



**Department of
Property Records and
Taxpayer Services**

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

April 15, 2014

Contents

What Taxpayers are seeing:

Summary	3
Graph of parcel counts by range of increase/decrease in Total Tax – All Parcels.....	4
Residential Homestead.....	5
Commercial.....	6
Apartment.....	7
Table of parcel counts by range of increase/decrease in Total Tax – Residential Homestead	8-10
Commercial	11
Apartment	12
Graph of median Residential Homestead percentage change in Total Tax	13
Graph of Total Net Tax on a Market Value of 204,900 (county median TMV)	14
Tax Comparison Chart Pay 2013 vs. Pay 2014 - 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 County Tax – Residential Homestead.....	17
Table of parcel counts by range of increase/decrease in County Tax – Residential Homestead.....	18
Table of parcel counts by range of increase/decrease in City/Town Tax – Residential Homestead.....	19
Table of parcel counts by range of increase/decrease in School Tax – Residential Homestead	20
Graph of median Residential Homestead percentage change in Taxing District Portion of Tax	21

Levies:

Levy Increases by District Type.....	22
Distribution of taxes – where does each tax dollar go?.....	23

Values:

Market Value and Tax Capacity 2011–2014, Preliminary 2015	24
---	----

Tax Rates:

Pay 2013 vs. Pay 2014 Metro County Comparison.....	25
Table of Pay 2013 vs. Pay 2014 tax rates	26
Graph of Pay 2014 tax rates for county/municipality/school	27
Property Tax Refund Information.....	28

Maps :

Percentage change in Market Value – Residential Homestead	30
Percentage change in county tax – Residential Homestead.....	31
Percentage change in total – Residential Homestead	32
Commercial–Industrial.....	33
Apartment	34
Pay 2014 effective tax rate – Residential Homestead.....	35
Commercial-Industrial.....	36
Preliminary Pay 2015 Percentage change in Market Value – Residential Homestead.....	37

Taxes Payable in 2014

- 97,205 Tax Statements were mailed March 24.
- The total amount billed of **\$385.8 million** is an increase of 2.9% over 2013. The 2013 total of \$374.8 million was a 1.5% increase over the \$369.3 million billed in 2012.
- The final 2014 amount billed is a 5.4% increase over the proposed 2014 total of \$366.1 million.

What are taxpayers seeing on their tax statements?

- **All Parcels**

- Median Value change: 1.8% increase
- Median Total Tax change: 2.5% increase

- **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: 2.7% increase
- Median County Tax change: 0.5% reduction

- **Commercial/Industrial/Utility Parcels**

- Median Value change: 0.0% no change
- Median Total Tax change: 1.0% increase

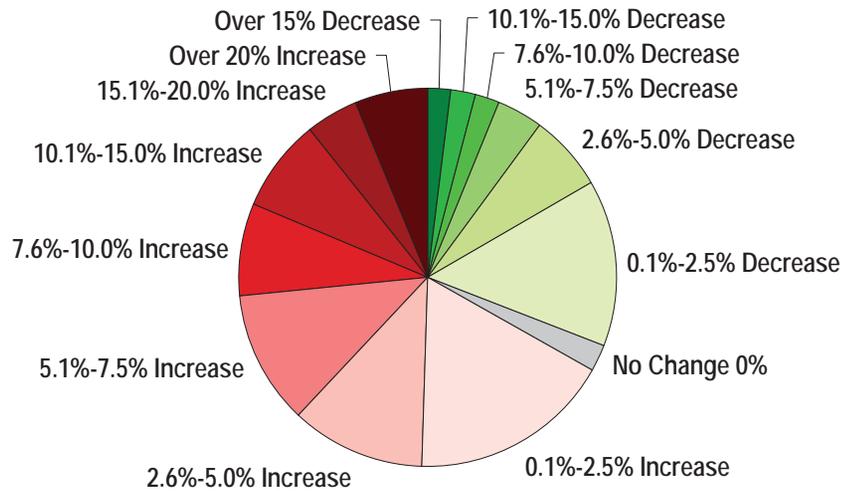
- **Apartment Parcels**

- Median Value change: 0.0% no change
- Median Total Tax change: 0.6% reduction

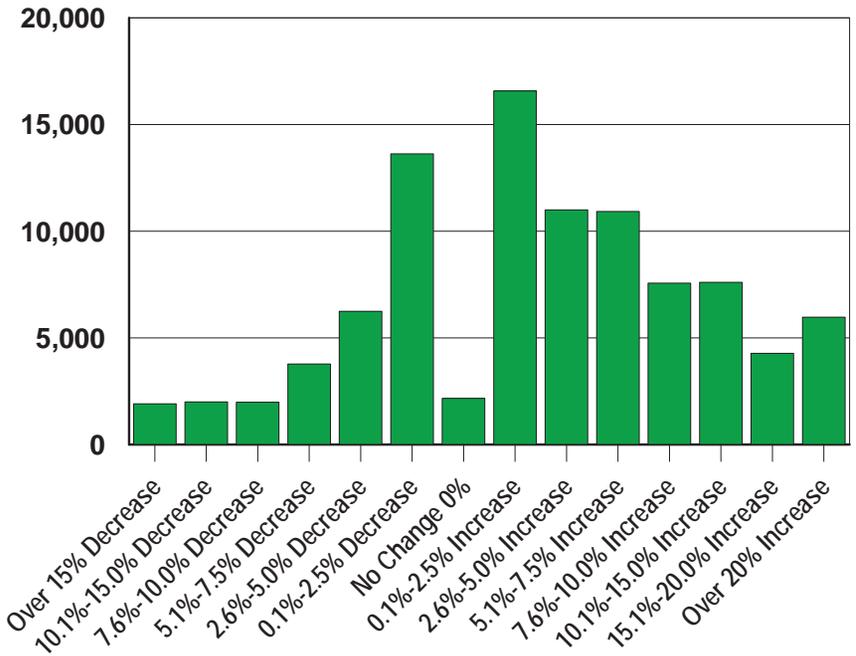
Property Taxes Payable in 2014

Counts by Range of Change in Total Tax

All Parcels - Median 2.5% Increase



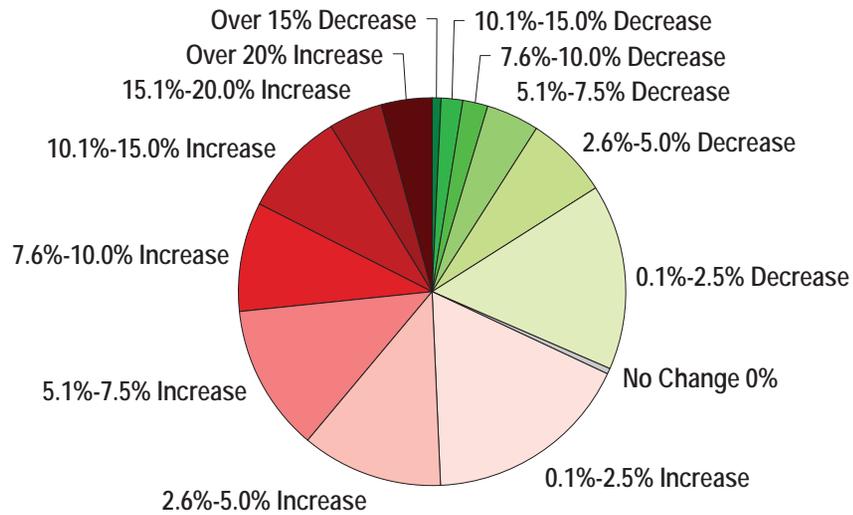
All Parcels - Median 2.5% Increase



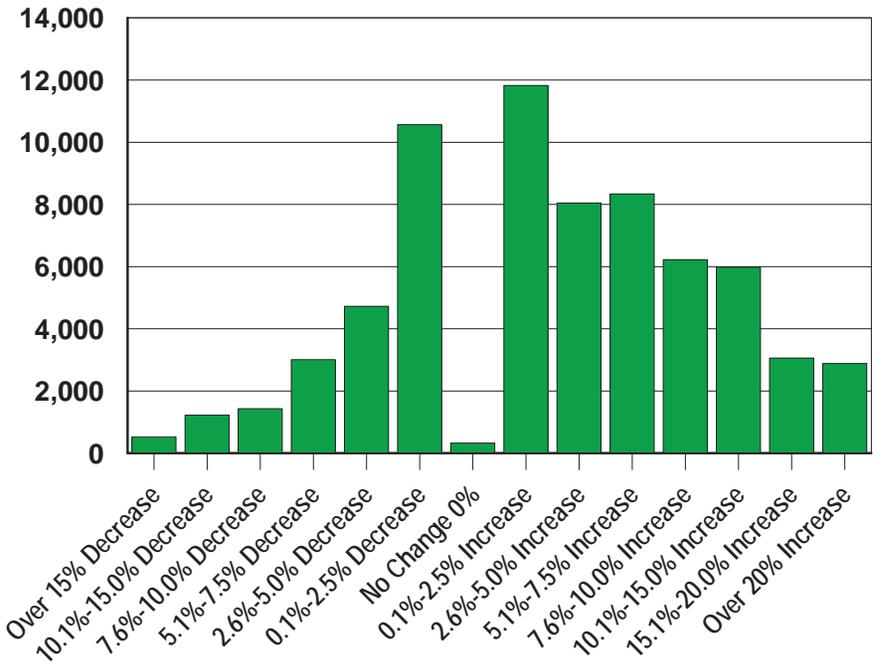
Property Taxes Payable in 2014

Counts by Range of Change in Total Tax

Res Homestead Parcels - Median 2.7% Increase



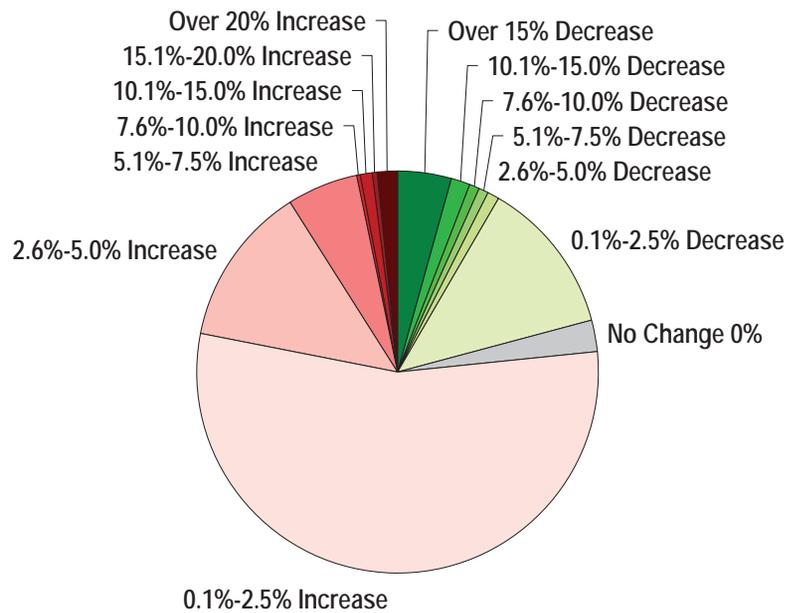
Res Homestead Parcels - Median 2.7% Increase



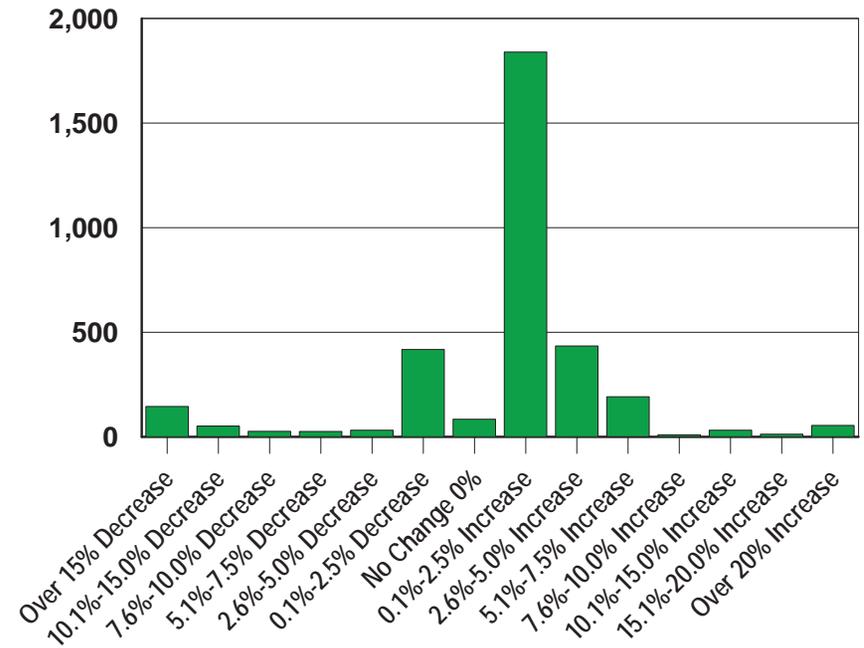
Property Taxes Payable in 2014

Counts by Range of Change in Total Tax

Comm/Ind/Util Parcels - Median 1.0% Increase



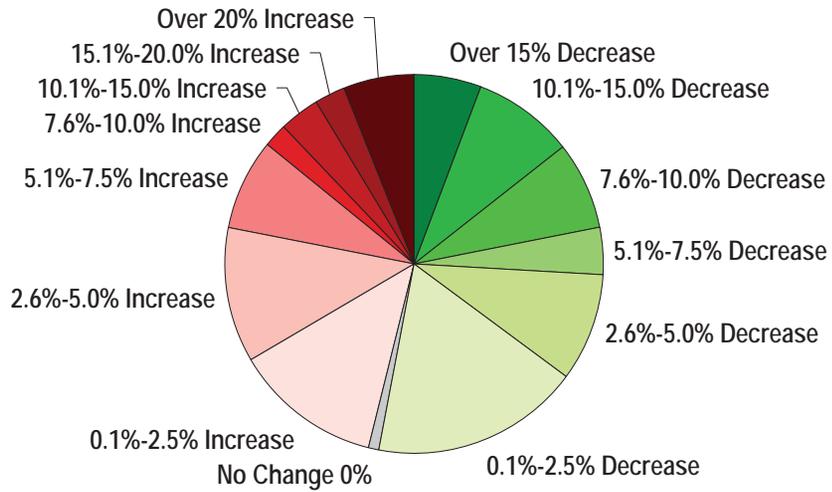
Comm/Ind/Util Parcels - Median 1.0% Increase



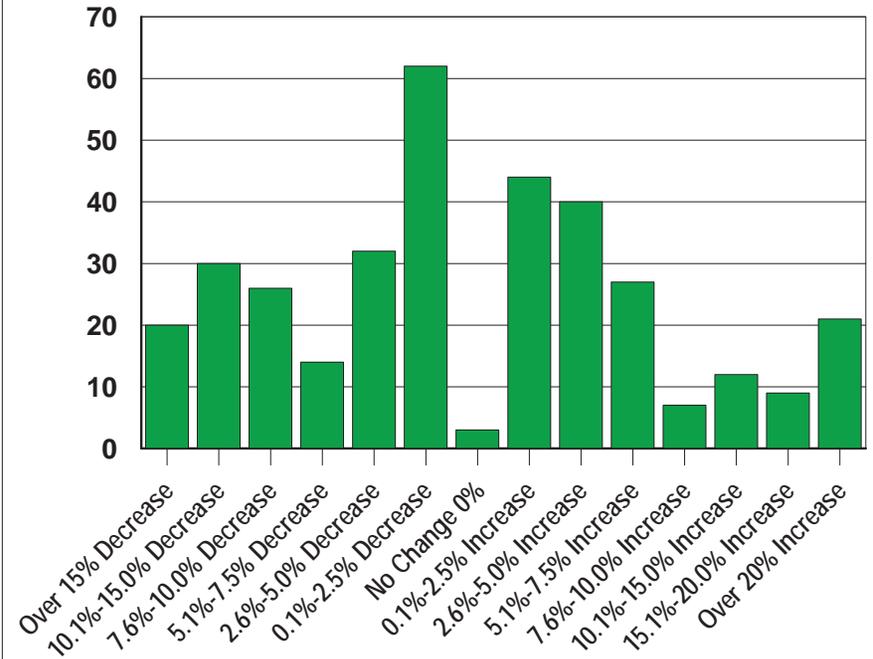
Property Taxes Payable in 2014

Counts by Range of Change in Total Tax

Apartment Parcels - Median 0.6% Decrease



Apartment Parcels - Median 0.6% Decrease



Counts of Pay 2014 Tax Statements - 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%	(\$202)	-4.5%					1	0									1		1	0	
	833	309,400	0.0%	(\$73)	-2.2%					8	17		1	6							32		25	7
	834	340,300	0.0%	\$236	5.8%	2	2	1		1	8	21	120	445	63	118	19		19		819		14	805
	Total	339,000	0.0%	\$232	5.8%	2	2	1		10	25	22	126	445	63	118	19		19		852		40	812
City of Bayport	834	166,700	11.7%	\$289	20.6%		1		2	3	3	10	55	27	24	72	88		305		590		9	581
City of Birchwood	624	241,900	0.0%	(\$28)	-1.0%		1	4	27	33	159	13	11	38	4	10	3		2		305		224	81
City of Cottage Grove	200	253,200	3.0%	(\$57)	-1.9%					19	58	3	12	11	2	3			2		110		77	33
	833	178,300	3.7%	\$35	1.4%	16	52	226	923	535	2,490	1,820	937	878	757	725	311		167		9,837		4,242	5,595
	Total	179,000	3.6%	\$34	1.4%	16	52	226	923	554	2,548	1,823	949	889	759	728	311		169		9,947		4,319	5,628
City of Dellwood	832	442,600	-6.0%	(\$132)	-3.3%	1	6	20	34	154	50	22	43	4	1						335		265	70
City of Forest Lake	831	191,000	6.0%	\$117	5.7%	8	23	29	57	50	543	108	1,024	1,868	164	232	258		586		4,950		710	4,240
City of Grant	832	355,200	1.8%	\$72	2.0%		1		1	14	28	461	109	22	30	6	4				676		44	632
	834	318,100	1.8%	\$258	8.7%			1	1		0	3	8	40	410	68	14		12		557		2	555
	Total	334,400	1.8%	\$152	4.5%			1	2	14	28	464	117	62	440	74	18		12		1,233		46	1,187
City of Hastings	200	121,200	-1.1%	(\$106)	-6.5%				1		0										1		1	0
City of Hugo	624	174,300	2.2%	\$58	2.1%	8	5	6	137	107	638	1,300	259	321	75	324	317		24		3,521		901	2,620
	831	252,600	2.1%	\$2	0.1%		1	2	7	23	129	135	14	10	2	1	1				325		162	163
	832	336,100	2.2%	\$85	2.2%			1		17	23	97	28	9	7		1		1		184		41	143
	834	300,500	2.2%	\$248	7.7%				1	1	1	7	15	43	68	21	3		3		163		3	160
	Total	186,100	2.2%	\$58	2.1%	8	6	9	145	148	791	1,539	316	383	152	346	322		28		4,193		1,107	3,086
City of Lake Elmo	622	326,700	-0.3%	\$64	1.3%		1	1	13	21	73	195	50	39	31	20	1		2		447		109	338
	832	294,100	-0.9%	(\$41)	-1.2%	1			1	7	85	8	8	5	1						116		94	22
	834	327,500	-0.7%	\$178	4.7%	1	2	1	2	16	87	171	632	328	59	107	26		84		1,516		109	1,407
	Total	324,600	-0.6%	\$142	4.2%	2	3	2	16	44	245	374	690	372	91	127	27		86		2,079		312	1,767
City of Lake St Croix Beach	834	141,700	-5.7%	(\$57)	-3.7%	3	18	28	95	67	86	40	11	13	18	3	8		2		392		297	95
City of Lakeland	834	197,900	3.0%	\$176	8.2%		4	2	1	4	13	18	35	107	271	34	110		11		610		24	586
City of Lakeland Shores	834	246,200	-4.4%	\$90	4.0%			3	3	4	9	14	27	22		9			6		97		19	78
City of Landfall	622	0	0.0%	\$0	0.0%																0		0	0
City of Mahtomedi	832	243,100	0.4%	\$44	1.6%	18	9	9	21	120	255	1,423	245	46	127	31	7		3		2,314		432	1,882
City of Marine on St Croix	834	267,800	-5.0%	\$64	1.9%	1	1		1	12	46	89	75	12	2	1			1		241		61	180
City of Newport	833	139,300	-5.5%	(\$162)	-7.8%	4	111	340	147	111	42	21	53	20	2	9	4				864		755	109
City of Oak Park Heights	834	173,800	1.1%	\$236	8.9%	2	9	2	2	2	2	19	60	240	218	27	370		66		1,019		19	1,000
City of Oakdale	622	173,400	7.2%	\$158	7.7%	47	6	76	41	749	385	526	834	1,199	1,397	1,197	892		664		8,013		1,304	6,709

Counts of Pay 2014 Tax Statements - 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	253,000	11.3%	\$304	14.5%						0			1		1		1	3	0	3
	832	347,800	5.6%	\$178	5.5%		8	5	1		1	5	32	38	16	16	4	1	127	15	112
	Total	346,900	5.6%	\$178	5.5%		8	5	1		1	5	32	39	16	17	4	2	130	15	115
City of Scandia	831	244,200	-9.8%	(\$278)	-9.9%	84	400	229	136	76	50	9	7	2	2	1		1	997	975	22
	2144	252,000	-9.4%	(\$262)	-9.1%	6	60	35	15	48	6	6	3						179	170	9
	Total	245,100	-9.8%	(\$276)	-9.8%	90	460	264	151	124	56	15	10	2	2	1		1	1,176	1,145	31
City of St Mary's Point	834	236,800	-2.3%	\$117	4.4%	1	1	2	2	3	17	19	36	19	5	17	4	2	128	26	102
City of St Paul Park	833	136,500	1.7%	(\$80)	-5.0%	8	19	29	651	256	15	11	264	102		74	5	41	1,475	978	497
City of Stillwater	834	194,700	-1.6%	\$18	0.5%	22	12	20	46	176	1,135	2,457	385	164	576	220	46	30	5,289	1,411	3,878
City of White Bear Lake	832	181,500	3.1%	\$56	3.1%						0	19	57	2	3	6		1	88	0	88
City of Willernie	832	131,100	2.3%	\$56	3.3%				2	2	1	50	41	29	16	7	1	6	155	5	150
City of Woodbury	622	203,700	4.2%	\$169	5.1%	64	65	56	40	56	288	93	32	158	141	295	57	58	1,403	569	834
	833	241,500	3.1%	\$7	0.2%	219	346	250	488	1,677	3,960	2,128	1,508	1,235	974	924	109	352	14,170	6,940	7,230
	834	244,900	1.7%	\$197	6.0%	1	49	37	3	16	40	115	750	414	291	303	58	234	2,311	146	2,165
	Total	239,300	2.8%	\$37	1.0%	284	460	343	531	1,749	4,288	2,336	2,290	1,807	1,406	1,522	224	644	17,884	7,655	10,229
Town of Baytown	834	384,900	1.4%	\$264	7.7%			1		2	3	51	38	167	112	76	52	31	533	6	527
Town of Denmark	200	326,500	1.0%	(\$158)	-4.8%	2	8	10	102	262	23	23	3	3	2		1		439	407	32
	833	243,200	1.0%	(\$62)	-1.9%					3	6	1				1			11	9	2
	834	221,800	1.0%	\$142	7.5%						0			1					1	0	1
	Total	322,900	1.0%	(\$156)	-4.8%	2	8	10	102	265	29	24	3	4	2	1	1		451	416	35
Town of Grey Cloud Island	833	244,200	-0.6%	(\$65)	-2.5%	2	1	2	2	45	34	8	5	1	2	1	1	1	105	86	19
Town of May	831	272,700	3.7%	\$26	1.2%				1	1	16	94	8	4	3	2	1	3	133	18	115
	834	325,000	3.5%	\$289	10.4%	1	1	1			1	3	15	82	204	332	44	16	700	4	696
	Total	313,700	3.6%	\$268	9.9%	1	1	1	1	1	17	97	23	86	207	334	45	19	833	22	811
Town of Stillwater	834	316,900	-3.0%	\$140	3.6%	1		3	2	19	49	206	166	127	84	45	19	1	722	74	648
Town of West Lakeland	834	363,400	4.6%	\$388	12.0%		1	1		2	16	5	25	45	58	646	223	148	1,170	20	1,150
County Total		204,900	2.4%	\$63	2.7%	523	1,224	1,433	3,009	4,723	10,891	11,828	8,046	8,341	6,222	5,985	3,062	2,887	68,174	21,803	46,371

Counts of Pay 2014 Tax Statements - 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		306,600	1.0%	(\$138)	-4.8%	2	8	10	103	282	81	26	15	14	4	3	1	2	551	486	65
ISD 0622 Nsp/Mpwd/Oak		178,600	6.7%	\$154	7.3%	111	72	133	94	826	746	814	916	1,397	1,569	1,513	950	725	9,866	1,982	7,884
ISD 0624 White Bear Lake		179,100	2.2%	\$56	2.1%	8	6	10	164	140	797	1,313	270	359	79	334	320	26	3,826	1,125	2,701
ISD 0831 Forest Lake		207,700	5.2%	\$90	4.7%	92	424	260	201	150	738	346	1,053	1,884	171	236	260	590	6,405	1,865	4,540
ISD 0832 Mahtomedi		279,100	0.4%	\$50	1.6%	20	24	35	60	314	443	2,085	563	155	201	66	17	12	3,995	896	3,099
ISD 0833 South Washington		196,300	2.9%	\$7	0.2%	249	529	847	2,211	2,635	6,564	3,990	2,773	2,236	1,735	1,734	430	561	26,494	13,035	13,459
ISD 0834 Stillwater		245,600	0.2%	\$164	5.5%	35	101	103	161	328	1,516	3,248	2,453	2,296	2,463	2,099	1,084	971	16,858	2,244	14,614
ISD 2144 Chisago Lakes		252,000	-9.4%	(\$262)	-9.1%	6	60	35	15	48	6	6	3						179	170	9
County Total		204,900	2.4%	\$63	2.7%	523	1,224	1,433	3,009	4,723	10,891	11,828	8,046	8,341	6,222	5,985	3,062	2,887	68,174	21,803	46,371
Percent of Total:						1%	2%	2%	4%	7%	16%	17%	12%	12%	9%	9%	4%	4%	100%	32%	68%

- 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 2014 Tax Statements - **Commercial/Industrial/Utility** by Range of Percentage of Increase/Decrease in **Total Tax**

City/Township	Median Pay 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	363,200	0.0%	\$845	4.0%						1		24					3	28	1	27	
City of Bayport	113,700	0.0%	\$84	2.4%		1				1	6	76	26						110	8	102
City of Birchwood																			0	0	
City of Cottage Grove	433,800	0.0%	\$17	0.1%	21	2	1	2	2	26	190	4	1		1		8	258	54	204	
City of Dellwood	67,100	0.0%	\$46	2.7%						1	2	23	1					27	1	26	
City of Forest Lake	170,300	0.0%	\$30	1.0%	48	30	16	9	7	22	349	5	2	3			4	495	132	363	
City of Grant	19,700	0.0%	\$19	3.7%							3	81	3	1	2	1	1	92	0	92	
City of Hastings	245,000	0.0%	(\$68)	-0.7%						3								5	3	2	
City of Hugo	284,300	0.0%	\$104	1.2%	9	3				1	5	140	5	1	2	4	1	171	18	153	
City of Lake Elmo	211,800	0.0%	\$270	4.7%	10		1		2	4	2	116	34		1		4	174	17	157	
City of Lake St Croix Beach	195,000	0.0%	\$179	3.4%	1						1	8						10	1	9	
City of Lakeland	217,400	0.0%	\$158	2.4%	1	1				3	14	12						31	5	26	
City of Lakeland Shores	127,700	0.0%	\$253	6.8%	1							1	4					6	1	5	
City of Landfall	283,900	0.0%	\$582	5.8%										5			1	6	0	6	
City of Mahtomedi	261,800	0.0%	\$171	2.3%	3			5	1		61	3					1	74	9	65	
City of Marine on St Croix	135,900	0.0%	\$243	6.0%	2								10				1	13	2	11	
City of Newport	62,300	0.0%	\$19	0.8%		1				5	168	1	2		3		2	182	6	176	
City of Oak Park Heights	341,100	0.0%	\$534	5.2%	2	3		1	1	4	3	46	108			3	3	174	11	163	
City of Oakdale	419,400	0.0%	\$93	0.6%	10	5	2	5	6	16	294	2	1	1	11	1	3	357	44	313	
City of Pine Springs	177,400	0.0%	\$226	1.8%						1	1						1	3	1	2	
City of Scandia	117,200	0.0%	\$101	2.8%			1			1	4	42	1				3	52	2	50	
City of St Mary's Point	45,300	-2.6%	(\$2)	-0.1%						1								1	1	0	
City of St Paul Park	103,500	0.0%	(\$73)	-2.1%	3	1			1	159		1	1				2	168	164	4	
City of Stillwater	421,800	0.0%	\$252	2.1%	12	3	3	2	4	3	279	11	2	1	3	2	2	327	27	300	
City of White Bear Lake	180,200	0.0%	\$102	1.7%						1	8							9	1	8	
City of Willernie	82,100	0.0%	\$50	1.7%							31							31	0	31	
City of Woodbury	834,700	0.0%	(\$10)	-0.4%	18	2	2	2	2	224	196	5	4	1	3	3	9	471	250	221	
Town of Baytown	106,900	0.0%	\$130	5.3%								2	9					11	0	11	
Town of Denmark	287,400	0.0%	\$2	0.0%	2				4	15	17				2			40	21	19	
Town of Grey Cloud Island	53,500	0.0%	\$24	3.5%	2					1		3				1	1	8	3	5	
Town of May	232,000	5.5%	\$400	8.8%			1					2	2	1	1	1	3	11	1	10	
Town of Stillwater	131,800	13.3%	\$1,317	17.2%	1							1					2	4	1	3	
Town of West Lakeland	333,800	0.0%	\$421	3.9%						1	1	11	1					14	1	13	
County Total	239,000	0.0%	\$56	1.0%	146	52	27	26	32	503	1,840	435	192	10	32	13	55	3,363	786	2,577	

Percent of Total: 4% 2% 1% 1% 1% 15% 55% 13% 6% 0% 1% 0% 2% 100% 23% 77%

Note:
- Excludes parcels with new construction and classification changes

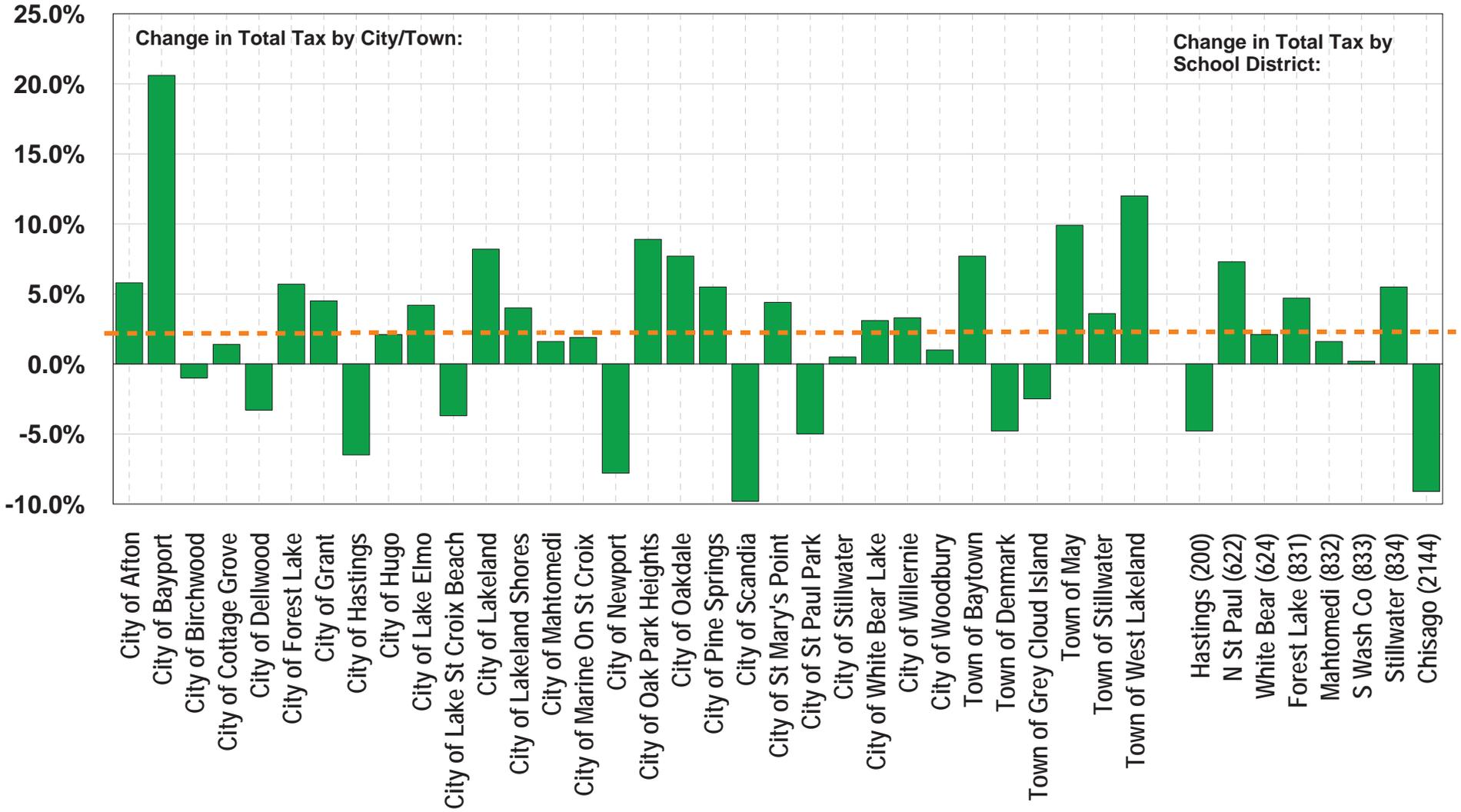
Counts of Pay 2014 Tax Statements - Apartments by Range of Percentage of Increase/Decrease in Total Tax

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%	\$2,030	19.4%						1							1	2	1	1	
City of Bayport	214,500	0.0%	\$80	2.4%	2						15	3					1	3	24	2	22
City of Cottage Grove	3,836,200	1.7%	(\$245)	-1.4%		1			3	2	1				1		3	11	6	5	
City of Forest Lake	549,700	0.0%	(\$20)	-0.8%	4	9	2	1	1	16	1	2	3	3	6	4	1	53	33	20	
City of Grant	949,800	-4.6%	(\$600)	-4.4%					1									1	1	0	
City of Hugo	350,000	6.7%	\$262	6.0%						1			3					4	1	3	
City of Lake Elmo	252,600	0.0%	\$140	4.3%								5						5	0	5	
City of Lake St Croix Beach	298,800	0.0%	\$98	2.2%							1							1	0	1	
City of Lakeland	188,200	-13.8%	(\$504)	-11.2%	1							1						2	1	1	
City of Mahtomedi	2,448,000	1.9%	\$322	2.9%	1				1		4	4		1	1		1	13	2	11	
City of Marine on St Croix	97,200	-16.6%	(\$616)	-10.6%	1								1					2	1	1	
City of Newport	310,100	0.4%	(\$52)	-0.8%	4	5	1	1		17		7	1		1		3	40	28	12	
City of Oak Park Heights	863,100	0.0%	\$1,009	7.2%			1		2		3		14				2	22	3	19	
City of Oakdale	333,500	0.0%	(\$23)	-0.6%	2	1		6	2	21	2	6	2	1	2		1	46	32	14	
City of Scandia	393,800	-12.1%	(\$667)	-10.5%		1												1	1	0	
City of St Paul Park	292,300	0.0%	(\$442)	-7.6%		2	15	3	2									22	22	0	
City of Stillwater	304,000	-2.2%	(\$32)	-0.9%	5	9	4	2	5	5	15	7	2		1		1	56	30	26	
City of White Bear Lake	11,446,700	0.0%	(\$516)	-0.3%						1								1	1	0	
City of Willernie	636,300	0.0%	\$58	0.5%							1							1	0	1	
City of Woodbury	3,627,400	0.1%	(\$78)	-2.1%		2	2		15	1	1	5	1	2		4	5	38	20	18	
Town of Denmark	569,400	-1.7%	(\$434)	-7.1%			1	1										2	2	0	
County Total	318,100	0.0%	(\$7)	-0.6%	20	30	26	14	32	65	44	40	27	7	12	9	21	347	187	160	
Percent of Total:					6%	9%	7%	4%	9%	19%	13%	12%	8%	2%	3%	3%	6%	100%	54%	46%	

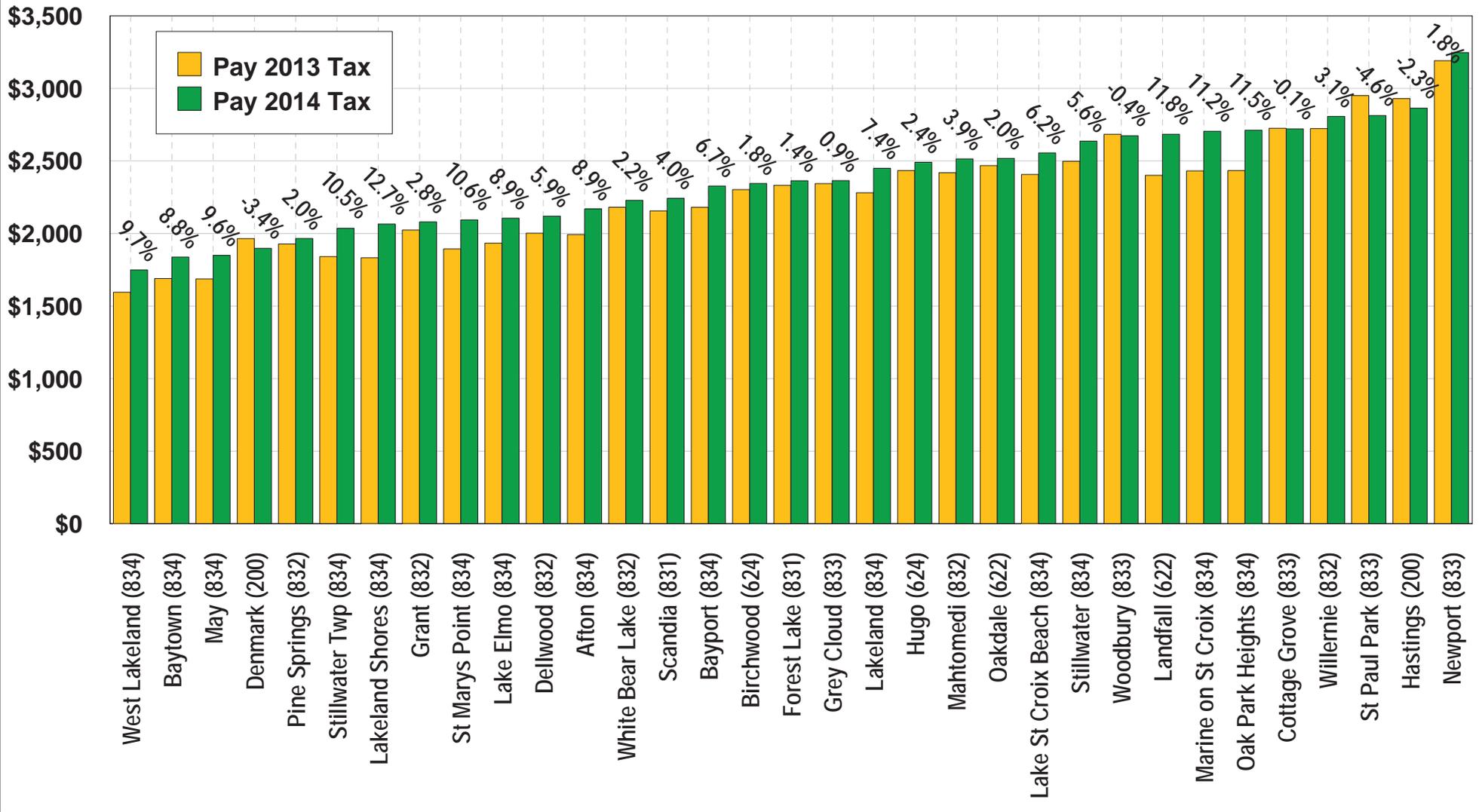
Note:
- Excludes parcels with new construction and classification changes

Residential Homestead Median Percentage Change in Total Tax

Countywide Median = 2.7% increase



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



PAYABLE 2013 vs. 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%	91.079%	0.23136%	\$1,367	\$1,935	\$2,505	\$3,644	\$5,290	\$1,497	\$2,110	\$2,721	\$3,946	\$5,711	9.5	9.0	8.6	8.3	8.0
Bayport	834	102.010%	0.16761%	99.588%	0.23136%	1,495	2,118	2,743	3,993	5,799	1,605	2,264	2,921	4,239	6,136	7.4	6.9	6.5	6.2	5.8
Birchwood	624 38	97.837%	0.26615%	95.413%	0.27747%	1,588	2,238	2,889	4,190	6,077	1,621	2,280	2,939	4,256	6,158	2.1	1.9	1.7	1.6	1.3
Cottage Grove	833 14	126.193%	0.22097%	121.193%	0.22735%	1,869	2,648	3,426	4,986	7,241	1,872	2,646	3,420	4,969	7,197	0.2	-0.1	-0.2	-0.3	-0.6
Dellwood	832 38	90.345%	0.18415%	94.833%	0.17325%	1,376	1,946	2,517	3,658	5,311	1,458	2,061	2,664	3,871	5,608	6.0	5.9	5.8	5.8	5.6
Forest Lake	831 71	109.478%	0.17581%	110.439%	0.15075%	1,598	2,265	2,934	4,272	6,204	1,621	2,298	2,976	4,330	6,276	1.4	1.5	1.4	1.4	1.2
Grant	832 38	91.550%	0.18415%	92.692%	0.17325%	1,391	1,968	2,545	3,699	5,369	1,431	2,022	2,614	3,797	5,501	2.9	2.7	2.7	2.6	2.5
Hastings	200	129.110%	0.29674%	124.774%	0.26454%	2,015	2,847	3,678	5,343	7,753	1,973	2,785	3,597	5,222	7,562	-2.1	-2.2	-2.2	-2.3	-2.5
Hugo	624 38	105.040%	0.26615%	103.304%	0.27747%	1,676	2,365	3,053	4,432	6,429	1,721	2,423	3,125	4,528	6,552	2.7	2.5	2.4	2.2	1.9
Lake Elmo	834 54	88.367%	0.16761%	87.693%	0.23136%	1,328	1,879	2,431	3,536	5,133	1,455	2,048	2,641	3,829	5,542	9.6	9.0	8.6	8.3	8.0
Lake St Croix Beach	834	114.551%	0.16761%	111.869%	0.23136%	1,648	2,339	3,030	4,414	6,412	1,760	2,486	3,210	4,662	6,750	6.8	6.3	5.9	5.6	5.3
Lakeland	834	107.601%	0.16761%	106.116%	0.23136%	1,563	2,216	2,871	4,181	6,072	1,687	2,382	3,075	4,464	6,463	7.9	7.5	7.1	6.8	6.4
Lakeland Shores	834	82.802%	0.16761%	85.505%	0.23136%	1,259	1,781	2,304	3,349	4,861	1,427	2,009	2,590	3,754	5,432	13.3	12.8	12.4	12.1	11.7
Landfall	622 34	114.078%	0.16858%	127.145%	0.15511%	1,643	2,332	3,021	4,401	6,393	1,839	2,609	3,380	4,921	7,133	11.9	11.9	11.9	11.8	11.6
Mahtomedi	832 38	113.361%	0.18415%	116.022%	0.17325%	1,658	2,351	3,044	4,430	6,434	1,725	2,444	3,163	4,601	6,667	4.0	4.0	3.9	3.9	3.6
Marine on St Croix	834 10	115.940%	0.16761%	119.871%	0.23136%	1,665	2,363	3,062	4,460	6,479	1,861	2,630	3,399	4,937	7,151	11.8	11.3	11.0	10.7	10.4
Newport	833	151.950%	0.22097%	149.436%	0.22735%	2,184	3,100	4,016	5,850	8,499	2,228	3,157	4,084	5,941	8,609	2.0	1.8	1.7	1.6	1.3
Oak Park Heights	834	115.998%	0.16761%	120.243%	0.23136%	1,666	2,364	3,063	4,462	6,482	1,866	2,637	3,407	4,950	7,169	12.0	11.5	11.2	10.9	10.6
Oakdale	622 54	117.825%	0.16858%	118.195%	0.15511%	1,689	2,398	3,107	4,527	6,576	1,726	2,447	3,169	4,612	6,686	2.2	2.0	2.0	1.9	1.7
Pine Springs	832 54	86.213%	0.18415%	86.571%	0.17325%	1,325	1,874	2,423	3,520	5,109	1,353	1,911	2,470	3,587	5,195	2.1	2.0	1.9	1.9	1.7
St Marys Point	834	86.197%	0.16761%	87.074%	0.23136%	1,301	1,841	2,381	3,463	5,027	1,447	2,037	2,627	3,808	5,511	11.2	10.6	10.3	10.0	9.6
St Paul Park	833 14	138.618%	0.22097%	126.136%	0.22735%	2,021	2,866	3,711	5,403	7,848	1,934	2,736	3,536	5,139	7,444	-4.3	-4.5	-4.7	-4.9	-5.1
Scandia	831 10	99.698%	0.17581%	103.859%	0.15075%	1,478	2,094	2,710	3,944	5,726	1,538	2,179	2,821	4,104	5,947	4.1	4.1	4.1	4.1	3.9
Stillwater	834	119.590%	0.16761%	116.248%	0.23136%	1,710	2,427	3,145	4,583	6,658	1,815	2,565	3,313	4,812	6,969	6.1	5.7	5.3	5.0	4.7
White Bear Lake	832 38	100.200%	0.18415%	100.711%	0.17325%	1,496	2,120	2,743	3,989	5,792	1,532	2,167	2,803	4,073	5,902	2.4	2.2	2.2	2.1	1.9
Willernie	832 38	130.169%	0.18415%	131.773%	0.17325%	1,863	2,646	3,428	4,994	7,255	1,924	2,728	3,534	5,143	7,455	3.3	3.1	3.1	3.0	2.8
Woodbury	833 14	120.952%	0.24796%	115.800%	0.25329%	1,843	2,608	3,372	4,904	7,117	1,843	2,601	3,358	4,874	7,056	0.0	-0.3	-0.4	-0.6	-0.9
Baytown	834 54	74.907%	0.16761%	73.267%	0.23136%	1,163	1,642	2,123	3,085	4,476	1,272	1,788	2,302	3,333	4,820	9.4	8.9	8.4	8.0	7.7
Denmark	200	75.778%	0.29674%	72.886%	0.26454%	1,363	1,911	2,458	3,555	5,149	1,318	1,847	2,376	3,435	4,967	-3.3	-3.3	-3.3	-3.4	-3.5
Grey Cloud	833	105.145%	0.22097%	102.063%	0.22735%	1,611	2,278	2,945	4,281	6,213	1,630	2,300	2,970	4,310	6,240	1.2	1.0	0.8	0.7	0.4
May	834 10	74.764%	0.16761%	73.912%	0.23136%	1,161	1,640	2,120	3,080	4,469	1,281	1,799	2,317	3,355	4,853	10.3	9.7	9.3	8.9	8.6
Stillwater Twp	834 10	83.264%	0.16761%	83.862%	0.23136%	1,265	1,789	2,314	3,365	4,884	1,406	1,979	2,551	3,697	5,350	11.1	10.6	10.2	9.9	9.5
West Lakeland	834 54	69.644%	0.16761%	68.532%	0.23136%	1,098	1,550	2,002	2,908	4,219	1,213	1,702	2,191	3,170	4,584	10.5	9.8	9.4	9.0	8.7

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. 2014 RESIDENTIAL HOMESTEAD TAXES

Assuming a 2.4% increase in Market Value

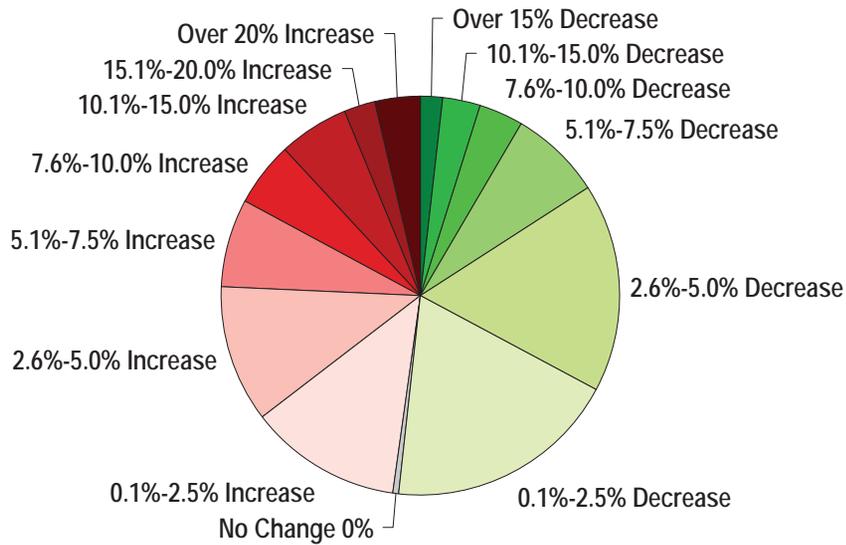
PART II - INDIVIDUAL TAXING DISTRICT PORTION OF NET TAX ONLY

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%	30.099%	0.00449%	\$385	\$552	\$719	\$1,054	\$1,533	\$387	\$553	\$719	\$1,052	\$1,527	0.5	0.2	0.0	-0.2	-0.4
County w/Library		34.225%	0.00191%	32.811%	0.00449%	422	605	788	1,155	1,680	421	602	783	1,146	1,663	-0.2	-0.5	-0.6	-0.8	-1.0
Afton		30.059%		30.092%		\$368	\$528	\$688	\$1,008	\$1,468	\$380	\$544	\$708	\$1,036	\$1,505	3.3	3.0	2.9	2.8	2.5
Bayport		43.923%		41.699%		538	771	1,005	1,473	2,145	527	754	981	1,436	2,085	-2.0	-2.2	-2.4	-2.5	-2.8
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%		43.812%		551	791	1,031	1,510	2,200	553	792	1,031	1,508	2,191	0.4	0.1	0.0	-0.1	-0.4
Dellwood		11.641%		15.224%		142	204	266	390	568	192	275	358	524	761	35.2	34.8	34.6	34.4	34.0
Forest Lake		43.508%		44.653%		533	764	995	1,459	2,124	564	807	1,051	1,537	2,233	5.8	5.6	5.6	5.3	5.1
Grant		14.540%		14.598%		178	255	333	488	710	184	264	343	503	730	3.4	3.5	3.0	3.1	2.8
Hastings		68.547%		66.246%		839	1,204	1,568	2,298	3,347	837	1,198	1,559	2,281	3,312	-0.2	-0.5	-0.6	-0.7	-1.0
Hugo		36.512%		36.417%		447	641	835	1,224	1,783	460	658	857	1,254	1,821	2.9	2.7	2.6	2.5	2.1
Lake Elmo		27.818%		27.761%		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%		52.781%		675	968	1,262	1,849	2,693	667	954	1,242	1,817	2,639	-1.2	-1.4	-1.6	-1.7	-2.0
Lakeland		48.194%		47.028%		590	846	1,103	1,616	2,353	594	850	1,107	1,619	2,351	0.7	0.5	0.4	0.2	-0.1
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%		36.414%		424	609	793	1,162	1,692	460	658	857	1,254	1,821	8.5	8.0	8.1	7.9	7.6
Marine on St Croix		53.537%		57.734%		655	940	1,225	1,795	2,614	729	1,044	1,358	1,988	2,887	11.3	11.1	10.9	10.8	10.4
Newport		70.803%		72.054%		867	1,243	1,620	2,374	3,457	910	1,303	1,695	2,481	3,603	5.0	4.8	4.6	4.5	4.2
Oak Park Heights		54.898%		59.641%		672	964	1,256	1,841	2,681	753	1,078	1,403	2,053	2,982	12.1	11.8	11.7	11.5	11.2
Oakdale		44.065%		41.201%		539	774	1,008	1,477	2,152	520	745	969	1,419	2,060	-3.5	-3.7	-3.9	-3.9	-4.3
Pine Springs		7.901%		7.451%		97	139	181	265	386	94	135	175	257	373	-3.1	-2.9	-3.3	-3.0	-3.4
St Marys Point		26.791%		27.986%		328	470	613	898	1,308	353	506	659	964	1,399	7.6	7.7	7.5	7.3	7.0
St Paul Park		57.471%		48.754%		703	1,009	1,315	1,927	2,806	616	881	1,147	1,679	2,438	-12.4	-12.7	-12.8	-12.9	-13.1
Scandia		37.294%		40.976%		456	655	853	1,250	1,821	518	741	964	1,411	2,049	13.6	13.1	13.0	12.9	12.5
Stillwater		61.503%		58.359%		753	1,080	1,407	2,062	3,003	737	1,055	1,373	2,009	2,918	-2.1	-2.3	-2.4	-2.6	-2.8
White Bear Lake		21.496%		21.102%		263	377	492	721	1,050	267	382	497	727	1,055	1.5	1.3	1.0	0.8	0.5
Willernie		51.464%		52.165%		630	904	1,178	1,726	2,513	659	943	1,227	1,796	2,608	4.6	4.3	4.2	4.1	3.8
Woodbury		39.440%	0.02700%	38.076%	0.02594%	523	746	968	1,414	2,058	520	740	961	1,402	2,034	-0.6	-0.8	-0.7	-0.8	-1.2
Baytown		11.682%		11.960%		143	205	267	392	570	151	216	281	412	598	5.6	5.4	5.2	5.1	4.9
Denmark		13.678%		13.135%		167	240	313	459	668	166	237	309	452	657	-0.6	-1.3	-1.3	-1.5	-1.6
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%		11.775%		151	217	283	414	604	149	213	277	405	589	-1.3	-1.8	-2.1	-2.2	-2.5
Stillwater Twp		20.860%		21.725%		255	366	477	699	1,019	274	393	511	748	1,086	7.5	7.4	7.1	7.0	6.6
West Lakeland		8.112%		7.546%		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%	23.052%	0.26005%	\$725	\$996	\$1,268	\$1,810	\$2,609	\$681	\$937	\$1,192	\$1,704	\$2,453	-6.1	-5.9	-6.0	-5.9	-6.0
SD 622 (N St Paul/Mpwd)		32.553%	0.16666%	37.643%	0.15062%	642	897	1,152	1,661	2,404	701	982	1,263	1,823	2,635	9.2	9.5	9.6	9.8	9.6
SD 624 (White Bear Lk)		28.622%	0.26424%	28.562%	0.27299%	737	1,019	1,300	1,863	2,688	770	1,062	1,354	1,938	2,793	4.5	4.2	4.2	4.0	3.9
SD 831 (Forest Lake)		22.018%	0.17389%	23.896%	0.14626%	525	727	928	1,332	1,924	521	725	928	1,335	1,926	-0.8	-0.3	0.0	0.2	0.1
SD 832 (Mahtomedi)		37.105%	0.18223%	39.770%	0.16876%	721	1,008	1,294	1,867	2,702	755	1,057	1,358	1,960	2,832	4.7	4.9	4.9	5.0	4.8
SD 833 (S Wash Co)		41.286%	0.21905%	39.169%	0.22287%	826	1,153	1,480	2,133	3,086	829	1,154	1,479	2,129	3,072	0.4	0.1	-0.1	-0.2	-0.5
SD 834 (Stillwater)		22.018%	0.16569%	23.150%	0.22687%	512	711	908	1,304	1,884	632	873	1,112	1,591	2,291	23.4	22.8	22.5	22.0	21.6
SD 2144 (Chisago Lakes)		27.603%	0.12575%	27.589%	0.12591%	522	731	939	1,356	1,962	537	751	964	1,391	2,009	2.9	2.7	2.7	2.6	2.4

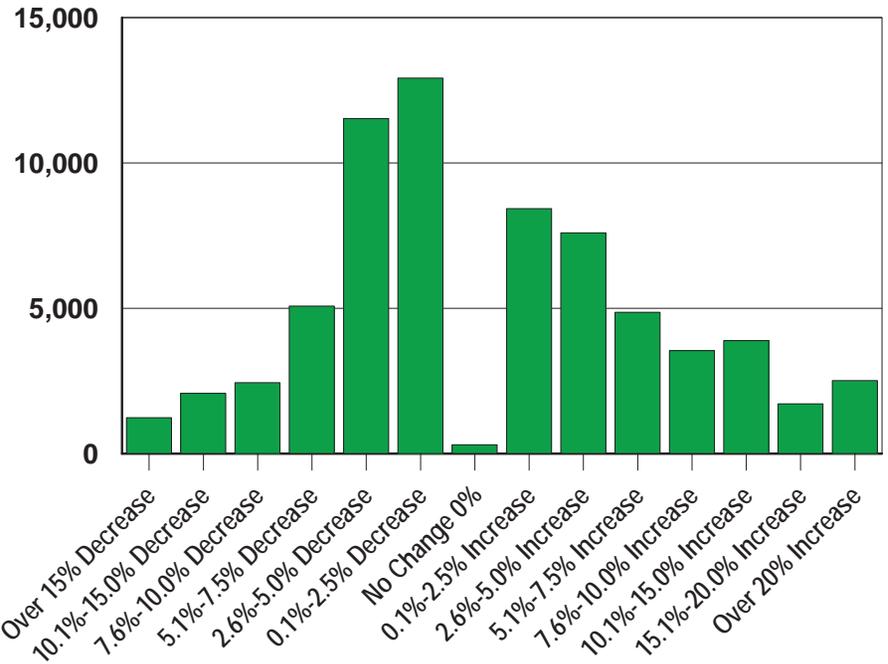
Property Taxes Payable in 2014

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 Pay 2014 Tax Statements - 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	339,000	0.0%	(\$32)	-3.3%	5	2	19	42	448	150	85	62	12	7	12	4	4	852	666	186	
City of Bayport	166,700	11.7%	\$43	13.4%	1	2	3	5	51	19	31	26	49	40	100	79	184	590	81	509	
City of Birchwood	241,900	0.0%	(\$25)	-3.3%	1	3	26	30	161	16	9	38	6	5	7	2	1	305	237	68	
City of Cottage Grove	179,000	3.6%	\$6	1.0%	22	106	234	965	511	2,579	1,916	781	879	757	703	322	172	9,947	4,417	5,530	
City of Dellwood	442,600	-6.0%	(\$140)	-9.6%	13	87	162	13	51	7	2						335	333	2		
City of Forest Lake	191,000	6.0%	\$21	3.7%	15	39	58	59	296	342	749	1,972	334	89	280	147	570	4,950	809	4,141	
City of Grant	334,400	1.8%	(\$13)	-1.3%	3		2	19	78	955	81	50	24	8	10	1	2	1,233	1,057	176	
City of Hastings	121,200	-1.1%	(\$17)	-5.0%					1								1	1	0		
City of Hugo	186,100	2.2%	(\$5)	-0.8%	10	14	149	147	742	1,712	417	253	81	226	180	254	8	4,193	2,774	1,419	
City of Lake Elmo	324,600	-0.6%	(\$40)	-3.9%	6	49	165	380	999	135	138	63	41	16	57	27	3	2,079	1,734	345	
City of Lake St Croix Beach	141,700	-5.7%	(\$43)	-10.1%	45	151	72	51	25	13	19	4	2	5	4		1	392	357	35	
City of Lakeland	197,900	3.0%	\$1	0.2%	6	2	12	22	35	186	201	19	17	93	8	8	1	610	263	347	
City of Lakeland Shores	246,200	-4.4%	(\$59)	-8.2%	7	21	29	23	2	7	2		1	4			1	97	89	8	
City of Landfall	0	0.0%	\$0	0.0%														0	0	0	
City of Mahtomedi	243,100	0.4%	(\$21)	-2.9%	27	12	102	84	1,589	281	40	131	29	9	7	1	2	2,314	2,095	219	
City of Marine on St Croix	267,800	-5.0%	(\$72)	-8.8%	4	73	99	57	5	1	1						1	241	239	2	
City of Newport	139,300	-5.5%	(\$40)	-10.1%	22	412	150	126	40	23	52	21	3	7	5	3		864	773	91	
City of Oak Park Heights	173,800	1.1%	(\$13)	-2.2%	16	18	52	174	227	75	19	269	103	3	30	15	18	1,019	562	457	
City of Oakdale	173,400	7.2%	\$28	5.5%	48	43	45	671	426	522	751	1,266	1,433	619	1,176	488	525	8,013	1,755	6,258	
City of Pine Springs	346,900	5.6%	\$30	2.9%	3	10	1		1	6	37	35	15	9	10	1	2	130	21	109	
City of Scandia	245,100	-9.8%	(\$115)	-14.1%	456	478	143	65	17	11	2	2	1				1	1,176	1,170	6	
City of St Mary's Point	236,800	-2.3%	(\$44)	-5.9%	6	28	13	36	17	8	13	1	3	2		1		128	108	20	
City of St Paul Park	136,500	1.7%	(\$2)	-0.8%	3	7	12	11	157	635	54	7	10	209	83	57	230	1,475	825	650	
City of Stillwater	194,700	-1.6%	(\$24)	-4.4%	32	64	317	1,122	2,208	326	239	528	155	51	46	17	184	5,289	4,069	1,220	
City of White Bear Lake	181,500	3.1%	\$2	0.4%						26	50	2	3	2	4	1		88	26	62	
City of Willernie	131,100	2.3%	\$0	-0.1%		2	1	1	5	70	27	21	17	2	2	6	1	155	79	76	
City of Woodbury	239,300	2.8%	(\$1)	-0.1%	474	380	347	675	2,989	4,242	2,487	1,744	1,487	1,177	1,066	240	576	17,884	9,107	8,777	
Town of Baytown	384,900	1.4%	(\$19)	-1.8%	1	3	8	53	62	245	35	50	39	11	14	6	6	533	372	161	
Town of Denmark	322,900	1.0%	(\$24)	-2.3%	2	3	6	9	106	270	19	25	3	3	4		1	451	396	55	
Town of Grey Cloud Island	244,200	-0.6%	(\$26)	-3.8%	2	2	2	16	61	7	8	2		3		1	1	105	90	15	
Town of May	313,700	3.6%	\$6	0.6%	3	1	2	13	35	235	414	57	34	18	11	3	7	833	289	544	
Town of Stillwater	316,900	-3.0%	(\$82)	-6.5%	6	56	206	186	136	73	23	23	12				1	722	663	59	
Town of West Lakeland	363,400	4.6%	\$22	1.8%	2	13	10	22	47	58	512	145	73	170	73	31	14	1,170	152	1,018	
County Total	204,900	2.4%	(\$3)	-0.5%	1,241	2,081	2,447	5,077	11,528	13,235	8,433	7,597	4,866	3,545	3,892	1,715	2,517	68,174	35,609	32,565	

Percent of Total: 2% 3% 4% 7% 17% 19% 12% 11% 7% 5% 6% 3% 4% 100% 52% 48%

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

City/Township	Median Pay 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	339,000	0.0%	\$1	0.1%	4	2		9	19	139	470	60	94	21	17	11	6	852	173	679	
City of Bayport	166,700	11.7%	\$46	10.4%	2	4	5	51	17	35	35	44	39	55	89	105	109	590	114	476	
City of Birchwood	241,900	0.0%	(\$13)	-2.2%	1		15	33	55	130	10	21	22	6	7	3	2	305	234	71	
City of Cottage Grove	179,000	3.6%	\$12	1.6%	18	61	214	901	533	2,468	1,687	1,153	667	846	879	341	179	9,947	4,195	5,752	
City of Dellwood	442,600	-6.0%	\$121	22.4%									2	3	9	46	275	335	0	335	
City of Forest Lake	191,000	6.0%	\$73	10.1%	5	10	12	26	52	47	100	525	87	1,566	1,463	203	854	4,950	152	4,798	
City of Grant	334,400	1.8%	\$12	2.5%		3		1	18	36	590	452	53	48	21	9	2	1,233	58	1,175	
City of Hastings	121,200	-1.1%	(\$33)	-4.8%					1									1	1	0	
City of Hugo	186,100	2.2%	\$17	2.3%	9	6	8	146	143	706	1,701	297	402	91	332	173	179	4,193	1,018	3,175	
City of Lake Elmo	324,600	-0.6%	(\$9)	-0.9%	4	12	32	149	273	998	227	133	85	55	27	60	24	2,079	1,468	611	
City of Lake St Croix Beach	141,700	-5.7%	(\$76)	-11.4%	69	146	79	39	16	17	13	2	3	5	2		1	392	366	26	
City of Lakeland	197,900	3.0%	\$9	1.1%	5	2	7	21	24	57	334	26	13	93	18	8	2	610	116	494	
City of Lakeland Shores	246,200	-4.4%	\$39	7.1%				1	3	7	7	10	26	18	15	4	6	97	11	86	
City of Landfall	0	0.0%	\$0	0.0%														0	0	0	
City of Mahtomedi	243,100	0.4%	\$42	5.5%	15	8	4	7	4	98	53	417	1,454	50	170	25	9	2,314	136	2,178	
City of Marine on St Croix	267,800	-5.0%	\$22	1.7%	1	1		2	14	51	89	67	11	3	1		1	241	69	172	
City of Newport	139,300	-5.5%	(\$49)	-5.5%	4	35	118	305	136	114	39	19	47	28	9	7	3	864	712	152	
City of Oak Park Heights	173,800	1.1%	\$99	10.0%	6	6	2	1	2	14	10	82	225	185	48	372	66	1,019	31	988	
City of Oakdale	173,400	7.2%	\$12	1.9%	75	172	710	385	652	1,115	1,378	981	738	496	726	268	317	8,013	3,109	4,904	
City of Pine Springs	346,900	5.6%	\$1	0.4%	8	6		1	5	35	38	15	9	7	4		2	130	55	75	
City of Scandia	245,100	-9.8%	(\$23)	-2.4%	8	32	83	158	285	247	136	126	58	23	15	4	1	1,176	813	363	
City of St Mary's Point	236,800	-2.3%	\$11	1.7%	1	2	4	10	18	15	30	20	8	10	5	4	1	128	50	78	
City of St Paul Park	136,500	1.7%	(\$67)	-13.1%	86	793	8	36	264	1	46	10	13	4	28	9	177	1,475	1,188	287	
City of Stillwater	194,700	-1.6%	(\$69)	-6.8%	51	326	1,097	2,348	271	254	495	167	38	28	29	3	182	5,289	4,347	942	
City of White Bear Lake	181,500	3.1%	\$6	2.0%						2	65	9	3	2	6	1		88	2	86	
City of Willernie	131,100	2.3%	\$27	4.6%				2	1	2	12	71	20	20	18	2	7	155	5	150	
City of Woodbury	239,300	2.8%	(\$3)	-0.3%	462	395	393	789	4,038	3,223	2,525	1,664	1,493	1,110	1,064	157	571	17,884	9,300	8,584	
Town of Baytown	384,900	1.4%	(\$14)	-4.4%	1	48	34	176	26	34	34	59	27	20	47	15	12	533	319	214	
Town of Denmark	322,900	1.0%	(\$12)	-2.9%	2	4	7	14	333	39	22	20	3	2	4		1	451	399	52	
Town of Grey Cloud Island	244,200	-0.6%	\$9	1.1%	1	1	1	1	2	13	63	6	8	4	2	1	2	105	19	86	
Town of May	313,700	3.6%	(\$3)	-0.8%	3	1	4	17	136	439	151	32	27	6	9	3	5	833	600	233	
Town of Stillwater	316,900	-3.0%	\$7	0.8%	1	3	4	25	53	216	162	127	67	24	37	2	1	722	302	420	
Town of West Lakeland	363,400	4.6%	(\$5)	-2.1%	4	21	29	48	209	461	72	173	67	34	38	6	8	1,170	772	398	
County Total	204,900	2.4%	\$8	1.0%	846	2,100	2,870	5,702	7,603	11,013	10,594	6,788	5,809	4,863	5,139	1,842	3,005	68,174	30,134	38,040	

Percent of Total: 1% 3% 4% 8% 11% 16% 16% 10% 9% 7% 8% 3% 4% 100% 44% 56%

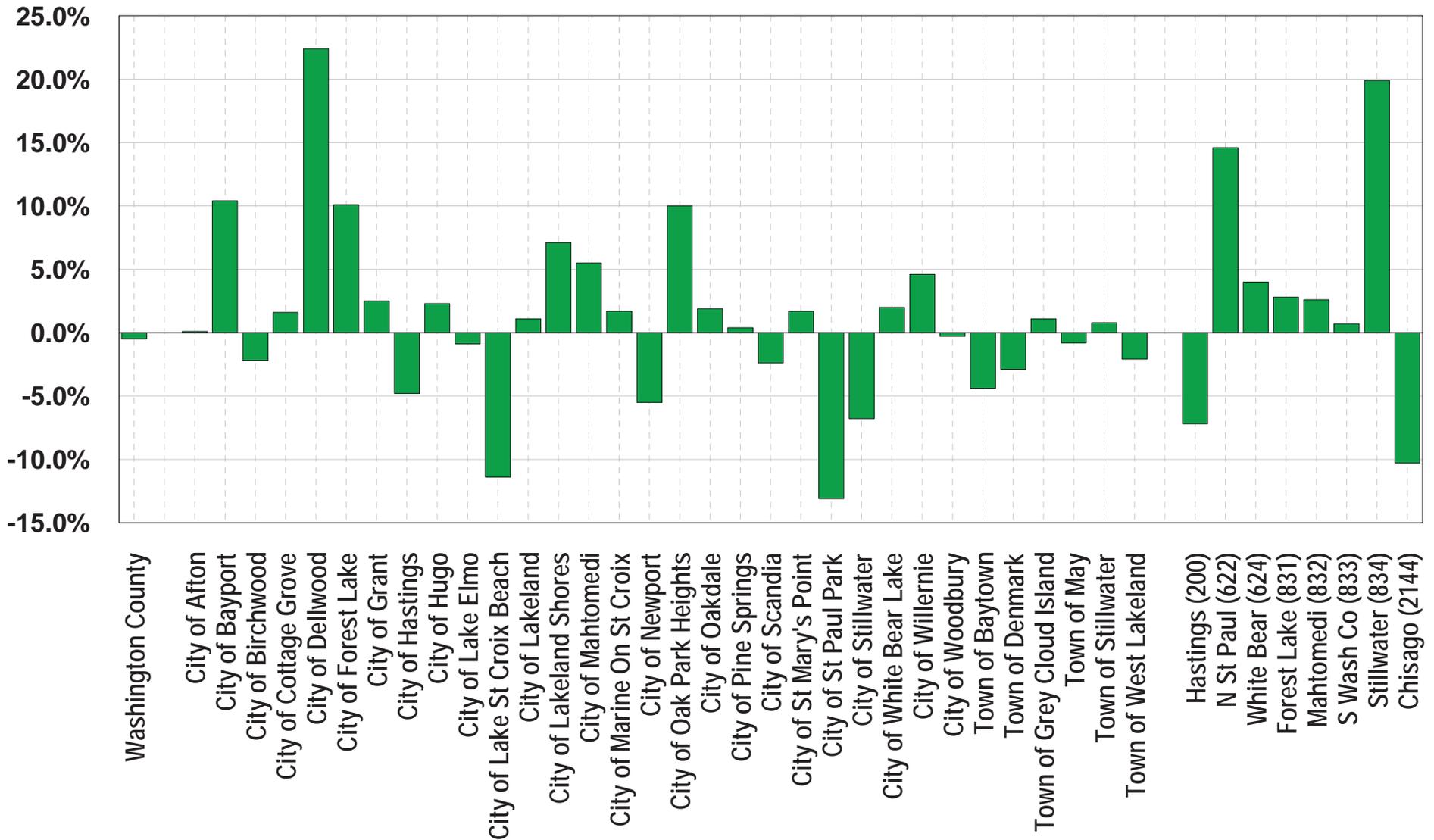
Note:
- Taxable Market Value is before reduction for Homestead Exclusion
- Excludes parcels with new construction and classification changes
- Only includes the main parcel with the house if a Homestead consists of multiple parcels

Counts of Pay 2014 Tax Statements - 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	306,600	1.0%	(\$107)	-7.2%	3	16	98	337	34	30	19	6	2	3		2	1	551	518	33	
ISD 0622 Nsp/Mpwd/Oak	178,600	6.7%	\$111	14.6%	47	40	87	15	132	120	366	907	644	629	2,243	2,242	2,394	9,866	441	9,425	
ISD 0624 White Bear Lake	179,100	2.2%	\$40	4.0%	5	6	3	8	170	144	843	1,302	526	97	367	264	91	3,826	336	3,490	
ISD 0831 Forest Lake	207,700	5.2%	\$17	2.8%	267	537	164	144	189	792	1,075	1,788	378	113	347	343	268	6,405	2,093	4,312	
ISD 0832 Mahtomedi	279,100	0.4%	\$39	2.6%	19	18	33	57	263	136	1,106	1,665	277	195	178	34	14	3,995	526	3,469	
ISD 0833 South Washington	196,300	2.9%	\$9	0.7%	182	610	726	1,412	2,200	7,066	4,457	2,658	2,331	2,014	1,721	394	723	26,494	12,196	14,298	
ISD 0834 Stillwater	245,600	0.2%	\$192	19.9%	10	1	5	3	7	22	17	82	93	193	1,588	6,659	8,178	16,858	48	16,810	
ISD 2144 Chisago Lakes	252,000	-9.4%	(\$100)	-10.3%	13	81	16	43	15	6	4	1						179	174	5	
County Total	204,900	2.4%	\$57	5.9%	546	1,309	1,132	2,019	3,010	8,316	7,887	8,409	4,251	3,244	6,444	9,938	11,669	68,174	16,332	51,842	
Percent of Total:					1%	2%	2%	3%	4%	12%	12%	12%	6%	5%	9%	15%	17%	100%	24%	76%	

- 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 Pay 2014 By Taxing District Type

Significant Levy changes from 2013 to 2014

Double digit change in levy or median tax change

Changes from 2013 to 2014:

	<u>Levy Chg</u>	<u>Median Tax Chg</u>
Dellwood	24.6%	22.4%
ISD 834 Stillwater	19.6%	19.9%
ISD 622 N St Paul/Mpwd/Oakdale	12.4%	14.6%
Bayport	0.0%	10.4%
Forest Lake	12.2%	10.1%
Oak Park Heights	5.4%	10.0%
Lake St Croix Beach	-5.9%	-11.4%
St Paul Park	3.8%	-13.1%

Tax Increment Financing Districts (TIF)

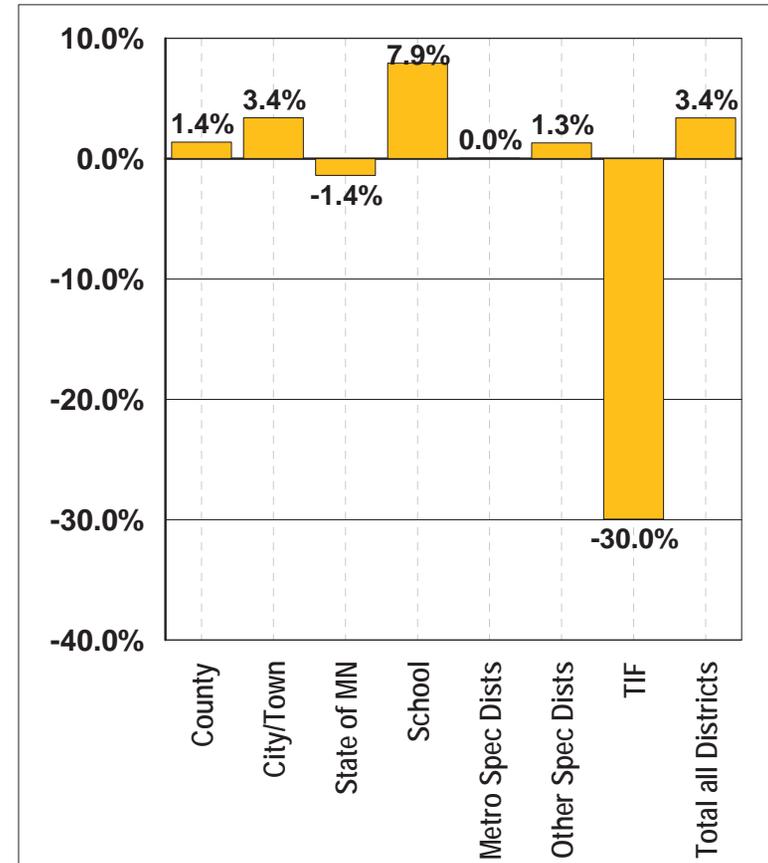
TIF district taxes are down significantly in 2014 due to expiration of districts in Cottage Grove, Forest Lake, St Paul Park, and Stillwater. In addition, a large value reduction in an existing district in Stillwater contributed to less taxes going to tax increment districts..

Changes from Proposed to Final 2014

The following districts experienced large reductions in the proposed school portion of tax due to changes in school funding formulas and referenda that expired after 2013. Voters in these districts approved referenda at the November 5 election. The final school tax is much higher than the proposed tax in these districts due to the referenda:

	<u>TinT median Tax Chg</u>	<u>Final median Tax Chg</u>
ISD 200 Hastings	-37.0%	-7.2%
ISD 833 South Washington County	-15.0%	0.7%
ISD 834 Stillwater	-30.0%	19.9%

Dellwood 14.7% reduction in levy from proposed to final.



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.

Where does each tax dollar go?



County
23¢

Cities/Towns
27¢

Schools
36¢

State
8¢

TIF
1¢

Other
4¢

Fiscal
Disparities
1¢

Washington County Taxable Property Values

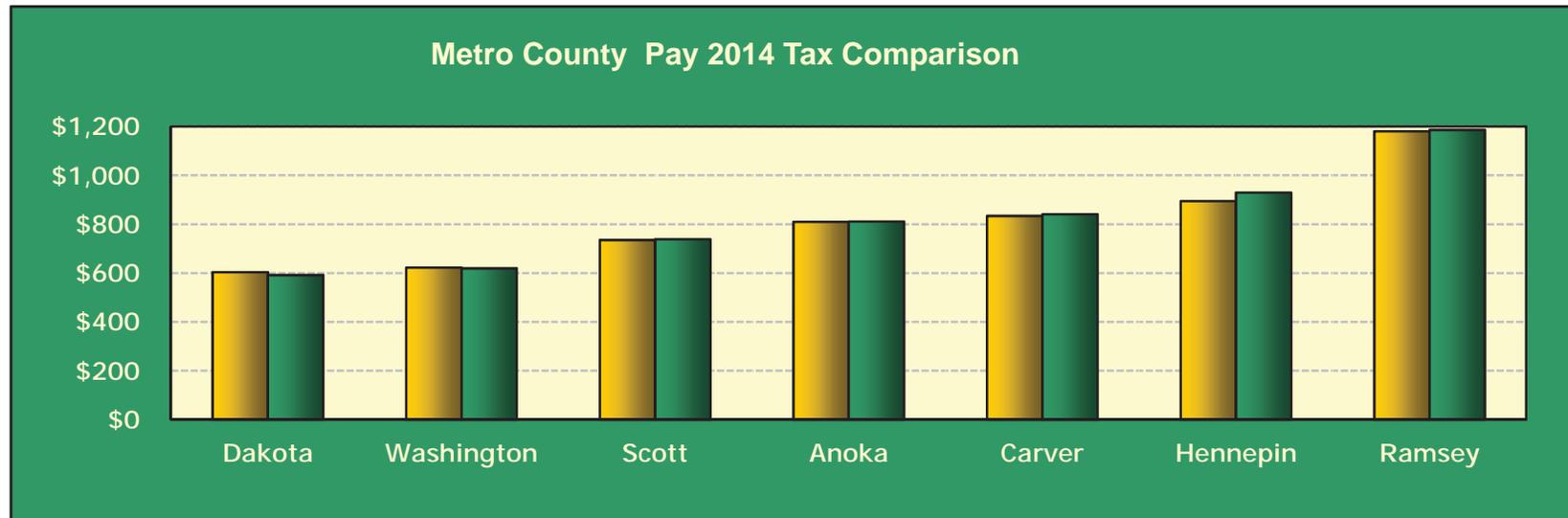
5 Year Comparison

TYPE OF VALUE	Payable 2011	% Chg	Payable 2012	% Chg	Payable 2013	% Chg	Payable 2014	% Chg	PRELIMINARY 2015	% Chg	5 year summary
ESTIMATED MARKET VALUE	26,459,462,900	-6.9%	25,550,570,400	-3.4%	24,082,876,500	-5.7%	24,770,773,300	2.9%	27,801,017,000	12.2%	5.1%
<i>Subtract:</i> "This Old House" Deferral	(5,884,200)	-13.7%	(4,899,300)	-16.7%	(3,764,000)	-23.2%	(2,504,000)	-33.5%	(1,534,900)	-38.7%	-73.9%
Veteran's Exclusion	(53,725,400)	11.0%	(60,628,900)	12.8%	(61,705,900)	1.8%	(64,661,300)	4.8%	(70,484,800)	9.0%	31.2%
Plat Deferral	(5,091,200)	-80.0%	(9,441,000)	85.4%	(5,415,400)	-42.6%	(10,053,100)	85.6%	(23,876,100)	137.5%	369.0%
Mold Damage	0	NA	0	NA	(1,234,900)	NA	0	-100.0%	0	NA	NA
Open Space	0	NA	0	NA	(1,329,400)	NA	(1,329,400)	-0.0%	(1,664,400)	25.2%	NA
Rural Preserve	0	NA	(4,965,400)	NA	(3,914,200)	-21.2%	(56,446,800)	1342.1%	(65,144,400)	15.4%	NA
Green Acres	(502,542,300)	-11.8%	(412,377,900)	-17.9%	(357,492,400)	-13.3%	(255,690,300)	-28.5%	(304,882,400)	19.2%	-39.3%
Subtotal - TMV before Homestead Exclusion	25,892,219,800	-6.7%	25,058,257,900	-3.2%	23,648,020,300	-5.6%	24,380,088,400	3.1%	27,333,430,000	12.1%	5.6%
Homestead Exclusion	0	NA	(1,151,794,200)	NA	(1,252,216,500)	8.7%	(1,203,273,700)	-3.9%	(1,010,322,100)	-16.0%	NA
TAXABLE MARKET VALUE	25,892,219,800	-6.7%	23,906,463,700	-7.7%	22,395,803,800	-6.3%	23,176,814,700	3.5%	26,323,107,900	13.6%	1.7%
New Construction-Residential	159,776,700	-27.7%	178,453,600	11.7%	159,731,900	-10.5%	203,558,600	27.4%	285,512,700	40.3%	78.7%
New Construction-Other	42,726,600	-15.0%	37,879,700	-11.3%	41,407,000	9.3%	33,801,200	-18.4%	48,122,800	42.4%	12.6%
Total New Construction	202,503,300	-25.4%	216,333,300	6.8%	201,138,900	-7.0%	237,359,800	18.0%	333,635,500	40.6%	64.8%
% Increase due to new construction		0.7%		0.8%		0.8%		1.1%		1.4%	
% increase due to inflation/other		-7.5%		-8.5%		-7.2%		2.4%		12.1%	
REFERENDA MARKET VALUE	25,103,579,200	-7.1%	24,314,803,600	-3.1%	22,901,674,600	-5.8%	23,596,897,100	3.0%	26,455,244,500	12.1%	5.4%
TOTAL NET TAX CAPACITY	295,060,091	-6.7%	274,105,554	-7.1%	258,453,768	-5.7%	265,889,891	2.9%			
<i>Subtract:</i> Tax Increment Financing	(7,304,818)	-13.8%	(5,450,321)	-25.4%	(5,344,628)	-1.9%	(3,852,842)	-27.9%			
Powerline	(9,061)	4.4%	(9,126)	0.7%	(10,721)	17.5%	(10,954)	2.2%			
Fiscal Disparity Contribution	(25,869,016)	-2.1%	(24,758,357)	-4.3%	(24,706,523)	-0.2%	(23,648,569)	-4.3%			
LOCAL TAXABLE VALUE	261,877,196	-6.9%	243,887,750	-6.9%	228,391,896	-6.4%	238,377,526	4.4%			
<i>Add:</i> Fiscal Disparity Distribution	31,707,508	0.7%	30,304,410	-4.4%	27,586,075	-9.0%	27,195,043	-1.4%			
TOTAL TAXABLE VALUE	293,584,704	-6.2%	274,192,160	-6.6%	255,977,971	-6.6%	265,572,569	3.7%			
Net Gain from Fiscal Disparities	5,838,492	15.2%	5,546,053	-5.0%	2,879,552	-48.1%	3,546,474	23.2%			
% of Total Taxable Value	2.0%		2.0%		1.1%		1.3%				
County Tax Rate (with Library)	29.772%	7.2%	31.939%	7.3%	34.225%	7.2%	32.811%	-4.1%			
referendum rate - % of market value	0.00229%	-27.2%	0.00180%	-21.2%	0.00191%	6.2%	0.00449%	134.3%			

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 2015 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			
	2013	2014	% chg	2013	2014	% chg	2013	2014	% chg	
							based on Estimated Market Value:	200,100	204,900	2.4%
Dakota	33.421%	31.827%	-4.8%	0.00000%	0.00000%			\$605	\$592	-2.0%
Washington	34.225%	32.811%	-4.1%	0.00191%	0.00449%	134.3%		\$623	\$620	-0.5%
Scott	40.674%	39.720%	-2.3%	0.00000%	0.00000%			\$736	\$739	0.5%
Anoka	44.761%	43.611%	-2.6%	0.00000%	0.00000%			\$810	\$812	0.2%
Carver	46.115%	45.211%	-2.0%	0.00000%	0.00000%			\$834	\$841	0.9%
Hennepin (suburban)	49.461%	49.959%	1.0%	0.00000%	0.00000%			\$895	\$930	3.9%
Ramsey (suburban)	65.240%	63.735%	-2.3%	0.00000%	0.00000%			\$1,180	\$1,186	0.5%

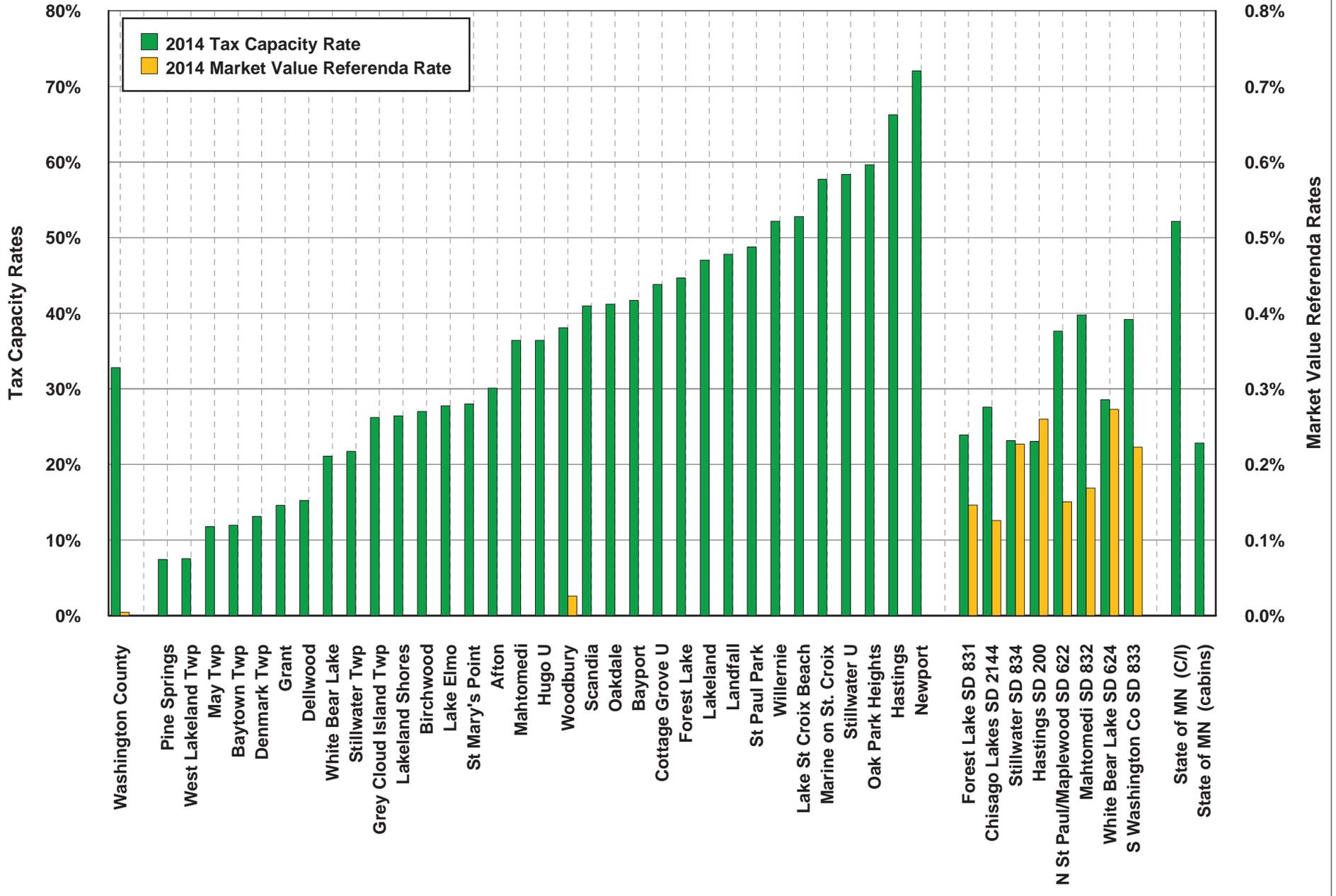


Pay 2013 vs. Pay 2014 Tax Rates

Taxing District	Pay 2013 Rate	Pay 2014 Rate	% Chg
Towns: Baytown Twp (WMO)	11.682%	11.960%	2.4%
Denmark Twp	13.678%	13.135%	-4.0%
Grey Cloud Island Twp	25.691%	26.196%	2.0%
May Twp	12.360%	11.775%	-4.7%
Stillwater Twp	20.860%	21.725%	4.1%
West Lakeland Twp	8.112%	7.546%	-7.0%
Cities: Afton	30.059%	30.092%	0.1%
Bayport	43.923%	41.699%	-5.1%
Birchwood	27.615%	27.012%	-2.2%
Cottage Grove (Urban)	45.046%	43.812%	-2.7%
Dellwood	11.641%	15.224%	30.8%
Forest Lake	43.508%	44.653%	2.6%
Grant	14.540%	14.598%	0.4%
Hastings	68.547%	66.246%	-3.4%
Hugo (Urban)	36.512%	36.417%	-0.3%
Lake Elmo	27.818%	27.761%	-0.2%
Lake St Croix Beach	55.145%	52.781%	-4.3%
Lakeland	48.194%	47.028%	-2.4%
Lakeland Shores	23.396%	26.417%	12.9%
Landfall	37.704%	47.797%	26.8%
Mahtomedi	34.656%	36.414%	5.1%
Marine on St. Croix	53.537%	57.734%	7.8%
Newport	70.803%	72.054%	1.8%
Oak Park Heights	54.898%	59.641%	8.6%
Oakdale	44.065%	41.201%	-6.5%
Pine Springs	7.901%	7.451%	-5.7%
Scandia	37.294%	40.976%	9.9%
St Mary's Point	26.791%	27.986%	4.5%
St Paul Park	57.471%	48.754%	-15.2%
Stillwater (Urban)	61.503%	58.359%	-5.1%
White Bear Lake	21.496%	21.102%	-1.8%
Willernie	51.464%	52.165%	1.4%
Woodbury	39.440%	38.076%	-3.5%
Woodbury MVR:	0.02700%	0.02594%	-3.9%

Taxing District	Pay 2013 Rate	Pay 2014 Rate	% Chg
County: County without Library	31.212%	30.099%	-3.6%
County with Library	34.225%	32.811%	-4.1%
County MVR:	0.00191%	0.00449%	134.3%
County RRA	0.226%	0.233%	3.0%
County HRA	1.311%	1.290%	-1.6%
Schools: SD 200 Hastings	23.932%	23.052%	-3.7%
SD 200 Hastings MVR:	0.29483%	0.26005%	-11.8%
SD 622 N St Paul/Mpwd	32.553%	37.643%	15.6%
SD 622 N St Paul/Mpwd MVR:	0.16666%	0.15062%	-9.6%
SD 624 White Bear Lake	28.622%	28.562%	-0.2%
SD 624 White Bear Lake MVR:	0.26424%	0.27299%	3.3%
SD 831 Forest Lake	22.018%	23.896%	8.5%
SD 831 Forest Lake MVR:	0.17389%	0.14626%	-15.9%
SD 832 Mahtomedi	37.105%	39.770%	7.2%
SD 832 Mahtomedi MVR:	0.18223%	0.16876%	-7.4%
SD 833 S Washington Co	41.286%	39.169%	-5.1%
SD 833 S Washington Co MVR:	0.21905%	0.22287%	1.7%
SD 834 Stillwater	22.018%	23.150%	5.1%
SD 834 Stillwater MVR:	0.16569%	0.22687%	36.9%
SD 2144 Chisago Lakes	27.603%	27.589%	-0.0%
SD 2144 Chisago Lakes MVR:	0.12575%	0.12591%	0.1%
Other: Brown's Creek WS	5.307%	5.066%	-4.5%
Carnelian Marine WS	2.997%	3.049%	1.7%
Comfort Lake WS	4.870%	4.437%	-8.9%
R-W Metro WS	4.740%	4.253%	-10.3%
Rice Creek WS	2.517%	2.387%	-5.2%
South Washington WS	0.779%	0.761%	-2.4%
Valley Branch WS	2.125%	1.899%	-10.6%
Hastings HRA	1.428%	1.613%	13.0%
Woodbury HRA	0.365%	0.343%	-6.2%
Metropolitan Council	1.043%	1.050%	0.7%
Met Council Transit	1.694%	1.514%	-10.6%
Met Mosquito Control	0.583%	0.553%	-5.1%
State of MN (C/I)	52.523%	52.160%	-0.7%
State of MN (cabins)	22.327%	22.836%	2.3%
Fiscal Disparities (C/I)	153.491%	163.121%	6.3%

Pay 2014 Tax Rates



Property Tax Refund Programs from the State of Minnesota

Regular Property Tax Refund “Circuit Breaker”

- Based on income and property tax due. 2013 total household income must be less than \$105,500. Maximum refund is \$2,580.
- Must have owned and occupied home on January 2, 2014.

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, 2013 and January 2, 2014.

Form M1PR

- Available online at www.revenue.state.mn.us
- Call **651-296-4444**
- File by August 15, 2014

2014 Tax maps

Map of Value Changes

(page 30)

This map shows the percentage change in market value (before reduction for homestead exclusion) from 2013 to 2014 on Residential Homestead parcels.

Map of County Tax Changes

(page 31)

This map shows the percentage change in county tax from 2013 to 2014 on Residential Homestead parcels.

Map of Total Tax Changes

(page 32, 33, 34)

These maps show the percentage change in total tax from 2013 to 2014 on Residential Homestead, Commercial-Industrial and Apartment parcels.

Map of Effective Tax Rate

(page 35, 36)

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. 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.

Map of preliminary 2015 Value Changes

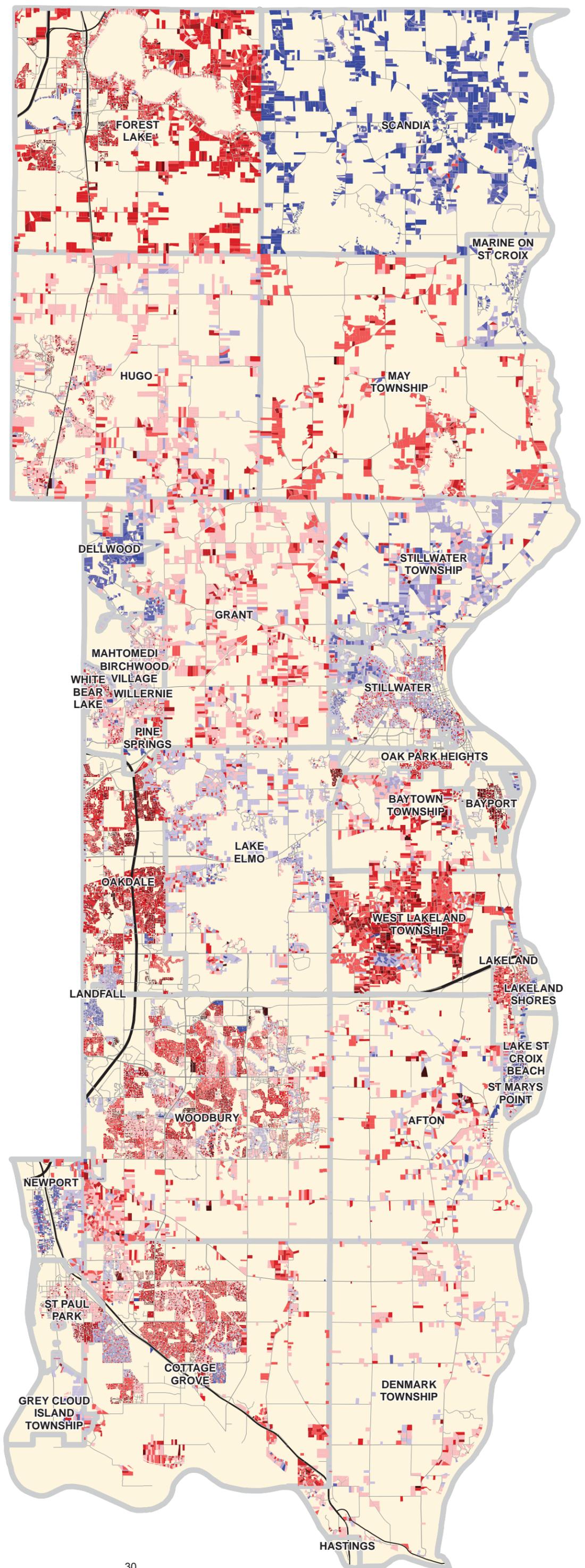
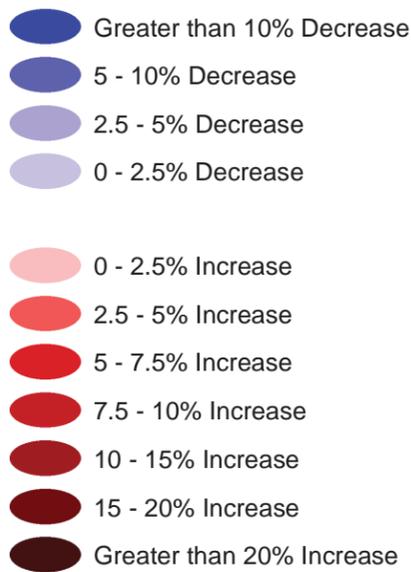
(page 37)

This map shows the percentage change in market value (before reduction for homestead exclusion) from 2014 to preliminary 2015 on Residential Homestead parcels.

Washington County

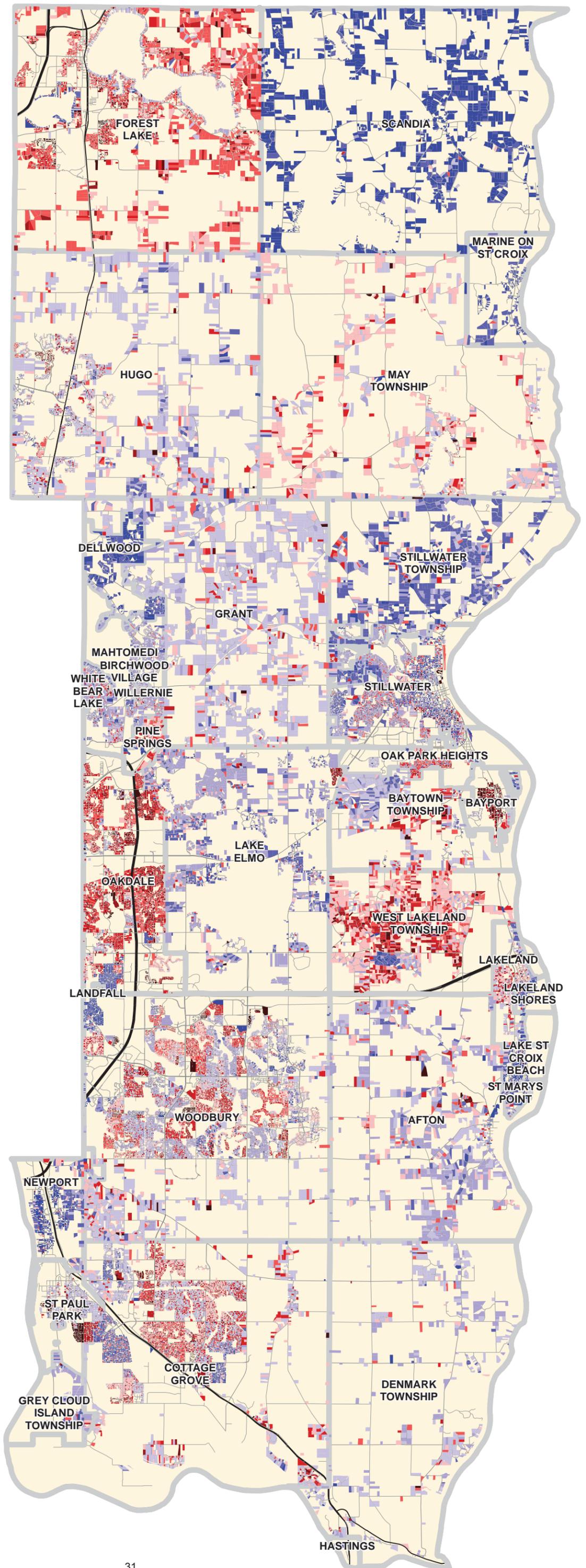
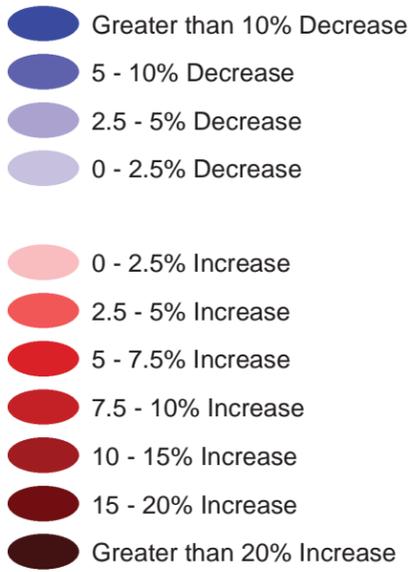
Taxable Market Value Change of Residential Homestead Properties from 2013 to 2014

Percent Change



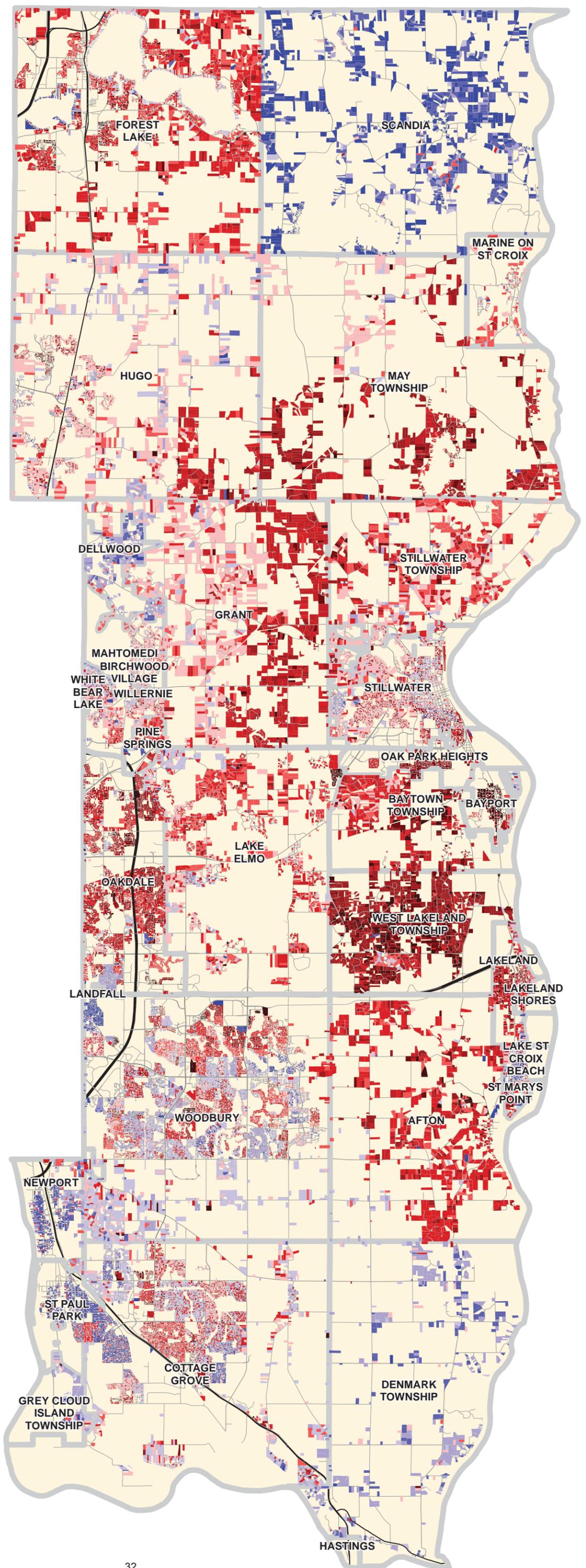
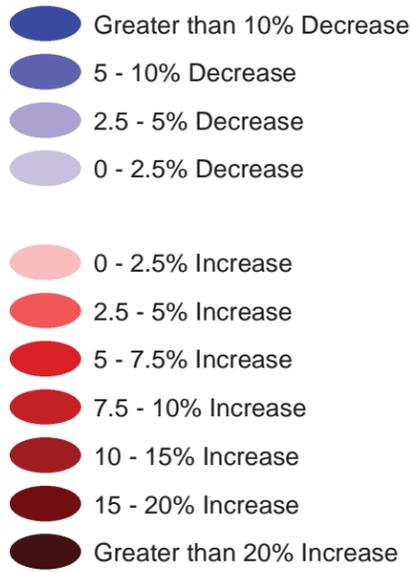
County Tax Portion Change of Residential Homestead Properties from 2013 to 2014

Percent Change



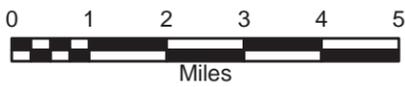
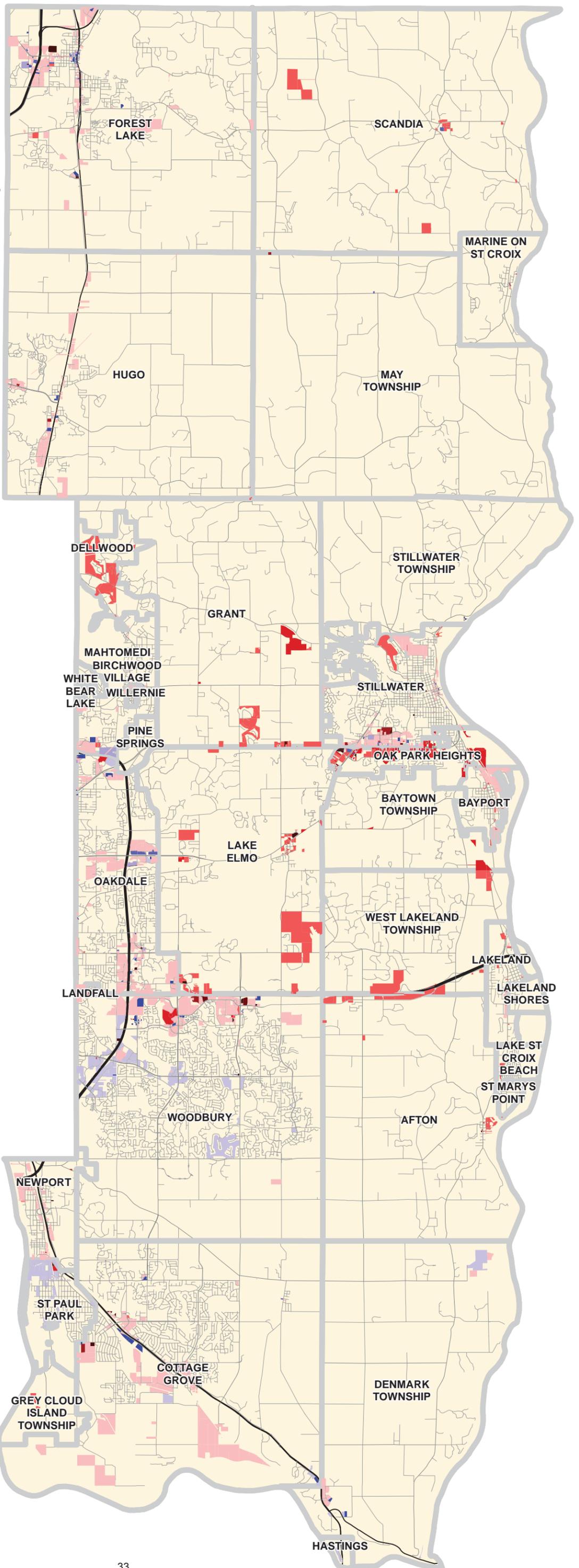
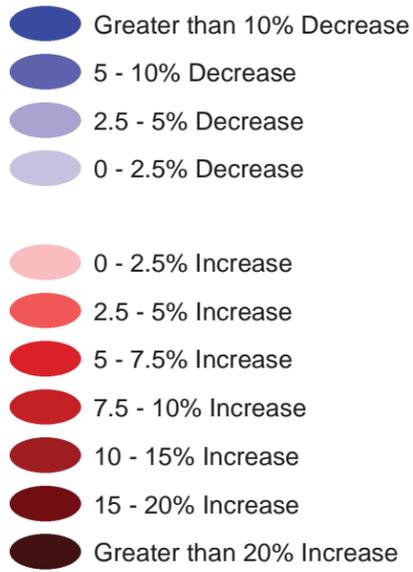
Property Tax Change of Residential Homestead Properties from 2013 to 2014

Percent Change



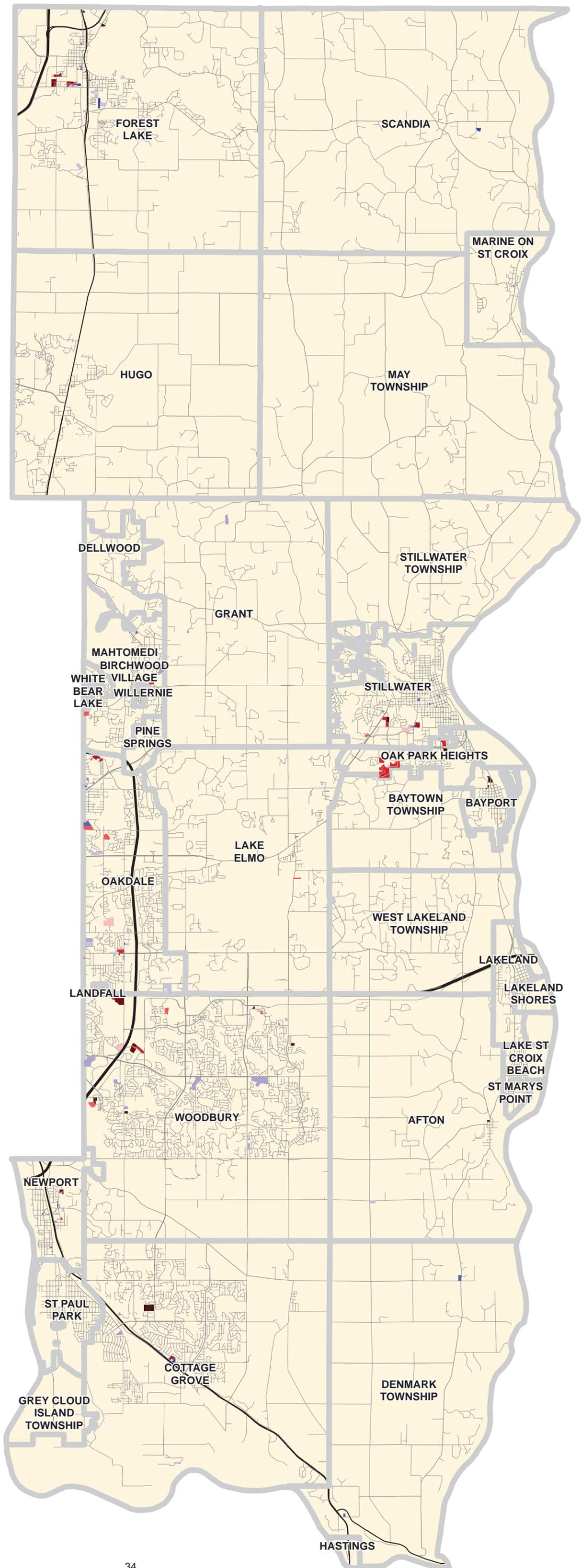
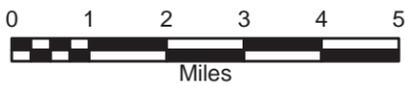
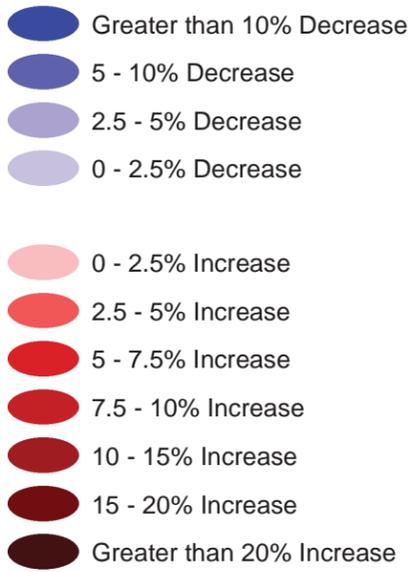
Property Tax Change of Commercial-Industrial-Utility Properties from 2013 to 2014

Percent Change

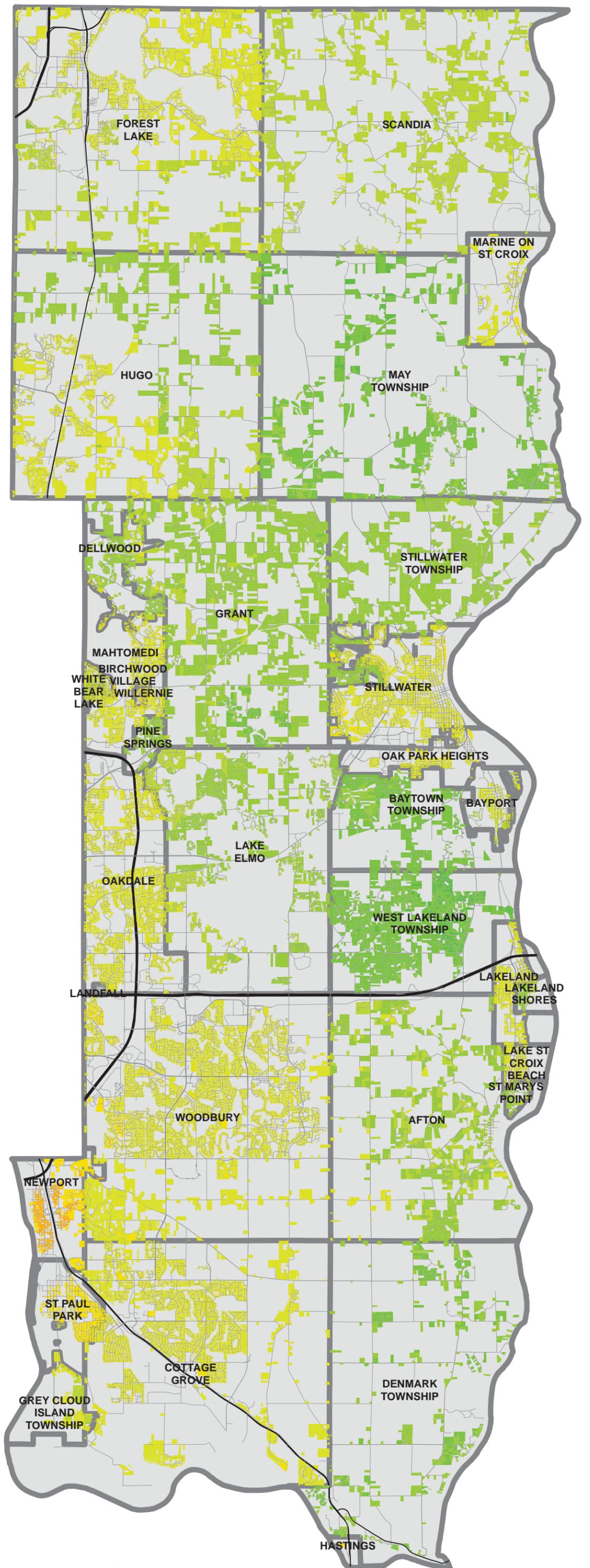
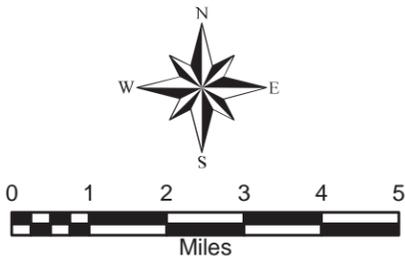


Property Tax Change of Apartment Properties from 2013 to 2014

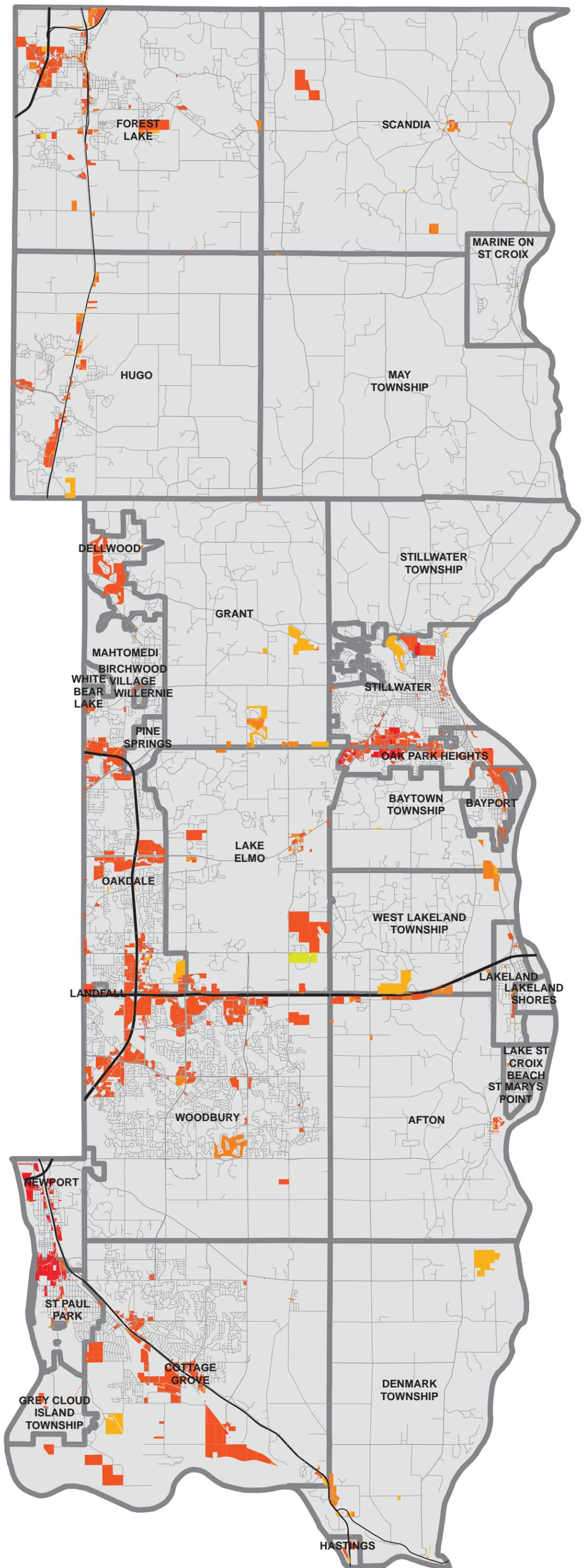
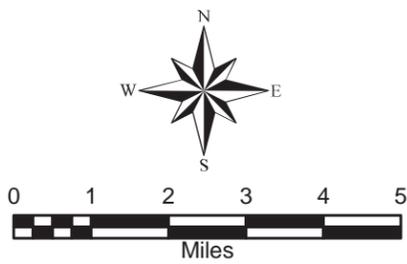
Percent Change



Effective Tax Rate Residential Homestead Properties for Taxes Payable in 2014



Effective Tax Rate Commercial Industrial Properties for Taxes Payable in 2014



Washington County

Taxable Market Value Change of Residential Homestead Properties from 2014 to 2015

****PRELIMINARY****

Percent Change

