



**Department of  
Property Records and  
Taxpayer Services**

**County Board Workshop  
on  
Taxes Proposed in 2014**

**November 19, 2013**

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# Taxes Proposed in 2014

- 96,530 Proposed Tax Notices will be mailed in mid-November.
- The total amount billed of **\$366.1 million** is a reduction of 2.3% from 2013. The 2013 total of \$374.8 million was a 1.5% increase over the \$369.3 million billed in 2012.

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

- **All Parcels**

- Median Value change: 1.8% increase
- Median Total Tax change: 3.8% reduction

- **Residential Homestead Parcels**

- Median Value change: 2.4% increase in value before homestead exclusion  
2.8% increase in value after homestead exclusion
- Median Total Tax change: 4.7% reduction
- Median County Tax change: 0.5% reduction

- **Commercial/Industrial/Utility Parcels**

- Median Value change: 0.0% no change
- Median Total Tax change: 0.8% reduction

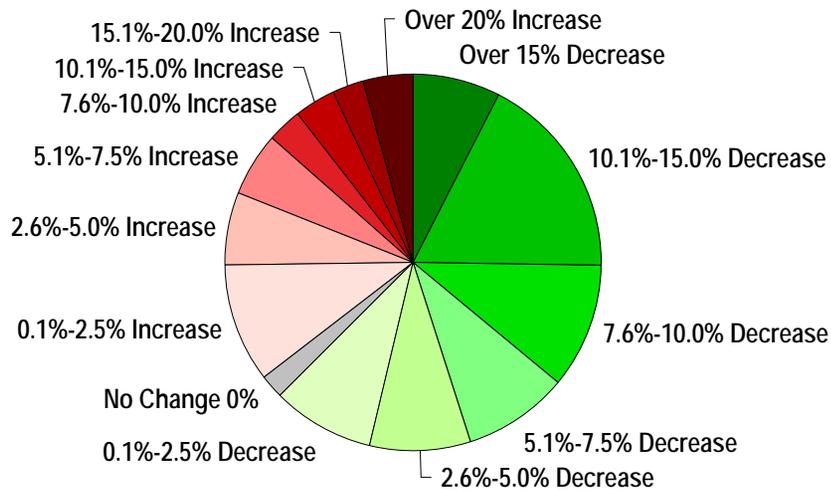
- **Apartment Parcels**

- Median Value change: 0.0% no change
- Median Total Tax change: 6.7% reduction

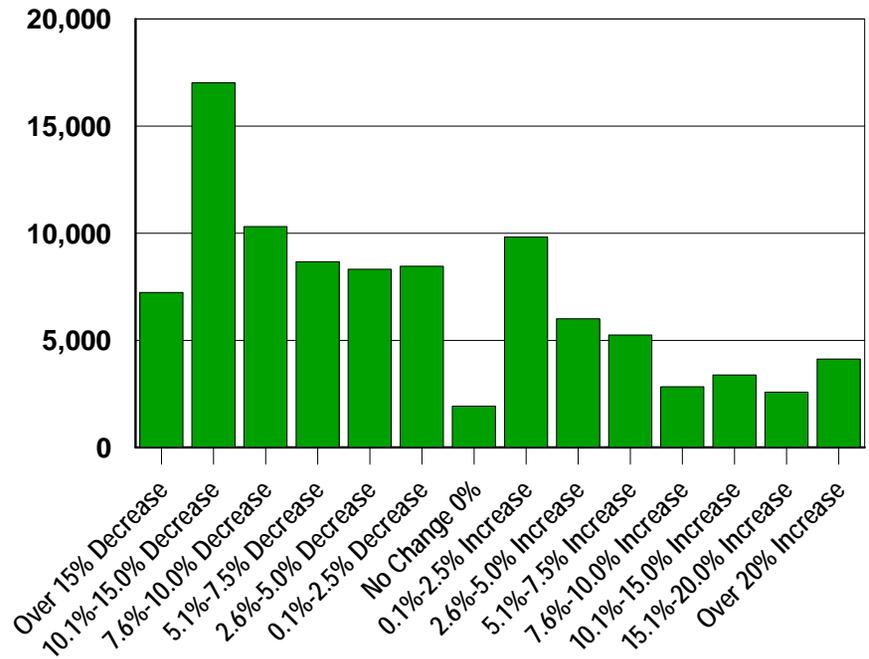
# Property Taxes Proposed in 2014

## Counts by Range of Change in Total Tax

**All Parcels - Median 3.8% Decrease**



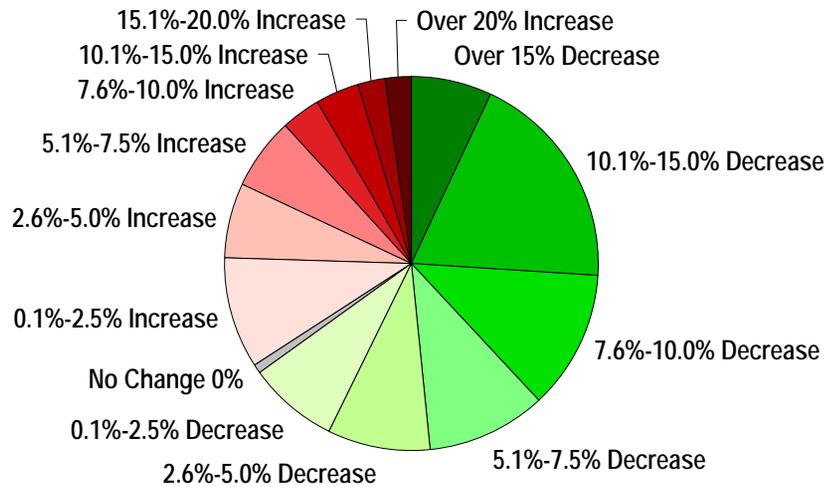
**All Parcels - Median 3.8% Decrease**



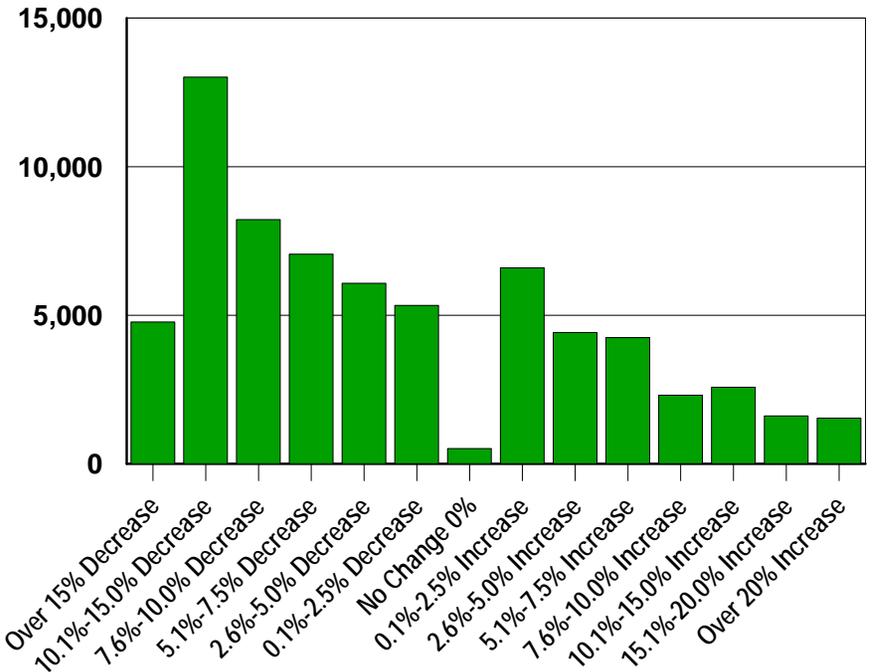
# Property Taxes Proposed in 2014

## Counts by Range of Change in Total Tax

**Res Homestead Parcels - Median 4.7% Decrease**

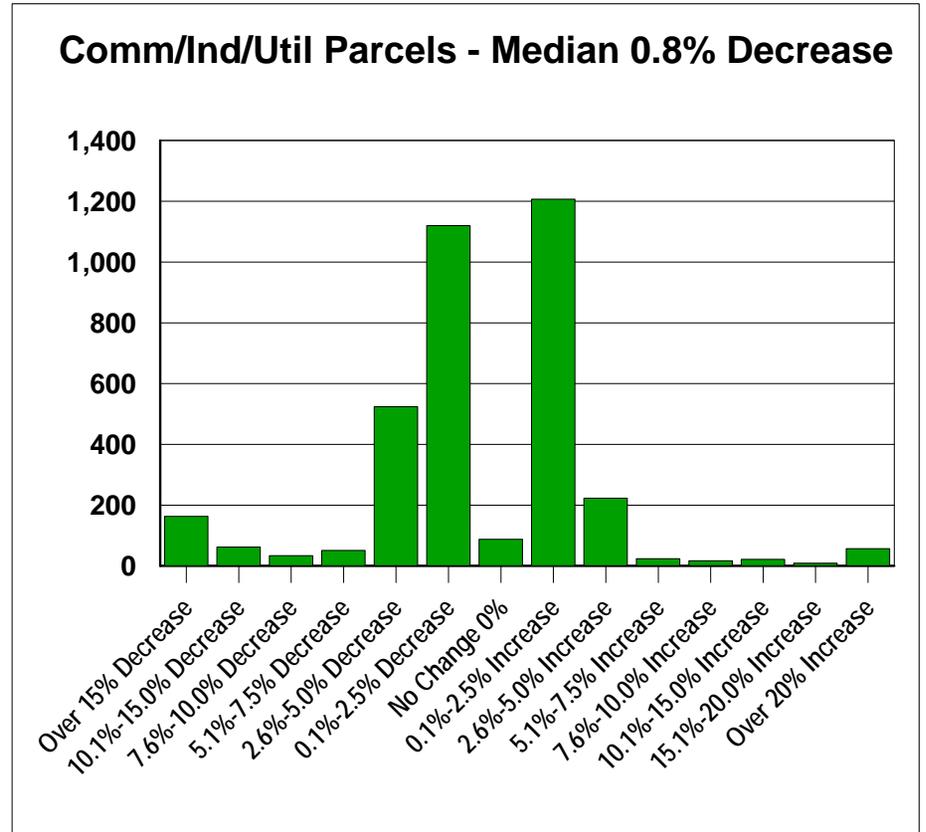
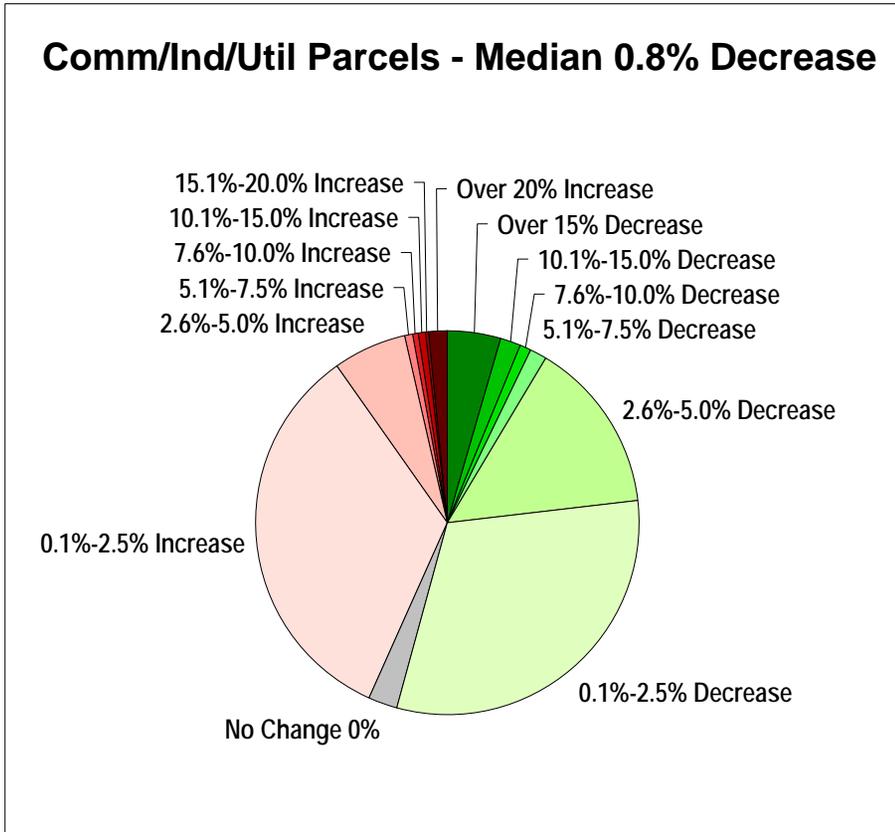


**Res Homestead Parcels - Median 4.7% Decrease**



# Property Taxes Proposed in 2014

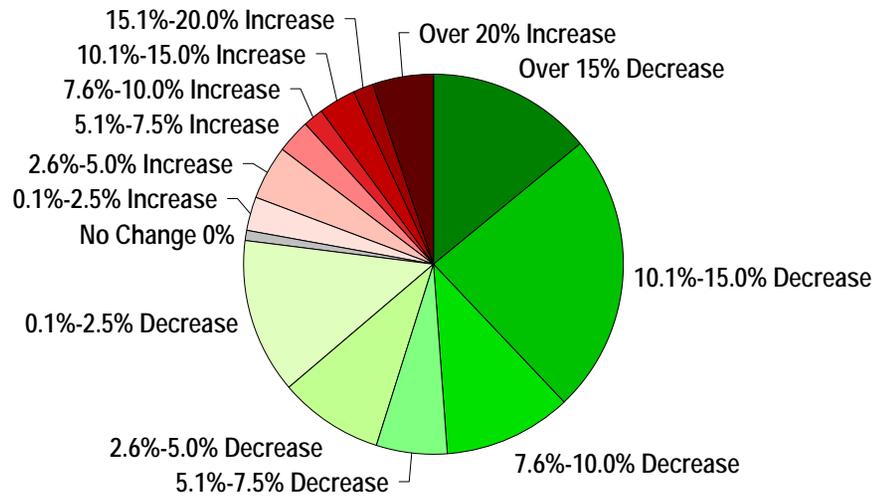
## Counts by Range of Change in Total Tax



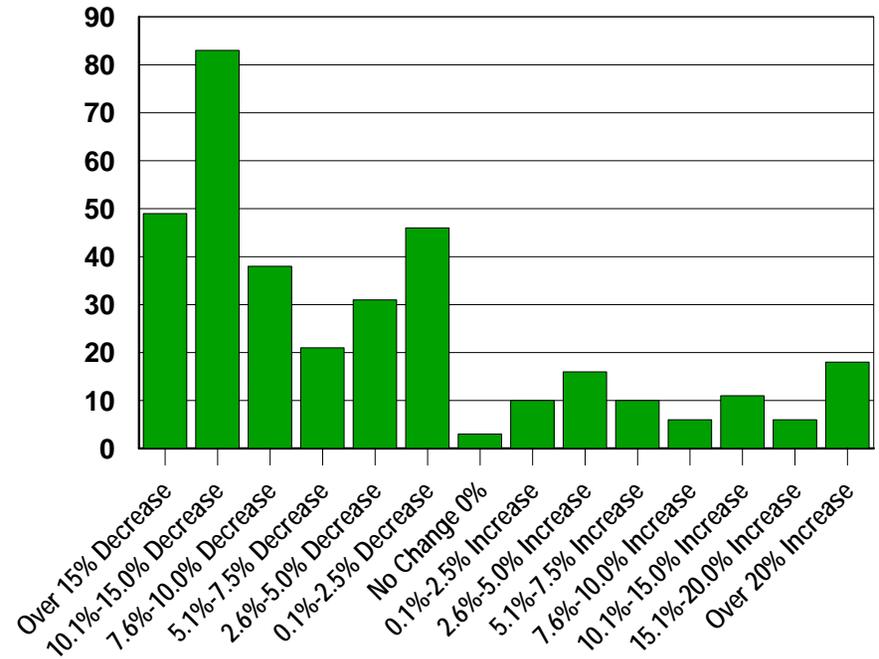
# Property Taxes Proposed in 2014

## Counts by Range of Change in Total Tax

**Apartment Parcels - Median 6.7% Decrease**



**Apartment Parcels - Median 6.7% Decrease**



## Counts of Proposed 2014 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2014 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	0.0%	(\$769)	-17.3%	1													1	1	0	
	833	320,600	0.0%	(\$343)	-8.9%		6	18	2	7										33	33	0
	834	338,200	0.0%	(\$376)	-11.7%	35	560	82	89	18	9	9	4	3			3	1	1	814	793	21
<b>Total</b>		<b>336,500</b>	<b>0.0%</b>	<b>(\$373)</b>	<b>-11.7%</b>	<b>36</b>	<b>566</b>	<b>100</b>	<b>91</b>	<b>25</b>	<b>9</b>	<b>9</b>	<b>4</b>	<b>3</b>			<b>3</b>	<b>1</b>	<b>1</b>	<b>848</b>	<b>827</b>	<b>21</b>
City of Bayport	834	166,700	11.7%	(\$6)	-0.6%	10	70	55	32	79	68	55	41	62	66	50	13	3	604	314	290	
City of Birchwood	624	243,100	0.0%	(\$80)	-2.9%	1	1	26	28	171	18	9	39	7	5	7	2	1	315	245	70	
City of Cottage Grove	200	252,400	3.0%	(\$401)	-14.1%	11	69	14	9	2	3			1				1	110	108	2	
	833	178,200	3.7%	(\$133)	-5.5%	216	1,335	2,216	1,815	1,350	1,064	728	566	228	165	60	116	7	9,866	7,996	1,870	
<b>Total</b>		<b>178,900</b>	<b>3.6%</b>	<b>(\$135)</b>	<b>-5.5%</b>	<b>227</b>	<b>1,404</b>	<b>2,230</b>	<b>1,824</b>	<b>1,352</b>	<b>1,067</b>	<b>728</b>	<b>566</b>	<b>229</b>	<b>165</b>	<b>60</b>	<b>116</b>	<b>8</b>	<b>9,976</b>	<b>8,104</b>	<b>1,872</b>	
City of Dellwood	832	449,800	-6.0%	(\$49)	-1.1%		5	2	21	36	177	26	24	42	4	1			338	241	97	
City of Forest Lake	831	190,400	6.0%	\$115	5.6%	12	24	29	59	56	558	112	1,054	1,884	158	238	266	585	5,035	738	4,297	
City of Grant	832	348,600	1.8%	\$69	1.9%		1			10	21	400	81	20	25	6	4		568	32	536	
	834	313,800	1.9%	(\$319)	-11.7%	7	397	34	16	6	5	3						1	469	465	4	
<b>Total</b>		<b>330,000</b>	<b>1.9%</b>	<b>\$25</b>	<b>0.8%</b>	<b>7</b>	<b>398</b>	<b>34</b>	<b>16</b>	<b>16</b>	<b>26</b>	<b>403</b>	<b>81</b>	<b>20</b>	<b>25</b>	<b>6</b>	<b>4</b>	<b>1</b>	<b>1,037</b>	<b>497</b>	<b>540</b>	
City of Hastings	200	121,200	-1.1%	(\$289)	-17.6%	1													1	1	0	
City of Hugo	624	174,100	2.2%	\$5	0.2%	10	7	76	160	639	522	1,022	370	76	170	303	196	6	3,557	1,414	2,143	
	831	252,200	2.1%	\$3	0.1%		1	2	7	23	119	141	13	10	2	1	1		320	152	168	
	832	336,400	2.2%	\$81	2.1%			1		17	23	101	27	9	7		1	1	187	41	146	
	834	299,300	2.2%	(\$315)	-9.5%	5	52	73	20	4	3	2	1					1	161	157	4	
<b>Total</b>		<b>185,500</b>	<b>2.2%</b>	<b>\$5</b>	<b>0.2%</b>	<b>15</b>	<b>60</b>	<b>152</b>	<b>187</b>	<b>683</b>	<b>667</b>	<b>1,266</b>	<b>411</b>	<b>95</b>	<b>179</b>	<b>304</b>	<b>198</b>	<b>8</b>	<b>4,225</b>	<b>1,764</b>	<b>2,461</b>	
City of Lake Elmo	622	326,800	-0.3%	\$57	1.2%		1	1	14	21	87	186	44	42	29	19	1	2	447	124	323	
	832	295,100	-0.9%	(\$45)	-1.3%	2			1	9	83	8	8	5	1				117	95	22	
	834	326,800	-0.7%	(\$409)	-13.0%	350	907	116	35	20	12	11	49	22		1			1,523	1,440	83	
<b>Total</b>		<b>323,900</b>	<b>-0.6%</b>	<b>(\$325)</b>	<b>-12.3%</b>	<b>352</b>	<b>908</b>	<b>117</b>	<b>50</b>	<b>50</b>	<b>182</b>	<b>205</b>	<b>101</b>	<b>69</b>	<b>30</b>	<b>20</b>	<b>1</b>	<b>2</b>	<b>2,087</b>	<b>1,659</b>	<b>428</b>	
City of Lake St Croix Beach	834	142,700	-5.4%	(\$317)	-18.8%	294	64	20	6	3	5	4				1			397	392	5	
City of Lakeland	834	197,400	3.0%	(\$181)	-8.8%	20	77	370	13	15	106	4	2	6	1		1		615	601	14	
City of Lakeland Shores	834	250,100	-4.5%	(\$327)	-14.9%	49	39	5	3		1	4							101	97	4	
City of Landfall	622	0	0.0%	\$0	0.0%														0	0	0	
City of Mahtomedi	832	241,600	0.4%	\$41	1.5%	18	9	9	21	121	294	1,409	239	47	130	29	7	3	2,336	472	1,864	
City of Marine on St Croix	834	265,700	-5.0%	(\$247)	-7.7%	4	43	84	82	25	3		1					1	243	241	2	
City of Newport	833	139,100	-5.5%	(\$279)	-13.3%	227	418	82	50	35	51	7	8	1	4	2			885	863	22	
City of Oak Park Heights	834	173,800	1.1%	(\$113)	-5.3%	38	199	155	178	33	180	186	4	8	33	4		19	1,037	783	254	
City of Oakdale	622	173,000	7.1%	\$153	7.5%	50	8	75	57	750	408	645	908	1,195	1,292	1,207	867	650	8,112	1,348	6,764	

## Counts of Proposed 2014 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2014 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	226,500	13.4%	\$298	16.3%										1		1	1	1	4	0	4
	832	339,900	5.6%	\$173	5.3%		10	3	1		2	4	26	29	9	14	3	1		102	16	86
	Total	339,800	5.6%	\$174	5.4%		10	3	1		2	4	26	30	9	15	4	2		106	16	90
City of Scandia	831	243,600	-9.8%	(\$277)	-9.9%	84	401	235	136	77	50	8	7	2	2	1			1	1,004	983	21
	2144	253,900	-9.3%	(\$229)	-7.8%	4	37	52	17	29	29	5	5	1						179	168	11
	Total	244,700	-9.8%	(\$271)	-9.5%	88	438	287	153	106	79	13	12	3	2	1			1	1,183	1,151	32
City of St Mary's Point	834	231,600	-2.3%	(\$285)	-13.9%	57	46	14	4	4	1			1						127	126	1
City of St Paul Park	833	136,800	1.6%	(\$189)	-12.0%	50	938	9	11	184	191	45	8	23	2	28	16			1,505	1,383	122
City of Stillwater	834	192,300	-1.6%	(\$313)	-13.4%	1,377	2,938	315	463	152	40	26	16	9	1	2			3	5,342	5,285	57
City of White Bear Lake	832	181,700	3.1%	\$55	3.0%							22	55	3	2	6			1	89	0	89
City of Willernie	832	131,300	2.4%	\$55	3.2%				2	2	1	52	41	29	16	8	1	6	158	5	153	
City of Woodbury	622	203,600	4.3%	\$167	5.0%	64	71	52	41	55	306	75	43	159	143	292	52	60	1,413	589	824	
	833	241,000	3.1%	(\$189)	-6.4%	705	1,450	3,266	3,150	1,849	1,324	1,120	666	305	37	141	56	174	14,243	11,744	2,499	
	834	244,600	1.7%	(\$264)	-10.6%	169	1,050	428	230	166	12	50	52	8	4	148	10	2	2,329	2,055	274	
	Total	238,900	2.8%	(\$183)	-6.5%	938	2,571	3,746	3,421	2,070	1,642	1,245	761	472	184	581	118	236	17,985	14,388	3,597	
Town of Baytown	834	360,800	1.4%	(\$381)	-13.0%	70	264	62	30	11	10	6	2	3	1			1	461	447	14	
Town of Denmark	200	325,000	1.0%	(\$651)	-19.8%	421	15	3				1							440	439	1	
	833	243,200	1.0%	(\$265)	-10.0%		5	4	1				1						11	10	1	
	834	221,800	1.0%	(\$267)	-14.0%		1												1	1	0	
Total	321,100	1.0%	(\$646)	-19.8%	421	21	7	1				1	1						452	450	2	
Town of Grey Cloud Island	833	244,200	-0.8%	(\$265)	-9.8%	4	40	42	9	6	2	2		1		1			107	103	4	
Town of May	831	264,300	3.8%	\$29	1.3%				1		14	88	5	5	3	2	1	3	122	15	107	
	834	324,900	3.6%	(\$303)	-11.2%	21	517	68	32	15	5	4	1		1	1		1	666	658	8	
	Total	313,400	3.6%	(\$279)	-11.0%	21	517	68	33	15	19	92	6	5	4	3	1	4	788	673	115	
Town of Stillwater	834	313,500	-3.0%	(\$465)	-14.5%	300	302	28	27	14	3				1				675	674	1	
Town of West Lakeland	834	362,600	4.6%	(\$294)	-11.1%	91	637	92	185	66	41	19	10	4	1	3		4	1,153	1,112	41	
County Total		204,900	2.4%	(\$105)	-4.7%	4,778	13,015	8,218	7,058	6,080	5,851	6,599	4,421	4,251	2,314	2,581	1,617	1,540	68,323	45,000	23,323	

## Counts of Proposed 2014 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2014 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	304,000	1.0%	(\$591)	-19.6%	434	84	17	9	2	3	1		1				1	552	549	3
ISD 0622 Nsp/Mpwd/Oak	178,200	6.7%	\$147	7.0%	4	37	52	17	29	29	5	5	1					179	168	11
ISD 0624 White Bear Lake	179,100	2.2%	\$5	0.2%	114	80	128	112	826	801	906	995	1,397	1,464	1,519	921	713	9,976	2,061	7,915
ISD 0831 Forest Lake	207,000	5.1%	\$89	4.5%	11	8	102	188	810	540	1,031	409	83	175	310	198	7	3,872	1,659	2,213
ISD 0832 Mahtomedi	274,000	0.4%	\$47	1.5%	96	426	266	203	156	741	349	1,079	1,901	165	242	268	589	6,481	1,888	4,593
ISD 0833 South Washington	195,800	3.0%	(\$175)	-6.4%	20	25	15	46	195	601	2,022	501	184	194	64	16	12	3,895	902	2,993
ISD 0834 Stillwater	241,000	0.1%	(\$299)	-11.8%	1,202	4,192	5,637	5,038	3,431	2,632	1,902	1,249	558	208	232	188	181	26,650	22,132	4,518
ISD 2144 Chisago Lakes	253,900	-9.3%	(\$229)	-7.8%	2,897	8,163	2,001	1,445	631	504	383	183	126	108	214	26	37	16,718	15,641	1,077
County Total	204,900	2.4%	(\$105)	-4.7%	4,778	13,015	8,218	7,058	6,080	5,851	6,599	4,421	4,251	2,314	2,581	1,617	1,540	68,323	45,000	23,323

Percent of Total:      7%    19%    12%    10%    9%    9%    10%    6%    6%    3%    4%    2%    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

## Counts of Proposed 2014 Tax Notices - **Commercial/Industrial/Utility** by Range of Percentage of Increase/Decrease in **Total Tax**

City/Township	Median Pay 2014 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	327,900	0.0%	(\$120)	-1.0%					1	28	2						2	33	29	4
City of Bayport	118,100	0.0%	(\$105)	-2.4%	1		1		39	71								112	112	0
City of Birchwood	433,700	0.7%	(\$232)	-1.6%						1								1	1	0
City of Cottage Grove	458,100	0.0%	(\$368)	-1.7%	22	2	1	4	9	203	6	3			1		9	260	241	19
City of Dellwood	77,200	0.0%	\$80	4.1%						1			24	2	1			28	1	27
City of Forest Lake	180,600	0.0%	\$41	1.3%	54	30	17	11	6	23	386	9	2	4	2	1	5	550	141	409
City of Grant	22,300	0.0%	(\$10)	-2.6%					52	31	2	7		3	2		1	98	83	15
City of Hastings	242,900	0.2%	(\$243)	-3.7%				1	3					1	1			6	4	2
City of Hugo	284,300	0.0%	\$72	0.8%	3	3			2	13	154	3	2	2	4		1	187	21	166
City of Lake Elmo	225,000	0.0%	(\$16)	-0.3%	12	1	3	1	1	112	9	40	2				4	185	130	55
City of Lake St Croix Beach	211,800	0.0%	(\$130)	-1.8%	1				1	9								11	11	0
City of Lakeland	219,400	0.0%	(\$184)	-2.5%	2				12	18								32	32	0
City of Lakeland Shores	140,800	0.0%	\$74	1.6%	1					1	5							7	2	5
City of Landfall	328,900	0.0%	\$774	6.2%										6			1	7	0	7
City of Mahtomedi	265,700	0.0%	\$218	2.7%	3			5		1	3	63					1	77	9	68
City of Marine on St Croix	146,800	0.0%	\$94	2.5%	2						6	5					1	14	2	12
City of Newport	61,300	0.0%	(\$20)	-0.8%		1			2	184	3			2	1		1	195	187	8
City of Oak Park Heights	350,700	0.0%	\$16	0.2%	7	1	2	2	3	44	130	2			3	1	2	197	59	138
City of Oakdale	423,900	0.0%	\$114	1.0%	10	5	3	5	8	14	314	2			1		4	366	45	321
City of Pine Springs	177,400	0.3%	\$282	2.7%						1	1	2					1	5	1	4
City of Scandia	100,500	0.0%	\$88	3.2%		1		1		2	2	54	2		1		3	66	4	62
City of St Mary's Point	314,100	-1.2%	(\$303)	-4.5%				1	1									2	2	0
City of St Paul Park	100,900	0.0%	(\$142)	-3.7%	4			2	165		1	1				1	2	176	171	5
City of Stillwater	410,800	0.0%	(\$389)	-2.5%	14	7	5	3	90	209	3	1	2	2	1		3	340	328	12
City of White Bear Lake	280,100	0.0%	\$259	2.1%							8	2						10	0	10
City of Willernie	83,300	0.0%	\$63	2.1%							31	1						32	0	32
City of Woodbury	804,900	0.0%	(\$286)	-2.3%	23	11	1	5	99	216	131	2	4	1	2	4	10	509	355	154
Town of Baytown	113,200	0.0%	(\$20)	-0.4%						10	3							13	10	3
Town of Denmark	301,300	0.0%	(\$354)	-4.2%	2		1	9	27	2				1	1			43	41	2
Town of Grey Cloud Island	79,800	0.0%	\$16	1.5%	1			1		1	4				1		1	9	3	6
Town of May	332,700	5.5%	\$386	9.4%						1	2	2		1	2		3	11	1	10
Town of Stillwater	157,600	1.2%	(\$4)	-0.2%	1					2							2	5	3	2
Town of West Lakeland	333,800	0.0%	(\$119)	-1.7%					3	10	1							14	13	1
County Total	241,400	0.0%	(\$11)	-0.8%	163	62	34	51	524	1,208	1,207	223	24	17	22	9	57	3,601	2,042	1,559

Percent of Total:      5%    2%    1%    1%    15%    34%    34%    6%    1%    0%    1%    0%    2%    100%      57%    43%

Note:  
- Excludes parcels with new construction and classification changes

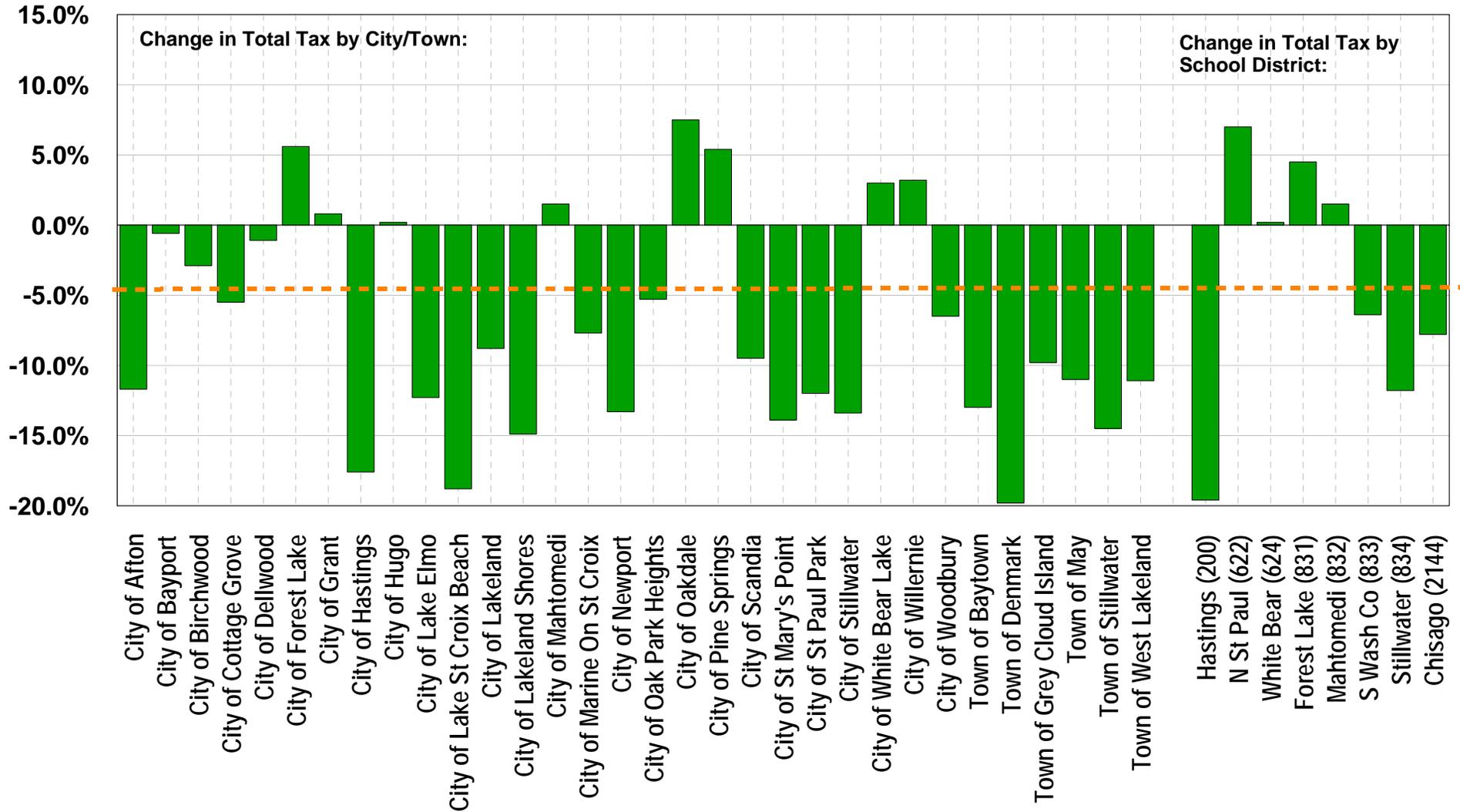
## Counts of Proposed 2014 Tax Notices - Apartments by Range of Percentage of Increase/Decrease in Total Tax

City/Township	Median Pay 2014 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	1,042,100	17.6%	\$589	7.1%			1										1	2	1	1
City of Bayport	214,500	0.0%	(\$346)	-10.5%	2	17	1				1						2	24	20	4
City of Cottage Grove	3,836,200	1.7%	(\$1,067)	-6.3%	1		3	2	1								3	11	7	4
City of Forest Lake	549,700	0.0%	(\$16)	-0.7%	4	9	2	1	1	15	1	2	3	3	6	4	2	53	32	21
City of Grant	949,800	-4.6%	(\$610)	-4.5%					1									1	1	0
City of Hugo	350,000	6.7%	\$173	3.9%					1			3						4	1	3
City of Lake Elmo	252,600	0.0%	(\$330)	-10.3%		5												5	5	0
City of Lake St Croix Beach	298,800	0.0%	(\$459)	-10.3%		1												1	1	0
City of Lakeland	188,200	-13.8%	(\$852)	-21.7%	1		1											2	2	0
City of Mahtomedi	2,448,000	1.6%	\$293	2.7%	1				1		4	4		1	1		1	13	2	11
City of Marine on St Croix	97,200	-16.6%	(\$724)	-16.6%	1					1								2	2	0
City of Newport	310,100	0.4%	(\$315)	-4.8%	9	2		6	11	7	1		1				3	40	35	5
City of Oak Park Heights	863,100	0.0%	(\$666)	-4.8%	1	3	2	2	12					1			1	22	20	2
City of Oakdale	318,100	0.0%	(\$114)	-0.9%	2	5		5	2	21	2	5	2	1	2		1	48	35	13
City of Scandia	393,800	-12.1%	(\$665)	-10.4%		1												1	1	0
City of St Paul Park	292,300	0.0%	(\$688)	-12.0%	2	20	2											24	24	0
City of Stillwater	304,000	-2.7%	(\$886)	-12.2%	21	18	10	4		1			1					55	54	1
City of White Bear Lake	11,446,700	0.0%	(\$601)	-0.4%						1								1	1	0
City of Willernie	636,300	0.0%	\$48	0.4%							1							1	0	1
City of Woodbury	3,799,200	0.4%	(\$285)	-8.2%	2	2	16	1	1	3		2	1		2	2	4	36	25	11
Town of Denmark	569,400	-1.7%	(\$1,303)	-19.2%	2													2	2	0
<b>County Total</b>	<b>310,100</b>	<b>0.0%</b>	<b>(\$327)</b>	<b>-6.7%</b>	<b>49</b>	<b>83</b>	<b>38</b>	<b>21</b>	<b>31</b>	<b>49</b>	<b>10</b>	<b>16</b>	<b>10</b>	<b>6</b>	<b>11</b>	<b>6</b>	<b>18</b>	<b>348</b>	<b>271</b>	<b>77</b>
				Percent of Total:	14%	24%	11%	6%	9%	14%	3%	5%	3%	2%	3%	2%	5%	100%	78%	22%

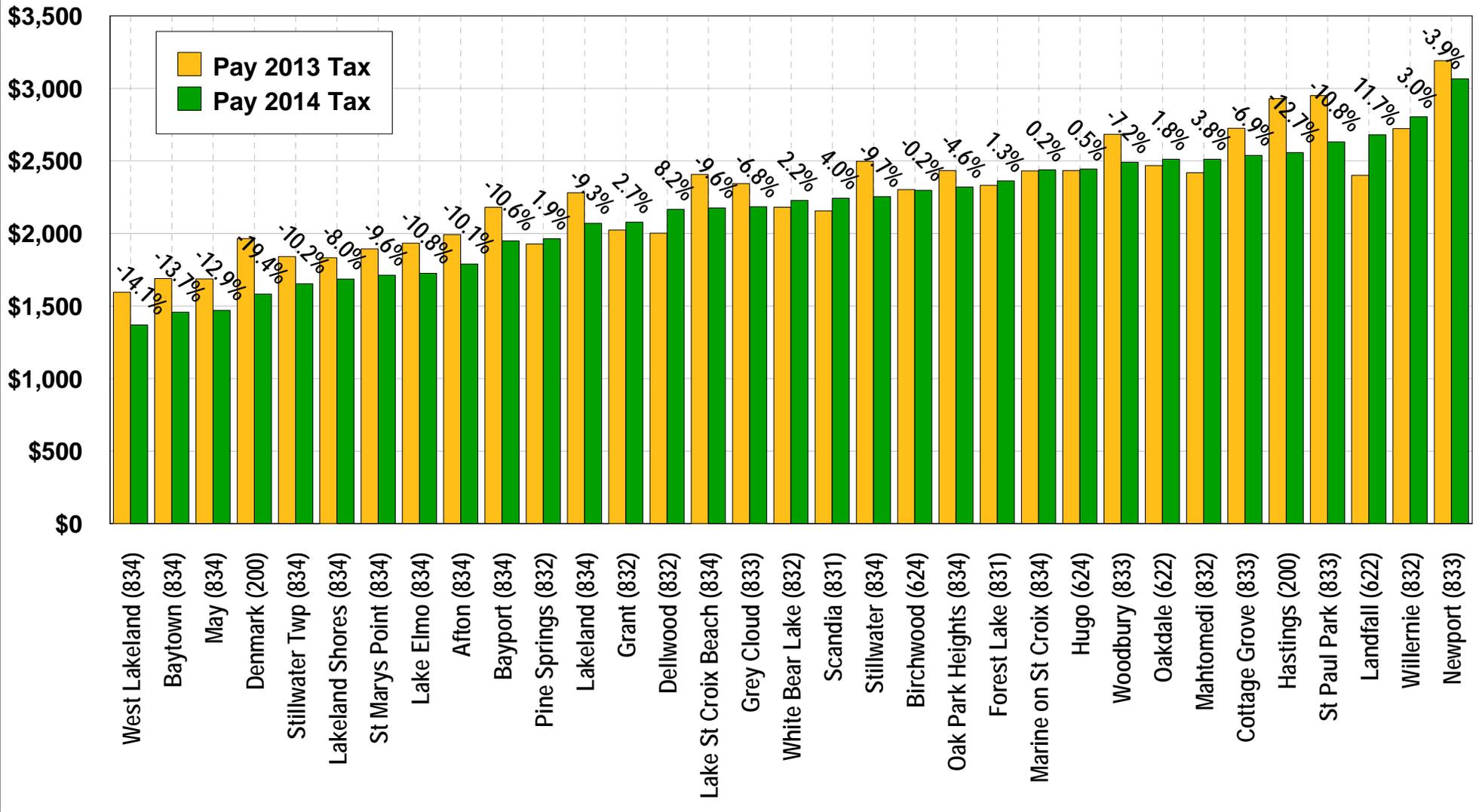
Note:  
- Excludes parcels with new construction and classification changes

# Residential Homestead Median Percentage Change in Total Tax

Countywide Median = 4.7% reduction



# Proposed Total 2014 Net Tax on a Market Value of 204,900 (Assuming a 2.4% Market Value increase from 2013)



# PAYABLE 2013 vs. PROPOSED 2014 RESIDENTIAL HOMESTEAD TAXES

## Assuming a 2.4% increase in Market Value

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

DISTRICT	SD/WS	PAY 2013 TAX RATE		PAY 2014 TAX RATE		PAY 2013 TAX					PAY 2014 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Market Value:					Market Value:					Market Value:				
						146,500	195,300	244,100	341,800	488,300	150,000	200,000	250,000	350,000	500,000	150,000	200,000	250,000	350,000	500,000
Afton	834 54	91.590%	0.16761%	90.988%	0.04726%	\$1,367	\$1,935	\$2,505	\$3,644	\$5,290	\$1,220	\$1,740	\$2,259	\$3,298	\$4,785	-10.8	-10.1	-9.8	-9.5	-9.5
Bayport	834	102.010%	0.16761%	99.494%	0.04726%	1,495	2,118	2,743	3,993	5,799	1,328	1,894	2,459	3,591	5,211	-11.2	-10.6	-10.4	-10.1	-10.1
Birchwood	624 38	97.837%	0.26615%	92.916%	0.27747%	1,588	2,238	2,889	4,190	6,077	1,590	2,235	2,880	4,170	6,033	0.1	-0.1	-0.3	-0.5	-0.7
Cottage Grove	833 14	126.193%	0.22097%	122.100%	0.12980%	1,869	2,648	3,426	4,986	7,241	1,737	2,468	3,198	4,658	6,754	-7.1	-6.8	-6.7	-6.6	-6.7
Dellwood	832 38	90.345%	0.18415%	97.394%	0.17320%	1,376	1,946	2,517	3,658	5,311	1,490	2,107	2,725	3,959	5,736	8.3	8.3	8.3	8.2	8.0
Forest Lake	831 71	109.478%	0.17581%	110.392%	0.15067%	1,598	2,265	2,934	4,272	6,204	1,620	2,297	2,975	4,328	6,273	1.4	1.4	1.4	1.3	1.1
Grant	832 38	91.550%	0.18415%	92.607%	0.17320%	1,391	1,968	2,545	3,699	5,369	1,430	2,020	2,612	3,794	5,496	2.8	2.6	2.6	2.6	2.4
Hastings	200	129.110%	0.29674%	125.719%	0.10572%	2,015	2,847	3,678	5,343	7,753	1,747	2,484	3,222	4,698	6,815	-13.3	-12.8	-12.4	-12.1	-12.1
Hugo	624 38	105.040%	0.26615%	100.768%	0.27747%	1,676	2,365	3,053	4,432	6,429	1,689	2,377	3,065	4,440	6,425	0.8	0.5	0.4	0.2	-0.1
Lake Elmo	834 54	88.367%	0.16761%	87.553%	0.04726%	1,328	1,879	2,431	3,536	5,133	1,177	1,678	2,178	3,179	4,614	-11.4	-10.7	-10.4	-10.1	-10.1
Lake St Croix Beach	834	114.551%	0.16761%	111.690%	0.04726%	1,648	2,339	3,030	4,414	6,412	1,482	2,114	2,746	4,010	5,820	-10.1	-9.6	-9.4	-9.2	-9.2
Lakeland	834	107.601%	0.16761%	106.022%	0.04726%	1,563	2,216	2,871	4,181	6,072	1,410	2,012	2,613	3,815	5,537	-9.8	-9.2	-9.0	-8.8	-8.8
Lakeland Shores	834	82.802%	0.16761%	85.373%	0.04726%	1,259	1,781	2,304	3,349	4,861	1,149	1,639	2,127	3,104	4,505	-8.7	-8.0	-7.7	-7.3	-7.3
Landfall	622 34	114.078%	0.16858%	127.005%	0.15495%	1,643	2,332	3,021	4,401	6,393	1,836	2,606	3,375	4,915	7,125	11.7	11.7	11.7	11.7	11.5
Mahtomedi	832 38	113.361%	0.18415%	115.890%	0.17320%	1,658	2,351	3,044	4,430	6,434	1,724	2,441	3,160	4,596	6,661	4.0	3.8	3.8	3.7	3.5
Marine on St Croix	834 10	115.940%	0.16761%	125.774%	0.04726%	1,665	2,363	3,062	4,460	6,479	1,660	2,369	3,077	4,495	6,525	-0.3	0.3	0.5	0.8	0.7
Newport	833	151.950%	0.22097%	150.437%	0.12980%	2,184	3,100	4,016	5,850	8,499	2,095	2,980	3,865	5,634	8,171	-4.1	-3.9	-3.8	-3.7	-3.9
Oak Park Heights	834	115.998%	0.16761%	119.446%	0.04726%	1,666	2,364	3,063	4,462	6,482	1,580	2,255	2,929	4,278	6,208	-5.2	-4.6	-4.4	-4.1	-4.2
Oakdale	622 54	117.825%	0.16858%	117.943%	0.15495%	1,689	2,398	3,107	4,527	6,576	1,722	2,442	3,162	4,603	6,672	2.0	1.8	1.8	1.7	1.5
Pine Springs	832 54	86.213%	0.18415%	86.477%	0.17320%	1,325	1,874	2,423	3,520	5,109	1,352	1,910	2,468	3,583	5,190	2.0	1.9	1.9	1.8	1.6
St Marys Point	834	86.197%	0.16761%	86.846%	0.04726%	1,301	1,841	2,381	3,463	5,027	1,168	1,665	2,161	3,155	4,578	-10.2	-9.6	-9.2	-8.9	-8.9
St Paul Park	833 14	138.618%	0.22097%	127.132%	0.12980%	2,021	2,866	3,711	5,403	7,848	1,801	2,559	3,316	4,831	7,006	-10.9	-10.7	-10.6	-10.6	-10.7
Scandia	831 10	99.698%	0.17581%	103.904%	0.15067%	1,478	2,094	2,710	3,944	5,726	1,538	2,180	2,822	4,104	5,948	4.1	4.1	4.1	4.1	3.9
Stillwater	834	119.590%	0.16761%	115.974%	0.04726%	1,710	2,427	3,145	4,583	6,658	1,536	2,192	2,847	4,158	6,035	-10.2	-9.7	-9.5	-9.3	-9.4
White Bear Lake	832 38	100.200%	0.18415%	100.656%	0.17320%	1,496	2,120	2,743	3,989	5,792	1,531	2,166	2,801	4,072	5,899	2.3	2.2	2.1	2.1	1.8
Willernie	832 38	130.169%	0.18415%	131.652%	0.17320%	1,863	2,646	3,428	4,994	7,255	1,923	2,726	3,531	5,139	7,449	3.2	3.0	3.0	2.9	2.7
Woodbury	833 14	120.952%	0.24796%	116.717%	0.15572%	1,843	2,608	3,372	4,904	7,117	1,708	2,421	3,135	4,564	6,615	-7.3	-7.2	-7.0	-6.9	-7.1
Baytown	834 54	74.907%	0.16761%	73.129%	0.04726%	1,163	1,642	2,123	3,085	4,476	995	1,417	1,839	2,683	3,892	-14.4	-13.7	-13.4	-13.0	-13.0
Denmark	200	75.778%	0.29674%	73.382%	0.10572%	1,363	1,911	2,458	3,555	5,149	1,086	1,538	1,991	2,897	4,198	-20.3	-19.5	-19.0	-18.5	-18.5
Grey Cloud	833	105.145%	0.22097%	103.061%	0.12980%	1,611	2,278	2,945	4,281	6,213	1,497	2,123	2,750	4,002	5,802	-7.1	-6.8	-6.6	-6.5	-6.6
May	834 10	74.764%	0.16761%	73.787%	0.04726%	1,161	1,640	2,120	3,080	4,469	1,003	1,429	1,854	2,706	3,925	-13.6	-12.9	-12.5	-12.1	-12.2
Stillwater Twp	834 10	83.264%	0.16761%	83.675%	0.04726%	1,265	1,789	2,314	3,365	4,884	1,128	1,608	2,087	3,046	4,420	-10.8	-10.1	-9.8	-9.5	-9.5
West Lakeland	834 54	69.644%	0.16761%	68.396%	0.04726%	1,098	1,550	2,002	2,908	4,219	935	1,332	1,727	2,520	3,656	-14.8	-14.1	-13.7	-13.3	-13.3

**NOTES:**

- The selected school district/watershed combination is the one with the most residential value in the municipality for taxes payable in 2014.
- The percentage change on this chart is based on a 2.4% increase in taxable market value from Pay 2013 to Pay 2014. The impact on individual parcels may vary depending on actual market value changes.

**PAYABLE 2013 vs. PROPOSED 2014 RESIDENTIAL HOMESTEAD TAXES**  
**Assuming a 2.4% increase in Market Value**

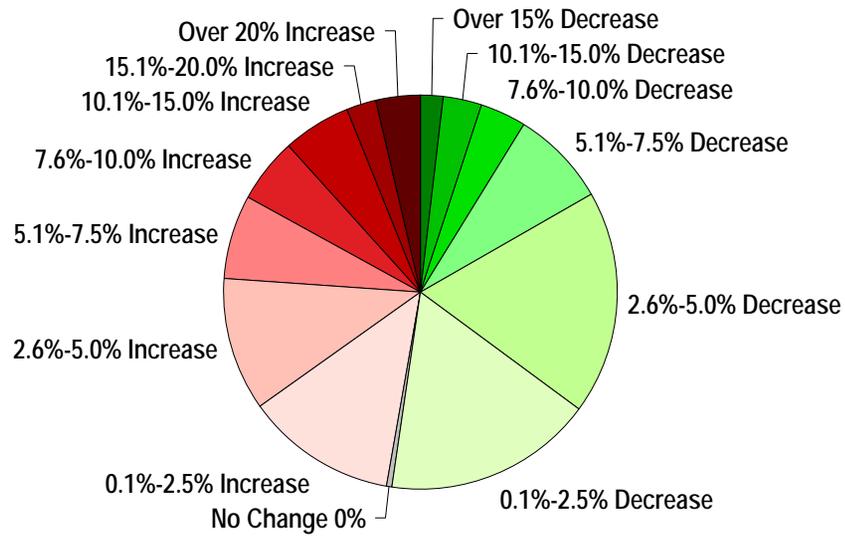
**PART II - INDIVIDUAL TAXING DISTRICT PORTION OF NET TAX ONLY**

DISTRICT	SD/WS	PAY 2013 TAX RATE		PAY 2014 TAX RATE		PAY 2013 TAX					PAY 2014 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Market Value:					Market Value:					Market Value:				
						146,500	195,300	244,100	341,800	488,300	150,000	200,000	250,000	350,000	500,000	150,000	200,000	250,000	350,000	500,000
County w/o Library		31.212%	0.00191%	30.044%	0.00448%	\$385	\$552	\$719	\$1,054	\$1,533	\$386	\$552	\$718	\$1,050	\$1,524	0.3	0.0	-0.1	-0.4	-0.6
County w/Library		34.225%	0.00191%	32.751%	0.00448%	422	605	788	1,155	1,680	421	601	782	1,144	1,660	-0.2	-0.7	-0.8	-1.0	-1.2
Afton		30.059%		30.136%		\$368	\$528	\$688	\$1,008	\$1,468	\$381	\$545	\$709	\$1,038	\$1,507	3.5	3.2	3.1	3.0	2.7
Bayport		43.923%		41.735%		538	771	1,005	1,473	2,145	527	755	982	1,437	2,087	-2.0	-2.1	-2.3	-2.4	-2.7
Birchwood		27.615%		27.012%		338	485	632	926	1,348	341	488	636	930	1,351	0.9	0.6	0.6	0.4	0.2
Cottage Grove		45.046%		43.725%		551	791	1,031	1,510	2,200	552	791	1,029	1,505	2,186	0.2	0.0	-0.2	-0.3	-0.6
Dellwood		11.641%		17.878%		142	204	266	390	568	226	323	421	616	894	59.2	58.3	58.3	57.9	57.4
Forest Lake		43.508%		44.536%		533	764	995	1,459	2,124	562	805	1,048	1,533	2,227	5.4	5.4	5.3	5.1	4.8
Grant		14.540%		14.602%		178	255	333	488	710	184	264	344	503	730	3.4	3.5	3.3	3.1	2.8
Hastings		68.547%		66.713%		839	1,204	1,568	2,298	3,347	843	1,206	1,570	2,297	3,336	0.5	0.2	0.1	-0.0	-0.3
Hugo		36.512%		36.374%		447	641	835	1,224	1,783	459	658	856	1,252	1,819	2.7	2.7	2.5	2.3	2.0
Lake Elmo		27.818%		27.754%		340	488	636	933	1,358	351	502	653	956	1,388	3.2	2.9	2.7	2.5	2.2
Lake St Croix Beach		55.145%		52.735%		675	968	1,262	1,849	2,693	666	953	1,241	1,816	2,637	-1.3	-1.5	-1.7	-1.8	-2.1
Lakeland		48.194%		47.067%		590	846	1,103	1,616	2,353	594	851	1,107	1,621	2,353	0.7	0.6	0.4	0.3	0.0
Lakeland Shores		23.396%		26.417%		286	411	535	784	1,142	334	478	622	910	1,321	16.8	16.3	16.3	16.1	15.7
Landfall		37.704%		47.797%		461	662	863	1,264	1,841	604	864	1,125	1,646	2,390	31.0	30.5	30.4	30.2	29.8
Mahtomedi		34.656%		36.374%		424	609	793	1,162	1,692	459	658	856	1,252	1,819	8.3	8.0	7.9	7.7	7.5
Marine on St Croix		53.537%		63.771%		655	940	1,225	1,795	2,614	805	1,153	1,501	2,196	3,189	22.9	22.7	22.5	22.3	22.0
Newport		70.803%		72.061%		867	1,243	1,620	2,374	3,457	910	1,303	1,696	2,481	3,603	5.0	4.8	4.7	4.5	4.2
Oak Park Heights		54.898%		58.980%		672	964	1,256	1,841	2,681	745	1,066	1,388	2,031	2,949	10.9	10.6	10.5	10.3	10.0
Oakdale		44.065%		41.104%		539	774	1,008	1,477	2,152	519	743	967	1,415	2,055	-3.7	-4.0	-4.1	-4.2	-4.5
Pine Springs		7.901%		7.449%		97	139	181	265	386	94	135	175	256	372	-3.1	-2.9	-3.3	-3.4	-3.6
St Marys Point		26.791%		27.891%		328	470	613	898	1,308	352	504	656	960	1,395	7.3	7.2	7.0	6.9	6.7
St Paul Park		57.471%		48.757%		703	1,009	1,315	1,927	2,806	616	882	1,147	1,679	2,438	-12.4	-12.6	-12.8	-12.9	-13.1
Scandia		37.294%		40.935%		456	655	853	1,250	1,821	517	740	963	1,409	2,047	13.4	13.0	12.9	12.7	12.4
Stillwater		61.503%		58.216%		753	1,080	1,407	2,062	3,003	735	1,053	1,370	2,004	2,911	-2.4	-2.5	-2.6	-2.8	-3.1
White Bear Lake		21.496%		21.140%		263	377	492	721	1,050	267	382	497	728	1,057	1.5	1.3	1.0	1.0	0.7
Willernie		51.464%		52.135%		630	904	1,178	1,726	2,513	658	943	1,227	1,795	2,607	4.4	4.3	4.2	4.0	3.7
Woodbury		39.440%	0.02700%	38.000%	0.02592%	523	746	968	1,414	2,058	519	739	959	1,399	2,030	-0.8	-0.9	-0.9	-1.1	-1.4
Baytown		11.682%		10.767%		143	205	267	392	570	136	195	253	371	538	-4.9	-4.9	-5.2	-5.4	-5.6
Denmark		13.678%		13.152%		167	240	313	459	668	166	238	309	453	658	-0.6	-0.8	-1.3	-1.3	-1.5
Grey Cloud		25.691%		26.196%		314	451	588	861	1,254	331	474	616	902	1,310	5.4	5.1	4.8	4.8	4.5
May		12.360%		11.785%		151	217	283	414	604	149	213	277	406	589	-1.3	-1.8	-2.1	-1.9	-2.5
Stillwater Twp		20.860%		21.672%		255	366	477	699	1,019	274	392	510	746	1,084	7.5	7.1	6.9	6.7	6.4
West Lakeland		8.112%		7.544%		99	142	186	272	396	95	136	178	260	377	-4.0	-4.2	-4.3	-4.4	-4.8
SD 200 (Hastings)		23.932%	0.29483%	23.506%	0.10124%	\$725	\$996	\$1,268	\$1,810	\$2,609	\$449	\$627	\$806	\$1,163	\$1,681	-38.1	-37.0	-36.4	-35.7	-35.6
SD 622 (N St Paul/Mpwd)		32.553%	0.16666%	37.561%	0.15047%	642	897	1,152	1,661	2,404	700	980	1,260	1,820	2,630	9.0	9.3	9.4	9.6	9.4
SD 624 (White Bear Lk)		28.622%	0.26424%	26.137%	0.27299%	737	1,019	1,300	1,863	2,688	739	1,019	1,297	1,855	2,672	0.3	0.0	-0.2	-0.4	-0.6
SD 831 (Forest Lake)		22.018%	0.17389%	24.050%	0.14619%	525	727	928	1,332	1,924	523	727	931	1,340	1,933	-0.4	0.0	0.3	0.6	0.5
SD 832 (Mahtomedi)		37.105%	0.18223%	39.749%	0.16871%	721	1,008	1,294	1,867	2,702	755	1,056	1,357	1,959	2,831	4.7	4.8	4.9	4.9	4.8
SD 833 (S Wash Co)		41.286%	0.21905%	40.141%	0.12532%	826	1,153	1,480	2,133	3,086	695	977	1,258	1,821	2,634	-15.9	-15.3	-15.0	-14.6	-14.6
SD 834 (Stillwater)		22.018%	0.16569%	23.083%	0.04278%	512	711	908	1,304	1,884	356	503	650	945	1,368	-30.5	-29.3	-28.4	-27.5	-27.4
SD 2144 (Chisago Lakes)		27.603%	0.12575%	28.041%	0.13780%	522	731	939	1,356	1,962	561	783	1,005	1,447	2,091	7.5	7.1	7.0	6.7	6.6

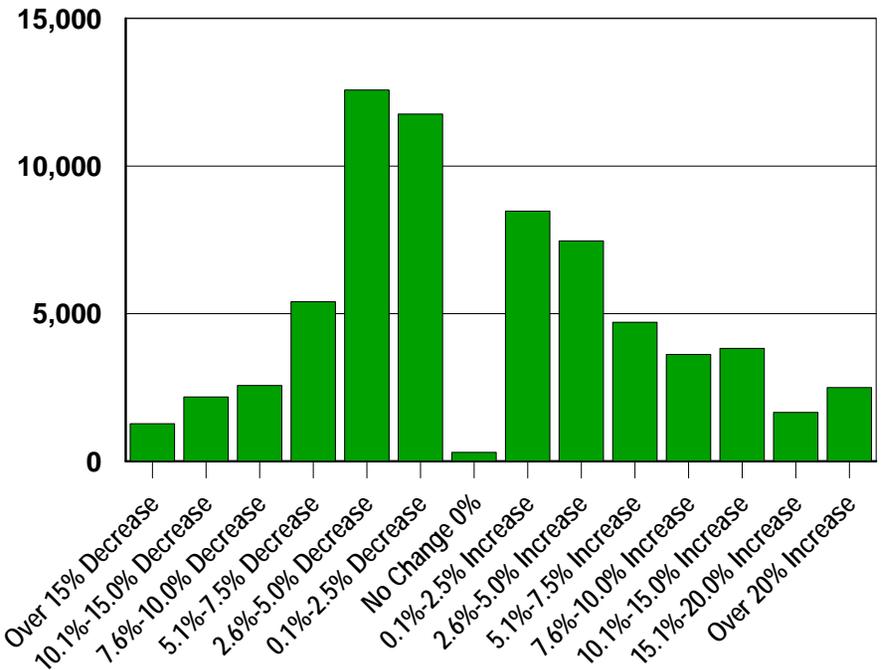
# Property Taxes Proposed in 2014

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

**Res Homestead Parcels - Median 0.5% Decrease**



**Res Homestead Parcels - Median 0.5% Decrease**



## Counts of Proposed 2014 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in County Portion of Tax

City/Township	Median Pay 2014 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	336,500	0.0%	(\$33)	-3.4%	5	2	19	49	459	136	87	50	12	8	12	4	5	848	670	178	
City of Bayport	166,700	11.7%	\$43	13.1%	1	2	4	4	51	20	33	25	54	41	103	84	182	604	82	522	
City of Birchwood	243,100	0.0%	(\$26)	-3.5%	1	4	28	41	155	16	11	38	6	5	7	2	1	315	245	70	
City of Cottage Grove	178,900	3.6%	\$5	0.9%	25	120	252	956	662	2,475	1,974	682	881	769	688	322	170	9,976	4,490	5,486	
City of Dellwood	449,800	-6.0%	(\$143)	-9.7%	16	95	152	14	53	6	2							338	336	2	
City of Forest Lake	190,400	6.0%	\$21	3.6%	18	45	57	57	481	184	816	1,995	281	92	286	162	561	5,035	842	4,193	
City of Grant	330,000	1.9%	(\$14)	-1.4%	2		1	15	82	797	58	42	20	8	11		1	1,037	897	140	
City of Hastings	121,200	-1.1%	(\$16)	-5.0%					1									1	1	0	
City of Hugo	185,500	2.2%	(\$6)	-1.0%	10	18	151	200	717	1,732	413	233	80	260	150	252	9	4,225	2,828	1,397	
City of Lake Elmo	323,900	-0.6%	(\$41)	-4.1%	7	51	175	405	982	129	137	70	31	14	60	23	3	2,087	1,749	338	
City of Lake St Croix Beach	142,700	-5.4%	(\$44)	-10.0%	47	151	75	51	26	13	19	3	2	5	4		1	397	363	34	
City of Lakeland	197,400	3.0%	\$0	0.1%	6	3	11	22	37	219	169	19	21	91	8	8	1	615	298	317	
City of Lakeland Shores	250,100	-4.5%	(\$61)	-8.4%	9	25	30	22	2	6	2		3	2				101	94	7	
City of Landfall	0	0.0%	\$0	0.0%														0	0	0	
City of Mahtomedi	241,600	0.4%	(\$22)	-3.1%	27	12	108	81	1,626	257	44	137	27	7	7	1	2	2,336	2,111	225	
City of Marine on St Croix	265,700	-5.0%	(\$74)	-9.0%	4	82	96	53	6		1						1	243	241	2	
City of Newport	139,100	-5.5%	(\$41)	-10.1%	22	424	155	129	42	24	51	21	4	6	5	2		885	796	89	
City of Oak Park Heights	173,800	1.1%	(\$13)	-2.3%	17	19	57	211	196	75	19	317	58	3	34	12	19	1,037	575	462	
City of Oakdale	173,000	7.1%	\$26	5.2%	51	63	30	710	442	561	800	1,283	1,388	639	1,170	463	512	8,112	1,857	6,255	
City of Pine Springs	339,800	5.6%	\$27	2.6%	3	11			2	5	32	24	9	8	8	2	2	106	21	85	
City of Scandia	244,700	-9.8%	(\$116)	-14.2%	476	477	137	60	16	11	2	2	1				1	1,183	1,177	6	
City of St Mary's Point	231,600	-2.3%	(\$44)	-6.1%	6	28	14	38	14	8	12	2	3	1		1		127	108	19	
City of St Paul Park	136,800	1.6%	(\$3)	-0.9%	4	7	12	29	196	608	45	8	18	230	60	59	229	1,505	856	649	
City of Stillwater	192,300	-1.6%	(\$25)	-4.5%	35	60	377	1,278	2,110	281	243	504	156	48	44	17	189	5,342	4,141	1,201	
City of White Bear Lake	181,700	3.1%	\$1	0.2%					31		46	2	3	2	4	1		89	31	58	
City of Willernie	131,300	2.4%	(\$1)	-0.2%		2	1	1	8	73	25	19	17	3	3	5	1	158	85	73	
City of Woodbury	238,900	2.8%	(\$2)	-0.2%	462	401	395	714	3,746	3,577	2,473	1,709	1,479	1,184	1,063	201	581	17,985	9,295	8,690	
Town of Baytown	360,800	1.4%	(\$16)	-1.9%	2	3	11	35	62	196	31	53	33	10	14	5	6	461	309	152	
Town of Denmark	321,100	1.0%	(\$26)	-2.4%	2	3	6	10	128	249	21	22	3	3	4		1	452	398	54	
Town of Grey Cloud Island	244,200	-0.8%	(\$28)	-4.2%	2	2	2	14	65	7	9	1		3		1	1	107	92	15	
Town of May	313,400	3.6%	\$5	0.5%	3	1	2	15	36	244	374	48	28	16	12	3	6	788	301	487	
Town of Stillwater	313,500	-3.0%	(\$84)	-6.7%	8	56	204	167	124	63	21	19	12				1	675	622	53	
Town of West Lakeland	362,600	4.6%	\$21	1.7%	2	13	9	22	47	62	503	139	78	165	71	29	13	1,153	155	998	
County Total	204,900	2.4%	(\$3)	-0.5%	1,273	2,180	2,571	5,403	12,574	12,065	8,473	7,467	4,708	3,623	3,828	1,659	2,499	68,323	36,066	32,257	

Percent of Total:    2%    3%    4%    8%    18%    18%    12%    11%    7%    5%    6%    2%    4%    100%    53%    47%

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 2014 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in City/Town Portion of Tax

City/Township	Median Pay 2014 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	336,500	0.0%	\$3	0.3%	4	2		9	19	143	459	57	96	21	18	13	7	848	177	671	
City of Bayport	166,700	11.7%	\$46	10.4%	2	4	5	41	26	36	37	43	43	56	94	105	112	604	114	490	
City of Birchwood	243,100	0.0%	(\$13)	-2.2%	1		16	35	59	130	11	22	23	6	7	3	2	315	241	74	
City of Cottage Grove	178,900	3.6%	\$10	1.4%	22	74	214	956	505	2,515	1,802	987	812	795	783	336	175	9,976	4,286	5,690	
City of Dellwood	449,800	-6.0%	\$242	43.7%													338	338	0	338	
City of Forest Lake	190,400	6.0%	\$71	9.8%	7	11	14	21	53	53	138	514	194	1,893	1,079	200	858	5,035	159	4,876	
City of Grant	330,000	1.9%	\$12	2.5%		2			15	26	484	394	44	42	20	9	1	1,037	43	994	
City of Hastings	121,200	-1.1%	(\$28)	-4.2%					1									1	1	0	
City of Hugo	185,500	2.2%	\$16	2.2%	9	7	9	150	145	730	1,719	330	349	93	326	177	181	4,225	1,050	3,175	
City of Lake Elmo	323,900	-0.6%	(\$9)	-0.9%	5	12	32	150	282	1,001	222	131	86	55	28	59	24	2,087	1,482	605	
City of Lake St Croix Beach	142,700	-5.4%	(\$77)	-11.1%	70	147	79	44	14	19	11	2	4	4	2		1	397	373	24	
City of Lakeland	197,400	3.0%	\$9	1.2%	5	2	5	23	25	56	332	30	14	85	28	8	2	615	116	499	
City of Lakeland Shores	250,100	-4.5%	\$37	6.9%				1	5	7	9	11	26	18	15	4	5	101	13	88	
City of Landfall	0	0.0%	\$0	0.0%														0	0	0	
City of Mahtomedi	241,600	0.4%	\$41	5.4%	15	8	4	7	4	100	64	585	1,291	50	177	22	9	2,336	138	2,198	
City of Marine on St Croix	265,700	-5.0%	\$178	12.3%			1		1		1	2	12	39	157	26	4	243	2	241	
City of Newport	139,100	-5.5%	(\$48)	-5.4%	4	36	117	311	135	126	40	21	47	29	9	7	3	885	729	156	
City of Oak Park Heights	173,800	1.1%	\$83	8.8%	10	3	3	1	8	12	53	103	302	77	32	365	68	1,037	37	1,000	
City of Oakdale	173,000	7.1%	\$10	1.6%	79	263	740	344	661	1,191	1,450	890	720	535	670	258	311	8,112	3,278	4,834	
City of Pine Springs	339,800	5.6%	\$1	0.2%	8	6		1	5	27	30	10	7	6	4		2	106	47	59	
City of Scandia	244,700	-9.8%	(\$24)	-2.5%	10	32	86	169	291	243	130	128	56	18	15	4	1	1,183	831	352	
City of St Mary's Point	231,600	-2.3%	\$9	1.2%	1	2	4	14	17	16	32	14	7	12	4	3	1	127	54	73	
City of St Paul Park	136,800	1.6%	(\$67)	-13.1%	108	794	8	39	265	3	46	10	14	4	28	9	177	1,505	1,217	288	
City of Stillwater	192,300	-1.6%	(\$71)	-7.0%	56	417	1,335	2,134	214	315	429	163	34	28	28	1	188	5,342	4,471	871	
City of White Bear Lake	181,700	3.1%	\$7	2.2%					2	2	65	10	3	2	6	1		89	2	87	
City of Willernie	131,300	2.4%	\$26	4.6%				2	1	2	15	70	20	20	19	2	7	158	5	153	
City of Woodbury	238,900	2.8%	(\$4)	-0.5%	488	384	433	873	4,081	3,264	2,509	1,604	1,448	1,139	1,059	126	577	17,985	9,523	8,462	
Town of Baytown	360,800	1.4%	(\$5)	-1.7%	2	32	13	149	21	34	32	58	27	20	46	15	12	461	251	210	
Town of Denmark	321,100	1.0%	(\$12)	-2.8%	2	4	6	14	335	39	21	21	3	2	4		1	452	400	52	
Town of Grey Cloud Island	244,200	-0.8%	\$9	1.1%	1	1	1	1	2	14	64	6	8	4	2	1	2	107	20	87	
Town of May	313,400	3.6%	(\$2)	-0.7%	3	1	4	18	126	405	150	31	25	8	10	2	5	788	557	231	
Town of Stillwater	313,500	-3.0%	\$4	0.5%	2	3	4	28	60	206	147	118	53	19	33	1	1	675	303	372	
Town of West Lakeland	362,600	4.6%	(\$5)	-2.1%	4	20	29	49	209	445	71	173	67	34	38	6	8	1,153	756	397	
County Total	204,900	2.4%	\$7	0.9%	918	2,267	3,162	5,584	7,585	11,160	10,573	6,538	5,835	5,114	4,741	1,763	3,083	68,323	30,676	37,647	

Percent of Total:    1%    3%    5%    8%    11%    16%    15%    10%    9%    7%    7%    3%    5%    100%    45%    55%

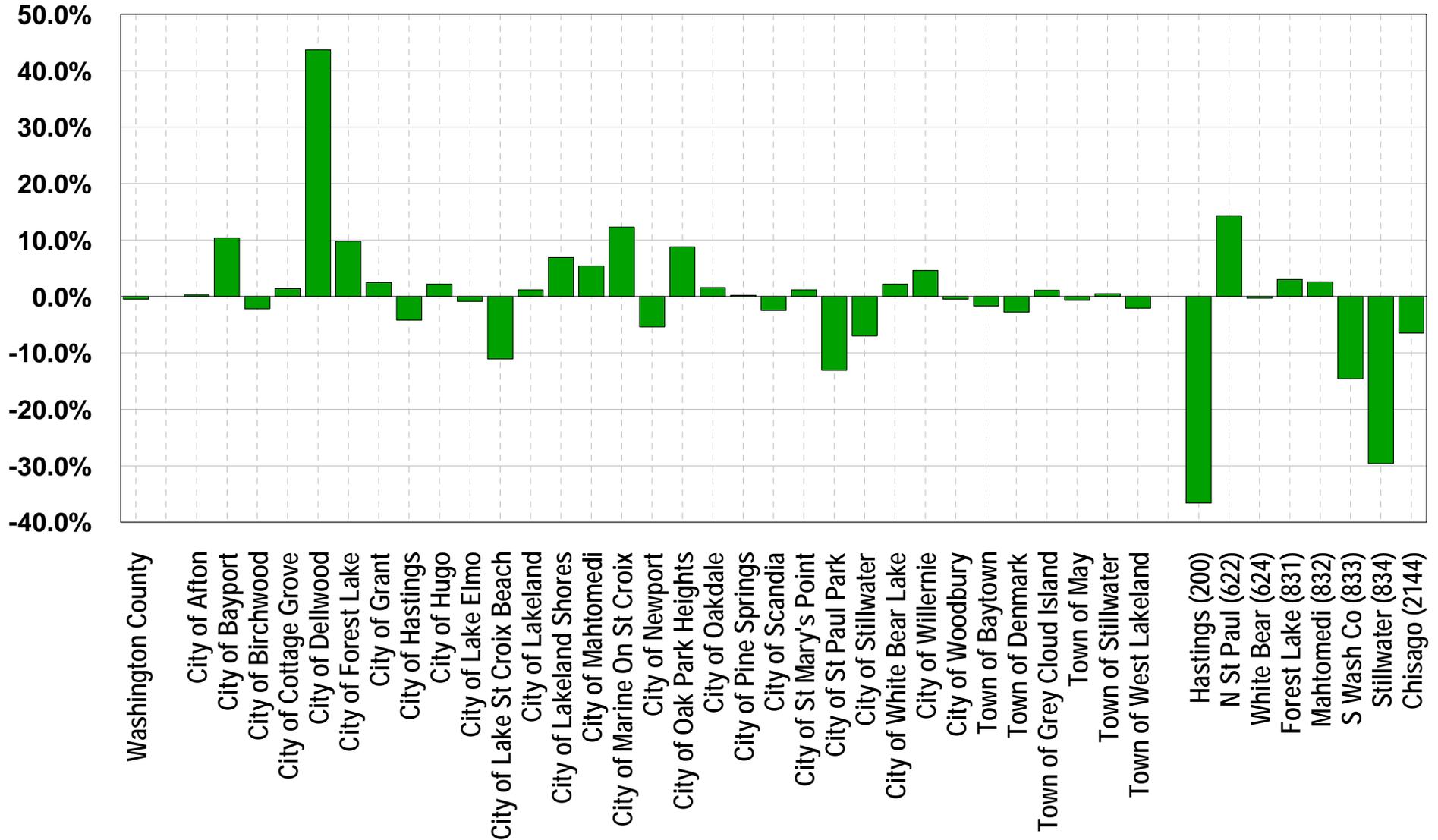
Note:  
- Taxable Market Value is before reduction for Homestead Exclusion  
- Excludes parcels with new construction and classification changes  
- Only includes the main parcel with the house if a Homestead consists of multiple parcels

## Counts of Proposed 2014 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in School Portion of Tax

School District	Median Pay 2014 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	304,000	1.0%	(\$569)	-36.6%	551													1	552	551	1
ISD 0622 Nsp/Mpwd/Oak	178,150	6.7%	\$109	14.3%	51	73	53	18	135	139	432	931	622	636	2,392	2,178	2,316	9,976	469	9,507	
ISD 0624 White Bear Lake	179,100	2.2%	(\$3)	-0.3%	11	8	67	226	803	1,350	295	363	77	307	274	84	7	3,872	2,465	1,407	
ISD 0831 Forest Lake	207,000	5.1%	\$19	3.0%	233	562	167	134	156	777	1,090	1,845	384	155	328	376	274	6,481	2,029	4,452	
ISD 0832 Mahtomedi	274,000	0.4%	\$36	2.6%	20	18	34	56	268	132	1,291	1,424	253	189	164	31	15	3,895	528	3,367	
ISD 0833 South Washington	195,800	3.0%	(\$159)	-14.6%	11,548	8,979	2,355	2,146	696	182	89	212	130	99	30	1	183	26,650	25,906	744	
ISD 0834 Stillwater	241,000	0.1%	(\$248)	-29.6%	16,574	102	17	11	1	1	1	2	4	1		1	3	16,718	16,706	12	
ISD 2144 Chisago Lakes	253,900	-9.3%	(\$62)	-6.5%	2	19	42	39	14	51	3	6	3					179	167	12	
County Total	204,900	2.4%	(\$128)	-13.6%	28,990	9,761	2,735	2,630	2,073	2,632	3,201	4,783	1,473	1,387	3,188	2,671	2,799	68,323	48,821	19,502	
Percent of Total:					42%	14%	4%	4%	3%	4%	5%	7%	2%	2%	5%	4%	4%	100%	71%	29%	

- 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



# Percentage Change in Levy from Pay 2013 to Proposed 2014 By Taxing District Type

## Significant Levy changes from 2013 to 2014 Double digit change in levy or median tax change

### Increases

	<u>Levy Chg</u>	<u>Median Tax Chg</u>
Bayport	0.3%	10.4%
Dellwood	46.2%	43.7%
Forest Lake	12.2%	9.8%
Marine on St Croix	13.3%	12.3%
ISD 622 N St Paul/Mpwd/Oakdale	12.5%	14.0%
South Washington Watershed	15.0%	

### Reductions

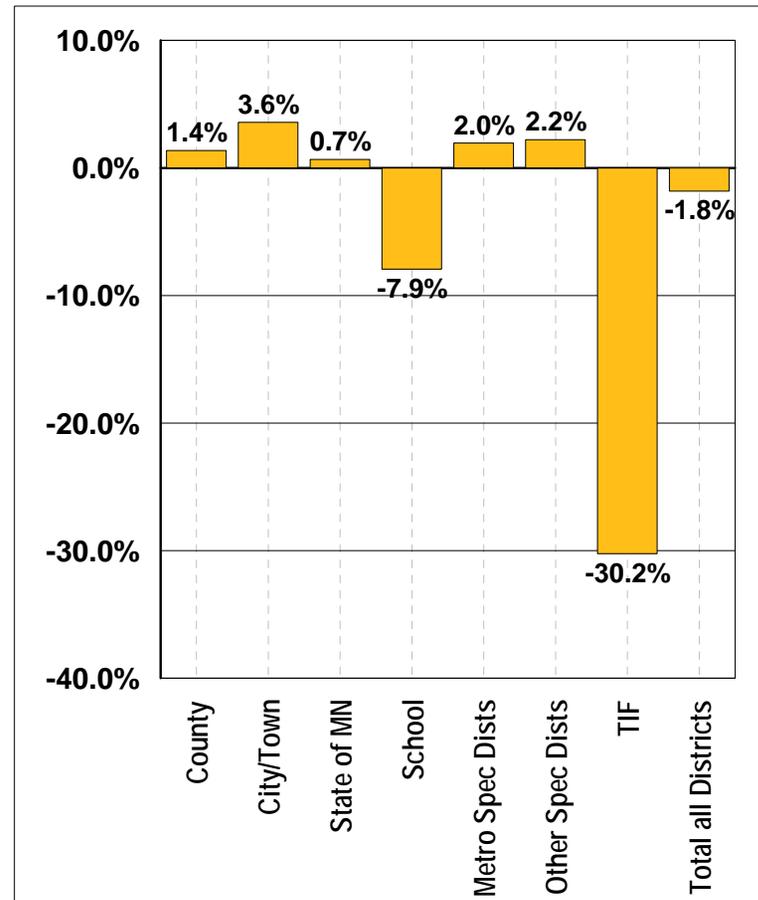
Several school districts are experiencing large reductions in the proposed school portion of tax due to changes in school funding formulas and referenda that expired after 2013:

	<u>Levy Chg</u>	<u>Median Tax Chg</u>
ISD 200 Hastings	-31.0%	-37.0%
ISD 833 South Washington County	-9.4%	-15.0%
ISD 834 Stillwater	-24.8%	-30.0%

Voters in these districts approved referenda at the November 5 election. Final 2014 tax statements will reflect the new referendum tax if the school includes it in their final levy in December. Final taxes will likely be significantly higher than the proposed taxes shown on the notices. Voters in ISD 624 White Bear Lake and ISD 2144 Chisago Lakes also approved new referenda.

### Tax Increment Financing Districts (TIF)

TIF district taxes are down significantly in 2014 due to expiration of districts in Cottage Grove, Forest Lake, St Paul Park, and Stillwater. In addition, a large value reduction in an existing district in Stillwater contributed to less taxes being captured by tax increment districts.



Washington County continues to be a net contributor to the fiscal disparity pool in 2014. There is an additional \$1.5 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

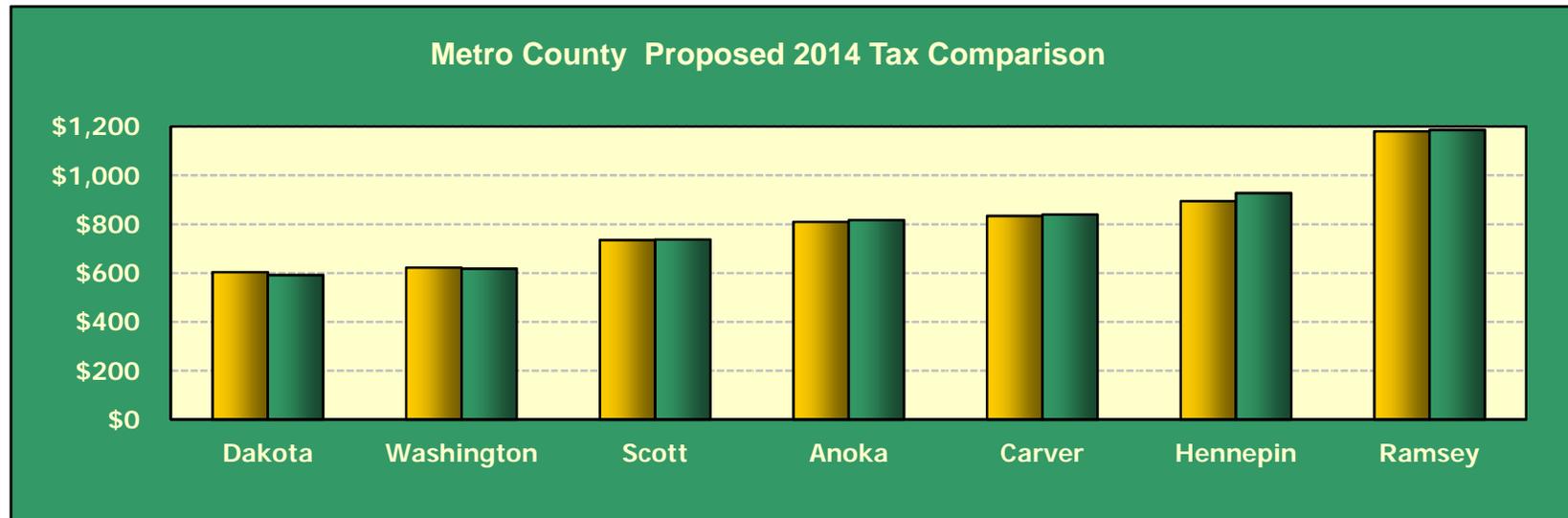
## 5 Year Comparison

TYPE OF VALUE	Payable 2010	% Chg	Payable 2011	% Chg	Payable 2012	% Chg	Payable 2013	% Chg	Payable 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%	24,787,815,600	2.9%	-12.8%
<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%	(2,514,400)	-33.2%	-63.1%
Veteran's Exclusion	(48,391,100)	9.9%	(53,725,400)	11.0%	(60,628,900)	12.8%	(61,705,900)	1.8%	(64,531,400)	4.6%	33.4%
Plat Deferral	(25,443,500)	-67.9%	(5,091,200)	-80.0%	(9,441,000)	85.4%	(5,415,400)	-42.6%	(10,230,200)	88.9%	-59.8%
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	0	-100.0%	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%	(58,071,700)	1383.6%	NA
Green Acres	(569,731,600)	-22.1%	(502,542,300)	-11.8%	(412,377,900)	-17.9%	(357,492,400)	-13.3%	(259,912,700)	-27.3%	-54.4%
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>24,391,225,800</b>	<b>3.1%</b>	<b>-12.1%</b>
Homestead Exclusion	0	NA	0	NA	(1,151,794,200)	NA	(1,252,216,500)	8.7%	(1,190,127,900)	-5.0%	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>23,201,097,900</b>	<b>3.6%</b>	<b>-16.4%</b>
New Construction-Residential	221,105,900	-36.0%	159,776,700	-27.7%	178,453,600	11.7%	159,731,900	-10.5%	202,591,000	26.8%	-8.4%
New Construction-Other	50,255,500	-58.4%	42,726,600	-15.0%	37,879,700	-11.3%	41,407,000	9.3%	34,870,900	-15.8%	-30.6%
Total New Construction	271,361,400	-41.8%	202,503,300	-25.4%	216,333,300	6.8%	201,138,900	-7.0%	237,461,900	18.1%	-12.5%
<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%		2.5%	
<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%	23,614,376,100	3.1%	-12.6%
<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%	266,330,194	3.0%	-15.8%
<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%	(3,855,285)	-27.9%	-54.5%
Powerline	(8,679)	-4.2%	(9,061)	4.4%	(9,126)	0.7%	(10,721)	17.5%	(10,954)	2.2%	26.2%
Fiscal Disparity Contribution	(26,426,851)	11.2%	(25,869,016)	-2.1%	(24,758,357)	-4.3%	(24,706,523)	-0.2%	(23,648,537)	-4.3%	-10.5%
<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>	<b>238,815,418</b>	<b>4.6%</b>	<b>-15.1%</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%	27,195,043	-1.4%	-13.6%
<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>	<b>266,010,461</b>	<b>3.9%</b>	<b>-15.0%</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%	3,546,506	23.2%	-30.0%
% of Total Taxable Value	1.6%		2.0%		2.0%		1.1%		1.3%		
County Tax Rate (with Library)	27.775%	5.3%	29.772%	7.2%	31.939%	7.3%	34.225%	7.2%	32.751%	-4.3%	17.9%
referendum rate - % of market value	0.00314%		0.00229%	-27.2%	0.00180%	-21.2%	0.00191%	6.2%	0.00448%	134.1%	42.5%

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		
	2013	2014	% chg	2013	2014	% chg	2013	2014	% chg
							200,100	204,900	2.4%
				based on Estimated Market Value:					
Dakota	33.421%	31.832%	-4.8%	0.00000%	0.00000%		\$605	\$592	-2.0%
Washington	34.225%	32.751%	-4.3%	0.00191%	0.00448%	134.1%	\$623	\$619	-0.7%
Scott	40.674%	39.657%	-2.5%	0.00000%	0.00000%		\$736	\$738	0.3%
Anoka	44.761%	43.940%	-1.8%	0.00000%	0.00000%		\$810	\$818	1.0%
Carver	46.115%	45.138%	-2.1%	0.00000%	0.00000%		\$834	\$840	0.7%
Hennepin (suburban)	49.461%	49.859%	0.8%	0.00000%	0.00000%		\$895	\$928	3.7%
Ramsey (suburban)	65.240%	63.743%	-2.3%	0.00000%	0.00000%		\$1,180	\$1,186	0.5%

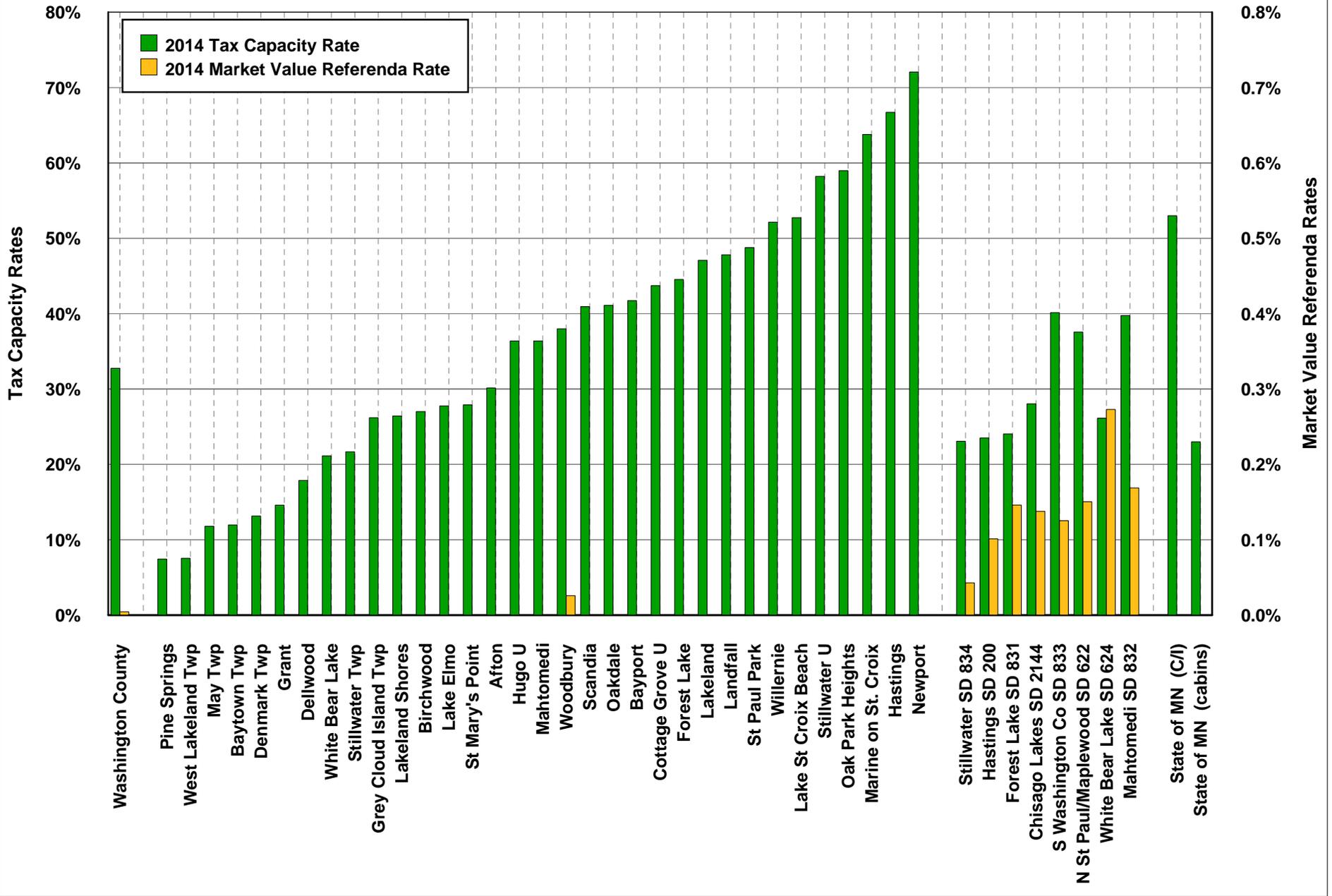


# Pay 2013 vs. Proposed 2014 Tax Rates

Taxing District	Pay 2013 Rate	Pay 2014 Rate	% Chg
<b>Towns:</b> Baytown Twp (WMO)	11.682%	11.960%	2.4%
Denmark Twp	13.678%	13.152%	-3.8%
Grey Cloud Island Twp	25.691%	26.196%	2.0%
May Twp	12.360%	11.785%	-4.7%
Stillwater Twp	20.860%	21.672%	3.9%
West Lakeland Twp	8.112%	7.544%	-7.0%
<b>Cities:</b> Afton	30.059%	30.136%	0.3%
Bayport	43.923%	41.735%	-5.0%
Birchwood	27.615%	27.012%	-2.2%
Cottage Grove (Urban)	45.046%	43.725%	-2.9%
Dellwood	11.641%	17.878%	53.6%
Forest Lake	43.508%	44.536%	2.4%
Grant	14.540%	14.602%	0.4%
Hastings	68.547%	66.713%	-2.7%
Hugo (Urban)	36.512%	36.374%	-0.4%
Lake Elmo	27.818%	27.754%	-0.2%
Lake St Croix Beach	55.145%	52.735%	-4.4%
Lakeland	48.194%	47.067%	-2.3%
Lakeland Shores	23.396%	26.417%	12.9%
Landfall	37.704%	47.797%	26.8%
Mahtomedi	34.656%	36.374%	5.0%
Marine on St. Croix	53.537%	63.771%	19.1%
Newport	70.803%	72.061%	1.8%
Oak Park Heights	54.898%	58.980%	7.4%
Oakdale	44.065%	41.104%	-6.7%
Pine Springs	7.901%	7.449%	-5.7%
Scandia	37.294%	40.935%	9.8%
St Mary's Point	26.791%	27.891%	4.1%
St Paul Park	57.471%	48.757%	-15.2%
Stillwater (Urban)	61.503%	58.216%	-5.3%
White Bear Lake	21.496%	21.140%	-1.7%
Willernie	51.464%	52.135%	1.3%
Woodbury	39.440%	38.000%	-3.7%
Woodbury MVR:	0.02700%	0.02592%	-4.0%

Taxing District	Pay 2013 Rate	Pay 2014 Rate	% Chg
<b>County:</b> County without Library	31.212%	30.044%	-3.7%
County with Library	34.225%	32.751%	-4.3%
County MVR:	0.00191%	0.00448%	134.1%
County RRA	0.226%	0.232%	2.8%
County HRA	1.311%	1.288%	-1.8%
<b>Schools:</b> SD 200 Hastings	23.932%	23.506%	-1.8%
SD 200 Hastings MVR:	0.29483%	0.10124%	-65.7%
SD 622 N St Paul/Mpwd	32.553%	37.561%	15.4%
SD 622 N St Paul/Mpwd MVR:	0.16666%	0.15047%	-9.7%
SD 624 White Bear Lake	28.622%	26.137%	-8.7%
SD 624 White Bear Lake MVR:	0.26424%	0.27299%	3.3%
SD 831 Forest Lake	22.018%	24.050%	9.2%
SD 831 Forest Lake MVR:	0.17389%	0.14619%	-15.9%
SD 832 Mahtomedi	37.105%	39.749%	7.1%
SD 832 Mahtomedi MVR:	0.18223%	0.16871%	-7.4%
SD 833 S Washington Co	41.286%	40.141%	-2.8%
SD 833 S Washington Co MVR:	0.21905%	0.12532%	-42.8%
SD 834 Stillwater	22.018%	23.083%	4.8%
SD 834 Stillwater MVR:	0.16569%	0.04278%	-74.2%
SD 2144 Chisago Lakes	27.603%	28.041%	1.6%
SD 2144 Chisago Lakes MVR:	0.12575%	0.13780%	9.6%
<b>Other:</b> Brown's Creek WS	5.307%	5.059%	-4.7%
Carnelian Marine WS	2.997%	3.047%	1.7%
Comfort Lake WS	4.870%	4.423%	-9.2%
R-W Metro WS	4.740%	4.265%	-10.0%
Rice Creek WS	2.517%	2.385%	-5.3%
South Washington WS	0.779%	0.852%	9.3%
Valley Branch WS	2.125%	1.896%	-10.8%
Hastings HRA	1.428%	1.612%	12.9%
Woodbury HRA	0.365%	0.342%	-6.3%
Metropolitan Council	1.043%	1.049%	0.5%
Met Council Transit	1.694%	1.511%	-10.8%
Met Mosquito Control	0.583%	0.552%	-5.3%
State of MN (C/I)	52.523%	53.000%	0.9%
State of MN (cabins)	22.327%	23.000%	3.0%
Fiscal Disparities (C/I)	153.491%	163.121%	6.3%

# Proposed 2014 Tax Rates



# Proposed 2014 Tax maps

## Map of Value Changes

(page 28)

This map shows the percentage change in market value (before reduction for homestead exclusion) from 2013 to 2014 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 29, 30, 31)

These maps show the percentage change in total tax from 2013 to 2014 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 32, 33)

This map shows the effective tax rate for 2014 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.

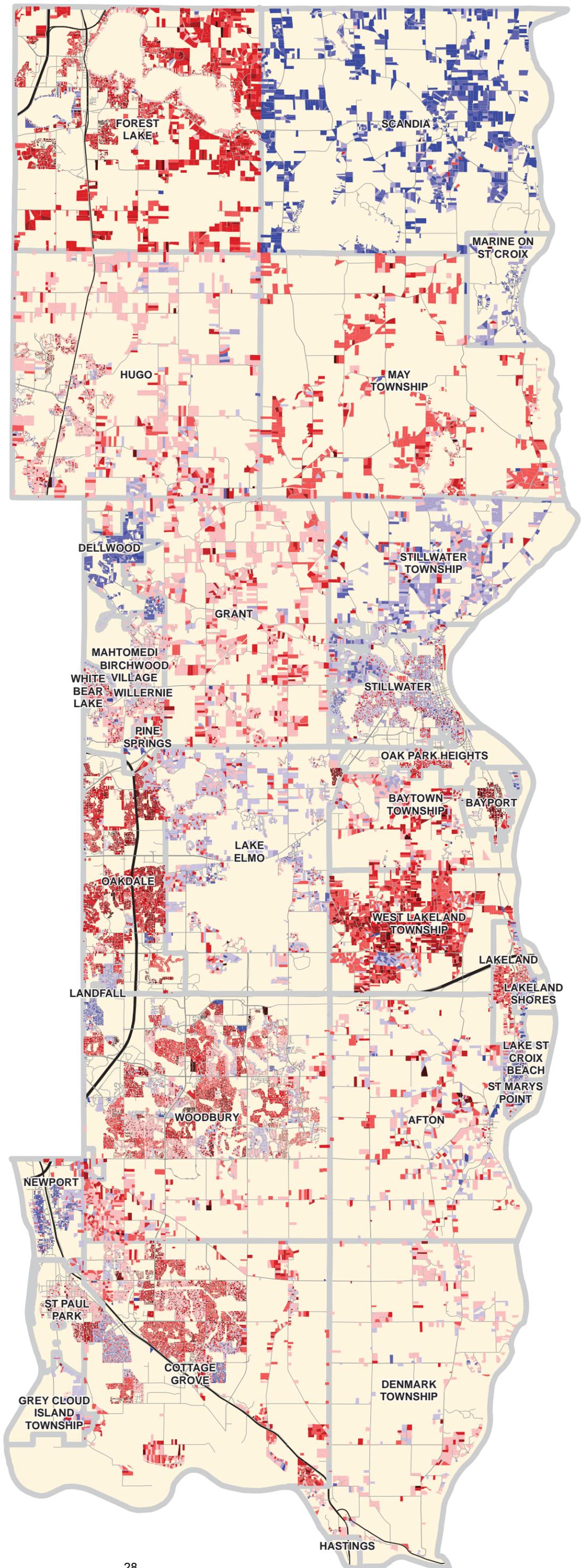
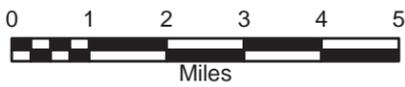
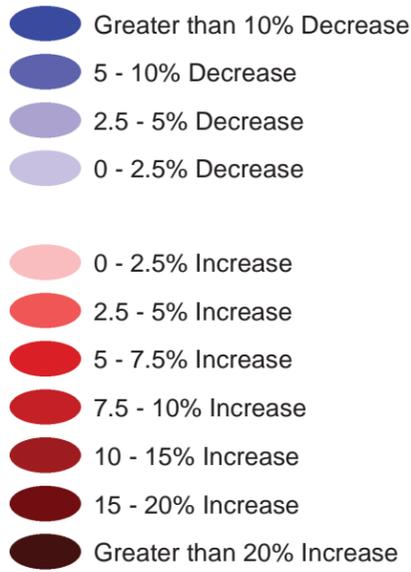
## What is the difference? What do these maps show?

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

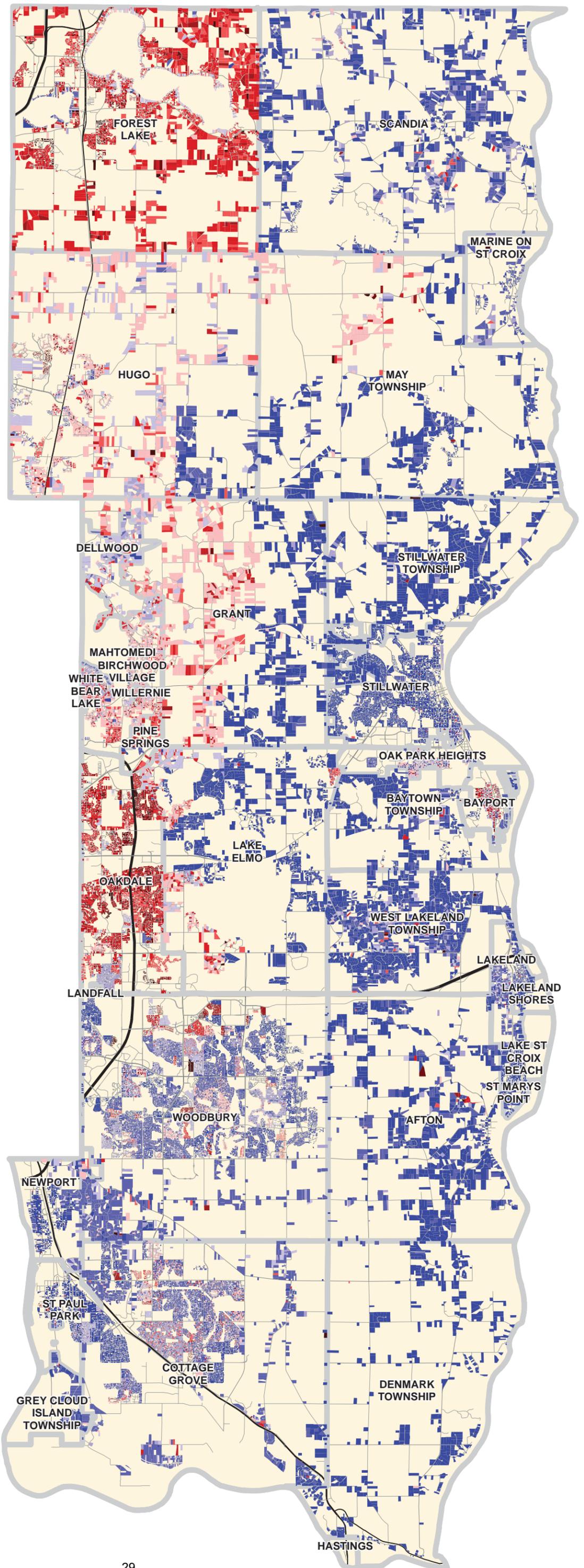
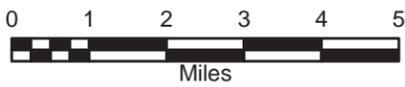
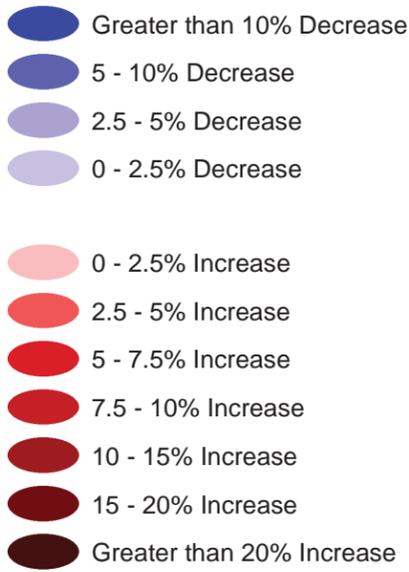
## Taxable Market Value Change of Residential Homestead Properties from 2013 to Proposed 2014

### Percent Change



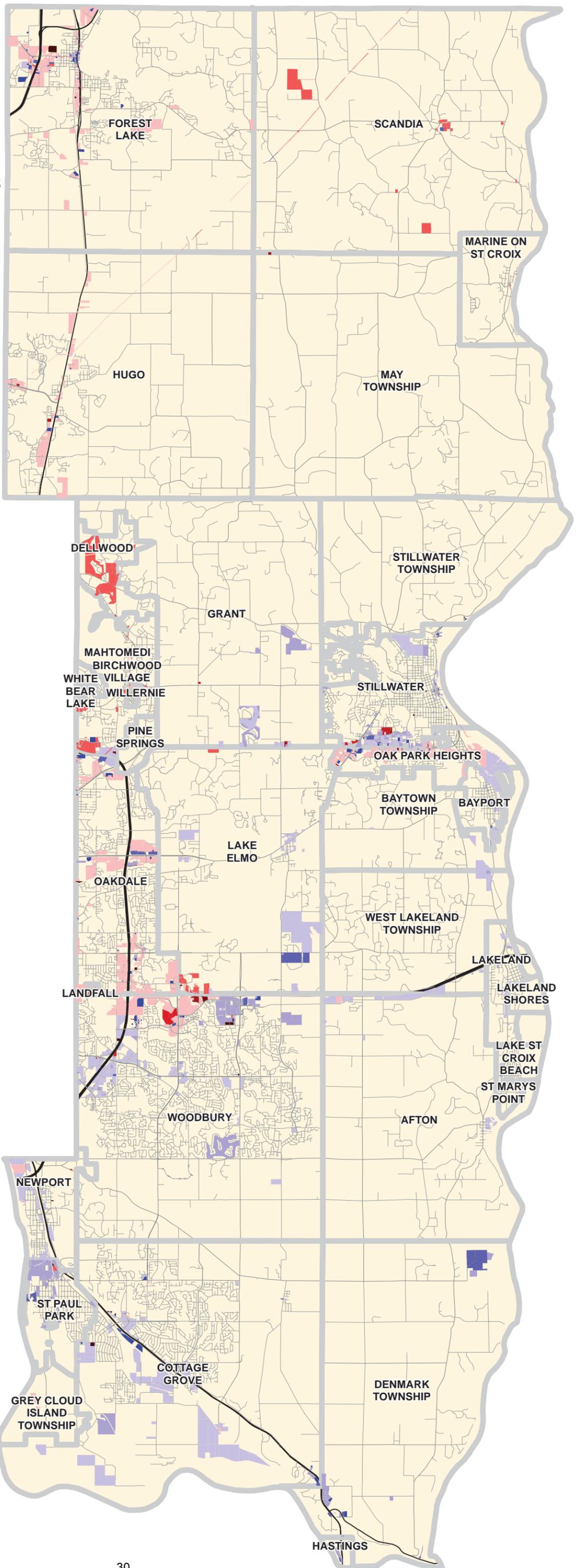
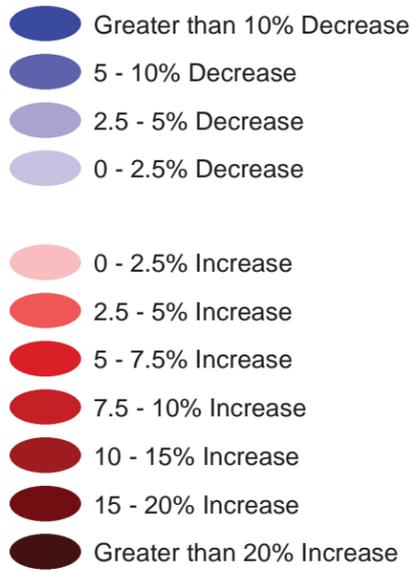
## Property Tax Change of Residential Homestead Properties from 2013 to Proposed 2014

### Percent Change



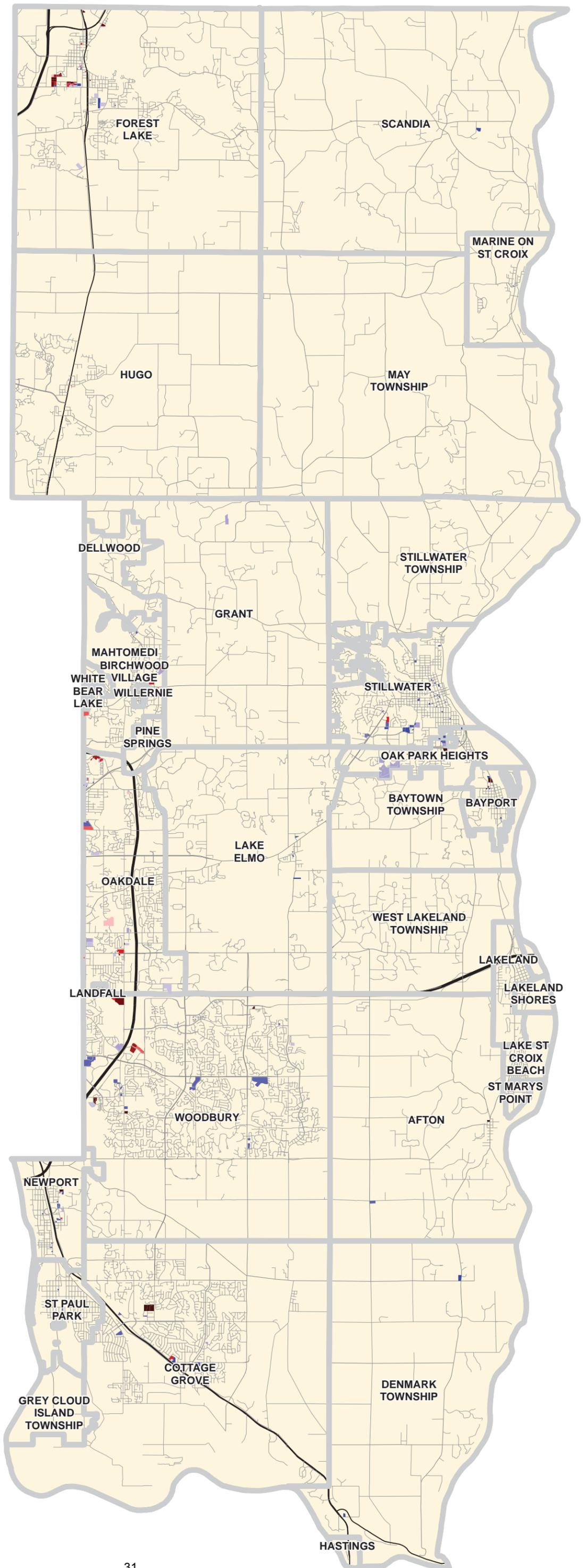
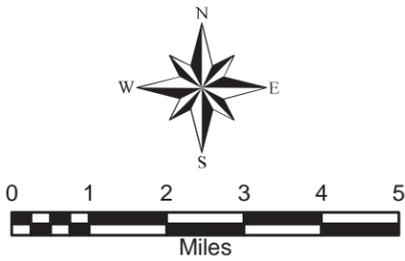
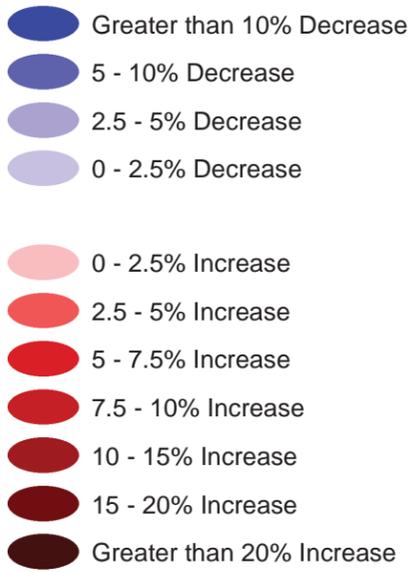
## Property Tax Change of Commercial-Industrial-Utility Properties from 2013 to Proposed 2014

### Percent Change

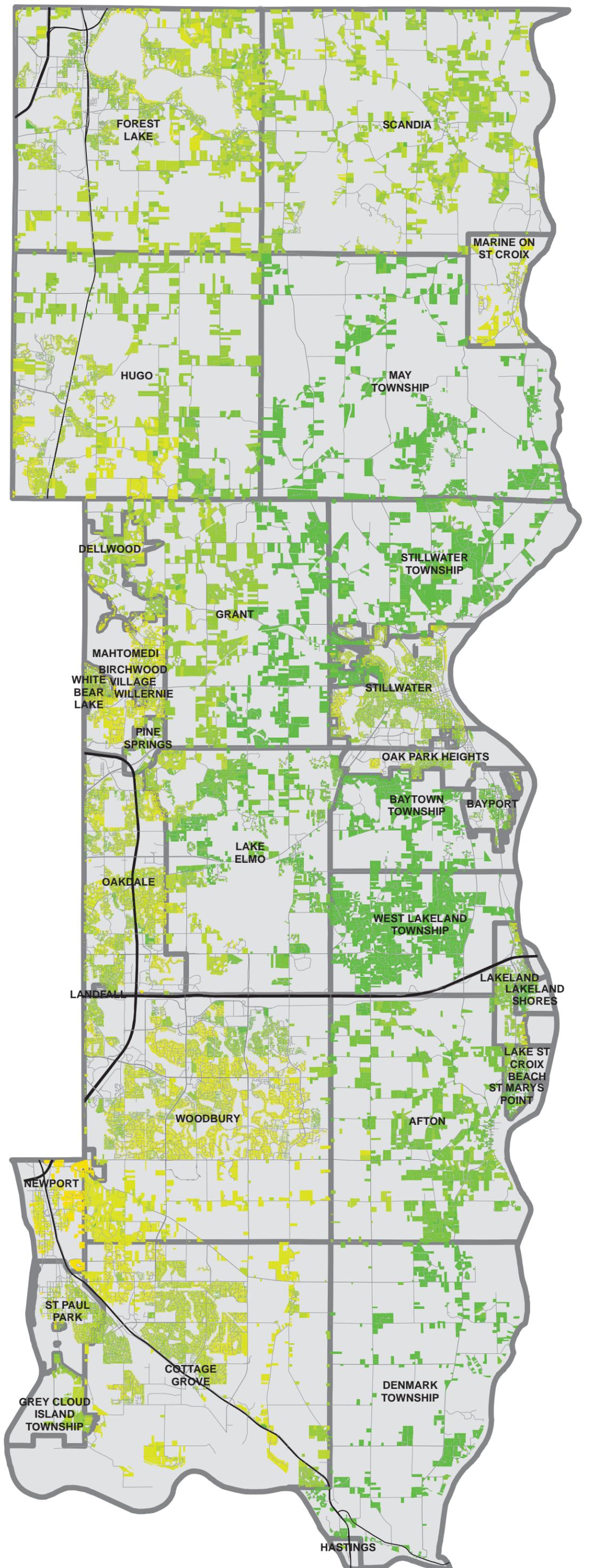
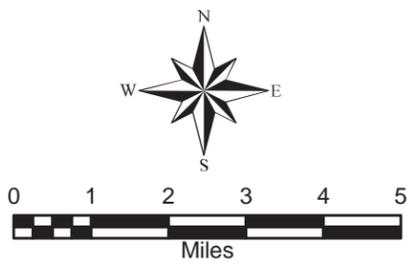


## Property Tax Change of Apartment Properties from 2013 to Proposed 2014

### Percent Change



## Effective Tax Rate Residential Homestead Properties Proposed 2014



## Effective Tax Rate Commercial - Industrial Properties Proposed 2014

### Effective Tax Rate

