



**Department of  
Property Records and  
Taxpayer Services**

**County Board Workshop  
on  
Taxes Proposed in 2015**

**November 18, 2014**

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# Taxes Proposed in 2015

- 96,986 Proposed Tax Notices will be mailed in mid-November.
- The total amount billed of **\$398.5 million** is an increase of 3.3% over 2014. The 2014 total of \$385.8 million was a 2.9% increase over the \$374.8 million billed in 2013.

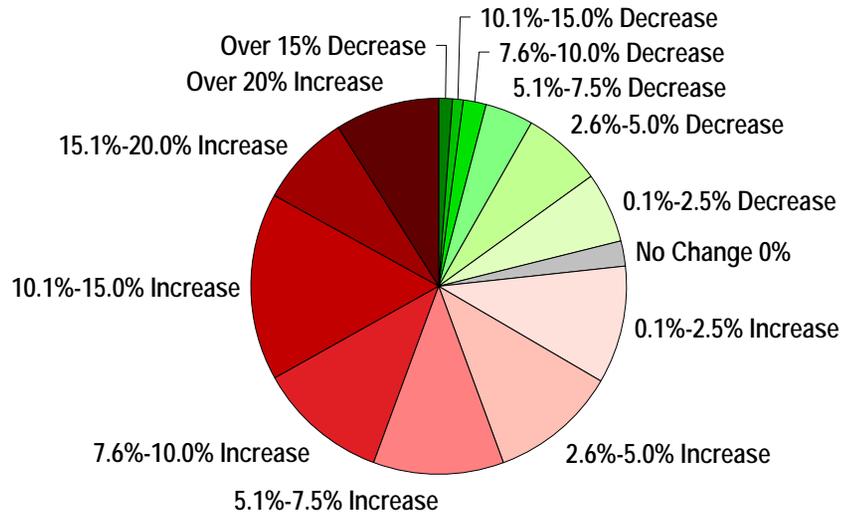
## What are taxpayers seeing on their proposed tax notices?

- **All Parcels**
  - Median Value change: 13.2% increase
  - Median Total Tax change: 6.3% increase
- **Residential Homestead Parcels**
  - Median Value change: 13.7% increase in value before homestead exclusion  
16.4% increase in value after homestead exclusion
  - Median Total Tax change: 7.4% increase
  - Median County Tax change: 7.0% increase
- **Commercial/Industrial/Utility Parcels**
  - Median Value change: 0.0% no change
  - Median Total Tax change: 3.8% reduction
- **Apartment Parcels**
  - Median Value change: 0.0% no change
  - Median Total Tax change: 5.9% reduction

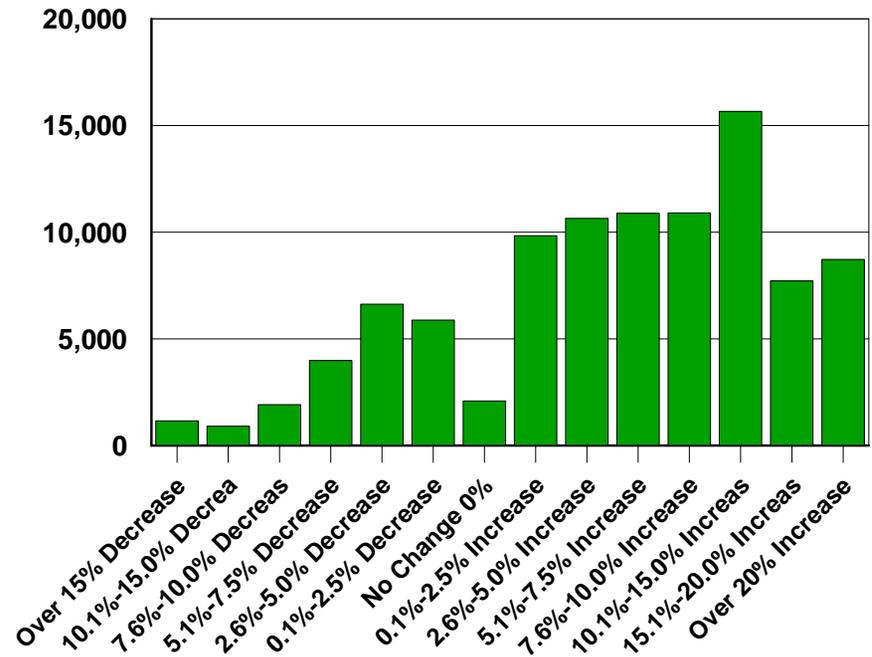
# Property Taxes Proposed in 2015

## Counts by Range of Change in Total Tax

**All Parcels - Median 6.3% Increase**

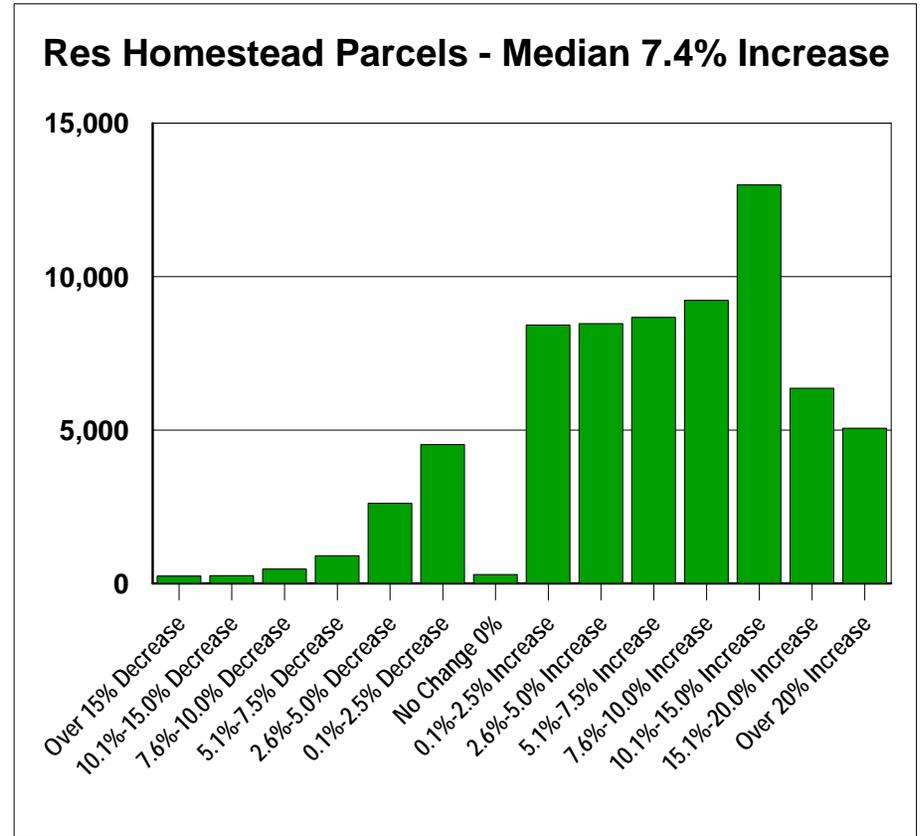
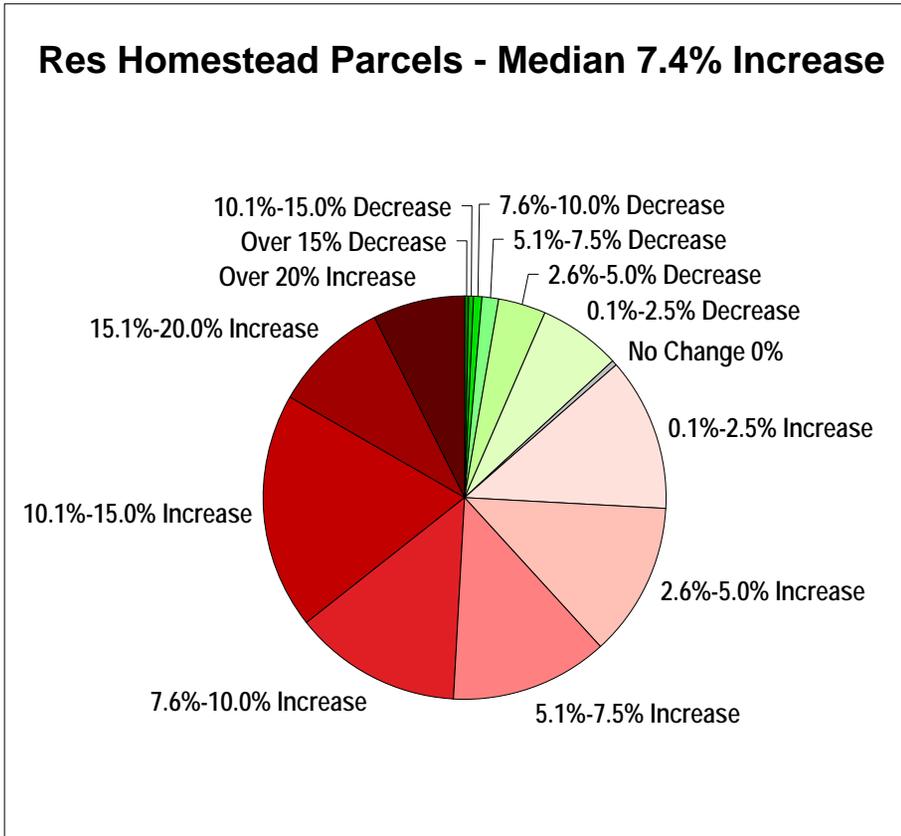


**All Parcels - Median 6.3% Increase**



# Property Taxes Proposed in 2015

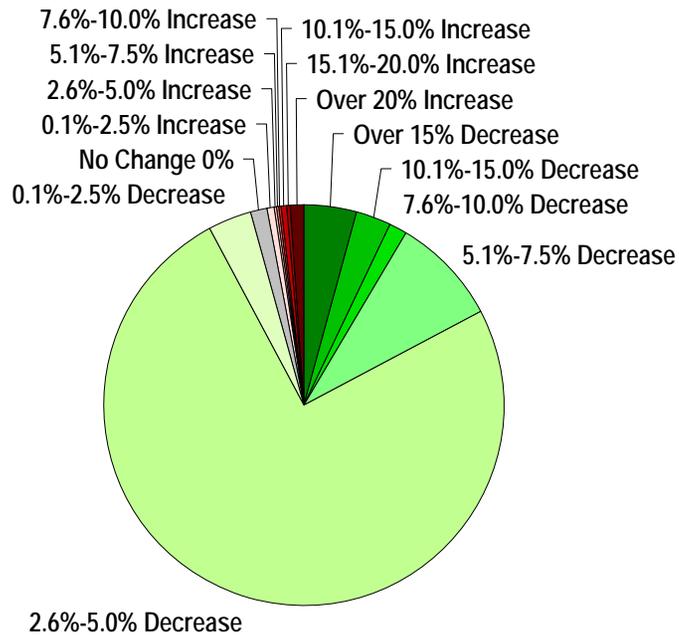
## Counts by Range of Change in Total Tax



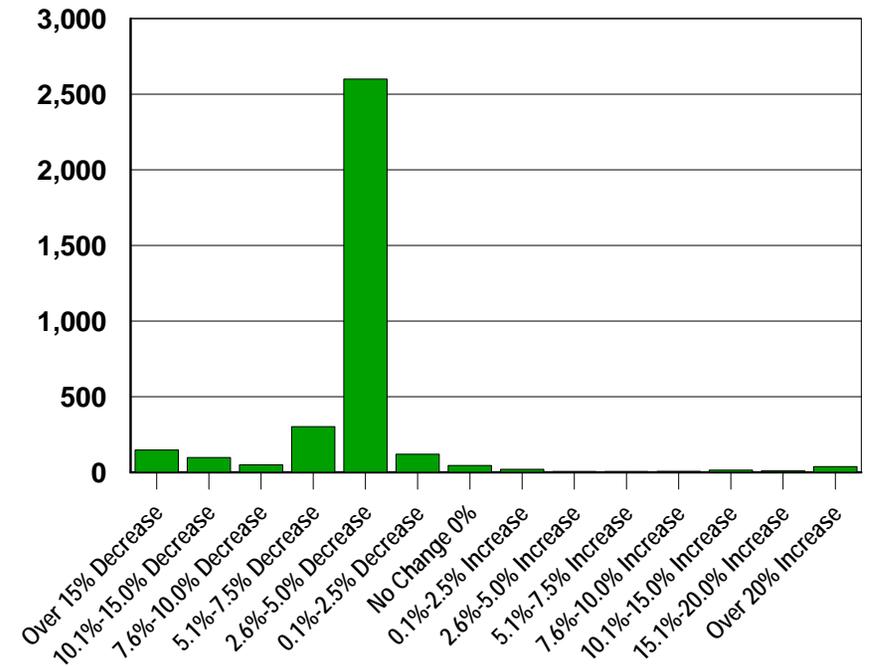
# Property Taxes Proposed in 2015

## Counts by Range of Change in Total Tax

**Comm/Ind/Util Parcels - Median 3.8% Decrease**



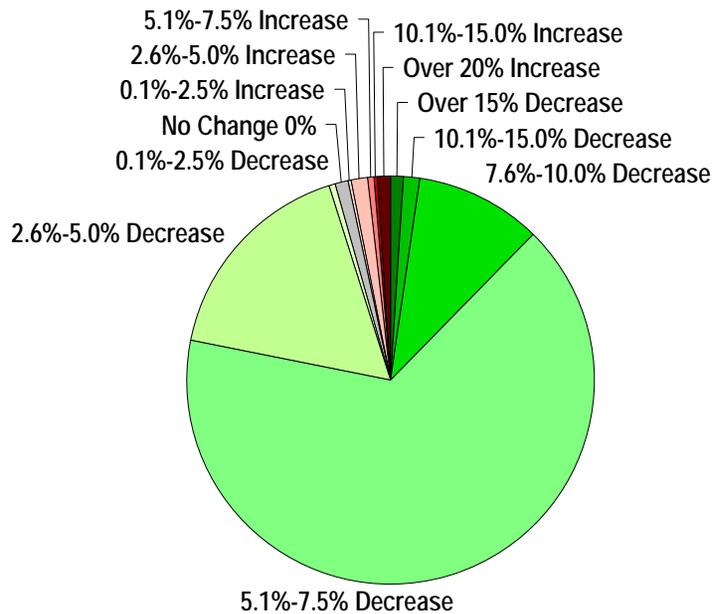
**Comm/Ind/Util Parcels - Median 3.8% Decrease**



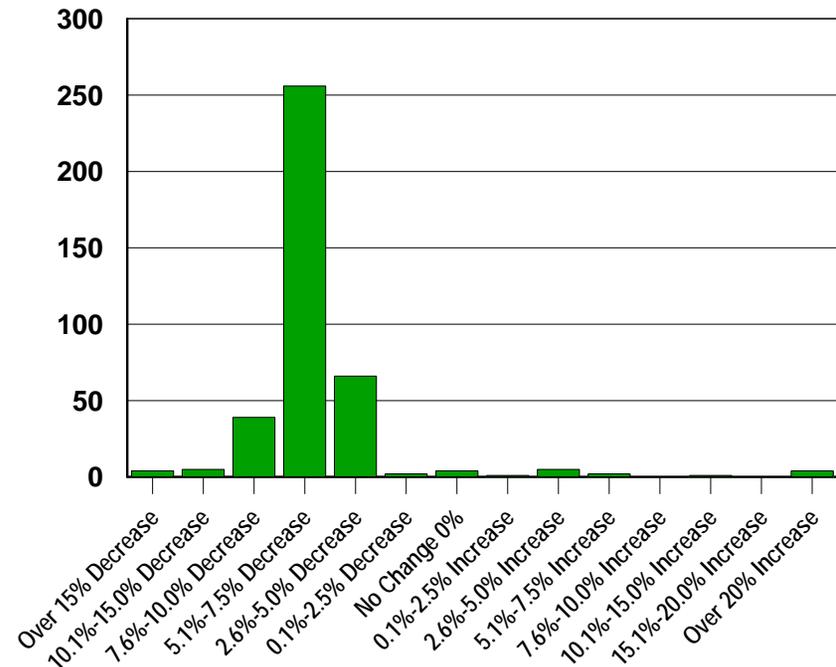
# Property Taxes Proposed in 2015

## Counts by Range of Change in Total Tax

**Apartment Parcels - Median 5.9% Decrease**



**Apartment Parcels - Median 5.9% Decrease**



## Counts of Proposed 2015 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2015 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				
<b>By City/Town and School District combination:</b>																						
City of Afton	200	405,200	10.0%	\$175	4.1%								1						1	0	1	
	833	363,750	14.4%	\$194	6.8%						2	9	5	12	10				38	2	36	
	834	385,600	12.2%	\$167	4.6%		4	6	8	20	38	121	263	136	174	68	6	4	848	76	772	
	Total	384,050	12.2%	\$169	4.6%		4	6	8	20	40	130	269	148	184	68	6	4	887	78	809	
City of Bayport	834	176,100	5.1%	(\$7)	-0.4%	5	14	7	111	86	133	205	15	9	7	9	1		602	356	246	
City of Birchwood	624	252,050	3.2%	(\$91)	-3.2%	35	13	6	6	122	17	78	13		2	9	2		303	199	104	
City of Cottage Grove	200	272,200	6.3%	\$43	1.3%	2				2	38	24	17	26	1	1		1	112	42	70	
	833	204,300	13.2%	\$162	7.2%	4	12	172	55	322	909	987	1,274	1,406	1,732	2,266	477	195	9,811	1,474	8,337	
	Total	204,800	13.2%	\$162	7.1%	6	12	172	55	324	947	1,011	1,291	1,432	1,733	2,267	477	196	9,923	1,516	8,407	
City of Dellwood	832	435,500	1.1%	(\$235)	-4.8%	11	29	65	48	136	19	22			1	1			332	308	24	
City of Forest Lake	831	213,950	9.6%	\$119	6.4%	12	48	46	86	307	309	641	718	648	937	780	212	181	4,925	808	4,117	
City of Grant	832	416,400	15.2%	\$227	5.7%	1	4	4	6	15	58	61	149	134	92	164	5	1	694	88	606	
	834	372,800	17.4%	\$291	10.1%	2	1		1	2	9	16	38	135	87	265	18	9	583	15	568	
	Total	393,100	16.0%	\$263	7.6%	3	5	4	7	17	67	77	187	269	179	429	23	10	1,277	103	1,174	
City of Hastings	200	0	0.0%	\$0	0.0%														0	0	0	
City of Hugo	624	210,200	19.5%	\$285	14.9%	4	2	2	14	6	63	79	86	615	327	598	732	1,009	3,537	91	3,446	
	831	294,300	16.1%	\$264	10.1%	1		1			5	9	40	63	56	144	35	5	359	7	352	
	832	389,400	13.5%	\$283	6.5%	1			1		11	29	18	51	25	40	9	6	191	13	178	
	834	344,950	14.7%	\$346	10.0%				1		1	6	15	24	41	49	29	6	172	2	170	
	Total	228,100	18.9%	\$285	14.1%	6	2	3	16	6	80	123	159	753	449	831	805	1,026	4,259	113	4,146	
City of Lake Elmo	622	367,550	11.8%	\$138	3.6%	1	3			20	29	105	140	44	36	66	3		447	53	394	
	832	333,350	13.1%	\$76	2.2%			1	8	8	13	36	6	14	21	9	2	2	120	30	90	
	834	364,600	11.7%	\$77	2.3%	6	4	14	80	146	163	400	211	99	215	169	16	6	1,529	413	1,116	
	Total	363,000	11.9%	\$95	2.6%	7	7	15	88	174	205	541	357	157	272	244	21	8	2,096	496	1,600	
City of Lake St Croix Beach	834	162,900	15.8%	\$157	10.2%	1	1	1	3	8	36	32	9	20	76	161	26	14	388	50	338	
City of Lakeland	834	210,800	7.4%	\$11	0.6%		2	7	45	156	33	338	19	4	1			1	606	243	363	
City of Lakeland Shores	834	269,600	8.6%	\$47	1.7%				2	1	13	42	12	9	14	6			99	16	83	
City of Landfall	622	0	0.0%	\$0	0.0%														0	0	0	
City of Mahtomedi	832	267,900	8.7%	\$111	3.6%	82	9	10	11	127	88	593	326	219	606	172	8	62	2,313	327	1,986	
City of Marine on St Croix	834	299,050	9.9%	\$166	4.8%	1	13	2	2	6	27	29	50	46	19	38	7	2	242	51	191	
City of Newport	833	145,150	3.3%	(\$34)	-1.7%	2	8	45	77	190	253	220	42	14	7	7	1	1	867	575	292	
City of Oak Park Heights	834	205,200	18.1%	\$292	14.4%	2			1		5	50	87	66	52	328	306	115	1,012	8	1,004	
City of Oakdale	622	198,300	12.7%	\$161	9.1%	15	24	3	22	96	478	837	923	781	1,358	2,175	693	594	7,999	638	7,361	

## Counts of Proposed 2015 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2015 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	287,400	12.6%	\$191	6.4%									2	1										3	0	3
	832	379,700	8.8%	(\$27)	-0.8%	2		1	2	14	60	9	28	9	2	1									128	79	49
	Total	379,700	8.9%	(\$25)	-0.7%	2		1	2	14	60	9	28	11	3	1									131	79	52
City of Scandia	831	296,700	20.7%	\$271	9.8%	3	4	2	8	16	30	43	50	166	217	212	253	38							1,042	63	979
	2144	303,800	19.8%	\$489	16.4%				1	1			6	2	5	64	49	67							195	2	193
	Total	297,450	20.5%	\$293	11.5%	3	4	2	9	17	30	43	56	168	222	276	302	105							1,237	65	1,172
City of St Mary's Point	834	255,600	13.7%	\$133	6.2%			3	1	4	21	20	10	7	19	31	7	3							126	29	97
City of St Paul Park	833	159,900	17.6%	\$218	13.1%	4	1	3	14		5	13	70	57	62	1,016	232	12							1,489	27	1,462
City of Stillwater	834	226,700	17.0%	\$273	11.8%	4	3	7	106	97	243	301	355	500	638	1,297	1,233	516							5,300	460	4,840
City of White Bear Lake	832	203,300	12.3%	\$97	4.9%						9	1	45	25	7	1									88	9	79
City of Willernie	832	152,900	17.0%	\$145	9.2%	1	2			2	10	4	4	36	38	49	13	3							162	15	147
City of Woodbury	622	237,850	15.3%	\$222	8.7%	1	1	3	4	6	204	245	67	90	108	102	8	539							1,378	219	1,159
	833	276,400	15.1%	\$198	6.2%	27	34	37	85	451	1,008	2,107	2,308	2,211	1,652	1,460	1,469	1,349							14,198	1,642	12,556
	834	279,600	14.6%	\$181	6.7%	2	6	10	35	26	160	258	411	405	192	472	184	184							2,345	239	2,106
Total	273,400	15.1%	\$197	6.4%	30	41	50	124	483	1,372	2,610	2,786	2,706	1,952	2,034	1,661	2,072								17,921	2,100	15,821
Town of Baytown	834	447,200	16.0%	\$263	7.9%	3	4		3	9	53	58	63	67	88	79	102	15							544	72	472
Town of Denmark	200	341,400	4.7%	(\$13)	-0.4%	4	3	6	43	95	113	95	65	26	3	5	1	1							460	264	196
	833	274,400	8.5%	\$19	0.8%				1	1	1	7	1												11	3	8
	834	242,000	9.1%	\$55	2.7%								1												1	0	1
Total	338,650	4.8%	(\$11)	-0.4%	4	3	6	44	96	114	102	67	26	3	5	1	1								472	267	205
Town of Grey Cloud Island	833	287,200	14.5%	\$160	5.6%				2		9	10	26	22	20	8	7	5							109	11	98
Town of May	831	316,900	16.8%	\$163	8.0%				1	1	7	15	32	16	35	42		2							151	9	142
	834	375,900	15.2%	\$237	7.5%			2	2	17	32	45	102	175	83	226	44	16							744	53	691
	Total	364,950	15.2%	\$217	7.6%			2	3	18	39	60	134	191	118	268	44	18							895	62	833
Town of Stillwater	834	381,650	20.1%	\$375	11.2%		5	1	1	13	16	27	77	92	102	191	136	90							751	36	715
Town of West Lakeland	834	408,100	12.5%	\$139	4.6%	1	2	2	7	86	91	197	272	191	60	211	37	6							1,163	189	974
County Total		236,000	13.7%	\$182	7.4%	240	256	469	904	2,615	4,822	8,424	8,470	8,674	9,229	12,992	6,363	5,060							68,518	9,306	59,212

## Counts of Proposed 2015 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2015 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	325,450	4.9%	(\$5)	-0.2%	6	3	6	43	97	151	119	83	52	4	6	1	2	573	306	267
ISD 0622 Nsp/Mpww/Oak	203,550	12.8%	\$163	8.9%	17	28	6	26	122	711	1,187	1,130	917	1,503	2,343	704	1,133	9,827	910	8,917
ISD 0624 White Bear Lake	215,100	19.2%	\$279	14.4%	39	15	8	20	128	80	157	99	615	329	607	734	1,009	3,840	290	3,550
ISD 0831 Forest Lake	235,000	11.0%	\$147	7.3%	16	52	49	95	324	351	708	840	893	1,245	1,178	500	226	6,477	887	5,590
ISD 0832 Mahtomedi	310,300	11.4%	\$128	4.1%	98	44	81	76	302	268	755	576	488	792	437	37	74	4,028	869	3,159
ISD 0833 South Washington	227,000	14.4%	\$181	6.7%	37	55	257	234	964	2,187	3,353	3,726	3,722	3,483	4,757	2,186	1,562	26,523	3,734	22,789
ISD 0834 Stillwater	284,200	14.6%	\$207	7.7%	27	59	62	409	677	1,074	2,145	2,010	1,985	1,868	3,600	2,152	987	17,055	2,308	14,747
ISD 2144 Chisago Lakes	303,800	19.8%	\$489	16.4%				1	1	0		6	2	5	64	49	67	195	2	193
County Total	236,000	13.7%	\$182	7.4%	240	256	469	904	2,615	4,822	8,424	8,470	8,674	9,229	12,992	6,363	5,060	68,518	9,306	59,212

Percent of Total:    0%    0%    1%    1%    4%    7%    12%    12%    13%    13%    19%    9%    7%    100%    14%    86%

**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 2015 Tax Notices - **Commercial/Industrial** by Range of Percentage of Increase/Decrease in **Total Tax**

City/Township	Median Pay 2015 Taxable Market Value*	Median Change in Taxable Market Value	Median \$ Change in Total Tax	Median % Change in Total Tax	Parcel Counts by Range of Increase/Decrease in Total Tax													Total	Total with No Increase	Total with Increase
					Over 15% Decrease	10.1%-15.0% Decrease	7.6%-10.0% Decrease	5.1%-7.5% Decrease	2.6%-5.0% Decrease	0.0%-2.5% Decrease	0.1%-2.5% Increase	2.6%-5.0% Increase	5.1%-7.5% Increase	7.6%-10.0% Increase	10.1%-15.0% Increase	15.1%-20.0% Increase	Over 20% Increase			
City of Afton	284,650	0.0%	(\$409)	-3.9%		2			28	2					1		1	34	32	2
City of Bayport	109,800	0.0%	(\$75)	-2.1%		1			3	97	1							102	101	1
City of Birchwood	0	0.0%	\$0	0.0%														0	0	0
City of Cottage Grove	471,600	0.0%	(\$762)	-4.4%	6	3	3	2	212	7	2				2		3	240	233	7
City of Dellwood	67,100	0.0%	(\$56)	-3.2%					25	2								27	27	0
City of Forest Lake	175,250	0.0%	(\$188)	-2.8%	43	22	8	3	440	10	2						5	533	526	7
City of Grant	21,150	0.0%	(\$14)	-3.0%					85	1				1	1		2	90	86	4
City of Hastings	245,000	0.0%	(\$249)	-2.9%					3									3	3	0
City of Hugo	279,900	0.0%	(\$422)	-3.5%	6	12	8	5	129	3	1	1				1	1	167	163	4
City of Lake Elmo	229,100	0.0%	(\$492)	-6.9%	9	6	1	156	6	2	1	1	2					184	180	4
City of Lake St Croix Beach	211,800	0.0%	(\$320)	-4.6%					9									9	9	0
City of Lakeland	222,200	0.0%	(\$477)	-6.1%	2	1		31		2								36	36	0
City of Lakeland Shores	204,000	0.0%	(\$334)	-5.8%				7	1									8	8	0
City of Landfall	328,900	0.0%	(\$412)	-3.1%					6	1								7	7	0
City of Mahtomedi	260,950	0.0%	(\$329)	-3.3%	5	2	2	3	60			1			1			74	72	2
City of Marine on St Croix	135,900	0.0%	(\$138)	-3.2%					15									15	15	0
City of Newport	67,500	0.0%	(\$97)	-3.4%	5	5			181	3		1						195	194	1
City of Oak Park Heights	522,850	0.0%	(\$892)	-4.5%	13	5	2	1	130	4	1			1	3		2	162	155	7
City of Oakdale	417,400	0.0%	(\$511)	-2.9%	9	16	6	2	283	10	1	1	1			1	6	336	326	10
City of Pine Springs	100	0.0%	\$0	0.0%						1								1	1	0
City of Scandia	130,550	0.0%	(\$210)	-5.8%				44	7	1	1						1	54	52	2
City of St Mary's Point	0	0.0%	\$0	0.0%														0	0	0
City of St Paul Park	104,800	0.0%	(\$154)	-4.0%	2			1	166								2	171	169	2
City of Stillwater	364,800	0.0%	(\$642)	-3.8%	31	17	13	3	296	3	1		1	2	1	2	2	372	363	9
City of White Bear Lake	180,200	0.0%	(\$236)	-3.9%		1			8									9	9	0
City of Willernie	83,250	0.0%	(\$183)	-5.9%				34										34	34	0
City of Woodbury	839,500	0.0%	(\$1,256)	-4.8%	15	5	7	10	406	8	6		1	2	3	4	10	477	451	26
Town of Baytown	93,400	0.0%	(\$66)	-2.7%					10	1								12	11	1
Town of Denmark	187,800	0.0%	(\$150)	-2.8%	1			1	44	2					1		2	51	48	3
Town of Grey Cloud Island	86,200	0.0%	(\$133)	-4.2%					16	1		1					1	19	17	2
Town of May	181,700	0.0%	(\$37)	-2.3%					1	5	2							8	6	2
Town of Stillwater	142,450	0.1%	(\$69)	-2.9%	1				6		1				3	1		12	7	5
Town of West Lakeland	228,700	0.0%	(\$252)	-3.4%					24	1	1					1		27	25	2
<b>County Total</b>	<b>241,100</b>	<b>0.0%</b>	<b>(\$346)</b>	<b>-3.8%</b>	<b>148</b>	<b>98</b>	<b>50</b>	<b>303</b>	<b>2,600</b>	<b>167</b>	<b>21</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>15</b>	<b>10</b>	<b>38</b>	<b>3,469</b>	<b>3,366</b>	<b>103</b>
Percent of Total:					4%	3%	1%	9%	75%	5%	1%	0%	0%	0%	0%	0%	1%	100%	97%	3%

Note:  
- Excludes parcels with new construction and classification changes

## Counts of Proposed 2015 Tax Notices - Apartments by Range of Percentage of Increase/Decrease in Total Tax

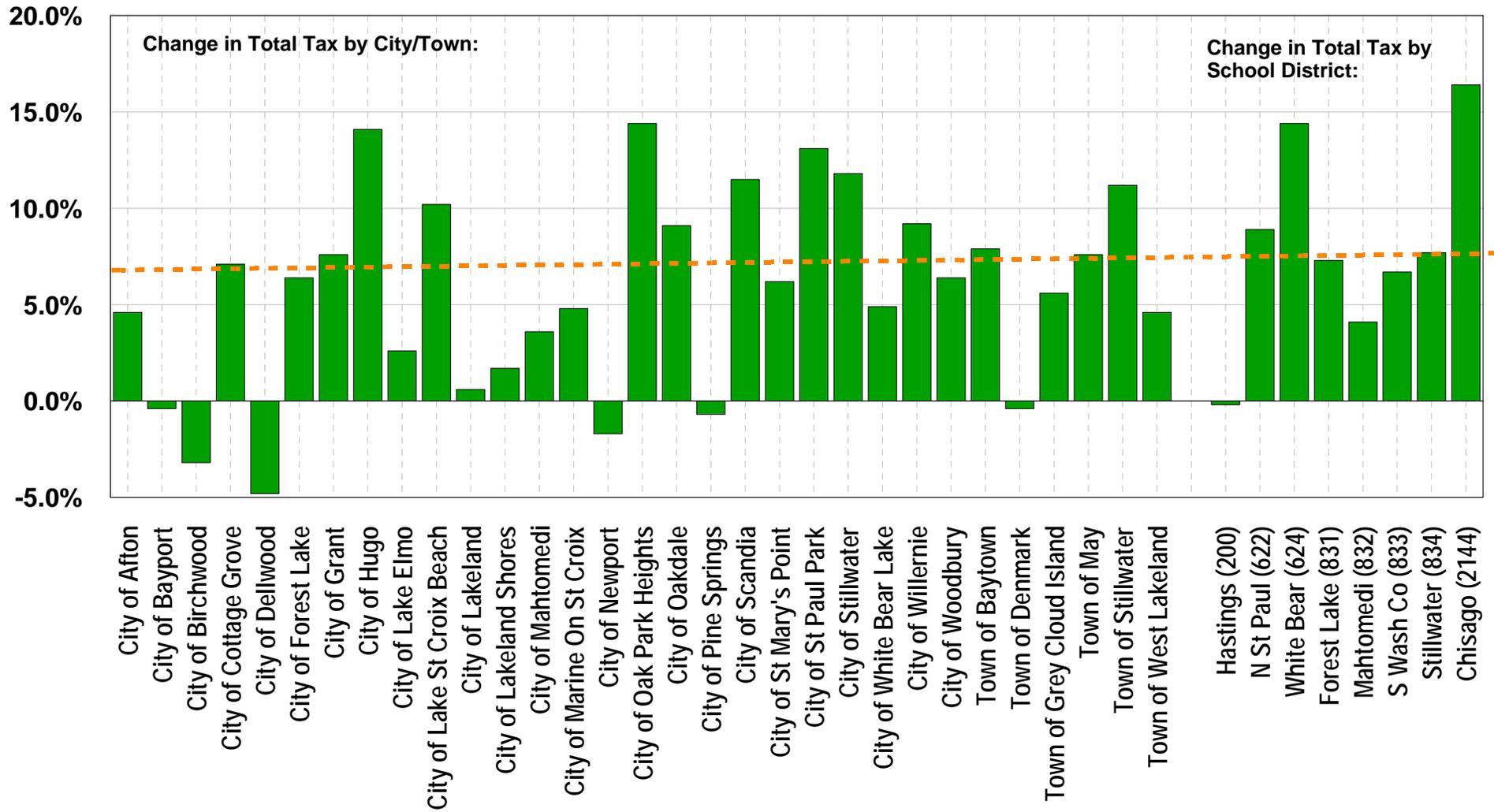
City/Township	Median Pay 2015 Taxable Market Value*	Median Change in Taxable Market Value	Median \$ Change in Total Tax	Median % Change in Total Tax	Parcel Counts by Range of Increase/Decrease in Total Tax													Total	Total with No Increase	Total with Increase	
					Over 15% Decrease	10.1%-15.0% 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	984,950	0.0%	(\$1,120)	-7.9%			1	1										2	2	0	
City of Bayport	214,500	0.0%	(\$190)	-6.0%				23	1									24	24	0	
City of Cottage Grove	3,511,500	0.0%	(\$4,315)	-7.3%				13										13	13	0	
City of Forest Lake	557,000	0.0%	(\$384)	-4.6%					54	2			1					57	56	1	
City of Grant	949,800	0.0%	(\$1,224)	-9.4%			1											1	1	0	
City of Hugo	350,000	0.0%	(\$344)	-6.3%				4										4	4	0	
City of Lake Elmo	252,600	0.0%	(\$312)	-9.3%			5											5	5	0	
City of Lake St Croix Beach	256,100	0.0%	(\$330)	-7.9%			1											1	1	0	
City of Lakeland	188,150	0.0%	(\$215)	-7.4%				2										2	2	0	
City of Mahtomedi	1,662,600	0.0%	(\$1,136)	-5.8%				14										14	14	0	
City of Marine on St Croix	97,200	0.0%	(\$93)	-5.7%				2										2	2	0	
City of Newport	310,100	0.0%	(\$345)	-5.3%				40	2									42	42	0	
City of Oak Park Heights	863,100	0.0%	(\$876)	-5.9%		1		20	1									22	22	0	
City of Oakdale	348,800	0.0%	(\$340)	-5.5%		1		1	50	1	2							55	55	0	
City of Scandia	418,500	6.3%	(\$322)	-5.6%				1										1	1	0	
City of St Paul Park	292,300	0.0%	(\$381)	-7.2%			1	2	21									24	24	0	
City of Stillwater	296,100	0.0%	(\$294)	-6.7%		2	2	1	62	1					1		3	72	68	4	
City of White Bear Lake	11,446,700	0.0%	(\$14,191)	-8.7%				1										1	1	0	
City of Willernie	636,300	0.0%	(\$1,284)	-11.1%			1											1	1	0	
City of Woodbury	3,517,250	0.0%	(\$1,092)	-8.7%			1	26	1	6	2	1	5	1			1	44	36	8	
Town of Denmark	569,350	0.0%	(\$362)	-5.4%				2										2	2	0	
County Total	318,100	0.0%	(\$345)	-5.9%		4	5	39	256	66	6	1	5	2	0	1	0	4	389	376	13

Percent of Total:    1%    1%    10%    66%    17%    2%    0%    1%    1%    0%    0%    0%    0%    0%    1%    100%    97%    3%

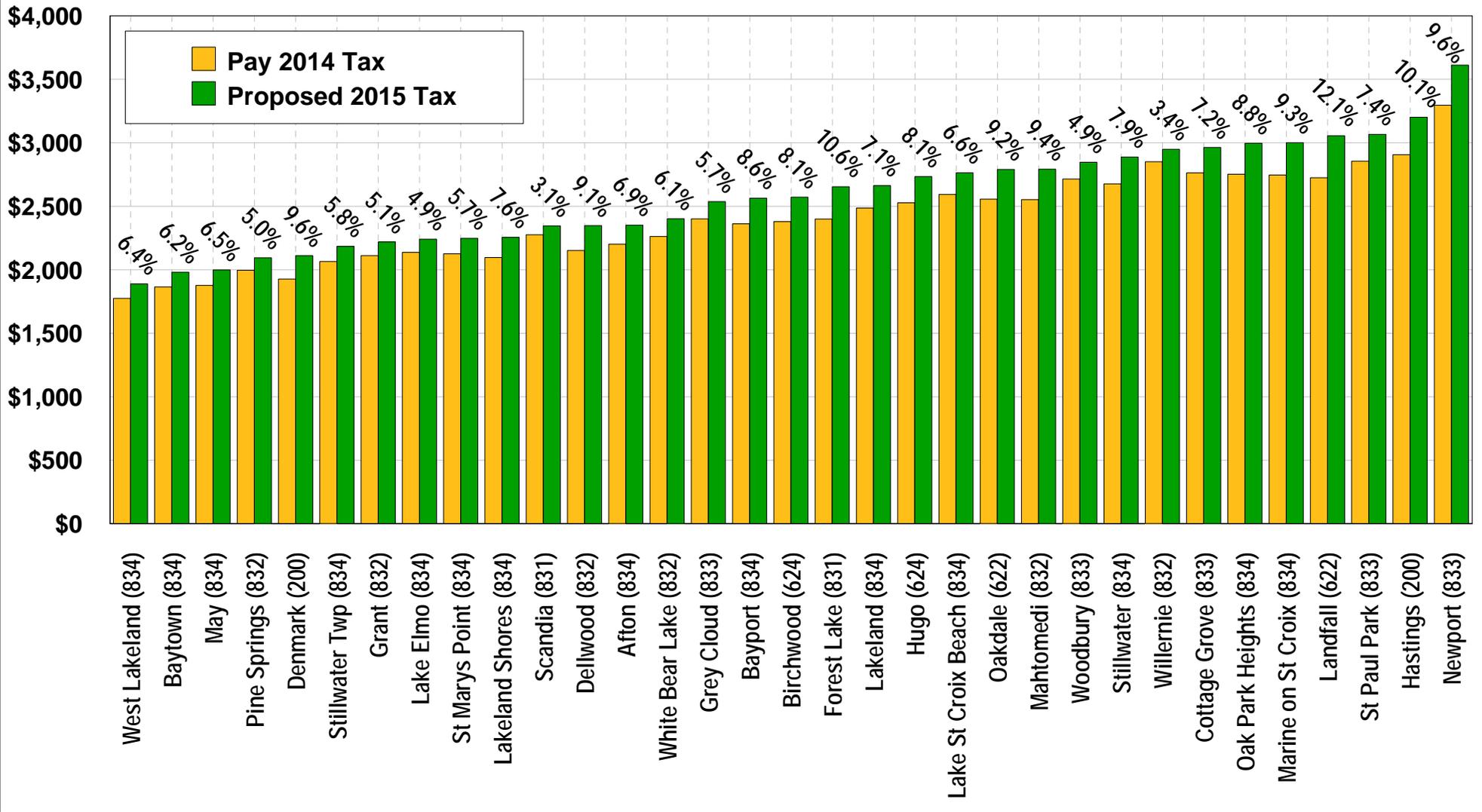
Note:  
- Excludes parcels with new construction and classification changes

# Residential Homestead Median Percentage Change in Total Tax

Countywide Median = 7.4% increase



# Proposed Total 2015 Net Tax on a Market Value of 236,000 (Assuming a 13.7% Market Value increase from 2014)



# PAYABLE 2014 vs. PROPOSED 2015 RESIDENTIAL HOMESTEAD TAXES

Assuming a 13.7% increase in Market Value

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

DISTRICT	SD/WS	PAY 2014 TAX RATE		PAY 2015 TAX RATE		PAY 2014 TAX					PAY 2015 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Market Value:					Market Value:					Market Value:				
						131,900	175,900	219,900	307,800	439,800	150,000	200,000	250,000	350,000	500,000	150,000	200,000	250,000	350,000	500,000
Afton	834 54	91.079%	0.23136%	85.056%	0.20387%	\$1,275	\$1,814	\$2,353	\$3,429	\$5,024	\$1,380	\$1,946	\$2,511	\$3,642	\$5,272	8.2	7.3	6.7	6.2	4.9
Bayport	834	99.588%	0.23136%	94.703%	0.20387%	1,366	1,946	2,526	3,683	5,398	1,502	2,120	2,738	3,975	5,754	10.0	8.9	8.4	7.9	6.6
Birchwood	624 38	95.413%	0.27747%	90.792%	0.24375%	1,382	1,962	2,542	3,700	5,416	1,513	2,129	2,745	3,979	5,759	9.5	8.5	8.0	7.5	6.3
Cottage Grove	833 14	121.193%	0.22735%	113.083%	0.20131%	1,591	2,272	2,954	4,315	6,330	1,730	2,448	3,164	4,598	6,661	8.7	7.7	7.1	6.6	5.2
Dellwood	832 38	94.833%	0.17325%	88.906%	0.16623%	1,239	1,770	2,301	3,362	4,933	1,372	1,939	2,508	3,643	5,276	10.7	9.5	9.0	8.4	7.0
Forest Lake	831 71	110.439%	0.15075%	105.909%	0.13746%	1,375	1,971	2,567	3,758	5,520	1,544	2,190	2,836	4,127	5,982	12.3	11.1	10.5	9.8	8.4
Grant	832 38	92.692%	0.17325%	83.035%	0.16623%	1,216	1,737	2,258	3,298	4,839	1,298	1,833	2,370	3,441	4,983	6.7	5.5	5.0	4.3	3.0
Hastings	200	124.774%	0.26454%	117.976%	0.25707%	1,678	2,393	3,109	4,536	6,651	1,876	2,647	3,419	4,962	7,184	11.8	10.6	10.0	9.4	8.0
Hugo	624 38	103.304%	0.27747%	98.124%	0.24375%	1,466	2,084	2,702	3,936	5,763	1,605	2,261	2,918	4,231	6,125	9.5	8.5	8.0	7.5	6.3
Lake Elmo	834 54	87.693%	0.23136%	80.011%	0.20387%	1,239	1,762	2,285	3,328	4,875	1,317	1,855	2,393	3,469	5,020	6.3	5.3	4.7	4.2	3.0
Lake St Croix Beach	834	111.869%	0.23136%	103.779%	0.20387%	1,496	2,135	2,774	4,049	5,938	1,617	2,284	2,952	4,287	6,208	8.1	7.0	6.4	5.9	4.5
Lakeland	834	106.116%	0.23136%	99.161%	0.20387%	1,435	2,046	2,658	3,877	5,685	1,558	2,201	2,843	4,128	5,977	8.6	7.6	7.0	6.5	5.1
Lakeland Shores	834	85.505%	0.23136%	80.625%	0.20387%	1,216	1,728	2,240	3,263	4,779	1,324	1,866	2,407	3,490	5,050	8.9	8.0	7.5	7.0	5.7
Landfall	622 34	127.145%	0.15511%	123.107%	0.14764%	1,559	2,237	2,916	4,270	6,274	1,776	2,521	3,266	4,756	6,893	13.9	12.7	12.0	11.4	9.9
Mahtomedi	832 38	116.022%	0.17325%	109.073%	0.16623%	1,465	2,098	2,730	3,994	5,865	1,627	2,304	2,982	4,337	6,285	11.1	9.8	9.2	8.6	7.2
Marine on St Croix	834 10	119.871%	0.23136%	114.530%	0.20387%	1,582	2,259	2,936	4,288	6,290	1,753	2,479	3,205	4,657	6,745	10.8	9.7	9.2	8.6	7.2
Newport	833	149.436%	0.22735%	142.610%	0.20131%	1,891	2,709	3,526	5,158	7,572	2,103	2,981	3,859	5,615	8,137	11.2	10.0	9.4	8.9	7.5
Oak Park Heights	834	120.243%	0.23136%	114.324%	0.20387%	1,586	2,265	2,944	4,299	6,306	1,750	2,475	3,200	4,650	6,735	10.3	9.3	8.7	8.2	6.8
Oakdale	622 54	118.195%	0.15511%	110.997%	0.14764%	1,464	2,099	2,734	4,003	5,880	1,623	2,302	2,981	4,339	6,288	10.9	9.7	9.0	8.4	6.9
Pine Springs	832 54	86.571%	0.17325%	77.420%	0.16623%	1,151	1,643	2,134	3,115	4,569	1,227	1,732	2,238	3,248	4,702	6.6	5.4	4.9	4.3	2.9
St Marys Point	834	87.074%	0.23136%	80.328%	0.20387%	1,232	1,752	2,272	3,309	4,847	1,321	1,860	2,400	3,480	5,035	7.2	6.2	5.6	5.2	3.9
St Paul Park	833 14	126.136%	0.22735%	117.794%	0.20131%	1,643	2,349	3,054	4,463	6,547	1,790	2,533	3,275	4,761	6,897	8.9	7.8	7.2	6.7	5.3
Scandia	831 10	103.859%	0.15075%	91.928%	0.13746%	1,305	1,870	2,434	3,562	5,231	1,367	1,937	2,507	3,646	5,283	4.8	3.6	3.0	2.4	1.0
Stillwater	834	116.248%	0.23136%	109.407%	0.20387%	1,543	2,203	2,863	4,180	6,131	1,688	2,386	3,084	4,481	6,489	9.4	8.3	7.7	7.2	5.8
White Bear Lake	832 38	100.711%	0.17325%	91.355%	0.16623%	1,302	1,861	2,420	3,537	5,191	1,403	1,984	2,566	3,727	5,399	7.8	6.6	6.0	5.4	4.0
Willernie	832 38	131.773%	0.17325%	116.205%	0.16623%	1,632	2,341	3,049	4,464	6,557	1,717	2,433	3,150	4,583	6,641	5.2	3.9	3.3	2.7	1.3
Woodbury	833 14	115.800%	0.25329%	106.410%	0.21440%	1,567	2,235	2,902	4,234	6,207	1,666	2,353	3,040	4,414	6,393	6.3	5.3	4.8	4.3	3.0
Baytown	834 54	73.267%	0.23136%	68.185%	0.20387%	1,085	1,539	1,993	2,898	4,240	1,167	1,641	2,114	3,062	4,428	7.6	6.6	6.1	5.7	4.4
Denmark	200	72.886%	0.26454%	68.389%	0.25707%	1,125	1,591	2,058	2,988	4,369	1,250	1,750	2,252	3,255	4,704	11.1	10.0	9.4	8.9	7.7
Grey Cloud	833	102.063%	0.22735%	93.705%	0.20131%	1,387	1,977	2,567	3,745	5,489	1,485	2,097	2,708	3,931	5,692	7.1	6.1	5.5	5.0	3.7
May	834 10	73.912%	0.23136%	68.995%	0.20387%	1,092	1,549	2,006	2,917	4,269	1,177	1,655	2,133	3,090	4,469	7.8	6.8	6.3	5.9	4.7
Stillwater Twp	834 10	83.862%	0.23136%	77.388%	0.20387%	1,198	1,703	2,207	3,214	4,706	1,283	1,807	2,331	3,378	4,888	7.1	6.1	5.6	5.1	3.9
West Lakeland	834 54	68.532%	0.23136%	63.999%	0.20387%	1,035	1,466	1,897	2,756	4,032	1,114	1,565	2,016	2,917	4,219	7.6	6.8	6.3	5.8	4.6

**NOTES:**

- The selected school district/watershed combination is the one with the most residential value in the municipality for taxes payable in 2015.
- The percentage change on this chart is based on a 13.7% increase in taxable market value from Pay 2014 to Pay 2015. The impact on individual parcels may vary depending on actual market value changes.

# PAYABLE 2014 vs. PROPOSED 2015 RESIDENTIAL HOMESTEAD TAXES

Assuming a 13.7% increase in Market Value

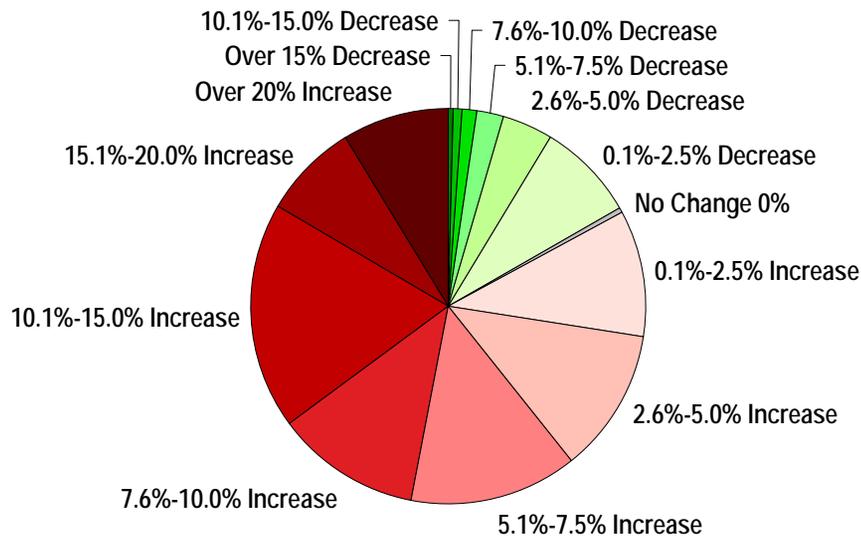
## PART II - INDIVIDUAL TAXING DISTRICT PORTION OF NET TAX ONLY

DISTRICT	SD/WS	PAY 2014 TAX RATE		PAY 2015 TAX RATE		PAY 2014 TAX					PAY 2015 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Market Value:					Market Value:					Market Value:				
						131,900	175,900	219,900	307,800	439,800	150,000	200,000	250,000	350,000	500,000	150,000	200,000	250,000	350,000	500,000
County w/o Library		30.099%	0.00449%	27.436%	0.00401%	\$327	\$473	\$619	\$912	\$1,344	\$353	\$504	\$656	\$959	\$1,392	8.0	6.6	6.0	5.2	3.6
County w/Library		32.811%	0.00449%	30.174%	0.00401%	355	515	674	993	1,463	387	554	720	1,053	1,529	9.0	7.6	6.8	6.0	4.5
Afton		30.092%		27.700%		\$320	\$465	\$609	\$898	\$1,323	\$350	\$501	\$652	\$954	\$1,385	9.4	7.7	7.1	6.2	4.7
Bayport		41.699%		40.429%		444	644	844	1,244	1,834	511	731	951	1,392	2,021	15.1	13.5	12.7	11.9	10.2
Birchwood		27.012%		27.631%		288	417	547	806	1,188	349	500	650	951	1,382	21.2	19.9	18.8	18.0	16.3
Cottage Grove		43.812%		41.603%		467	677	887	1,307	1,927	525	752	979	1,432	2,080	12.4	11.1	10.4	9.6	7.9
Dellwood		15.224%		17.852%		162	235	308	454	670	225	323	420	615	893	38.9	37.4	36.4	35.5	33.3
Forest Lake		44.653%		46.259%		476	690	904	1,332	1,964	584	836	1,088	1,593	2,313	22.7	21.2	20.4	19.6	17.8
Grant		14.598%		13.337%		155	226	296	435	642	168	241	314	459	667	8.4	6.6	6.1	5.5	3.9
Hastings		66.246%		63.560%		706	1,024	1,341	1,976	2,913	803	1,149	1,496	2,188	3,178	13.7	12.2	11.6	10.7	9.1
Hugo		36.417%		36.320%		388	563	737	1,086	1,602	459	657	855	1,250	1,816	18.3	16.7	16.0	15.1	13.4
Lake Elmo		27.761%		23.793%		296	429	562	828	1,221	301	430	560	819	1,190	1.7	0.2	-0.4	-1.1	-2.5
Lake St Croix Beach		52.781%		48.123%		562	815	1,069	1,574	2,321	608	870	1,132	1,657	2,406	8.2	6.7	5.9	5.3	3.7
Lakeland		47.028%		43.505%		501	727	952	1,403	2,068	549	787	1,024	1,498	2,175	9.6	8.3	7.6	6.8	5.2
Lakeland Shores		26.417%		24.969%		281	408	535	788	1,162	315	451	588	860	1,248	12.1	10.5	9.9	9.1	7.4
Landfall		47.797%		48.433%		509	738	968	1,426	2,102	612	876	1,140	1,668	2,422	20.2	18.7	17.8	17.0	15.2
Mahtomedi		36.414%		38.018%		388	563	737	1,086	1,601	480	687	895	1,309	1,901	23.7	22.0	21.4	20.5	18.7
Marine on St Croix		57.734%		55.675%		615	892	1,169	1,722	2,539	703	1,007	1,310	1,917	2,784	14.3	12.9	12.1	11.3	9.6
Newport		72.054%		71.129%		767	1,113	1,459	2,149	3,169	898	1,286	1,674	2,449	3,556	17.1	15.5	14.7	14.0	12.2
Oak Park Heights		59.641%		57.312%		635	921	1,208	1,779	2,623	724	1,036	1,349	1,973	2,866	14.0	12.5	11.7	10.9	9.3
Oakdale		41.201%		39.103%		439	637	834	1,229	1,812	494	707	920	1,346	1,955	12.5	11.0	10.3	9.5	7.9
Pine Springs		7.451%		6.850%		79	115	151	222	328	87	124	161	236	342	10.1	7.8	6.6	6.3	4.3
St Marys Point		27.986%		24.672%		298	432	567	835	1,231	312	446	581	849	1,234	4.7	3.2	2.5	1.7	0.2
St Paul Park		48.754%		46.313%		519	753	987	1,454	2,144	585	837	1,090	1,595	2,316	12.7	11.2	10.4	9.7	8.0
Scandia		40.976%		34.608%		436	633	830	1,222	1,802	437	626	814	1,192	1,730	0.2	-1.1	-1.9	-2.5	-4.0
Stillwater		58.359%		55.133%		622	902	1,182	1,741	2,567	696	997	1,297	1,898	2,757	11.9	10.5	9.7	9.0	7.4
White Bear Lake		21.102%		20.301%		225	326	427	629	928	256	367	478	699	1,015	13.8	12.6	11.9	11.1	9.4
Willernie		52.165%		45.151%		556	806	1,056	1,556	2,294	570	816	1,062	1,555	2,258	2.5	1.2	0.6	-0.1	-1.6
Woodbury		38.076%	0.02594%	34.635%	0.01308%	440	634	828	1,216	1,789	457	652	848	1,238	1,797	3.9	2.8	2.4	1.8	0.4
Baytown		11.960%		10.338%		127	185	242	357	526	131	187	243	356	517	3.1	1.1	0.4	-0.3	-1.7
Denmark		13.135%		12.503%		140	203	266	392	578	158	226	294	430	625	12.9	11.3	10.5	9.7	8.1
Grey Cloud		26.196%		23.581%		279	405	530	781	1,152	298	426	555	812	1,179	6.8	5.2	4.7	4.0	2.3
May		11.775%		10.141%		125	182	238	351	518	128	183	239	349	507	2.4	0.5	0.4	-0.6	-2.1
Stillwater Twp		21.725%		18.533%		231	336	440	648	955	234	335	436	638	927	1.3	-0.3	-0.9	-1.5	-2.9
West Lakeland		7.546%		6.643%		80	117	153	225	332	84	120	156	229	332	5.0	2.6	2.0	1.8	0.0
SD 200 (Hastings)		23.052%	0.26005%	22.194%	0.25306%	\$589	\$813	\$1,039	\$1,488	\$2,158	\$660	\$907	\$1,155	\$1,650	\$2,375	12.1	11.6	11.2	10.9	10.1
SD 622 (N St Paul/Mpwd)		37.643%	0.15062%	35.839%	0.14363%	600	847	1,093	1,587	2,318	668	935	1,202	1,737	2,510	11.3	10.4	10.0	9.5	8.3
SD 624 (White Bear Lk)		28.562%	0.27299%	26.621%	0.23974%	664	921	1,178	1,692	2,457	696	960	1,225	1,756	2,530	4.8	4.2	4.0	3.8	3.0
SD 831 (Forest Lake)		23.896%	0.14626%	21.122%	0.13345%	447	626	806	1,163	1,694	467	649	831	1,194	1,723	4.5	3.7	3.1	2.7	1.7
SD 832 (Mahtomedi)		39.770%	0.16876%	34.515%	0.16222%	647	911	1,176	1,705	2,491	679	948	1,218	1,756	2,537	4.9	4.1	3.6	3.0	1.8
SD 833 (S Wash Co)		39.169%	0.22287%	36.433%	0.19731%	711	997	1,283	1,854	2,703	756	1,054	1,350	1,945	2,809	6.3	5.7	5.2	4.9	3.9
SD 834 (Stillwater)		23.150%	0.22687%	22.657%	0.19986%	546	757	968	1,389	2,016	586	810	1,033	1,480	2,132	7.3	7.0	6.7	6.6	5.8
SD 2144 (Chisago Lakes)		27.589%	0.12591%	26.736%	0.16734%	460	647	836	1,211	1,767	589	818	1,047	1,507	2,174	28.0	26.4	25.2	24.4	23.0

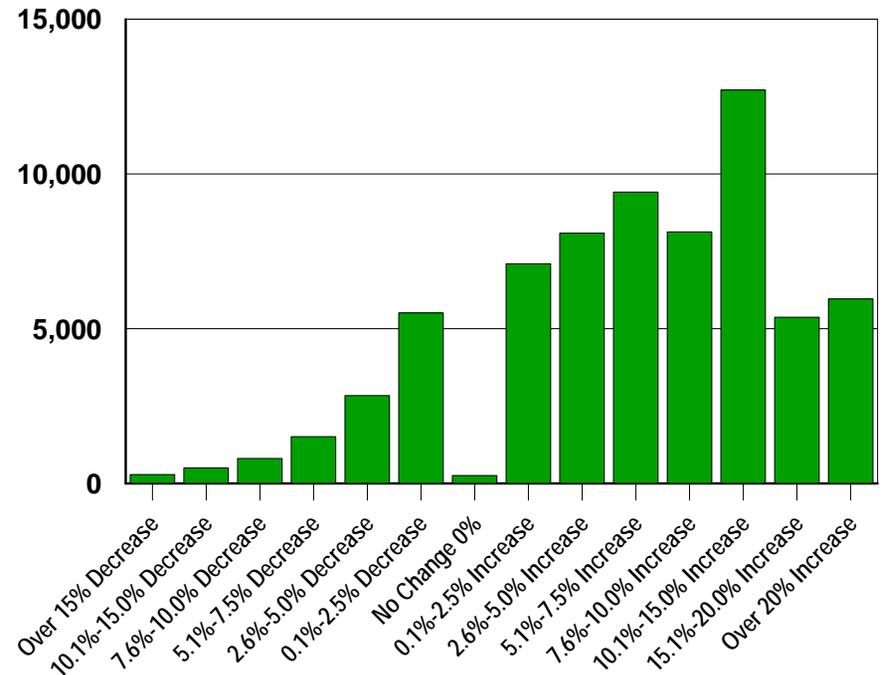
# Property Taxes Proposed in 2015

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

**Res Homestead Parcels - Median 7.0% Increase**



**Res Homestead Parcels - Median 7.0% Increase**



## Counts of Proposed 2015 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in County Portion of Tax

City/Township	Median Pay 2015 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	384,050	12.2%	\$46	4.4%		5	6	11	19	47	147	256	135	172	78	7	4	887	88	799
City of Bayport	176,100	5.1%	(\$10)	-2.7%	8	20	114	80	97	230	13	20	9	6	5			602	549	53
City of Birchwood	252,050	3.2%	(\$35)	-4.7%	45	7	6	48	85	44	51	4	1	2	8	1	1	303	235	68
City of Cottage Grove	204,800	13.2%	\$35	6.8%	7	14	182	68	452	1,006	980	1,272	1,377	1,697	2,114	548	206	9,923	1,729	8,194
City of Dellwood	435,500	1.1%	(\$109)	-7.0%	17	78	45	141	26	22	1		1		1			332	329	3
City of Forest Lake	213,950	9.6%	\$15	2.8%	19	101	142	338	390	776	636	814	730	398	377	68	136	4,925	1,766	3,159
City of Grant	393,100	16.0%	\$91	8.1%	4	3	3	3	15	33	85	123	310	161	489	37	11	1,277	61	1,216
City of Hastings	0	0.0%	\$0	0.0%														0	0	0
City of Hugo	228,100	18.9%	\$68	13.1%	7	3	14	7	22	142	108	458	663	309	889	617	1,020	4,259	195	4,064
City of Lake Elmo	363,000	11.9%	\$34	3.7%	6	7	7	52	133	195	386	515	174	160	408	41	12	2,096	400	1,696
City of Lake St Croix Beach	162,900	15.8%	\$41	11.1%	1	1	1	3	7	34	32	11	9	59	165	46	19	388	47	341
City of Lakeland	210,800	7.4%	\$2	0.3%		2	11	72	129	55	315	16	3	2			1	606	269	337
City of Lakeland Shores	269,600	8.6%	\$8	0.9%			1	1	2	27	34	5	11	13	5			99	31	68
City of Landfall	0	0.0%	\$0	0.0%														0	0	0
City of Mahtomedi	267,900	8.7%	\$9	1.2%	86	14	10	117	84	591	340	208	591	177	30	21	44	2,313	902	1,411
City of Marine on St Croix	299,050	9.9%	\$19	2.3%	1	15	2	6	26	31	46	47	19	18	26	4	1	242	81	161
City of Newport	145,150	3.3%	(\$15)	-4.2%	6	49	80	183	244	224	48	16	7	5	4		1	867	786	81
City of Oak Park Heights	205,200	18.1%	\$60	12.7%	2		1		4	25	87	78	51	46	433	171	114	1,012	32	980
City of Oakdale	198,300	12.7%	\$29	6.7%	33	21	30	88	417	827	974	696	1,380	1,281	1,324	441	487	7,999	1,416	6,583
City of Pine Springs	379,700	8.9%	\$12	1.0%	1	1	1		3	35	42	12	29	4	3			131	41	90
City of Scandia	297,450	20.5%	\$106	13.8%	1	3	4	2	3	21	18	48	46	107	435	257	292	1,237	34	1,203
City of St Mary's Point	255,600	13.7%	\$46	7.3%			1	3	4	12	23	14	7	9	32	18	3	126	20	106
City of St Paul Park	159,900	17.6%	\$48	13.1%	4	1	3	14		7	18	74	51	66	934	300	17	1,489	29	1,460
City of Stillwater	226,700	17.0%	\$50	10.2%	5	102	44	97	173	307	365	383	603	541	1,558	714	408	5,300	728	4,572
City of White Bear Lake	203,300	12.3%	\$32	5.8%						9	1	4	63	8	2	1		88	9	79
City of Willernie	152,900	17.0%	\$46	13.1%	1		2		1	1	7	6	3	10	77	38	16	162	5	157
City of Woodbury	273,400	15.1%	\$60	8.2%	27	30	44	68	269	788	1,936	2,514	2,550	2,511	2,533	1,665	2,986	17,921	1,226	16,695
Town of Baytown	447,200	16.0%	\$96	8.4%	3	4		3	9	46	62	51	62	91	76	110	27	544	65	479
Town of Denmark	338,650	4.8%	(\$33)	-3.2%	5	11	51	98	114	90	71	24	1	3	3		1	472	369	103
Town of Grey Cloud Island	287,200	14.5%	\$51	6.8%					2	3	11	15	30	20	12	5	11	109	5	104
Town of May	364,950	15.2%	\$82	7.9%			2	2	18	36	50	118	193	104	295	58	19	895	58	837
Town of Stillwater	381,650	20.1%	\$127	12.3%		5	1	1	9	16	20	45	101	86	197	153	117	751	32	719
Town of West Lakeland	408,100	12.5%	\$52	4.6%	1	2	2	8	86	93	195	241	208	65	201	51	10	1,163	192	971
County Total	236,000	13.7%	\$43	7.0%	290	499	810	1,514	2,843	5,773	7,102	8,088	9,418	8,131	12,714	5,372	5,964	68,518	11,729	56,789

Percent of Total:    0%    1%    1%    2%    4%    8%    10%    12%    14%    12%    19%    8%    9%    100%    17%    83%

**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 2015 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in City/Town Portion of Tax

City/Township	Median Pay 2015 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	384,050	12.2%	\$43	4.6%		5	6	10	20	44	136	261	130	175	88	8	4	887	85	802	
City of Bayport	176,100	5.1%	\$17	3.6%	4	3	9	8	45	141	25	270	48	13	27	8	1	602	210	392	
City of Birchwood	252,050	3.2%	\$39	6.1%	5	18	12	10	3	4	5	6	128	10	88	2	12	303	52	251	
City of Cottage Grove	204,800	13.2%	\$72	10.4%	6	7	5	174	52	308	800	982	1,102	1,323	2,761	1,877	526	9,923	552	9,371	
City of Dellwood	435,500	1.1%	\$113	18.7%		1				2	5	2	7	6	79	137	93	332	3	329	
City of Forest Lake	213,950	9.6%	\$117	15.9%	6	3	4	1	38	49	60	190	294	395	1,252	1,441	1,192	4,925	101	4,824	
City of Grant	393,100	16.0%	\$38	7.4%	3	4	4	3	16	47	89	172	312	124	468	25	10	1,277	77	1,200	
City of Hastings	0	0.0%	\$0	0.0%														0	0	0	
City of Hugo	228,100	18.9%	\$130	22.7%	3	3	1	1	2	11	9	9	117	96	867	670	2,470	4,259	21	4,238	
City of Lake Elmo	363,000	11.9%	(\$24)	-2.9%	14	102	194	235	578	320	141	286	165	36	18	5	2	2,096	1,443	653	
City of Lake St Croix Beach	162,900	15.8%	\$60	10.3%	1	2		3	13	41	25	6	22	70	152	36	17	388	60	328	
City of Lakeland	210,800	7.4%	\$7	1.0%		2	8	39	159	17	324	51	3	2			1	606	225	381	
City of Lakeland Shores	269,600	8.6%	\$24	3.8%				1	1	1	19	40	8	9	19	1		99	3	96	
City of Landfall	0	0.0%	\$0	0.0%	4	1		1	16	0	5	9	54	65	191	967	176	1,489	22	1,467	
City of Mahtomedi	267,900	8.7%	\$134	15.0%	34	37	4	7	7	2	10	9	101	73	882	409	738	2,313	91	2,222	
City of Marine on St Croix	299,050	9.9%	\$104	7.4%	1		14	1	3	10	25	29	42	48	37	24	8	242	29	213	
City of Newport	145,150	3.3%	\$26	3.0%	2	2	3	12	60	80	245	179	206	44	23	8	3	867	159	708	
City of Oak Park Heights	205,200	18.1%	\$146	17.8%	2				1	1	5	48	82	60	95	417	301	1,012	4	1,008	
City of Oakdale	198,300	12.7%	\$54	10.3%	15	22	21	13	82	267	771	871	641	1,181	2,340	1,005	770	7,999	420	7,579	
City of Pine Springs	379,700	8.9%	\$3	1.0%	1	1	1		3	33	44	12	29	4	3			131	39	92	
City of Scandia	297,450	20.5%	\$43	4.6%	8	9	20	31	48	78	212	249	109	149	281	32	11	1,237	194	1,043	
City of St Mary's Point	255,600	13.7%	\$18	2.9%		4	3	5	22	18	10	7	21	15	18	1	2	126	52	74	
City of St Paul Park	159,900	17.6%	\$89	17.1%														0	0	0	
City of Stillwater	226,700	17.0%	\$131	14.1%	4	78	22	43	75	139	277	300	360	476	1,069	1,574	883	5,300	361	4,939	
City of White Bear Lake	203,300	12.3%	\$36	10.6%						0		9	1	2	73	2	1	88	0	88	
City of Willernie	152,900	17.0%	\$36	6.7%	1	2		3	9	4	4	37	36	25	33	5	3	162	19	143	
City of Woodbury	273,400	15.1%	\$32	3.7%	54	69	125	519	1,417	2,623	2,792	2,752	1,892	1,034	1,836	1,003	1,805	17,921	4,807	13,114	
Town of Baytown	447,200	16.0%	\$13	3.2%	7	3	7	42	64	58	68	88	49	41	102	11	4	544	181	363	
Town of Denmark	338,650	4.8%	\$1	0.3%	4	3	2	33	88	92	108	74	54	7	3	3	1	472	222	250	
Town of Grey Cloud Island	287,200	14.5%	\$29	4.5%				2	2	11	14	31	17	12	7	7	6	109	15	94	
Town of May	364,950	15.2%	\$4	1.2%		5	31	45	88	180	158	126	167	63	21	7	4	895	349	546	
Town of Stillwater	381,650	20.1%	\$30	4.3%	6	7	12	25	46	110	98	100	103	95	87	39	23	751	206	545	
Town of West Lakeland	408,100	12.5%	\$1	0.3%	3	5	46	117	146	238	256	79	128	82	54	4	5	1,163	555	608	
County Total	236,000	13.7%	\$62	8.9%	188	398	554	1,384	3,104	4,929	6,740	7,284	6,428	5,735	12,974	9,728	9,072	68,518	10,557	57,961	
Percent of Total:					0%	1%	1%	2%	5%	7%	10%	11%	9%	8%	19%	14%	13%	100%	15%	85%	

**Note:**

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- Excludes parcels with new construction and classification changes
- Only includes the main parcel with the house if a Homestead consists of multiple parcels

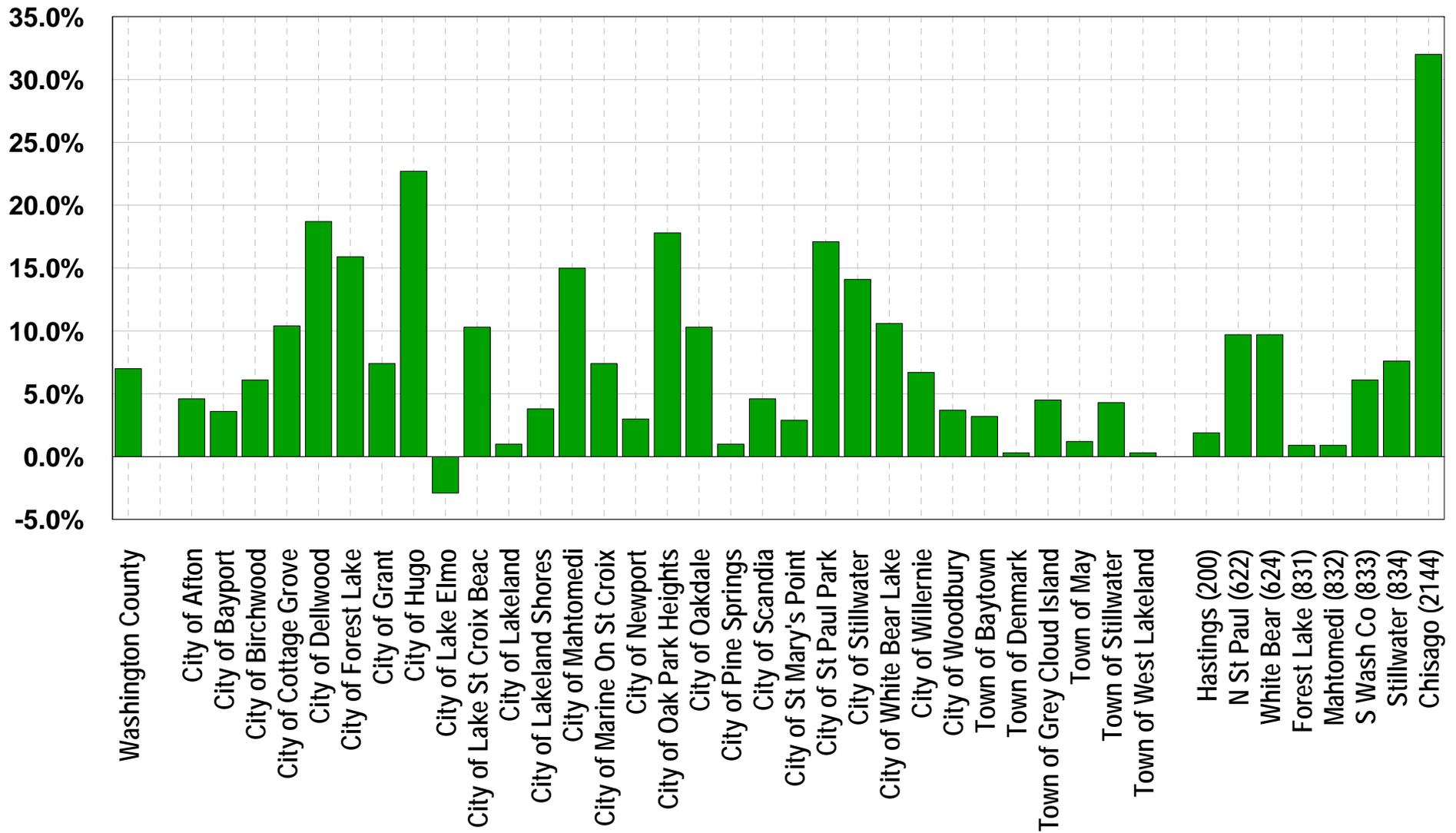
## Counts of Proposed 2015 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in School Portion of Tax

School District	Median Pay 2015 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	325,450	4.9%	\$27	1.9%	6	1	3	8	55	104	156	115	77	39	4	3	2	573	177	396	
ISD 0622 Nsp/Mpwd/Oak	203,550	12.8%	\$73	9.7%	16	23	6	10	76	304	880	1,347	882	1,673	2,701	801	1,108	9,827	435	9,392	
ISD 0624 White Bear Lake	215,100	19.2%	\$86	9.7%	51	12	23	135	131	124	315	618	184	439	923	458	427	3,840	476	3,364	
ISD 0831 Forest Lake	235,000	11.0%	\$5	0.9%	55	211	357	488	884	768	1,236	665	626	446	353	310	78	6,477	2,763	3,714	
ISD 0832 Mahtomedi	310,300	11.4%	\$14	0.9%	127	136	270	136	775	463	562	862	222	267	136	61	11	4,028	1,907	2,121	
ISD 0833 South Washington	227,000	14.4%	\$70	6.1%	41	185	256	483	1,270	2,004	3,330	3,976	4,340	3,625	3,924	1,683	1,406	26,523	4,239	22,284	
ISD 0834 Stillwater	284,200	14.6%	\$79	7.6%	24	131	70	314	532	1,162	1,666	2,091	2,432	1,952	4,403	1,536	742	17,055	2,233	14,822	
ISD 2144 Chisago Lakes	303,800	19.8%	\$313	32.0%										2		6	187	195	0	195	
County Total	236,000	13.7%	\$66	6.3%	320	699	985	1,574	3,723	4,929	8,145	9,674	8,763	8,443	12,444	4,858	3,961	68,518	12,230	56,288	
Percent of Total:					0%	1%	1%	2%	5%	7%	12%	14%	13%	12%	18%	7%	6%	100%	18%	82%	

**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



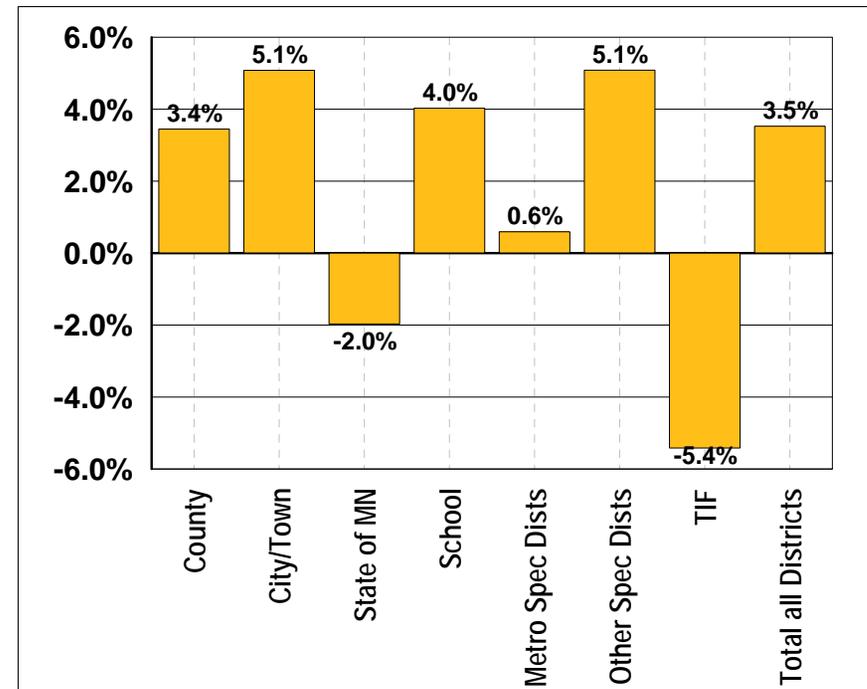
# Percentage Change in Levy from Pay 2014 to Proposed 2015 By Taxing District Type

## Districts with double digit change in levy from 2014 to proposed 2015:

City of Dellwood	16.3%
City of Forest Lake	11.2%
City of Hugo	15.7%
City of Mahtomedi	10.8%
Chisago Lakes School District	27.6%
Carnelian Marine Watershed	23.6%
Ramsey Washington Metro Watershed	13.1%

The Mahtomedi School District 832 levy decreased 2.9% from 2014 due to expiration of a levy. The voters in the district approved a levy at the election on November 4, so final taxes in that district may be higher than the proposed taxes.

Most tax increases for 2015 are due to shifting of taxes to Residential Homestead properties from Commercial/Industrial and Apartments, due to larger value increases on Residential property for taxes payable in 2015.



# Washington County Taxable Property Values

## 5 Year Comparison

TYPE OF VALUE	Payable 2011	% Chg	Payable 2012	% Chg	Payable 2013	% Chg	Payable 2014	% Chg	Proposed 2015	% Chg	5 year summary
<b>ESTIMATED MARKET VALUE</b>	26,459,462,900	-6.9%	25,550,570,400	-3.4%	24,082,876,500	-5.7%	24,770,773,300	2.9%	27,773,049,000	12.1%	5.0%
<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%	(76,412,200)	18.2%	42.2%
Plat Deferral	(5,091,200)	-80.0%	(9,441,000)	85.4%	(5,415,400)	-42.6%	(10,053,100)	85.6%	(21,810,600)	117.0%	328.4%
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%	(64,433,700)	14.1%	NA
Green Acres	(502,542,300)	-11.8%	(412,377,900)	-17.9%	(357,492,400)	-13.3%	(255,690,300)	-28.5%	(309,725,200)	21.1%	-38.4%
Subtotal - TMV before Homestead Exclusion	<b>25,892,219,800</b>	-6.7%	<b>25,058,257,900</b>	-3.2%	<b>23,648,020,300</b>	-5.6%	<b>24,380,088,400</b>	3.1%	<b>27,297,468,000</b>	12.0%	5.4%
Homestead Exclusion	0	NA	(1,151,794,200)	NA	(1,252,216,500)	8.7%	(1,203,273,700)	-3.9%	(1,017,927,800)	-15.4%	NA
<b>TAXABLE MARKET VALUE</b>	<b>25,892,219,800</b>	-6.7%	<b>23,906,463,700</b>	-7.7%	<b>22,395,803,800</b>	-6.3%	<b>23,176,814,700</b>	3.5%	<b>26,279,540,200</b>	13.4%	1.5%
New Construction-Residential	159,776,700	-27.7%	178,453,600	11.7%	159,731,900	-10.5%	203,558,600	27.4%	283,180,200	39.1%	77.2%
New Construction-Other	42,726,600	-15.0%	37,879,700	-11.3%	41,407,000	9.3%	33,801,200	-18.4%	49,313,000	45.9%	15.4%
Total New Construction	202,503,300	-25.4%	216,333,300	6.8%	201,138,900	-7.0%	237,359,800	18.0%	332,493,200	40.1%	64.2%
<i>% Increase due to new construction</i>		0.7%		0.8%		0.8%		1.1%		1.4%	
<i>% increase due to inflation/other</i>		-7.5%		-8.5%		-7.2%		2.4%		12.0%	
<b>REFERENDA MARKET VALUE</b>	25,103,579,200	-7.1%	24,314,803,600	-3.1%	22,901,674,600	-5.8%	23,596,897,100	3.0%	26,422,684,300	12.0%	5.3%
<b>TOTAL NET TAX CAPACITY</b>	295,060,091	-6.7%	274,105,554	-7.1%	258,453,768	-5.7%	265,889,891	2.9%	297,655,077	11.9%	0.9%
<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%	(3,858,073)	0.1%	-47.2%
Powerline	(9,061)	4.4%	(9,126)	0.7%	(10,721)	17.5%	(10,954)	2.2%	(10,229)	-6.6%	12.9%
Fiscal Disparity Contribution	(25,869,016)	-2.1%	(24,758,357)	-4.3%	(24,706,523)	-0.2%	(23,648,569)	-4.3%	(23,411,865)	-1.0%	-9.5%
<b>LOCAL TAXABLE VALUE</b>	<b>261,877,196</b>	-6.9%	<b>243,887,750</b>	-6.9%	<b>228,391,896</b>	-6.4%	<b>238,377,526</b>	4.4%	<b>270,374,910</b>	13.4%	3.2%
<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%	27,630,874	1.6%	-12.9%
<b>TOTAL TAXABLE VALUE</b>	<b>293,584,704</b>	-6.2%	<b>274,192,160</b>	-6.6%	<b>255,977,971</b>	-6.6%	<b>265,572,569</b>	3.7%	<b>298,005,784</b>	12.2%	1.5%
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%	4,219,009	19.0%	-27.7%
% of Total Taxable Value	2.0%		2.0%		1.1%		1.3%		1.4%		
County Tax Rate (with Library)	29.772%	7.2%	31.939%	7.3%	34.225%	7.2%	32.811%	-4.1%	30.174%	-8.0%	1.4%
referendum rate - % of market value	0.00229%	-27.2%	0.00180%	-21.2%	0.00191%	6.2%	0.00449%	134.3%	0.00401%	-10.7%	75.0%

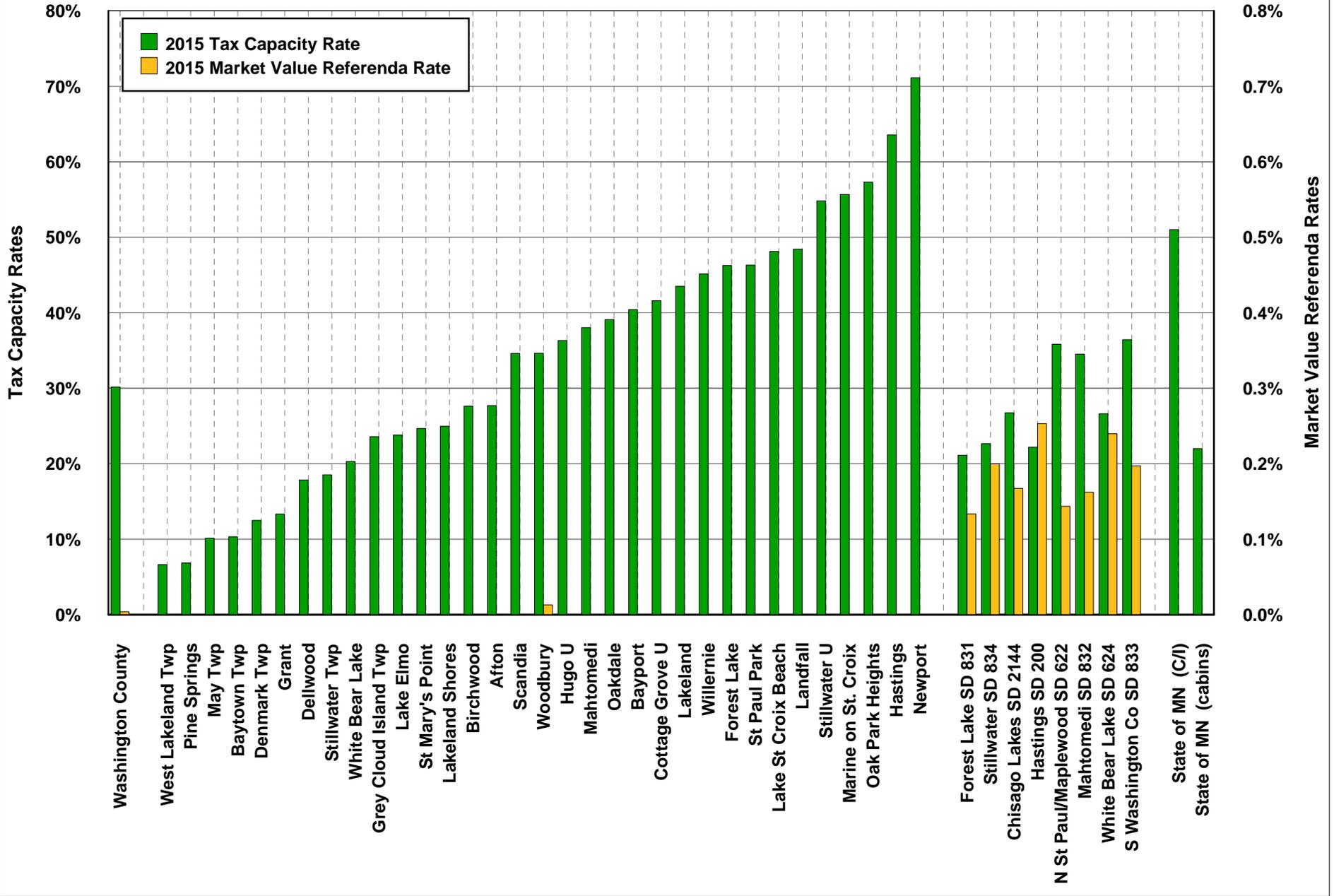
NOTE: - The "Local Taxable Value" is the value used in the determination of the local tax rate.  
- The "Total Taxable Value" is the County's total tax base, which factors in the portion of the levy that is funded by the fiscal disparity pool.

# Pay 2014 vs. Proposed 2015 Tax Rates

Taxing District	Pay 2014 Rate	Pay 2015 Rate	% Chg
<b>Towns:</b> Baytown Twp (WMO)	11.960%	10.338%	-13.6%
Denmark Twp	13.135%	12.503%	-4.8%
Grey Cloud Island Twp	26.196%	23.581%	-10.0%
May Twp	11.775%	10.141%	-13.9%
Stillwater Twp	21.725%	18.533%	-14.7%
West Lakeland Twp	7.546%	6.643%	-12.0%
<b>Cities:</b> Afton	30.092%	27.700%	-8.0%
Bayport	41.699%	40.429%	-3.0%
Birchwood	27.012%	27.631%	2.3%
Cottage Grove (Urban)	43.812%	41.603%	-5.0%
Dellwood	15.224%	17.852%	17.3%
Forest Lake	44.653%	46.259%	3.6%
Grant	14.598%	13.337%	-8.6%
Hastings	66.246%	63.560%	-4.1%
Hugo (Urban)	36.417%	36.320%	-0.3%
Lake Elmo	27.761%	23.793%	-14.3%
Lake St Croix Beach	52.781%	48.123%	-8.8%
Lakeland	47.028%	43.505%	-7.5%
Lakeland Shores	26.417%	24.969%	-5.5%
Landfall	47.797%	48.433%	1.3%
Mahtomedi	36.414%	38.018%	4.4%
Marine on St. Croix	57.734%	55.675%	-3.6%
Newport	72.054%	71.129%	-1.3%
Oak Park Heights	59.641%	57.312%	-3.9%
Oakdale	41.201%	39.103%	-5.1%
Pine Springs	7.451%	6.850%	-8.1%
Scandia	40.976%	34.608%	-15.5%
St Mary's Point	27.986%	24.672%	-11.8%
St Paul Park	48.754%	46.313%	-5.0%
Stillwater (Urban)	58.359%	54.825%	-6.1%
White Bear Lake	21.102%	20.301%	-3.8%
Willernie	52.165%	45.151%	-13.4%
Woodbury	38.076%	34.635%	-9.0%
Woodbury MVR:	0.02594%	0.01308%	-49.6%

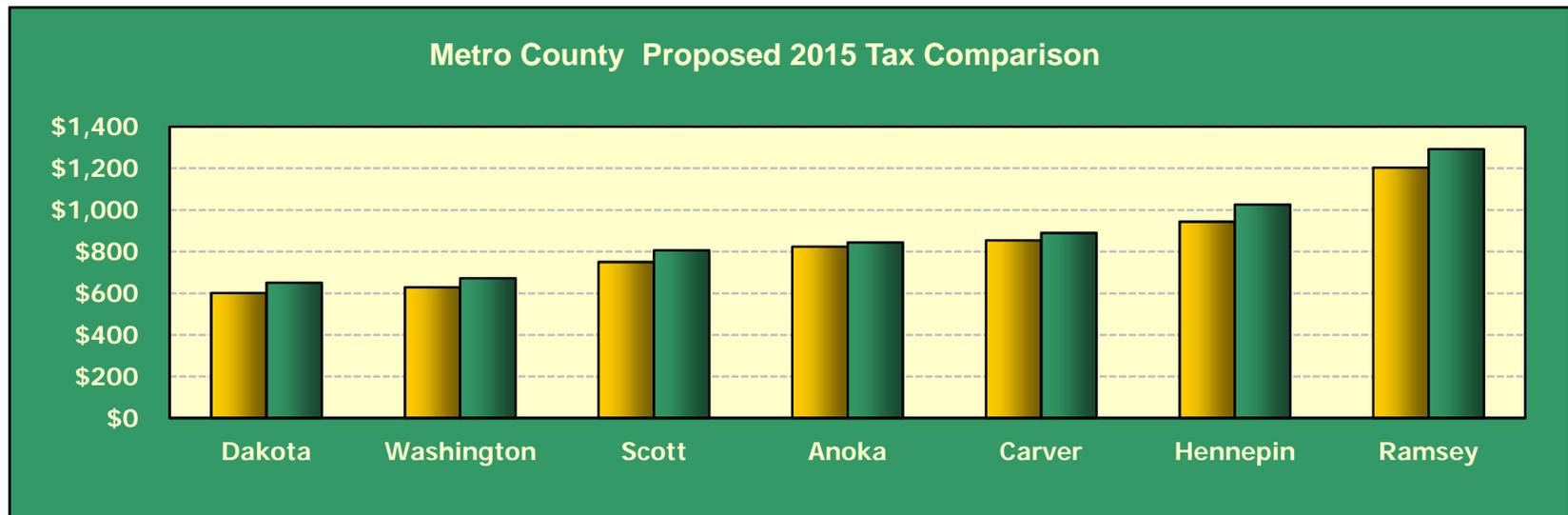
Taxing District	Pay 2014 Rate	Pay 2015 Rate	% Chg
<b>County:</b> County without Library	30.099%	27.436%	-8.8%
County with Library	32.811%	30.174%	-8.0%
County MVR:	0.00449%	0.00401%	-10.7%
County RRA	0.233%	0.212%	-8.9%
County HRA	1.290%	1.181%	-8.5%
<b>Schools:</b> SD 200 Hastings	23.052%	22.194%	-3.7%
SD 200 Hastings MVR:	0.26005%	0.25306%	-2.7%
SD 622 N St Paul/Mpwd	37.643%	35.839%	-4.8%
SD 622 N St Paul/Mpwd MVR:	0.15062%	0.14363%	-4.6%
SD 624 White Bear Lake	28.562%	26.621%	-6.8%
SD 624 White Bear Lake MVR:	0.27299%	0.23974%	-12.2%
SD 831 Forest Lake	23.896%	21.122%	-11.6%
SD 831 Forest Lake MVR:	0.14626%	0.13345%	-8.8%
SD 832 Mahtomedi	39.770%	34.515%	-13.2%
SD 832 Mahtomedi MVR:	0.16876%	0.16222%	-3.9%
SD 833 S Washington Co	39.169%	36.433%	-7.0%
SD 833 S Washington Co MVR:	0.22287%	0.19731%	-11.5%
SD 834 Stillwater	23.150%	22.657%	-2.1%
SD 834 Stillwater MVR:	0.22687%	0.19986%	-11.9%
SD 2144 Chisago Lakes	27.589%	26.736%	-3.1%
SD 2144 Chisago Lakes MVR:	0.12591%	0.16734%	32.9%
<b>Other:</b> Brown's Creek WS	5.066%	4.758%	-6.1%
Carnelian Marine WS	3.049%	3.199%	4.9%
Comfort Lake WS	4.437%	4.172%	-6.0%
R-W Metro WS	4.253%	4.479%	5.3%
Rice Creek WS	2.387%	2.185%	-8.5%
South Washington WS	0.761%	0.693%	-9.0%
Valley Branch WS	1.899%	1.700%	-10.5%
Hastings HRA	1.613%	1.378%	-14.6%
Woodbury HRA	0.343%	0.295%	-14.0%
Metropolitan Council	1.050%	0.943%	-10.3%
Met Council Transit	1.514%	1.356%	-10.4%
Met Mosquito Control	0.553%	0.490%	-11.5%
State of MN (C/I)	52.160%	51.000%	-2.2%
State of MN (cabins)	22.836%	22.000%	-3.7%
Fiscal Disparities (C/I)	163.121%	161.625%	-0.9%

# Proposed 2015 Tax Rates



# Metro County Tax Comparison

County:	Tax Capacity Rate			Referendum Tax Rate			County Tax		
	2014	2015	% chg	2014	2015	% chg	2014	2015	% chg
							207,600	236,000	13.7%
				based on Estimated Market Value:					
Dakota	31.827%	29.603%	-7.0%	0.00000%	0.00000%		\$602	\$651	8.3%
Washington	32.811%	30.174%	-8.0%	0.00449%	0.00401%	-10.6%	\$629	\$673	7.0%
Scott	39.720%	36.651%	-7.7%	0.00000%	0.00000%		\$751	\$806	7.4%
Anoka	43.613%	38.395%	-12.0%	0.00000%	0.00000%		\$824	\$845	2.5%
Carver	45.211%	40.465%	-10.5%	0.00000%	0.00000%		\$854	\$890	4.2%
Hennepin (suburban)	49.959%	46.648%	-6.6%	0.00000%	0.00000%		\$944	\$1,026	8.7%
Ramsey (suburban)	63.735%	58.777%	-7.8%	0.00000%	0.00000%		\$1,205	\$1,293	7.3%



# Property Tax Refund Programs from the State of Minnesota

## Regular Property Tax Refund “Circuit Breaker”

- Based on income and property tax due. The 2015 limits are not available yet; for 2014 the total household income must have been less than \$105,500. The 2014 maximum refund was \$2,580.
- Must own and occupy home on January 2, 2015.

## Special Property Tax Refund

- For property owners whose taxes increased more than 12% and the increase is over \$100. The refund is 60% of the increase over 12%, to a maximum of \$1,000. No income requirements.
- Must own and occupy home on January 2, 2014 and January 2, 2015.

## Form M1PR

- Available online at [www.revenue.state.mn.us](http://www.revenue.state.mn.us)
- Call **651-296-4444**
- File by August 15, 2015

# Proposed 2015 Tax maps

## Map of Value Changes

(page 29)

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

## Map of County Tax Changes

(page 30)

This map shows the percentage change in county tax from 2014 to 2015 on Residential Homestead parcels.

## Map of Tax Changes

(page 31, 32)

These maps show the percentage change in total tax from 2014 to 2015 on Residential Homestead and Commercial-Industrial parcels.

## Map of Effective Tax Rate

(page 33, 34)

This map shows the effective tax rate for 2015 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 used 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.

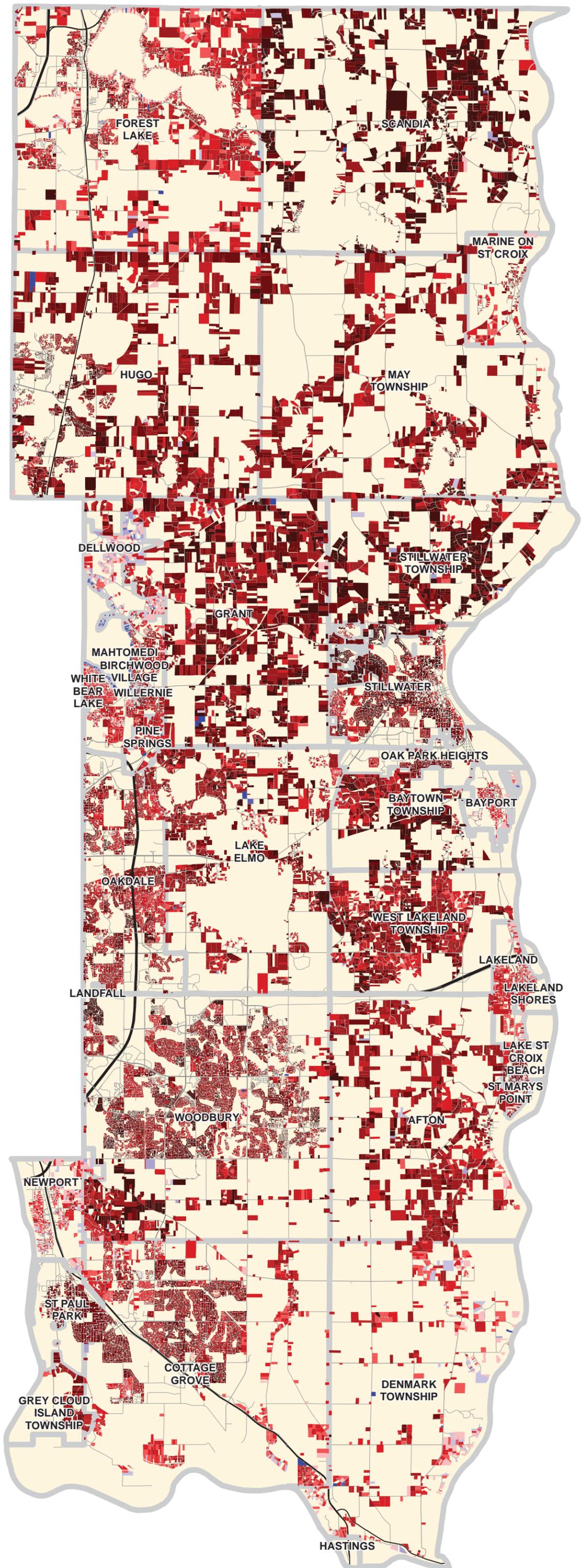
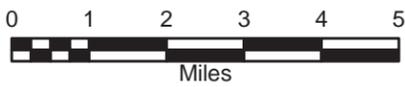
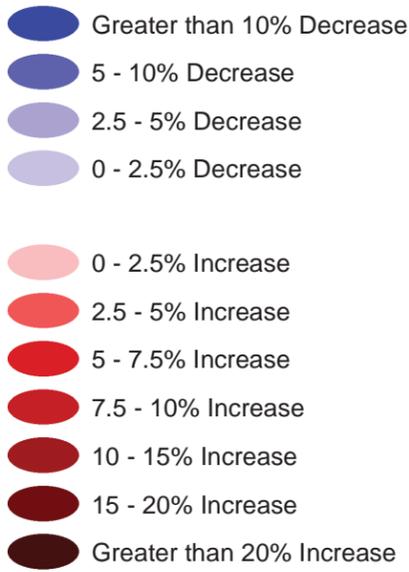
## What is the difference? What do these maps show?

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

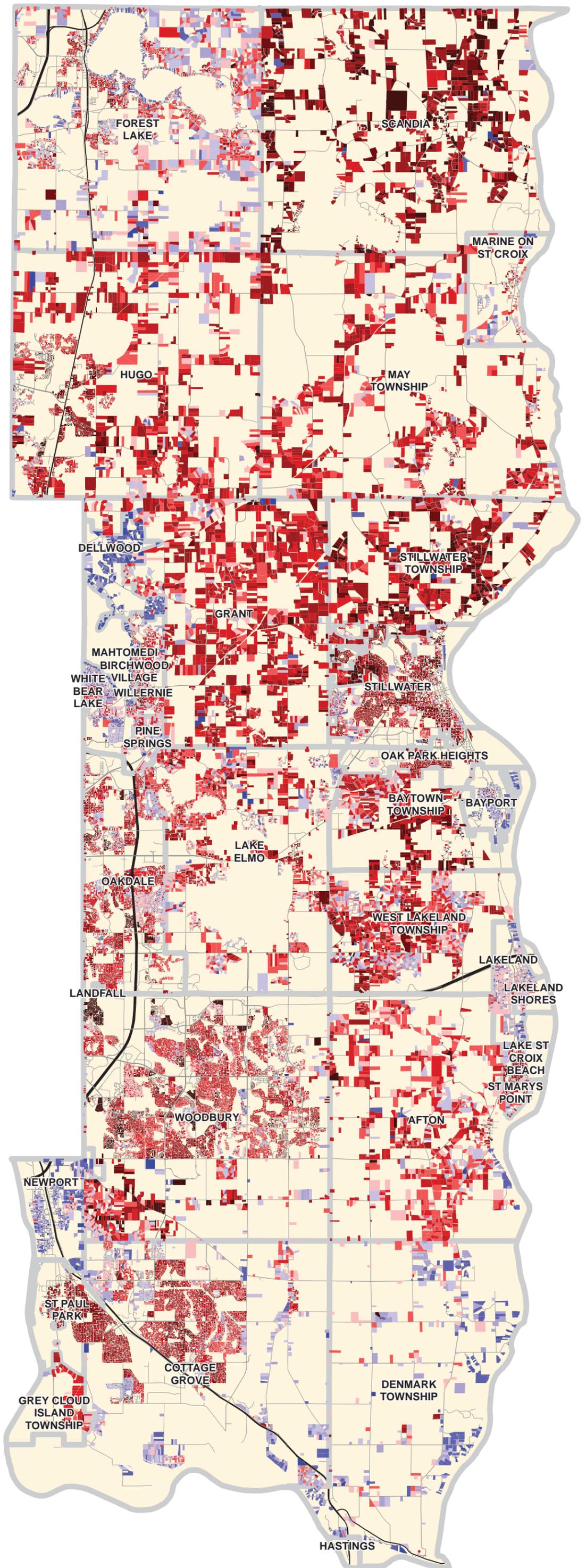
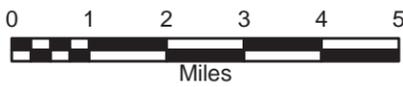
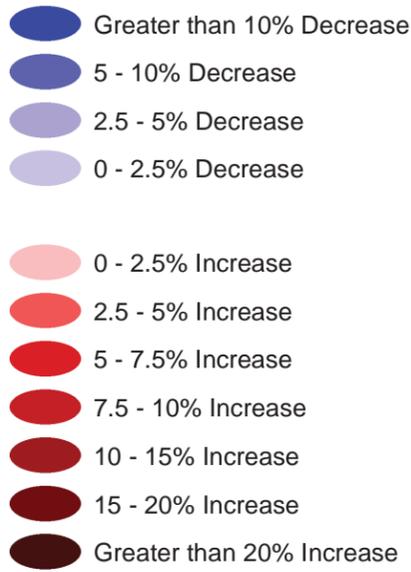
## Taxable Market Value Change of Residential Homestead Properties from 2014 to 2015 Proposed

### Percent Change



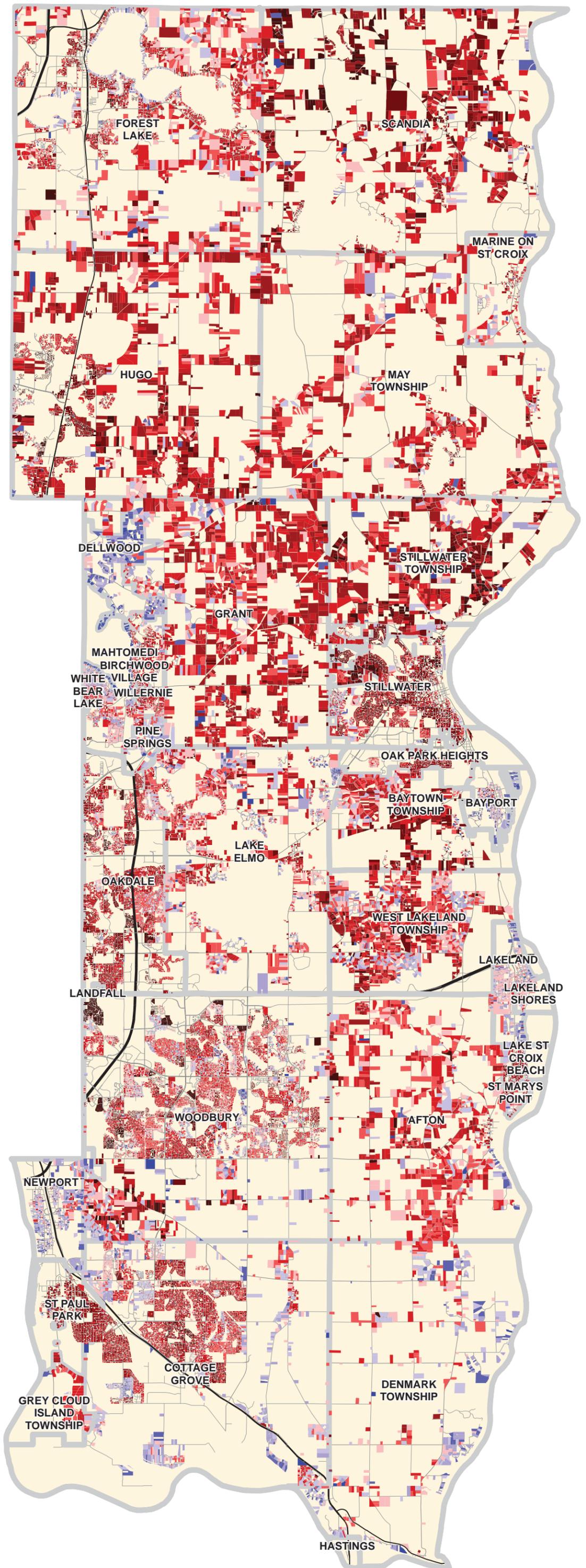
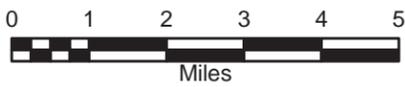
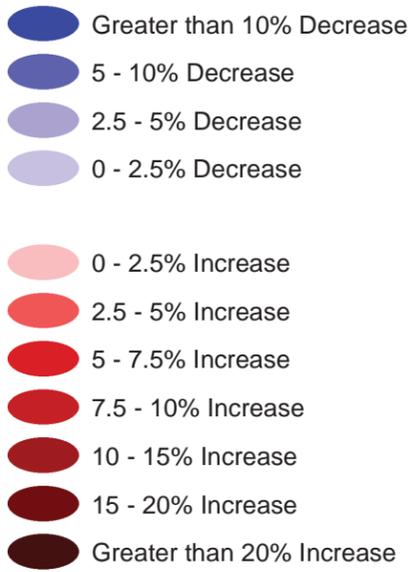
## County Tax Portion Change of Residential Homestead Properties from 2014 to 2015 Proposed

### Percent Change



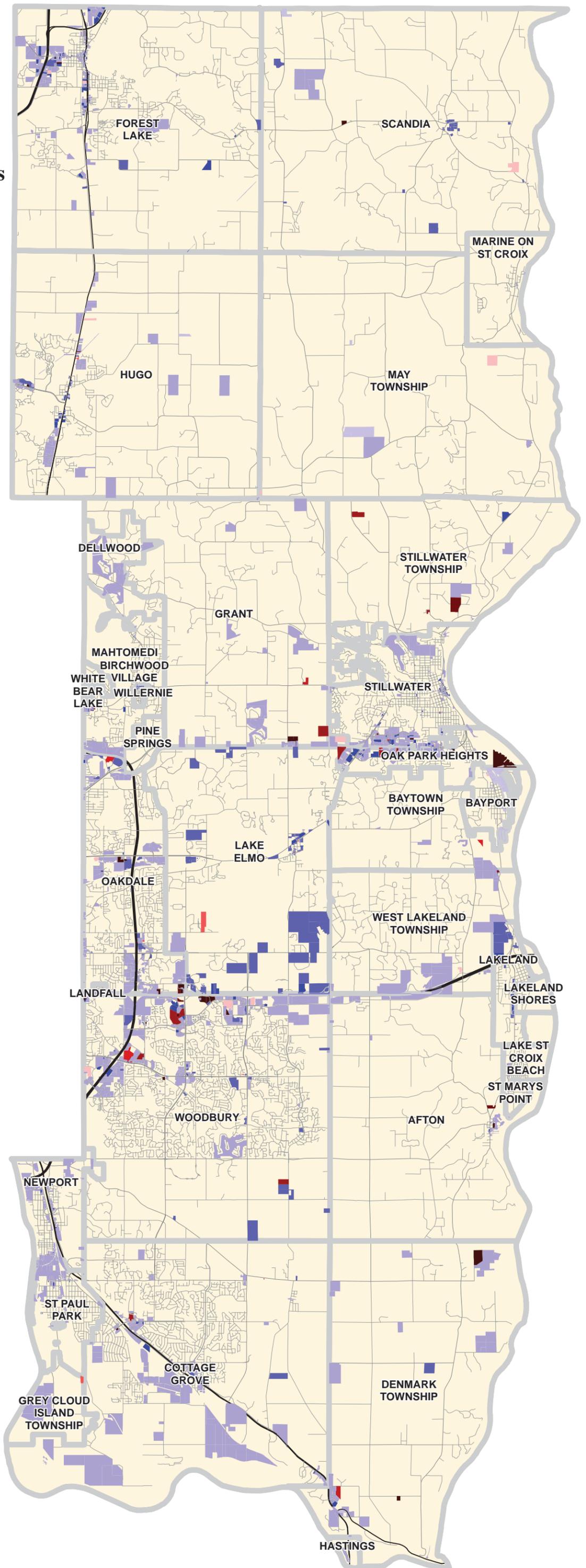
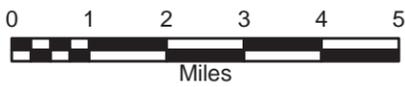
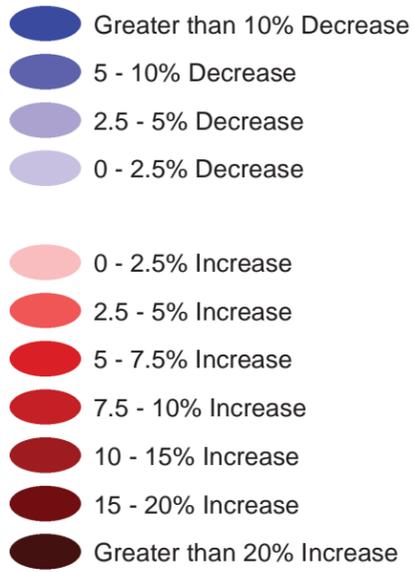
## Property Tax Change of Residential Homestead Properties from 2014 to 2015 Proposed

### Percent Change

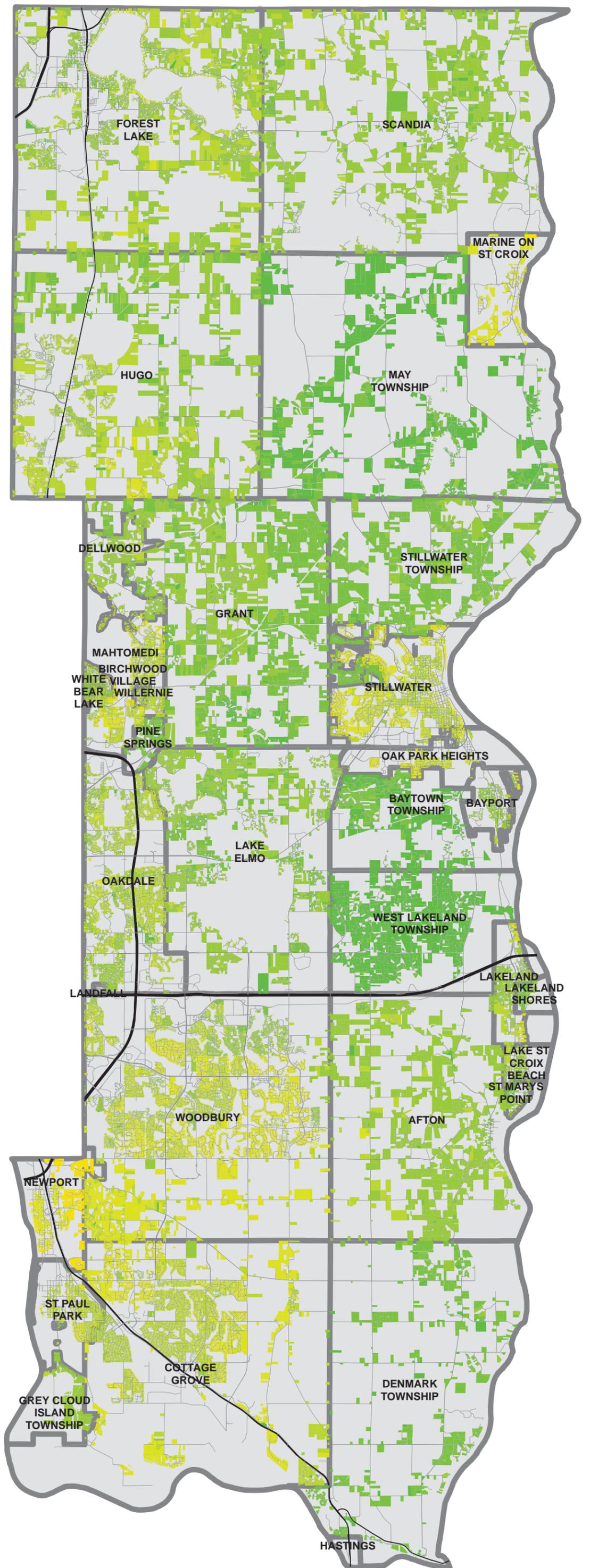
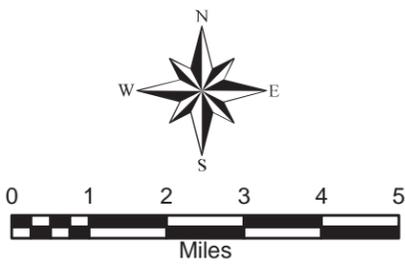


## Property Tax Change of Commercial-Industrial-Utility Properties from 2014 to 2015 Proposed

### Percent Change



## Effective Tax Rate Residential Homestead Properties from 2014 to Proposed 2015



# Washington County

## Effective Tax Rate Commercial - Industrial Properties from 2014 to Proposed 2015

