



**Department of
Property Records and
Taxpayer Services**

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

April 7, 2015

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 235,000 (county median value)	14
Tax Comparison Chart Pay 2014 vs. Pay 2015 - 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 2012–2015, Preliminary 2016	24
---	----

Tax Rates:

Table of Pay 2014 vs. Pay 2015 tax rates	25
Graph of Pay 2015 tax rates for county/municipality/school	26
Pay 2014 vs. Pay 2015 Metro County Comparison	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 2015 effective tax rate – Residential Homestead	35
Commercial-Industrial	36
Preliminary Pay 2016 Percentage change in Market Value – Residential Homestead	37

Taxes Payable in 2015

- 97,691 Tax Statements were mailed the week of March 16.
- The total amount billed of **\$399.1 million** is an increase of 3.4% over 2014. The 2014 total of \$385.8 million was a 2.9% increase over the \$374.8 million billed in 2013.
- The final 2015 amount billed is a 0.2% increase over the proposed 2015 total of \$398.5 million.

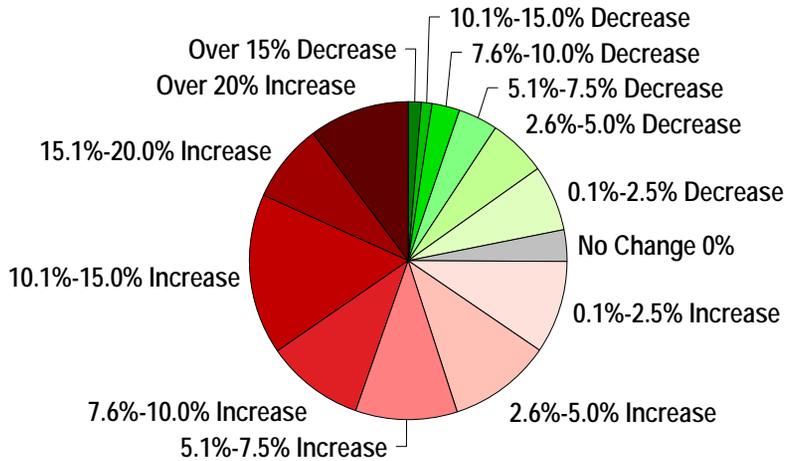
What are taxpayers seeing on their tax statements?

- **All Parcels**
 - Median Value change: 13.1% 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: 7.6% increase
 - Median County Tax change: 7.0% increase
- **Commercial/Industrial/Utility Parcels**
 - Median Value change: 0.0% no change
 - Median Total Tax change: 4.2% reduction
- **Apartment Parcels**
 - Median Value change: 0.0% no change
 - Median Total Tax change: 7.3% reduction

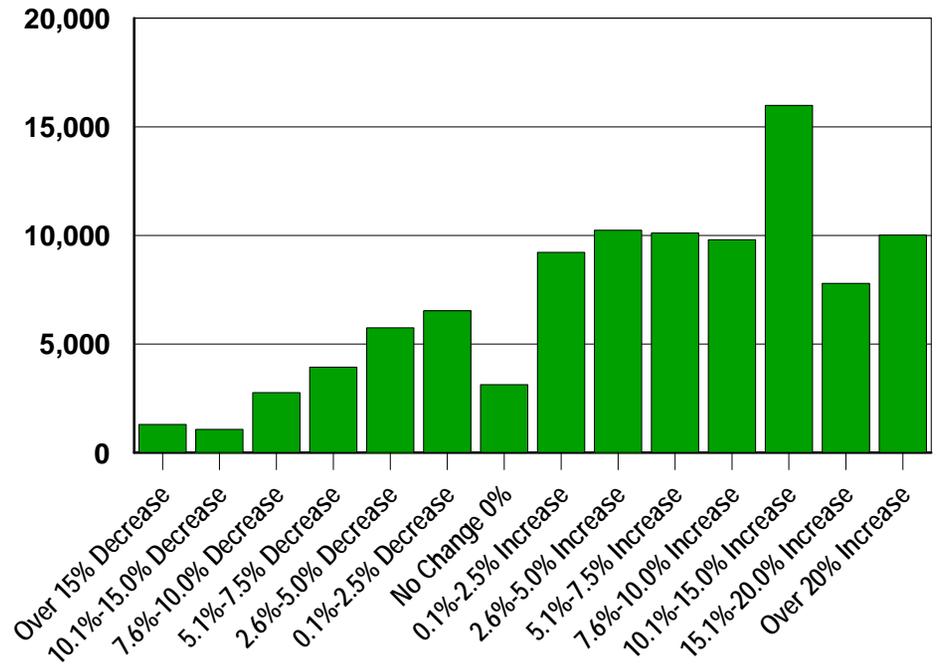
Property Taxes Payable in 2015

Counts by Range of Change in Total Tax

All Parcels - Median 6.3% Increase

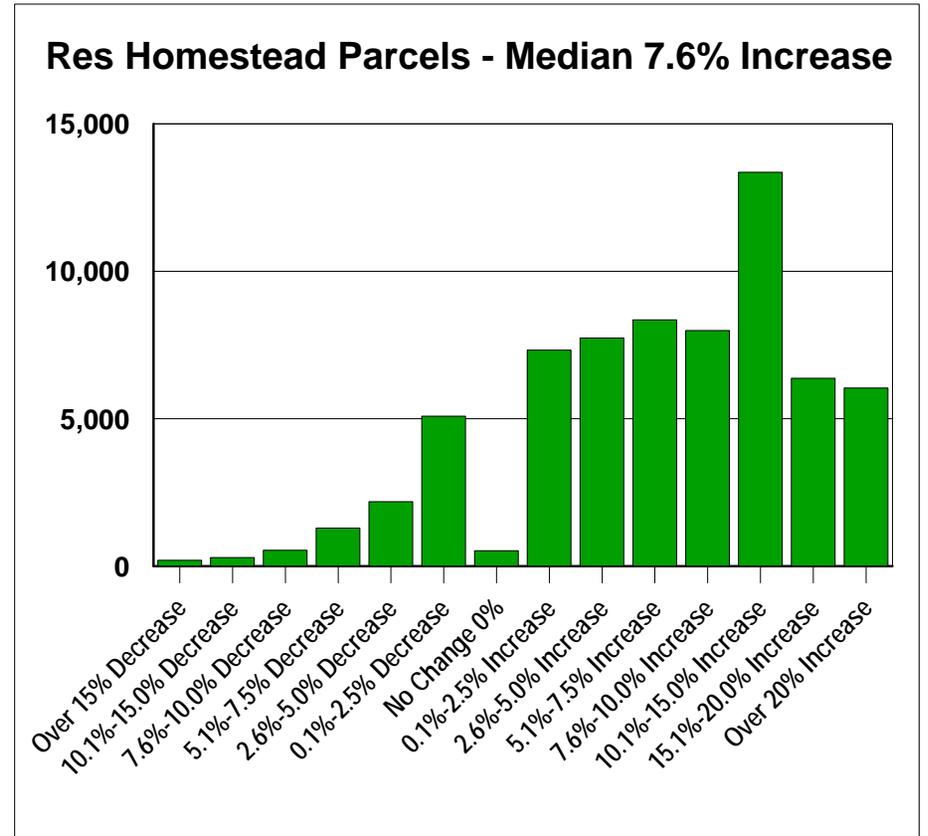
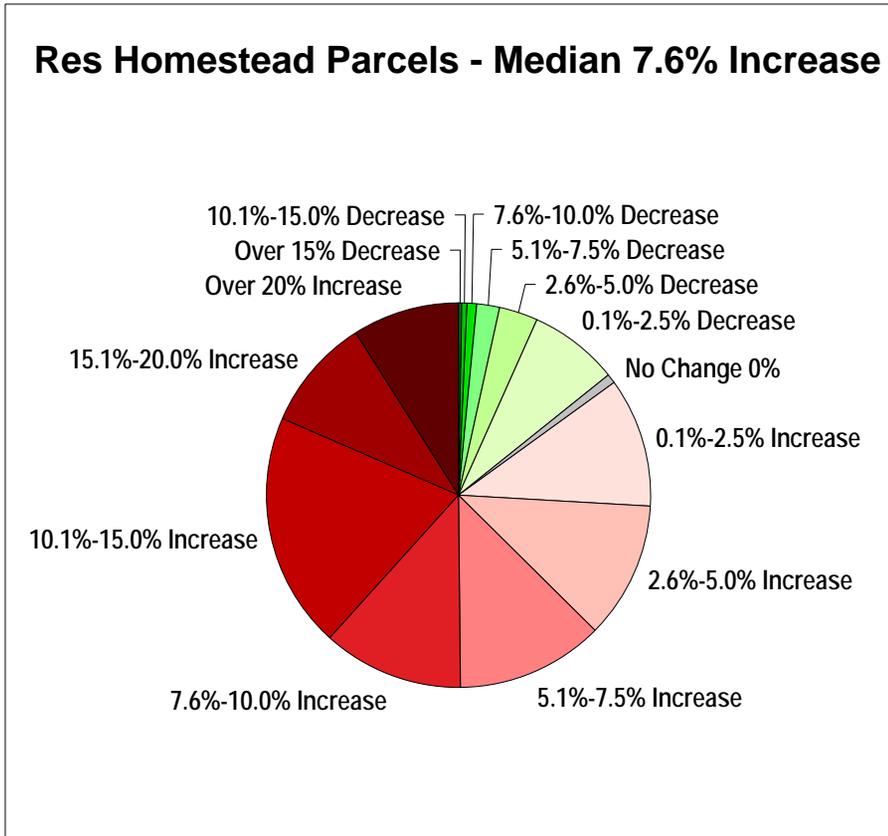


All Parcels - Median 6.3% Increase



Property Taxes Payable in 2015

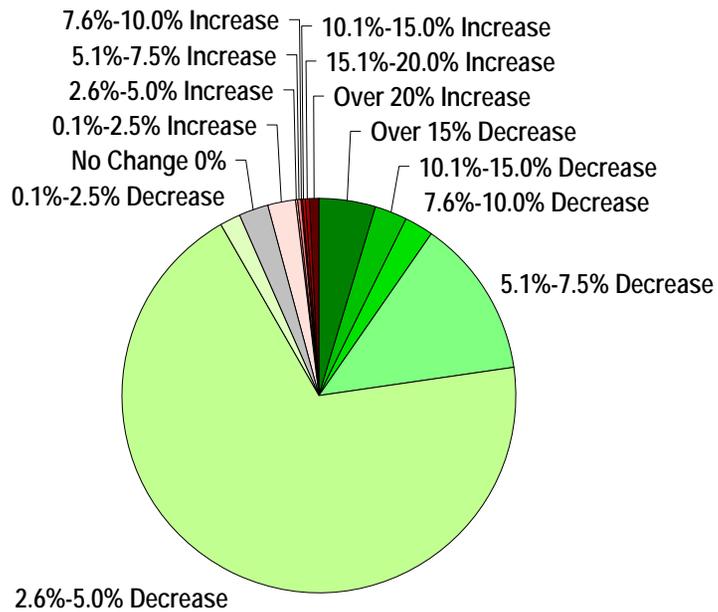
Counts by Range of Change in Total Tax



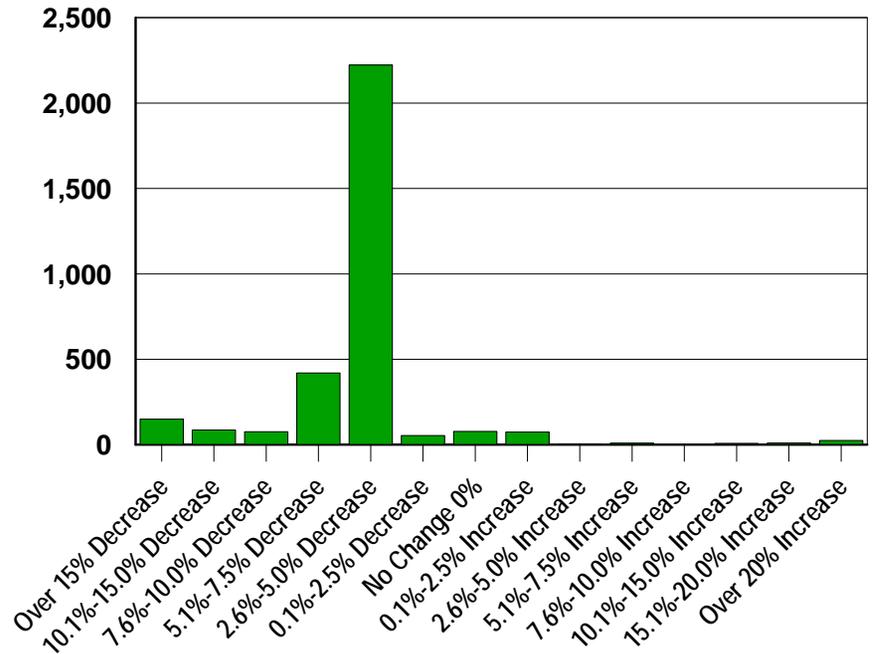
Property Taxes Payable in 2015

Counts by Range of Change in Total Tax

Comm/Ind/Util Parcels - Median 4.2% Reduction



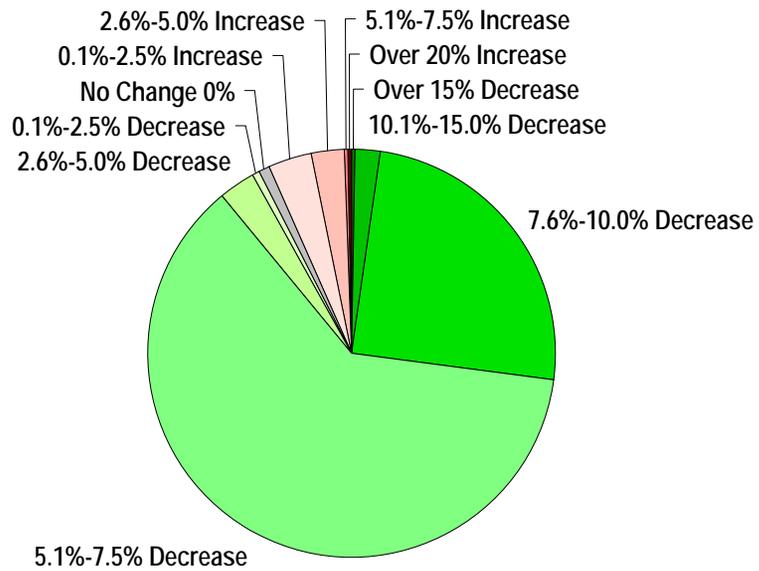
Comm/Ind/Util Parcels - Median 4.2% Reduction



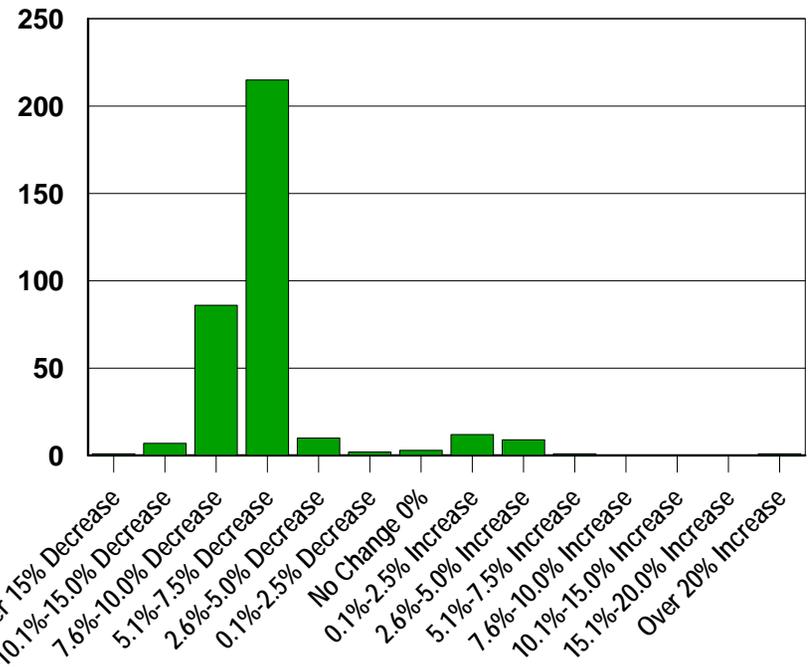
Property Taxes Payable in 2015

Counts by Range of Change in Total Tax

Apartment Parcels - Median 7.3% Decrease



Apartment Parcels - Median 7.3% Decrease



Counts of Pay 2015 Tax Statements - Residential Homestead by Range of Percentage of Increase/Decrease in Total Tax

		Parcel Counts by Range 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	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	Total	Total with No Increase	Total with Increase	
By City/Town and School District combination:																						
City of Afton	200	405,200	10.0%	\$128	3.0%															1	0	1
	833	350,000	14.7%	\$253	7.5%						1	4	5	7	15					32	1	31
	834	380,900	12.3%	\$118	3.3%		7	2	17	26	67	202	171	159	103	21	6	1	782	119	663	
	Total	378,500	12.4%	\$122	3.4%		7	2	17	26	68	206	177	166	118	21	6	1	815	120	695	
City of Bayport	834	176,300	5.1%	(\$25)	-1.7%	7	18	13	155	41	303	35	9	9	6	6				602	537	65
City of Birchwood	624	252,700	3.2%	(\$90)	-3.1%	33	13	6	6	118	22	76	13		3	9	2			301	198	103
City of Cottage Grove	200	272,100	6.4%	\$10	0.3%	2			1	12	37	20	25	13	1				1	112	52	60
	833	204,200	13.2%	\$174	7.6%	6	11	119	91	190	884	997	1,145	1,414	1,712	2,408	616	209	9,802	1,301	8,501	
	Total	204,700	13.2%	\$172	7.5%	8	11	119	92	202	921	1,017	1,170	1,427	1,713	2,408	616	210	9,914	1,353	8,561	
City of Dellwood	832	435,500	1.1%	\$282	7.0%	1	2	5	3	9	15	49	40	75	95	31	1	2	328	35	293	
City of Forest Lake	831	213,600	9.7%	\$64	3.4%	19	90	90	330	311	759	653	744	843	432	399	65	136	4,871	1,599	3,272	
City of Grant	832	407,200	15.4%	\$753	19.6%						2	3	1	7	20	70	204	259	566	2	564	
	834	368,300	18.1%	\$242	8.6%	1	1		2	2	14	20	78	102	62	174	10	3	469	20	449	
	Total	387,900	16.2%	\$576	12.7%	1	1		2	2	16	23	79	109	82	244	214	262	1,035	22	1,013	
City of Hastings	200																		0	0	0	
City of Hugo	624	210,500	19.5%	\$286	14.9%	4	2	2	15	6	75	81	84	606	331	584	734	993	3,517	104	3,413	
	831	293,400	16.3%	\$270	10.7%						4	4	32	51	46	139	34	5	315	4	311	
	832	387,200	13.5%	\$821	18.2%	1									11	34	69	71	186	1	185	
	834	343,500	14.8%	\$299	8.7%			1			1	12	21	36	20	53	15	5	164	2	162	
	Total	227,500	19.0%	\$289	14.5%	5	2	3	15	6	80	97	137	693	408	810	852	1,074	4,182	111	4,071	
City of Lake Elmo	622	365,800	11.8%	\$138	3.7%	1	3			19	29	101	139	44	34	67	3		440	52	388	
	832	334,300	13.1%	\$516	14.7%						2		5	7	6	46	15	40	119	0	119	
	834	364,200	11.8%	\$24	0.7%	6	6	48	109	151	299	344	103	174	196	62	13	3	1,514	619	895	
	Total	362,600	11.9%	\$70	2.0%	7	9	48	109	170	328	445	247	225	236	175	31	43	2,073	671	1,402	
City of Lake St Croix Beach	834	163,300	15.8%	\$136	8.8%	1	2		5	15	49	15	6	51	110	103	12	12	381	72	309	
City of Lakeland	834	210,500	7.4%	(\$14)	-0.7%		3	17	131	65	255	123	7	2				2	605	471	134	
City of Lakeland Shores	834	269,600	8.6%	\$6	0.2%			1	1	3	39	24	6	15	11	1			101	44	57	
City of Landfall	622																		0	0	0	
City of Mahtomedi	832	267,700	8.7%	\$488	14.9%	43	28	9	3	6	7	5	20	122	60	873	414	729	2,319	96	2,223	
City of Marine on St Croix	834	294,100	9.9%	\$112	3.2%	1	16		2	22	25	39	54	23	22	26	5	1	236	66	170	
City of Newport	833	145,200	3.3%	(\$38)	-1.9%	2	9	53	77	224	234	198	40	9	8	6	1	1	862	599	263	
City of Oak Park Heights	834	205,800	18.1%	\$262	12.7%	2				2	15	90	83	57	47	462	160	86	1,004	19	985	
City of Oakdale	622	198,300	12.7%	\$162	9.2%	19	22	3	19	96	518	815	924	750	1,356	2,173	703	606	8,004	677	7,327	
City of Pine Springs	622	287,400	12.6%	\$192	6.4%									2	1				3	0	3	
	832	373,200	9.1%	\$470	13.3%			1		1			1	2	3	58	25	12	103	2	101	
	Total	373,000	9.1%	\$468	13.3%			1		1	0		1	4	4	58	25	12	106	2	104	

Counts of Pay 2015 Tax Statements - Residential Homestead by Range of Percentage of Increase/Decrease in Total Tax

		Parcel Counts by Range 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	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	Total	Total with No Increase	Total with Increase	
City of Scandia	831	293,400	20.9%	\$264	9.6%	3	2	2	6	16	40	36	53	174	191	201	235	33	992	69	923	
	2144	304,300	19.8%	\$489	16.2%				1	1			5	1	4	61	46	63	182	2	180	
	Total	294,800	20.6%	\$288	11.3%	3	2	2	7	17	40	36	58	175	195	262	281	96	1,174	71	1,103	
City of St Mary's Point	834	237,300	13.9%	\$110	4.9%		1	3	3	11	23	14	7	12	26	19	2	2	123	41	82	
City of St Paul Park	833	159,900	17.6%	\$219	13.1%	2	1	1	14		18	12	70	55	62	989	248	13	1,485	36	1,449	
City of Stillwater	834	225,700	17.2%	\$246	10.9%	3	5	80	57	137	264	313	369	582	597	1,532	826	409	5,174	546	4,628	
City of White Bear Lake	832	203,300	12.3%	\$362	18.6%						1				1	8	65	14	89	1	88	
City of Willernie	832	152,700	17.0%	\$338	21.4%	1					1	1		2	7	9	46	94	161	2	159	
City of Woodbury	622	238,200	15.2%	\$222	8.8%	1	1	3	4	6	195	254	67	90	107	106	9	531	1,374	210	1,164	
	833	276,400	15.1%	\$214	6.7%	29	29	37	65	338	825	1,943	2,356	2,181	1,688	1,650	1,492	1,458	14,091	1,323	12,768	
	834	279,500	14.6%	\$138	5.3%	7	5	19	32	72	203	368	428	290	189	416	137	162	2,328	338	1,990	
	Total	273,500	15.1%	\$208	6.6%	37	35	59	101	416	1,223	2,565	2,851	2,561	1,984	2,172	1,638	2,151	17,793	1,871	15,922	
Town of Baytown	834	416,100	16.0%	\$188	6.1%	4	3	2	6	41	54	38	53	81	39	93	44	8	466	110	356	
Town of Denmark	200	341,400	4.7%	(\$56)	-1.7%	3	4	20	68	93	116	71	53	7	2	3	1	1	442	304	138	
	833	269,200	8.4%	\$31	1.4%				1		1	7	1						10	2	8	
	834	242,000	9.1%	\$18	0.9%							1							1	0	1	
	Total	338,800	4.8%	(\$54)	-1.7%	3	4	20	69	93	117	79	54	7	2	3	1	1	453	306	147	
Town of Grey Cloud Island	833	285,500	14.5%	\$171	6.1%				1	1	4	13	19	27	19	8	9	6	107	6	101	
Town of May	831	309,300	17.8%	\$171	8.1%					2	6	11	29	9	33	30		2	122	8	114	
	834	375,400	15.5%	\$182	5.8%		2	3	10	27	39	62	150	95	100	151	13	9	661	81	580	
	Total	363,600	15.7%	\$180	6.0%		2	3	10	29	45	73	179	104	133	181	13	11	783	89	694	
Town of Stillwater	834	378,800	20.6%	\$320	9.6%	1	3		8	11	26	46	73	92	86	173	80	60	659	49	610	
Town of West Lakeland	834	406,700	12.5%	\$82	2.7%	1	3	3	50	114	144	231	252	76	132	107	16	5	1,134	315	819	
County Total		235,000	13.7%	\$190	7.6%	204	292	543	1,293	2,189	5,614	7,331	7,742	8,354	7,994	13,361	6,376	6,047	67,340	10,135	57,205	

Counts of Pay 2015 Tax Statements - 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	325,100	4.9%	(\$42)	-1.4%	5	4	20	69	105	153	91	79	20	3	3	1	2	555	356	199
ISD 0622 Nsp/Mpwd/Oak	203,600	12.8%	\$164	8.9%	21	26	6	23	121	742	1,170	1,130	886	1,498	2,346	715	1,137	9,821	939	8,882
ISD 0624 White Bear Lake	215,200	19.1%	\$280	14.4%	37	15	8	21	124	97	157	97	606	334	593	736	993	3,818	302	3,516
ISD 0831 Forest Lake	233,300	10.9%	\$90	4.9%	22	92	92	336	329	809	704	858	1,077	702	769	334	176	6,300	1,680	4,620
ISD 0832 Mahtomedi	304,100	11.2%	\$496	16.2%	46	30	15	6	16	26	58	67	215	203	1,129	839	1,221	3,871	139	3,732
ISD 0833 South Washington	227,000	14.4%	\$194	7.2%	39	50	210	249	753	1,967	3,174	3,636	3,693	3,504	5,061	2,366	1,687	26,389	3,268	23,121
ISD 0834 Stillwater	279,200	14.7%	\$164	6.2%	34	75	192	588	740	1,820	1,977	1,870	1,856	1,746	3,399	1,339	768	16,404	3,449	12,955
ISD 2144 Chisago Lakes	304,300	19.8%	\$489	16.2%				1	1	0		5	1	4	61	46	63	182	2	180
County Total	235,000	13.7%	\$190	7.6%	204	292	543	1,293	2,189	5,614	7,331	7,742	8,354	7,994	13,361	6,376	6,047	67,340	10,135	57,205

Percent of Total: 0% 0% 1% 2% 3% 8% 11% 11% 12% 12% 20% 9% 9% 100% 15% 85%

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 2015 Tax Statements - **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	346,900	0.0%	(\$693)	-4.5%		2			23	2							1	28	27	1
City of Bayport	116,300	0.0%	(\$94)	-2.7%					87	12	3							102	99	3
City of Birchwood																		0	0	0
City of Cottage Grove	495,700	0.0%	(\$801)	-4.4%	6	3	3	4	201	6	2				2		2	229	223	6
City of Dellwood	67,100	0.0%	\$6	0.3%					1	7	19							27	8	19
City of Forest Lake	178,600	0.0%	(\$276)	-4.0%	46	18	7	3	427	10	1						5	517	511	6
City of Grant	16,600	0.0%	(\$16)	-3.7%					79	2	1							82	81	1
City of Hastings	245,000	0.0%	(\$322)	-3.7%				1	4									5	5	0
City of Hugo	297,900	0.0%	(\$482)	-3.6%	6	12	8	5	122	1			1		1	1	1	158	154	4
City of Lake Elmo	227,100	0.0%	(\$524)	-7.5%	10	7	32	114	1	2	1		1					168	166	2
City of Lake St Croix Beach	211,800	0.0%	(\$360)	-5.2%					9									9	9	0
City of Lakeland	205,100	0.0%	(\$475)	-6.7%	2			26		2								30	30	0
City of Lakeland Shores	140,800	0.0%	(\$266)	-6.4%				5										5	5	0
City of Landfall	283,900	0.0%	(\$330)	-3.1%					4									4	4	0
City of Mahtomedi	262,600	0.0%	\$40	0.1%	5	2			2	26	34		1			1	71	35	36	
City of Marine on St Croix	135,900	0.0%	(\$168)	-4.0%					13									13	13	0
City of Newport	59,400	0.0%	(\$97)	-3.7%	7	2	3		167	3		1						183	182	1
City of Oak Park Heights	503,800	0.0%	(\$1,104)	-5.2%	14	5	1	129	3	4	1		1				1	159	156	3
City of Oakdale	419,400	0.0%	(\$518)	-2.9%	7	15	7		271	17	3	1	1			1	4	327	317	10
City of Pine Springs	100	0.0%	\$0	0.0%						1								1	1	0
City of Scandia	132,600	0.0%	(\$232)	-6.0%				39	5									44	44	0
City of St Mary's Point																		0	0	0
City of St Paul Park	104,600	0.0%	(\$155)	-4.2%	2			1	157								2	162	160	2
City of Stillwater	409,600	0.0%	(\$787)	-4.3%	29	15	11	5	264	2	1		1	2	2	1	3	336	326	10
City of White Bear Lake	180,200	0.0%	(\$28)	-0.4%			1			7	1							9	8	1
City of Willernie	82,100	0.0%	(\$54)	-2.5%					15	16								31	31	0
City of Woodbury	899,200	0.0%	(\$1,378)	-4.8%	15	6	4	81	319	10	6	1	2	1	3	4	5	457	435	22
Town of Baytown	101,100	0.0%	(\$89)	-3.5%					7				1					8	7	1
Town of Denmark	316,700	0.0%	(\$298)	-3.4%	1				32						1		1	36	33	3
Town of Grey Cloud Island	19,100	0.0%	(\$29)	-4.1%				1	3	1						1		6	5	1
Town of May	1,254,700	7.3%	\$1,656	4.3%					1	0			2					3	1	2
Town of Stillwater	131,900	0.1%	(\$84)	-4.1%					3	0	1							4	3	1
Town of West Lakeland	350,700	0.0%	(\$436)	-4.0%					12	1								13	13	0
County Total	256,200	0.0%	(\$389)	-4.2%	150	87	77	423	2,223	132	74	5	9	4	8	10	25	3,227	3,092	135
Percent of Total:					5%	3%	2%	13%	69%	4%	2%	0%	0%	0%	0%	0%	1%	100%	96%	4%

Note:
- Excludes parcels with new construction and classification changes

Counts of Pay 2015 Tax Statements - Apartments by Range of Percentage of Increase/Decrease in Total Tax

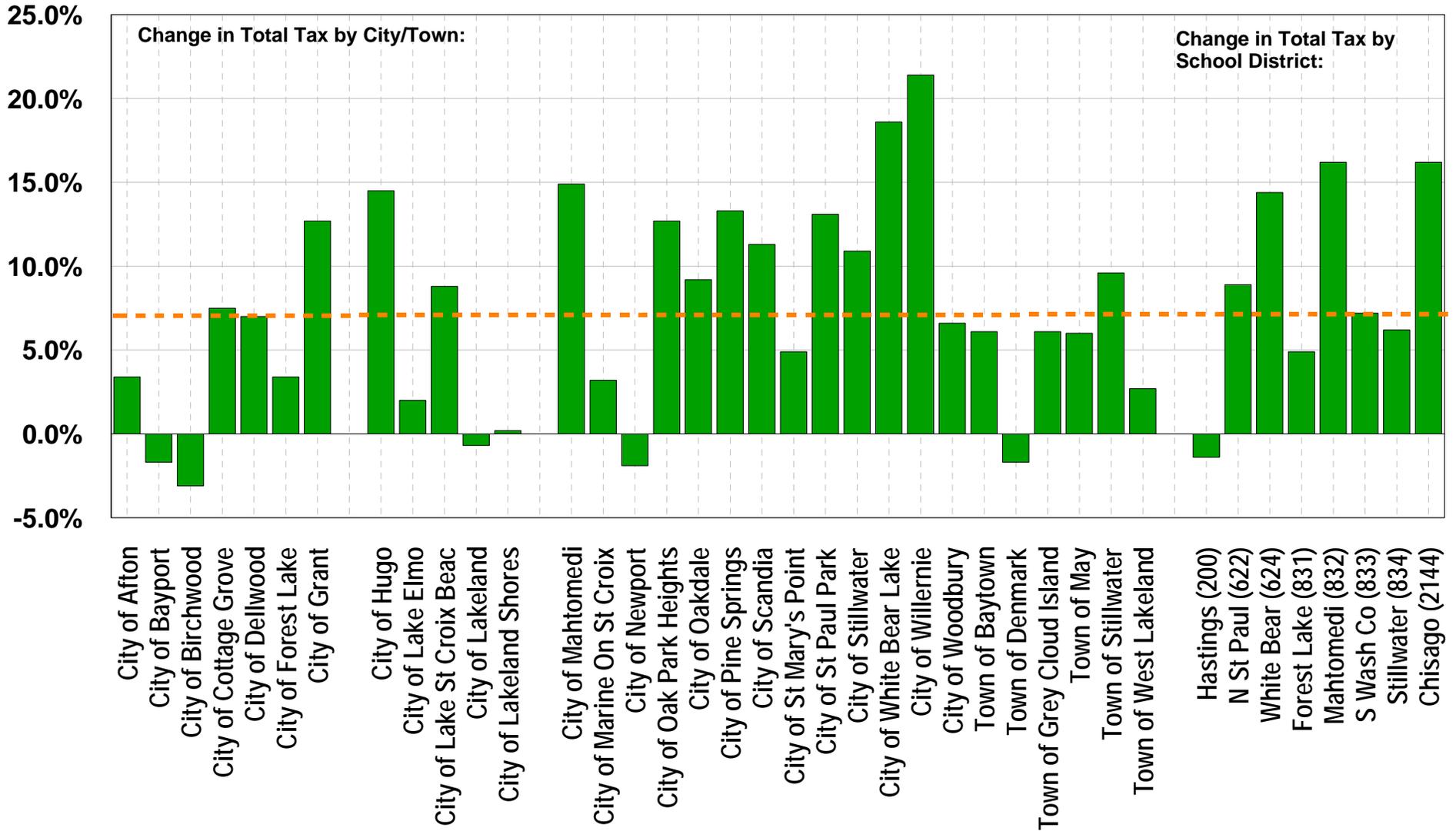
City/Township	Median Pay 2015 Taxable Market Value*	Median Change in Taxable Market Value	Median \$ Change in Total Tax	Median % Change in Total Tax	Parcel Counts by Range of Increase/Decrease in Total Tax													Total	Total with No Increase	Total with Increase	
					Over 15% Decrease	10.1%-15.0% 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	1,105,900	0.0%	(\$1,342)	-8.9%			1												1	1	0
City of Bayport	214,500	0.0%	(\$230)	-7.3%				24											24	24	0
City of Cottage Grove	3,673,900	0.0%	(\$4,284)	-7.1%				12											12	12	0
City of Forest Lake	612,300	0.0%	(\$685)	-7.4%	1		2	49		1		1							54	53	1
City of Grant	949,800	0.0%	\$10	0.1%							1								1	0	1
City of Hugo	350,000	0.0%	(\$342)	-6.2%				4											4	4	0
City of Lake Elmo	198,500	0.0%	(\$282)	-10.7%			3												3	3	0
City of Lake St Croix Beach																			0	0	0
City of Lakeland	188,200	0.0%	(\$251)	-8.6%				2											2	2	0
City of Mahtomedi	2,448,000	0.0%	\$887	2.2%							9	4							13	0	13
City of Marine on St Croix	97,200	0.0%	(\$119)	-7.3%			1	1											2	2	0
City of Newport	310,100	0.0%	(\$379)	-5.8%				39	1										40	40	0
City of Oak Park Heights	863,100	0.0%	(\$1,094)	-7.3%				20											20	20	0
City of Oakdale	348,800	0.0%	(\$338)	-5.5%				42		3									45	45	0
City of Scandia	418,500	6.3%	(\$339)	-5.9%				1											1	1	0
City of St Paul Park	292,300	0.0%	(\$393)	-7.5%			1	3	19										23	23	0
City of Stillwater	304,000	0.0%	(\$387)	-7.8%			2	52		2									56	56	0
City of White Bear Lake	11,446,700	0.0%	\$788	0.5%							1								1	0	1
City of Willernie	636,300	0.0%	(\$464)	-4.0%						1									1	1	0
City of Woodbury	3,693,400	0.0%	(\$1,265)	-8.5%			1	25	2	6	1	1	4	1				1	42	35	7
Town of Denmark	569,400	0.0%	(\$449)	-6.7%					2										2	2	0
County Total	344,500	0.0%	(\$379)	-7.3%	1	7	86	215	10	5	12	9	1	0	0	0	0	1	347	324	23

Percent of Total: 0% 2% 25% 62% 3% 1% 3% 3% 0% 0% 0% 0% 0% 0% 100% 93% 7%

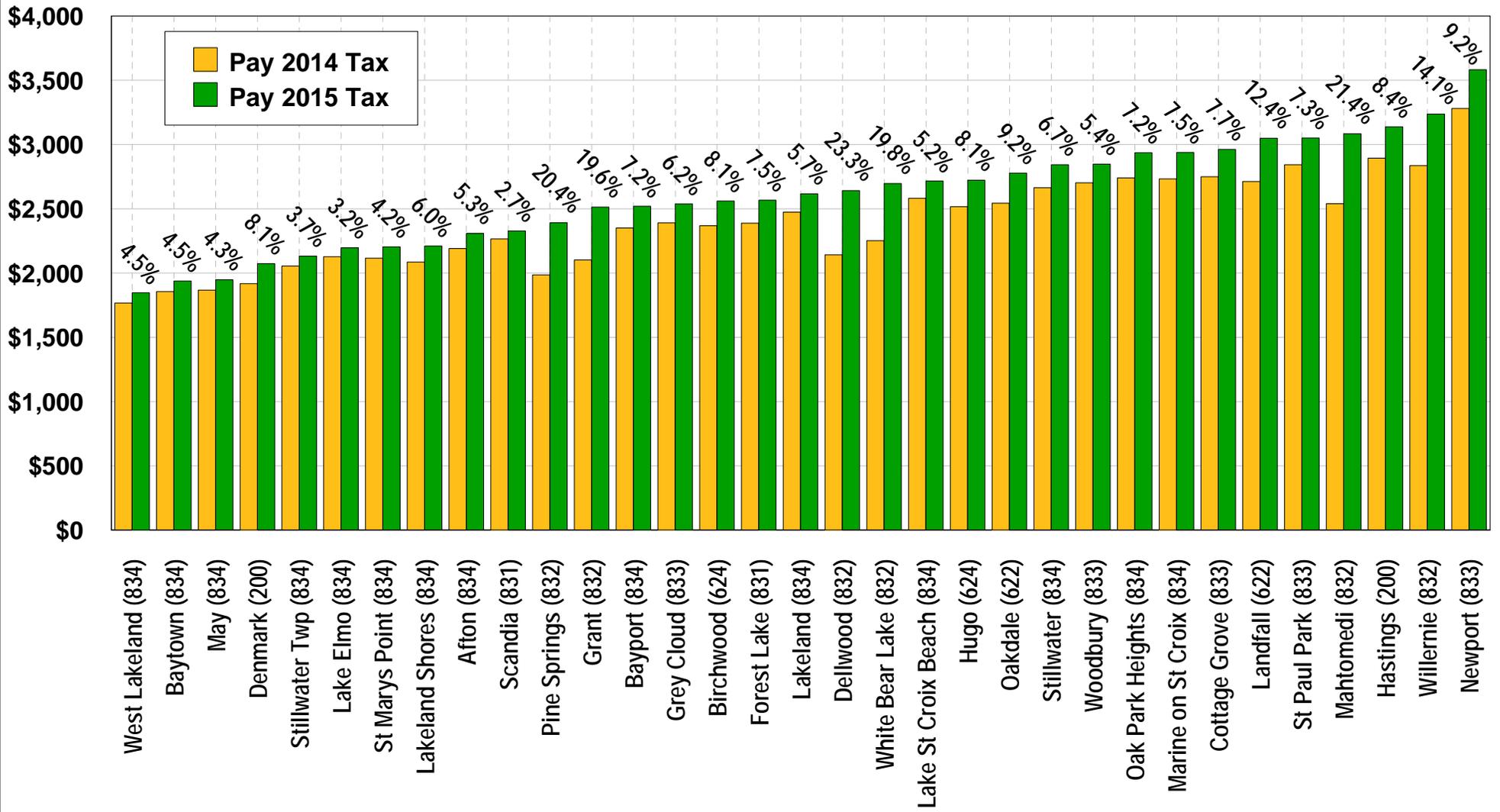
Note:
- Excludes parcels with new construction and classification changes

Residential Homestead Median Percentage Change in Total Tax

Countywide Median = 7.6% increase



Proposed Total 2015 Net Tax on a Market Value of 235,000 (Assuming a 13.7% Market Value increase from 2014)



PAYABLE 2014 vs. 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%	83.574%	0.20396%	\$1,275	\$1,814	\$2,353	\$3,429	\$5,024	\$1,362	\$1,919	\$2,476	\$3,591	\$5,199	6.8	5.8	5.2	4.7	3.5
Bayport	834	99.588%	0.23136%	93.222%	0.20396%	1,366	1,946	2,526	3,683	5,398	1,483	2,093	2,704	3,924	5,681	8.6	7.6	7.0	6.5	5.2
Birchwood	624 38	95.413%	0.27747%	90.840%	0.24376%	1,382	1,962	2,542	3,700	5,416	1,513	2,130	2,746	3,981	5,761	9.5	8.6	8.0	7.6	6.4
Cottage Grove	833 14	121.193%	0.22735%	112.328%	0.21397%	1,591	2,272	2,954	4,315	6,330	1,740	2,459	3,178	4,616	6,686	9.4	8.2	7.6	7.0	5.6
Dellwood	832 38	94.833%	0.17325%	88.903%	0.29631%	1,239	1,770	2,301	3,362	4,933	1,567	2,200	2,833	4,098	5,927	26.5	24.3	23.1	21.9	20.2
Forest Lake	831 71	110.439%	0.15075%	102.527%	0.13751%	1,375	1,971	2,567	3,758	5,520	1,501	2,129	2,756	4,011	5,814	9.2	8.0	7.4	6.7	5.3
Grant	832 38	92.692%	0.17325%	83.014%	0.29631%	1,216	1,737	2,258	3,298	4,839	1,492	2,094	2,694	3,895	5,633	22.7	20.6	19.3	18.1	16.4
Hastings	200	124.774%	0.26454%	115.782%	0.25711%	1,678	2,393	3,109	4,536	6,651	1,848	2,607	3,367	4,886	7,075	10.1	8.9	8.3	7.7	6.4
Hugo	624 38	103.304%	0.27747%	98.175%	0.24376%	1,466	2,084	2,702	3,936	5,763	1,606	2,263	2,919	4,233	6,128	9.5	8.6	8.0	7.5	6.3
Lake Elmo	834 54	87.693%	0.23136%	78.497%	0.20396%	1,239	1,762	2,285	3,328	4,875	1,297	1,827	2,357	3,417	4,945	4.7	3.7	3.2	2.7	1.4
Lake St Croix Beach	834	111.869%	0.23136%	102.175%	0.20396%	1,496	2,135	2,774	4,049	5,938	1,596	2,255	2,914	4,232	6,129	6.7	5.6	5.0	4.5	3.2
Lakeland	834	106.116%	0.23136%	97.625%	0.20396%	1,435	2,046	2,658	3,877	5,685	1,539	2,173	2,807	4,075	5,901	7.2	6.2	5.6	5.1	3.8
Lakeland Shores	834	85.505%	0.23136%	79.105%	0.20396%	1,216	1,728	2,240	3,263	4,779	1,305	1,838	2,371	3,438	4,975	7.3	6.4	5.8	5.4	4.1
Landfall	622 34	127.145%	0.15511%	123.458%	0.14765%	1,559	2,237	2,916	4,270	6,274	1,780	2,527	3,274	4,768	6,911	14.2	13.0	12.3	11.7	10.2
Mahtomedi	832 38	116.022%	0.17325%	109.072%	0.29631%	1,465	2,098	2,730	3,994	5,865	1,822	2,565	3,307	4,792	6,936	24.4	22.3	21.1	20.0	18.3
Marine on St Croix	834 10	119.871%	0.23136%	112.378%	0.20396%	1,582	2,259	2,936	4,288	6,290	1,725	2,440	3,154	4,583	6,639	9.0	8.0	7.4	6.9	5.5
Newport	833	149.436%	0.22735%	140.710%	0.21397%	1,891	2,709	3,526	5,158	7,572	2,098	2,972	3,846	5,594	8,105	10.9	9.7	9.1	8.5	7.0
Oak Park Heights	834	120.243%	0.23136%	112.297%	0.20396%	1,586	2,265	2,944	4,299	6,306	1,724	2,438	3,152	4,580	6,635	8.7	7.6	7.1	6.5	5.2
Oakdale	622 54	118.195%	0.15511%	111.064%	0.14765%	1,464	2,099	2,734	4,003	5,880	1,624	2,303	2,982	4,341	6,291	10.9	9.7	9.1	8.4	7.0
Pine Springs	832 54	86.571%	0.17325%	77.415%	0.29631%	1,151	1,643	2,134	3,115	4,569	1,422	1,993	2,563	3,702	5,353	23.5	21.3	20.1	18.8	17.2
St Marys Point	834	87.074%	0.23136%	78.813%	0.20396%	1,232	1,752	2,272	3,309	4,847	1,301	1,833	2,364	3,428	4,961	5.6	4.6	4.0	3.6	2.4
St Paul Park	833 14	126.136%	0.22735%	116.413%	0.21397%	1,643	2,349	3,054	4,463	6,547	1,791	2,533	3,274	4,757	6,891	9.0	7.8	7.2	6.6	5.3
Scandia	831 10	103.859%	0.15075%	91.592%	0.13751%	1,305	1,870	2,434	3,562	5,231	1,363	1,931	2,499	3,635	5,268	4.4	3.3	2.7	2.0	0.7
Stillwater	834	116.248%	0.23136%	107.979%	0.20396%	1,543	2,203	2,863	4,180	6,131	1,670	2,360	3,051	4,432	6,419	8.2	7.1	6.6	6.0	4.7
White Bear Lake	832 38	100.711%	0.17325%	91.417%	0.29631%	1,302	1,861	2,420	3,537	5,191	1,599	2,246	2,892	4,185	6,053	22.8	20.7	19.5	18.3	16.6
Willernie	832 38	131.773%	0.17325%	116.103%	0.29631%	1,632	2,341	3,049	4,464	6,557	1,910	2,692	3,473	5,034	7,287	17.0	15.0	13.9	12.8	11.1
Woodbury	833 14	115.800%	0.25329%	105.688%	0.22705%	1,567	2,235	2,902	4,234	6,207	1,676	2,365	3,055	4,434	6,419	7.0	5.8	5.3	4.7	3.4
Baytown	834 54	73.267%	0.23136%	66.676%	0.20396%	1,085	1,539	1,993	2,898	4,240	1,148	1,614	2,079	3,010	4,354	5.8	4.9	4.3	3.9	2.7
Denmark	200	72.886%	0.26454%	67.160%	0.25711%	1,125	1,591	2,058	2,988	4,369	1,234	1,728	2,223	3,212	4,644	9.7	8.6	8.0	7.5	6.3
Grey Cloud	833	102.063%	0.22735%	92.960%	0.21397%	1,387	1,977	2,567	3,745	5,489	1,495	2,109	2,722	3,950	5,718	7.8	6.7	6.0	5.5	4.2
May	834 10	73.912%	0.23136%	67.103%	0.20396%	1,092	1,549	2,006	2,917	4,269	1,154	1,621	2,089	3,024	4,375	5.7	4.6	4.1	3.7	2.5
Stillwater Twp	834 10	83.862%	0.23136%	75.494%	0.20396%	1,198	1,703	2,207	3,214	4,706	1,259	1,773	2,286	3,313	4,795	5.1	4.1	3.6	3.1	1.9
West Lakeland	834 54	68.532%	0.23136%	62.480%	0.20396%	1,035	1,466	1,897	2,756	4,032	1,095	1,538	1,980	2,865	4,144	5.8	4.9	4.4	4.0	2.8

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. 2015 RESIDENTIAL HOMESTEAD TAXES

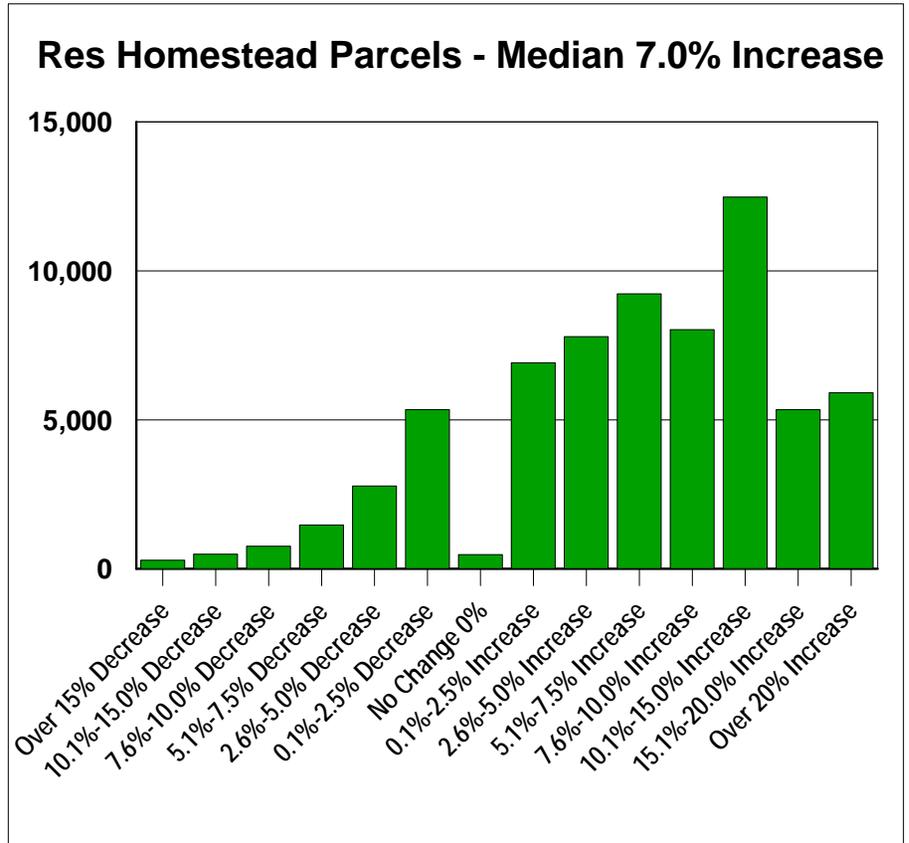
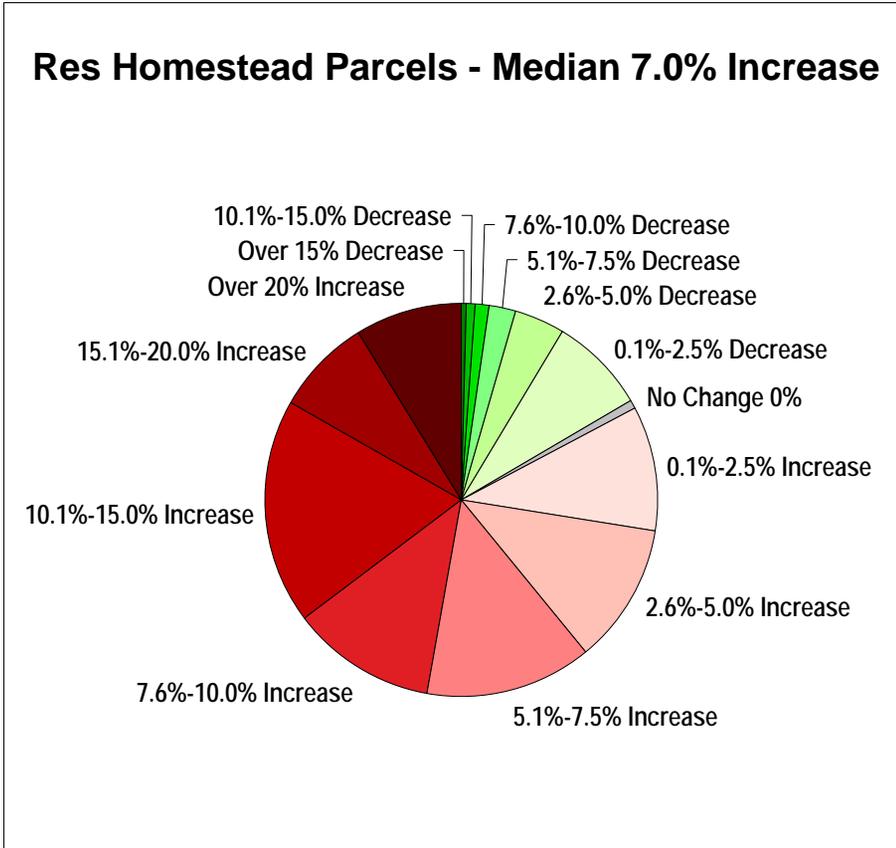
Assuming a 13.7% increase in Market Value

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%	27.447%	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%	30.186%	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%		27.737%		\$320	\$465	\$609	\$898	\$1,323	\$350	\$501	\$653	\$955	\$1,387	9.4	7.7	7.2	6.3	4.8
Bayport		41.699%		40.468%		444	644	844	1,244	1,834	511	732	952	1,393	2,023	15.1	13.7	12.8	12.0	10.3
Birchwood		27.012%		27.627%		288	417	547	806	1,188	349	499	650	951	1,381	21.2	19.7	18.8	18.0	16.2
Cottage Grove		43.812%		41.591%		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%		17.853%		162	235	308	454	670	225	323	420	615	893	38.9	37.4	36.4	35.5	33.3
Forest Lake		44.653%		42.839%		476	690	904	1,332	1,964	541	775	1,008	1,475	2,142	13.7	12.3	11.5	10.7	9.1
Grant		14.598%		13.321%		155	226	296	435	642	168	241	313	459	666	8.4	6.6	5.7	5.5	3.7
Hastings		66.246%		62.581%		706	1,024	1,341	1,976	2,913	790	1,131	1,473	2,155	3,129	11.9	10.4	9.8	9.1	7.4
Hugo		36.417%		36.318%		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%		23.798%		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%		48.039%		562	815	1,069	1,574	2,321	607	869	1,130	1,654	2,402	8.0	6.6	5.7	5.1	3.5
Lakeland		47.028%		43.489%		501	727	952	1,403	2,068	549	786	1,023	1,497	2,174	9.6	8.1	7.5	6.7	5.1
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%		48.731%		509	738	968	1,426	2,102	615	881	1,147	1,678	2,437	20.8	19.4	18.5	17.7	15.9
Mahtomedi		36.414%		38.022%		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%		55.427%		615	892	1,169	1,722	2,539	700	1,002	1,304	1,908	2,771	13.8	12.3	11.5	10.8	9.1
Newport		72.054%		69.973%		767	1,113	1,459	2,149	3,169	884	1,265	1,646	2,409	3,499	15.3	13.7	12.8	12.1	10.4
Oak Park Heights		59.641%		56.804%		635	921	1,208	1,779	2,623	717	1,027	1,337	1,956	2,840	12.9	11.5	10.7	9.9	8.3
Oakdale		41.201%		39.131%		439	637	834	1,229	1,812	494	707	921	1,347	1,957	12.5	11.0	10.4	9.6	8.0
Pine Springs		7.451%		6.850%		79	115	151	222	328	87	124	161	236	343	10.1	7.8	6.6	6.3	4.6
St Marys Point		27.986%		24.677%		298	432	567	835	1,231	312	446	581	850	1,234	4.7	3.2	2.5	1.8	0.2
St Paul Park		48.754%		45.677%		519	753	987	1,454	2,144	577	826	1,075	1,573	2,284	11.2	9.7	8.9	8.2	6.5
Scandia		40.976%		34.619%		436	633	830	1,222	1,802	437	626	815	1,192	1,731	0.2	-1.1	-1.8	-2.5	-3.9
Stillwater		58.359%		55.225%		622	902	1,182	1,741	2,567	697	998	1,299	1,901	2,761	12.1	10.6	9.9	9.2	7.6
White Bear Lake		21.102%		20.368%		225	326	427	629	928	257	368	479	701	1,018	14.2	12.9	12.2	11.4	9.7
Willernie		52.165%		45.054%		556	806	1,056	1,556	2,294	569	815	1,060	1,551	2,253	2.3	1.1	0.4	-0.3	-1.8
Woodbury		38.076%	0.02594%	34.657%	0.01308%	440	634	828	1,216	1,789	458	653	848	1,239	1,798	4.1	3.0	2.4	1.9	0.5
Baytown		11.960%		10.352%		127	185	242	357	526	131	187	244	356	518	3.1	1.1	0.8	-0.3	-1.5
Denmark		13.135%		12.490%		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%		10.151%		125	182	238	351	518	128	184	239	350	508	2.4	1.1	0.4	-0.3	-1.9
Stillwater Twp		21.725%		18.542%		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%	20.965%	0.25310%	\$589	\$813	\$1,039	\$1,488	\$2,158	\$645	\$885	\$1,126	\$1,608	\$2,314	9.5	8.9	8.4	8.1	7.2
SD 622 (N St Paul/Mpwd)		37.643%	0.15062%	35.864%	0.14365%	600	847	1,093	1,587	2,318	668	935	1,203	1,738	2,511	11.3	10.4	10.1	9.5	8.3
SD 624 (White Bear Lk)		28.562%	0.27299%	26.660%	0.23976%	664	921	1,178	1,692	2,457	697	962	1,226	1,757	2,532	5.0	4.5	4.1	3.8	3.1
SD 831 (Forest Lake)		23.896%	0.14626%	21.146%	0.13351%	447	626	806	1,163	1,694	467	649	832	1,195	1,725	4.5	3.7	3.2	2.8	1.8
SD 832 (Mahtomedi)		39.770%	0.16876%	34.496%	0.29231%	647	911	1,176	1,705	2,491	874	1,209	1,543	2,211	3,187	35.1	32.7	31.2	29.7	27.9
SD 833 (S Wash Co)		39.169%	0.22287%	35.675%	0.20996%	711	997	1,283	1,854	2,703	766	1,065	1,364	1,963	2,834	7.7	6.8	6.3	5.9	4.8
SD 834 (Stillwater)		23.150%	0.22687%	21.124%	0.19995%	546	757	968	1,389	2,016	567	782	997	1,427	2,056	3.8	3.3	3.0	2.7	2.0
SD 2144 (Chisago Lakes)		27.589%	0.12591%	26.764%	0.16727%	460	647	836	1,211	1,767	589	819	1,048	1,506	2,174	28.0	26.6	25.4	24.4	23.0

Property Taxes Payable in 2015

Counts by Range of Change in County Portion of Tax



Counts of Pay 2015 Tax Statements - 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	378,500	12.4%	\$47	4.7%		5	4	10	17	44	126	228	124	176	72	6	3	815	80	735	
City of Bayport	176,300	5.1%	(\$10)	-2.7%	9	20	109	85	96	228	14	20	10	6	5			602	547	55	
City of Birchwood	252,700	3.2%	(\$35)	-4.6%	43	6	7	44	88	45	50	4	1	1	10	1	1	301	233	68	
City of Cottage Grove	204,700	13.2%	\$36	6.9%	8	18	172	66	445	1,030	984	1,263	1,369	1,665	2,128	560	206	9,914	1,739	8,175	
City of Dellwood	435,500	1.1%	(\$111)	-6.9%	17	76	44	140	25	23	1		1		1			328	325	3	
City of Forest Lake	213,600	9.7%	\$15	2.9%	21	98	138	336	370	792	617	782	743	394	378	68	134	4,871	1,755	3,116	
City of Grant	387,900	16.2%	\$93	8.4%	2	2	3	2	10	30	64	80	249	143	403	39	8	1,035	49	986	
City of Hastings																		0	0	0	
City of Hugo	227,500	19.0%	\$69	13.1%	6	2	14	7	21	151	98	435	643	313	871	619	1,002	4,182	201	3,981	
City of Lake Elmo	362,600	11.9%	\$35	3.7%	5	7	5	50	133	192	372	511	178	157	410	41	12	2,073	392	1,681	
City of Lake St Croix Beach	163,300	15.8%	\$41	11.1%	1	1	1	3	7	33	33	11	10	53	162	48	18	381	46	335	
City of Lakeland	210,500	7.4%	\$2	0.3%		2	10	69	132	53	319	14	2	2			2	605	266	339	
City of Lakeland Shores	269,600	8.6%	\$7	0.9%			1	1	2	27	36	5	12	12	5			101	31	70	
City of Landfall																		0	0	0	
City of Mahtomedi	267,700	8.7%	\$9	1.2%	86	14	10	114	88	579	353	214	589	175	32	21	44	2,319	891	1,428	
City of Marine on St Croix	294,100	9.9%	\$20	2.5%	1	16	1	4	26	27	47	46	20	19	24	4	1	236	75	161	
City of Newport	145,200	3.3%	(\$15)	-4.1%	6	49	74	182	241	231	48	14	8	4	4		1	862	783	79	
City of Oak Park Heights	205,800	18.1%	\$60	12.7%	2				3	31	85	76	52	44	428	176	107	1,004	36	968	
City of Oakdale	198,300	12.7%	\$29	6.7%	36	22	28	82	432	835	977	676	1,373	1,274	1,337	441	491	8,004	1,435	6,569	
City of Pine Springs	373,000	9.1%	\$14	1.3%	1	1	1		3	21	37	8	27	4	3			106	27	79	
City of Scandia	294,800	20.6%	\$107	13.9%	1	2	3	1	2	25	18	44	40	102	413	229	294	1,174	34	1,140	
City of St Mary's Point	237,300	13.9%	\$47	7.5%			1	3	4	13	20	14	7	8	34	16	3	123	21	102	
City of St Paul Park	159,900	17.6%	\$48	13.1%	2	1	11	4		20	19	72	49	66	912	312	17	1,485	38	1,447	
City of Stillwater	225,700	17.2%	\$51	10.5%	4	103	30	94	159	291	330	361	593	525	1,545	726	413	5,174	681	4,493	
City of White Bear Lake	203,300	12.3%	\$32	5.7%						9	2	4	63	8	2	1		89	9	80	
City of Willernie	152,700	17.0%	\$46	13.2%	1		2			2	7	6	3	10	76	38	16	161	5	156	
City of Woodbury	273,500	15.1%	\$61	8.2%	32	27	43	67	255	814	1,885	2,479	2,535	2,532	2,518	1,647	2,959	17,793	1,238	16,555	
Town of Baytown	416,100	16.0%	\$92	8.5%	3	4		4	9	43	51	38	52	76	56	102	28	466	63	403	
Town of Denmark	338,800	4.8%	(\$34)	-3.1%	4	11	48	95	108	90	67	23		3	3		1	453	356	97	
Town of Grey Cloud Island	285,500	14.5%	\$51	6.8%					2	3	10	17	28	17	14	5	11	107	5	102	
Town of May	363,600	15.7%	\$86	8.6%			2	3	16	30	40	89	162	98	264	60	19	783	51	732	
Town of Stillwater	378,800	20.6%	\$132	12.9%		4			7	16	20	32	79	74	175	138	114	659	27	632	
Town of West Lakeland	406,700	12.5%	\$53	4.8%	1	2	2	7	83	93	185	228	207	69	198	49	10	1,134	188	946	
County Total	235,000	13.7%	\$43	7.0%	292	493	764	1,473	2,784	5,821	6,915	7,794	9,229	8,030	12,483	5,347	5,915	67,340	11,627	55,713	
Percent of Total:					0%	1%	1%	2%	4%	9%	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 Pay 2015 Tax Statements - 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	378,500	12.4%	\$45	5.0%		4	5	9	16	39	111	229	129	170	93	7	3	815	73	742
City of Bayport	176,300	5.1%	\$17	3.7%	5	3	9	8	40	141	30	260	57	12	28	8	1	602	206	396
City of Birchwood	252,700	3.2%	\$39	6.1%	4	18	11	10	3	6	5	6	127	11	85	2	13	301	52	249
City of Cottage Grove	204,700	13.2%	\$72	10.3%	8	7	5	173	50	355	818	957	1,100	1,321	2,735	1,870	515	9,914	598	9,316
City of Dellwood	435,500	1.1%	\$113	18.7%		1				3	5	2	7	6	78	132	94	328	4	324
City of Forest Lake	213,600	9.7%	\$49	7.4%	17	29	57	61	215	335	492	731	530	875	971	355	203	4,871	714	4,157
City of Grant	387,900	16.2%	\$37	7.6%	1	3	3	3	12	40	66	133	252	104	387	24	7	1,035	62	973
City of Hastings																		0	0	0
City of Hugo	227,500	19.0%	\$130	22.8%	3	2	1	1	1	26	9	10	110	94	840	646	2,439	4,182	34	4,148
City of Lake Elmo	362,600	11.9%	(\$24)	-2.8%	13	99	194	231	562	321	141	288	164	35	18	5	2	2,073	1,420	653
City of Lake St Croix Beach	163,300	15.8%	\$59	10.1%	1	2		3	13	44	23	5	23	76	142	32	17	381	63	318
City of Lakeland	210,500	7.4%	\$7	1.0%		2	8	38	159	20	324	47	3	2			2	605	227	378
City of Lakeland Shores	269,600	8.6%	\$24	3.8%				1	1	3	19	40	8	9	19	1		101	5	96
City of Landfall																		0	0	0
City of Mahtomedi	267,700	8.7%	\$134	15.0%	34	37	4	7	7	6	10	9	100	75	882	406	742	2,319	95	2,224
City of Marine on St Croix	294,100	9.9%	\$97	6.9%	1		15	1	1	14	27	22	50	40	38	21	6	236	32	204
City of Newport	145,200	3.3%	\$11	1.3%	2	4	4	43	68	155	251	210	84	22	13	4	2	862	276	586
City of Oak Park Heights	205,800	18.1%	\$138	16.8%	2					7	5	80	71	59	110	436	234	1,004	9	995
City of Oakdale	198,300	12.7%	\$55	10.3%	19	21	20	11	78	303	758	832	674	1,148	2,348	1,018	774	8,004	452	7,552
City of Pine Springs	373,000	9.1%	\$3	1.3%	1	1	1		3	20	38	8	27	4	3			106	26	80
City of Scandia	294,800	20.6%	\$44	4.7%	6	7	17	28	44	79	197	241	97	143	274	31	10	1,174	181	993
City of St Mary's Point	237,300	13.9%	\$18	3.0%		4	3	5	19	19	10	7	19	17	17	1	2	123	50	73
City of St Paul Park	159,900	17.6%	\$81	15.4%	2	1	1	10	4	13	9	28	67	46	489	738	77	1,485	31	1,454
City of Stillwater	225,700	17.2%	\$134	14.5%	3	76	25	28	66	136	251	278	321	463	1,053	1,548	926	5,174	334	4,840
City of White Bear Lake	203,300	12.3%	\$38	11.0%						1		8	1	3	71	4	1	89	1	88
City of Willernie	152,700	17.0%	\$35	6.5%	1	2	1	3	8	5	4	42	31	27	29	5	3	161	20	141
City of Woodbury	273,500	15.1%	\$33	3.8%	56	66	119	466	1,399	2,609	2,782	2,758	1,882	1,045	1,816	1,007	1,788	17,793	4,715	13,078
Town of Baytown	416,100	16.0%	\$12	3.3%	7	4	7	36	56	49	57	72	37	30	96	11	4	466	159	307
Town of Denmark	338,800	4.8%	\$1	0.2%	3	3	2	32	89	88	105	70	50	4	4	2	1	453	217	236
Town of Grey Cloud Island	285,500	14.5%	\$28	4.5%				2	2	11	14	30	16	12	7	7	6	107	15	92
Town of May	363,600	15.7%	\$7	1.7%		6	24	38	65	146	143	106	159	61	24	7	4	783	279	504
Town of Stillwater	378,800	20.6%	\$32	4.8%	4	6	8	20	35	90	83	91	94	86	81	39	22	659	163	496
Town of West Lakeland	406,700	12.5%	\$1	0.3%	3	4	45	116	138	229	253	79	126	81	51	4	5	1,134	535	599
County Total	235,000	13.7%	\$56	8.2%	196	412	589	1,384	3,154	5,313	7,040	7,679	6,416	6,081	12,802	8,371	7,903	67,340	11,048	56,292
Percent of Total:					0%	1%	1%	2%	5%	8%	10%	11%	10%	9%	19%	12%	12%	100%	16%	84%

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

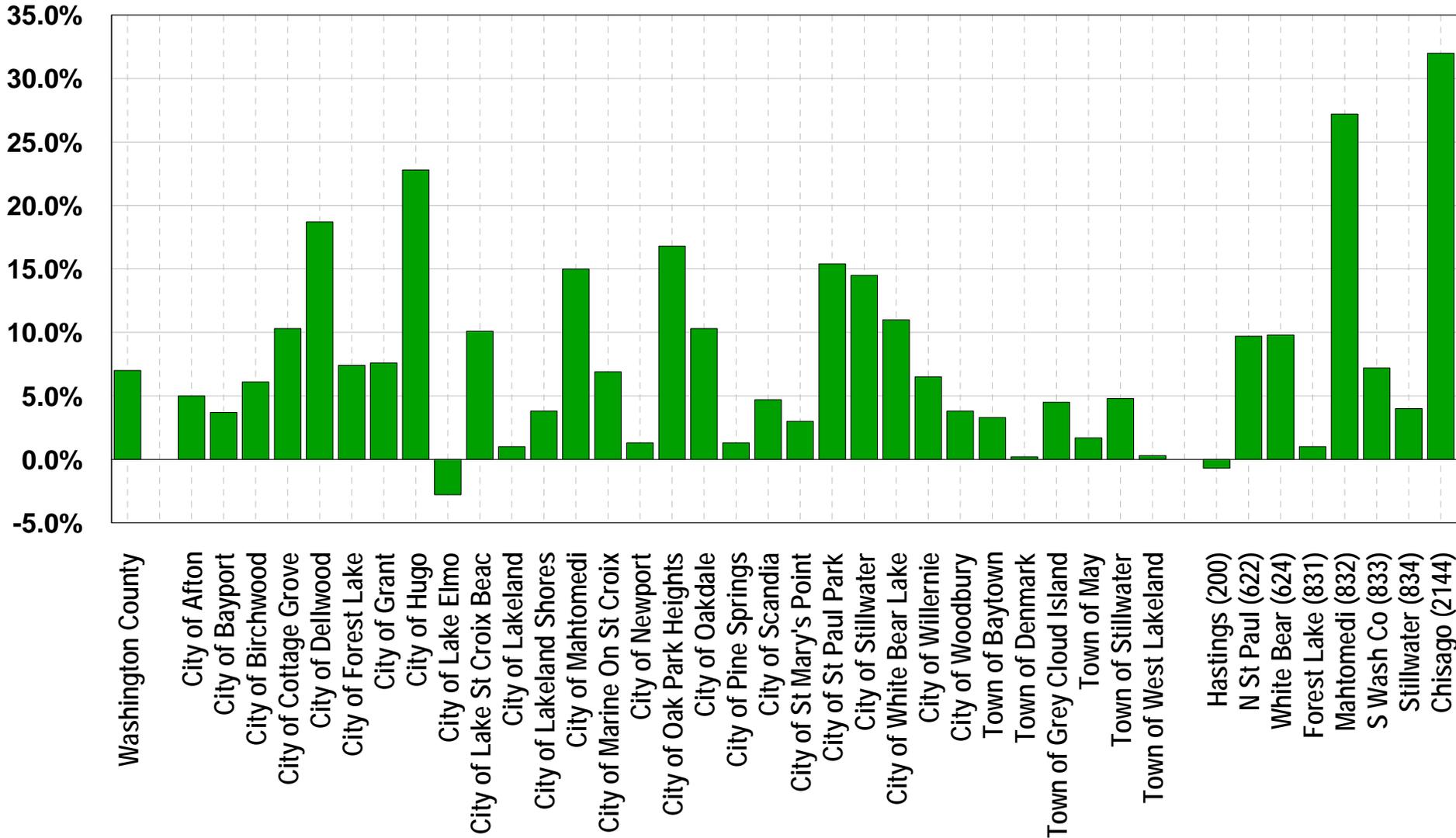
Counts of Proposed 2015 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in School Portion of Tax

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	325,100	4.9%	(\$10)	-0.7%	5	4	9	53	99	160	104	80	32	3	3	1	2	555	330	225
ISD 0622 Nsp/Mpwd/Oak	203,600	12.8%	\$73	9.7%	20	22	5	9	74	346	863	1,337	873	1,644	2,704	822	1,102	9,821	476	9,345
ISD 0624 White Bear Lake	215,200	19.1%	\$87	9.8%	48	14	23	134	124	142	296	628	186	408	947	454	414	3,818	485	3,333
ISD 0831 Forest Lake	233,300	10.9%	\$5	1.0%	56	206	346	465	846	761	1,215	640	604	434	341	307	79	6,300	2,680	3,620
ISD 0832 Mahtomedi	304,100	11.2%	\$359	27.2%	5	24	21	19	13	18	14	10	35	58	214	322	3,118	3,871	100	3,771
ISD 0833 South Washington	227,000	14.4%	\$81	7.2%	29	86	280	272	905	1,818	2,782	3,785	3,880	3,851	5,132	1,955	1,614	26,389	3,390	22,999
ISD 0834 Stillwater	279,200	14.7%	\$40	4.0%	42	197	430	663	1,341	1,933	2,256	2,236	1,840	2,523	2,089	435	419	16,404	4,606	11,798
ISD 2144 Chisago Lakes	304,300	19.8%	\$314	32.0%						0				2		5	175	182	0	182
County Total	235,000	13.7%	\$68	6.9%	205	553	1,114	1,615	3,402	5,178	7,530	8,716	7,450	8,923	11,430	4,301	6,923	67,340	12,067	55,273
Percent of Total:					0%	1%	2%	2%	5%	8%	11%	13%	11%	13%	17%	6%	10%	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



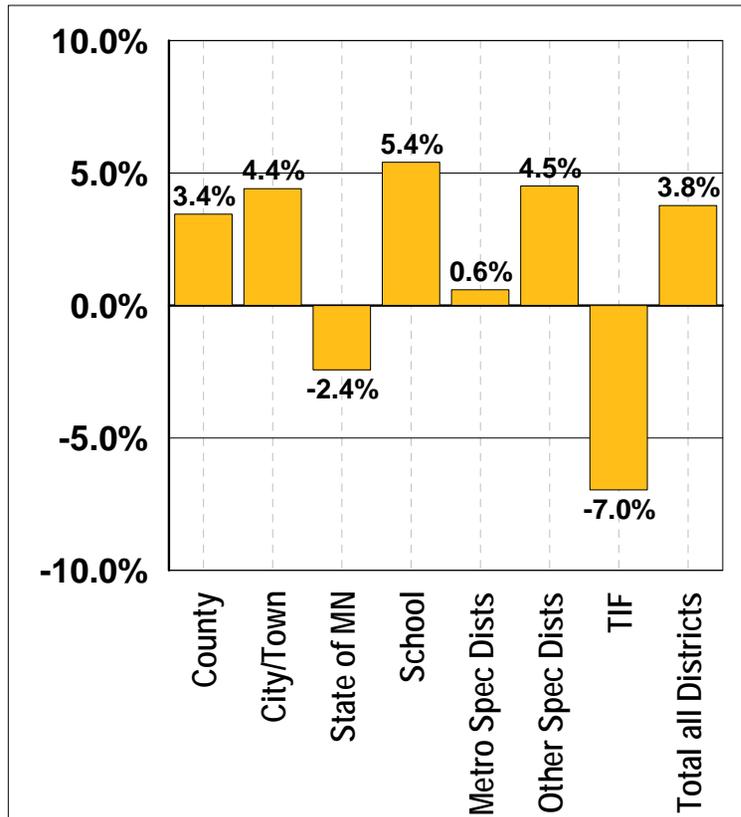
Percentage Change in Levy from Pay 2014 to Pay 2015 By Taxing District Type

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

City of Dellwood	16.3%
City of Hugo	15.7%
City of Mahtomedi	10.8%
Chisago Lakes School District	27.6%
Ramsey Washington Metro Watershed	13.1%

The proposed 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 reflect a 19.7% increase over 2014.

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.



Significant Levy Changes from Proposed 2015 to Final:

City of Forest Lake proposed an 11.2% increase; final levy was a 3.9% increase
 Carnelian Marine Watershed proposed a 23.6% increase; final levy was a 9.2% increase

Where does each tax dollar go?



County
23¢

Cities/Towns
27¢

Schools
36¢

State
8¢

TIF
1¢

Other
4.5¢

Fiscal
Disparities
0.5¢

Washington County Taxable Property Values

5 Year Comparison

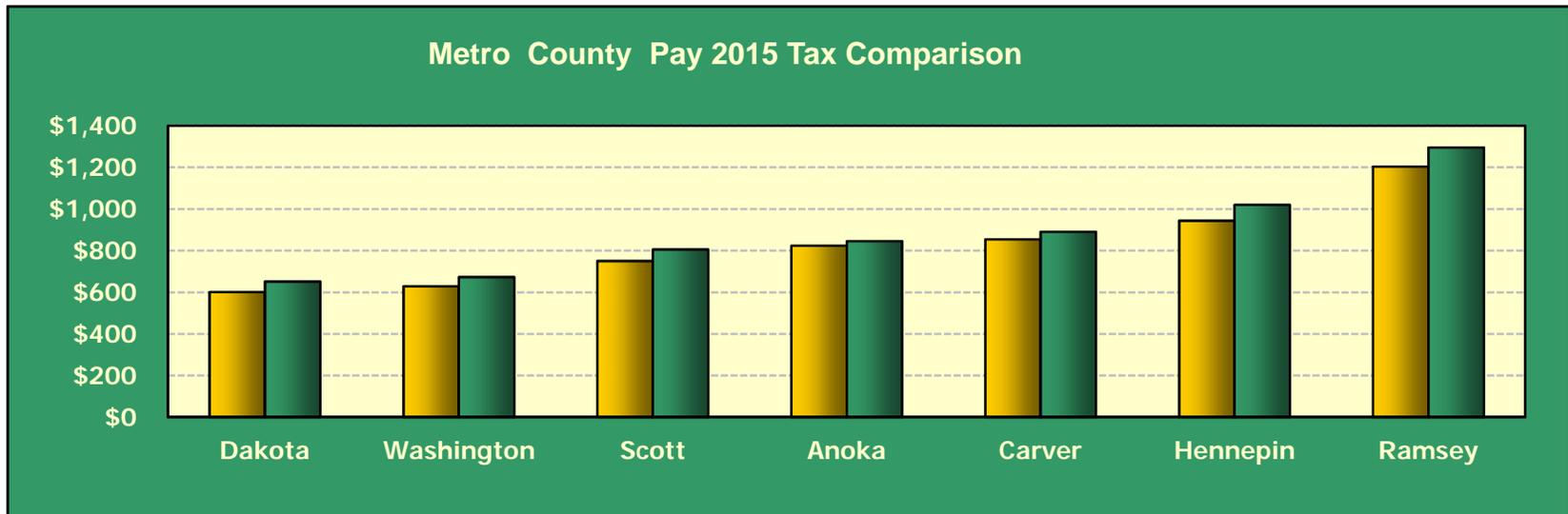
TYPE OF VALUE	Payable 2012	% Chg	Payable 2013	% Chg	Payable 2014	% Chg	Payable 2015	% Chg	PRELIMINARY 2016	% Chg	5 year summary
ESTIMATED MARKET VALUE	25,550,570,400	-3.4%	24,082,876,500	-5.7%	24,770,773,300	2.9%	27,767,176,700	12.1%	28,547,915,000	2.8%	11.7%
<i>Subtract:</i> "This Old House" Deferral	(4,899,300)	-16.7%	(3,764,000)	-23.2%	(2,504,000)	-33.5%	(1,499,700)	-40.1%	(796,200)	-46.9%	-83.7%
Veteran's Exclusion	(60,628,900)	12.8%	(61,705,900)	1.8%	(64,661,300)	4.8%	(75,473,400)	16.7%	(78,380,200)	3.9%	29.3%
Plat Deferral	(9,441,000)	85.4%	(5,415,400)	-42.6%	(10,053,100)	85.6%	(21,387,900)	112.7%	(29,478,600)	37.8%	212.2%
Mold Damage	0	NA	(1,234,900)	NA	0	-100.0%	0	NA	0	NA	NA
Open Space	0	NA	(1,329,400)	NA	(1,329,400)	-0.0%	(1,664,400)	25.2%	(1,782,200)	7.1%	NA
Rural Preserve	(4,965,400)	NA	(3,914,200)	-21.2%	(56,446,800)	1342.1%	(64,385,200)	14.1%	(64,383,300)	-0.0%	1196.6%
Green Acres	(412,377,900)	-17.9%	(357,492,400)	-13.3%	(255,690,300)	-28.5%	(303,303,800)	18.6%	(303,352,600)	0.0%	-26.4%
Subtotal - TMV before Homestead Exclusion	25,058,257,900	-3.2%	23,648,020,300	-5.6%	24,380,088,400	3.1%	27,299,462,300	12.0%	28,069,741,900	2.8%	12.0%
Homestead Exclusion	(1,151,794,200)	NA	(1,252,216,500)	8.7%	(1,203,273,700)	-3.9%	(1,022,380,100)	-15.0%	(985,165,800)	-3.6%	-14.5%
TAXABLE MARKET VALUE	23,906,463,700	-7.7%	22,395,803,800	-6.3%	23,176,814,700	3.5%	26,277,082,200	13.4%	27,084,576,100	3.1%	13.3%
New Construction-Residential	178,453,600	11.7%	159,731,900	-10.5%	203,558,600	27.4%	284,650,200	39.8%	257,291,800	-9.6%	44.2%
New Construction-Other	37,879,700	-11.3%	41,407,000	9.3%	33,801,200	-18.4%	48,122,800	42.4%	46,648,100	-3.1%	23.1%
Total New Construction	216,333,300	6.8%	201,138,900	-7.0%	237,359,800	18.0%	332,773,000	40.2%	303,939,900	-8.7%	40.5%
<i>% Increase due to new construction</i>		0.8%		0.8%		1.1%		1.4%		1.2%	
<i>% increase due to inflation/other</i>		-8.5%		-7.2%		2.4%		11.9%		1.9%	
REFERENDA MARKET VALUE	24,314,803,600	-3.1%	22,901,674,600	-5.8%	23,596,897,100	3.0%	26,417,930,200	12.0%	27,182,093,600	2.9%	11.8%
TOTAL NET TAX CAPACITY	274,105,554	-7.1%	258,453,768	-5.7%	265,889,891	2.9%	297,532,667	11.9%	306,518,396	3.0%	11.8%
<i>Subtract:</i> Tax Increment Financing	(5,450,321)	-25.4%	(5,344,628)	-1.9%	(3,852,842)	-27.9%	(3,843,484)	-0.2%			
Powerline	(9,126)	0.7%	(10,721)	17.5%	(10,954)	2.2%	(10,229)	-6.6%			
Fiscal Disparity Contribution	(24,758,357)	-4.3%	(24,706,523)	-0.2%	(23,648,569)	-4.3%	(23,411,902)	-1.0%			
LOCAL TAXABLE VALUE	243,887,750	-6.9%	228,391,896	-6.4%	238,377,526	4.4%	270,267,052	13.4%			
<i>Add:</i> Fiscal Disparity Distribution	30,304,410	-4.4%	27,586,075	-9.0%	27,195,043	-1.4%	27,630,874	1.6%			
TOTAL TAXABLE VALUE	274,192,160	-6.6%	255,977,971	-6.6%	265,572,569	3.7%	297,897,926	12.2%			
Net Gain from Fiscal Disparities	5,546,053	-5.0%	2,879,552	-48.1%	3,546,474	23.2%	4,218,972	19.0%			
% of Total Taxable Value	2.0%		1.1%		1.3%		1.4%				
County Tax Rate (with Library)	31.939%	7.3%	34.225%	7.2%	32.811%	-4.1%	30.186%	-8.0%			
referendum rate - % of market value	0.00180%	-21.2%	0.00191%	6.2%	0.00449%	134.3%	0.00401%	-10.7%			

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 2016 values are very preliminary. They are prior to Boards of Appeal and Equalization, and include state determined utility values from the prior year. Preliminary 2016 tax capacities are based on 2015 laws.

Metro County Tax Comparison

County:	Tax Capacity Rate			Referendum Tax Rate			County Tax		
	2014	2015	% chg	2014	2015	% chg	2014	2015	% chg
							206,700	235,000	13.7%
				based on Estimated Market Value:					
Dakota	31.827%	29.633%	-6.9%	0.00000%	0.00000%		\$599	\$649	8.4%
Washington	32.811%	30.186%	-8.0%	0.00449%	0.00401%	-10.7%	\$626	\$670	7.0%
Scott	39.720%	36.638%	-7.8%	0.00000%	0.00000%		\$747	\$802	7.3%
Anoka	43.613%	38.443%	-11.9%	0.00000%	0.00000%		\$820	\$842	2.6%
Carver	45.211%	40.488%	-10.4%	0.00000%	0.00000%		\$850	\$886	4.2%
Hennepin (suburban)	49.959%	46.398%	-7.1%	0.00000%	0.00000%		\$940	\$1,016	8.1%
Ramsey (suburban)	63.735%	58.922%	-7.6%	0.00000%	0.00000%		\$1,199	\$1,290	7.6%

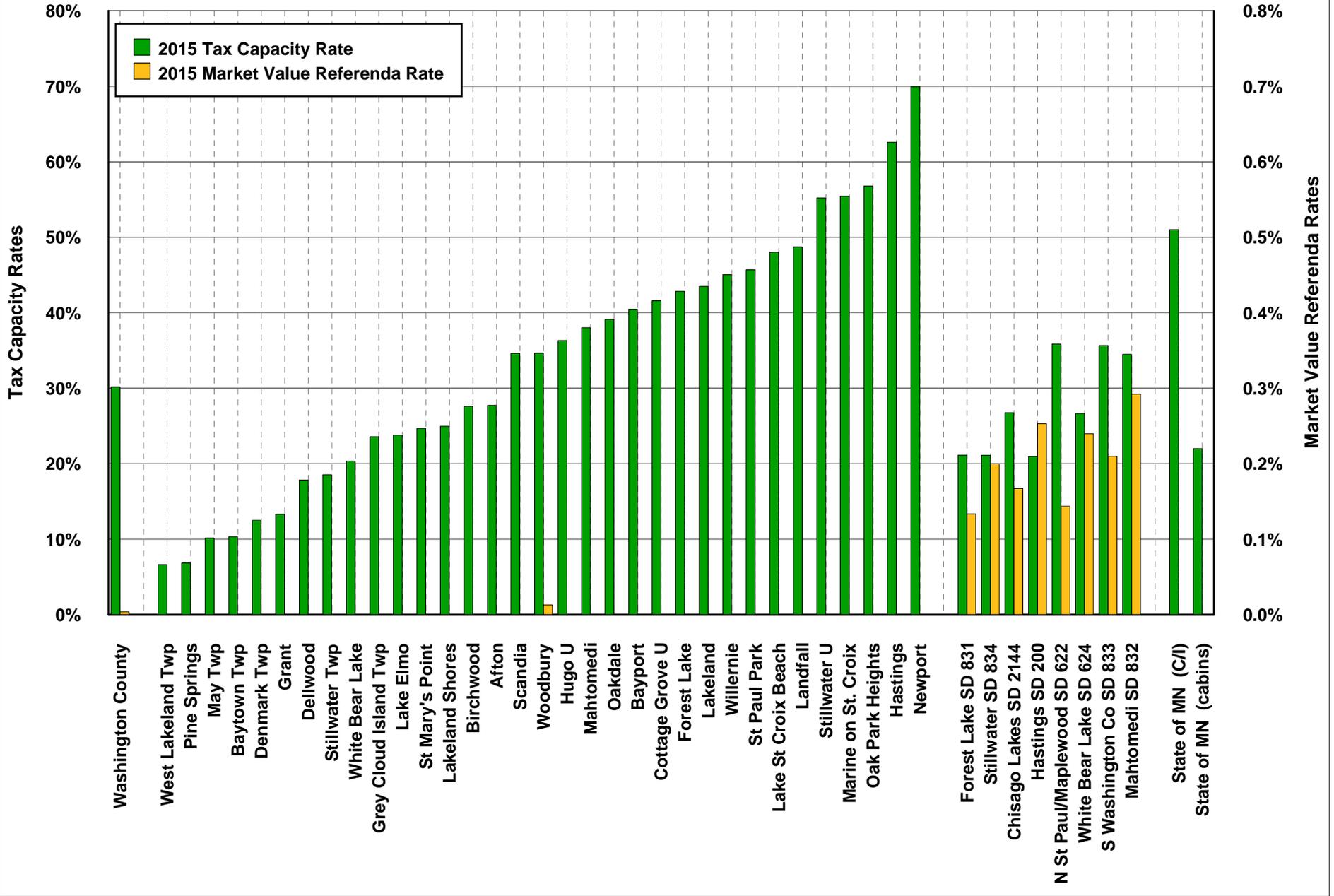


Pay 2014 vs. Pay 2015 Tax Rates

Taxing District	Pay 2014 Rate	Pay 2015 Rate	% Chg
Towns: Baytown Twp (WMO)	11.960%	10.352%	-13.4%
Denmark Twp	13.135%	12.490%	-4.9%
Grey Cloud Island Twp	26.196%	23.581%	-10.0%
May Twp	11.775%	10.151%	-13.8%
Stillwater Twp	21.725%	18.542%	-14.7%
West Lakeland Twp	7.546%	6.643%	-12.0%
Cities: Afton	30.092%	27.737%	-7.8%
Bayport	41.699%	40.468%	-3.0%
Birchwood	27.012%	27.627%	2.3%
Cottage Grove (Urban)	43.812%	41.591%	-5.1%
Dellwood	15.224%	17.853%	17.3%
Forest Lake	44.653%	42.839%	-4.1%
Grant	14.598%	13.321%	-8.7%
Hastings	66.246%	62.581%	-5.5%
Hugo (Urban)	36.417%	36.318%	-0.3%
Lake Elmo	27.761%	23.798%	-14.3%
Lake St Croix Beach	52.781%	48.039%	-9.0%
Lakeland	47.028%	43.489%	-7.5%
Lakeland Shores	26.417%	24.969%	-5.5%
Landfall	47.797%	48.731%	2.0%
Mahtomedi	36.414%	38.022%	4.4%
Marine on St. Croix	57.734%	55.427%	-4.0%
Newport	72.054%	69.973%	-2.9%
Oak Park Heights	59.641%	56.804%	-4.8%
Oakdale	41.201%	39.131%	-5.0%
Pine Springs	7.451%	6.850%	-8.1%
Scandia	40.976%	34.619%	-15.5%
St Mary's Point	27.986%	24.677%	-11.8%
St Paul Park	48.754%	45.677%	-6.3%
Stillwater (Urban)	58.359%	55.225%	-5.4%
White Bear Lake	21.102%	20.368%	-3.5%
Willernie	52.165%	45.054%	-13.6%
Woodbury	38.076%	34.657%	-9.0%
Woodbury MVR:	0.02594%	0.01308%	-49.6%

Taxing District	Pay 2014 Rate	Pay 2015 Rate	% Chg
County: County without Library	30.099%	27.447%	-8.8%
County with Library	32.811%	30.186%	-8.0%
County MVR:	0.00449%	0.00401%	-10.7%
County RRA	0.233%	0.212%	-8.8%
County HRA	1.290%	1.181%	-8.4%
Schools: SD 200 Hastings	23.052%	20.965%	-9.1%
SD 200 Hastings MVR:	0.26005%	0.25310%	-2.7%
SD 622 N St Paul/Mpwd	37.643%	35.864%	-4.7%
SD 622 N St Paul/Mpwd MVR:	0.15062%	0.14365%	-4.6%
SD 624 White Bear Lake	28.562%	26.660%	-6.7%
SD 624 White Bear Lake MVR:	0.27299%	0.23976%	-12.2%
SD 831 Forest Lake	23.896%	21.146%	-11.5%
SD 831 Forest Lake MVR:	0.14626%	0.13351%	-8.7%
SD 832 Mahtomedi	39.770%	34.496%	-13.3%
SD 832 Mahtomedi MVR:	0.16876%	0.29231%	73.2%
SD 833 S Washington Co	39.169%	35.675%	-8.9%
SD 833 S Washington Co MVR:	0.22287%	0.20996%	-5.8%
SD 834 Stillwater	23.150%	21.124%	-8.8%
SD 834 Stillwater MVR:	0.22687%	0.19995%	-11.9%
SD 2144 Chisago Lakes	27.589%	26.764%	-3.0%
SD 2144 Chisago Lakes MVR:	0.12591%	0.16727%	32.9%
Other: Brown's Creek WS	5.066%	4.769%	-5.9%
Carnelian Marine WS	3.049%	2.815%	-7.7%
Comfort Lake WS	4.437%	4.173%	-5.9%
R-W Metro WS	4.253%	4.494%	5.7%
Rice Creek WS	2.387%	2.185%	-8.4%
South Washington WS	0.761%	0.693%	-9.0%
Valley Branch WS	1.899%	1.701%	-10.4%
Hastings HRA	1.613%	1.379%	-14.5%
Woodbury HRA	0.343%	0.295%	-14.0%
Metropolitan Council	1.050%	0.943%	-10.2%
Met Council Transit	1.514%	1.357%	-10.4%
Met Mosquito Control	0.553%	0.490%	-11.4%
State of MN (C/I)	52.160%	50.840%	-2.5%
State of MN (cabins)	22.836%	21.703%	-5.0%
Fiscal Disparities (C/I)	163.121%	161.625%	-0.9%

Pay 2015 Tax Rates



Property Tax Refund Programs from the State of Minnesota

Regular Property Tax Refund “Circuit Breaker”

- Based on income and property tax due. 2014 total household income must be less than \$107,150. Maximum refund is \$2,620.
- Must have owned and occupied 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 have owned and occupied home on January 2, 2014 and January 2, 2015.

Form M1PR

- Available online at www.revenue.state.mn.us
- Call **651-296-4444**
- File by August 15, 2015

2015 Tax maps

Map of Value Changes

(page 30)

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 31)

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

Map of Total Tax Changes

(page 32, 33, 34)

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

Map of Effective Tax Rate

(page 35, 36)

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. 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 2016 Value Changes

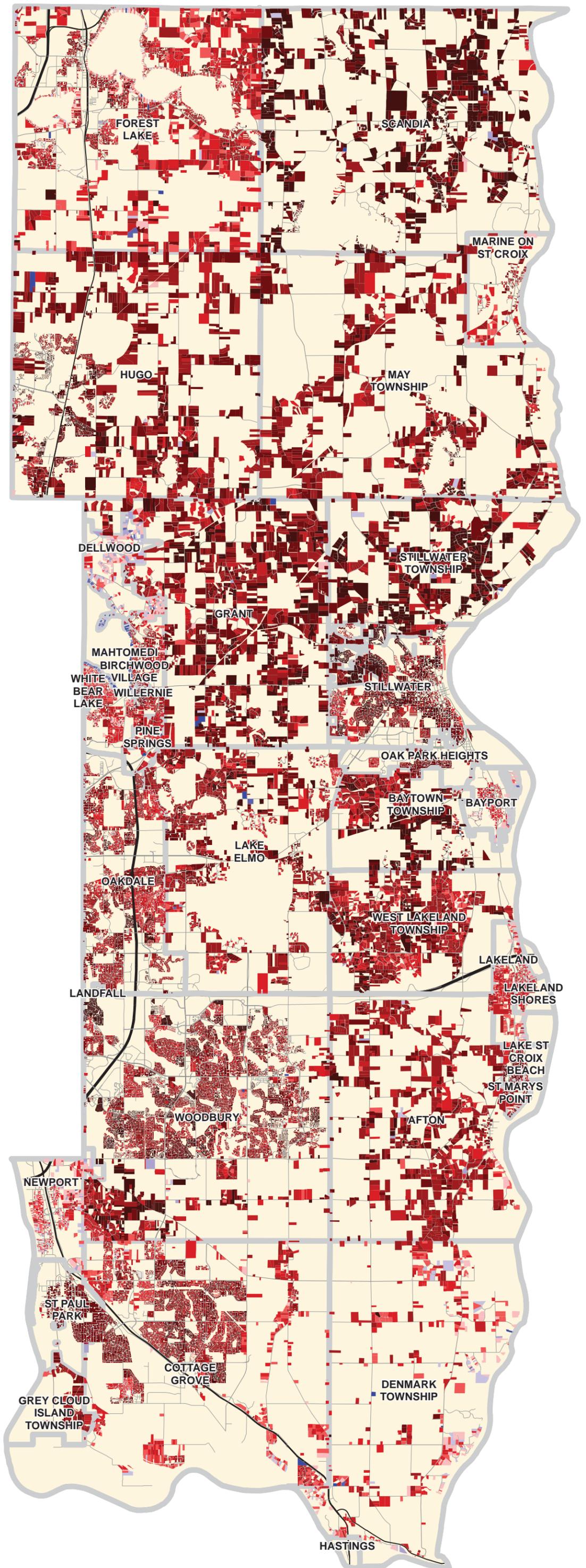
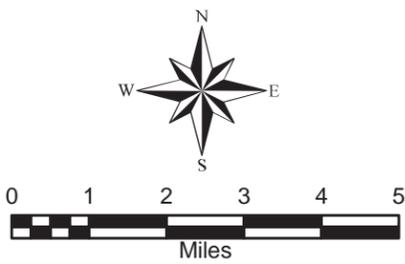
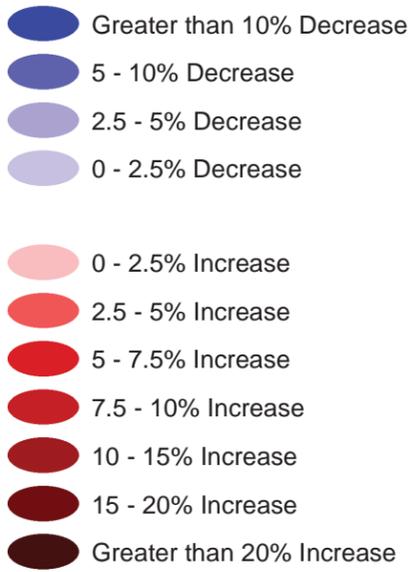
(page 37)

This map shows the percentage change in market value (before reduction for homestead exclusion) from 2015 to preliminary 2016 on Residential Homestead parcels.

Washington County

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

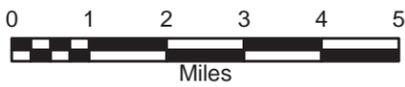
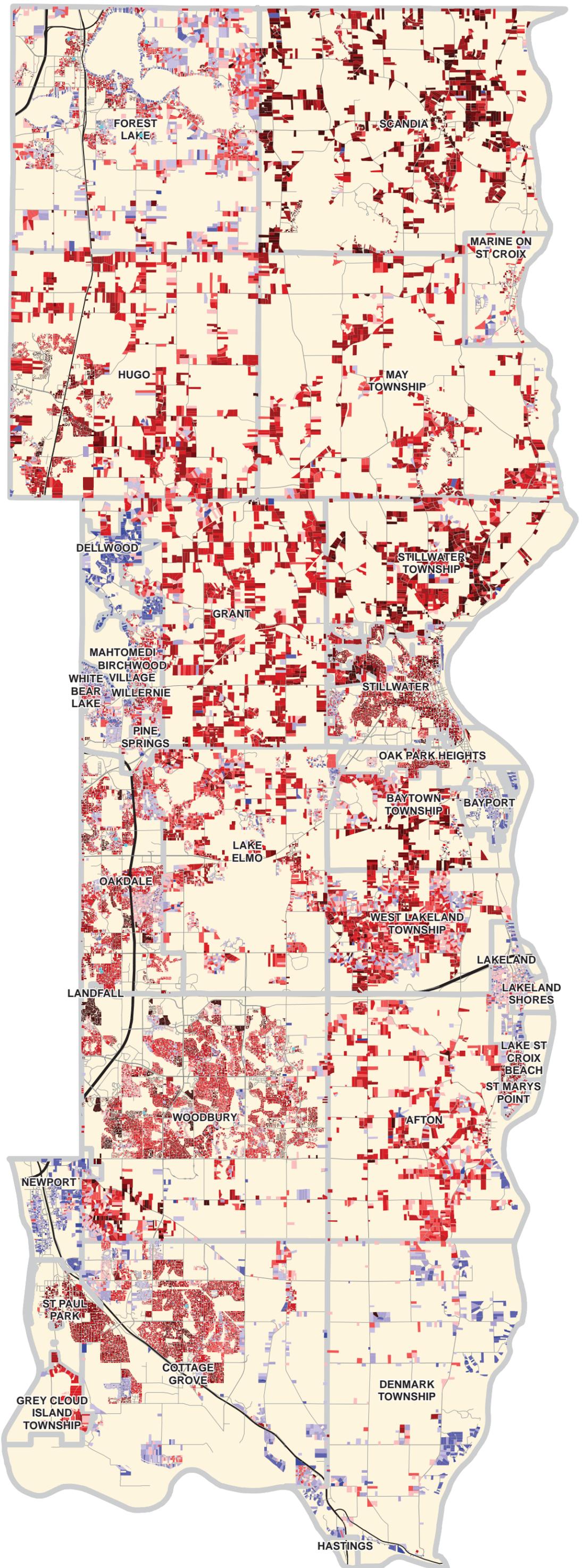
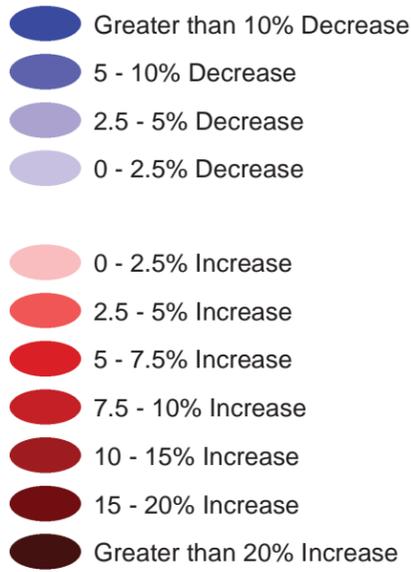
Percent Change



Washington County

% Change in County Portion of Tax Residential Homestead Properties from 2014 to 2015

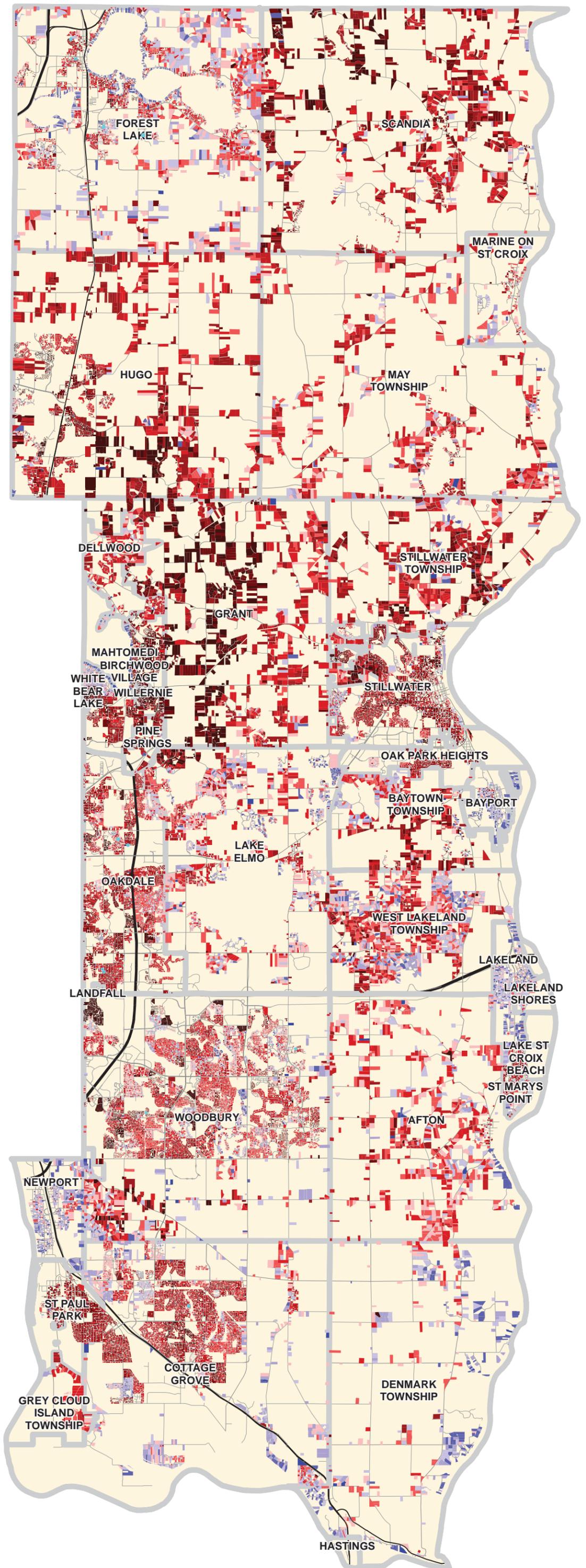
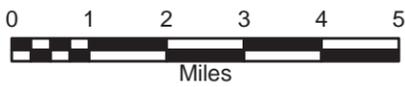
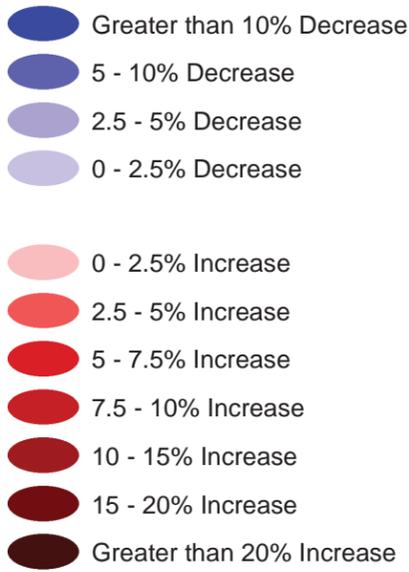
Percent Change



Washington County

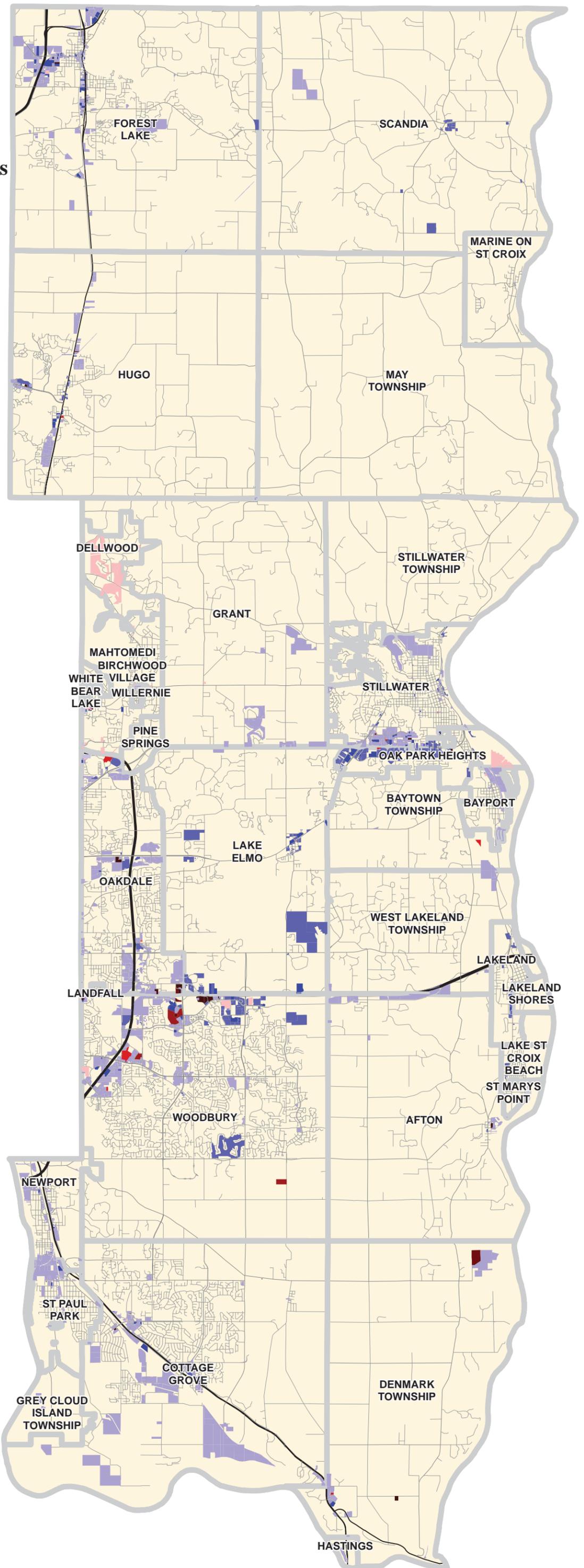
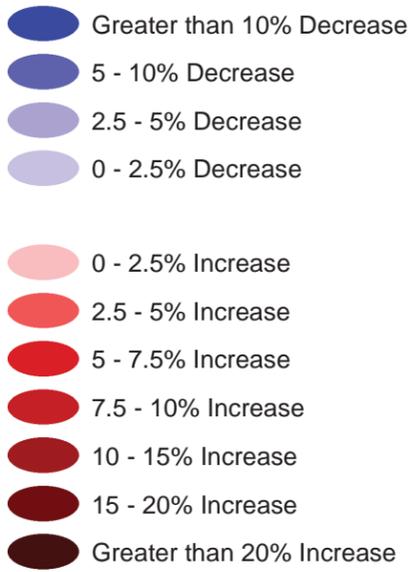
Property Tax Change of Residential Homestead Properties from 2014 to 2015

Percent Change



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

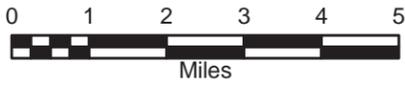
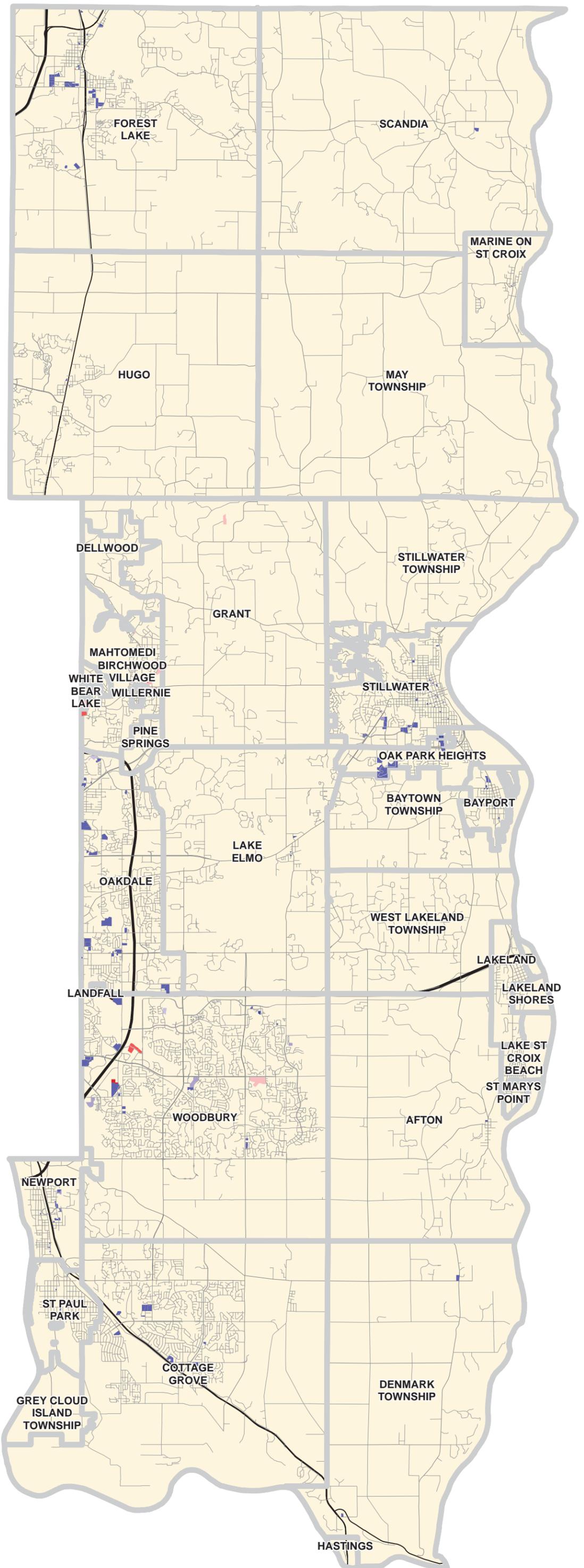
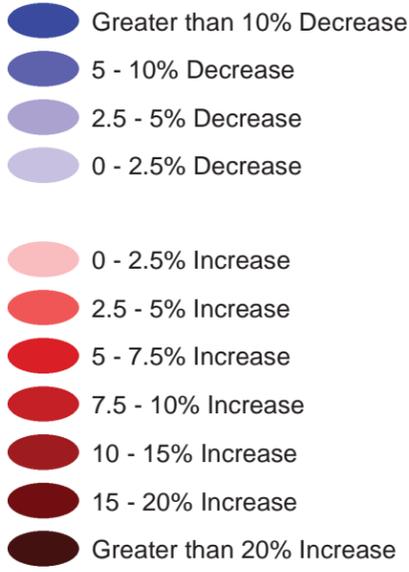
Percent Change



Washington County

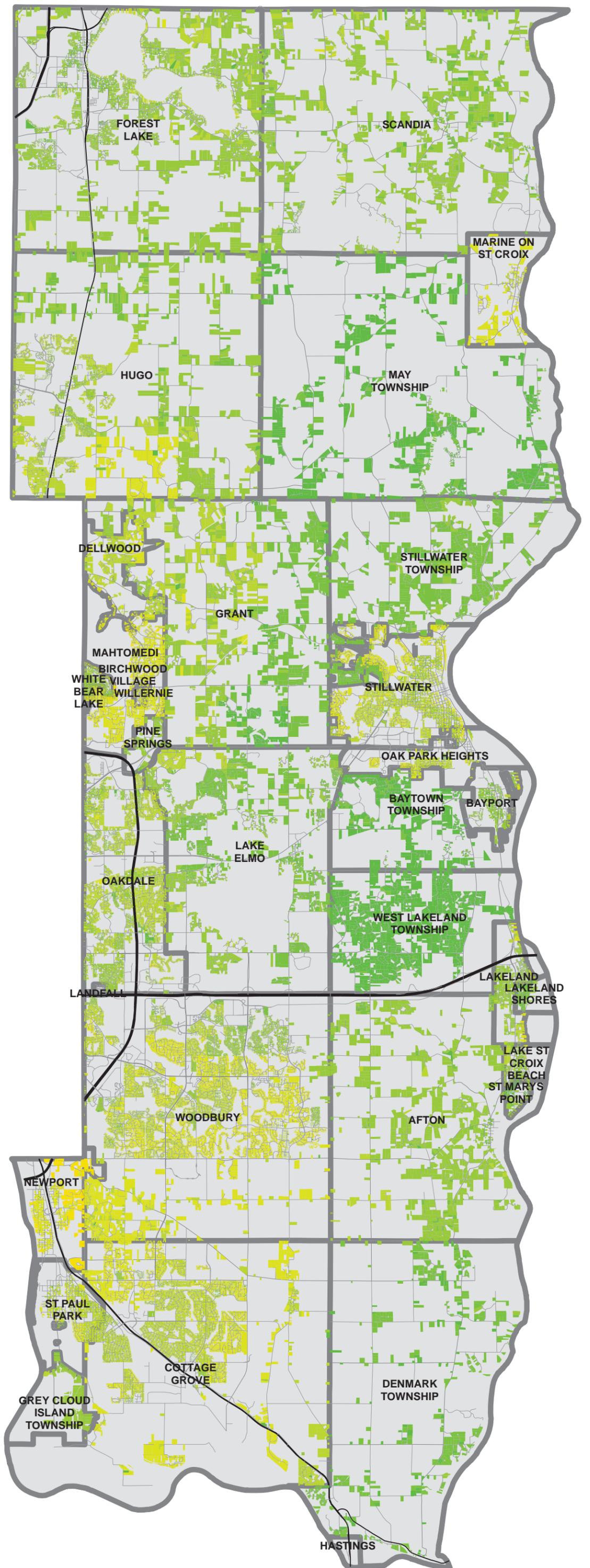
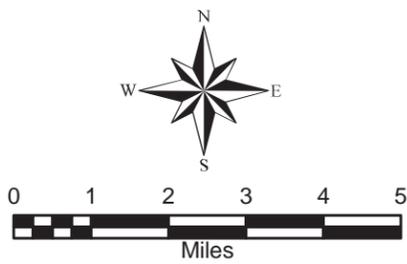
Property Tax Change of Apartment Properties from 2014 to 2015

Percent Change



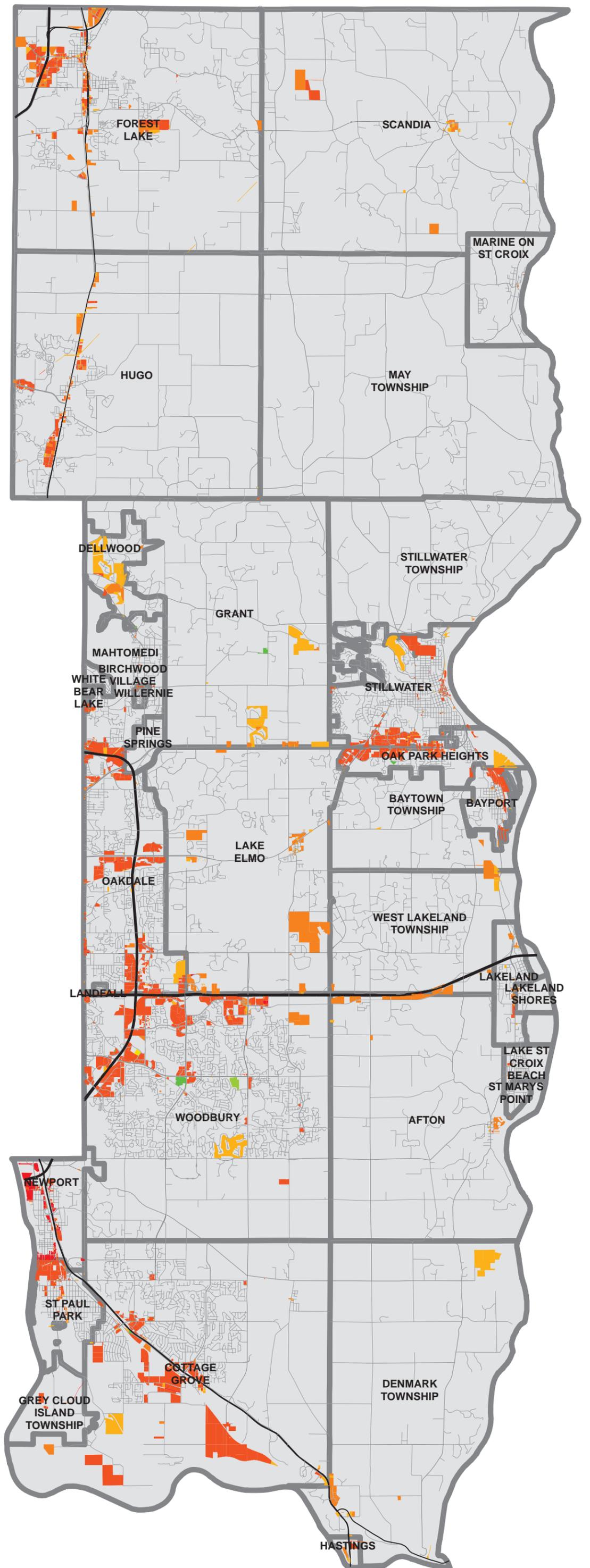
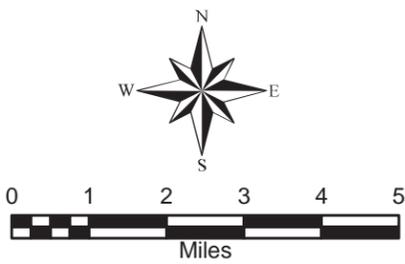
Washington County

Effective Tax Rate Residential Homestead Properties Taxes Payable in 2015



Washington County

Effective Tax Rate Commercial - Industrial Properties Taxes Payable in 2015



Washington County

Taxable Market Value Change of Residential Homestead Properties from 2015 to 2016

****PRELIMINARY****

Percent Change

