



**Department of
Property Records and
Taxpayer Services**

**County Board Workshop
on
Taxes Proposed in 2009**

November 25, 2008

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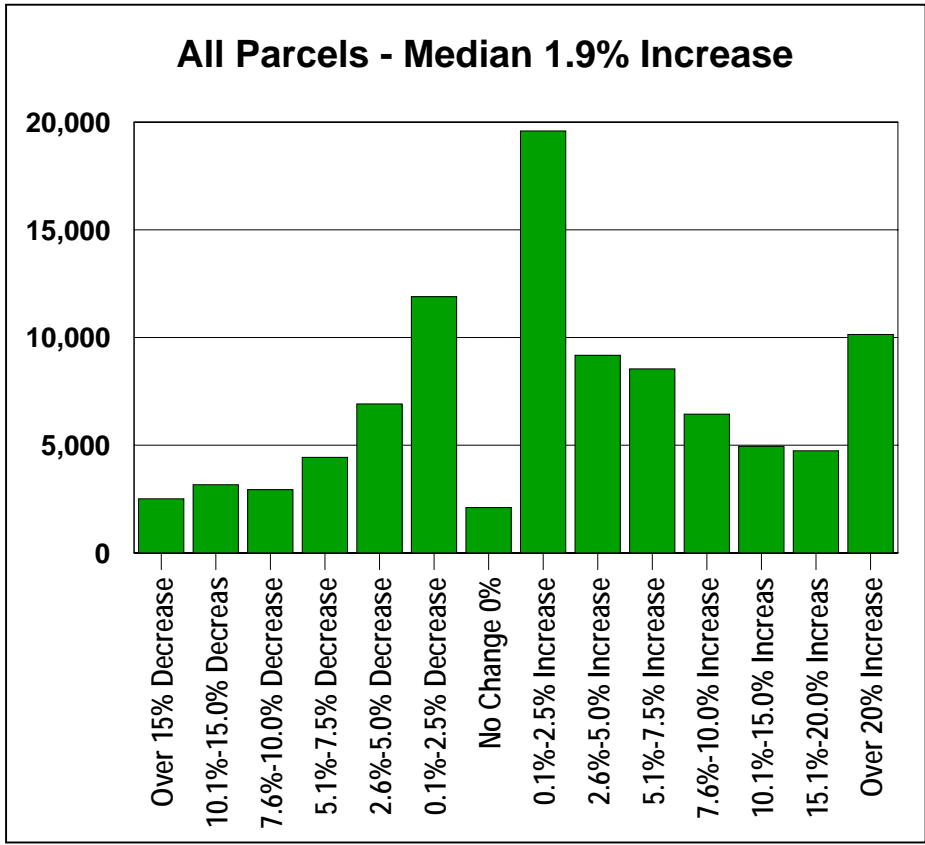
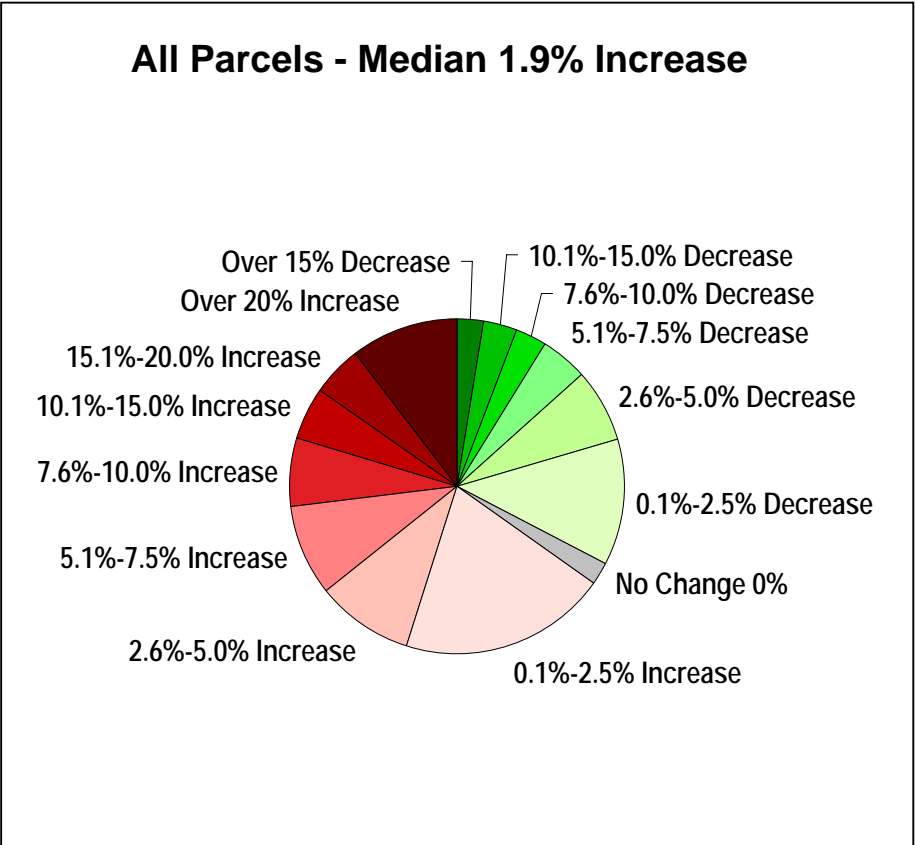
Taxes Proposed in 2009

- Proposed Tax Notices were mailed November 24. 95,938 notices were mailed.
- Proposed Tax Notices will be available on the County Website.
- The total amount billed of **\$349.6 million** is an increase of 6.1% over 2008. The 2008 total of \$329.7 million was a 7.2% increase over the \$307.5 million billed in 2007.

What will taxpayers see when they receive their proposed taxes?

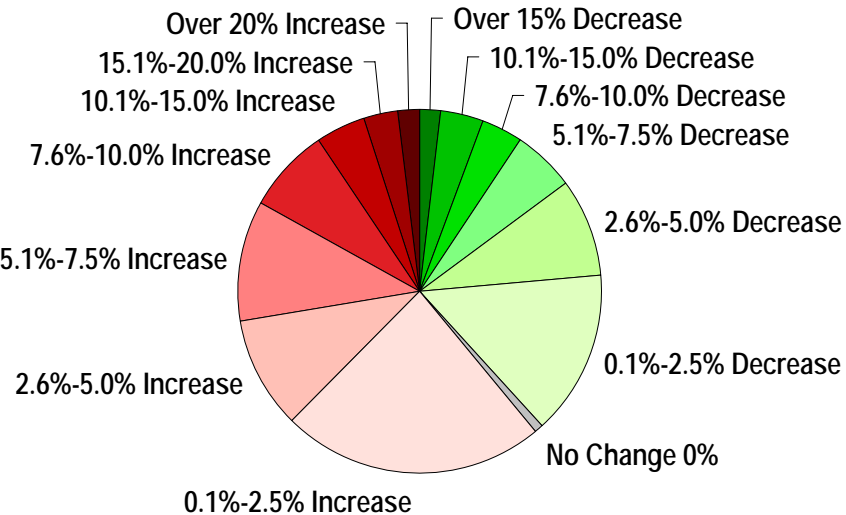
- **All Parcels**
 - Median Value Change: 0.7% Decrease
 - Median Total Tax Change: 1.9% Increase
- **Residential Homestead Parcels**
 - Median Value Change: 1.2% Decrease
 - Median Total Tax Change: 1.2% Increase
 - Median County Tax Change: 1.6% Increase

Proposed 2009 Tax Notices Counts by Range of Tax Change

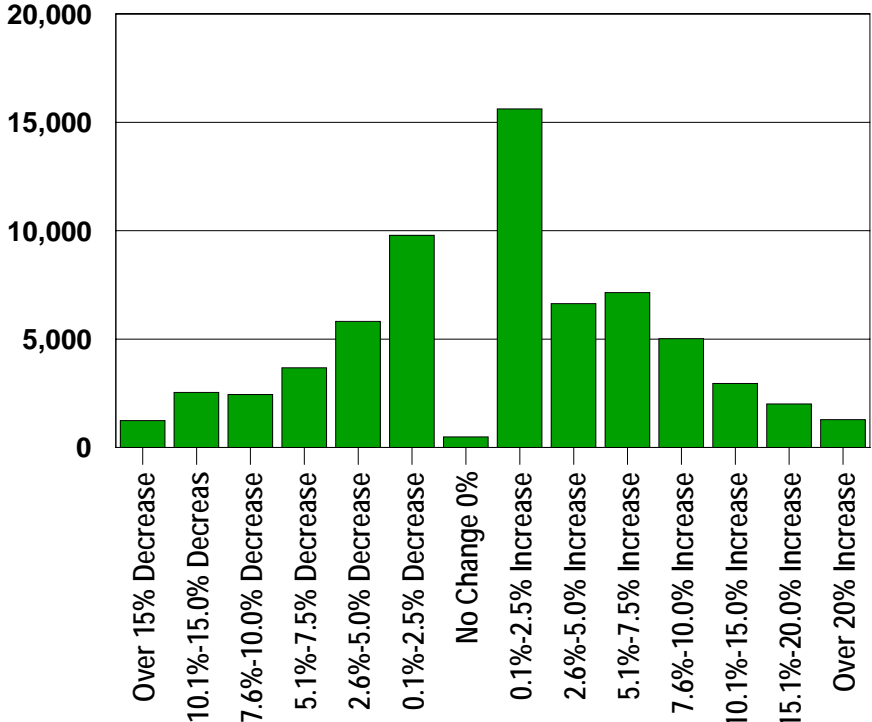


Proposed 2009 Tax Notices Counts by Range of Tax Change

Residential Homestead - Median 1.2% Increase

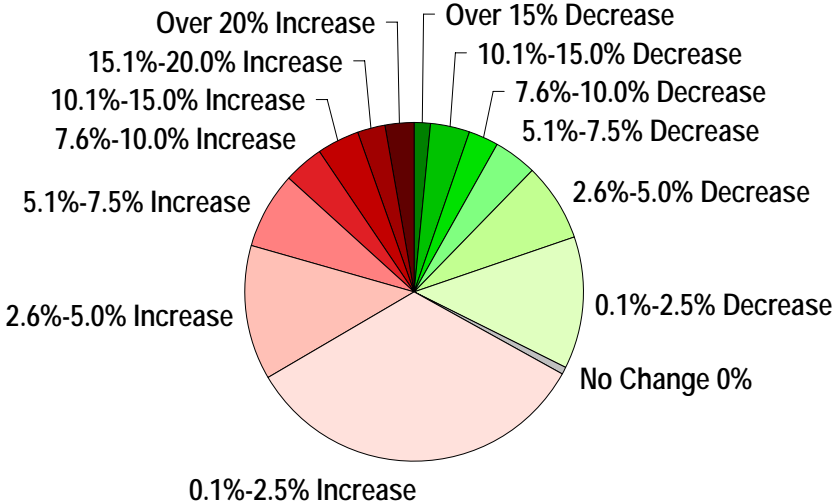


Residential Homestead - Median 1.2% Increase

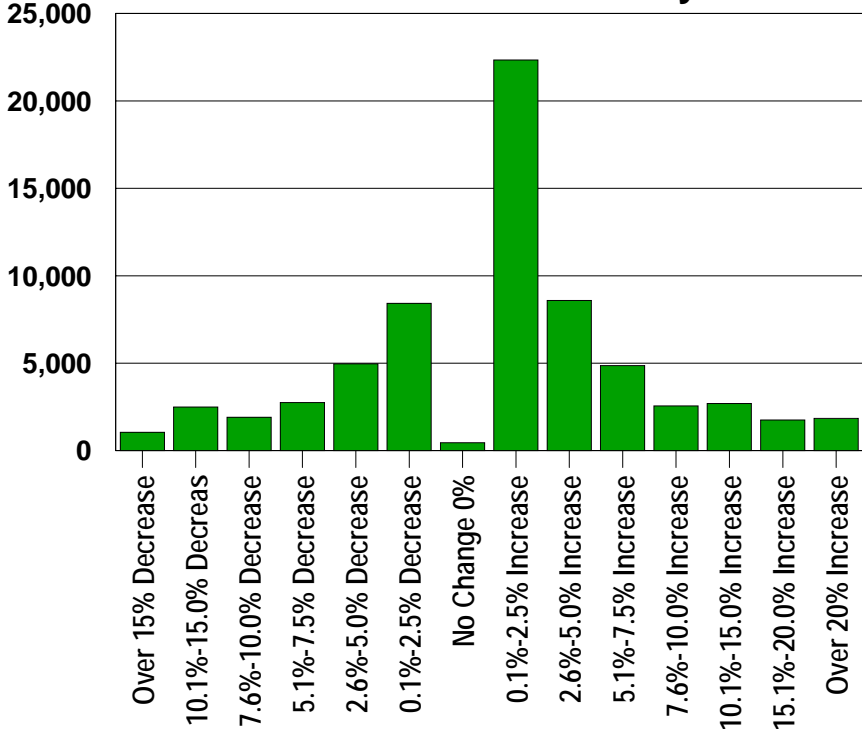


Proposed 2009 Tax Notices Counts by Range of Tax Change in County Portion of Tax

**Residential Homestead
Median 1.6% Increase in County Tax**

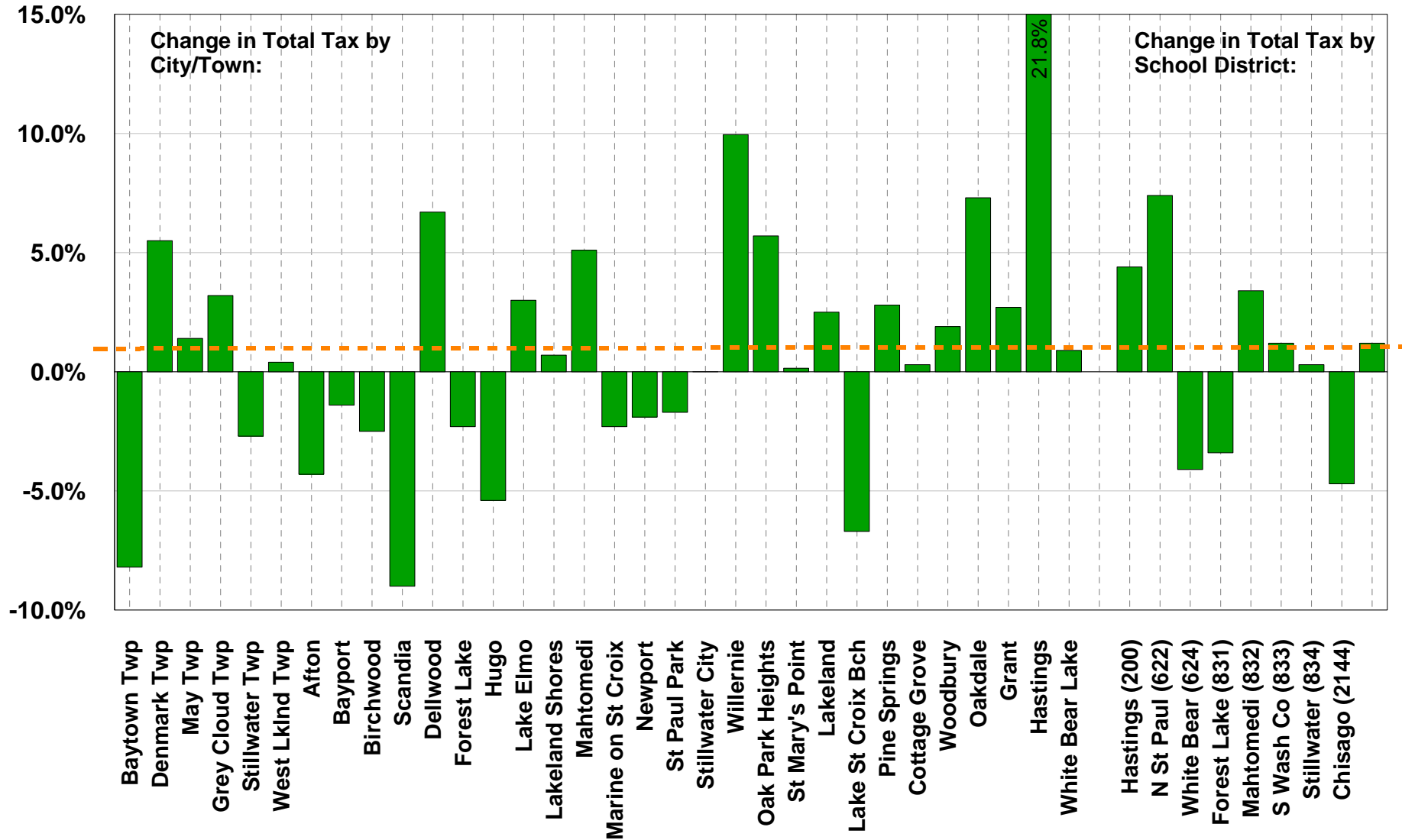


**Residential Homestead
Median 1.6% Increase in County Tax**



Residential Homestead Median Percentage Change in Total Tax

Countywide Median = 1.2%



Counts of Proposed 2009 Residential Homestead TinT Notices by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2009 Taxable Market Value	Median Change in Taxable Market Value	Median \$ Change in Total Tax	Median % Change in Total Tax	Parcel Counts by Range of Tax Increase/Decrease														Total
						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 Township/City & School District Combination:

0002	Baytown Twp	834	466,400	-9.6%	(\$263)	-8.2%	53	69	206	105	35	4	6	5	0	0	2	1	1	487	
0004	Denmark Twp	200		5.0%	\$171	5.4%	0	3	6	9	4	7	19	141	126	35	39	32	5	426	
		833		6.3%	\$231	8.8%	0	0	0	0	0	1	0	0	1	4	3	0	0	9	
		834		7.2%	\$199	8.1%	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1
		Total	437,100	5.0%	\$173	5.5%	0	3	6	9	4	8	19	141	127	40	42	32	5	436	
0009	May Twp	831		-0.6%	(\$43)	-1.5%	1	5	3	2	6	79	9	8	1	3	5	2	0	124	
		834		-0.5%	\$53	1.6%	6	10	11	19	27	39	314	57	48	31	37	59	32	690	
		Total	427,200	-0.5%	\$45	1.4%	7	15	14	21	33	118	323	65	49	34	42	61	32	814	
0011	Grey Cloud Twp	833	291,100	1.9%	\$83	3.2%	1	3	2	1	3	15	27	25	25	1	4	3	1	111	
0014	Stillwater Twp	834	410,600	-5.4%	(\$91)	-2.7%	3	24	11	43	305	211	72	31	7	4	9	7	5	732	
0017	West Lakeland Twp	834	446,600	-0.9%	\$11	0.4%	6	13	20	12	36	309	648	49	25	12	11	5	1	1,147	
0100	Afton	200		-9.4%	(\$337)	-7.5%	0	0	0	1	0	0	0	0	0	0	0	0	0	1	
		833		-7.1%	(\$185)	-4.6%	1	1	1	8	17	2	1	0	0	0	0	0	1	0	32
		834		-6.5%	(\$135)	-4.2%	15	38	64	172	303	65	63	35	20	10	18	12	18	833	
		Total	402,200	-6.6%	(\$139)	-4.3%	16	39	65	181	320	67	64	35	20	10	18	13	18	866	
0200	Bayport	834	204,900	-2.5%	(\$25)	-1.4%	18	29	19	23	61	237	71	45	38	12	10	8	2	573	
0300	Birchwood	624	341,400	-2.6%	(\$77)	-2.5%	5	11	6	17	114	47	20	18	9	7	10	55	5	324	
0400	Scandia	831		-11.5%	(\$247)	-9.7%	91	370	244	77	52	34	28	9	13	8	20	29	27	1,002	
		2144		-12.1%	(\$129)	-4.7%	1	11	7	55	84	11	5	2	1	2	1	0	1	181	
		Total	297,600	-11.6%	(\$225)	-9.0%	92	381	251	132	136	45	33	11	14	10	21	29	28	1,183	
0500	Dellwood	832	596,800	3.3%	\$275	6.7%	0	5	4	11	26	35	31	37	31	34	38	50	39	341	
0600	Forest Lake	831	250,900	-2.9%	(\$49)	-2.3%	193	482	247	607	881	1,078	457	187	196	140	176	297	86	5,027	
0700	Hugo	624		-3.0%	(\$101)	-4.9%	168	333	405	514	507	698	56	37	24	26	53	52	1	2,874	
		831		-5.4%	(\$225)	-7.8%	28	24	145	99	12	3	0	2	1	1	3	1	0	319	
		832		-4.3%	(\$115)	-2.8%	2	6	2	19	65	28	55	4	0	1	1	1	1	185	
		834		-5.6%	(\$201)	-5.8%	2	8	7	94	36	7	1	0	0	0	1	3	0	159	
		Total	239,700	-4.0%	(\$115)	-5.4%	200	371	559	726	620	736	112	43	25	28	58	57	2	3,537	
0800	Lake Elmo	622		0.6%	\$290	8.6%	7	6	0	7	26	30	43	52	40	36	65	55	87	454	
		832		-1.0%	\$45	1.6%	5	8	5	9	8	22	10	14	16	5	12	5	1	120	
		834		1.0%	\$38	1.4%	32	95	104	123	146	143	142	121	109	98	102	185	42	1,442	
		Total	385,100	0.8%	\$87	3.0%	44	109	109	139	180	195	195	187	165	139	179	245	130	2,016	

Counts of Proposed 2009 Residential Homestead TinT Notices by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2009 Taxable Market Value	Median Change in Taxable Market Value	Median \$ Change in Total Tax	Median % Change in Total Tax	Parcel Counts by Range of Tax Increase/Decrease														
						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	
0900 Lakeland Shores	834	327,300	-4.0%	\$13	0.7%	0	2	0	0	0	18	68	0	1	1	2	4	11	107	
1000 Mahtomedi	832	298,200	1.8%	\$137	5.1%	34	51	103	126	168	225	231	193	188	148	228	207	368	2,270	
1100 Marine on St Croix	834	344,900	-4.9%	(\$63)	-2.3%	1	14	18	10	64	94	28	12	4	2	2	4	2	255	
1200 Newport	833	195,900	-0.7%	(\$43)	-1.9%	81	36	22	26	165	303	64	54	53	35	31	22	4	896	
1300 St Paul Park	833	181,000	-3.0%	(\$29)	-1.7%	100	62	25	26	190	684	181	68	75	19	24	19	14	1,487	
1500 Stillwater City	834	248,600	-0.7%	\$1	0.0%	210	281	216	234	410	1,282	1,044	503	416	265	192	137	29	5,219	
1600 Willernie	832	167,100	0.6%	\$155	10.0%	3	0	0	0	4	3	5	6	6	56	39	34	8	164	
1700 Oak Park Heights	834	213,300	0.7%	\$129	5.7%	6	9	7	8	28	24	54	337	243	216	69	29	9	1,039	
1800 St Mary's Point	834	287,500	-1.4%	\$3	0.2%	0	5	1	2	3	50	39	9	5	2	3	6	3	128	
1900 Lakeland	834	242,300	-1.4%	\$52	2.5%	2	9	5	7	4	54	235	198	49	18	24	16	7	628	
2000 Lake St Croix Beach	834	193,900	-2.7%	(\$123)	-6.7%	32	4	50	232	52	8	4	5	3	2	2	1	0	395	
2100 Pine Springs	622		-0.6%	\$165	10.0%	0	0	0	0	1	0	0	0	0	1	2	0	0	4	
	832		-0.6%	\$85	2.8%	0	0	1	2	3	2	49	42	6	14	2	3	5	129	
Total		422,500	-0.6%	\$85	2.8%	0	0	1	2	4	2	49	42	6	15	4	3	5	133	
2200 Cottage Grove	200		-1.1%	(\$47)	-1.4%	1	2	0	0	10	96	2	2	0	0	0	0	0	113	
	833		-0.8%	\$7	0.3%	56	362	236	331	1,047	2,588	2,326	1,693	299	239	320	209	12	9,718	
Total		220,400	-0.8%	\$6	0.3%	57	364	236	331	1,057	2,684	2,328	1,695	299	239	320	209	12	9,831	
2500 Woodbury	622		-0.8%	\$184	8.0%	2	0	2	1	16	39	63	200	342	406	285	27	71	1,454	
	833		-0.8%	\$48	1.9%	59	118	162	483	722	1,248	7,339	1,365	1,009	459	404	176	43	13,587	
	834		-1.4%	\$23	1.0%	4	3	30	82	89	307	1,195	56	77	13	15	6	4	1,881	
Total		277,300	-0.8%	\$49	1.9%	65	121	194	566	827	1,594	8,597	1,621	1,428	878	704	209	118	16,922	
2600 Oakdale	622	223,300	-0.8%	\$145	7.3%	14	16	18	40	57	70	165	666	3,548	2,597	623	198	296	8,308	
2700 Grant	832		-0.5%	\$135	3.2%	2	7	14	14	18	26	102	296	51	38	45	34	31	678	
	834		-0.6%	\$49	1.6%	1	11	17	26	16	44	273	52	43	17	22	18	12	552	
Total		454,400	-0.5%	\$97	2.7%	3	18	31	40	34	70	375	348	94	55	67	52	43	1,230	
7500 Hastings	200	122,500	15.0%	\$209	21.8%	0	0	0	0	0	0	0	0	0	0	0	0	1	1	
9400 White Bear Lake	832	230,600	-0.7%	\$15	0.9%	1	0	0	0	1	10	72	4	1	2	0	0	0	91	
County Total		252,400	-1.2%	\$34	1.2%	1,247	2,546	2,446	3,677	5,822	10,280	15,617	6,640	7,150	5,021	2,954	2,013	1,285	66,698	

Counts of Proposed 2009 Residential Homestead TinT Notices by Range of Percentage of Increase/Decrease in Total Tax

Taxing District	SD	Median Pay 2009 Taxable Market Value	Median Change in Taxable Market Value	Median \$ Change in Total Tax	Median % Change in Total Tax	Parcel Counts by Range of Tax Increase/Decrease													Total
						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:

0200 Hastings	411,500	4.2%	\$149	4.4%	1	5	6	10	14	103	21	143	126	35	39	32	6	541
0622 N St Paul/Oakdale/Mpwd	226,600	-0.8%	\$149	7.4%	23	22	20	48	100	139	271	918	3,930	3,040	975	280	454	10,220
0624 White Bear Lake	231,700	-3.0%	(\$97)	-4.1%	173	344	411	531	621	745	76	55	33	33	63	107	6	3,198
0831 Forest Lake	264,700	-3.9%	(\$73)	-3.4%	313	881	639	785	951	1,194	494	206	211	152	204	329	113	6,472
0832 Mahtomedi	355,600	0.0%	\$123	3.4%	47	77	129	181	293	351	555	596	299	298	365	334	453	3,978
0833 South Washington Co	237,000	-0.8%	\$33	1.2%	298	582	448	875	2,144	4,841	9,938	3,205	1,462	757	786	430	74	25,840
0834 Stillwater	300,000	-1.2%	\$7	0.3%	391	624	786	1,192	1,615	2,896	4,257	1,515	1,088	704	521	501	178	16,268
2144 Chisago Lakes	296,200	-12.1%	(\$129)	-4.7%	1	11	7	55	84	11	5	2	1	2	1	0	1	181
County Total	252,400	-1.2%	\$34	1.2%	1,247	2,546	2,446	3,677	5,822	10,280	15,617	6,640	7,150	5,021	2,954	2,013	1,285	66,698

Percent of Total: 1.9% 3.8% 3.7% 5.5% 8.7% 15.4% 23.4% 10.0% 10.7% 7.5% 4.4% 3.0% 1.9% 100.0%

Note:

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

Changes for 2009

Limited Market Value

- The formula for limited market value for taxes payable in 2009 changed from what was in effect in previous years. Increases in value are limited to the **greater** of:
 - a. **15%** or
 - b. **50%** of the difference between the current year and prior year
- Approximately 8,000 parcels are receiving a value reduction for limited market value for taxes payable in 2009. 12,000 parcels received a value reduction in 2008 and 20,000 parcels received a reduction in 2007. The number of parcels receiving a reduction has been declining since a high of nearly 70,000 parcels for taxes payable in 2003.
- This is the last year that Limited Market Value will be in effect.

Disabled Veteran value exclusion

A new law enacted in 2008 provides for an exclusion of value for disabled veterans, depending on the level of disability. A total and permanent disability qualifies for an exclusion of 300,000. A disability that is not permanent or that has a disability rating greater than 70% but less than 100% qualifies for an exclusion of 150,000. 206 parcels are receiving full or partial value exclusions totalling just over 40 million.

Disaster Credit

342 parcels in the Hugo tornado area are receiving a total of \$247,050 in disaster credit. The median credit amount is \$416.

Homestead Credit

Homestead credit decreases as market value increases, until the credit phases out to \$0 at a market value of 413,800. In the past when market values were increasing this had a compounding effect on tax increases. This year, homeowners with a reduction in value will receive more homestead credit.

Percentage Change in Levy from Pay 2008 to Proposed 2009 By Taxing District Type

Significant changes from Pay 2008 to Proposed 2009

Cities/Towns

- The following areas have median city tax increases or reductions over 10%:

	<u>Levy Chg</u>	<u>Median City Tax Chg</u>
Willernie	6.2%	22.1%
Lakeland Shores	30.0%	18.6%
Oak Park Heights	11.9%	10.5%
Lake St Croix Beach	-6.9%	-13.4%

Schools

- There were no referenda on the November ballot this year. The following districts had median school tax increases over 10%:

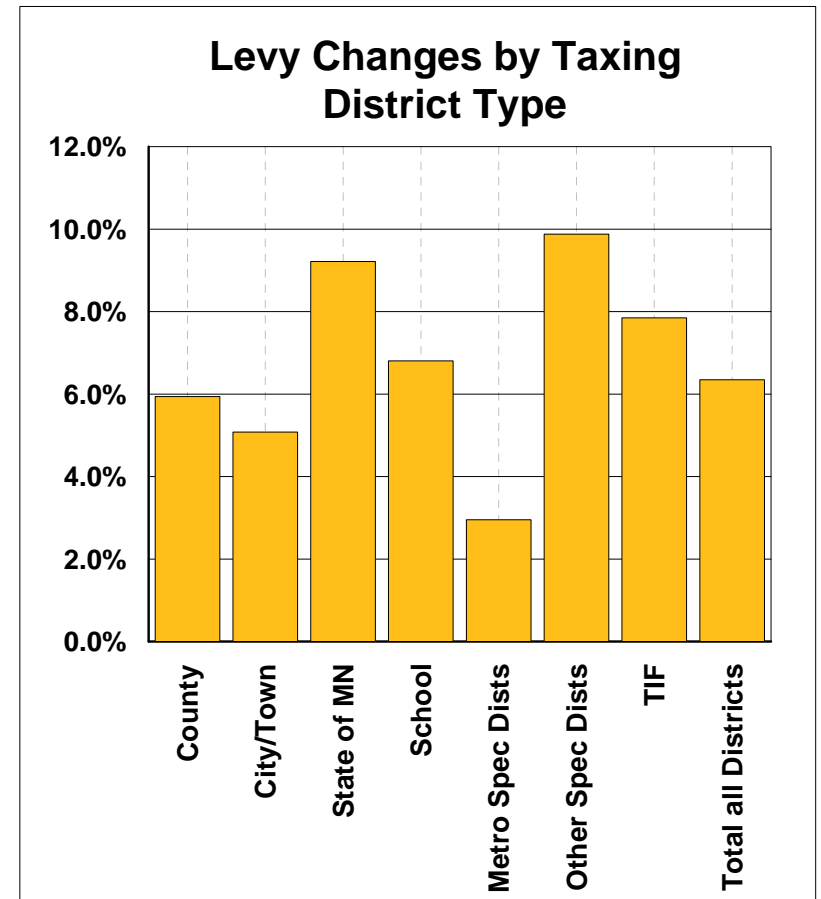
	<u>Levy Chg</u>	<u>Median SD Tax Chg</u>
0622 N St Paul	23.0%	18.0%

Residents in the Forest Lake school district are generally seeing reductions.

Other Special Taxing Districts

- Other Special Taxing Districts as a group had the largest percentage increase in levy. The following districts levy increases over 10%:

Comfort Lake-Forest Lake WS	145.4% increase
South Washington WS	16.4% increase
R-W Metro WS	14.6% increase



Washington County Taxable Property Values

5 Year Comparison

TYPE OF VALUE	Payable 2005	% Chg	Payable 2006	% Chg	Payable 2007	% Chg	Payable 2008	% Chg	Proposed 2009	% Chg	5 year summary
ESTIMATED MARKET VALUE	23,010,572,000	14.3%	25,346,304,600	10.2%	28,223,870,000	11.4%	29,491,836,700	4.5%	29,940,802,300	1.5%	30.1%
<i>Subtract:</i> "This Old House" Deferral	(12,479,800)	-7.0%	(11,533,300)	-7.6%	(10,346,500)	-10.3%	(9,138,000)	-11.7%	(7,830,700)	-14.3%	-37.3%
Veteran's Exclusion									(40,081,300)	NA	NA
Plat Deferral	(146,325,200)	99.1%	(105,183,300)	-28.1%	(111,523,200)	6.0%	(102,774,300)	-7.8%	(77,688,500)	-24.4%	-46.9%
Limited MV & "Green Acres"	(1,760,722,900)	-1.7%	(1,338,546,400)	-24.0%	(1,373,086,700)	2.6%	(1,143,085,100)	-16.8%	(837,495,900)	-26.7%	-52.4%
TAXABLE MARKET VALUE	21,091,044,100	15.5%	23,891,041,600	13.3%	26,728,913,600	11.9%	28,236,839,300	5.6%	28,977,705,900	2.6%	37.4%
New Construction-House/Garage	474,728,300	14.0%	618,302,800	30.2%	736,688,300	19.1%	569,793,400	-22.7%	345,379,400	-39.4%	-27.2%
New Construction-Other	<u>79,149,000</u>	<u>0.5%</u>	<u>96,769,900</u>	<u>22.3%</u>	<u>163,643,200</u>	<u>69.1%</u>	<u>182,664,000</u>	<u>11.6%</u>	<u>121,509,300</u>	-33.5%	53.5%
Total New Construction	553,877,300	11.9%	715,072,700	29.1%	900,331,500	25.9%	752,457,400	-16.4%	466,888,700	-38.0%	-15.7%
<i>% Increase due to new construction</i>		3.0%		3.4%		3.8%		2.8%		1.7%	
<i>% increase due to inflation/other</i>		12.5%		9.9%		8.1%		2.8%		1.0%	
REFERENDA MARKET VALUE	20,668,831,250	15.6%	23,393,842,851	13.2%	26,197,859,451	12.0%	27,646,777,425	5.5%	28,217,532,225	2.1%	36.5%
TOTAL NET TAX CAPACITY	235,738,004	15.0%	265,026,228	12.4%	299,186,499	12.9%	318,217,739	6.4%	327,744,937	3.0%	39.0%
<i>Subtract:</i> Tax Increment Financing	(6,720,688)	0.8%	(6,966,706)	3.7%	(8,087,473)	16.1%	(8,006,997)	-1.0%	(8,501,257)	6.2%	26.5%
Powerline	(10,271)	-2.2%	(10,283)	0.1%	(10,588)	3.0%	(9,649)	-8.9%	(9,057)	-6.1%	-11.8%
Fiscal Disparity Contribution	(15,183,794)	11.0%	(16,688,128)	9.9%	(17,107,443)	2.5%	(21,174,041)	23.8%	(23,763,202)	12.2%	56.5%
LOCAL TAXABLE VALUE	213,823,251	15.8%	241,361,111	12.9%	273,980,995	13.5%	289,027,052	5.5%	295,471,421	2.2%	38.2%
<i>Add:</i> Fiscal Disparity Distribution	18,516,763	5.1%	19,830,358	7.1%	22,437,047	13.1%	26,115,570	16.4%	30,239,771	15.8%	63.3%
TOTAL TAXABLE VALUE	232,340,014	14.9%	261,191,469	12.4%	296,418,042	13.5%	315,142,622	6.3%	325,711,192	3.4%	40.2%
Net Gain from Fiscal Disparities	3,332,969	-15.4%	3,142,230	-5.7%	5,329,604	69.6%	4,941,529	-7.3%	6,476,569	31.1%	94.3%
% of Total Taxable Value	1.4%		1.2%		1.8%		1.6%		2.0%		
County Tax Rate (with Library)	28.599%	-8.3%	26.968%	-5.7%	25.673%	-4.8%	25.936%	1.0%	26.343%	1.6%	-7.9%

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

Metro County Tax Comparison

County:	Tax Capacity Rate			Referendum Tax Rate			Gross County Tax		
	2008	2009	% chg	2008	2009	% chg	2008	2009	% chg
	based on Taxable Market Value:						255,000	252,400	-1.0%
Dakota	25.184%	25.808%	2.5%	0.00471%	0.00471%	0.0%	\$654	\$663	1.4%
Washington	25.936%	26.343%	1.6%	0.00000%	0.00291%		\$661	\$672	1.6%
Anoka	31.453%	32.417%	3.1%	0.00000%	0.00000%		\$802	\$818	2.0%
Scott	32.646%	32.670%	0.1%	0.00000%	0.00000%		\$832	\$825	-0.9%
Carver	37.563%	39.754%	5.8%	0.00000%	0.00000%		\$958	\$1,003	4.8%
Hennepin (suburban)	38.571%	40.379%	4.7%	0.00000%	0.00000%		\$984	\$1,019	3.6%
Ramsey (suburban)	44.023%	46.496%	5.6%	0.00000%	0.00000%		\$1,123	\$1,174	4.5%

