



**Department of
Property Records and
Taxpayer Services**

**County Board Workshop
on
Taxes Proposed in 2016**

November 24, 2015

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Taxes Proposed in 2016

- 97,476 Proposed Tax Notices were mailed in mid-November.
- The total amount billed of **\$409.9 million** is an increase of 2.7% over 2015. The 2015 total of \$399.1 million was a 3.4% increase over the \$385.8 million billed in 2014.

What are taxpayers seeing on their proposed tax notices?

- **All Parcels**

- Median Value change: 0.6% increase
- Median Total Tax change: 2.3% increase

- **Residential Homestead Parcels**

- Median Value change: 1.0% increase in value before homestead exclusion
1.1% increase in value after homestead exclusion
- Median Total Tax change: 2.6% increase
- Median County Tax change: 2.3% increase

- **Commercial/Industrial/Utility Parcels**

- Median Value change: 0.0% no change
- Median Total Tax change: 3.0% reduction

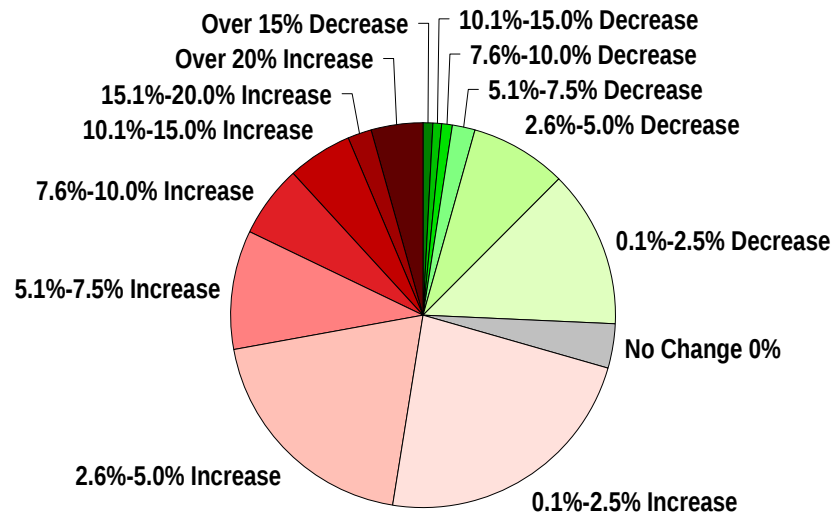
- **Apartment Parcels**

- Median Value change: 0.0% no change
- Median Total Tax change: 1.6% increase

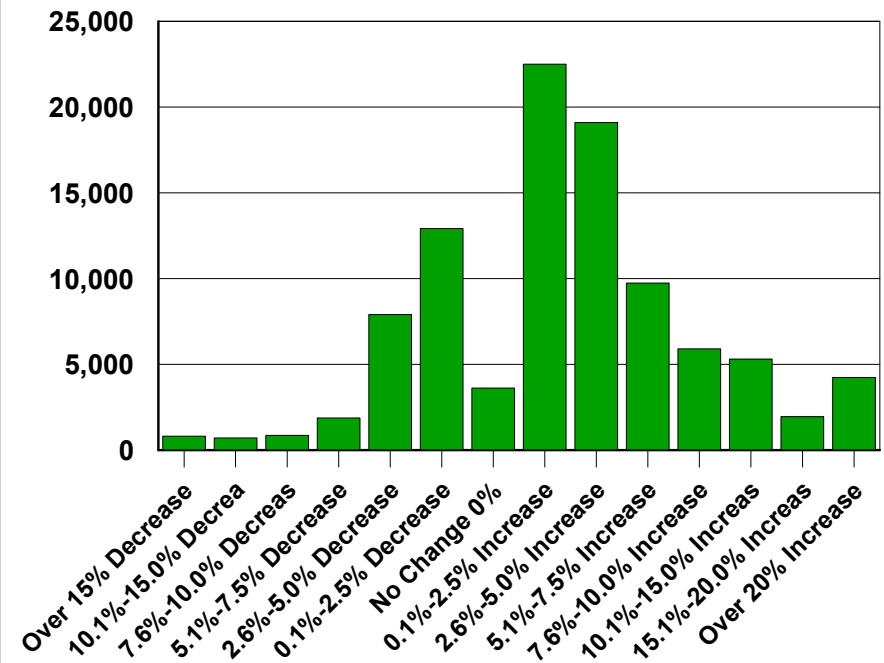
Property Taxes Proposed in 2016

Counts of Notices by Range of Percentage Change in Total Tax

All Parcels - Median 2.3% Increase



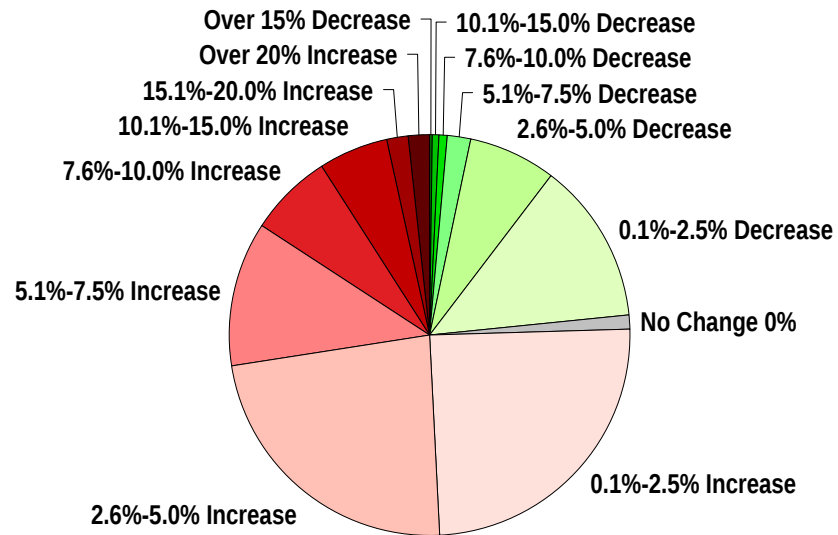
All Parcels - Median 2.3% Increase



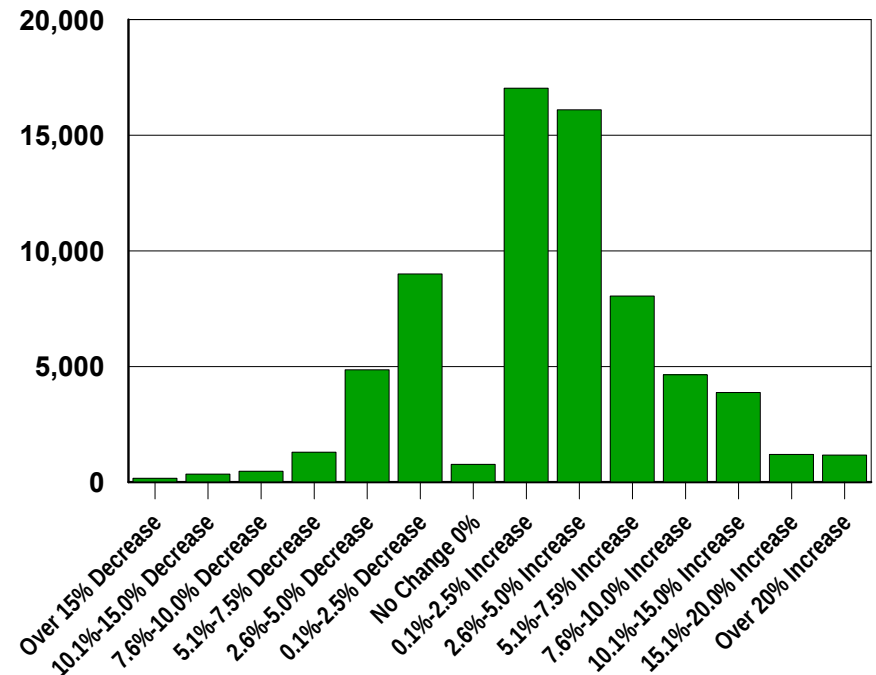
Property Taxes Proposed in 2016

Counts of Notices by Range of Percentage Change in Total Tax

Res Homestead Parcels - Median 2.6% Increase



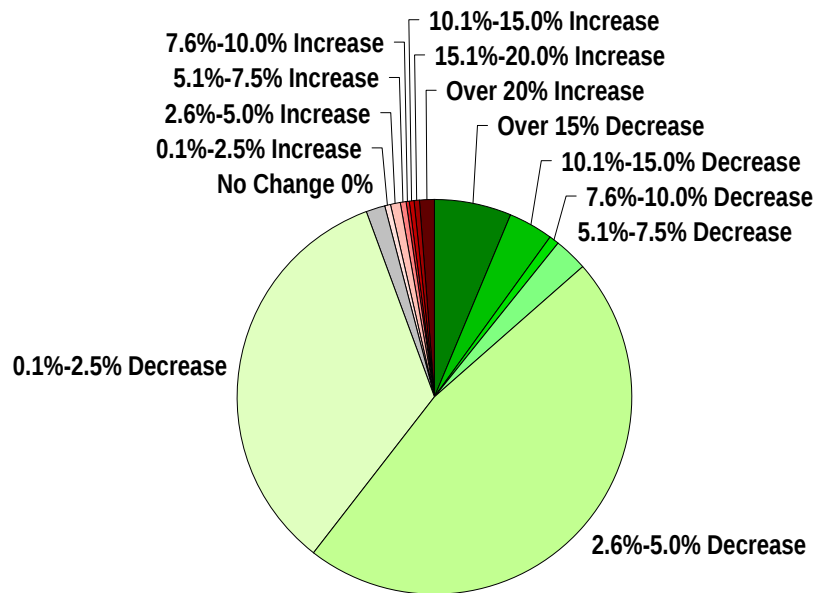
Res Homestead Parcels - Median 2.6% Increase



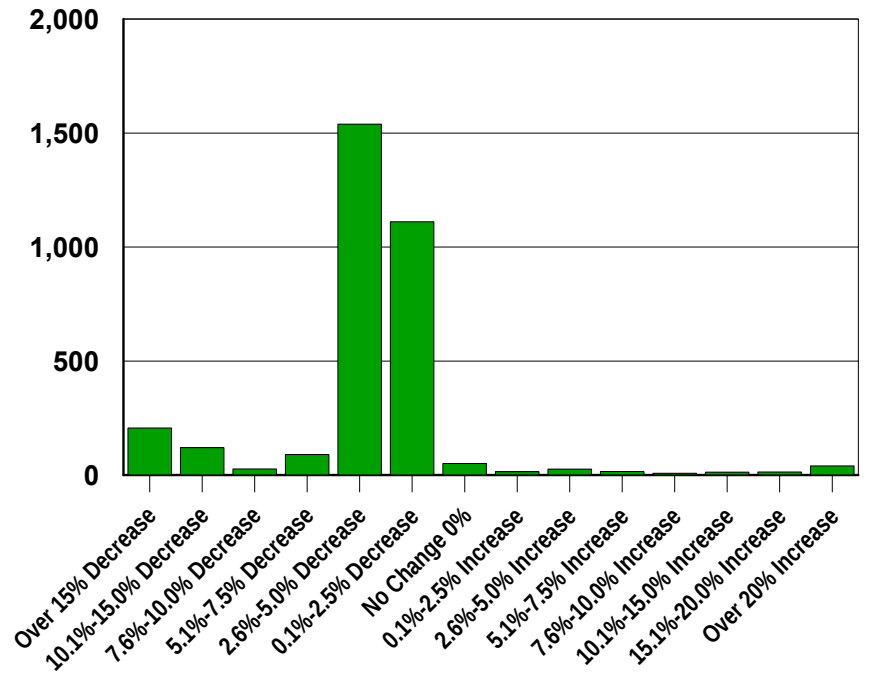
Property Taxes Proposed in 2016

Counts of Notices by Range of Percentage Change in Total Tax

Comm/Ind/Util Parcels - Median 3.0% Decrease



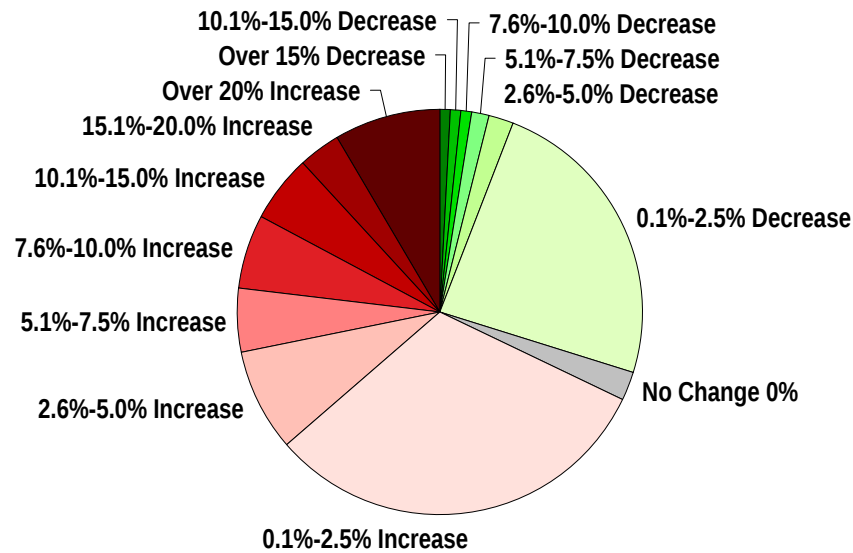
Comm/Ind/Util Parcels - Median 3.0% Decrease



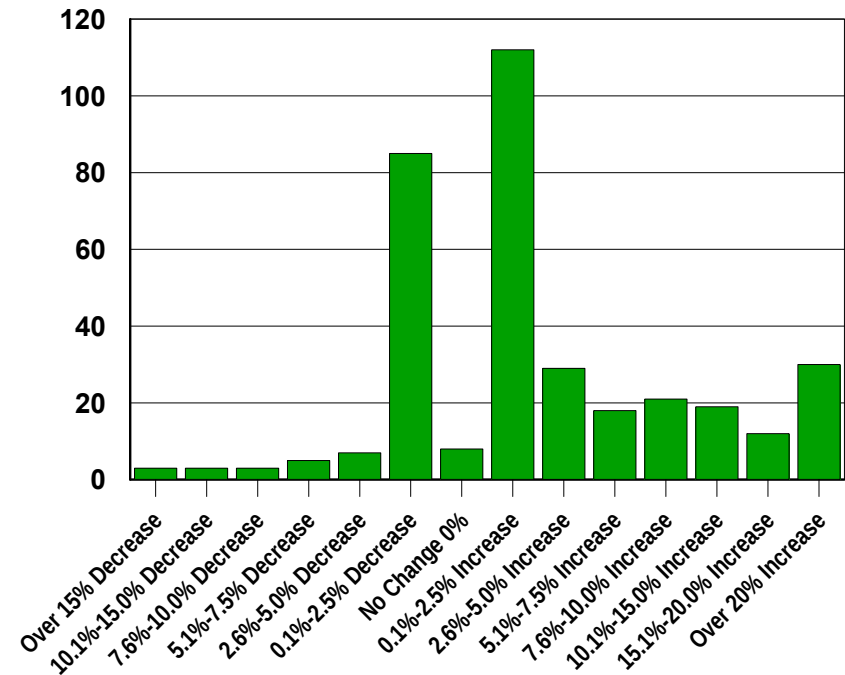
Property Taxes Proposed in 2016

Counts of Notices by Range of Percentage Change in Total Tax

Apartment Parcels - Median 1.6% Increase



Apartment Parcels - Median 1.6% Increase



Counts of Proposed 2016 Tax Notices - 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 2016 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	416,100	2.7%	\$295	6.8%									1	12	6			1	0	1
	833	368,600	3.7%	\$326	7.8%								1	13					32	0	32
	834	395,100	3.6%	\$241	6.6%	3	2	3	3	2	6	39	142	374	159	63	6	3	805	19	786
	Total	394,500	3.6%	\$243	6.7%	3	2	3	3	2	6	39	143	388	171	69	6	3	838	19	819
City of Bayport	834	189,500	7.2%	\$103	5.6%	1	8	1	6	3	41	73	144	195	93	33	5	24	627	60	567
City of Birchwood	624	289,000	14.3%	\$339	12.3%				1	1		7	9	15	37	163	35	41	309	2	307
City of Cottage Grove	200	286,000	2.4%	\$187	5.2%						1	5	46	33	4	19	1	2	111	1	110
	833	207,900	1.1%	\$99	3.8%	14	4	6	6	31	198	1,381	5,246	1,010	1,244	445	104	243	9,932	259	9,673
	Total	208,500	1.1%	\$99	3.8%	14	4	6	6	31	199	1,386	5,292	1,043	1,248	464	105	245	10,043	260	9,783
City of Dellwood	832	501,600	9.7%	\$317	7.5%		7	23	14		1	1	14	104	69	87	2	2	324	45	279
City of Forest Lake	831	213,000	-0.5%	\$9	0.4%	14	18	19	9	224	1,867	1,015	322	442	378	423	93	158	4,982	2,151	2,831
City of Grant	832	423,900	1.1%	(\$15)	-0.3%		1		13	141	230	164	40	9	5	37	35	2	677	385	292
	834	375,000	1.2%	\$69	2.0%				1	21	86	241	141	53	5	7		2	557	108	449
	Total	400,200	1.1%	\$35	0.9%		1		14	162	316	405	181	62	10	44	35	4	1,234	493	741
City of Hastings	200	327,400	-0.1%	\$83	1.8%							1							1	0	1
City of Hugo	624	206,500	-3.1%	(\$95)	-3.9%	12	164	246	516	2,071	481	50	12	7	6	1	6	16	3,588	3,490	98
	831	290,200	-2.7%	(\$79)	-2.6%	1		4	16	150	131	18	1			1		2	324	302	22
	832	381,900	-2.0%	(\$173)	-3.8%		5	5	46	80	26	15	4	4		1		1	187	162	25
	834	341,800	-2.0%	(\$75)	-2.0%			1	13	45	70	21	6	5	3			1	165	129	36
	Total	222,500	-3.0%	(\$93)	-3.7%	13	169	256	591	2,346	708	104	23	16	9	2	7	20	4,264	4,083	181
City of Lake Elmo	622	367,600	0.6%	\$96	2.7%	1		2	1	6	76	129	97	49	27	33	25	6	452	86	366
	832	337,200	-0.2%	\$19	0.5%	1	2		3	5	38	47	5	9	5	3	2	2	122	49	73
	834	363,700	-0.1%	\$87	3.1%	1	5	7	17	12	87	432	662	140	51	53	54	23	1,544	129	1,415
	Total	362,200	0.0%	\$87	3.0%	3	7	9	21	23	201	608	764	198	83	89	81	31	2,118	264	1,854
City of Lake St Croix Beach	834	171,300	3.9%	\$69	4.0%	1					21	110	116	92	32	3		2	377	22	355
City of Lakeland	834	229,800	9.0%	\$223	9.4%				3	3	45	4	12	50	248	207	23	12	607	51	556
City of Lakeland Shores	834	280,200	3.0%	\$101	4.1%					1	3	26	46	22	5			2	105	4	101
City of Landfall	622	0	0.0%	\$0	0.0%														0	0	0
City of Mahtomedi	832	294,400	9.2%	\$222	6.1%	4	2	2	4	8	70	358	437	694	355	297	55	44	2,330	90	2,240
City of Marine on St Croix	834	317,500	7.9%	\$647	17.5%				1		1	1	3	6	7	71	88	69	247	2	245
City of Newport	833	158,000	6.0%	\$172	7.4%	3		1	5	13	39	115	156	99	50	116	228	37	862	61	801
City of Oak Park Heights	834	206,600	0.4%	\$35	1.3%	3	12	1	1	13	275	373	220	40	18	26	15	9	1,006	305	701
City of Oakdale	622	200,700	1.6%	\$29	1.2%	13	9	8	21	193	1,867	2,831	1,534	675	255	316	86	251	8,059	2,111	5,948
City of Pine Springs	622	287,000	11.5%	\$257	11.9%									1		2	1		4	0	4
	832	404,400	6.9%	\$217	5.5%		1		1			11	38	63	7	9			130	2	128
	Total	403,900	6.9%	\$217	5.5%		1		1		0	11	38	64	7	11	1		134	2	132

Counts of Proposed 2016 Tax Notices - 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 2016 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	283,000	-4.4%	(\$75)	-2.6%	12	14	21	80	402	395	54	14	3	6	2		7	1,010	924	86
	2144	291,200	-4.1%	(\$93)	-3.1%		2		15	85	69	7	4	2					184	171	13
	Total	284,200	-4.4%	(\$79)	-2.7%	12	16	21	95	487	464	61	18	5	6	2		7	1,194	1,095	99
City of St Mary's Point	834	264,000	2.3%	\$65	2.7%		1			2	30	27	35	22	9	1		1	128	33	95
City of St Paul Park	833	159,200	-2.6%	(\$19)	-0.7%	7	8	21	212	270	259	131	292	177	82	20	1	13	1,493	777	716
City of Stillwater	834	232,000	0.4%	\$67	2.3%	4	4	3	47	11	269	2,646	1,355	425	188	443	54	33	5,482	338	5,144
City of White Bear Lake	832	228,200	11.1%	\$233	10.0%							1	1	7	36	41	2	2	90	0	90
City of Willernie	832	141,900	-8.2%	(\$127)	-6.5%	1	20	31	69	34	6	1	2						164	161	3
City of Woodbury	622	244,200	1.3%	\$31	1.3%				16	243	225	471	203	42		9	91	79	1,379	484	895
	833	284,900	0.6%	\$79	2.5%	58	45	63	124	415	1,798	4,745	3,535	2,157	819	591	101	31	14,482	2,503	11,979
	834	284,200	1.2%	\$62	2.1%	7	6	4	12	82	292	959	466	364	155	34	11	30	2,422	403	2,019
	Total	280,200	0.7%	\$70	2.4%	65	51	67	152	740	2,315	6,175	4,204	2,563	974	634	203	140	18,283	3,390	14,893
Town of Baytown	834	449,200	-0.8%	(\$41)	-1.2%	1	1		4	150	257	109	18	4	2	2			548	413	135
Town of Denmark	200	373,000	10.6%	\$331	11.7%							1	3	53	111	214	54	10	446	0	446
	833	313,600	13.6%	\$435	15.2%											2	7		9	0	9
	834	277,400	14.6%	\$309	15.0%											1			1	0	1
	Total	370,800	10.7%	\$331	11.8%							1	3	53	111	217	61	10	456	0	456
Town of Grey Cloud Island	833	289,300	0.9%	\$73	2.4%					2		53	43	1	3			1	103	2	101
Town of May	831	306,200	-1.7%	(\$17)	-0.7%	1		1		7	97	17	4	2		2			131	106	25
	834	369,700	-1.9%	(\$39)	-1.3%	4	10	3	18	129	383	54	26	46	17	3	2	1	696	547	149
	Total	358,100	-1.8%	(\$33)	-1.2%	5	10	4	18	136	480	71	30	48	17	5	2	1	827	653	174
Town of Stillwater	834	400,900	2.3%	\$179	4.9%					1	1	51	278	215	34	11	4	6	601	2	599
Town of West Lakeland	834	418,300	2.5%	\$153	4.7%	2			2	5	34	238	369	323	107	83	5	2	1,170	43	1,127
County Total		240,600	1.0%	\$69	2.6%	169	351	476	1,300	4,861	9,775	17,033	16,102	8,048	4,644	3,880	1,197	1,170	69,006	16,932	52,074

Percent of Total: 0% 1% 1% 2% 7% 14% 25% 23% 12% 7% 6% 2% 2% 100% 25% 75%

Counts of Proposed 2016 Tax Notices - **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 2016 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 School District:

ISD 0200 Hastings	354,100	9.3%	\$311	10.7%							1	7	49	87	115	233	55	12	559	1	558
ISD 0622 Nsp/Mpwd/Oak	205,700	1.5%	\$31	1.3%	14	9	10	38	442	2,168	3,431	1,834	767	282	360	203	336		9,894	2,681	7,213
ISD 0624 White Bear Lake	212,900	-3.0%	(\$89)	-3.7%	12	164	246	517	2,072	481	57	21	22	43	164	41	57		3,897	3,492	405
ISD 0831 Forest Lake	231,900	-1.0%	(\$1)	0.0%	28	32	45	105	783	2,490	1,104	341	447	384	427	94	167		6,447	3,483	2,964
ISD 0832 Mahtomedi	330,100	7.8%	\$195	4.9%	6	38	61	150	268	371	598	541	890	477	475	96	53		4,024	894	3,130
ISD 0833 South Washington	232,300	0.9%	\$91	3.3%	82	57	91	347	731	2,294	6,425	9,273	3,457	2,210	1,180	441	325		26,913	3,602	23,311
ISD 0834 Stillwater	289,200	1.1%	\$79	2.8%	27	49	23	128	480	1,901	5,404	4,039	2,376	1,133	1,041	267	220		17,088	2,608	14,480
ISD 2144 Chisago Lakes	291,200	-4.1%	(\$93)	-3.1%		2		15	85	69	7	4	2						184	171	13
County Total	240,600	1.0%	\$69	2.6%	169	351	476	1,300	4,861	9,775	17,033	16,102	8,048	4,644	3,880	1,197	1,170		69,006	16,932	52,074

Percent of Total: 0% 1% 1% 2% 7% 14% 25% 23% 12% 7% 6% 2% 2% 100% 25% 75%

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 2016 Tax Notices - **Commercial/Industrial** by Range of Percentage of Increase/Decrease in **Total Tax**

City/Township	Median Pay 2016 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 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	Total		
City of Afton	346,900	0.0%	(\$262)	-2.3%					1	27								28	28	0
City of Bayport	103,500	0.0%	(\$528)	-13.6%	28	70	2	1		1	1					1	1	105	102	3
City of Birchwood																		0	0	0
City of Cottage Grove	496,100	0.0%	(\$377)	-2.1%	1		1	1	4	207	1	1			1		1	218	214	4
City of Dellwood	65,500	0.0%	(\$76)	-4.4%					25	1								26	26	0
City of Forest Lake	170,300	0.0%	(\$222)	-3.1%	70	7	2	2	404	19	3	2		1	2	7	6	525	504	21
City of Grant	14,500	0.0%	(\$15)	-4.0%		1	1	2	75	1								80	80	0
City of Hastings	261,100	0.0%	(\$202)	-2.4%						3								3	3	0
City of Hugo	287,600	0.0%	(\$389)	-3.0%	10	1		4	143	4	1		1					164	162	2
City of Lake Elmo	210,400	0.0%	(\$72)	-1.1%	13	1		2	3	144						1		164	163	1
City of Lake St Croix Beach	211,800	0.0%	(\$194)	-3.7%					7	2								9	9	0
City of Lakeland	205,100	0.0%	(\$106)	-1.6%		1				29								30	30	0
City of Lakeland Shores	140,800	0.0%	(\$130)	-3.3%					5									5	5	0
City of Landfall	315,100	0.0%	(\$66)	-0.5%		1				4								5	5	0
City of Mahtomedi	261,000	0.0%	(\$520)	-5.9%	8	1	2	52		1			3			2	1	70	64	6
City of Marine on St Croix	121,700	0.0%	(\$4)	-0.1%						11					1			12	11	1
City of Newport	56,900	0.0%	(\$88)	-3.0%	15	2	2	4	152	2		2					1	180	177	3
City of Oak Park Heights	313,800	0.0%	(\$232)	-2.3%	9	7	3	1	5	155		1	1	1	3	2	4	192	180	12
City of Oakdale	410,000	0.0%	(\$624)	-3.3%	21	9	4	3	271	9	3	3	1		1		3	328	317	11
City of Pine Springs	100	0.0%	\$0	0.0%						1								1	1	0
City of Scandia	101,400	0.0%	(\$68)	-1.9%	1	1	1	1	3	53								60	60	0
City of St Mary's Point																		0	0	0
City of St Paul Park	95,100	0.0%	(\$98)	-3.1%	4	1			156								3	164	161	3
City of Stillwater	391,400	0.0%	(\$370)	-2.4%	16	9	5	6	8	281	1	2	1	2	2		4	337	325	12
City of White Bear Lake	162,200	0.0%	(\$846)	-4.5%	1	1			7									9	9	0
City of Willernie	82,100	0.0%	(\$20)	-0.7%			1	1	1	27					1			31	30	1
City of Woodbury	949,700	0.0%	(\$652)	-2.6%	10	7	3	2	220	178	5	12	9	3	2	1	16	468	420	48
Town of Baytown	101,100	0.0%	(\$147)	-5.6%				8										8	8	0
Town of Denmark	316,700	0.0%	(\$369)	-3.9%					34									34	34	0
Town of Grey Cloud Island	10,900	0.0%	(\$12)	-2.9%					3	1				1				5	4	1
Town of May																		0	0	0
Town of Stillwater	105,900	0.0%	\$138	3.9%								3						3	0	3
Town of West Lakeland	359,300	0.0%	(\$398)	-3.5%					12	1								13	13	0
County Total	242,400	0.0%	(\$244)	-3.0%	207	120	27	90	1,539	1,162	15	26	16	8	13	14	40	3,277	3,145	132
Percent of Total:					6%	4%	1%	3%	47%	35%	0%	1%	0%	0%	0%	0%	1%	100%	96%	4%

Note:

- Excludes parcels with new construction and classification changes

Counts of Proposed 2016 Tax Notices - **Apartments** by Range of Percentage of Increase/Decrease in **Total Tax**

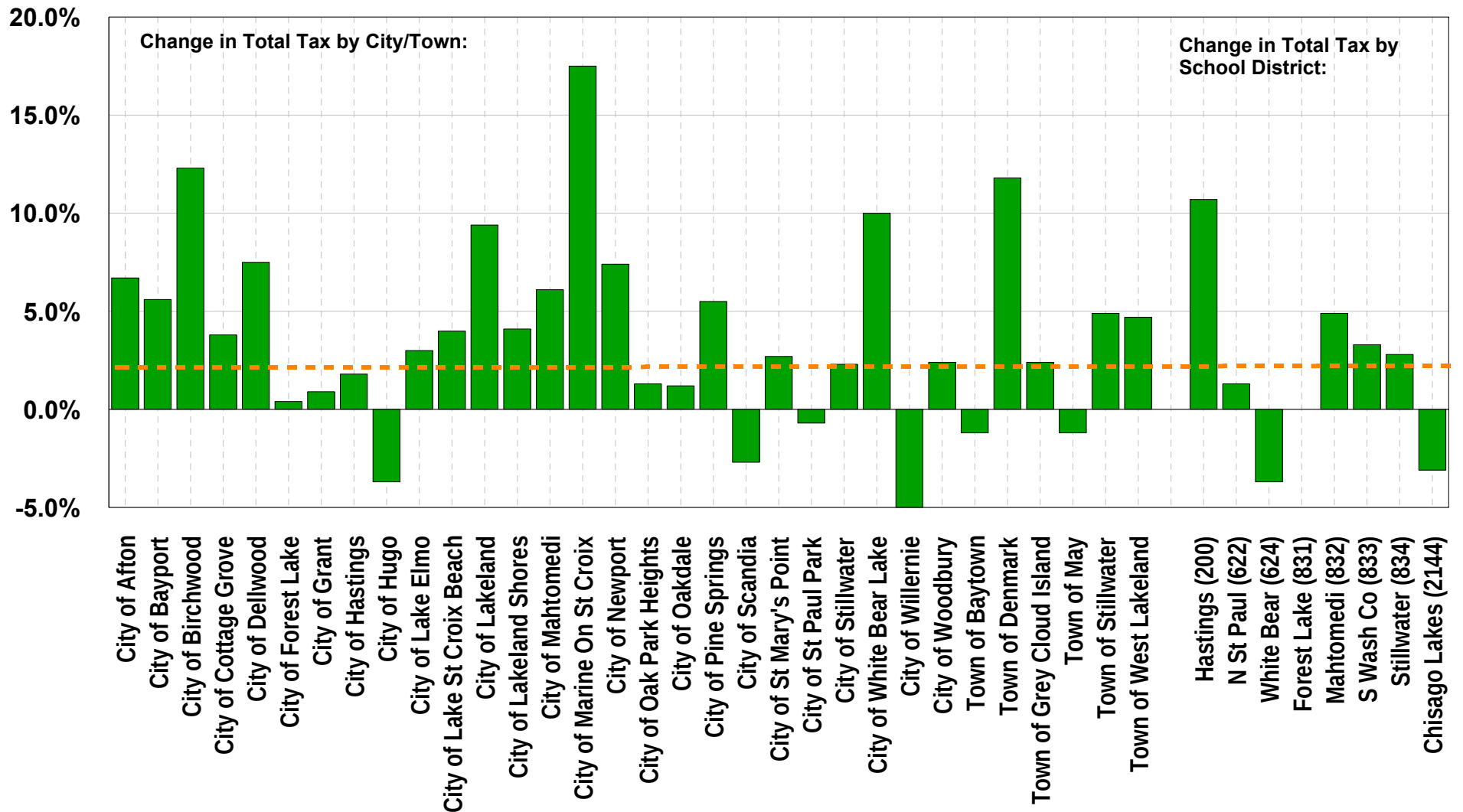
City/Township	Median Pay 2016 Taxable Market Value*	Median Change in Taxable Market Value	Median \$ Change in Total Tax	Median % Change in Total Tax	Parcel Counts by Range of Increase/Decrease in Total Tax														Total with No Increase	Total with Increase
					Over 15% Decrease	10.1%-15.0% Decrease	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	Total		
City of Afton	1,105,900	0.0%	\$364	2.6%								1						1	0	1
City of Bayport	236,700	4.5%	\$20	1.2%			2		3	4	4	1			2		8	24	9	15
City of Birchwood																		0	0	0
City of Cottage Grove	4,345,500	5.4%	\$5,153	7.5%							1	4	1	3	1		2	12	0	12
City of Dellwood																		0	0	0
City of Forest Lake	701,600	3.4%	\$264	4.1%	1			3		1	18	6	5	6	4	5	6	55	5	50
City of Grant	949,800	0.0%	(\$106)	-0.8%						1								1	1	0
City of Hastings																		0	0	0
City of Hugo	474,000	19.6%	\$782	19.5%						2							2	4	2	2
City of Lake Elmo	198,500	0.0%	\$78	3.3%								3						3	0	3
City of Lake St Croix Beach																		0	0	0
City of Lakeland	188,200	0.0%	(\$27)	-1.0%						2								2	2	0
City of Lakeland Shores																		0	0	0
City of Landfall																		0	0	0
City of Mahtomedi	2,615,200	3.7%	\$161	0.1%				1	3	3	2		1		3		1	14	7	7
City of Marine on St Croix	97,200	0.0%	\$126	8.2%										2				2	0	2
City of Newport	310,100	0.0%	(\$15)	-0.3%						35	2	2		1				40	35	5
City of Oak Park Heights	1,279,400	9.5%	\$1,966	10.2%							9	1		1	3	2	7	23	0	23
City of Oakdale	348,800	0.0%	(\$14)	-0.4%						42	2	1	1			2		48	42	6
City of Pine Springs																		0	0	0
City of Scandia	410,600	-1.9%	\$23	0.4%							1							1	0	1
City of St Mary's Point																		0	0	0
City of St Paul Park	292,300	0.0%	\$76	1.6%							22		1					23	0	23
City of Stillwater	319,200	0.0%	\$77	1.7%		2	1	1		2	33	2	5	5	3	1	1	56	6	50
City of White Bear Lake	12,644,600	10.5%	\$13,601	8.3%										1				1	0	1
City of Willernie	636,300	0.0%	\$564	5.1%									1					1	0	1
City of Woodbury	4,014,800	1.9%	\$1,648	2.5%	2	1			1		17	8	3	2	3	2	3	42	4	38
Town of Baytown																		0	0	0
Town of Denmark	569,400	0.0%	\$2	0.1%						1	1							2	1	1
Town of Grey Cloud Island																		0	0	0
Town of May																		0	0	0
Town of Stillwater																		0	0	0
Town of West Lakeland																		0	0	0
County Total	368,200	0.0%	\$58	1.6%	3	3	3	5	7	93	112	29	18	21	19	12	30	355	114	241
Percent of Total:					1%	1%	1%	1%	2%	26%	32%	8%	5%	6%	5%	3%	8%	100%	32%	68%

Note:

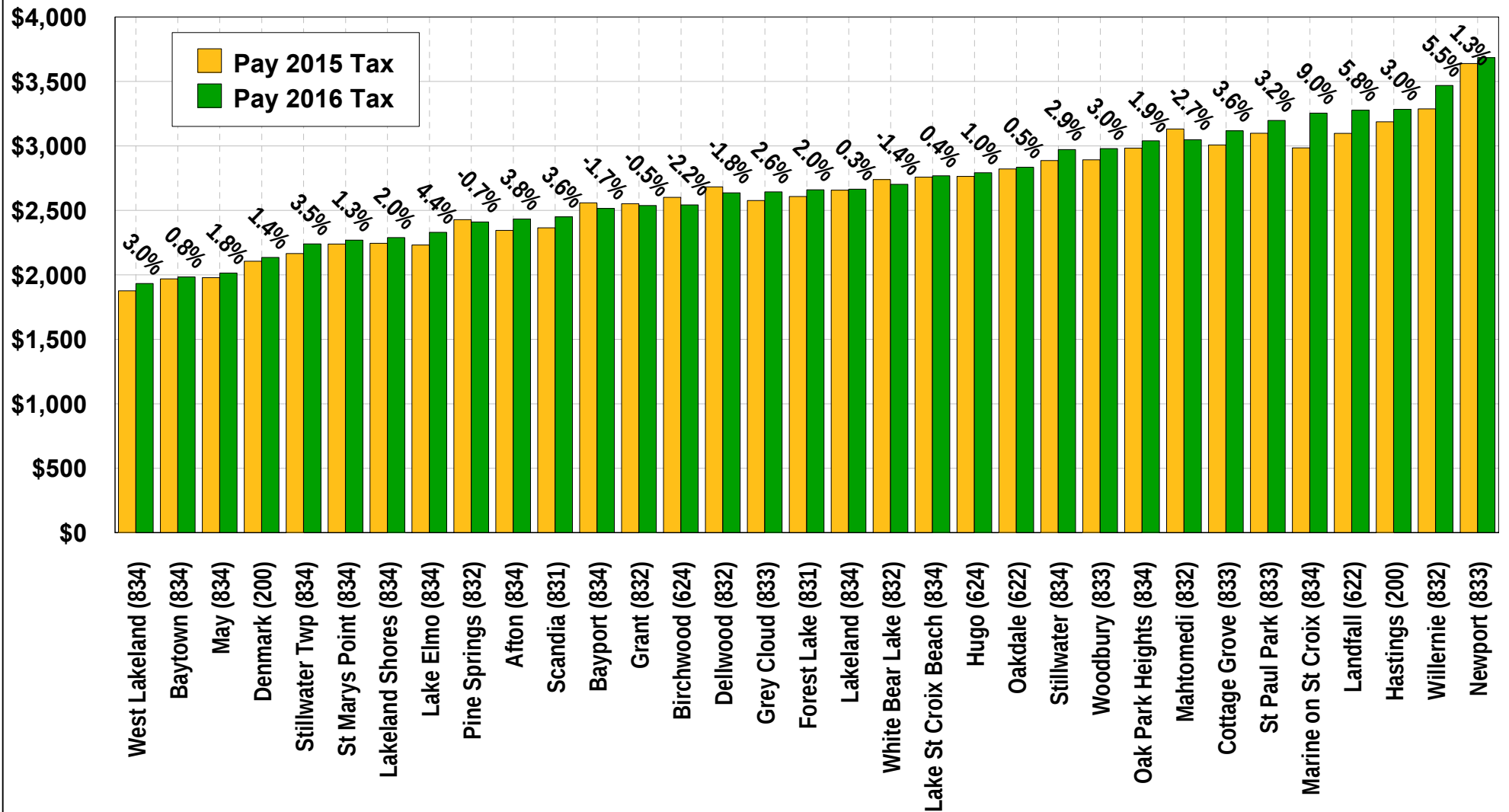
- Excludes parcels with new construction and classification changes

Residential Homestead Median Percentage Change in Total Tax

Countywide Median = 2.6% increase



Proposed Total 2016 Net Tax on a Market Value of 240,600 (Assuming a 1.0% Market Value increase from 2015)



PAYABLE 2015 vs. PROPOSED 2016 RESIDENTIAL HOMESTEAD TAXES

Assuming a 1.0% increase in Market Value

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

DISTRICT	SD/WS	PAY 2015 TAX RATE		PAY 2016 TAX RATE		PAY 2015 TAX					PAY 2016 TAX					PERCENTAGE CHANGE				
		Net Tax	Market	Net Tax	Market	Market Value:					Market Value:					Market Value:				
		Capacity	Value	Capacity	Value	148,500	198,000	247,500	346,500	495,000	150,000	200,000	250,000	350,000	500,000	150,000	200,000	250,000	350,000	500,000
Afton	834 54	83.574%	0.20396%	85.709%	0.21006%	\$1,344	\$1,897	\$2,448	\$3,552	\$5,147	\$1,398	\$1,970	\$2,542	\$3,686	\$5,335	4.0	3.8	3.8	3.8	3.7
Bayport	834	93.222%	0.20396%	89.327%	0.21006%	1,465	2,069	2,672	3,880	5,624	1,443	2,035	2,627	3,811	5,516	-1.5	-1.6	-1.7	-1.8	-1.9
Birchwood	624 38	90.840%	0.24376%	87.402%	0.23926%	1,494	2,105	2,715	3,937	5,704	1,463	2,059	2,655	3,846	5,566	-2.1	-2.2	-2.2	-2.3	-2.4
Cottage Grove	833 14	112.328%	0.21397%	112.869%	0.23966%	1,718	2,430	3,142	4,565	6,619	1,785	2,520	3,255	4,725	6,841	3.9	3.7	3.6	3.5	3.4
Dellwood	832 38	88.903%	0.29631%	88.275%	0.27011%	1,548	2,175	2,800	4,053	5,868	1,520	2,136	2,752	3,984	5,765	-1.8	-1.8	-1.7	-1.7	-1.8
Forest Lake	831 71	102.527%	0.13751%	102.824%	0.14364%	1,481	2,103	2,724	3,966	5,756	1,514	2,146	2,778	4,043	5,859	2.2	2.0	2.0	1.9	1.8
Grant	832 38	83.014%	0.29631%	83.890%	0.27011%	1,474	2,070	2,663	3,853	5,576	1,465	2,057	2,649	3,833	5,546	-0.6	-0.6	-0.5	-0.5	-0.5
Hastings	200	115.782%	0.25711%	117.740%	0.26377%	1,825	2,577	3,328	4,832	7,004	1,883	2,657	3,429	4,977	7,206	3.2	3.1	3.0	3.0	2.9
Hugo	624 38	98.175%	0.24376%	98.478%	0.23926%	1,585	2,236	2,886	4,187	6,067	1,603	2,259	2,915	4,228	6,120	1.1	1.0	1.0	1.0	0.9
Lake Elmo	834 54	78.497%	0.20396%	81.102%	0.21006%	1,281	1,806	2,330	3,379	4,896	1,339	1,886	2,433	3,527	5,105	4.5	4.4	4.4	4.4	4.3
Lake St Croix Beach	834	102.175%	0.20396%	100.616%	0.21006%	1,576	2,229	2,881	4,185	6,068	1,586	2,239	2,892	4,199	6,081	0.6	0.4	0.4	0.3	0.2
Lakeland	834	97.625%	0.20396%	95.996%	0.21006%	1,519	2,148	2,775	4,030	5,842	1,527	2,156	2,784	4,040	5,850	0.5	0.4	0.3	0.2	0.1
Lakeland Shores	834	79.105%	0.20396%	79.268%	0.21006%	1,289	1,817	2,344	3,400	4,926	1,316	1,853	2,390	3,464	5,013	2.1	2.0	2.0	1.9	1.8
Landfall	622 34	123.458%	0.14765%	130.713%	0.13953%	1,757	2,497	3,235	4,714	6,842	1,860	2,642	3,425	4,988	7,234	5.9	5.8	5.9	5.8	5.7
Mahtomedi	832 38	109.072%	0.29631%	106.557%	0.27011%	1,799	2,535	3,269	4,740	6,866	1,751	2,467	3,182	4,614	6,679	-2.7	-2.7	-2.7	-2.7	-2.7
Marine on St Croix	834 10	112.378%	0.20396%	122.243%	0.21006%	1,703	2,411	3,118	4,532	6,573	1,859	2,630	3,401	4,944	7,162	9.2	9.1	9.1	9.1	9.0
Newport	833	140.710%	0.21397%	138.130%	0.23966%	2,071	2,937	3,802	5,531	8,024	2,104	2,976	3,849	5,595	8,105	1.6	1.3	1.2	1.2	1.0
Oak Park Heights	834	112.297%	0.20396%	112.665%	0.21006%	1,702	2,410	3,116	4,530	6,569	1,738	2,457	3,176	4,614	6,683	2.1	2.0	1.9	1.9	1.7
Oakdale	622 54	111.064%	0.14765%	111.087%	0.13953%	1,603	2,276	2,947	4,293	6,229	1,612	2,287	2,963	4,313	6,252	0.6	0.5	0.5	0.5	0.4
Pine Springs	832 54	77.415%	0.29631%	78.233%	0.27011%	1,405	1,970	2,533	3,662	5,299	1,393	1,954	2,516	3,639	5,263	-0.9	-0.8	-0.7	-0.6	-0.7
St Marys Point	834	78.813%	0.20396%	78.406%	0.21006%	1,285	1,812	2,337	3,390	4,911	1,305	1,838	2,370	3,435	4,970	1.6	1.4	1.4	1.3	1.2
St Paul Park	833 14	116.413%	0.21397%	116.487%	0.23966%	1,769	2,503	3,237	4,704	6,821	1,830	2,585	3,340	4,850	7,022	3.4	3.3	3.2	3.1	2.9
Scandia	831 10	91.592%	0.13751%	93.501%	0.14364%	1,345	1,908	2,470	3,594	5,215	1,396	1,977	2,559	3,722	5,393	3.8	3.6	3.6	3.6	3.4
Stillwater	834	107.979%	0.20396%	109.623%	0.21006%	1,648	2,333	3,016	4,383	6,355	1,700	2,402	3,104	4,509	6,531	3.2	3.0	2.9	2.9	2.8
White Bear Lake	832 38	91.417%	0.29631%	91.212%	0.27011%	1,579	2,220	2,858	4,139	5,992	1,557	2,189	2,821	4,085	5,912	-1.4	-1.4	-1.3	-1.3	-1.3
Willernie	832 38	116.103%	0.29631%	125.298%	0.27011%	1,887	2,661	3,432	4,979	7,214	1,988	2,805	3,623	5,259	7,616	5.4	5.4	5.6	5.6	5.6
Woodbury	833 14	105.688%	0.22705%	105.465%	0.25182%	1,654	2,338	3,019	4,385	6,356	1,710	2,411	3,112	4,512	6,532	3.4	3.1	3.1	2.9	2.8
Baytown	834 54	66.676%	0.20396%	65.735%	0.21006%	1,134	1,595	2,055	2,977	4,310	1,145	1,608	2,072	2,998	4,337	1.0	0.8	0.8	0.7	0.6
Denmark	200	67.160%	0.25711%	66.649%	0.26377%	1,219	1,708	2,197	3,177	4,597	1,238	1,733	2,227	3,218	4,651	1.6	1.5	1.4	1.3	1.2
Grey Cloud	833	92.960%	0.21397%	91.847%	0.23966%	1,476	2,084	2,691	3,905	5,661	1,519	2,140	2,760	4,001	5,790	2.9	2.7	2.6	2.5	2.3
May	834 10	67.103%	0.20396%	67.074%	0.21006%	1,139	1,602	2,065	2,991	4,332	1,162	1,633	2,103	3,044	4,404	2.0	1.9	1.8	1.8	1.7
Stillwater Twp	834 10	75.494%	0.20396%	77.097%	0.21006%	1,244	1,752	2,260	3,277	4,747	1,289	1,814	2,339	3,389	4,905	3.6	3.5	3.5	3.4	3.3
West Lakeland	834 54	62.480%	0.20396%	63.450%	0.21006%	1,081	1,520	1,958	2,834	4,103	1,116	1,567	2,018	2,920	4,223	3.2	3.1	3.1	3.0	2.9

NOTES:

- The selected school district/watershed combination is the one with the most residential value in the municipality for taxes payable in 2016.
- The percentage change on this chart is based on a 1.0% increase in taxable market value from Pay 2015 to Pay 2016. The impact on individual parcels may vary depending on actual market value changes.

PAYABLE 2015 vs. PROPOSED 2016 RESIDENTIAL HOMESTEAD TAXES

Assuming a 1.0% increase in Market Value

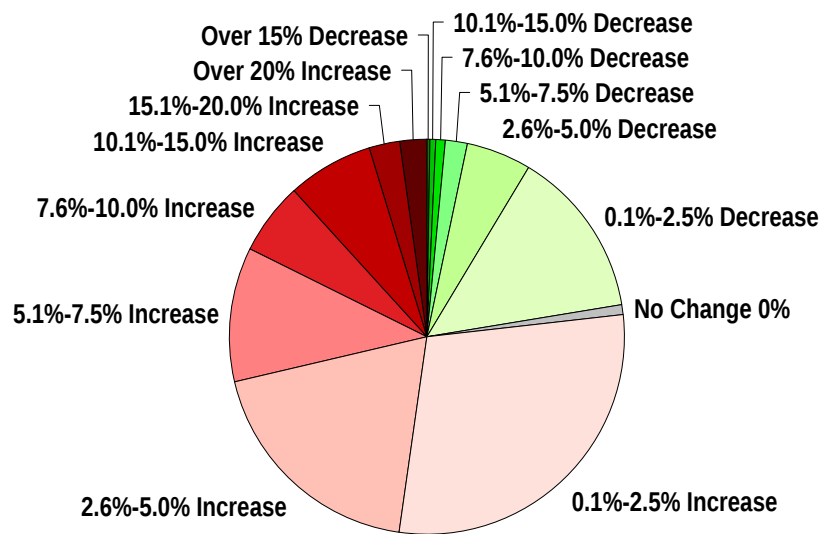
PART II - INDIVIDUAL TAXING DISTRICT PORTION OF NET TAX ONLY

DISTRICT	SD/WS	PAY 2015 TAX RATE		PAY 2016 TAX RATE		PAY 2015 TAX					PAY 2016 TAX					PERCENTAGE CHANGE				
		Net Tax Capacity	Market Value	Net Tax Capacity	Market Value	Market Value:					Market Value:					Market Value:				
						148,500	198,000	247,500	346,500	495,000	150,000	200,000	250,000	350,000	500,000	150,000	200,000	250,000	350,000	500,000
County w/o Library		27.447%	0.00401%	27.801%	0.00390%	\$348	\$498	\$648	\$948	\$1,379	\$357	\$511	\$664	\$971	\$1,409	2.6	2.6	2.5	2.4	2.2
County w/Library		30.186%	0.00401%	30.554%	0.00390%	382	547	712	1,042	1,514	392	560	729	1,066	1,547	2.6	2.4	2.4	2.3	2.2
Afton		27.737%		30.454%		\$346	\$495	\$645	\$944	\$1,373	\$385	\$551	\$717	\$1,049	\$1,523	11.3	11.3	11.2	11.1	10.9
Bayport		40.468%		37.119%		504	723	941	1,378	2,003	469	671	873	1,278	1,856	-6.9	-7.2	-7.2	-7.3	-7.3
Birchwood		27.627%		23.871%		344	493	642	940	1,368	301	432	562	822	1,194	-12.5	-12.4	-12.5	-12.6	-12.7
Cottage Grove		41.591%		43.128%		518	743	967	1,416	2,059	545	780	1,015	1,485	2,156	5.2	5.0	5.0	4.9	4.7
Dellwood		17.853%		16.747%		222	319	415	608	884	212	303	394	577	837	-4.5	-5.0	-5.1	-5.1	-5.3
Forest Lake		42.839%		43.347%		534	765	996	1,458	2,121	547	784	1,020	1,492	2,167	2.4	2.5	2.4	2.3	2.2
Grant		13.321%		13.735%		166	238	310	453	659	173	248	323	473	687	4.2	4.2	4.2	4.4	4.2
Hastings		62.581%		63.543%		780	1,118	1,455	2,130	3,098	803	1,149	1,495	2,188	3,177	2.9	2.8	2.7	2.7	2.6
Hugo		36.318%		36.320%		453	649	844	1,236	1,798	459	657	855	1,251	1,816	1.3	1.2	1.3	1.2	1.0
Lake Elmo		23.798%		27.177%		297	425	553	810	1,178	343	491	639	936	1,359	15.5	15.5	15.6	15.6	15.4
Lake St Croix Beach		48.039%		47.029%		599	858	1,117	1,635	2,378	594	850	1,107	1,619	2,351	-0.8	-0.9	-0.9	-1.0	-1.1
Lakeland		43.489%		42.410%		542	777	1,011	1,480	2,153	536	767	998	1,460	2,120	-1.1	-1.3	-1.3	-1.4	-1.5
Lakeland Shores		24.969%		25.681%		311	446	581	850	1,236	324	464	604	884	1,284	4.2	4.0	4.0	4.0	3.9
Landfall		48.731%		55.903%		607	870	1,133	1,659	2,412	706	1,011	1,315	1,925	2,795	16.3	16.2	16.1	16.0	15.9
Mahtomedi		38.022%		35.030%		474	679	884	1,294	1,882	442	633	824	1,206	1,751	-6.8	-6.8	-6.8	-6.8	-7.0
Marine on St Croix		55.427%		65.813%		691	990	1,289	1,887	2,744	831	1,190	1,549	2,266	3,291	20.3	20.2	20.2	20.1	19.9
Newport		69.973%		68.389%		872	1,250	1,627	2,382	3,464	864	1,236	1,609	2,355	3,419	-0.9	-1.1	-1.1	-1.1	-1.3
Oak Park Heights		56.804%		57.706%		708	1,015	1,321	1,934	2,812	729	1,043	1,358	1,987	2,885	3.0	2.8	2.8	2.7	2.6
Oakdale		39.131%		39.315%		488	699	910	1,332	1,937	497	711	925	1,354	1,966	1.8	1.7	1.6	1.7	1.5
Pine Springs		6.850%		7.235%		85	122	159	233	339	91	131	170	249	362	7.1	7.4	6.9	6.9	6.8
St Marys Point		24.677%		24.819%		307	441	574	840	1,222	313	449	584	855	1,241	2.0	1.8	1.7	1.8	1.6
St Paul Park		45.677%		46.746%		569	816	1,062	1,555	2,261	590	845	1,100	1,609	2,337	3.7	3.6	3.6	3.5	3.4
Scandia		34.619%		36.710%		431	618	805	1,178	1,714	464	664	864	1,264	1,835	7.7	7.4	7.3	7.3	7.1
Stillwater		55.225%		57.416%		688	986	1,284	1,880	2,734	725	1,038	1,351	1,977	2,871	5.4	5.3	5.2	5.2	5.0
White Bear Lake		20.368%		19.685%		254	364	474	693	1,008	249	356	463	678	984	-2.0	-2.2	-2.3	-2.2	-2.4
Willernie		45.054%		53.771%		561	805	1,047	1,534	2,230	679	972	1,265	1,851	2,689	21.0	20.7	20.8	20.7	20.6
Woodbury		34.657%	0.01308%	35.435%	0.01216%	451	645	838	1,225	1,781	466	665	864	1,263	1,833	3.3	3.1	3.1	3.1	2.9
Baytown		10.352%		9.907%		129	185	241	352	512	125	179	233	341	495	-3.1	-3.2	-3.3	-3.1	-3.3
Denmark		12.490%		11.223%		156	223	290	425	618	142	203	264	386	561	-9.0	-9.0	-9.0	-9.2	-9.2
Grey Cloud		23.581%		23.478%		294	421	548	803	1,167	297	424	552	808	1,174	1.0	0.7	0.7	0.6	0.6
May		10.151%		10.644%		126	181	236	346	502	134	192	250	366	532	6.3	6.1	5.9	5.8	6.0
Stillwater Twp		18.542%		20.668%		231	331	431	631	918	261	374	486	712	1,033	13.0	13.0	12.8	12.8	12.5
West Lakeland		6.643%		8.196%		83	119	154	226	329	104	148	193	282	410	25.3	24.4	25.3	24.8	24.6
SD 200 (Hastings)		20.965%	0.25310%	20.925%	0.25987%	\$637	\$875	\$1,113	\$1,591	\$2,291	\$654	\$898	\$1,142	\$1,630	\$2,345	2.7	2.6	2.6	2.5	2.4
SD 622 (N St Paul/Mpwd)		35.864%	0.14365%	34.984%	0.13563%	660	925	1,190	1,719	2,486	645	904	1,162	1,679	2,427	-2.3	-2.3	-2.4	-2.3	-2.4
SD 624 (White Bear Lk)		26.660%	0.23976%	26.214%	0.23536%	688	951	1,213	1,738	2,507	684	945	1,205	1,727	2,488	-0.6	-0.6	-0.7	-0.6	-0.8
SD 831 (Forest Lake)		21.146%	0.13351%	20.200%	0.13975%	461	642	822	1,183	1,708	465	644	824	1,184	1,709	0.9	0.3	0.2	0.1	0.1
SD 832 (Mahtomedi)		34.496%	0.29231%	34.211%	0.26621%	864	1,195	1,525	2,187	3,155	831	1,151	1,471	2,110	3,042	-3.8	-3.7	-3.5	-3.5	-3.6
SD 833 (S Wash Co)		35.675%	0.20996%	33.868%	0.23577%	757	1,053	1,349	1,942	2,805	782	1,084	1,386	1,991	2,872	3.3	2.9	2.7	2.5	2.4
SD 834 (Stillwater)		21.124%	0.19995%	19.839%	0.20616%	560	773	986	1,412	2,036	560	771	982	1,405	2,023	0.0	-0.3	-0.4	-0.5	-0.6
SD 2144 (Chisago Lakes)		26.764%	0.16727%	25.680%	0.16984%	581	809	1,036	1,491	2,153	579	804	1,029	1,478	2,133	-0.3	-0.6	-0.7	-0.9	-0.9

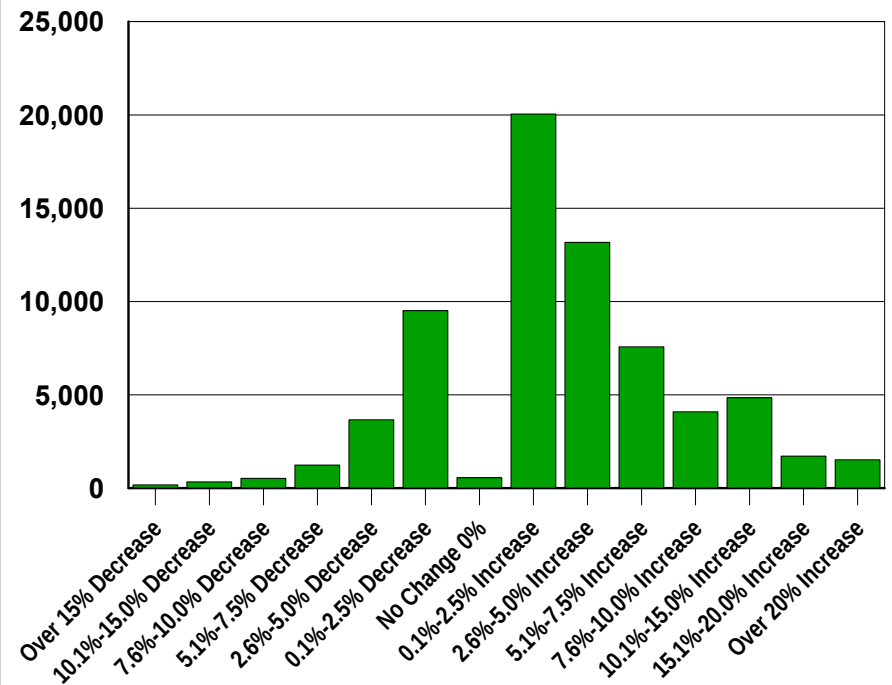
Property Taxes Proposed in 2016

Counts of Notices by Range of Percentage Change in County Tax

Res Homestead Parcels - Median 2.3% Increase



Res Homestead Parcels - Median 2.3% Increase



Counts of Proposed 2016 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in County Portion of Tax

City/Township	Median Pay 2016 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 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	Total		
City of Afton	394,500	3.6%	\$56	5.2%	4	1	4	4	1	16	105	255	327	82	32	4	3	838	30	808
City of Bayport	189,500	7.2%	\$46	10.4%	1		8		5	3	6	58	69	139	275	32	31	627	17	610
City of Birchwood	289,000	14.3%	\$133	18.2%						2			6	10	39	154	98	309	2	307
City of Cottage Grove	208,500	1.1%	\$15	2.6%	14	7	6	14	56	415	4,271	2,686	1,127	822	310	84	231	10,043	512	9,531
City of Dellwood	501,600	9.7%	\$134	12.3%			3	16	22	3	1	1	1	21	166	86	4	324	44	280
City of Forest Lake	213,000	-0.5%	\$4	0.7%	14	17	18	10	215	1,557	1,263	347	413	318	522	94	194	4,982	1,831	3,151
City of Grant	400,200	1.1%	\$29	2.5%			1	1	28	213	386	356	131	28	26	45	19	1,234	243	991
City of Hastings	327,400	-0.1%	\$14	1.4%						0	1							1	0	1
City of Hugo	222,500	-3.0%	(\$15)	-2.5%	12	99	197	355	1,380	1,822	278	53	22	12	7	4	23	4,264	3,865	399
City of Lake Elmo	362,200	0.0%	\$6	0.6%	3	15	20	15	112	608	826	209	94	48	104	44	20	2,118	773	1,345
City of Lake St Croix Beach	171,300	3.9%	\$27	6.2%	1					2	29	115	115	75	37	1	2	377	3	374
City of Lakeland	229,800	9.0%	\$73	12.0%					3	7	43	3	11	54	402	57	27	607	10	597
City of Lakeland Shores	280,200	3.0%	\$36	4.7%					1	1	24	34	36	5	2		2	105	2	103
City of Landfall	0	0.0%	\$0	0.0%														0	0	0
City of Mahtomedi	294,400	9.2%	\$94	11.9%	2	2	1	1	2	4	8	56	291	405	1,046	344	168	2,330	12	2,318
City of Marine on St Croix	317,500	7.9%	\$85	10.5%		1	1		4	3	7	18	47	35	90	34	7	247	9	238
City of Newport	158,000	6.0%	\$39	8.8%	3		1	2	13	10	82	164	111	71	88	223	94	862	29	833
City of Oak Park Heights	206,600	0.4%	\$11	1.7%	3	13		1	12	226	358	252	68	23	10	31	9	1,006	255	751
City of Oakdale	200,700	1.6%	\$17	3.2%	13	3	8	14	46	459	2,622	2,181	1,249	582	442	126	314	8,059	543	7,516
City of Pine Springs	403,900	6.9%	\$100	8.8%		1			1			8	21	68	29	6		134	2	132
City of Scandia	284,200	-4.4%	(\$31)	-3.7%	15	21	32	163	684	219	30	14	2	5	2		7	1,194	1,134	60
City of St Mary's Point	264,000	2.3%	\$27	3.9%		1			1	16	31	31	28	15	4		1	128	18	110
City of St Paul Park	159,200	-2.6%	(\$9)	-1.6%	8	18	73	286	179	236	267	210	161	22	19	1	13	1,493	800	693
City of Stillwater	232,000	0.4%	\$11	1.8%	4	4	18	116	82	797	2,409	1,120	428	160	262	50	32	5,482	1,021	4,461
City of White Bear Lake	228,200	11.1%	\$87	14.9%									1	1	45	39	4	90	0	90
City of Willernie	141,900	-8.2%	(\$38)	-9.4%	7	55	74	21	4	2	1							164	163	1
City of Woodbury	280,200	0.7%	\$16	2.1%	65	73	58	202	680	2,705	6,216	4,102	2,390	877	588	134	193	18,283	3,783	14,500
Town of Baytown	449,200	-0.8%	\$4	0.4%	1		1		25	209	227	66	14	1	4			548	236	312
Town of Denmark	370,800	10.7%	\$124	13.3%								1	16	90	208	120	21	456	0	456
Town of Grey Cloud Island	289,300	0.9%	\$19	2.2%				1	1		56	40	1	3			1	103	2	101
Town of May	358,100	-1.8%	(\$8)	-0.8%	5	8	6	12	97	452	132	33	44	27	8	2	1	827	580	247
Town of Stillwater	400,900	2.3%	\$45	3.9%					1	10	98	362	100	13	9	3	5	601	11	590
Town of West Lakeland	418,300	2.5%	\$49	4.1%	2		1	2	6	81	273	396	250	82	70	5	2	1,170	92	1,078
County Total	240,600	1.0%	\$15	2.3%	177	339	531	1,236	3,661	10,078	20,050	13,171	7,574	4,094	4,846	1,723	1,526	69,006	16,022	52,984
Percent of Total:					0%	0%	1%	2%	5%	15%	29%	19%	11%	6%	7%	2%	2%	100%	23%	77%

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 2016 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in City/Town Portion of Tax

City/Township	Median Pay 2016 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	394,500	3.6%	\$143	14.1%	2	1	1	1		3	5	1	9	53	507	227	28	838	8	830	
City of Bayport	189,500	7.2%	\$0	0.0%	9	8	4	55	76	165	189	69	19	5	6	17	5	627	317	310	
City of Birchwood	289,000	14.3%	\$5	0.9%	1	2	10	9	20	72	99	34	18	13	22	4	5	309	114	195	
City of Cottage Grove	208,500	1.1%	\$41	5.1%	14	3	5	5	18	63	432	4,324	2,597	1,095	1,072	131	284	10,043	108	9,935	
City of Dellwood	501,600	9.7%	\$24	3.9%	2	37	5	1	1	2	50	98	55	54	17		2	324	48	276	
City of Forest Lake	213,000	-0.5%	\$5	0.5%	14	18	18	9	226	1,557	1,266	341	416	278	557	89	193	4,982	1,842	3,140	
City of Grant	400,200	1.1%	\$22	4.4%				1	3	88	202	481	259	95	28	34	43	1,234	92	1,142	
City of Hastings	327,400	-0.1%	\$30	1.5%							1							1	0	1	
City of Hugo	222,500	-3.0%	(\$28)	-3.7%	13	183	244	572	2,316	736	114	29	16	12	2	6	21	4,264	4,064	200	
City of Lake Elmo	362,200	0.0%	\$114	14.2%	2			1	1	6	9	20	14	42	1,277	470	276	2,118	10	2,108	
City of Lake St Croix Beach	171,300	3.9%	\$18	2.7%	1				3	41	138	120	54	17	1		2	377	45	332	
City of Lakeland	229,800	9.0%	\$68	7.9%			2	1	21	30	10	22	163	240	89	19	10	607	54	553	
City of Lakeland Shores	280,200	3.0%	\$41	6.3%						2	4	25	51	16	5		2	105	2	103	
City of Landfall	0	0.0%	\$0	0.0%														0	0	0	
City of Mahtomedi	294,400	9.2%	\$18	1.8%	6	2	10	28	250	469	621	471	209	132	83	26	23	2,330	765	1,565	
City of Marine on St Croix	317,500	7.9%	\$466	29.5%								1	1		4	10	231	247	0	247	
City of Newport	158,000	6.0%	\$47	5.0%	3	1	9	9	33	124	152	99	50	45	198	126	13	862	179	683	
City of Oak Park Heights	206,600	0.4%	\$24	2.1%	3	13		1	7	185	359	280	83	24	10	32	9	1,006	209	797	
City of Oakdale	200,700	1.6%	\$16	2.3%	13	6	9	18	77	748	3,273	1,617	1,079	423	406	78	312	8,059	871	7,188	
City of Pine Springs	403,900	6.9%	\$34	13.5%				1			1			11	91	24	6	134	1	133	
City of Scandia	284,200	-4.4%	\$7	0.8%	8	9	6	17	48	280	630	144	23	13	7	2	7	1,194	368	826	
City of St Mary's Point	264,000	2.3%	\$18	3.1%		1			1	26	24	35	26	11	3		1	128	28	100	
City of St Paul Park	159,200	-2.6%	(\$5)	-0.5%	7	10	32	220	251	256	101	292	169	121	19	2	13	1,493	776	717	
City of Stillwater	232,000	0.4%	\$51	4.4%	4	3	1	47	8	41	820	2,312	1,152	432	324	162	176	5,482	104	5,378	
City of White Bear Lake	228,200	11.1%	\$36	9.5%							1	1	16	31	37	2	2	90	0	90	
City of Willernie	141,900	-8.2%	\$39	6.6%		1			2	3	15	25	54	50	12	2		164	6	158	
City of Woodbury	280,200	0.7%	\$25	2.8%	64	54	66	134	559	2,088	5,703	4,631	2,803	1,104	698	178	201	18,283	2,965	15,318	
Town of Baytown	449,200	-0.8%	(\$20)	-4.9%	1	1	33	227	216	56	9	2	1	2				548	534	14	
Town of Denmark	370,800	10.7%	\$2	0.5%			1	8	89	109	131	72	35	4	3	1	3	456	207	249	
Town of Grey Cloud Island	289,300	0.9%	\$3	0.5%				1	1	26	68	3	1	2		1		103	28	75	
Town of May	358,100	-1.8%	\$9	2.7%	4	4	5	5	8	61	289	316	40	31	57	4	3	827	87	740	
Town of Stillwater	400,900	2.3%	\$103	14.3%									1	9	396	174	21	601	0	601	
Town of West Lakeland	418,300	2.5%	\$71	26.8%	1	1									2	15	1,151	1,170	2	1,168	
County Total	240,600	1.0%	\$28	3.5%	172	358	461	1,371	4,235	7,237	14,716	15,865	9,414	4,365	5,933	1,836	3,043	69,006	13,834	55,172	
Percent of Total:					0%	1%	1%	2%	6%	10%	21%	23%	14%	6%	9%	3%	4%	100%	20%	80%	

Note:

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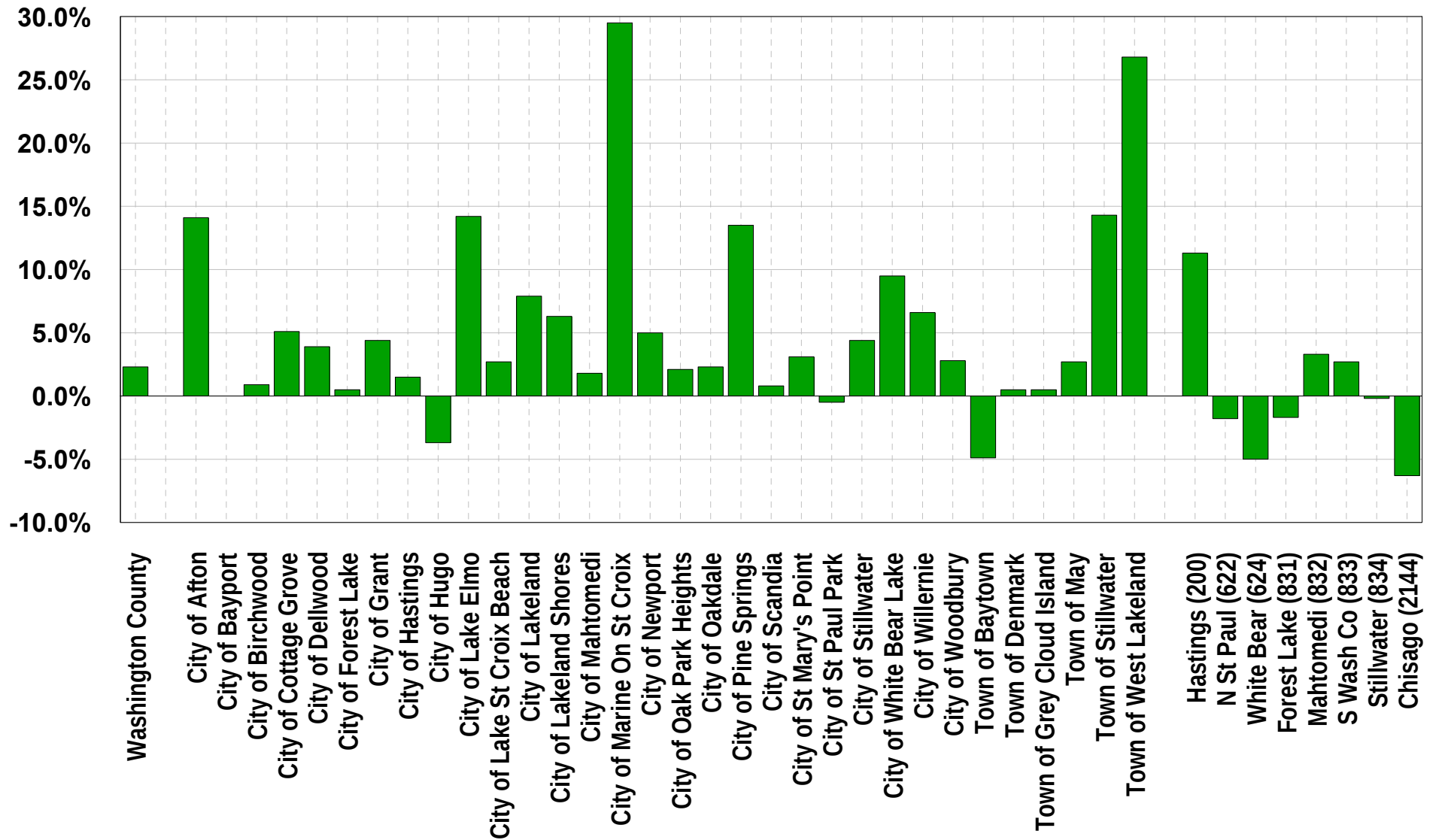
Counts of Proposed 2016 Tax Notices - Residential Homestead by Range of Percentage of Increase/Decrease in School Portion of Tax

School District	Median Pay 2016 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 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	Total		
ISD 0200 Hastings	354,100	9.3%	\$170	11.3%						1	18	57	34	112	241	84	12	559	1	558
ISD 0622 Nsp/Mpwr/Oak	205,700	1.5%	(\$15)	-1.8%	16	18	91	602	2,560	3,506	1,586	467	277	207	212	148	204	9,894	6,793	3,101
ISD 0624 White Bear Lake	212,900	-3.0%	(\$53)	-5.0%	12	283	349	1,245	1,524	121	20	19	14	20	170	60	60	3,897	3,534	363
ISD 0831 Forest Lake	231,900	-1.0%	(\$13)	-1.7%	34	59	117	668	1,394	2,189	414	435	381	326	208	79	143	6,447	4,461	1,986
ISD 0832 Mahtomedi	330,100	7.8%	\$63	3.3%	52	148	117	281	346	323	564	743	747	344	281	42	36	4,024	1,267	2,757
ISD 0833 South Washington	232,300	0.9%	\$32	2.7%	82	56	91	315	706	2,799	8,350	7,651	3,397	1,775	949	480	262	26,913	4,049	22,864
ISD 0834 Stillwater	289,200	1.1%	(\$2)	-0.2%	38	72	94	328	2,377	6,183	3,813	1,854	1,006	775	367	79	102	17,088	9,092	7,996
ISD 2144 Chisago Lakes	291,200	-4.1%	(\$77)	-6.3%		3	24	113	35	5	4							184	180	4
County Total	240,600	1.0%	\$11	1.0%	234	639	883	3,552	8,942	15,127	14,769	11,226	5,856	3,559	2,428	972	819	69,006	29,377	39,629
Percent of Total:					0%	1%	1%	5%	13%	22%	21%	16%	8%	5%	4%	1%	1%	100%	43%	57%

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



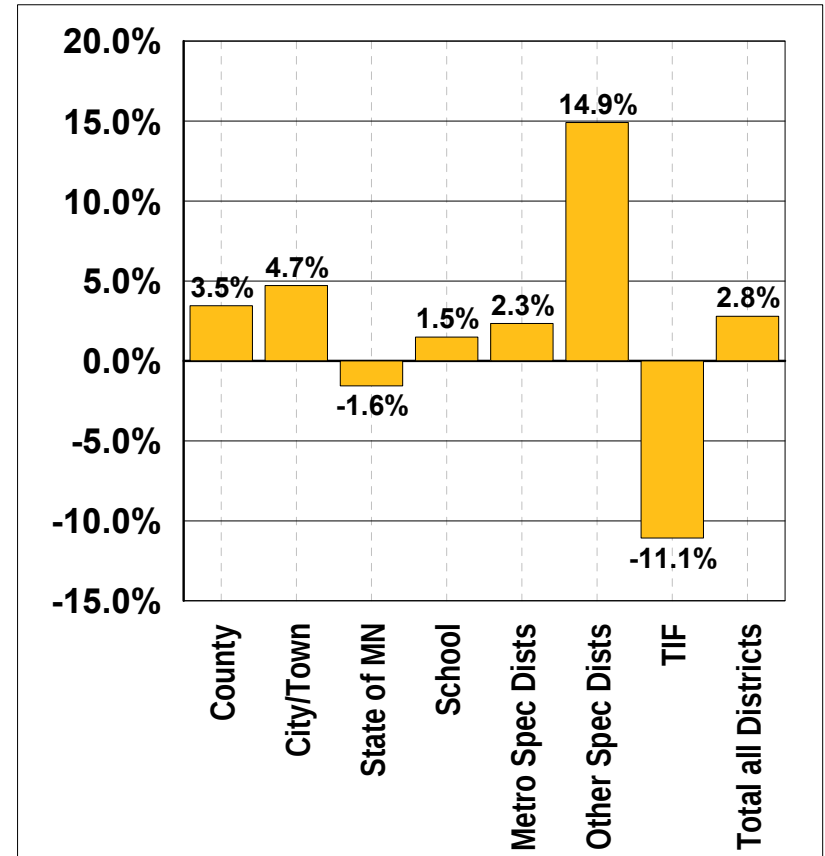
Percentage Change in Levy from Pay 2015 to Proposed 2016 By Taxing District Type

Districts with a double digit change in levy and/or median tax change from 2015 to proposed 2016:

<u>Taxing District</u>	<u>Levy Increase</u>	<u>District Median Tax Increase</u>
Lake Elmo	15.8%	14.2%
Landfall	42.2%	est. 15%
Marine on St Croix	24.4%	29.5%
Pine Springs	12.5%	13.5%
Stillwater Township *	-0.9%	14.3%
West Lakeland Township	25.0%	26.8%
Hastings ISD 200	8.5%	11.3%
County Regional Rail Authority	17.6%	Included with county
County HRA	29.6%	median increase on special
South Washington Watershed	10.4%	taxing district line = 18%

* Stillwater Township's levy was virtually unchanged from 2015 to 2016, but an annexation reduced its tax base value over 10%, resulting in a tax increase on property remaining in the township.

** Referenda were approved by the voters on November 3, 2015 in the Forest Lake ISD 831 and South Washington ISD 833 School Districts, so final taxes in those districts may be higher than the proposed taxes.



Washington County Taxable Property Values

5 Year Comparison

TYPE OF VALUE	Payable 2012	% Chg	Payable 2013	% Chg	Payable 2014	% Chg	Payable 2015	% Chg	Proposed 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%	28,529,878,500	2.7%	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%	(781,400)	-47.9%	-84.1%
Veteran's Exclusion	(60,628,900)	12.8%	(61,705,900)	1.8%	(64,661,300)	4.8%	(75,473,400)	16.7%	(85,348,200)	13.1%	40.8%
Plat Deferral	(9,441,000)	85.4%	(5,415,400)	-42.6%	(10,053,100)	85.6%	(21,387,900)	112.7%	(26,343,700)	23.2%	179.0%
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%	(64,337,900)	-0.1%	1195.7%
Green Acres	(412,377,900)	-17.9%	(357,492,400)	-13.3%	(255,690,300)	-28.5%	(303,303,800)	18.6%	(305,504,600)	0.7%	-25.9%
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%	28,045,780,500	2.7%	11.9%
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%	(986,278,300)	-3.5%	-14.4%
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%	27,059,502,200	3.0%	13.2%
New Construction-Residential	178,453,600	11.7%	159,731,900	-10.5%	203,558,600	27.4%	284,650,200	39.8%	255,846,700	-10.1%	43.4%
New Construction-Other	<u>37,879,700</u>	<u>-11.3%</u>	<u>41,407,000</u>	<u>9.3%</u>	<u>33,801,200</u>	<u>-18.4%</u>	<u>48,122,800</u>	<u>42.4%</u>	<u>47,877,600</u>	<u>-0.5%</u>	<u>26.4%</u>
Total New Construction	216,333,300	6.8%	201,138,900	-7.0%	237,359,800	18.0%	332,773,000	40.2%	303,724,300	-8.7%	40.4%
% Increase due to new construction		0.8%		0.8%		1.1%		1.4%		1.2%	
% increase due to inflation/other		-8.5%		-7.2%		2.4%		11.9%		1.8%	
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%	27,166,351,000	2.8%	11.7%
TOTAL NET TAX CAPACITY	274,105,554	-7.1%	258,453,768	-5.7%	265,889,891	2.9%	297,532,667	11.9%	306,326,660	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%	(3,352,725)	-12.8%	-38.5%
Powerline	(9,126)	0.7%	(10,721)	17.5%	(10,954)	2.2%	(10,229)	-6.6%	(8,210)	-19.7%	-10.0%
Fiscal Disparity Contribution	(24,758,357)	-4.3%	(24,706,523)	-0.2%	(23,648,569)	-4.3%	(23,411,902)	-1.0%	(23,808,393)	1.7%	-3.8%
LOCAL TAXABLE VALUE	243,887,750	-6.9%	228,391,896	-6.4%	238,377,526	4.4%	270,267,052	13.4%	279,157,332	3.3%	14.5%
<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%	28,371,351	2.7%	-6.4%
TOTAL TAXABLE VALUE	274,192,160	-6.6%	255,977,971	-6.6%	265,572,569	3.7%	297,897,926	12.2%	307,528,683	3.2%	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%	4,562,958	8.2%	-17.7%
% of Total Taxable Value	2.0%		1.1%		1.3%		1.4%		1.5%		
County Tax Rate (with Library)	31.939%	7.3%	34.225%	7.2%	32.811%	-4.1%	30.186%	-8.0%	30.554%	1.2%	-4.3%
referendum rate - % of market value	0.00180%	-21.2%	0.00191%	6.2%	0.00449%	134.3%	0.00401%	-10.7%	0.00390%	-2.8%	116.1%

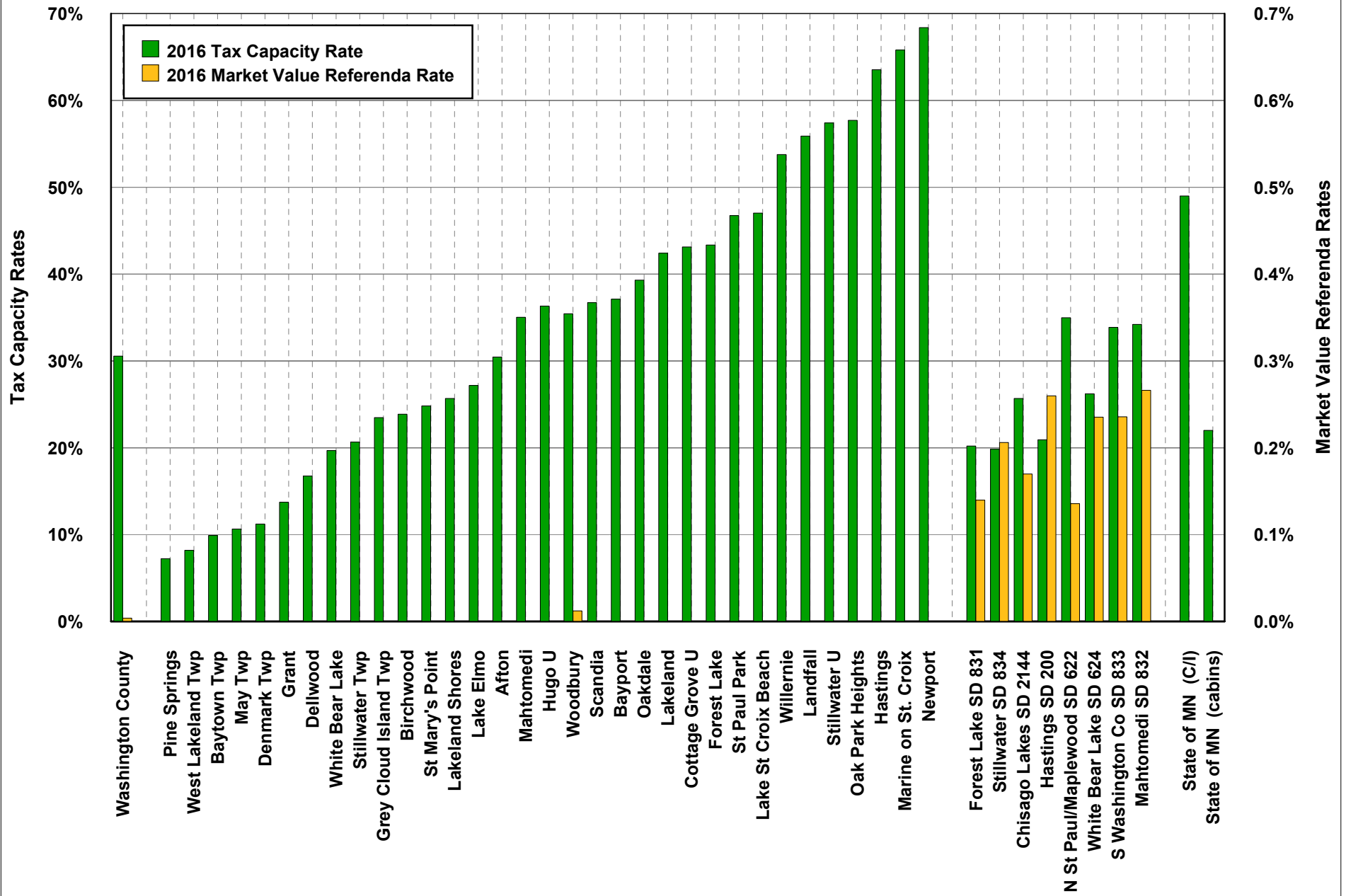
NOTE: - The "Local Taxable Value" is the value used in the determination of the local tax rate.
 - The "Total Taxable Value" is the County's total tax base, which factors in the portion of the levy that is funded by the fiscal disparity pool.

Pay 2015 vs. Proposed 2016 Tax Rates

Taxing District	Pay 2015 Rate	Pay 2016 Rate	% Chg
Towns:			
Baytown Twp (WMO)	10.352%	9.907%	-4.3%
Denmark Twp	12.490%	11.223%	-10.1%
Grey Cloud Island Twp	23.581%	23.478%	-0.4%
May Twp	10.151%	10.644%	4.9%
Stillwater Twp	18.542%	20.668%	11.5%
West Lakeland Twp	6.643%	8.196%	23.4%
Cities:			
Afton	27.737%	30.454%	9.8%
Bayport	40.468%	37.119%	-8.3%
Birchwood	27.627%	23.871%	-13.6%
Cottage Grove (Urban)	41.591%	43.128%	3.7%
Dellwood	17.853%	16.747%	-6.2%
Forest Lake	42.839%	43.347%	1.2%
Grant	13.321%	13.735%	3.1%
Hastings	62.581%	63.543%	1.5%
Hugo (Urban)	36.318%	36.320%	0.0%
Lake Elmo	23.798%	27.177%	14.2%
Lake St Croix Beach	48.039%	47.029%	-2.1%
Lakeland	43.489%	42.410%	-2.5%
Lakeland Shores	24.969%	25.681%	2.9%
Landfall	48.731%	55.903%	14.7%
Mahtomedi	38.022%	35.030%	-7.9%
Marine on St. Croix	55.427%	65.813%	18.7%
Newport	69.973%	68.389%	-2.3%
Oak Park Heights	56.804%	57.706%	1.6%
Oakdale	39.131%	39.315%	0.5%
Pine Springs	6.850%	7.235%	5.6%
Scandia	34.619%	36.710%	6.0%
St Mary's Point	24.677%	24.819%	0.6%
St Paul Park	45.677%	46.746%	2.3%
Stillwater (Urban)	55.225%	57.416%	4.0%
White Bear Lake	20.368%	19.685%	-3.4%
Willernie	45.054%	53.771%	19.3%
Woodbury	34.657%	35.435%	2.2%
Woodbury MVR:	0.01308%	0.01216%	-7.1%

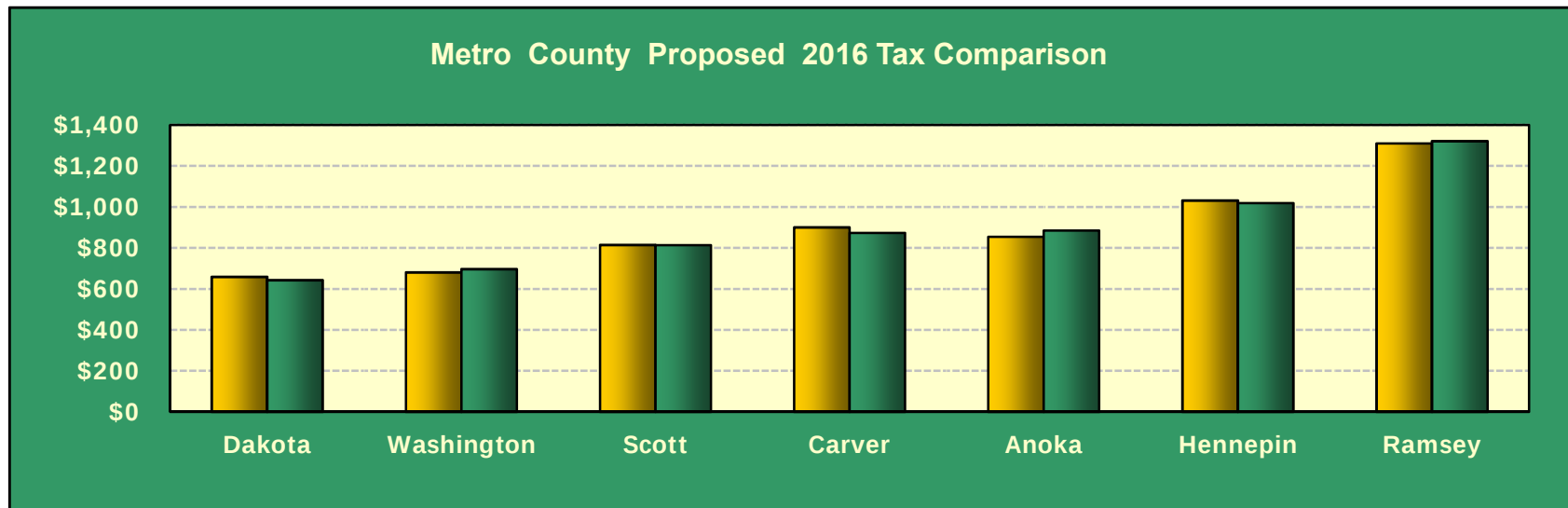
Taxing District	Pay 2015 Rate	Pay 2016 Rate	% Chg
County:			
County without Library	27.447%	27.801%	1.3%
County with Library	30.186%	30.554%	1.2%
County MVR:	0.00401%	0.00390%	-2.8%
County RRA	0.212%	0.247%	16.5%
County HRA	1.181%	1.528%	29.4%
Schools:			
SD 200 Hastings	20.965%	20.925%	-0.2%
SD 200 Hastings MVR:	0.25310%	0.25987%	2.7%
SD 622 N St Paul/Mpwd	35.864%	34.984%	-2.5%
SD 622 N St Paul/Mpwd MVR:	0.14365%	0.13563%	-5.6%
SD 624 White Bear Lake	26.660%	26.214%	-1.7%
SD 624 White Bear Lake MVR:	0.23976%	0.23536%	-1.8%
SD 831 Forest Lake	21.146%	20.200%	-4.5%
SD 831 Forest Lake MVR:	0.13351%	0.13975%	4.7%
SD 832 Mahtomedi	34.496%	34.211%	-0.8%
SD 832 Mahtomedi MVR:	0.29231%	0.26621%	-8.9%
SD 833 S Washington Co	35.675%	33.868%	-5.1%
SD 833 S Washington Co MVR:	0.20996%	0.23577%	12.3%
SD 834 Stillwater	21.124%	19.839%	-6.1%
SD 834 Stillwater MVR:	0.19995%	0.20616%	3.1%
SD 2144 Chisago Lakes	26.764%	25.680%	-4.0%
SD 2144 Chisago Lakes MVR:	0.16727%	0.16984%	1.5%
Other:			
Brown's Creek WS	4.769%	5.110%	7.2%
Carnelian Marine WS	2.815%	2.843%	1.0%
Comfort Lake WS	4.173%	4.156%	-0.4%
R-W Metro WS	4.494%	4.706%	4.7%
Rice Creek WS	2.185%	2.197%	0.5%
South Washington WS	0.693%	0.753%	8.7%
Valley Branch WS	1.701%	1.668%	-1.9%
Hastings HRA	1.379%	1.550%	12.4%
Woodbury HRA	0.295%	0.288%	-2.2%
Metropolitan Council	0.943%	0.932%	-1.2%
Met Council Transit	1.357%	1.373%	1.2%
Met Mosquito Control	0.490%	0.487%	-0.5%
State of MN (C/I)	50.840%	49.000%	-3.6%
State of MN (cabins)	21.703%	22.000%	1.4%
Fiscal Disparities (C/I)	161.625%	150.262%	-7.0%

Proposed 2016 Tax Rates



Metro County Tax Comparison

County:	Tax Capacity Rate			Referendum Tax Rate			County Tax		
	2015	2016	% chg	2015	2016	% chg	2015	2016	% chg
				based on Estimated Market Value:			238,200	240,600	1.0%
Dakota	29.633%	28.589%	-3.5%	0.00000%	0.00000%		\$659	\$643	-2.4%
Washington	30.186%	30.554%	1.2%	0.00401%	0.00390%	-2.7%	\$681	\$697	2.3%
Scott	36.638%	36.172%	-1.3%	0.00000%	0.00000%		\$815	\$814	-0.1%
Carver	40.488%	38.846%	-4.1%	0.00000%	0.00000%		\$900	\$874	-2.9%
Anoka	38.443%	39.347%	2.4%	0.00000%	0.00000%		\$855	\$885	3.5%
Hennepin (suburban)	46.398%	45.314%	-2.3%	0.00000%	0.00000%		\$1,032	\$1,020	-1.2%
Ramsey (suburban)	58.922%	58.727%	-0.3%	0.00000%	0.00000%		\$1,310	\$1,321	0.8%
							Median	\$855	\$874



Property Tax Refund Programs from the State of Minnesota

Regular Property Tax Refund “Circuit Breaker”

- Based on income and property tax due. The 2016 limits are not available yet; for 2015 the total household income must have been less than \$107,150. The 2015 maximum refund was \$2,620.
- Must own and occupy home on January 2, 2016.

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, 2015 and January 2, 2016.

Form M1PR

- Available online at www.revenue.state.mn.us
- Call **651-296-4444**
- File by August 15, 2016

Proposed 2016 Tax maps

Map of Value Changes

(page 29)

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

Map of County Tax Changes

(page 30)

This map shows the percentage change in county tax from 2015 to 2016 on Residential Homestead parcels.

Map of Tax Changes

(page 31, 32, 33)

These maps show the percentage change in total tax from 2015 to 2016 on Residential Homestead, Commercial-Industrial, and Apartment parcels.

Map of Effective Tax Rate

(page 34, 35)

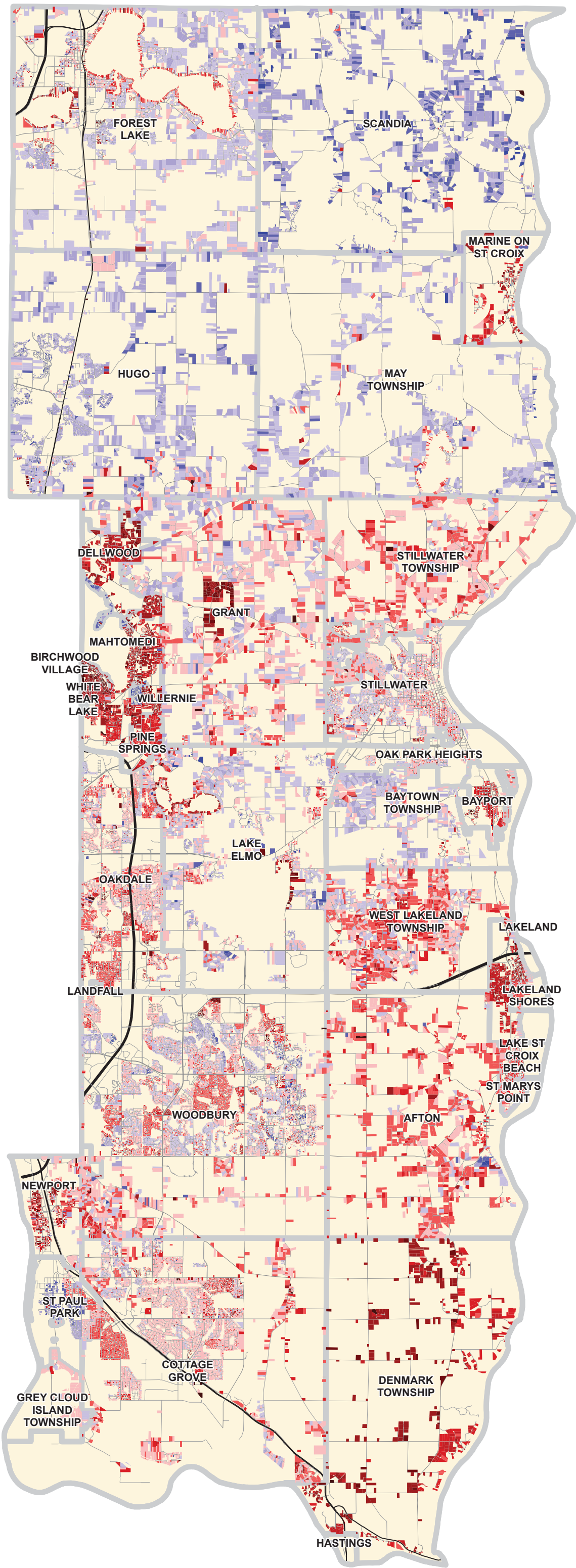
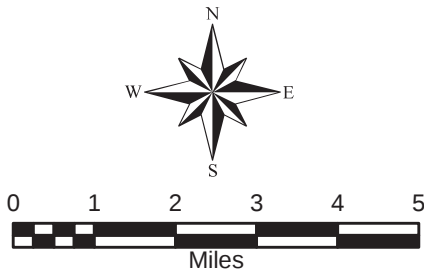
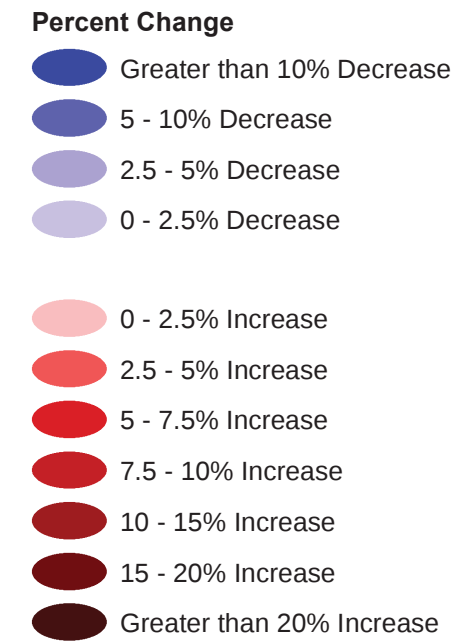
This map shows the effective tax rate for 2016 taxes on Residential Homestead and Commercial-Industrial parcels. Effective tax rate measures the percentage of market value that a taxpayer pays in property taxes. Many organizations use this measure in their property tax studies. It is considered an accurate 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.

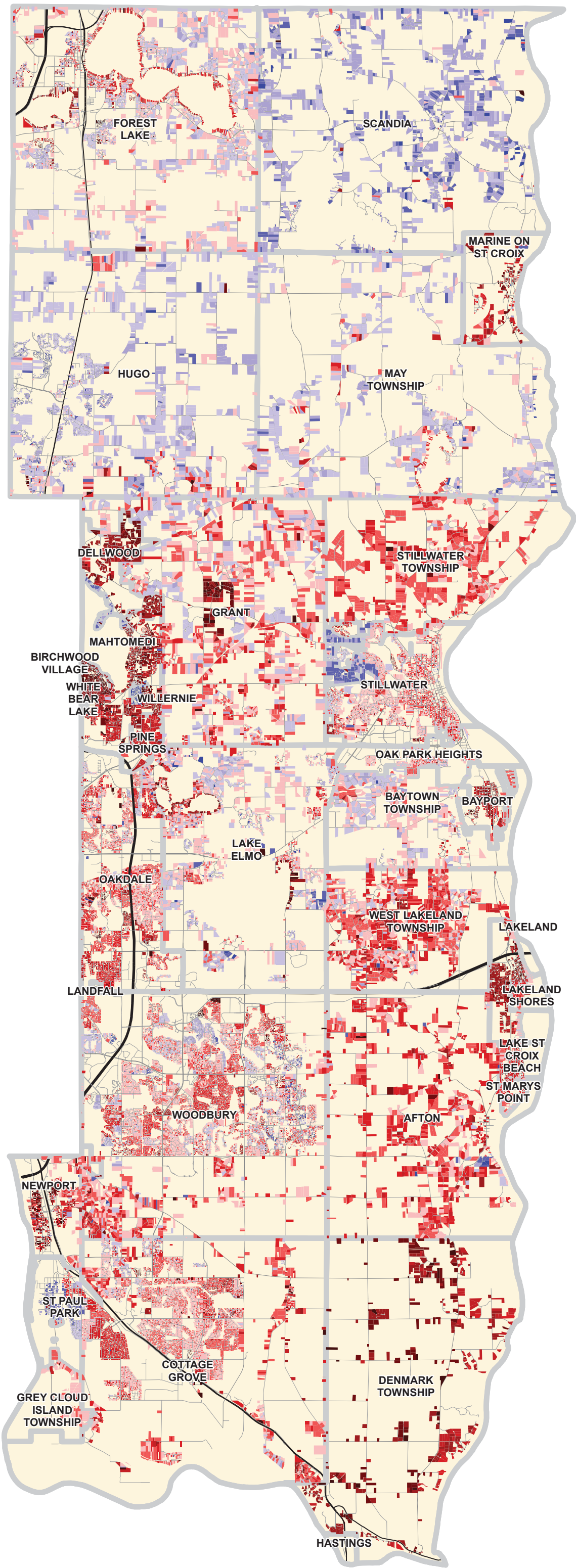
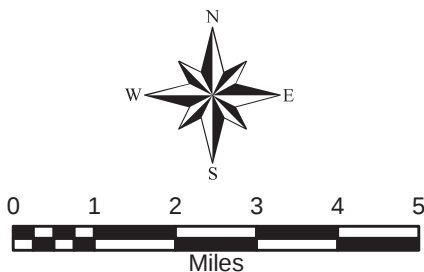
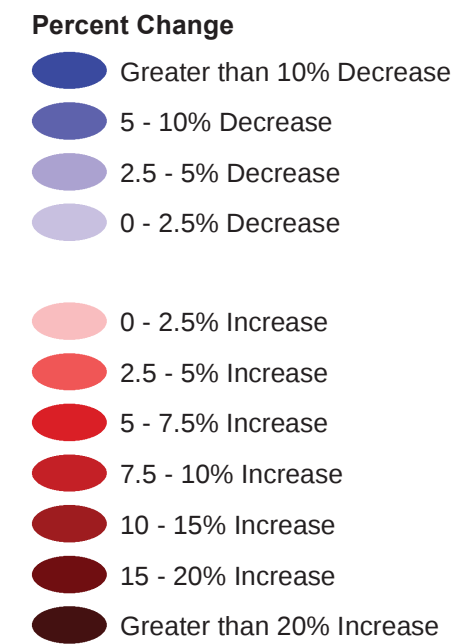
What is the difference? What do these maps show?

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. An example of this is West Lakeland. On the tax change map on page 31, West Lakeland is mostly shades of red, meaning tax increases. On the effective tax rate map on page 34, West Lakeland is very dark green, meaning low taxes per value. Although experiencing tax increases, West Lakeland still has lower taxes on the same value home than most blue shaded areas experiencing tax reductions.

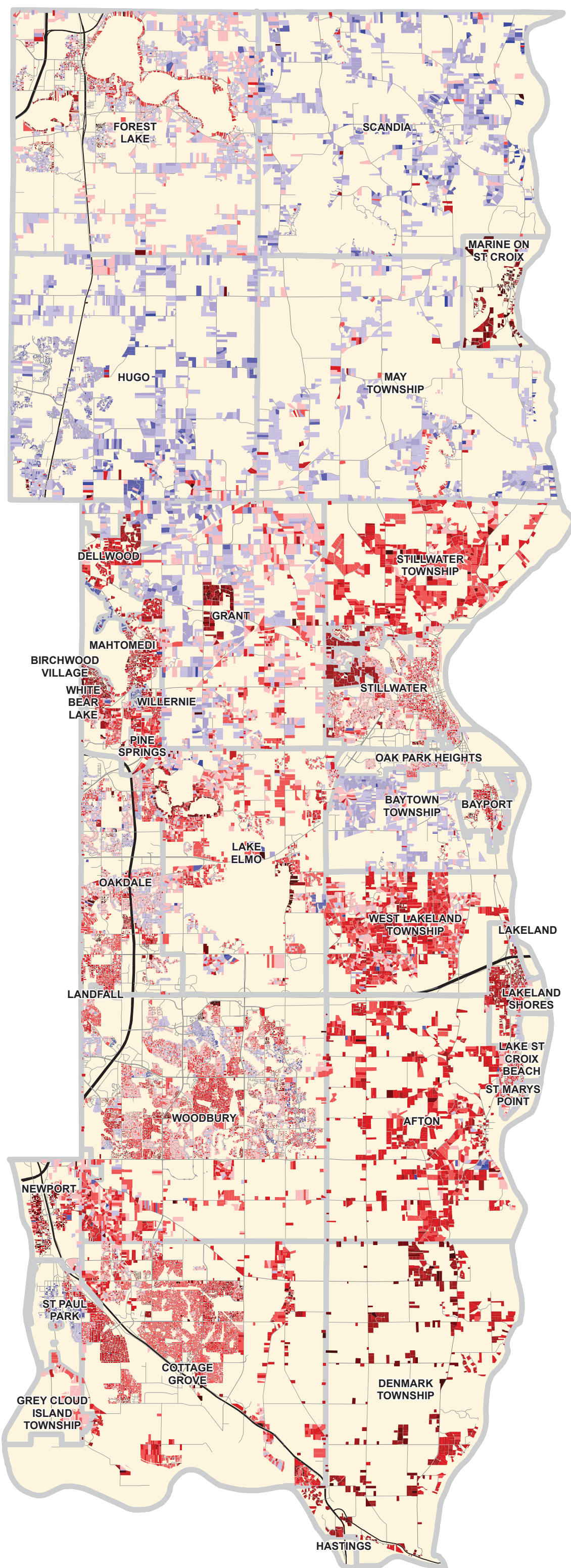
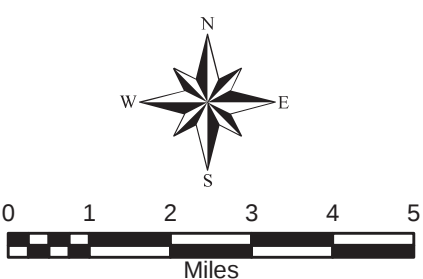
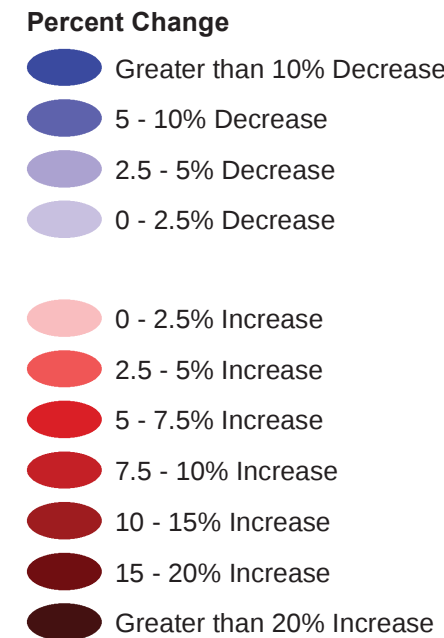
Market Value Change on Residential Homestead Properties from 2015 to 2016



County Tax Portion Change on Residential Homestead Properties from 2015 to Proposed 2016

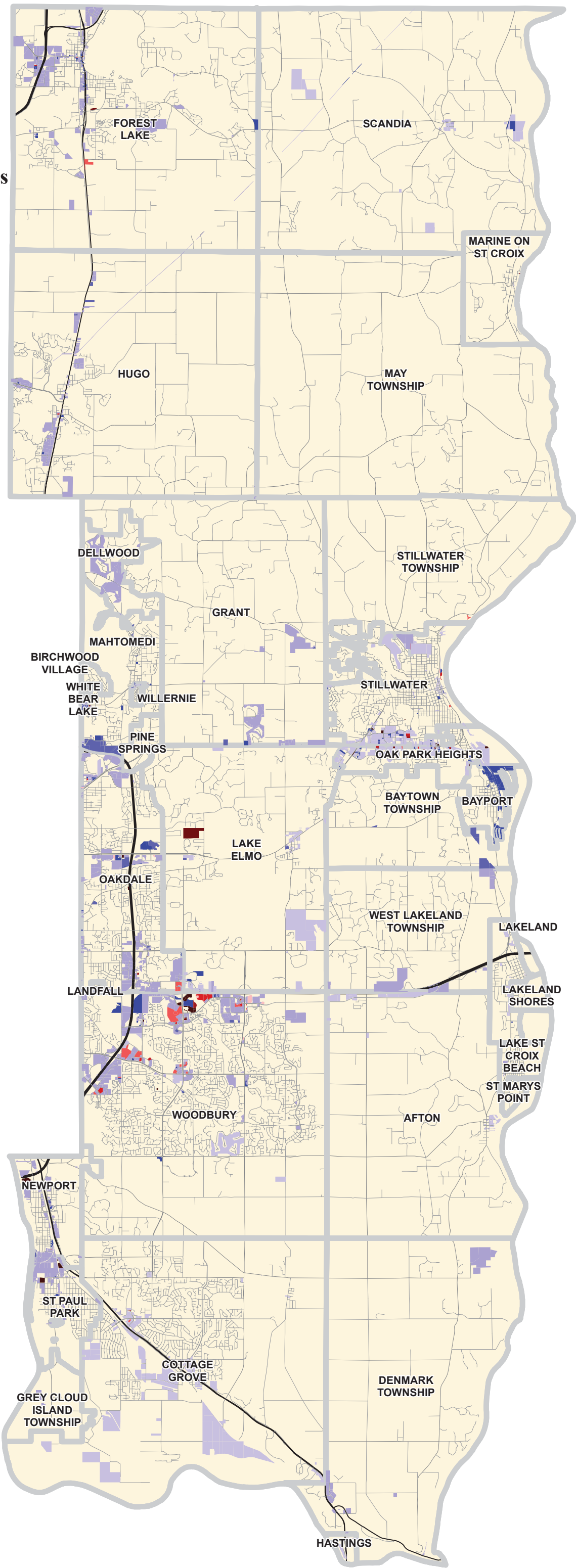
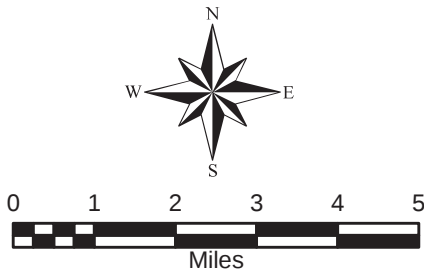
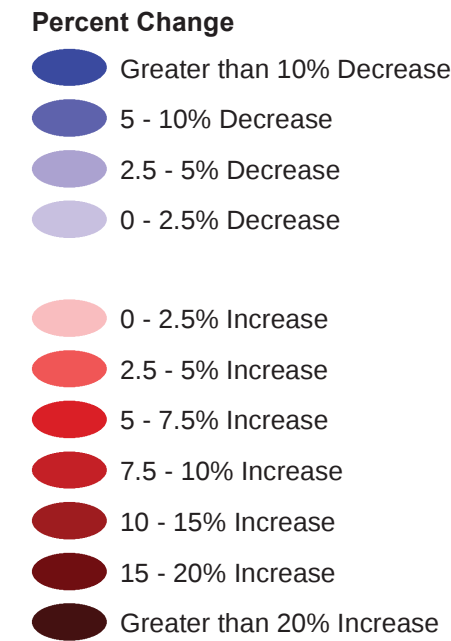


Property Tax Change on Residential Homestead Properties from 2015 to Proposed 2016

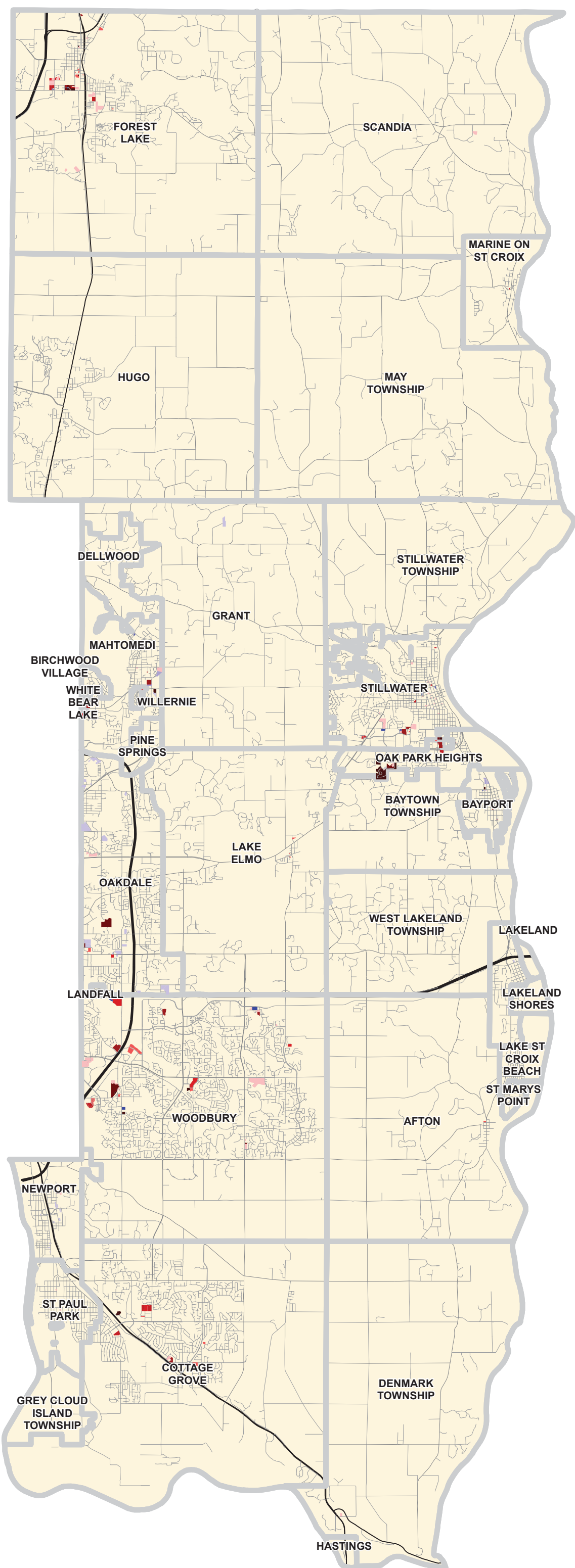
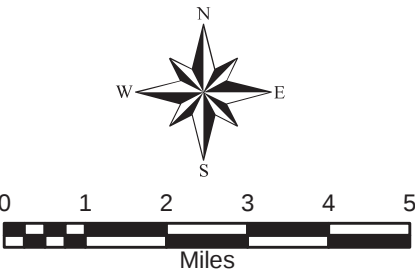
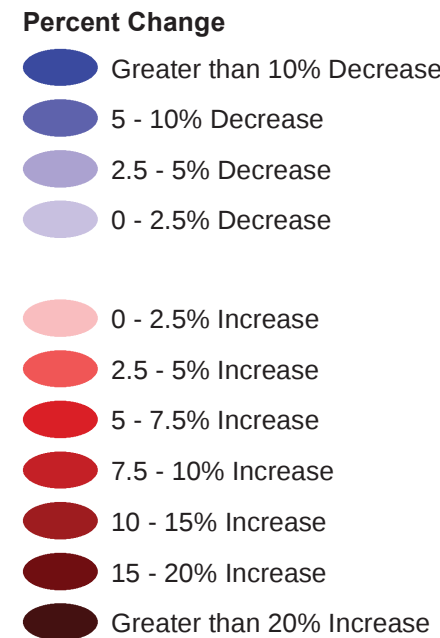




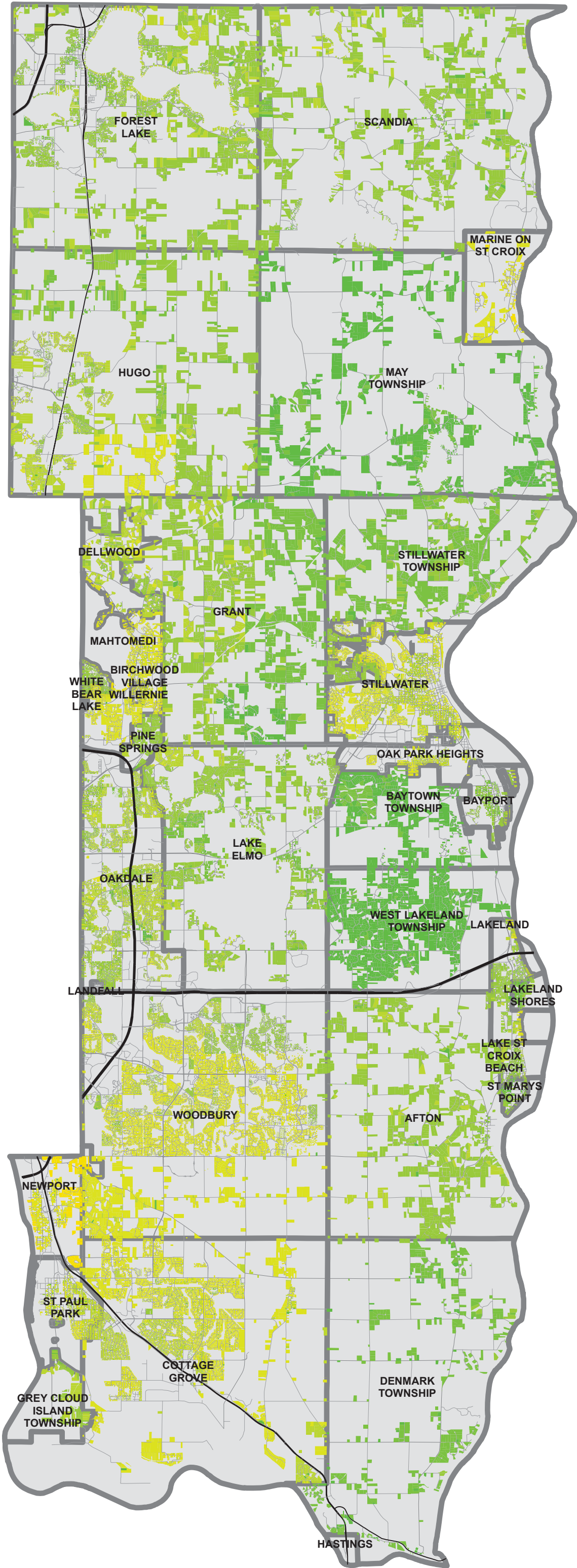
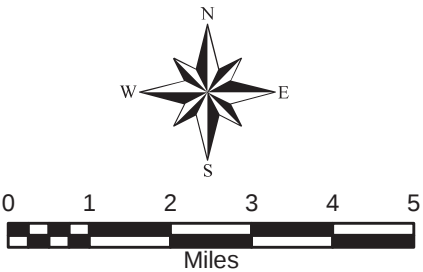
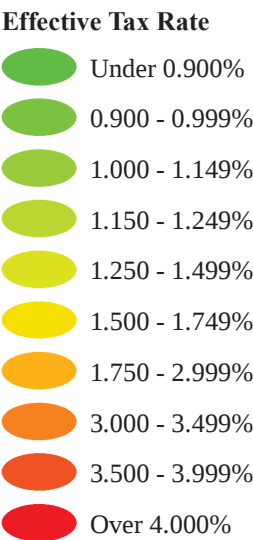
Property Tax Change on
Commercial-Industrial-Utility Properties
from 2015 to Proposed 2016



Property Tax Change on Apartment Properties from 2015 to Proposed 2016



Effective Tax Rate Residential Homestead Properties Proposed 2016



Effective Tax Rate Commercial - Industrial Properties Proposed 2016

