.0
Lake Elmo		27.272%		27.818%		384	546	708	1,032	1,516	351	503	655	958	1,391	-8.6	-7.9	-7.5	-7.2	-8.2
Lake St Croix Beach		51.493%		55.145%		726	1,031	1,337	1,948	2,862	696	997	1,298	1,899	2,757	-4.1	-3.3	-2.9	-2.5	-3.7
Lakeland		44.462%		48.194%		626	891	1,154	1,682	2,472	609	871	1,134	1,659	2,410	-2.7	-2.2	-1.7	-1.4	-2.5
Lakeland Shores		20.150%		23.396%		284	404	523	762	1,120	295	423	550	806	1,170	3.9	4.7	5.2	5.8	4.5
Landfall		39.046%		37.704%		550	782	1,014	1,477	2,171	476	682	887	1,298	1,885	-13.5	-12.8	-12.5	-12.1	-13.2
Mahtomedi		33.679%		34.656%		475	675	874	1,274	1,872	438	627	815	1,193	1,733	-7.8	-7.1	-6.8	-6.4	-7.4
Marine on St Croix		45.202%		53.537%		637	905	1,173	1,710	2,513	676	968	1,260	1,843	2,677	6.1	7.0	7.4	7.8	6.5
Newport		64.662%		70.803%		911	1,295	1,679	2,447	3,595	894	1,280	1,666	2,438	3,540	-1.9	-1.2	-0.8	-0.4	-1.5
Oak Park Heights		51.710%		54.898%		729	1,036	1,342	1,957	2,875	693	993	1,292	1,890	2,745	-4.9	-4.2	-3.7	-3.4	-4.5
Oakdale		39.252%		44.065%		553	786	1,019	1,485	2,182	557	797	1,037	1,517	2,203	0.7	1.4	1.8	2.2	1.0
Pine Springs		7.139%		7.901%		101	143	185	270	397	100	143	186	272	395	-1.0	0.0	0.5	0.7	-0.5
St Marys Point		24.430%		26.791%		344	489	634	924	1,358	338	484	630	922	1,340	-1.7	-1.0	-0.6	-0.2	-1.3
St Paul Park		49.481%		57.471%		697	991	1,285	1,872	2,751	726	1,039	1,352	1,979	2,874	4.2	4.8	5.2	5.7	4.5
Scandia		35.785%		37.294%		504	717	929	1,354	1,989	471	674	878	1,284	1,865	-6.5	-6.0	-5.5	-5.2	-6.2
Stillwater		54.674%		61.503%		770	1,095	1,419	2,069	3,039	777	1,112	1,447	2,118	3,075	0.9	1.6	2.0	2.4	1.2
White Bear Lake		19.942%		21.496%		281	399	518	755	1,109	271	389	506	740	1,075	-3.6	-2.5	-2.3	-2.0	-3.1
Willernie		47.363%		51.464%		667	949	1,230	1,792	2,633	650	930	1,211	1,772	2,573	-2.5	-2.0	-1.5	-1.1	-2.3
Woodbury		35.921%	0.02566%	39.440%	0.02700%	548	775	1,003	1,457	2,137	538	767	995	1,452	2,107	-1.8	-1.0	-0.8	-0.3	-1.4
Baytown		10.899%		11.682%		154	218	283	412	606	148	211	275	402	584	-3.9	-3.2	-2.8	-2.4	-3.6
Denmark		13.696%		13.678%		193	274	356	518	761	173	247	322	471	684	-10.4	-9.9	-9.6	-9.1	-10.1
Grey Cloud		27.277%		25.691%		384	546	708	1,032	1,516	324	464	605	885	1,285	-15.6	-15.0	-14.5	-14.2	-15.2
May		11.823%		12.360%		167	237	307	447	657	156	223	291	426	618	-6.6	-5.9	-5.2	-4.7	-5.9
Stillwater Twp		20.419%		20.860%		288	409	530	773	1,135	263	377	491	718	1,043	-8.7	-7.8	-7.4	-7.1	-8.1
West Lakeland		7.676%		8.112%		108	154	199	290	427	102	147	191	279	406	-5.6	-4.5	-4.0	-3.8	-4.9
SD 200 (Hastings)		25.433%	0.28618%	23.932%	0.29483%	\$826	\$1,133	\$1,439	\$2,053	\$2,973	\$744	\$1,023	\$1,300	\$1,856	\$2,671	-9.9	-9.7	-9.7	-9.6	-10.2
SD 622 (N St Paul/Mpwd)		28.340%	0.14835%	32.553%	0.16666%	641	891	1,140	1,638	2,383	661	922	1,183	1,704	2,461	3.1	3.5	3.8	4.0	3.3
SD 624 (White Bear Lk)		26.103%	0.24849%	28.622%	0.26424%	774	1,064	1,355	1,935	2,805	758	1,045	1,334	1,910	2,752	-2.1	-1.8	-1.5	-1.3	-1.9
SD 831 (Forest Lake)		17.331%	0.15390%	22.018%	0.17389%	495	682	869	1,243	1,801	539	746	953	1,367	1,970	8.9	9.4	9.7	10.0	9.4
SD 832 (Mahtomedi)		38.360%	0.18734%	37.105%	0.18223%	846	1,176	1,506	2,166	3,152	742	1,035	1,329	1,916	2,766	-12.3	-12.0	-11.8	-11.5	-12.2
SD 833 (S Wash Co)		37.894%	0.19942%	41.286%	0.21905%	860	1,194	1,527	2,194	3,193	850	1,184	1,519	2,188	3,159	-1.2	-0.8	-0.5	-0.3	-1.1
SD 834 (Stillwater)		22.333%	0.17626%	22.018%	0.16569%	603	831	1,060	1,517	2,202	527	729	932	1,338	1,929	-12.6	-12.3	-12.1	-11.8	-12.4
SD 2144 (Chisago Lakes)		27.459%	0.12274%	27.603%	0.12575%	588	817	1,047	1,507	2,195	538	751	963	1,390	2,009	-8.5	-8.1	-8.0	-7.8	-8.5

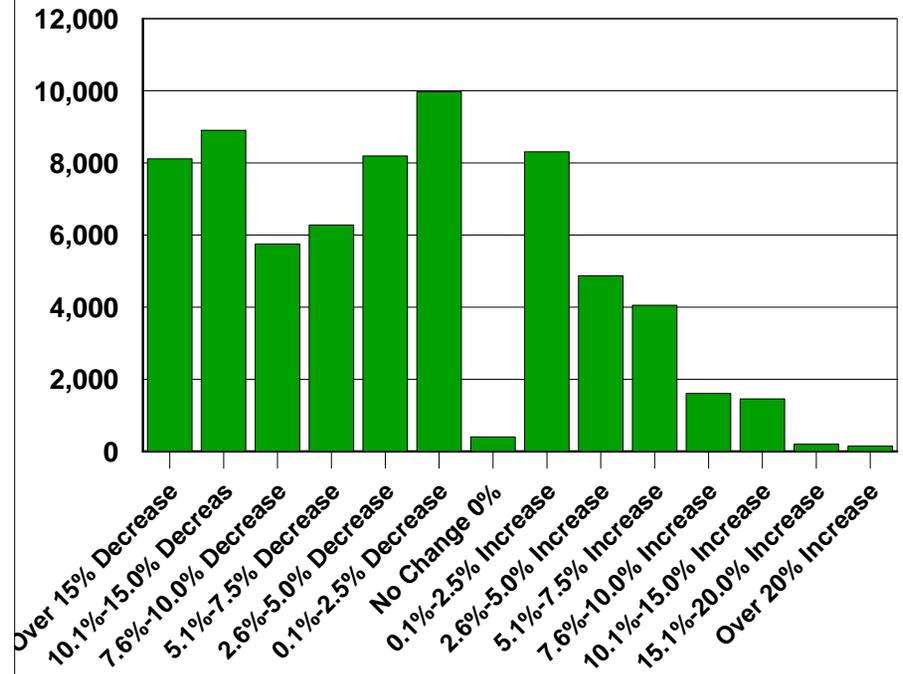
# Property Taxes Payable in 2013

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

**Res Homestead Parcels - Median 3.4% Reduction**



**Res Homestead Parcels - Median 3.4% Reduction**



## Counts of Pay 2013 Tax Statements - 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	334,500	-0.2%	\$70	6.9%	3	2	2	1	10	20	20	55	541	105	71	5	7	842	38	804	
City of Bayport	141,800	-12.6%	(\$44)	-10.5%	100	202	71	67	32	31	12	4	35	7	9	5	1	576	503	73	
City of Birchwood	238,800	-11.1%	(\$48)	-6.6%	44	47	38	82	64	13	9	3	5	1	1	1	1	309	288	21	
City of Cottage Grove	173,100	-8.2%	(\$20)	-3.4%	747	1,612	1,023	785	1,315	2,424	1,108	582	177	84	67	16	18	9,958	7,906	2,052	
City of Dellwood	492,000	-1.1%	\$72	6.0%	6	2	1	21	24	12	4	44	140	45	31	1	3	334	66	268	
City of Forest Lake	177,400	-12.0%	(\$50)	-8.5%	1,217	809	717	701	581	449	185	89	62	33	26	8	14	4,891	4,474	417	
City of Grant	326,300	-7.9%	(\$24)	-2.1%	3	13	41	169	314	413	164	48	49	10	4	3	2	1,233	953	280	
City of Hastings	122,500	-0.5%	\$21	6.8%									1					1	0	1	
City of Hugo	180,900	-5.4%	\$0	0.0%	68	395	95	286	730	546	981	428	390	90	171	16	13	4,209	2,120	2,089	
City of Lake Elmo	314,800	-1.2%	\$40	5.2%		5	11	27	48	127	167	563	884	89	129	12	7	2,069	218	1,851	
City of Lake St Croix Beach	148,600	-7.6%	(\$14)	-3.1%	6	8	22	76	111	114	38	9	5	1	1		1	392	337	55	
City of Lakeland	188,700	-9.5%	(\$31)	-5.0%	9	21	56	213	218	62	9	10	14	4	2	2	1	621	579	42	
City of Lakeland Shores	258,800	-6.4%	(\$6)	-0.8%	1	5	3	3	15	42	29	4	1	1			2	106	69	37	
City of Landfall	0	0.0%	\$0	0.0%														0	0	0	
City of Mahtomedi	237,900	-6.5%	(\$7)	-0.9%	42	156	132	207	294	446	312	196	292	121	72	35	21	2,326	1,277	1,049	
City of Marine on St Croix	278,200	-5.0%	\$6	0.9%	4	14	11	18	16	34	83	39	18	8	2			247	97	150	
City of Newport	145,200	-7.5%	(\$13)	-3.4%	48	51	70	144	177	147	102	49	58	17	8	1	2	874	637	237	
City of Oak Park Heights	165,700	-11.4%	(\$42)	-7.8%	87	188	277	209	96	27	18	53	47	3	21	2	3	1,031	884	147	
City of Oakdale	159,200	-13.5%	(\$55)	-10.6%	2,363	2,034	1,420	718	576	696	161	83	88	10	8	6	7	8,170	7,807	363	
City of Pine Springs	329,900	-11.4%	(\$78)	-5.6%	2	27	22	15	9	3	11	7	21	5	2			124	78	46	
City of Scandia	267,700	2.2%	\$75	9.8%		1	1	4	7	25	35	46	68	470	463	27	11	1,158	38	1,120	
City of St Mary's Point	227,700	-7.4%	(\$15)	-2.7%	3	10	8	17	30	17	28	12	3		1	1	1	131	85	46	
City of St Paul Park	129,500	-13.0%	(\$43)	-11.8%	396	606	231	117	70	34	26	6	1	1	1	2	2	1,493	1,454	39	
City of Stillwater	192,900	-9.7%	(\$37)	-5.9%	655	765	635	842	803	838	332	173	134	39	10	3	8	5,237	4,538	699	
City of White Bear Lake	175,100	-8.2%	(\$19)	-3.5%			2	7	53	21	5	2						90	83	7	
City of Willernie	125,000	-7.6%	(\$13)	-3.9%	3	12	17	20	50	25	10	6	2	1	3			149	127	22	
City of Woodbury	222,500	-7.1%	(\$12)	-1.6%	2,273	1,726	654	1,188	2,127	3,151	3,646	1,735	767	359	283	38	16	17,963	11,119	6,844	
Town of Baytown	374,100	-6.6%	(\$8)	-0.7%	4	18	20	66	75	100	92	73	34	11	9	2	4	508	283	225	
Town of Denmark	320,300	-5.8%	\$3	0.3%	7	8	8	15	41	128	177	35	14	5	7	1		446	207	239	
Town of Grey Cloud Island	247,400	-6.7%	(\$8)	-0.9%	11	8	2	12	10	15	8	13	16	5	1			101	58	43	
Town of May	301,500	-8.2%	(\$26)	-2.6%	8	45	71	133	162	146	96	104	50	10	5	2	2	834	565	269	
Town of Stillwater	321,300	-3.7%	\$29	2.8%	1	2	3	11	9	34	264	293	55	28	24	4	4	732	60	672	
Town of West Lakeland	337,900	-7.2%	(\$16)	-1.3%	8	115	88	108	129	239	178	106	82	46	26	7	9	1,141	687	454	
County Total	195,900	-8.2%	(\$22)	-3.4%	8,119	8,907	5,752	6,282	8,196	10,379	8,310	4,870	4,054	1,609	1,458	200	160	68,296	47,635	20,661	

Percent of Total:    12%    13%    8%    9%    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 Pay 2013 Tax Statements - 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	334,500	-0.2%	(\$2)	-0.3%	6	9	17	20	37	468	198	50	26	2	2	2	5	842	557	285	
City of Bayport	141,800	-12.6%	(\$55)	-9.4%	77	187	77	78	43	25	23	6	9	33	9	7	2	576	487	89	
City of Birchwood	238,800	-11.1%	\$35	6.8%	1	2	8	11	23	23	20	30	59	73	39	11	9	309	68	241	
City of Cottage Grove	173,100	-8.2%	(\$15)	-2.0%	679	1,149	1,083	772	1,056	1,848	1,812	921	364	129	101	27	17	9,958	6,587	3,371	
City of Dellwood	492,000	-1.1%	\$35	8.8%	4	2	2	1	20	25	12	4	35	145	73	8	3	334	54	280	
City of Forest Lake	177,400	-12.0%	(\$11)	-1.6%	474	609	263	323	526	716	621	536	384	203	148	52	36	4,891	2,911	1,980	
City of Grant	326,300	-7.9%	\$2	0.4%	2	4	11	44	170	323	392	165	47	53	14	5	3	1,233	554	679	
City of Hastings	122,500	-0.5%	\$20	3.1%								1						1	0	1	
City of Hugo	180,900	-5.4%	(\$40)	-6.6%	487	730	574	1,043	618	438	118	75	101	5	12	1	7	4,209	3,890	319	
City of Lake Elmo	314,800	-1.2%	\$5	0.7%	3	27	40	102	147	438	1,057	96	94	47	11	2	5	2,069	757	1,312	
City of Lake St Croix Beach	148,600	-7.6%	(\$23)	-3.1%	6	9	21	76	112	115	38	7	5	1	1		1	392	339	53	
City of Lakeland	188,700	-9.5%	(\$34)	-3.9%	8	11	33	125	283	106	16	14	8	10	4	2	1	621	566	55	
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 Landfall	0	0.0%	\$0	0.0%														0	0	0	
City of Mahtomedi	237,900	-6.5%	(\$44)	-4.8%	147	290	235	455	344	257	299	148	53	31	46	9	12	2,326	1,728	598	
City of Marine on St Croix	278,200	-5.0%	\$118	11.5%		1		4	7	9	13	13	15	25	123	33	4	247	21	226	
City of Newport	145,200	-7.5%	(\$9)	-1.3%	39	37	28	88	147	177	138	93	45	55	22	3	2	874	516	358	
City of Oak Park Heights	165,700	-11.4%	(\$76)	-8.7%	105	233	306	164	63	17	17	73	26	7	16	2	2	1,031	888	143	
City of Oakdale	159,200	-13.5%	(\$42)	-6.4%	1,535	1,143	941	1,190	1,245	597	596	585	144	73	99	8	14	8,170	6,651	1,519	
City of Pine Springs	329,900	-11.4%	(\$7)	-2.5%		9	17	23	13	12	3	9	8	11	17	2		124	74	50	
City of Scandia	267,700	2.2%	\$58	6.8%	1	1	4	9	24	42	39	89	708	175	51	10	5	1,158	81	1,077	
City of St Mary's Point	227,700	-7.4%	(\$2)	-0.4%	2	4	6	11	23	23	18	26	12	3	1	1	1	131	69	62	
City of St Paul Park	129,500	-13.0%	(\$20)	-4.4%	287	56	64	238	356	223	115	70	42	22	14	1	5	1,493	1,224	269	
City of Stillwater	192,900	-9.7%	(\$9)	-0.7%	449	229	279	491	612	823	753	753	453	130	218	35	12	5,237	2,883	2,354	
City of White Bear Lake	175,100	-8.2%	(\$10)	-2.9%			1	4	51	26	6	2						90	82	8	
City of Willernie	125,000	-7.6%	(\$13)	-2.7%	3	8	7	21	39	36	18	9	3	2	3			149	114	35	
City of Woodbury	222,500	-7.1%	\$5	0.6%	1,647	1,645	801	658	1,393	2,238	3,171	3,442	1,585	785	445	126	27	17,963	8,382	9,581	
Town of Baytown	374,100	-6.6%	(\$3)	-0.6%	4	19	18	65	75	100	92	72	37	11	9	2	4	508	281	227	
Town of Denmark	320,300	-5.8%	(\$28)	-6.5%	16	40	73	227	58	19	5	4	3	1				446	433	13	
Town of Grey Cloud Island	247,400	-6.7%	(\$78)	-12.9%	39	27	14	16	4		1							101	100	1	
Town of May	301,500	-8.2%	(\$18)	-5.0%	16	98	128	167	152	102	107	46	9	4	3		2	834	663	171	
Town of Stillwater	321,300	-3.7%	(\$13)	-2.0%	5	12	9	27	217	341	63	28	16	6	4	2	2	732	611	121	
Town of West Lakeland	337,900	-7.2%	(\$7)	-2.7%	14	151	103	111	205	212	138	81	77	20	15	6	8	1,141	796	345	
County Total	195,900	-8.2%	(\$14)	-2.1%	6,056	6,743	5,163	6,566	8,066	9,782	9,902	7,460	4,400	2,100	1,508	359	191	68,296	42,376	25,920	

Percent of Total:      9%    10%    8%    10%    12%    14%    14%    11%    6%    3%    2%    1%    0%    100%      62%    38%

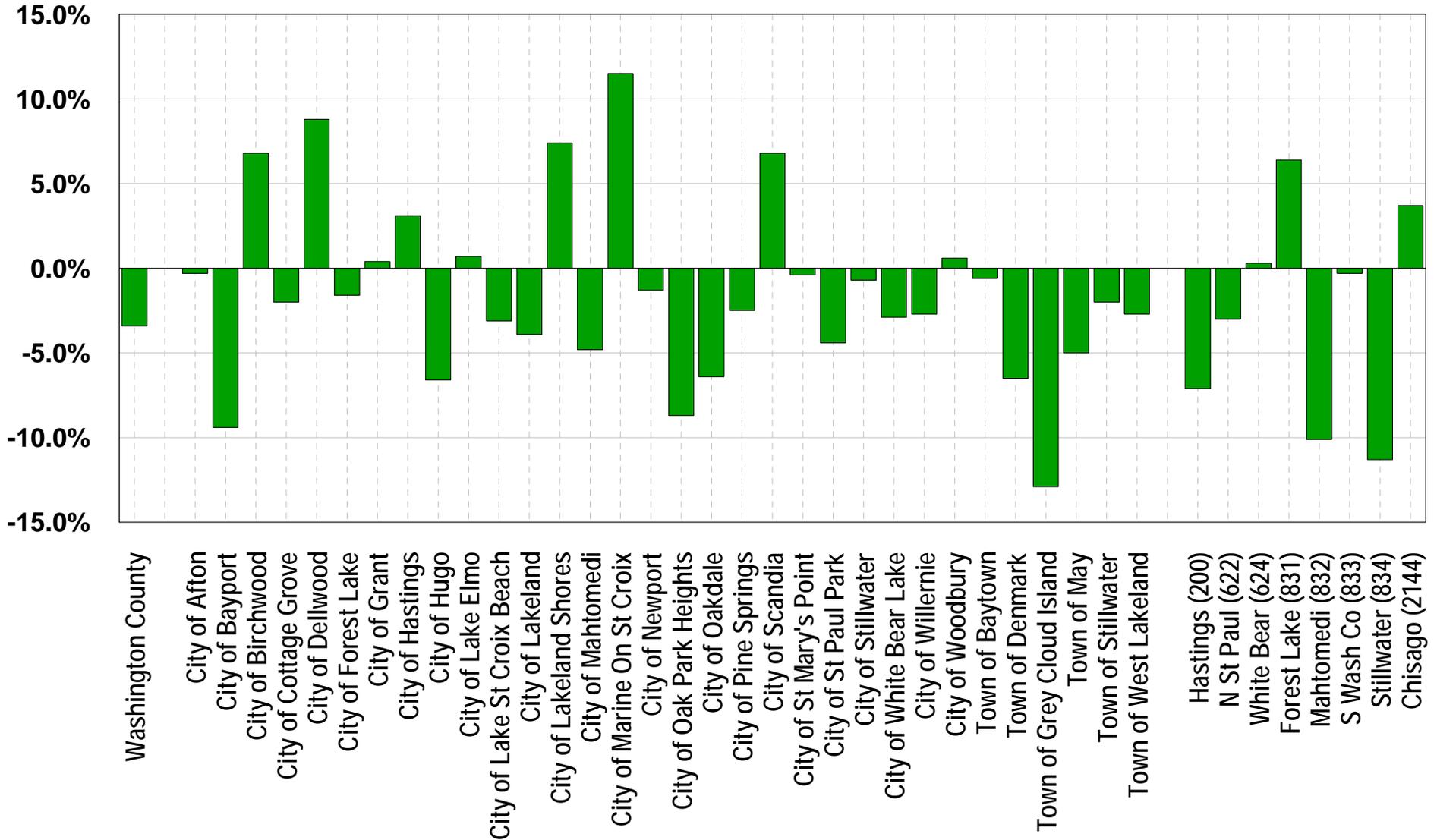
Note:  
- Taxable Market Value is before reduction for Homestead Exclusion  
- Excludes parcels with new construction and classification changes  
- Only includes the main parcel with the house if a Homestead consists of multiple parcels

## Counts of Pay 2013 Tax Statements - 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	300,200	-5.8%	(\$114)	-7.1%	20	44	152	269	38	16	3	5		1				548	539	9	
ISD 0622 Nsp/Mpwd/Oak	163,200	-12.9%	(\$21)	-3.0%	998	1,194	695	1,073	1,434	1,403	763	875	693	401	470	52	26	10,077	6,797	3,280	
ISD 0624 White Bear Lake	174,600	-6.2%	\$2	0.3%	69	131	364	159	366	799	871	596	233	71	160	13	13	3,845	1,888	1,957	
ISD 0831 Forest Lake	198,500	-10.3%	\$41	6.4%	182	176	156	486	210	375	492	721	676	599	749	513	1,006	6,341	1,585	4,756	
ISD 0832 Mahtomedi	273,500	-6.7%	(\$154)	-10.1%	527	1,477	601	389	638	207	70	48	11	7	11	4	4	3,994	3,839	155	
ISD 0833 South Washington	187,800	-7.9%	(\$3)	-0.3%	1,231	2,229	2,459	2,021	2,201	3,720	5,317	4,123	1,796	854	516	116	41	26,624	13,861	12,763	
ISD 0834 Stillwater	237,100	-7.4%	(\$111)	-11.3%	4,378	5,307	2,401	1,988	1,903	351	208	74	27	10	21	7	19	16,694	16,328	366	
ISD 2144 Chisago Lakes	271,400	2.2%	\$35	3.7%			1	3	5	1	14	141	4	3	1			173	10	163	
County Total	195,900	-8.2%	(\$36)	-3.9%	7,405	10,558	6,829	6,388	6,795	6,872	7,738	6,583	3,440	1,946	1,928	705	1,109	68,296	44,847	23,449	
Percent of Total:					11%	15%	10%	9%	10%	10%	11%	10%	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 8.2% 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 2.8%. 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.

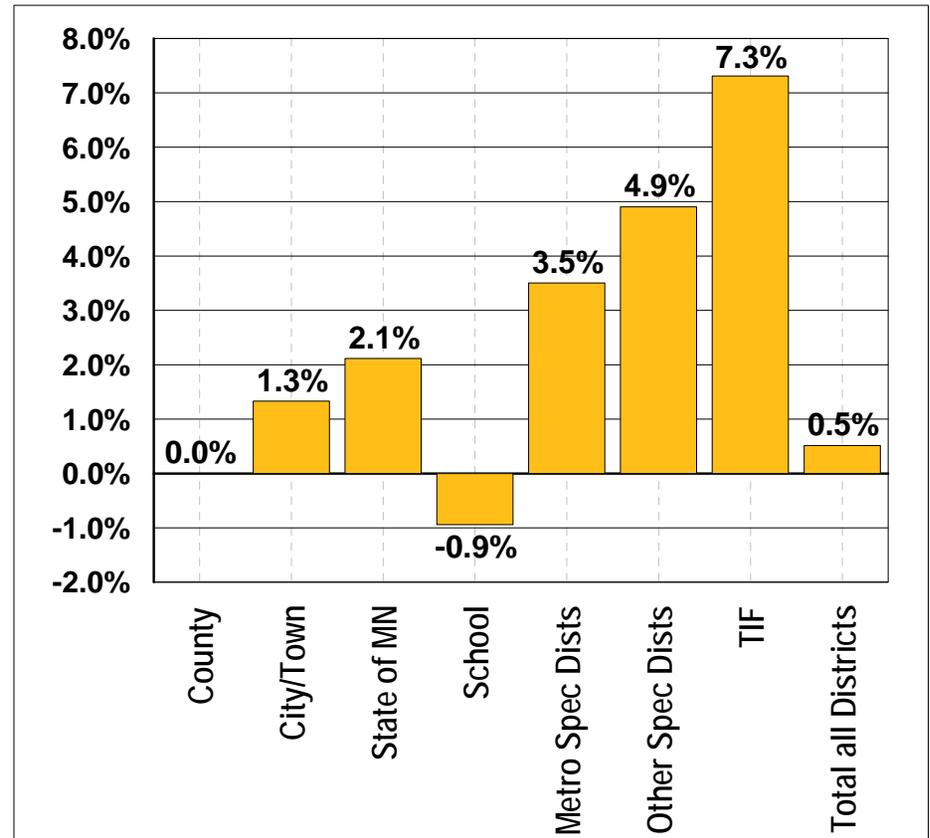
# Percentage Change in Levy from Pay 2012 to Pay 2013 By Taxing District Type

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

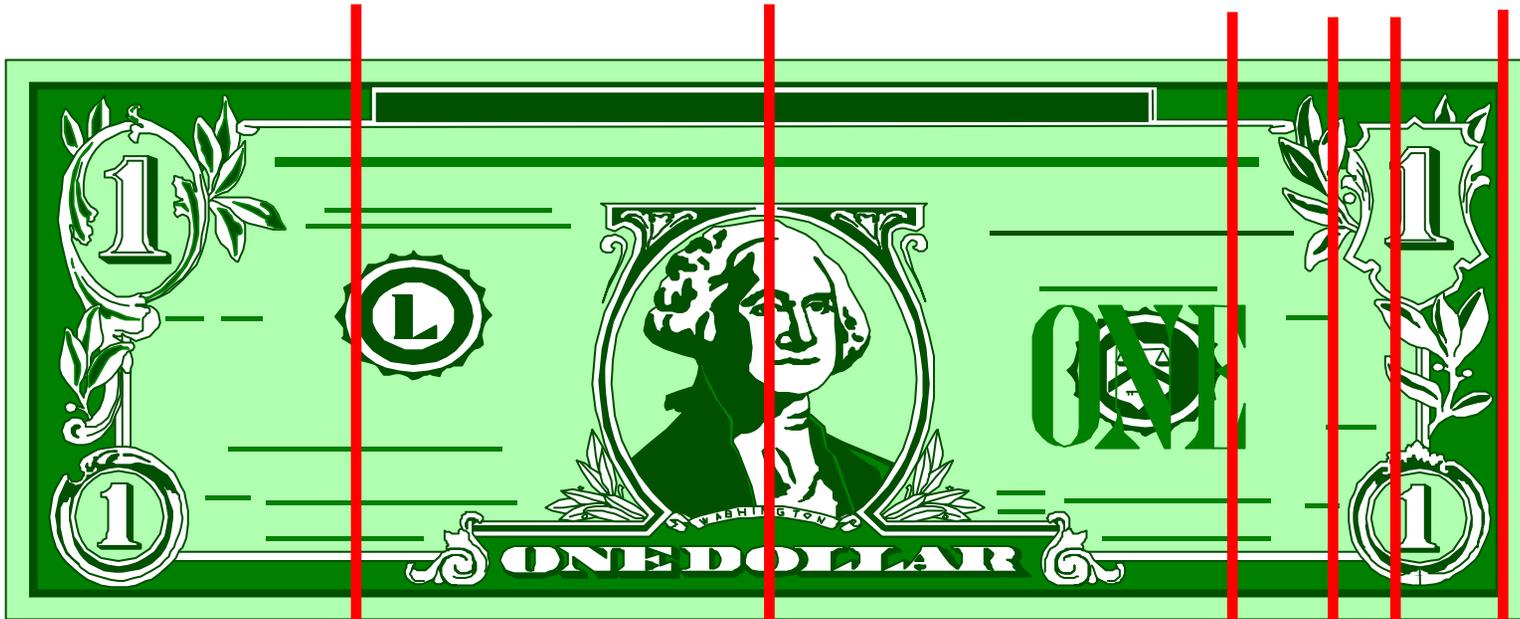
### Increases

Ramsey-Washington Metro WS increase 38.4%  
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.



# Where does each tax dollar go?



County  
23¢

Cities/Towns  
27¢

Schools  
34¢

State  
9¢

TIF  
2¢

Other  
4¢

Fiscal  
Disparities  
1¢

# Washington County Taxable Property Values

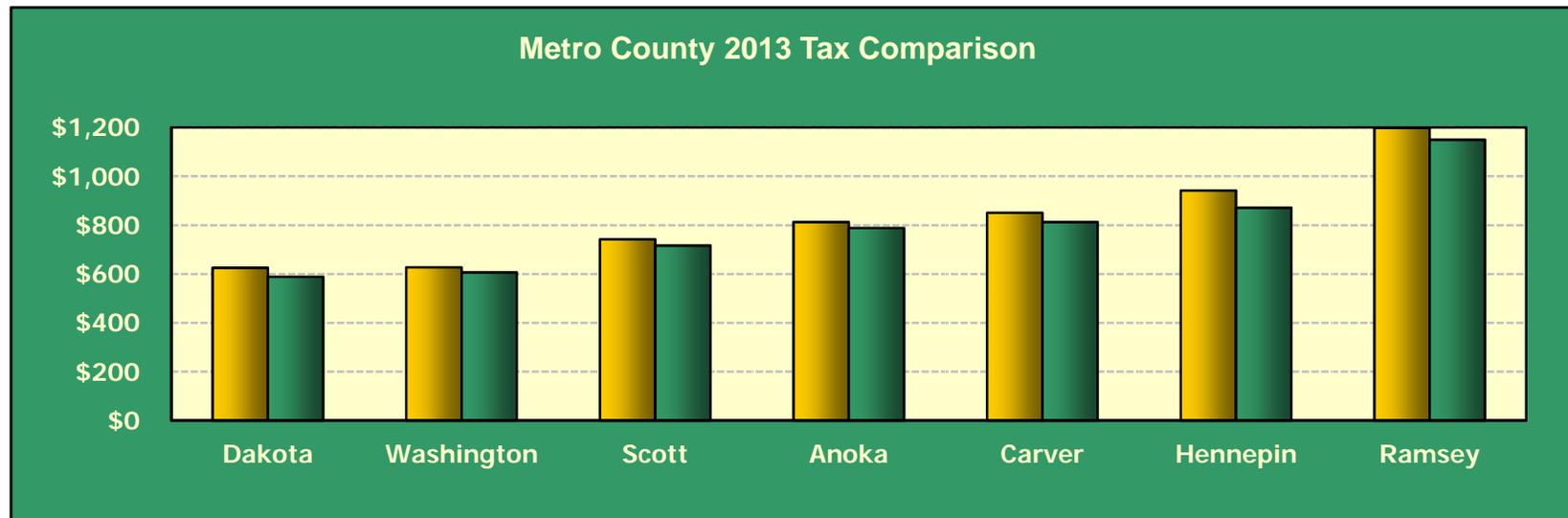
## 5 Year Comparison

TYPE OF VALUE	Payable 2010	% Chg	Payable 2011	% Chg	Payable 2012	% Chg	Payable 2013	% Chg	PRELIMINARY 2014	% Chg	5 year summary
<b>ESTIMATED MARKET VALUE</b>	28,410,327,600	-5.1%	26,459,462,900	-6.9%	25,550,570,400	-3.4%	24,082,876,500	-5.7%	24,817,576,600	3.1%	-12.6%
<i>Subtract:</i> "This Old House" Deferral	(6,819,300)	-12.9%	(5,884,200)	-13.7%	(4,899,300)	-16.7%	(3,764,000)	-23.2%	(2,546,400)	-32.3%	-62.7%
Veteran's Exclusion	(48,391,100)	9.9%	(53,725,400)	11.0%	(60,628,900)	12.8%	(61,705,900)	1.8%	(63,815,000)	3.4%	31.9%
Plat Deferral	(25,443,500)	-67.9%	(5,091,200)	-80.0%	(9,441,000)	85.4%	(5,415,400)	-42.6%	(11,131,400)	105.6%	-56.3%
Limited Market Value	0	-100%	0	NA	0	NA	0	NA	0	NA	NA
Mold Damage	0	NA	0	NA	0	NA	(1,234,900)	NA	(717,900)	-41.9%	NA
Open Space	0	NA	0	NA	0	NA	(1,329,400)	NA	(1,329,400)	-0.0%	NA
Rural Preserve	0	NA	0	NA	(4,965,400)	NA	(3,914,200)	-21.2%	(3,828,800)	-2.2%	NA
Green Acres	(569,731,600)	-22.1%	(502,542,300)	-11.8%	(412,377,900)	-17.9%	(357,492,400)	-13.3%	(310,762,100)	-13.1%	-45.5%
Subtotal - TMV before Homestead Exclusion	<b>27,759,942,100</b>	<b>-3.8%</b>	<b>25,892,219,800</b>	<b>-6.7%</b>	<b>25,058,257,900</b>	<b>-3.2%</b>	<b>23,648,020,300</b>	<b>-5.6%</b>	<b>24,423,445,600</b>	<b>3.3%</b>	<b>-12.0%</b>
Homestead Exclusion	0	NA	0	NA	(1,151,794,200)	NA	(1,252,216,500)	8.7%	(1,188,216,100)	-5.1%	NA
<b>TAXABLE MARKET VALUE</b>	<b>27,759,942,100</b>	<b>-3.8%</b>	<b>25,892,219,800</b>	<b>-6.7%</b>	<b>23,906,463,700</b>	<b>-7.7%</b>	<b>22,395,803,800</b>	<b>-6.3%</b>	<b>23,235,229,500</b>	<b>3.7%</b>	<b>-16.3%</b>
New Construction-Residential	221,105,900	-36.0%	159,776,700	-27.7%	178,453,600	11.7%	159,731,900	-10.5%	202,735,400	26.9%	-8.3%
New Construction-Other	50,255,500	-58.4%	42,726,600	-15.0%	37,879,700	-11.3%	41,407,000	9.3%	35,145,000	-15.1%	-30.1%
Total New Construction	271,361,400	-41.8%	202,503,300	-25.4%	216,333,300	6.8%	201,138,900	-7.0%	237,880,400	18.3%	-12.3%
<i>% Increase due to new construction</i>		0.9%		0.7%		0.8%		0.8%		1.1%	
<i>% increase due to inflation/other</i>		-4.7%		-7.5%		-8.5%		-7.2%		2.7%	
<b>REFERENDA MARKET VALUE</b>	27,029,481,500	-4.2%	25,103,579,200	-7.1%	24,314,803,600	-3.1%	22,901,674,600	-5.8%	23,643,333,100	3.2%	-12.5%
<b>TOTAL NET TAX CAPACITY</b>	316,297,672	-3.4%	295,060,091	-6.7%	274,105,554	-7.1%	258,453,768	-5.7%			
<i>Subtract:</i> Tax Increment Financing	(8,474,446)	-0.4%	(7,304,818)	-13.8%	(5,450,321)	-25.4%	(5,344,628)	-1.9%			
Powerline	(8,679)	-4.2%	(9,061)	4.4%	(9,126)	0.7%	(10,721)	17.5%			
Fiscal Disparity Contribution	(26,426,851)	11.2%	(25,869,016)	-2.1%	(24,758,357)	-4.3%	(24,706,523)	-0.2%			
<b>LOCAL TAXABLE VALUE</b>	<b>281,387,696</b>	<b>-4.7%</b>	<b>261,877,196</b>	<b>-6.9%</b>	<b>243,887,750</b>	<b>-6.9%</b>	<b>228,391,896</b>	<b>-6.4%</b>			
<i>Add:</i> Fiscal Disparity Distribution	31,492,824	4.1%	31,707,508	0.7%	30,304,410	-4.4%	27,586,075	-9.0%			
<b>TOTAL TAXABLE VALUE</b>	<b>312,880,520</b>	<b>-3.9%</b>	<b>293,584,704</b>	<b>-6.2%</b>	<b>274,192,160</b>	<b>-6.6%</b>	<b>255,977,971</b>	<b>-6.6%</b>			
Net Gain from Fiscal Disparities	5,065,973	-21.8%	5,838,492	15.2%	5,546,053	-5.0%	2,879,552	-48.1%			
% of Total Taxable Value	1.6%		2.0%		2.0%		1.1%				
County Tax Rate (with Library)	27.775%	5.3%	29.772%	7.2%	31.939%	7.3%	34.225%	7.2%			
referendum rate - % of market value	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.  
- Pay 2014 values are very preliminary. They are prior to Boards of Appeal and Equalization, and include state determined utility values from the prior year.

# 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:	213,400	195,900	-8.2%
Dakota	31.426%	33.421%	6.3%	0.00551%	0.00000%	-100%		\$626	\$589	-5.8%
Washington	31.939%	34.225%	7.2%	0.00180%	0.00191%	6.3%		\$628	\$607	-3.3%
Scott	38.018%	40.674%	7.0%	0.00000%	0.00000%			\$743	\$717	-3.5%
Anoka	41.615%	44.761%	7.6%	0.00000%	0.00000%			\$813	\$789	-3.0%
Carver	43.562%	46.115%	5.9%	0.00000%	0.00000%			\$851	\$813	-4.5%
Hennepin (suburban)	48.231%	49.461%	2.6%	0.00000%	0.00000%			\$942	\$872	-7.5%
Ramsey (suburban)	61.316%	65.240%	6.4%	0.00000%	0.00000%			\$1,198	\$1,150	-4.0%

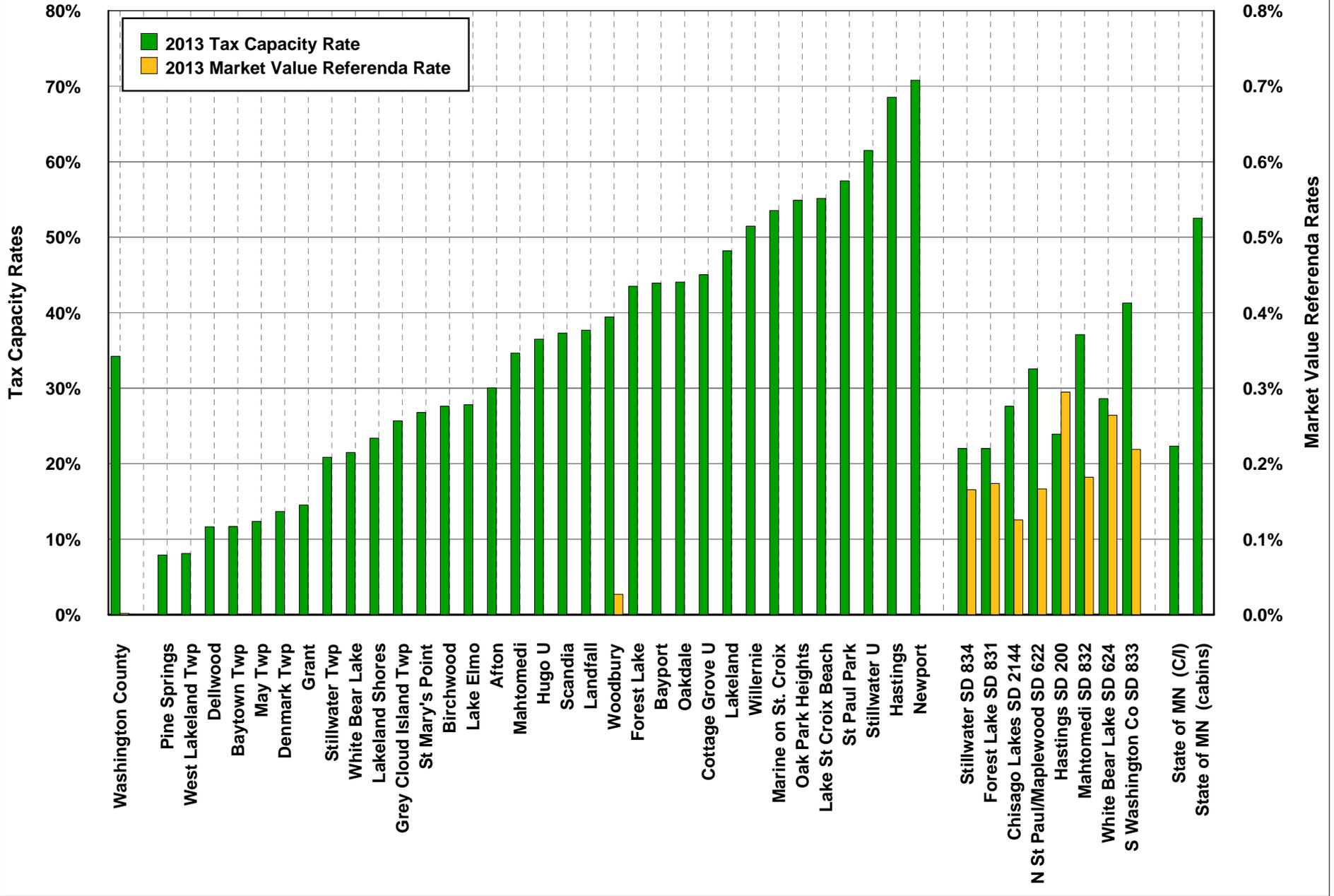


# Pay 2012 vs. Pay 2013 Tax Rates

Taxing District	Pay 2012 Rate	Pay 2013 Rate	% Chg
<b>Towns:</b> Baytown Twp	10.899%	11.682%	7.2%
Denmark Twp	13.696%	13.678%	-0.1%
Grey Cloud Island Twp	27.277%	25.691%	-5.8%
May Twp	11.823%	12.360%	4.5%
Stillwater Twp	20.419%	20.860%	2.2%
West Lakeland Twp	7.676%	8.112%	5.7%
<b>Cities:</b> Afton	30.078%	30.059%	-0.1%
Bayport	40.671%	43.923%	8.0%
Birchwood	22.514%	27.615%	22.7%
Cottage Grove (Urban)	41.446%	45.046%	8.7%
Dellwood	10.578%	11.641%	10.0%
Forest Lake	37.735%	43.508%	15.3%
Grant	13.227%	14.540%	9.9%
Hastings	66.078%	68.547%	3.7%
Hugo (Urban)	36.498%	36.512%	0.0%
Lake Elmo	27.272%	27.818%	2.0%
Lake St Croix Beach	51.493%	55.145%	7.1%
Lakeland	44.462%	48.194%	8.4%
Lakeland Shores	20.150%	23.396%	16.1%
Landfall	39.046%	37.704%	-3.4%
Mahtomedi	33.679%	34.656%	2.9%
Marine on St. Croix	45.202%	53.537%	18.4%
Newport	64.662%	70.803%	9.5%
Oak Park Heights	51.710%	54.898%	6.2%
Oakdale	39.252%	44.065%	12.3%
Pine Springs	7.139%	7.901%	10.7%
St Mary's Point	24.430%	26.791%	9.7%
St Paul Park	49.481%	57.471%	16.1%
Scandia	35.785%	37.294%	4.2%
Stillwater (Urban)	54.674%	61.503%	12.5%
White Bear Lake	19.942%	21.496%	7.8%
Willernie	47.363%	51.464%	8.7%
Woodbury	35.921%	39.440%	9.8%
Woodbury MVR:	0.02566%	0.02700%	5.2%

Taxing District	Pay 2012 Rate	Pay 2013 Rate	% Chg
<b>County:</b> County without Library	29.256%	31.212%	6.7%
County with Library	31.939%	34.225%	7.2%
County MVR:	0.00180%	0.00191%	6.2%
County RRA	0.211%	0.226%	7.0%
County HRA	1.224%	1.311%	7.1%
<b>Schools:</b> SD 200 Hastings	25.433%	23.932%	-5.9%
SD 200 Hastings MVR:	0.28618%	0.29483%	3.0%
SD 622 N St Paul/Mpwd	28.340%	32.553%	14.9%
SD 622 N St Paul/Mpwd MVR:	0.14835%	0.16666%	12.3%
SD 624 White Bear Lake	26.103%	28.622%	9.7%
SD 624 White Bear Lake MVR:	0.24849%	0.26424%	6.3%
SD 831 Forest Lake	17.331%	22.018%	27.0%
SD 831 Forest Lake MVR:	0.15390%	0.17389%	13.0%
SD 832 Mahtomedi	38.360%	37.105%	-3.3%
SD 832 Mahtomedi MVR:	0.18734%	0.18223%	-2.7%
SD 833 S Washington Co	37.894%	41.286%	8.9%
SD 833 S Washington Co MVR:	0.19942%	0.21905%	9.8%
SD 834 Stillwater	22.333%	22.018%	-1.4%
SD 834 Stillwater MVR:	0.17626%	0.16569%	-6.0%
SD 2144 Chisago Lakes	27.459%	27.603%	0.5%
SD 2144 Chisago Lakes MVR:	0.12274%	0.12575%	2.5%
<b>Other:</b> Brown's Creek WS	4.906%	5.307%	8.2%
Carnelian Marine WS	2.918%	2.997%	2.7%
Comfort Lake WS	4.220%	4.870%	15.4%
R-W Metro WS	3.009%	4.740%	57.5%
Rice Creek WS	2.340%	2.517%	7.6%
South Washington WS	0.720%	0.779%	8.2%
Valley Branch WS	1.831%	2.125%	16.0%
Hastings HRA	1.639%	1.428%	-12.9%
Woodbury HRA	0.344%	0.365%	6.2%
Metropolitan Council	0.937%	1.043%	11.3%
Met Council Transit	1.509%	1.694%	12.2%
Met Mosquito Control	0.536%	0.583%	8.8%
State of MN (C/I)	51.100%	52.523%	2.8%
State of MN (cabins)	20.750%	22.327%	7.6%
Fiscal Disparities (C/I)	141.945%	153.491%	8.1%

# Payable 2013 Tax Rates



# Property Tax Refund Programs from the State of Minnesota

## Regular Property Tax Refund “Circuit Breaker”

- Based on income and property tax due. 2012 total household income must be less than \$103,730.
- Must have owned and occupied home on January 2, 2013.

## Special Property Tax Refund

- For property owners whose taxes increased more than 12% and the increase was over \$100. The refund is 60% of the increase over 12%, to a maximum of \$1,000. No income requirements.
- Must have owned and occupied home on January 2, 2012 and January 2, 2013.

## Form M1PR

- Available online at [www.revenue.state.mn.us](http://www.revenue.state.mn.us)
- Call **651-296-4444**
- File by August 15, 2013

# Pay 2013 Tax maps

## Map of Value Changes

(page 32)

This map show the percentage change in market value (before reduction for homestead exclusion) from 2012 to 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 33, 34, 35)

These maps show the percentage change in total tax from 2012 to 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 36, 37)

This map shows the effective tax rate for 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.

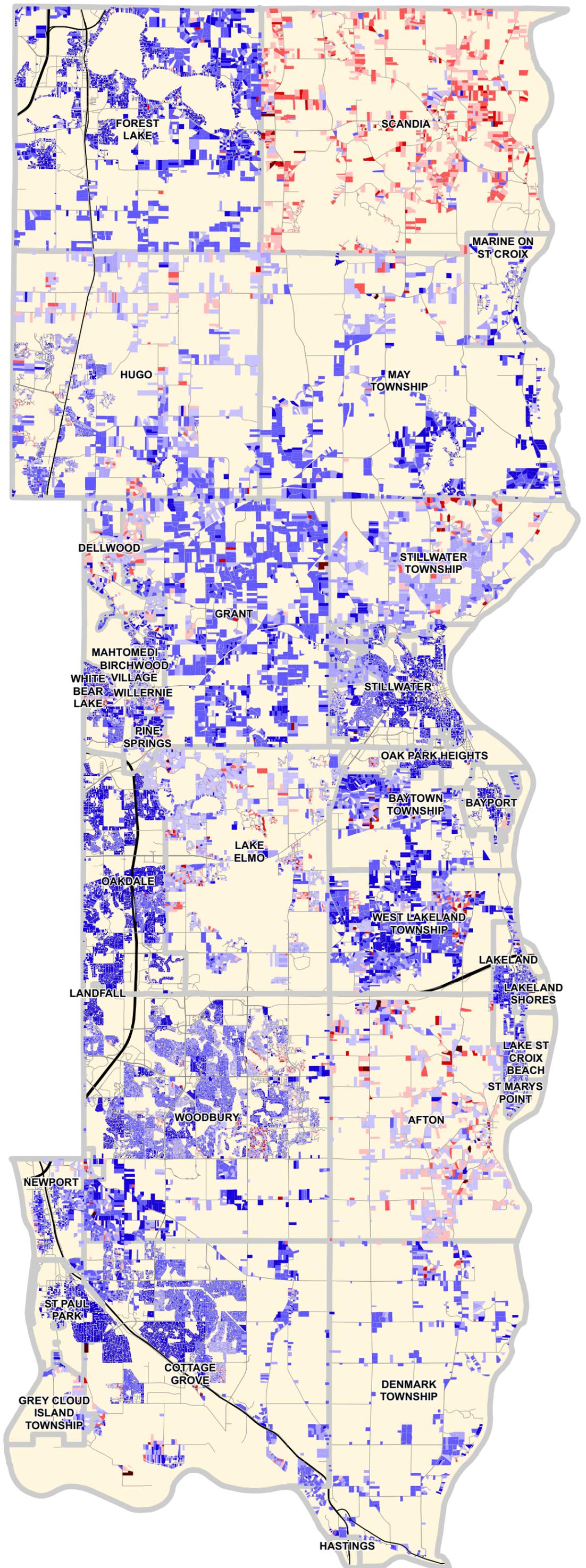
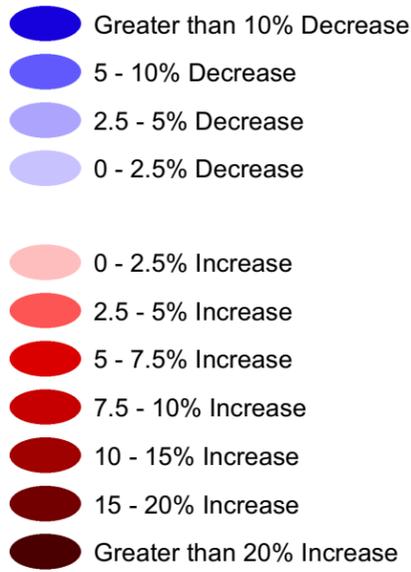
## What is the difference? What do these maps show?

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.

# Washington County

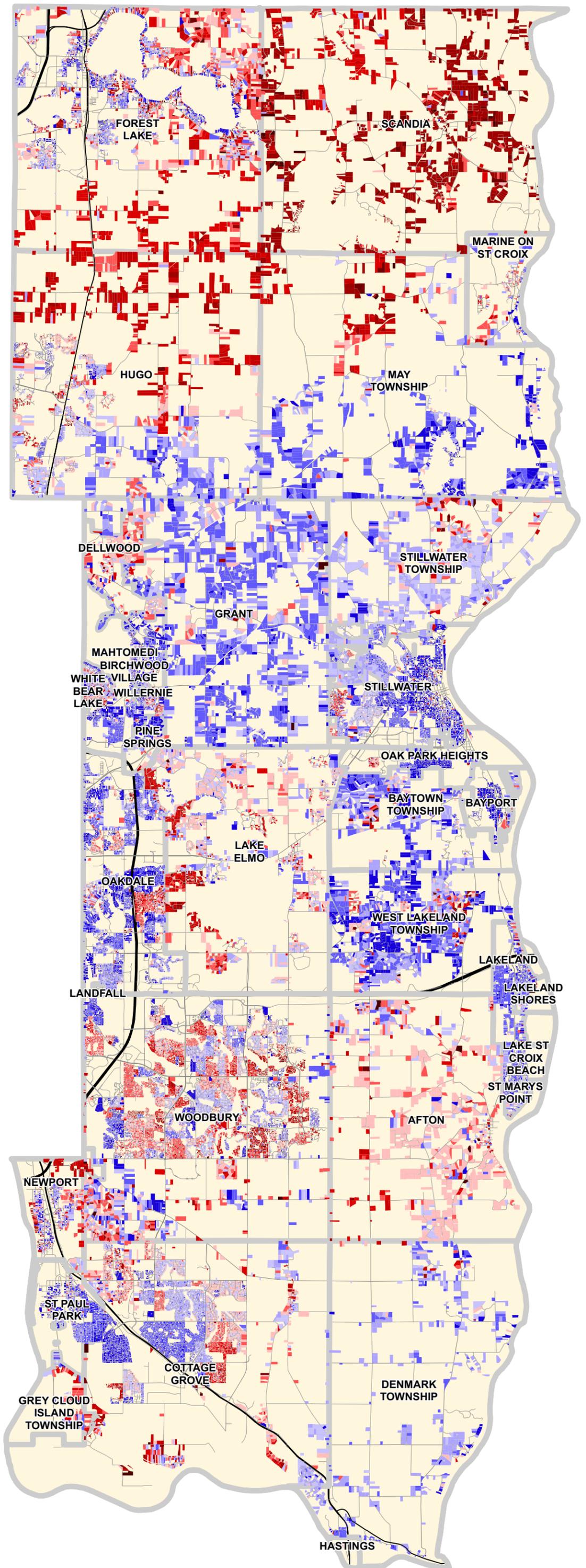
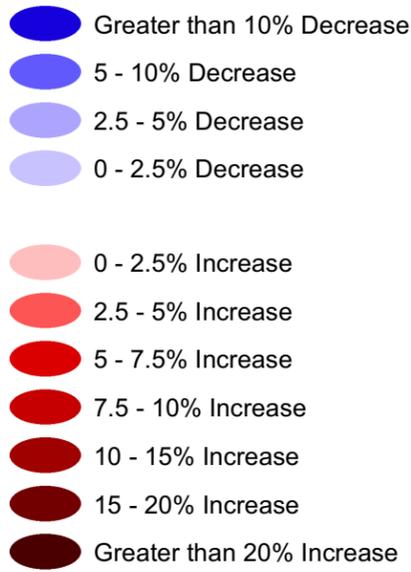
## Taxable Market Value Change of Residential Homestead Properties from 2012 to Pay 2013

### Percent Change



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

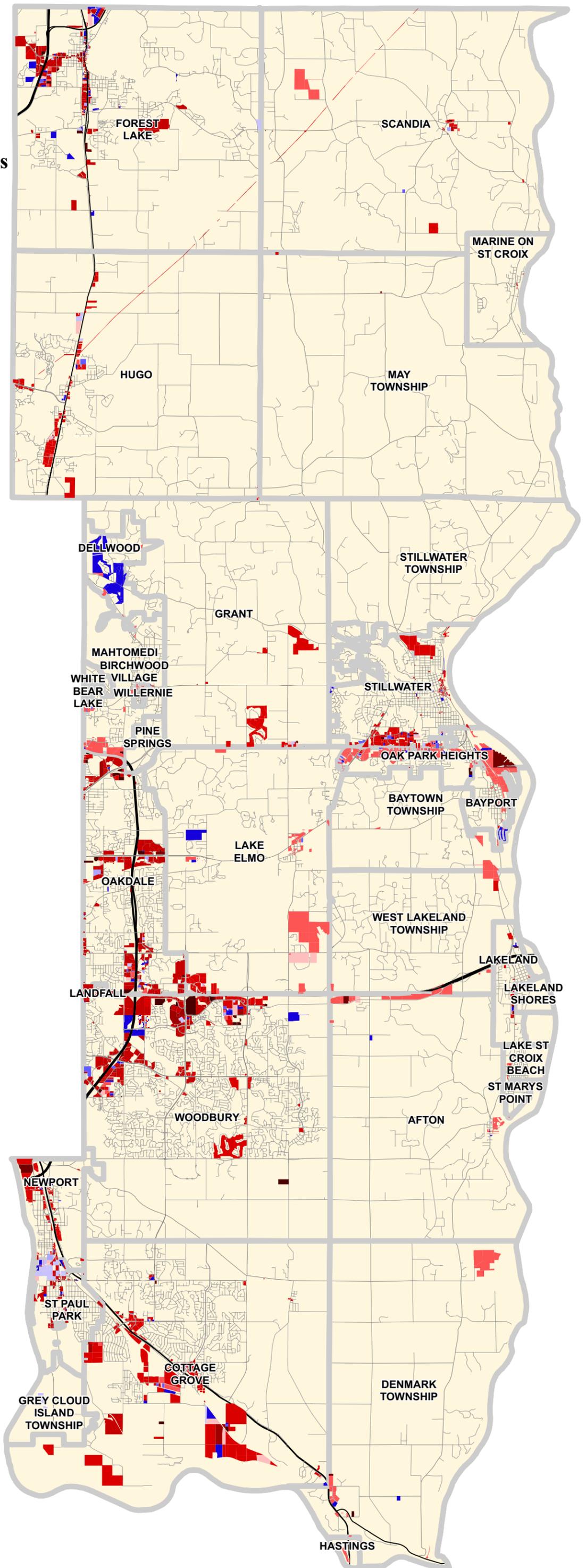
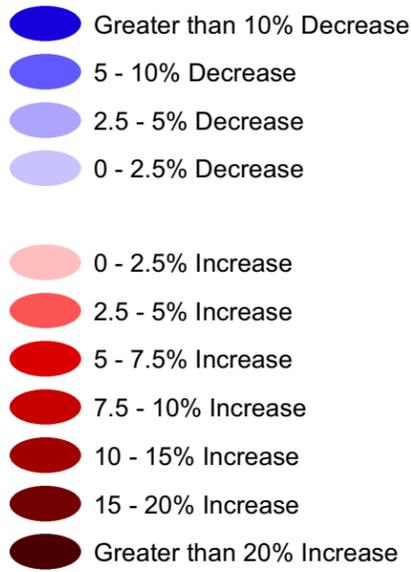
### Percent Change



# Washington County

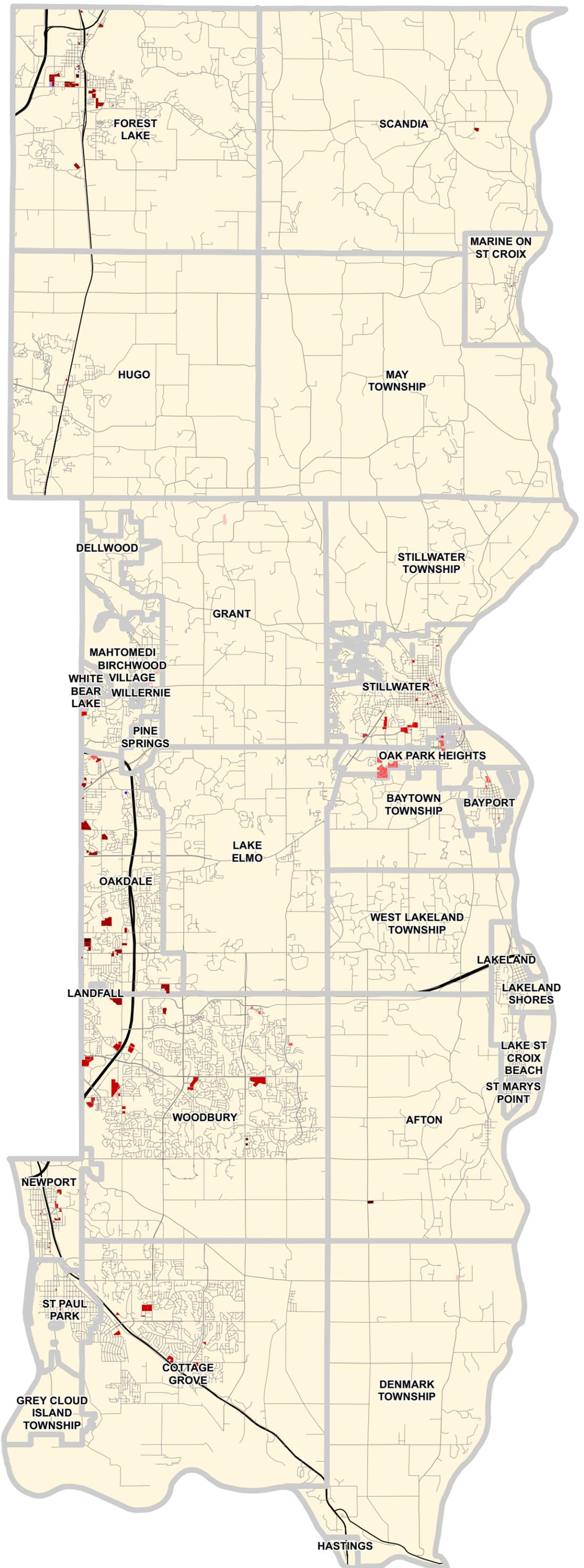
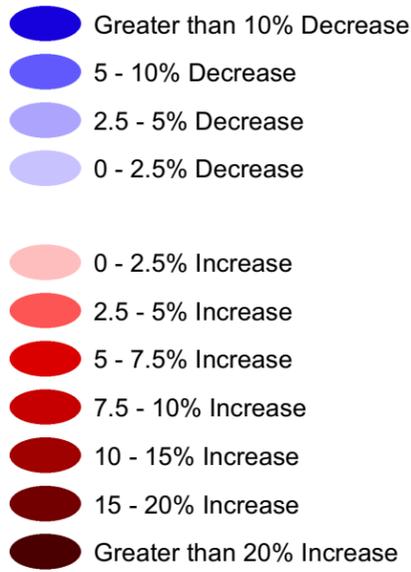
## Property Tax Change of Commercial-Industrial-Utility Properties from 2012 to Pay 2013

### Percent Change



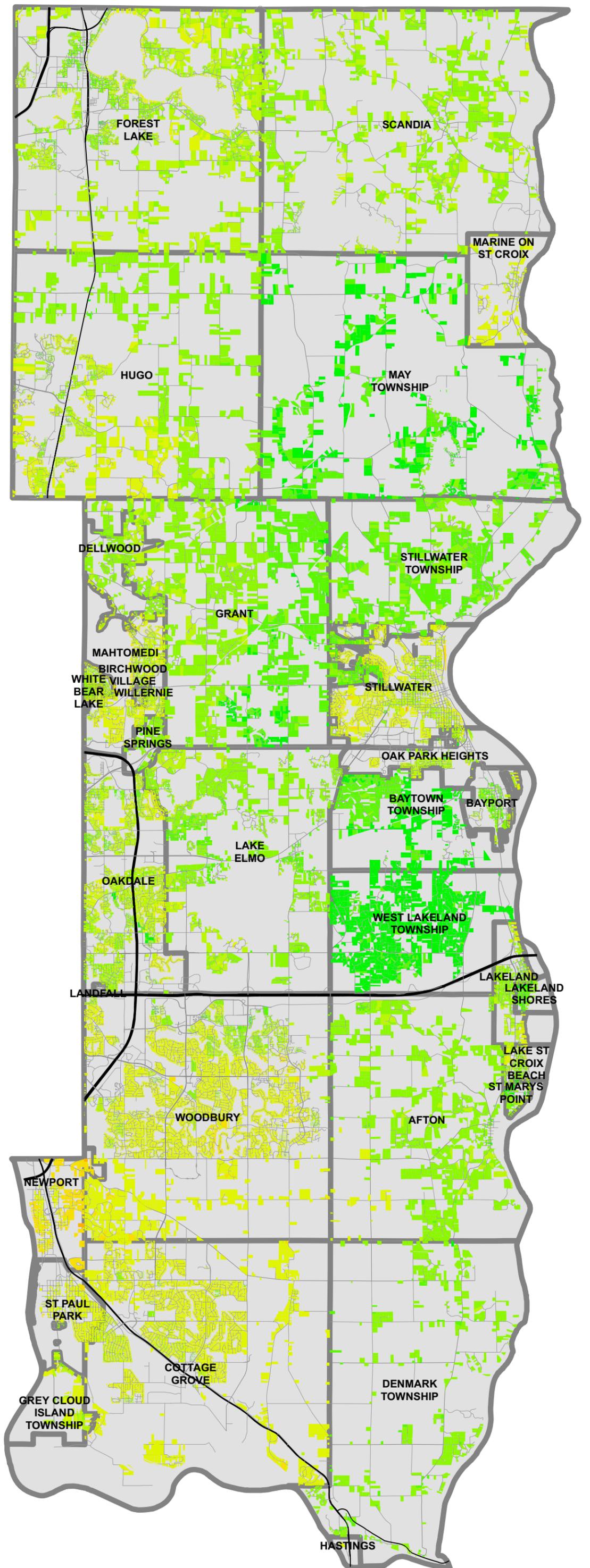
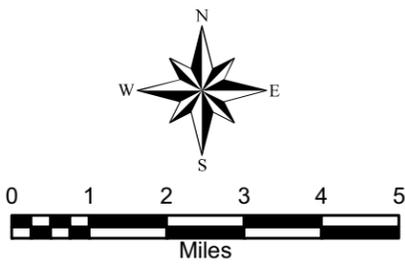
## Property Tax Change of Apartment Properties from 2012 to Pay 2013

### Percent Change



# Washington County

## Effective Tax Rate Residential Homestead Properties Pay 2013



# Washington County

## Effective Tax Rate Commercial - Industrial Properties Pay 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%

