

Assessment Report

2018

This report includes specific information regarding the 2018 assessment as well as general information about both the appeals and assessment processes.

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Introduction

The Washington County Assessor Division has prepared this 2018 Assessment Report for use by the County Board, City Councils, Town Boards, residents, and staff. This report includes specific information regarding the 2018 assessment as well as general information about both the appeals and assessment process.

Minnesota statutes establish specific requirements for the assessment of property. The law requires that all real property be valued at market value, which is defined as the usual or most likely selling price as of the January 2nd assessment date.

The estimated market values established through the 2018 assessment are based upon actual real estate market trends of Washington County properties taking place from October 1, 2016 through September 30, 2017. From these trends, our mass appraisal system is used to determine individual property values. Detailed discussion of the sales analysis can be found in the “Sales Analysis” section of this report.

The summaries breaking down the adjustments made in each community, by property use, can be found in the “Past and Present Adjustments” section of this report.

Property owners who have questions or concerns regarding the market value that has been established for their property are encouraged to contact the property appraiser responsible for their area. In most cases, an interior inspection of the property will be necessary. For detailed discussion regarding the appeals period, please refer to the section of this report titled “Other assessment related information”.

Bruce Munneke, S.A.M.A.
Washington County Assessor

Sales Analysis Section

Sales Analysis

The assessment function is governed by Minnesota State statute. The law requires that all real property be valued at market value, which is defined as the usual or most likely selling price as of the assessment date of January 2nd of each year. Assessors are historians and measure the market based on sales which have occurred previous to the assessment date. Assessors do not create the value or predict what the market will do; rather, the assessor's job is to follow the patterns set by the real estate market.

Information on the sales of real estate is of paramount importance to the assessors in a market-based property tax system. Sales information is required to be submitted electronically using the program developed by the Minnesota Department of Revenue. This program is known as the Electronic Certificate of Real Estate Value (eCRV). The Department of Revenue requires all county assessors to utilize a specified time period for sales analysis. This time period of 12 months is from October 1st to September 30th preceding the assessment date. Sales within this time period will be used to determine the changes in assessed value that may be needed in each community for the impending assessment.

For example, the sales that occurred between **October 1, 2016 and September 30, 2017** are used to establish the **January 2, 2018** assessed values.

The assessor's office is charged with setting estimated market values for tax purposes at actual market value. The relationship between sales prices to estimated market value is called the sales ratio. The target median ratio set by the assessor's office for all Washington County communities (for all classes of property) is **95%**. We make every effort to ensure that each municipality in Washington County meets this target as consistently as possible. In this way, we ensure an equitable distribution of the property tax burden for all Washington County taxpayers.

Sales Statistics Defined

In addition to the median ratio, we have the ability to measure other statistics to test the accuracy of the assessment. Some of these are used at the state level also. The primary statistics used are:

Median Ratio:

This is a measure of central tendency. The *median* of a sample is the value for which one-half (50%) of the observations (when stratified) will lie above that value and one-half will lie below that value. The median is not susceptible to extreme observations referred to as outliers. We use this ratio, much like the mean, not only to measure our assessment level, but also to analyze property values by municipality, type of dwelling and value range. These studies enable us to track market trends in neighborhoods, popular housing types and classes of property.

Within the county, we constantly strive to achieve a ratio of 95.0% for the median and mean. This allows us a margin to account for a fluctuating market and still maintain ratios within state mandated guidelines.

Arithmetic Mean Ratio:

The mean is the average ratio. Unlike the median, the mean is influenced by outliers. We use this ratio not only to measure our assessment level, but also to analyze property values by municipality, type of dwelling and value range. These studies enable us to track market trends in neighborhoods, popular housing types and classes of property.

Coefficient of Dispersion (COD):

The COD measures the accuracy of the assessment. The COD indicates the spread of the ratios from the mean or median ratio. The goal of a good assessment is a COD of 10 to 20. A COD under 10 is considered excellent and anything over 20 will result in an assessment review by the Department of Revenue.

The Price-Related Differential (PRD)

The PRD is used to measure value related inequities in the assessment, referred to as regressively or progressivity. Appraised values are regressive if high value properties are under appraised relative to low value properties and progressive if high value properties are over appraised relative to the low value properties. The PRD is found by taking the mean (average) ratio of the sample and dividing by the weighted (aggregate) mean ratio. The acceptable range is .98 to 1.03.

Arm's Length Transactions

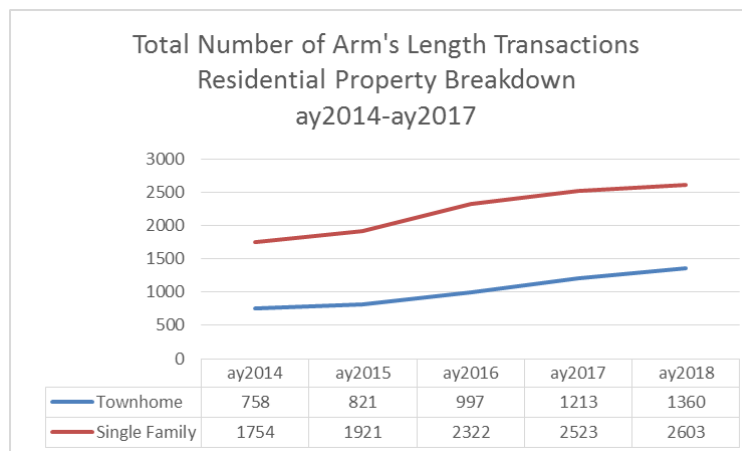
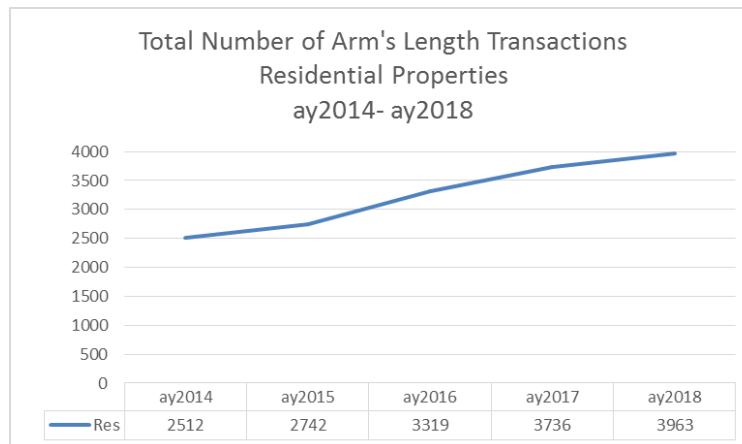
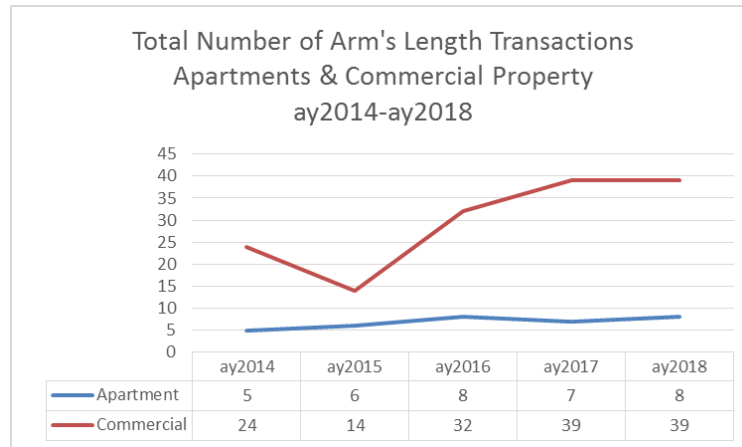
The Department of Revenue requires all county assessors to utilize a specified time period in their sales analysis. This time period is 12 months from October 1st to September 30th, preceding the assessment date. Sales within this time period will be used to determine the changes in assessed value that may be needed in each community for the impending assessment.

The sales that occur within this October 1st to September 30th time period, each year, are closely scrutinized by the appraisers within the Assessor Division. Evidence suggesting a forced sale, foreclosure, a sale to a relative, or anything other than an ***arm's-length transaction*** requires the sales to be discarded from the sales study. This is important, because the real estate sales information constitutes the database for the statistical comparisons necessary to make the property assessment.

Total Number of Arm's Length Transactions

An arm's length transaction is any transaction in which buyers and sellers of a product act independently and have no relationship to each other. The concept of an arm's length transaction is to ensure that both parties in the deal are acting in their own self-interest and are not subject to any pressure or duress from the other party.

The following graphs and charts show the number of arm's length transactions that occurred within each sales period.



Residential/SRR Class: Past Assessment Year Data – Number of Sales in Study

	10/1/12- 9/30/13	10/1/13- 9/30/14	10/1/14- 9/30/15	10/1/15- 9/30/16	10/1/16- 9/30/17	Difference from previous
	ay2014	ay2015	ay2016	ay2017	ay2018	
Afton	22	23	32	37	31	-6
Bayport	18	29	31	35	36	1
Baytown	16	28	17	22	25	3
Birchwood	9	12	9	12	11	-1
Cottage Grove	315	383	461	528	550	22
Dellwood	6	18	11	12	15	3
Denmark	5	12	9	17	19	2
Forest Lake	186	212	284	311	313	2
Grant	44	28	37	42	46	4
Grey Cloud	0	2	3	4	3	-1
Hastings	0	0	0	0	0	0
Hugo	191	227	241	307	369	62
Lake Elmo	49	77	53	78	114	36
Lake St Croix	14	8	11	15	18	3
Lakeland	15	15	23	22	24	2
Lakeland Shrs	2	3	3	3	1	-2
Landfall	0	0	0	0	0	0
Mahtomedi	90	78	105	97	104	7
Marine	10	12	10	14	12	-2
May	18	19	28	26	26	0
Newport	14	22	24	28	34	6
Oak Park Hts	29	41	50	62	59	-3
Oakdale	253	265	355	439	438	-1
Pine Springs	1	2	6	5	4	-1
St Mary's Pt	7	2	1	6	5	-1
St Paul Park	25	39	63	52	51	-1
Scandia	17	28	38	28	38	10
Stillwater City	229	205	293	251	306	55
Stillwater Twp	22	17	15	21	18	-3
West Lakeland	33	36	28	45	44	-1
White Bear Lk	4	5	0	3	2	-1
Willernie	7	8	8	12	7	-5
Woodbury	861	886	1070	1202	1240	38
TOTAL	2,512	2,742	3,319	3,736	3,963	227

Lender Mediated Sales

Lender Mediated Sales Defined

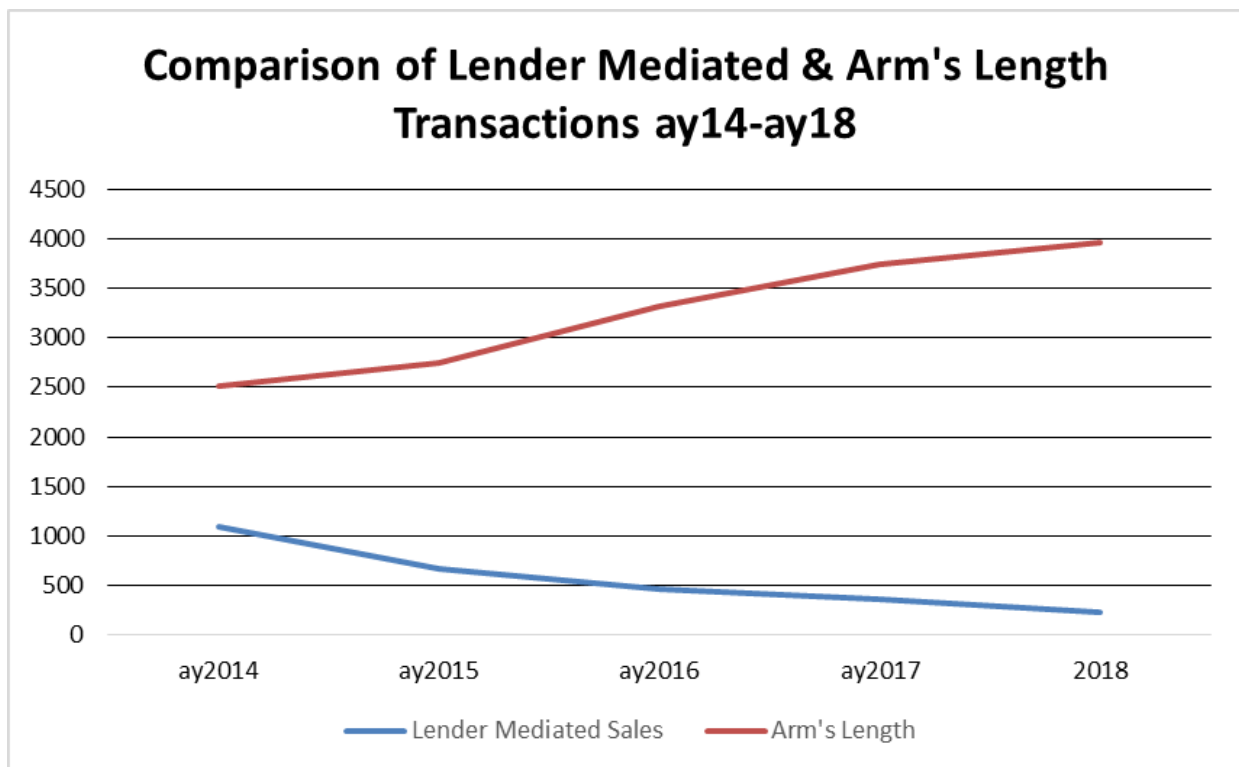
Foreclosures:

Properties in which the financial institution has repossessed the home from the owner due to non-payment of mortgage obligations.

Short sales:

Unique arrangements where the financial institution and in-default home owner work together in an attempt to sell the home before it is foreclosed upon.

In both situations, lenders are highly motivated “sellers”, which can result in discounted asking prices as they attempt to move the assets quickly from the balance sheets. Lender mediated sales are *not* used in the sales study.



Residential Lender Mediated Sales ay2014 – ay2018

Sales Period	10/1/12-9/30/13	10/1/13-9/30/14	10/1/14-9/30/15	10/1/15-9/30/16	10/1/16-9/30/17
	ay2014	ay2015	ay2016	ay2017	ay2018
Afton	5	2	3	4	1
Bayport	8	4	3	3	3
Baytown	6	5	0	0	0
Birchwood	6	3	0	1	1
Cottage Grove	183	105	101	69	37
Dellwood	3	4	2	2	1
Denmark	5	0	0	2	1
Forest Lake	118	73	51	37	29
Grant	5	5	3	5	0
Grey Cloud	0	0	1	1	1
Hastings	0	0	0	0	0
Hugo	105	46	38	30	14
Lake Elmo	21	8	5	2	6
Lake St Croix	5	9	5	2	1
Lakeland	7	2	3	0	2
Lakeland Shrs	2	0	0	0	0
Landfall	0	0	0	0	0
Mahtomedi	29	13	6	12	6
Marine	0	1	2	2	0
May	4	7	3	5	1
Newport	18	11	16	3	7
Oak Park Hts	19	6	10	5	1
Oakdale	144	100	70	58	41
Pine Springs	1	2	0	0	0
St Mary's Pt	2	1	1	1	0
St Paul Park	43	26	12	0	15
Scandia	8	15	7	1	1
Stillwater City	74	39	28	29	16
Stillwater Twp	6	3	8	1	0
West Lakeland	5	3	1	5	3
White Bear Lk	1	0	0	1	0
Willernie	4	3	2	2	0
Woodbury	263	168	86	76	48
TOTAL	1100	664	467	359	236

County Sales Statistics by Classification – Past & Present

The statistics listed for each use (classification) below are measured after the annual adjustments are applied to each classification of each property.

Apartment Sales Statistics (after annual adjustments)

Sales Period	10/1/12- 9/30/13	10/1/13- 9/30/14	10/1/14- 9/30/15	10/1/15- 9/30/16	10/1/16- 9/30/17
	ay2014	ay2015	ay2016	ay2017	ay2018
Number of Sales	5	6	8	7	8
Median	96.2%	99.5%	105.8%	106.4%	99.1%
Mean	90.5%	100.1%	100.7%	103.7%	98.9%
COD	5.9	6.0	6.0	4.7	4.6

Commercial/Industrial Sales Statistics (after annual adjustments)

Sales Period	10/1/12- 9/30/13	10/1/13- 9/30/14	10/1/14- 9/30/15	10/1/15- 9/30/16	10/1/16- 9/30/17
	ay2014	ay2015	ay2016	ay2017	ay2018
Number of Sales	24	17	32	39	39
Median	99.9%	96.5%	96.9%	102.5%	95.3%
Mean	103.3%	112.2%	96.4%	99.5%	96.5%
COD	13.4	11.2	13.4	13.4	12.0

Residential Sales Statistics (after annual adjustments)

Sales Period	10/1/12- 9/30/13	10/1/13- 9/30/14	10/1/14- 9/30/15	10/1/15- 9/30/16	10/1/16- 9/30/17
	ay2014	ay2015	ay2016	ay2017	ay2018
Number of Sales	2512	0	3319	3736	3963
Median	95.4%	95.5%	95.4%	94.8%	94.9%
Mean	97.9%	95.6%	95.7%	95.8%	94.3%
COD	7.67	7.09	7.21	6.15	6.56

2018 Residential Sales Study Statistics

The sales statistics (Number of Sales, Low Sale Price, Mean Sale Price, High Sale Price) are based on data collected from sales that occurred between **October 1, 2016 and September 30, 2017**.

The remaining statistics are measured after the percent of change factor (local effort) is applied to the going in ratio (previous year assessed value/sale price) in each community for the 2018 assessment. If there are less than 30 sales in a community the median is the only statistic deemed reliable.

	Number of Sales	Median	COD	PRD	Low Sale	High Sale
Afton	31	95.5%			\$225,000	\$932,500
Bayport	36	95.0%	9.28	0.98	\$140,000	\$625,000
Baytown	25	95.1%			\$284,900	\$1,195,000
Birchwood	11	95.5%			\$191,300	\$1,210,000
Cottage Grove	550	95.0%	5.91	1.00	\$88,600	\$685,000
Dellwood	15	96.8%			\$235,500	\$1,290,000
Denmark	19	94.9%			\$218,500	\$1,150,000
Forest Lake	313	94.9%	7.26	1.01	\$76,000	\$1,050,000
Grant	46	95.2%	10.01	1.01	\$185,000	\$1,135,000
Grey Cloud	3	89.6%			\$159,600	\$330,000
Hastings	0	0.0%			\$0	\$0
Hugo	369	95.2%	4.97	1.00	\$115,000	\$559,000
Lake Elmo	114	98.7%	5.97	1.00	\$179,400	\$1,315,000
Lake St Croix Beach	18	95.3%			\$105,000	\$303,000
Lakeland	24	94.8%			\$174,000	\$665,000
Lakeland Shores	1	93.0%			\$313,000	\$313,000
Landfall	0	0.0%			\$0	\$0
Mahtomedi	104	95.6%	7.45	1.00	\$149,300	\$1,297,000
Marine	12	95.5%			\$175,800	\$625,000
May	26	95.2%			\$222,100	\$1,345,000
Newport	34	95.2%	8.54	1.02	\$106,600	\$525,000
Oak Park Heights	59	95.2%	8.58	1.00	\$36,500	\$460,000
Oakdale	438	95.0%	6.56	1.00	\$63,200	\$465,000
Pine Springs	4	95.3%			\$364,600	\$500,000
St Marys Point	5	100.8%			\$225,000	\$755,000
St Paul Park	51	95.6%	8.22	1.01	\$73,500	\$282,300
Scandia	38	95.4%	9.44	1.00	\$171,000	\$584,000
Stillwater	306	95.3%	7.66	1.01	\$116,400	\$900,000
Stillwater Township	18	94.9%			\$345,000	\$1,027,000
West Lakeland	44	95.4%	7.18	1.01	\$197,500	\$1,225,000
White Bear Lake	2	94.1%			\$210,000	\$276,000
Willernie	7	95.8%			\$149,900	\$292,000
Woodbury	1,240	95.4%	5.41	1.00	\$75,200	\$900,000
COUNTY	3,963	94.9%	6.56	1.00	\$36,500	\$1,345,000

Historic Average Sale Prices (Single Family & Townhome/Condo)

	ay2014	ay2015	ay2016	ay2017	ay2018
Afton	\$475,200	\$444,900	\$425,200	\$509,500	\$485,300
Bayport	\$190,500	\$236,800	\$224,400	\$242,300	\$312,900
Baytown	\$594,700	\$547,000	\$597,100	\$588,700	\$615,100
Birchwood	\$308,500	\$369,900	\$247,400	\$338,600	\$483,900
Cottage Grove	\$217,500	\$223,300	\$235,300	\$244,200	\$252,800
Dellwood	\$516,700	\$913,100	\$1,180,900	\$459,000	\$574,500
Denmark	\$401,800	\$580,200	\$361,000	\$462,700	\$505,700
Forest Lake	\$235,000	\$253,400	\$237,600	\$257,200	\$267,700
Grant	\$478,100	\$530,700	\$517,100	\$458,900	\$498,500
Grey Cloud	\$0	\$198,000	\$256,800	\$346,300	\$240,700
Hastings	\$0	\$0	\$0	\$0	\$0
Hugo	\$232,700	\$229,300	\$243,100	\$229,000	\$249,600
Lake Elmo	\$413,500	\$429,900	\$467,900	\$463,700	\$470,900
Lake St Croix	\$172,400	\$171,900	\$250,300	\$225,900	\$214,200
Lakeland	\$267,400	\$282,500	\$330,200	\$460,700	\$288,400
Lakeland Shrs	\$235,000	\$975,000	\$243,500	\$264,600	\$313,000
Landfall	\$0	\$0	\$0	\$0	\$0
Mahtomedi	\$325,700	\$365,800	\$380,000	\$374,400	\$385,400
Marine	\$357,300	\$321,300	\$334,000	\$388,600	\$316,900
May	\$406,700	\$504,100	\$575,700	\$485,400	\$544,400
Newport	\$184,100	\$176,100	\$192,000	\$229,200	\$211,000
Oak Park Hts	\$211,200	\$193,000	\$191,400	\$232,700	\$230,400
Oakdale	\$182,100	\$190,000	\$200,400	\$207,400	\$215,800
Pine Springs	\$0	\$377,100	\$375,800	\$418,500	\$434,900
St Mary's Pt	\$502,500	\$510,000	\$349,000	\$316,500	\$390,600
St Paul Park	\$162,300	\$172,300	\$176,900	\$186,900	\$195,100
Scandia	\$287,100	\$340,700	\$312,900	\$407,500	\$354,600
Stillwater City	\$268,200	\$278,400	\$274,100	\$305,300	\$308,100
Stillwater Twp	\$518,000	\$464,200	\$450,500	\$547,300	\$488,600
West Lakeland	\$505,400	\$469,100	\$556,400	\$471,600	\$512,900
White Bear Lk	\$212,800	\$243,600	\$0	\$232,900	\$243,000
Willernie	\$155,900	\$158,200	\$179,000	\$163,000	\$223,800
Woodbury	\$283,200	\$285,600	\$285,200	\$287,800	\$306,700
	\$270,900	\$279,600	\$277,200	\$283,300	\$297,000

Past & Present Adjustments & Parcel Count Section

Agricultural Class Summary - Current Year Adjustments

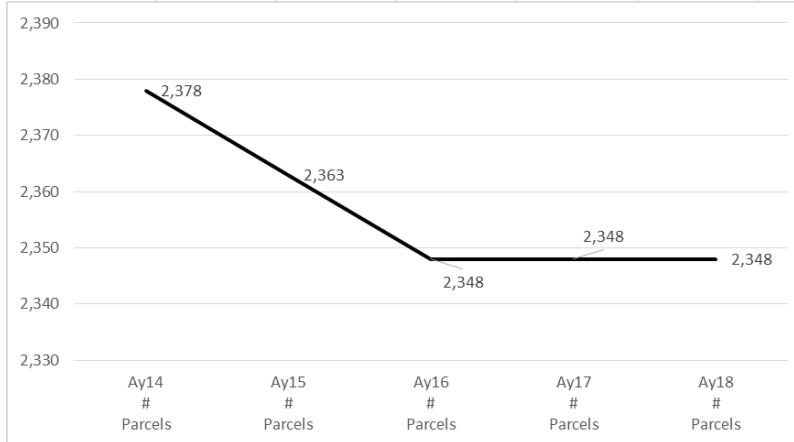
Municipality	ay2018 New Construction	# Of Parcels	ay2018 Agriculture Value	ay2017 Agriculture Value	ay2018 % Growth
Afton	\$644,200	160	\$102,966,000	\$101,787,100	0.5%
Bayport					
Baytown	\$0	44	\$20,712,100	\$20,391,900	1.6%
Birchwood					
Cottage Grove	\$50,000	180	\$132,579,700	\$134,091,200	-1.2%
Dellwood	\$0	6	\$3,830,300	\$3,494,700	9.6%
Denmark	\$50,000	341	\$137,834,700	\$136,872,200	0.7%
Forest Lake	\$0	145	\$56,372,500	\$54,963,200	2.6%
Grant	\$140,700	146	\$81,716,700	\$80,690,300	1.1%
Grey Cloud	\$0	10	\$3,858,400	\$3,645,900	5.8%
Hastings	\$0	1	\$23,800	\$23,800	0.0%
Hugo	\$132,000	257	\$116,628,200	\$117,220,000	-0.6%
Lake Elmo	\$0	129	\$88,438,000	\$87,810,400	0.7%
Lk St Croix Beach					
Lakeland	\$0	4	\$2,547,500	\$2,535,300	0.5%
Lakeland Shores					
Landfall					
Mahtomedi	\$0	2	\$498,700	\$498,700	0.0%
Marine	\$0	7	\$4,049,200	\$3,451,300	17.3%
May	\$0	275	\$123,673,600	\$123,713,700	0.0%
Newport	\$0	3	\$6,152,700	\$6,190,700	-0.6%
Oak Park Heights					
Oakdale	\$0	4	\$24,506,100	\$24,026,900	2.0%
Pine Springs					
St Mary's Point					
St Paul Park	\$0	57	\$3,074,600	\$3,075,800	0.0%
Scandia	\$144,700	322	\$89,521,900	\$90,369,600	-1.1%
Stillwater City	\$0	3	\$12,750,400	\$5,328,600	139.3%
Stillwater Twp	\$0	104	\$57,226,200	\$56,783,400	0.8%
West Lakeland	\$0	47	\$27,126,400	\$27,105,400	0.1%
White Bear Lake					
Willernie					
Woodbury	\$0	101	\$169,640,200	\$180,500,400	-6.0%
County Totals	\$1,161,600	2,348	\$1,265,727,900	\$1,264,570,500	0.0%

Agricultural Class: Past & Present Year Adjustments

	ay2014	ay2015	ay2016	ay2017	ay2018	5 Year Change
Afton	23.2%	-1.5%	0.0%	1.4%	0.5%	23.7%
Bayport	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Baytown	19.6%	5.0%	-0.1%	-0.5%	1.6%	25.5%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	6.0%	-0.4%	2.6%	-1.9%	-1.2%	5.1%
Dellwood	3.3%	-1.2%	-5.0%	-7.7%	9.6%	-1.0%
Denmark	14.4%	-4.7%	0.9%	-0.1%	0.7%	11.2%
Forest Lake	3.5%	-0.5%	0.1%	-1.9%	2.6%	3.8%
Grant	19.3%	-0.6%	-0.6%	1.6%	1.1%	20.8%
Grey Cloud	4.7%	6.3%	0.4%	0.4%	5.8%	17.6%
Hastings	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hugo	8.6%	0.5%	-1.2%	2.3%	-0.6%	9.6%
Lake Elmo	24.7%	11.0%	-14.4%	12.3%	0.7%	34.3%
Lake St Croix	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lakeland	1.2%	0.5%	0.0%	0.7%	0.5%	2.9%
Lakeland Shrs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Landfall	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Mahtomedi	-7.4%	0.0%	0.0%	0.0%	0.0%	-7.4%
Marine	0.9%	-12.0%	0.2%	17.0%	17.3%	23.5%
May	12.7%	0.6%	-0.4%	2.5%	0.0%	15.5%
Newport	3.2%	-0.8%	0.0%	1.0%	-0.6%	2.8%
Oak Park Hts	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Oakdale	207.3%	22.1%	-30.6%	18.3%	2.0%	219.1%
Pine Springs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St Mary's Pt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St Paul Park	1.4%	-0.2%	-68.4%	1.6%	0.0%	-65.6%
Scandia	16.2%	-1.3%	1.1%	-0.9%	-1.1%	14.0%
Stillwater City	2.2%	0.0%	0.0%	0.4%	139.3%	141.8%
Stillwater Twp	23.5%	-1.5%	-0.8%	1.1%	0.8%	23.0%
West Lakeland	18.0%	-0.4%	-0.6%	2.5%	0.1%	19.6%
White Bear Lk	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Willernie	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Woodbury	13.2%	-4.9%	-1.2%	17.7%	-6.0%	18.7%
TOTAL	15.1%	-0.1%	-2.3%	3.3%	0.0%	16.0%

Agricultural Class Parcel Counts

Municipality	Ay14 # Parcels	Ay15 # Parcels	Ay16 # Parcels	Ay17 # Parcels	Ay18 # Parcels	+/-
Afton	158	155	155	161	160	-1
Bayport	0	0	0	0	0	0
Baytown	38	44	44	44	44	0
Birchwood	0	0	0	0	0	0
Cottage Grove	189	187	189	186	180	-6
Dellwood	5	5	5	5	6	1
Denmark	350	346	350	344	341	-3
Forest Lake	142	142	145	145	145	0
Grant	146	144	144	144	146	2
Grey Cloud	10	10	10	10	10	0
Hastings	0	1	1	1	1	0
Hugo	267	265	266	264	257	-7
Lake Elmo	135	131	116	113	129	16
Lake St Croix Beach	0	0	0	0	0	0
Lakeland	4	4	4	4	4	0
Lakeland Shores	0	0	0	0	0	0
Landfall	0	0	0	0	0	0
Mahtomedi	2	2	2	2	2	0
Marine	6	6	6	7	7	0
May	273	270	274	276	275	-1
Newport	3	3	3	3	3	0
Oak Park Heights	1	1	1	0	0	0
Oakdale	4	5	4	4	4	0
Pine Springs	0	0	0	0	0	0
St Mary's Point	0	0	0	0	0	0
St Paul Park	61	62	57	57	57	0
Scandia	323	321	322	328	322	-6
Stillwater City	0	0	4	2	3	1
Stillwater Twp	104	105	103	105	104	-1
West Lakeland	46	46	40	41	47	6
White Bear Lake	0	0	0	0	0	0
Willernie	0	0	0	0	0	0
Woodbury	111	108	103	102	101	-1
County Totals	2,378	2,363	2,348	2,348	2,348	0



Apartment Class Summary: Current Year Assessment Adjustments

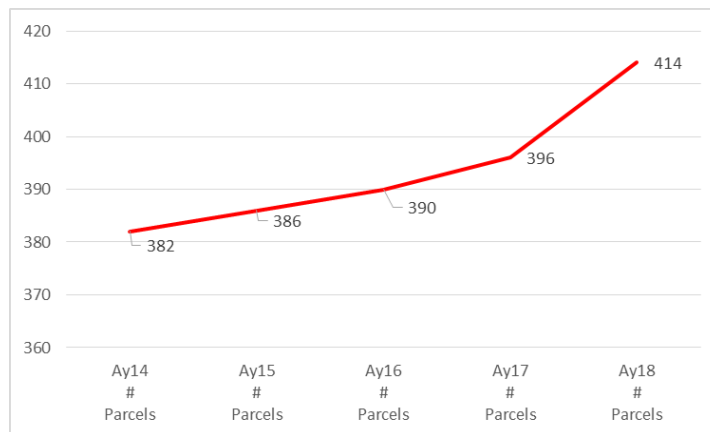
Municipality	ay2018 New Construction	# Of Parcels	ay2018 Apartment Value	ay2017 Apartment Value	ay2018 % Growth
Afton	\$0	2	\$2,081,200	\$1,980,000	5.1%
Bayport	\$0	22	\$19,687,100	\$15,331,200	28.4%
Baytown	\$0	1	\$447,400	\$447,400	0.0%
Birchwood					
Cottage Grove	\$20,738,100	17	\$102,143,200	\$77,515,900	5.0%
Dellwood					
Denmark	\$0	2	\$1,255,300	\$1,216,100	3.2%
Forest Lake	\$8,368,300	67	\$133,307,700	\$118,055,200	5.8%
Grant	\$0	1	\$1,045,000	\$1,001,500	4.3%
Grey Cloud					
Hastings					
Hugo	\$202,900	5	\$16,132,700	\$13,599,500	17.1%
Lake Elmo	\$7,498,000	6	\$9,883,000	\$1,829,800	30.3%
Lake St Croix Beach	\$0	1	\$356,600	\$305,700	16.7%
Lakeland	\$0	2	\$399,700	\$399,700	0.0%
Lakeland Shores					
Landfall					
Mahtomedi	\$1,016,500	15	\$47,120,300	\$43,093,400	7.0%
Marine	\$0	2	\$256,600	\$256,600	0.0%
May					
Newport	\$4,028,300	42	\$31,913,900	\$25,960,600	7.4%
Oak Park Heights	\$4,220,500	32	\$117,274,600	\$102,052,300	10.8%
Oakdale	\$0	48	\$206,870,100	\$185,074,900	11.8%
Pine Springs					
St Mary's Point					
St Paul Park	\$0	23	\$6,079,900	\$5,861,800	3.7%
Scandia	\$0	1	\$451,700	\$452,900	-0.3%
Stillwater City	\$0	68	\$78,198,600	\$73,340,200	6.6%
Stillwater Twp					
West Lakeland	\$0	1	\$653,000	\$0	100.0%
White Bear Lake	\$0	1	\$21,304,800	\$21,304,800	0.0%
Willernie	\$0	1	\$736,700	\$736,700	0.0%
Woodbury	\$19,462,300	54	\$545,553,800	\$465,013,100	13.1%
County Totals	\$65,534,900	414	\$1,343,152,900	\$1,154,829,300	10.6%

Apartment Class – Past & Present Year Adjustments

	ay2014	ay2015	ay2016	ay2017	ay2018	5 year change
Afton	5.8%	5.8%	5.8%	72.6%	5.1%	95.1%
Bayport	0.0%	1.9%	0.0%	12.3%	28.4%	42.7%
Baytown	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	0.0%	7.8%	0.5%	35.2%	5.0%	48.6%
Dellwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Denmark	0.0%	0.0%	0.0%	6.8%	3.2%	10.0%
Forest Lake	0.1%	5.5%	5.9%	29.1%	5.8%	46.4%
Grant	0.0%	0.0%	0.0%	5.4%	4.3%	9.8%
Grey Cloud	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hastings	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hugo	0.0%	25.7%	7.7%	1.5%	17.1%	52.0%
Lake Elmo	9.9%	10.0%	20.8%	41.7%	30.3%	112.8%
Lake St Croix	16.7%	16.7%	16.7%	39.2%	16.7%	105.9%
Lakeland	0.0%	0.0%	0.0%	6.2%	0.0%	6.2%
Lakeland Shrs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Landfall	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Mahtomedi	0.0%	9.5%	7.6%	7.2%	7.0%	31.3%
Marine	0.0%	0.0%	0.0%	32.0%	0.0%	32.0%
May	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Newport	0.3%	1.4%	2.7%	32.9%	7.4%	44.6%
Oak Park Hts	0.6%	17.4%	6.1%	5.9%	10.8%	40.7%
Oakdale	5.0%	9.6%	13.7%	28.8%	11.8%	68.9%
Pine Springs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St Mary's Pt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St Paul Park	0.0%	0.0%	0.0%	17.2%	3.7%	20.9%
Scandia	6.3%	-1.9%	1.1%	9.1%	-0.3%	14.3%
Stillwater City	0.1%	0.2%	0.6%	24.3%	6.6%	31.8%
Stillwater Twp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West Lakeland	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
White Bear Lk	0.0%	10.5%	0.0%	68.5%	0.0%	79.0%
Willernie	0.0%	0.0%	0.0%	15.8%	0.0%	15.8%
Woodbury	8.0%	5.1%	17.1%	12.2%	13.1%	55.6%
TOTAL	4.1%	6.9%	10.7%	18.8%	10.6%	51.1%

Apartment Class Parcel Counts

Municipality	Ay14 # Parcels	Ay15 # Parcels	Ay16 # Parcels	Ay17 # Parcels	Ay18 # Parcels	+/-
Afton	2	2	2	2	2	0
Bayport	24	24	24	24	22	-2
Baytown	1	1	1	1	1	0
Birchwood	0	0	0	0	0	0
Cottage Grove	13	13	13	14	17	3
Dellwood	0	0	0	0	0	0
Denmark	2	2	2	2	2	0
Forest Lake	65	65	66	66	67	1
Grant	1	1	1	1	1	0
Grey Cloud	0	0	0	0	0	0
Hastings	0	0	0	0	0	0
Hugo	3	3	4	4	5	1
Lake Elmo	5	5	5	6	6	0
Lake St Croix Beach	1	1	1	1	1	0
Lakeland	2	2	2	2	2	0
Lakeland Shores	0	0	0	0	0	0
Landfall	0	0	0	0	0	0
Mahtomedi	14	14	14	15	15	0
Marine	2	2	2	2	2	0
May	0	0	0	0	0	0
Newport	41	41	41	41	42	1
Oak Park Heights	30	30	32	32	32	0
Oakdale	47	48	48	48	48	0
Pine Springs	0	0	0	0	0	0
St Mary's Point	0	0	0	0	0	0
St Paul Park	23	23	23	23	23	0
Scandia	1	1	1	1	1	0
Stillwater City	58	58	58	58	68	10
Stillwater Twp	0	0	0	0	0	0
West Lakeland	0	0	0	0	1	1
White Bear Lake	1	1	1	1	1	0
Willernie	1	1	1	1	1	0
Woodbury	45	48	48	51	54	3
County Totals	382	386	390	396	414	18



Commercial/Industrial Class Summary: Current Assessment Year Adjustment

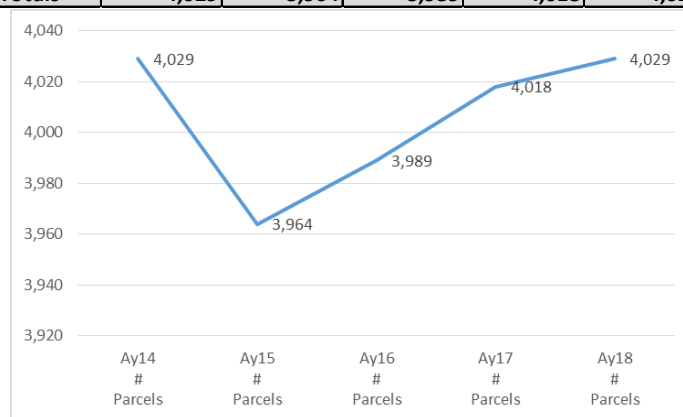
Municipality	ay2018 New Construction	# of Parcels	ay2018 Comm/Ind Value	ay2017 Comm/Ind Value	ay2018 % Growth
Afton	\$0	35	\$27,748,900	\$26,756,100	3.7%
Bayport	\$101,400	108	\$36,662,100	\$36,173,100	1.1%
Baytown	\$0	10	\$2,375,100	\$2,336,300	1.7%
Birchwood					
Cottage Grove	\$7,387,400	422	\$307,359,100	\$293,363,200	2.3%
Dellwood	\$503,600	29	\$14,184,000	\$13,127,300	4.2%
Denmark	\$1,210,400	65	\$22,974,000	\$21,621,900	0.7%
Forest Lake	\$1,122,300	562	\$256,657,800	\$248,032,600	3.0%
Grant	\$0	93	\$19,585,800	\$19,220,600	1.9%
Grey Cloud	\$0	24	\$2,755,400	\$2,707,900	1.8%
Hastings	\$0	5	\$1,948,800	\$1,873,900	4.0%
Hugo	\$4,388,200	184	\$133,358,400	\$126,258,500	2.1%
Lake Elmo	\$3,282,700	203	\$155,480,600	\$145,903,500	4.3%
Lk St Croix Beach	\$0	9	\$1,956,700	\$1,855,700	5.4%
Lakeland	\$0	39	\$12,926,300	\$12,517,400	3.3%
Lakeland Shores	\$0	8	\$2,004,600	\$1,970,500	1.7%
Landfall	\$1,704,900	6	\$7,800,300	\$5,879,900	3.7%
Mahtomedi	\$1,080,800	76	\$50,950,700	\$50,146,400	-0.6%
Marine	\$0	15	\$3,344,800	\$3,220,600	3.9%
May	\$0	8	\$2,685,400	\$2,649,700	1.3%
Newport	\$2,534,300	221	\$64,887,100	\$70,145,000	-11.1%
Oak Park Heights	\$5,610,900	214	\$193,943,100	\$183,699,900	2.5%
Oakdale	\$6,691,100	386	\$454,866,100	\$440,391,900	1.8%
Pine Springs	\$0	1	\$1,500	\$1,500	0.0%
St Mary's Point					
St Paul Park	\$0	206	\$51,776,800	\$43,106,900	20.1%
Scandia	\$128,700	76	\$14,312,800	\$13,392,500	5.9%
Stillwater City	\$4,124,000	397	\$316,191,000	\$300,966,000	3.7%
Stillwater Twp	\$0	6	\$1,439,400	\$2,072,500	-30.5%
West Lakeland	\$0	29	\$13,454,900	\$12,982,900	3.6%
White Bear Lake	\$0	9	\$6,375,200	\$6,155,100	3.6%
Willernie	\$0	33	\$5,476,600	\$5,320,500	2.9%
Woodbury	\$67,068,800	550	\$1,278,807,700	\$1,166,310,000	3.9%
County Totals	\$106,939,500	4,029	\$3,464,291,000	\$3,260,159,800	3.0%

Commercial/Industrial Class – Past & Present Year Adjustments

	ay2014	ay2015	ay2016	ay2017	ay2018	5 year Change
Afton	1.6%	0.0%	1.6%	1.8%	3.7%	8.7%
Bayport	-6.4%	-3.3%	0.1%	3.2%	1.1%	-5.3%
Baytown	0.0%	0.0%	-3.4%	2.9%	1.7%	1.1%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	-0.8%	0.0%	5.6%	2.1%	2.3%	9.3%
Dellwood	0.0%	0.9%	0.1%	2.6%	4.2%	7.8%
Denmark	0.3%	0.1%	-0.1%	2.5%	0.7%	3.5%
Forest Lake	-4.2%	-1.0%	0.8%	3.8%	3.0%	2.4%
Grant	-1.1%	-0.6%	5.0%	2.2%	1.9%	7.4%
Grey Cloud	0.2%	-0.2%	0.1%	5.5%	1.8%	7.3%
Hastings	0.0%	0.0%	-0.8%	0.0%	4.0%	3.2%
Hugo	-0.4%	-0.4%	0.5%	6.6%	2.1%	8.4%
Lake Elmo	-2.5%	-0.4%	9.9%	8.5%	4.3%	19.8%
Lake St Croix	0.0%	0.9%	-7.8%	2.6%	5.4%	1.1%
Lakeland	-3.3%	-0.1%	1.8%	5.0%	3.3%	6.6%
Lakeland Shrs	0.3%	0.0%	0.4%	0.0%	1.7%	2.4%
Landfall	-9.0%	-1.7%	0.2%	0.0%	3.7%	-6.8%
Mahtomedi	-3.4%	-0.4%	0.8%	5.5%	-0.6%	2.0%
Marine	-8.2%	-8.1%	-8.4%	3.0%	3.9%	-17.7%
May	0.6%	3.6%	3.6%	0.9%	1.3%	10.1%
Newport	-0.5%	1.8%	-1.3%	6.0%	-11.1%	-5.2%
Oak Park Hts	-8.1%	-2.0%	1.6%	6.1%	2.5%	0.0%
Oakdale	-3.1%	-1.8%	-1.6%	5.3%	1.8%	0.5%
Pine Springs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St Mary's Pt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St Paul Park	25.2%	-1.8%	0.2%	24.4%	20.1%	68.1%
Scandia	8.4%	-0.4%	-0.3%	4.6%	5.9%	18.2%
Stillwater City	-2.7%	-1.6%	5.0%	5.9%	3.7%	10.4%
Stillwater Twp	-12.2%	-21.0%	-27.4%	-35.2%	-30.5%	-126.4%
West Lakeland	0.1%	0.0%	2.8%	2.0%	3.6%	8.5%
White Bear Lk	0.0%	-0.6%	0.0%	0.0%	3.6%	3.0%
Willernie	0.0%	-1.0%	1.5%	1.8%	2.9%	5.3%
Woodbury	2.6%	2.7%	5.8%	3.5%	3.9%	18.5%
TOTAL	-0.8%	0.2%	3.3%	4.6%	3.0%	10.4%

Commercial/Industrial Class Parcel Counts

Municipality	Ay14 # Parcels	Ay15 # Parcels	Ay16 # Parcels	Ay17 # Parcels	Ay18 # Parcels	+/-
Afton	35	34	34	34	35	1
Bayport	108	113	110	110	108	-2
Baytown	10	10	9	9	10	1
Birchwood	0	0	0	0	0	0
Cottage Grove	422	411	411	413	422	9
Dellwood	29	28	28	28	29	1
Denmark	65	58	58	58	65	7
Forest Lake	562	564	562	562	562	0
Grant	93	93	93	93	93	0
Grey Cloud	24	24	24	24	24	0
Hastings	5	5	5	5	5	0
Hugo	184	185	185	185	184	-1
Lake Elmo	203	196	201	201	203	2
Lake St Croix Beach	9	9	9	9	9	0
Lakeland	39	39	39	39	39	0
Lakeland Shores	8	8	8	8	8	0
Landfall	6	6	6	6	6	0
Mahtomedi	76	77	77	77	76	-1
Marine	15	16	16	16	15	-1
May	8	7	7	8	8	0
Newport	221	206	206	222	221	-1
Oak Park Heights	214	209	209	215	214	-1
Oakdale	386	384	386	386	386	0
Pine Springs	1	1	1	1	1	0
St Mary's Point	0	0	0	0	0	0
St Paul Park	206	209	209	209	206	-3
Scandia	76	76	76	76	76	0
Stillwater City	397	382	385	391	397	6
Stillwater Twp	6	8	8	6	6	0
West Lakeland	29	29	35	35	29	-6
White Bear Lake	9	9	9	9	9	0
Willernie	33	34	34	34	33	-1
Woodbury	550	534	549	549	550	1
County Totals	4,029	3,964	3,989	4,018	4,029	11



Residential/SRR Class Summary: Current Assessment Year Adjustments

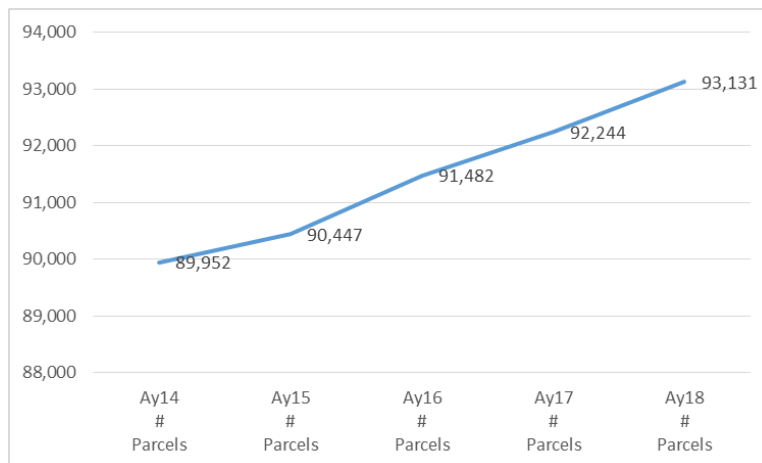
Municipality	ay2018 New Construction	# of Parcels	ay2018 Res/SRR Value	ay2017 Res/SRR Value	ay2018 % Growth
Afton	\$6,447,600	1,283	\$528,355,500	\$515,732,800	1.2%
Bayport	\$6,928,600	979	\$249,264,600	\$224,746,100	7.8%
Baytown	\$13,638,200	806	\$379,806,500	\$367,059,600	-0.2%
Birchwood	\$270,000	415	\$154,360,600	\$139,902,700	10.1%
Cottage Grove	\$35,198,500	11,897	\$3,020,989,700	\$2,787,931,900	7.1%
Dellwood	\$3,390,800	517	\$332,127,300	\$325,588,300	1.0%
Denmark	\$2,070,100	717	\$261,115,400	\$246,748,100	5.0%
Forest Lake	\$16,672,300	7,352	\$1,834,345,500	\$1,691,497,000	7.5%
Grant	\$6,129,100	1,733	\$745,213,200	\$718,956,600	2.8%
Grey Cloud	\$761,200	172	\$40,341,600	\$38,849,500	1.9%
Hastings	\$0	3	\$516,300	\$503,900	2.5%
Hugo	\$24,725,100	5,905	\$1,567,899,300	\$1,473,683,900	4.7%
Lake Elmo	\$84,986,900	3,971	\$1,450,483,700	\$1,267,688,000	7.7%
Lake St Croix Beach	\$444,600	722	\$114,688,600	\$100,766,700	13.4%
Lakeland	\$749,700	788	\$239,595,100	\$211,655,800	12.8%
Lakeland Shores	\$0	145	\$58,073,700	\$53,475,400	8.6%
Landfall	\$0	1	\$147,300	\$141,600	4.0%
Mahtomedi	\$5,397,800	2,999	\$1,016,695,600	\$995,026,800	1.6%
Marine	\$614,100	528	\$131,618,700	\$129,309,200	1.3%
May	\$5,623,100	1,476	\$549,170,000	\$533,692,000	1.8%
Newport	\$2,349,600	1,237	\$232,307,500	\$219,386,200	4.8%
Oak Park Heights	\$544,000	1,551	\$286,401,900	\$263,197,700	8.6%
Oakdale	\$2,771,800	9,515	\$2,083,083,100	\$1,940,943,000	7.2%
Pine Springs	\$325,500	163	\$59,450,400	\$57,474,200	2.9%
St Mary's Point	\$145,700	316	\$76,971,400	\$77,953,800	-1.4%
St Paul Park	\$2,520,000	1,989	\$334,005,600	\$321,206,400	3.2%
Scandia	\$6,863,000	2,238	\$574,413,700	\$529,235,600	7.2%
Stillwater City	\$18,974,900	7,431	\$2,027,440,800	\$1,911,189,400	5.1%
Stillwater Twp	\$2,976,300	815	\$344,649,800	\$338,117,700	1.1%
West Lakeland	\$5,377,800	1,431	\$641,513,600	\$628,059,900	1.3%
White Bear Lake	\$128,400	99	\$24,309,900	\$22,485,600	7.5%
Willernie	\$687,300	313	\$39,890,400	\$35,074,600	11.8%
Woodbury	\$107,196,300	23,624	\$7,454,614,300	\$6,972,980,600	5.4%
County Totals	\$364,908,300	93,131	\$26,853,860,600	\$25,140,260,600	5.4%

Residential/SRR Class – Past & Present Year Adjustments

	ay2014	ay2015	ay2016	ay2017	ay2018	5 year Change
Afton	11.3%	2.9%	-2.0%	4.0%	1.2%	17.4%
Bayport	3.4%	7.0%	0.0%	8.0%	7.8%	26.3%
Baytown	15.4%	1.6%	7.8%	1.4%	-0.2%	25.8%
Birchwood	-1.3%	13.9%	-1.6%	4.4%	10.1%	25.5%
Cottage Grove	12.2%	2.1%	1.8%	6.1%	7.1%	29.3%
Dellwood	-1.2%	5.3%	8.7%	2.3%	1.0%	16.1%
Denmark	3.7%	10.0%	-2.5%	1.6%	5.0%	17.8%
Forest Lake	7.7%	1.9%	3.0%	7.5%	7.5%	27.6%
Grant	14.8%	1.1%	2.6%	2.2%	2.8%	23.5%
Grey Cloud	12.1%	0.6%	1.3%	-0.6%	1.9%	15.3%
Hastings	2.4%	0.0%	-0.8%	6.5%	2.5%	10.6%
Hugo	16.7%	-2.8%	2.3%	8.3%	4.7%	29.2%
Lake Elmo	11.6%	2.2%	7.3%	4.3%	7.7%	33.2%
Lake St Croix	12.9%	3.3%	7.0%	0.4%	13.4%	36.9%
Lakeland	5.2%	6.3%	-4.8%	6.5%	12.8%	26.1%
Lakeland Shrs	9.9%	-0.2%	1.0%	-0.4%	8.6%	19.0%
Landfall	15.2%	0.0%	0.1%	-0.2%	4.0%	19.1%
Mahtomedi	5.5%	10.1%	-1.3%	7.7%	1.6%	23.6%
Marine	9.2%	5.8%	-6.9%	10.6%	1.3%	20.1%
May	15.5%	-1.5%	-1.3%	6.2%	1.8%	20.8%
Newport	2.6%	5.7%	6.7%	9.0%	4.8%	28.8%
Oak Park Hts	15.9%	0.9%	2.3%	-0.6%	8.6%	27.1%
Oakdale	11.4%	1.9%	2.6%	5.3%	7.2%	28.4%
Pine Springs	9.3%	6.8%	-12.3%	12.9%	2.9%	19.5%
St Mary's Pt	11.6%	0.4%	2.2%	7.9%	-1.4%	20.7%
St Paul Park	16.2%	-1.8%	5.8%	4.8%	3.2%	28.2%
Scandia	19.0%	-4.0%	-0.9%	2.2%	7.2%	23.6%
Stillwater City	15.6%	1.1%	1.2%	6.9%	5.1%	30.0%
Stillwater Twp	18.8%	3.1%	-5.3%	8.5%	1.1%	26.1%
West Lakeland	11.8%	2.3%	1.0%	-0.7%	1.3%	15.7%
White Bear Lk	12.1%	11.1%	2.4%	-1.0%	7.5%	32.1%
Willernie	15.9%	-7.4%	3.3%	4.5%	11.8%	28.0%
Woodbury	15.6%	1.2%	0.1%	5.2%	5.4%	27.5%
TOTAL	12.9%	1.8%	1.3%	5.4%	5.4%	26.7%

Residential/SRR Class Parcel Counts

Municipality	Ay14 # Parcels	Ay15 # Parcels	Ay16 # Parcels	Ay17 # Parcels	Ay18 # Parcels	+/-
Afton	1,286	1,285	1,288	1,288	1,283	-5
Bayport	897	895	979	979	979	0
Baytown	778	778	807	807	806	-1
Birchwood	420	416	416	416	415	-1
Cottage Grove	11,482	11,643	11,671	11,861	11,897	36
Dellwood	518	517	517	517	517	0
Denmark	695	699	698	707	717	10
Forest Lake	7,236	7,233	7,237	7,352	7,352	0
Grant	1,731	1,732	1,734	1,734	1,733	-1
Grey Cloud	175	175	175	175	172	-3
Hastings	4	3	3	3	3	0
Hugo	5,578	5,635	5,742	5,802	5,905	103
Lake Elmo	2,756	2,821	3,359	3,563	3,971	408
Lake St Croix Beach	729	726	725	725	722	-3
Lakeland	789	788	788	788	788	0
Lakeland Shores	145	145	145	145	145	0
Landfall	1	1	1	1	1	0
Mahtomedi	3,009	3,018	3,000	3,000	2,999	-1
Marine	530	530	529	529	528	-1
May	1,492	1,489	1,484	1,481	1,476	-5
Newport	1,272	1,266	1,265	1,250	1,237	-13
Oak Park Heights	1,608	1,606	1,554	1,554	1,551	-3
Oakdale	9,510	9,508	9,521	9,521	9,515	-6
Pine Springs	164	164	164	164	163	-1
St Mary's Point	321	321	318	318	316	-2
St Paul Park	2,005	2,002	1,998	1,998	1,989	-9
Scandia	2,251	2,254	2,250	2,244	2,238	-6
Stillwater City	7,215	7,207	7,364	7,422	7,431	9
Stillwater Twp	967	976	817	817	815	-2
West Lakeland	1,431	1,430	1,430	1,429	1,431	2
White Bear Lake	99	99	99	99	99	0
Willernie	320	316	314	314	313	-1
Woodbury	22,538	22,769	23,090	23,241	23,624	383
County Totals	89,952	90,447	91,482	92,244	93,131	887



Total (taxable classes) Summary: Current Assessment Year Adjustments

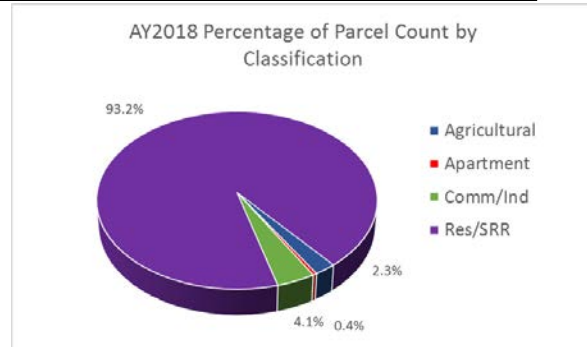
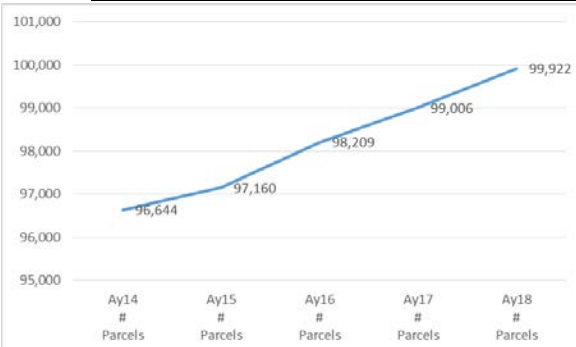
Municipality	ay2018 New Construction	# Of Parcels	ay2018 Total Value	ay2017 Total Value	ay2018 % Growth
Afton	\$7,091,800	1,480	\$661,151,600	\$646,256,000	1.2%
Bayport	\$7,030,000	1,109	\$305,613,800	\$276,250,400	8.1%
Baytown	\$13,638,200	861	\$403,341,100	\$390,235,200	-0.1%
Birchwood	\$270,000	415	\$154,360,600	\$139,902,700	10.1%
Cottage Grove	\$63,374,000	12,516	\$3,563,071,700	\$3,292,902,200	6.3%
Dellwood	\$3,894,400	552	\$350,141,600	\$342,210,300	1.2%
Denmark	\$3,330,500	1,125	\$423,179,400	\$406,458,300	3.3%
Forest Lake	\$26,162,900	8,126	\$2,280,683,500	\$2,112,548,000	6.7%
Grant	\$6,269,800	1,973	\$847,560,700	\$819,869,000	2.6%
Grey Cloud	\$761,200	206	\$46,955,400	\$45,203,300	2.2%
Hastings	\$0	9	\$2,488,900	\$2,401,600	3.6%
Hugo	\$29,448,200	6,351	\$1,834,018,600	\$1,730,761,900	4.3%
Lake Elmo	\$95,767,600	4,309	\$1,704,285,300	\$1,503,231,700	7.0%
Lake St Croix Beach	\$444,600	732	\$117,001,900	\$102,928,100	13.2%
Lakeland	\$749,700	833	\$255,468,600	\$227,108,200	12.2%
Lakeland Shores	\$0	153	\$60,078,300	\$55,445,900	8.4%
Landfall	\$1,704,900	7	\$7,947,600	\$6,021,500	3.7%
Mahtomedi	\$7,495,100	3,092	\$1,115,265,300	\$1,088,765,300	1.7%
Marine	\$614,100	552	\$139,269,300	\$136,237,700	1.8%
May	\$5,623,100	1,759	\$675,529,000	\$660,055,400	1.5%
Newport	\$8,912,200	1,503	\$335,261,200	\$321,682,500	1.5%
Oak Park Heights	\$10,375,400	1,797	\$597,619,600	\$548,949,900	7.0%
Oakdale	\$9,462,900	9,953	\$2,769,325,400	\$2,590,436,700	6.5%
Pine Springs	\$325,500	164	\$59,450,400	\$57,475,700	2.9%
St Mary's Point	\$145,700	316	\$76,971,400	\$77,953,800	-1.4%
St Paul Park	\$2,520,000	2,275	\$394,936,900	\$373,250,900	5.1%
Scandia	\$7,136,400	2,637	\$678,700,100	\$633,450,600	6.0%
Stillwater City	\$23,098,900	7,899	\$2,434,580,800	\$2,290,824,200	5.3%
Stillwater Twp	\$2,976,300	925	\$403,315,400	\$396,973,600	0.8%
West Lakeland	\$5,377,800	1,508	\$682,747,900	\$668,148,200	1.4%
White Bear Lake	\$128,400	109	\$51,989,900	\$49,945,500	3.8%
Willernie	\$687,300	347	\$46,103,700	\$41,131,800	10.4%
Woodbury	\$193,727,400	24,329	\$9,448,617,500	\$8,784,804,100	5.4%
County Totals	\$538,544,300	99,922	\$32,927,032,400	\$30,819,820,200	5.1%

Total (taxable classes) Value changes – Past & Present Year Adjustments

	ay2014	ay2015	ay2016	ay2017	ay2018	5 Year Change
Afton	12.7%	2.1%	-1.5%	3.6%	1.2%	18.1%
Bayport	1.4%	5.1%	0.1%	7.6%	8.1%	22.3%
Baytown	15.5%	1.7%	7.2%	1.4%	-0.1%	25.8%
Birchwood	-1.3%	13.9%	-1.6%	4.4%	10.1%	25.5%
Cottage Grove	10.4%	1.9%	2.1%	5.9%	6.3%	26.6%
Dellwood	-1.1%	5.0%	8.2%	2.2%	1.2%	15.5%
Denmark	7.2%	4.0%	-1.2%	1.1%	3.3%	14.4%
Forest Lake	5.6%	1.6%	2.8%	7.7%	6.7%	24.4%
Grant	14.8%	0.9%	2.3%	2.1%	2.6%	22.8%
Grey Cloud	10.7%	1.0%	1.2%	-0.1%	2.2%	14.8%
Hastings	0.5%	0.0%	-0.8%	1.3%	2.6%	3.6%
Hugo	14.5%	-2.3%	1.9%	7.7%	4.3%	26.1%
Lake Elmo	10.9%	2.6%	6.0%	5.2%	7.0%	31.7%
Lake St Croix	12.6%	3.3%	6.7%	0.5%	13.2%	36.3%
Lakeland	4.6%	5.9%	-4.4%	6.3%	12.2%	24.6%
Lakeland Shrs	9.5%	-0.3%	1.0%	-0.3%	8.4%	18.2%
Landfall	-8.5%	-1.7%	0.2%	0.0%	3.7%	-6.3%
Mahtomedi	4.8%	9.6%	-0.9%	7.6%	1.7%	22.8%
Marine	8.4%	4.9%	-6.7%	10.6%	1.8%	18.9%
May	14.9%	-1.1%	-1.1%	5.4%	1.5%	19.7%
Newport	1.7%	4.2%	4.4%	9.8%	1.5%	21.5%
Oak Park Hts	4.4%	2.8%	2.7%	1.8%	7.0%	18.6%
Oakdale	8.6%	1.8%	2.1%	6.9%	6.5%	25.9%
Pine Springs	9.3%	6.8%	-12.3%	12.9%	2.9%	19.5%
St Mary's Pt	11.6%	0.4%	2.2%	7.9%	-1.4%	20.7%
St Paul Park	16.6%	-1.7%	2.9%	7.3%	5.1%	30.2%
Scandia	18.3%	-3.5%	-0.6%	2.1%	6.0%	22.3%
Stillwater City	12.2%	0.7%	1.6%	7.3%	5.3%	27.1%
Stillwater Twp	19.1%	2.2%	-4.8%	7.1%	0.8%	24.5%
West Lakeland	11.8%	2.1%	1.0%	-0.5%	1.4%	15.8%
White Bear Lk	6.1%	9.0%	1.3%	20.3%	3.8%	40.5%
Willernie	13.3%	-6.5%	3.0%	4.3%	10.4%	24.5%
Woodbury	13.4%	1.5%	1.5%	5.6%	5.4%	27.3%
TOTAL	11.1%	1.7%	1.7%	5.7%	5.1%	25.2%

Total (taxable classes) Parcel Counts

Municipality	Ay14 # Parcels	Ay15 # Parcels	Ay16 # Parcels	Ay17 # Parcels	Ay18 # Parcels	+/-
Afton	1479	1476	1479	1485	1480	-5
Bayport	1,035	1,032	1,113	1,113	1,109	-4
Baytown	827	833	861	861	861	0
Birchwood	420	416	416	416	415	-1
Cottage Grove	12,093	12,254	12,284	12,474	12,516	42
Dellwood	551	550	550	550	552	2
Denmark	1,105	1,105	1,108	1,111	1,125	14
Forest Lake	8,005	8,004	8,010	8,125	8,126	1
Grant	1,970	1,970	1,972	1,972	1,973	1
Grey Cloud	209	209	209	209	206	-3
Hastings	9	9	9	9	9	0
Hugo	6,035	6,088	6,197	6,255	6,351	96
Lake Elmo	3,092	3,153	3,681	3,883	4,309	426
Lake St Croix Beach	739	736	735	735	732	-3
Lakeland	834	833	833	833	833	0
Lakeland Shores	153	153	153	153	153	0
Landfall	8	7	7	7	7	0
Mahtomedi	3,102	3,111	3,093	3,094	3,092	-2
Marine	557	554	553	554	552	-2
May	1,772	1,766	1,765	1,765	1,759	-6
Newport	1,521	1,516	1,515	1,516	1,503	-13
Oak Park Heights	1,847	1,846	1,796	1,801	1,797	-4
Oakdale	9,945	9,945	9,959	9,959	9,953	-6
Pine Springs	165	165	165	165	164	-1
St Mary's Point	321	321	318	318	316	-2
St Paul Park	2,296	2,296	2,287	2,287	2,275	-12
Scandia	2,651	2,652	2,649	2,649	2,637	-12
Stillwater City	7,656	7,647	7,811	7,873	7,899	26
Stillwater Twp	1,078	1,089	928	928	925	-3
West Lakeland	1,506	1,505	1,505	1,505	1,508	3
White Bear Lake	109	109	109	109	109	0
Willernie	355	351	349	349	347	-2
Woodbury	23,199	23,459	23,790	23,943	24,329	386
County Totals	96,644	97,160	98,209	99,006	99,922	916



Residential/SRR Class – Current Assessment Year Value Changes

This table lists a breakdown of the number of value changes by percent change the residential and seasonal recreational properties in each community received for the ay2018 assessment. The percent change groupings are listed across the top row of the table. For the 2018 assessment 86% are receiving a valuation notice indicating an increase in their property value.

CITY	Over 15% Decrease	10.1% - 15% Decrease	5.1% - 10% Decrease	.1% to 5% Decrease	No Change	.1% to 5% Increase	5.1% - 10% Increase	10.1% - 15% Increase	Over 15% Increase	Total	Total Decreases & No Change	Total Increases
AFTON	86	8	12	106	298	683	51	11	28	1,283	510	773
BAYPORT		2		4	275	89	385	132	92	979	281	698
BAYTOWN	19	8	13	269	170	284	27	4	12	806	479	327
BIRCHWOOD	1				45	5	105	239	20	415	46	369
COTTAGE GROVE	24	4	7	82	224	2,571	6,469	1,720	796	11,897	341	11,556
DELLWOOD	18	9	4	43	177	106	115	34	11	517	251	266
DENMARK TWP	42	1	2	6	100	210	302	32	22	717	151	566
FOREST LAKE	50	4	23	60	717	992	3,764	1,140	602	7,352	854	6,498
GRANT	56	17	15	66	313	1,022	156	69	19	1,733	467	1,266
GREY CLOUD ISLAND	12			3	37	108	9		3	172	52	120
HASTINGS					1	2				3	1	2
HUGO	80	2	20	396	519	2,181	1,301	921	485	5,905	1,017	4,888
LAKE ELMO	70	5	74	138	769	1,189	862	337	527	3,971	1,056	2,915
LAKE ST CROIX BEACH	2	1		6	215	10	24	223	241	722	224	498
LAKELAND	4	2	2	3	78	27	45	72	555	788	89	699
LAKELAND SHORES	4		1		14	22	11	38	55	145	19	126
LANDFALL					1					1	1	-
MAHTOMEDI	15	16	68	261	544	1,575	362	88	70	2,999	904	2,095
MARINE	14		4	37	232	192	35	9	5	528	287	241
MAY TWP	88	7	6	65	473	738	79	8	12	1,476	639	837
NEWPORT	15		3	33	152	490	441	49	54	1,237	203	1,034
OAK PARK HEIGHTS	7		12	11	100	179	891	144	207	1,551	130	1,421
OAKDALE	13	1	53	27	430	1,207	5,147	2,109	528	9,515	524	8,991
PINE SPRINGS				7	25	111	14	6		163	32	131
ST. MARY'S POINT		2	20	103	185	5	1			316	310	6
ST. PAUL PARK	16	2	10	361	323	739	419	39	80	1,989	712	1,277
SCANDIA	79	16	25	16	539	251	861	378	73	2,238	675	1,563
STILLWATER	48	3	13	603	548	1,617	3,485	878	236	7,431	1,215	6,216
STILLWATER TWP	34	5	7	161	163	383	48	12	2	815	370	445
WEST LAKELAND TWP	15	2	2	231	288	782	84	16	11	1,431	538	893
WHITE BEAR LAKE					4	4	81	10		99	4	95
WILLERNIE	3			26	64	4	52	101	63	313	93	220
WOODBURY	64	8	29	1,318	1,908	6,593	9,184	2,689	1,831	23,624	3,327	20,297
Totals	879	125	425	4,442	9,931	24,371	34,810	11,508	6,640	93,131	15,802	77,329

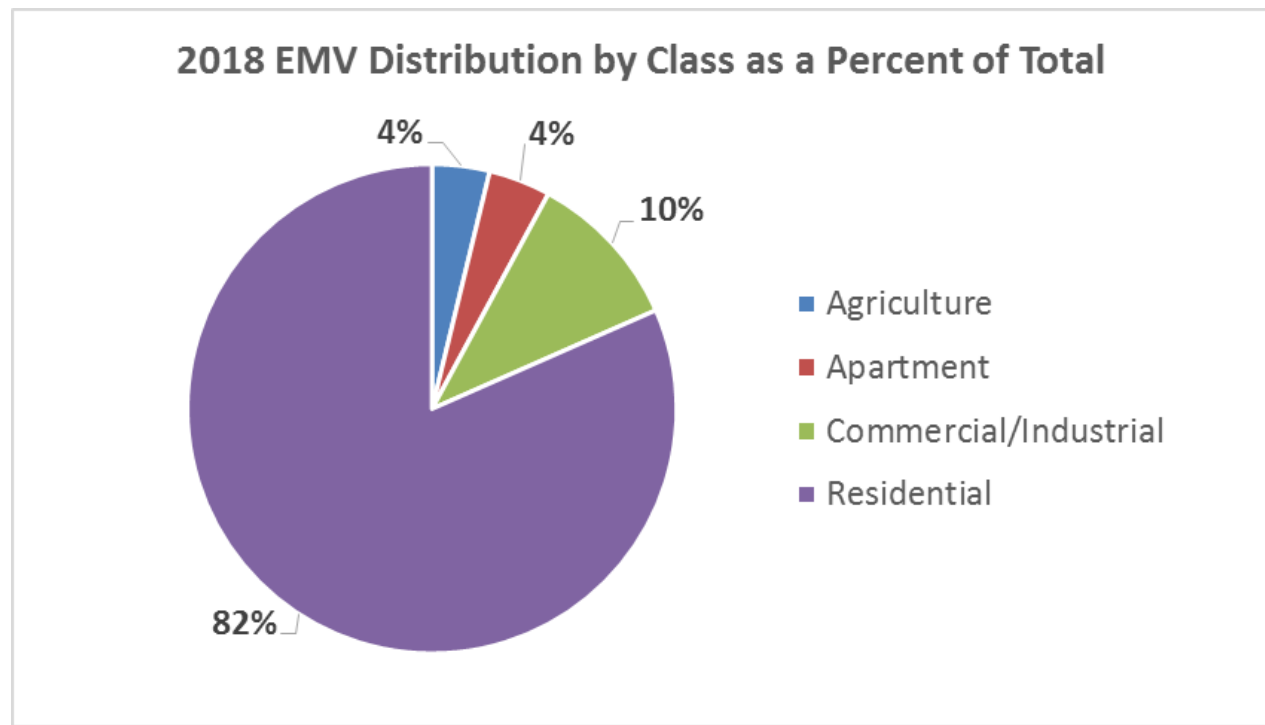
Market Value Section

Distribution of Market Value by Classification

With new construction included, the pattern of change in the county's total value and classification value distribution can be seen in the following list of past assessment year data.

Estimated Market Value (EMV) Totals by Classification and Percentage of Total

<i>EMV includes new construction</i>	ay2014	ay2015	ay2016	ay2017	ay2018
Total EMV	\$27,265,290,000	\$27,998,291,300	\$28,782,798,500	\$30,819,820,200	\$32,927,032,400
Agriculture EMV	\$1,252,037,979	\$1,253,210,930	\$1,224,083,866	\$1,264,570,500	\$1,265,727,900
Agriculture % of Total	4.6%	4.5%	4.3%	4.1%	3.8%
Apartment EMV	\$799,142,800	\$853,021,300	\$965,937,200	\$1,154,829,300	\$1,343,152,900
Apartment % of Total	2.9%	3.0%	3.4%	3.7%	4.1%
Commercial/Industrial EMV	\$2,891,135,000	\$2,930,256,500	\$3,057,677,700	\$3,260,159,800	\$3,464,291,000
CI % of Total	10.6%	10.5%	10.7%	10.6%	10.5%
Residential/SRR EMV	\$22,322,974,221	\$22,961,802,570	\$23,535,099,734	\$25,140,260,600	\$26,853,860,600
Residential/SRR % of Total	81.9%	82.0%	81.7%	81.6%	81.6%



Historical Average Agricultural Value

Municipality	10/1/12-9/30/13	10/1/13-9/30/14	10/1/14-9/30/15	10/1/15-9/30/16	10/1/16-9/30/17	Annual % Change
	CAMA 2014 Market Value	CAMA 2015 Market Value	CAMA 2016 Market Value	CAMA 2017 Market Value	CAMA 2018 Market Value	
Afton	\$644,099	\$650,657	\$650,552	\$632,218	\$643,538	1.8%
Bayport	\$0	\$0	\$0	\$0	\$0	0.0%
Baytown	\$514,550	\$466,500	\$465,918	\$463,452	\$470,730	1.6%
Birchwood	\$0	\$0	\$0	\$0	\$0	0.0%
Cottage Grove	\$704,641	\$713,190	\$724,029	\$720,920	\$736,554	2.2%
Dellwood	\$806,920	\$796,860	\$757,400	\$698,940	\$638,383	-8.7%
Denmark	\$401,802	\$388,755	\$387,750	\$397,884	\$404,207	1.6%
Forest Lake	\$398,329	\$394,116	\$386,208	\$379,057	\$388,776	2.6%
Grant	\$550,896	\$556,629	\$553,144	\$560,349	\$559,703	-0.1%
Grey Cloud	\$340,220	\$361,710	\$363,020	\$364,590	\$385,840	5.8%
Hastings	\$0	\$23,800	\$23,800	\$23,800	\$23,800	0.0%
Hugo	\$437,190	\$441,655	\$434,665	\$444,015	\$453,806	2.2%
Lake Elmo	\$620,294	\$702,330	\$678,577	\$777,083	\$685,566	-11.8%
Lake St Croix	\$0	\$0	\$0	\$0	\$0	0.0%
Lakeland	\$626,075	\$629,200	\$629,200	\$633,825	\$636,875	0.5%
Lakeland Shrs	\$0	\$0	\$0	\$0	\$0	0.0%
Landfall	\$0	\$0	\$0	\$0	\$0	0.0%
Mahtomedi	\$249,350	\$249,350	\$249,350	\$249,350	\$249,350	0.0%
Marine	\$552,233	\$486,217	\$487,233	\$493,043	\$578,457	17.3%
May	\$438,067	\$448,259	\$440,049	\$448,238	\$449,722	0.3%
Newport	\$2,082,600	\$2,065,933	\$2,065,933	\$2,063,567	\$2,050,900	-0.6%
Oak Park Hts	\$2,725,900	\$5,107,000	\$5,107,000	\$0	\$0	0.0%
Oakdale	\$5,993,600	\$5,855,640	\$5,076,800	\$6,006,725	\$6,126,525	2.0%
Pine Springs	\$0	\$0	\$0	\$0	\$0	0.0%
St Mary's Pt	\$0	\$0	\$0	\$0	\$0	0.0%
St Paul Park	\$157,100	\$154,295	\$53,107	\$53,961	\$53,940	0.0%
Scandia	\$275,203	\$274,296	\$276,500	\$275,517	\$278,018	0.9%
Stillwater City	\$0	\$0	\$1,326,250	\$2,664,300	\$4,250,133	0.0%
Stillwater Twp	\$597,833	\$543,049	\$548,970	\$540,794	\$550,252	1.7%
West Lakeland	\$581,130	\$578,535	\$661,413	\$661,107	\$577,157	-12.7%
White Bear Lk	\$0	\$0	\$0	\$0	\$0	0.0%
Willernie	\$0	\$0	\$0	\$0	\$0	0.0%
Woodbury	\$1,487,506	\$1,454,348	\$1,506,273	\$1,769,612	\$1,679,606	-5.1%
Average	\$526,509	\$530,347	\$521,702	\$538,573	\$539,066	0.1%

Historical Average Apartment Value

Municipality	10/1/12-9/30/13	10/1/13-9/30/14	10/1/14-9/30/15	10/1/15-9/30/16	10/1/16-9/30/17	Annual % Change
	CAMA 2014 Market Value	CAMA 2015 Market Value	CAMA 2016 Market Value	CAMA 2017 Market Value	CAMA 2018 Market Value	
Afton	\$984,950	\$984,950	\$1,042,050	\$990,000	\$1,040,600	5.1%
Bayport	\$575,138	\$586,179	\$586,179	\$638,800	\$894,868	40.1%
Baytown	\$0	\$447,400	\$447,400	\$447,400	\$447,400	0.0%
Birchwood	\$0	\$0	\$0	\$0	\$0	0.0%
Cottage Grove	\$4,069,931	\$4,388,446	\$4,408,746	\$5,536,850	\$6,008,424	8.5%
Dellwood	\$0	\$0	\$0	\$0	\$0	0.0%
Denmark	\$569,350	\$569,350	\$569,350	\$608,050	\$627,650	3.2%
Forest Lake	\$1,066,088	\$1,167,380	\$1,335,508	\$1,788,715	\$1,989,667	11.2%
Grant	\$949,800	\$949,800	\$949,800	\$1,001,500	\$1,045,000	4.3%
Grey Cloud	\$0	\$0	\$0	\$0	\$0	0.0%
Hastings	\$0	\$0	\$0	\$0	\$0	0.0%
Hugo	\$911,900	\$1,562,567	\$2,479,150	\$3,399,875	\$3,226,540	-5.1%
Lake Elmo	\$248,720	\$236,400	\$285,680	\$304,967	\$1,647,167	440.1%
Lake St Croix	\$256,100	\$256,100	\$298,800	\$305,700	\$356,600	16.7%
Lakeland	\$188,150	\$188,150	\$188,150	\$199,850	\$199,850	0.0%
Lakeland Shrs	\$0	\$0	\$0	\$0	\$0	0.0%
Landfall	\$0	\$0	\$0	\$0	\$0	0.0%
Mahtomedi	\$2,359,750	\$2,584,421	\$2,872,293	\$2,872,893	\$3,141,353	9.3%
Marine	\$97,200	\$97,200	\$97,200	\$128,300	\$128,300	0.0%
May	\$0	\$0	\$0	\$0	\$0	0.0%
Newport	\$469,902	\$474,937	\$487,563	\$633,185	\$759,855	20.0%
Oak Park Hts	\$2,470,003	\$2,901,163	\$2,927,753	\$3,189,134	\$3,664,831	14.9%
Oakdale	\$2,578,168	\$2,778,558	\$3,219,131	\$3,855,727	\$4,309,794	11.8%
Pine Springs	\$0	\$0	\$0	\$0	\$0	0.0%
St Mary's Pt	\$0	\$0	\$0	\$0	\$0	0.0%
St Paul Park	\$217,522	\$217,522	\$217,522	\$254,861	\$264,343	3.7%
Scandia	\$418,500	\$410,600	\$415,300	\$452,900	\$451,700	-0.3%
Stillwater City	\$1,013,557	\$1,014,340	\$1,020,538	\$1,264,486	\$1,149,979	-9.1%
Stillwater Twp	\$0	\$0	\$0	\$0	\$0	0.0%
West Lakeland	\$0	\$0	\$0	\$0	\$653,000	100.0%
White Bear Lk	\$11,446,700	\$12,644,600	\$12,644,600	\$21,304,800	\$21,304,800	0.0%
Willernie	\$636,300	\$636,300	\$636,300	\$736,700	\$736,700	0.0%
Woodbury	\$7,342,287	\$7,118,383	\$8,736,640	\$9,117,904	\$10,102,848	10.8%
Average	\$2,091,997	\$2,209,900	\$2,516,847	\$2,916,236	\$3,244,331	11.3%

Historical Average Commercial/Industrial Value

Municipality	10/1/12-9/30/13	10/1/13-9/30/14	10/1/14-9/30/15	10/1/15-9/30/16	10/1/16-9/30/17	Annual % Change
	CAMA 2014 Market Value	CAMA 2015 Market Value	CAMA 2016 Market Value	CAMA 2017 Market Value	CAMA 2018 Market Value	
Afton	\$765,456	\$765,465	\$777,412	\$791,176	\$792,826	0.2%
Bayport	\$318,328	\$308,204	\$317,026	\$327,276	\$339,464	3.7%
Baytown	\$185,550	\$185,550	\$252,344	\$259,589	\$237,510	-8.5%
Birchwood	\$0	\$0	\$0	\$0	\$0	0.0%
Cottage Grove	\$615,378	\$620,580	\$669,902	\$712,082	\$728,339	2.3%
Dellwood	\$444,568	\$448,775	\$449,129	\$468,832	\$489,103	4.3%
Denmark	\$363,595	\$364,026	\$363,603	\$372,791	\$353,446	-5.2%
Forest Lake	\$419,339	\$417,539	\$426,155	\$441,386	\$456,686	3.5%
Grant	\$193,910	\$192,804	\$202,739	\$208,361	\$210,600	1.1%
Grey Cloud	\$107,046	\$106,850	\$106,979	\$112,829	\$114,808	1.8%
Hastings	\$377,800	\$377,800	\$374,780	\$374,780	\$389,760	4.0%
Hugo	\$635,151	\$631,141	\$635,496	\$683,066	\$724,774	6.1%
Lake Elmo	\$588,008	\$596,974	\$659,239	\$725,293	\$765,914	5.6%
Lake St Croix	\$216,144	\$218,033	\$200,956	\$206,189	\$217,411	5.4%
Lakeland	\$301,913	\$301,521	\$306,838	\$321,551	\$331,444	3.1%
Lakeland Shrs	\$245,313	\$245,313	\$246,313	\$246,313	\$250,575	1.7%
Landfall	\$994,950	\$977,600	\$979,983	\$979,983	\$1,300,050	32.7%
Mahtomedi	\$618,165	\$621,582	\$626,512	\$656,117	\$670,404	2.2%
Marine	\$242,319	\$222,788	\$204,106	\$201,288	\$222,987	10.8%
May	\$349,500	\$362,029	\$375,071	\$331,213	\$335,675	1.3%
Newport	\$321,883	\$325,077	\$321,164	\$316,331	\$293,607	-7.2%
Oak Park Hts	\$808,552	\$800,431	\$816,763	\$852,253	\$906,276	6.3%
Oakdale	\$1,117,832	\$1,100,416	\$1,096,643	\$1,141,461	\$1,178,410	3.2%
Pine Springs	\$100	\$100	\$100	\$1,500	\$1,500	0.0%
St Mary's Pt	\$0	\$0	\$0	\$0	\$0	0.0%
St Paul Park	\$181,383	\$204,513	\$208,250	\$245,508	\$251,344	2.4%
Scandia	\$188,821	\$187,979	\$187,457	\$175,938	\$188,326	7.0%
Stillwater City	\$709,466	\$702,732	\$734,172	\$771,424	\$796,451	3.2%
Stillwater Twp	\$471,275	\$259,850	\$188,588	\$234,333	\$239,900	2.4%
West Lakeland	\$426,859	\$426,776	\$363,677	\$370,940	\$463,962	25.1%
White Bear Lk	\$687,544	\$683,722	\$683,722	\$683,900	\$708,356	3.6%
Willernie	\$152,912	\$151,415	\$153,671	\$156,485	\$165,958	6.1%
Woodbury	\$1,793,496	\$1,879,420	\$1,986,958	\$2,117,296	\$2,325,105	9.8%
Average	\$729,164	\$739,217	\$771,684	\$812,722	\$859,839	5.8%

Median Values

Historical Median Residential/SRR Values (improved parcels)

(Combined Single Family and Townhome/Condo with improvement value ≥ \$25,000)

CITY	AY2014	% Change	Median AY2015	% Change	Median AY2016	% Change	Median AY2017	% Change	Median AY2018	% Change
AFTON	\$396,600	14.2%	\$411,700	3.8%	\$409,200	-0.6%	\$424,000	3.0%	\$443,800	4.7%
BAYPORT	\$180,950	7.9%	\$192,200	6.2%	\$186,200	-3.1%	\$213,050	10.8%	\$232,000	8.9%
BAYTOWN	\$458,200	15.3%	\$458,000	0.0%	\$497,700	8.7%	\$502,900	9.8%	\$516,200	2.6%
BIRCHWOOD	\$252,950	4.6%	\$287,900	13.8%	\$280,300	-2.6%	\$297,150	3.2%	\$331,100	11.4%
COTTAGE GROVE	\$203,700	14.2%	\$207,100	1.7%	\$211,100	1.9%	\$223,800	8.1%	\$238,900	6.7%
DELLWOOD	\$470,700	1.2%	\$524,750	11.5%	\$541,700	3.2%	\$546,150	4.1%	\$567,400	3.9%
DENMARK TWP	\$345,400	4.3%	\$380,300	10.1%	\$378,900	-0.4%	\$381,200	0.2%	\$414,400	8.7%
FOREST LAKE	\$209,050	11.3%	\$209,600	0.3%	\$220,600	5.2%	\$233,150	11.2%	\$254,600	9.2%
GRANT	\$402,100	16.9%	\$411,700	2.4%	\$421,100	2.3%	\$427,600	3.9%	\$453,300	6.0%
GREY CLOUD ISLAND TWP	\$281,050	15.1%	\$284,500	1.2%	\$296,200	4.1%	\$309,250	8.7%	\$324,700	5.0%
HUGO	\$220,000	20.4%	\$214,450	-2.5%	\$222,900	3.9%	\$249,450	16.3%	\$260,500	4.4%
LAKE ELMO	\$371,500	13.1%	\$371,500	0.0%	\$382,200	2.9%	\$383,350	3.2%	\$401,600	4.8%
LAKE ST CROIX BEACH	\$161,200	15.8%	\$168,300	4.4%	\$181,500	7.8%	\$181,800	8.0%	\$209,900	15.5%
LAKELAND	\$211,250	6.7%	\$229,900	8.8%	\$213,400	-7.2%	\$229,250	-0.3%	\$269,800	17.7%
LAKELAND SHORES	\$282,700	8.0%	\$292,400	3.4%	\$293,500	0.4%	\$290,300	-0.7%	\$325,300	12.1%
MAHTOMEDI	\$265,400	10.5%	\$292,500	10.2%	\$286,300	-2.1%	\$314,700	7.6%	\$324,900	3.2%
MARINE	\$300,150	10.7%	\$320,200	6.7%	\$297,300	-7.2%	\$332,350	3.8%	\$342,300	3.0%
MAY TWP	\$385,700	16.9%	\$380,700	-1.3%	\$378,600	-0.6%	\$401,600	5.5%	\$420,500	4.7%
NEWPORT	\$141,200	3.3%	\$154,600	9.5%	\$166,800	7.9%	\$185,300	19.9%	\$195,400	5.5%
OAK PARK HEIGHTS	\$196,000	18.6%	\$196,750	0.4%	\$201,500	2.4%	\$202,400	2.9%	\$215,500	6.5%
OAKDALE	\$193,400	14.0%	\$196,500	1.6%	\$203,600	3.6%	\$216,400	10.1%	\$231,700	7.1%
PINE SPRINGS	\$378,350	9.7%	\$404,350	6.9%	\$354,300	-12.4%	\$399,300	-1.2%	\$413,700	3.6%
ST. MARY'S POINT	\$237,300	18.0%	\$240,500	1.3%	\$260,400	8.3%	\$298,100	24.0%	\$296,000	-0.7%
ST. PAUL PARK	\$159,600	16.8%	\$158,200	-0.9%	\$165,800	4.8%	\$175,800	11.1%	\$180,100	2.4%
SCANDIA	\$306,600	22.0%	\$295,600	-3.6%	\$297,500	0.6%	\$301,650	2.0%	\$331,300	9.8%
STILLWATER	\$224,500	16.7%	\$227,900	1.5%	\$232,100	1.8%	\$250,600	10.0%	\$268,300	7.1%
STILLWATER TWP	\$386,700	21.1%	\$395,500	2.3%	\$388,800	-1.7%	\$425,200	7.5%	\$437,300	2.8%
WEST LAKELAND TWP	\$413,800	12.7%	\$424,450	2.6%	\$427,800	0.8%	\$425,800	0.3%	\$438,500	3.0%
WHITE BEAR LAKE	\$204,600	12.3%	\$227,000	10.9%	\$231,400	1.9%	\$229,200	1.0%	\$252,100	10.0%
WILLERNIE	\$151,200	17.8%	\$139,400	-7.8%	\$144,900	3.9%	\$151,800	8.9%	\$172,500	13.6%
WOODBURY	\$270,100	14.6%	\$277,100	2.6%	\$277,800	0.3%	\$296,700	7.1%	\$312,600	5.4%
COUNTY MEDIAN	\$233,300	14.2%	\$238,500	2.2%	\$246,100	3.2%	\$258,200	4.9%	\$277,100	7.3%

Historical Median Residential Improved Value—Townhomes/Condos

(With improvement value ≥ \$25,000)

CITY	AY2014	chg	Median AY2015	Change	AY2016	Change	AY2017	Change	AY2018	Change
BAYPORT	\$255,900	2.5%	\$272,600	6.5%	\$239,600	-12.1%	\$297,800	24.3%	\$286,500	-3.8%
COTTAGE GROVE	\$128,300	6.3%	\$139,800	9.0%	\$140,300	0.4%	\$149,800	6.8%	\$169,800	13.4%
FOREST LAKE	\$141,300	11.2%	\$156,800	11.0%	\$153,000	-2.4%	\$166,700	9.0%	\$180,100	8.0%
HUGO	\$157,700	24.4%	\$151,200	-4.1%	\$150,700	-0.3%	\$165,000	9.5%	\$179,800	9.0%
LAKE ELMO	\$284,900	5.4%	\$286,600	0.6%	\$244,100	-14.8%	\$247,700	1.5%	\$230,900	-6.8%
LAKE ST CROIX BEACH	\$180,150	15.3%	\$186,200	3.4%	\$197,800	6.2%	\$245,500	24.1%	\$273,900	11.6%
MAHTOMEDI	\$195,900	7.4%	\$211,900	8.2%	\$205,000	-3.3%	\$234,400	14.3%	\$264,500	12.8%
MARINE	\$184,200	-4.0%	\$201,000	9.1%	\$182,000	-9.5%	\$198,100	8.8%	\$192,200	-3.0%
NEWPORT	\$115,400	5.7%	\$117,200	1.6%	\$130,100	11.0%	\$148,600	14.2%	\$149,100	0.3%
OAK PARK HEIGHTS	\$123,600	14.9%	\$131,000	6.0%	\$140,300	7.1%	\$152,500	8.7%	\$161,700	6.0%
OAKDALE	\$132,400	18.2%	\$135,800	2.6%	\$140,300	3.3%	\$148,900	6.1%	\$163,900	10.1%
ST. PAUL PARK	\$154,000	17.0%	\$147,100	-4.5%	\$140,900	-4.2%	\$164,400	16.7%	\$169,700	3.2%
STILLWATER	\$177,000	12.5%	\$187,400	5.9%	\$187,500	0.1%	\$203,900	8.7%	\$224,000	9.9%
WOODBURY	\$166,600	25.5%	\$167,800	0.7%	\$163,800	-2.4%	\$179,000	9.3%	\$192,500	7.5%
COUNTY MEDIAN	\$155,700	19.6%	\$159,200	2.2%	\$158,000	-0.8%	\$168,000	6.3%	\$182,700	8.7%

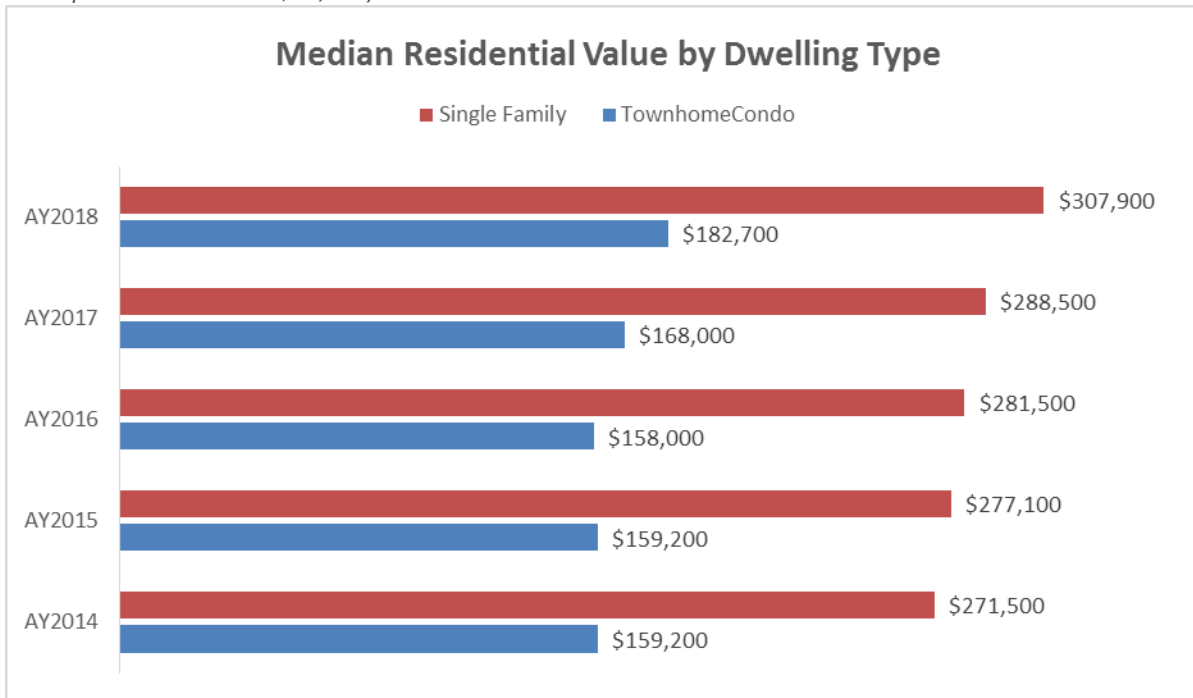
Historical Median Residential Improved Value—Single Family

(With improvement value ≥ \$25,000)

CITY	AY2014	% Change	Median AY2015	% Change	Median AY2016	% Change	Median AY2017	% Change	Median AY2018	% Change
AFTON	\$396,600	14.2%	\$411,700	3.8%	\$409,200	3.2%	\$424,000	3.6%	\$443,800	4.7%
BAYPORT	\$175,500	6.8%	\$189,300	7.9%	\$181,300	3.3%	\$207,350	14.4%	\$227,000	9.5%
BAYTOWN	\$458,200	15.3%	\$458,000	0.0%	\$497,700	8.6%	\$502,900	1.0%	\$516,200	2.6%
BIRCHWOOD	\$252,950	4.6%	\$287,900	13.8%	\$280,300	10.8%	\$297,150	6.0%	\$331,100	11.4%
COTTAGE GROVE	\$210,400	13.8%	\$213,650	1.5%	\$217,000	3.1%	\$230,000	6.0%	\$245,600	6.8%
DELLWOOD	\$470,700	1.2%	\$524,750	11.5%	\$541,700	15.1%	\$546,150	0.8%	\$567,400	3.9%
DENMARK TWP	\$345,400	4.3%	\$380,300	10.1%	\$378,900	9.7%	\$381,200	0.6%	\$414,400	8.7%
FOREST LAKE	\$228,000	9.8%	\$228,800	0.4%	\$240,100	5.3%	\$252,400	5.1%	\$274,600	8.8%
GRANT	\$402,100	16.9%	\$411,700	2.4%	\$421,100	4.7%	\$427,600	1.5%	\$453,300	6.0%
GREY CLOUD ISLAND TWP	\$281,050	15.1%	\$284,500	1.2%	\$296,200	5.4%	\$309,250	4.4%	\$324,700	5.0%
HUGO	\$281,300	15.8%	\$276,600	-1.7%	\$287,900	2.3%	\$313,100	8.8%	\$326,000	4.1%
LAKE ELMO	\$375,200	13.2%	\$376,000	0.2%	\$387,800	3.4%	\$389,900	0.5%	\$408,700	4.8%
LAKE ST CROIX BEACH	\$160,400	16.1%	\$167,600	4.5%	\$179,500	11.9%	\$179,900	0.2%	\$209,900	16.7%
LAKELAND	\$211,250	6.7%	\$229,900	8.8%	\$213,400	1.0%	\$229,750	7.7%	\$269,800	17.4%
LAKELAND SHORES	\$282,700	8.0%	\$292,400	3.4%	\$293,500	3.8%	\$290,300	-1.1%	\$325,300	12.1%
MAHTOMEDI	\$273,900	10.0%	\$300,950	9.9%	\$295,600	7.9%	\$325,700	10.2%	\$334,100	2.6%
MARINE	\$314,950	10.5%	\$338,500	7.5%	\$317,800	0.9%	\$346,150	8.9%	\$342,300	-1.1%
MAY TWP	\$385,700	16.9%	\$380,700	-1.3%	\$378,600	-1.8%	\$401,600	6.1%	\$420,500	4.7%
NEWPORT	\$142,600	3.0%	\$156,900	10.0%	\$169,100	18.6%	\$187,100	10.6%	\$195,400	4.4%
OAK PARK HEIGHTS	\$217,400	18.0%	\$216,800	-0.3%	\$218,800	0.6%	\$218,800	0.0%	\$234,000	6.9%
OAKDALE	\$212,600	12.6%	\$213,700	0.5%	\$219,600	3.3%	\$230,700	5.1%	\$248,500	7.7%
PINE SPRINGS	\$378,350	9.7%	\$404,350	6.9%	\$354,300	-6.4%	\$399,300	12.7%	\$413,700	3.6%
ST. MARY'S POINT	\$237,300	18.0%	\$240,500	1.3%	\$260,400	9.7%	\$298,100	14.5%	\$296,000	-0.7%
ST. PAUL PARK	\$159,900	16.9%	\$159,000	-0.6%	\$166,700	4.3%	\$176,650	6.0%	\$180,100	2.0%
SCANDIA	\$306,600	22.0%	\$295,600	-3.6%	\$297,500	-3.0%	\$300,900	1.1%	\$331,300	10.1%
STILLWATER	\$233,000	17.3%	\$235,400	1.0%	\$239,800	2.9%	\$260,200	8.5%	\$276,800	6.4%
STILLWATER TWP	\$386,700	21.1%	\$395,500	2.3%	\$388,800	0.5%	\$425,200	9.4%	\$437,300	2.8%
WEST LAKELAND TWP	\$413,800	12.7%	\$424,450	2.6%	\$427,800	3.4%	\$425,800	-0.5%	\$438,500	3.0%
WHITE BEAR LAKE	\$204,600	12.3%	\$227,000	10.9%	\$231,400	13.1%	\$229,200	-1.0%	\$252,100	10.0%
WILLERNIE	\$151,200	17.8%	\$139,400	-7.8%	\$144,900	-4.2%	\$150,450	3.8%	\$172,500	14.7%
WOODBURY	\$312,400	14.0%	\$320,300	2.5%	\$322,400	3.2%	\$339,900	5.4%	\$358,100	5.4%
COUNTY MEDIAN	\$271,500	13.9%	\$277,100	2.1%	\$281,500	3.7%	\$288,500	2.5%	\$307,900	6.7%

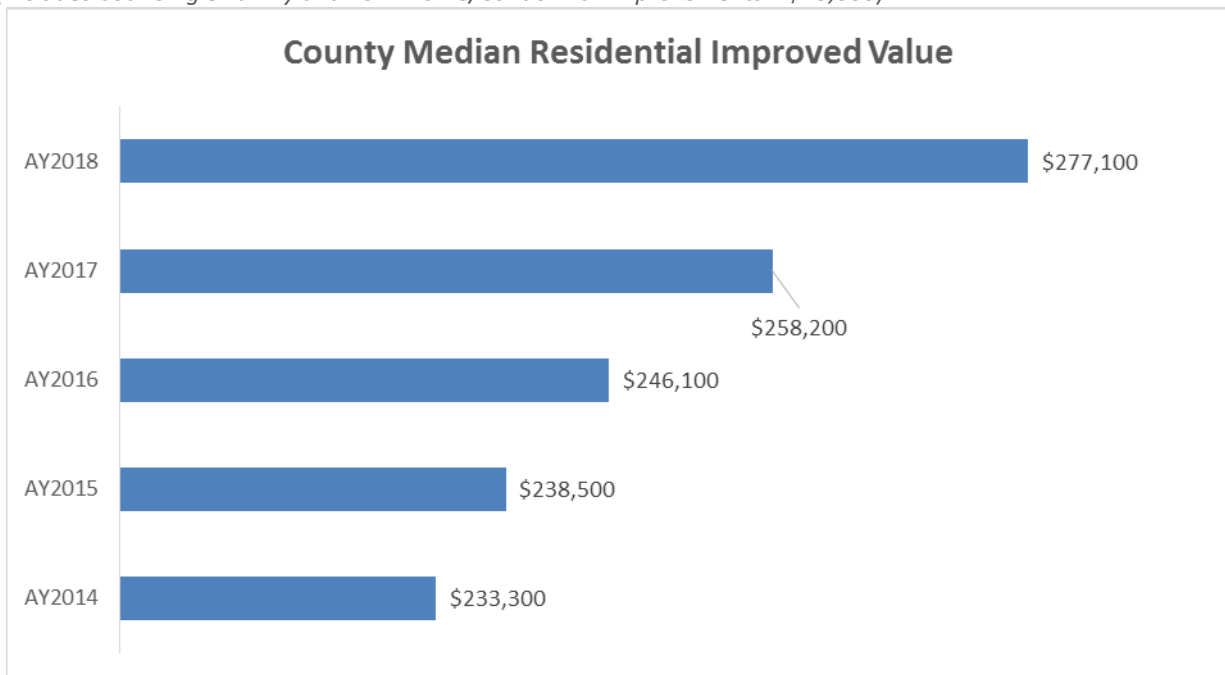
Single Family and Townhome/Condo breakdown

(With improvement value \geq \$25,000)



Historical County Median Residential Improved Value

(Includes both Single Family and Townhome/Condo with improvements \geq \$25,000)



Other Assessment Related Information

New Construction

AY2018 New Construction Totals –All Classifications with starts in calendar year 2017

Municipality	SFR 2017 New Home Starts	TH/Condo 2017 New Home Starts	C&I 2017 New Starts	Apartment 2017 New Starts	Exempt 2017 New Starts	2017 Total
Afton	13	0	0	0	3	16
Bayport	26	0	1	0	0	27
Baytown	20	0	0	0	0	20
Birchwood	0	0	0	0	0	0
Cottage Grove	118	0	1	3	3	125
Dellwood	3	0	0	0	0	3
Denmark	8	0	1	0	0	9
Forest Lake	49	4	1	1	4	59
Grant	4	0	0	0	0	4
Grey Cloud	1	0	0	0	0	1
Hastings	0	0	0	0	0	0
Hugo	73	8	4	1	0	86
Lake Elmo	257	26	1	0	0	284
Lake St Croix Beach	3	0	0	0	0	3
Lakeland	0	0	0	0	0	0
Lakeland Shores	0	0	0	0	0	0
Landfall	0	0	0	0	0	0
Mahtomedi	11	0	1	1	0	13
Marine	0	0	0	0	0	0
May	10	0	0	0	0	10
Newport	7	0	1	0	0	8
Oak Park Heights	0	0	3	0	1	4
Oakdale	0	4	1	0	0	5
Pine Springs	0	0	0	0	0	0
St Mary's Point	1	0	0	0	0	1
St Paul Park	7	0	0	0	0	7
Scandia	22	0	0	0	0	22
Stillwater City	42	0	0	0	0	42
Stillwater Twp	3	0	0	0	0	3
West Lakeland	5	0	0	0	0	5
White Bear Lake	0	0	0	0	0	0
Willernie	3	0	0	0	0	3
Woodbury	230	96	8	5	0	339
County Totals	916	138	23	11	11	1,099

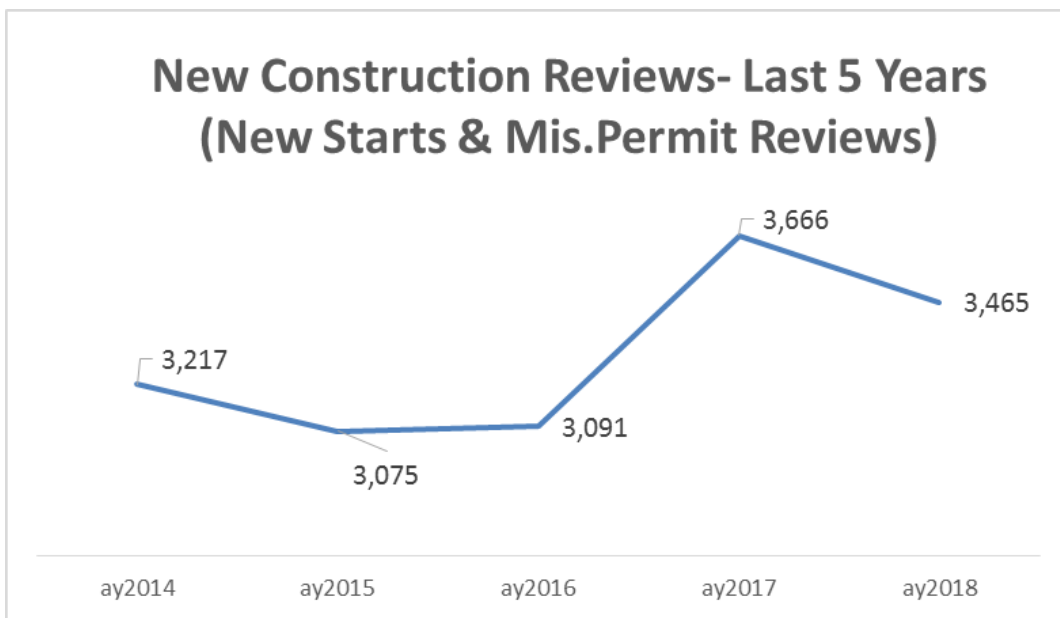
Past & Present Residential New Starts (Single Family and Townhome/Condo)

Calendar Year Starts	2013	2014	2015	2016	2017
Municipality	AY 2014	AY 2015	AY 2016	AY 2017	AY 2018
Afton	11	6	13	8	13
Bayport	29	11	6	14	26
Baytown	24	17	16	18	20
Birchwood	0	0	2	1	0
Cottage Grove	56	77	66	86	118
Dellwood	2	2	3	3	3
Denmark	4	8	9	8	8
Forest Lake	66	79	46	45	53
Grant	5	3	3	5	4
Grey Cloud	0	0	1	0	1
Hastings	0	0	0	0	0
Hugo	53	43	74	96	81
Lake Elmo	37	40	142	251	283
Lake St Croix Beach	3	0	0	0	3
Lakeland	1	1	1	0	0
Lakeland Shrs	0	1	0	0	0
Landfall	0	0	0	0	0
Mahtomedi	14	15	14	6	11
Marine	1	0	1	2	0
May	5	6	5	5	10
Newport	3	2	5	4	7
Oak Park Hts	3	0	5	0	0
Oakdale	6	3	6	11	4
Pine Springs	0	0	1	0	0
St Mary's Pt	0	0	1	0	1
St Paul Park	9	5	3	6	7
Scandia	9	11	12	16	22
Stillwater City	42	51	14	31	42
Stillwater Twp	4	6	8	1	3
West Lakeland	3	5	7	4	5
White Bear Lk	0	0	0	0	0
Willernie	0	0	0	0	3
Woodbury	376	314	258	320	326
TOTAL	766	706	722	941	1,054

Historical All Class New Construction Summary

Calendar Year	2013	2014	2015	2016	2017
Assessment Year	ay2014	ay2015	ay2016	ay2017	ay2018
Single Family	696	646	578	689	916
Townhome/Condo	70	60	144	252	138
Apartment	3	5	2	8	11
Commercial/Industrial	15	21	27	29	23
Misc Permits	2,433	2,343	2,340	2,688	2,377
TOTAL	3,217	3,075	3,091	3,666	3,465
**Taxable Value Added	\$332,493,200	\$302,828,300	\$364,252,100	\$425,045,400	\$538,544,300

Historical Comparison of New Construction ay14-ay18



Appraiser Activity - Permit & Quintile Review Counts

Current state law mandates that all property must be re-assessed each year and reviewed once every five years (aka quintile). Staff also inspects properties that have taken out a construction permit during the course of the year.

During 2017 (for the 2018 assessment), the Assessor Division appraisers and locally hired assessors, reviewed 24,677 properties. The breakdown of the properties that were reviewed is as follows:

Residential quintile reviews	19,377
Apartment & Commercial/Industrial quintile reviews	676
New starts - Residential	1,054
New starts - Commercial/Industrial	23
New starts - Apartments	11
Misc. permit reviews of all property uses	2,377

Number of properties reviewed over the last five years

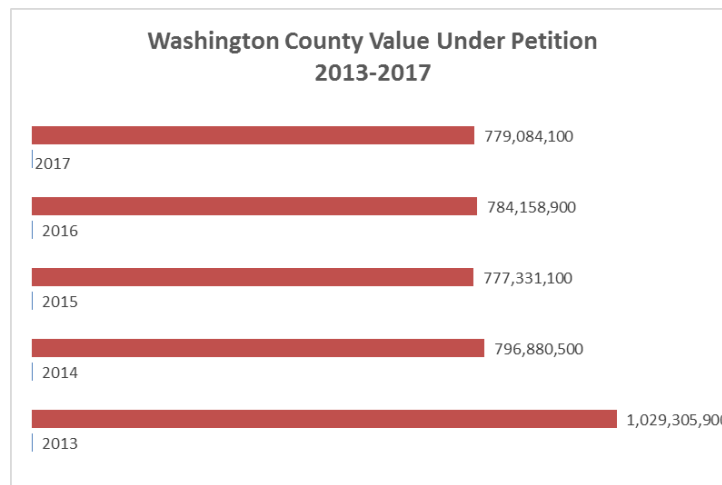
Calendar Year	2013	2014	2015	2016	2017
Assessment Year	ay2014	ay2015	ay2016	ay2017	ay2018
Residential Quintile	17,624	18,928	19,467	20,017	19,377
Apt/CI Reviews	118	1,097	801	994	676
New Construction Reviews	3,217	3,075	3,091	3,666	3,465
Misc Reviews - ay2016 exen	0	0	7,761	0	0
TOTAL	20,959	23,100	31,120	24,677	23,518

Appraiser Activity - Tax Petition related

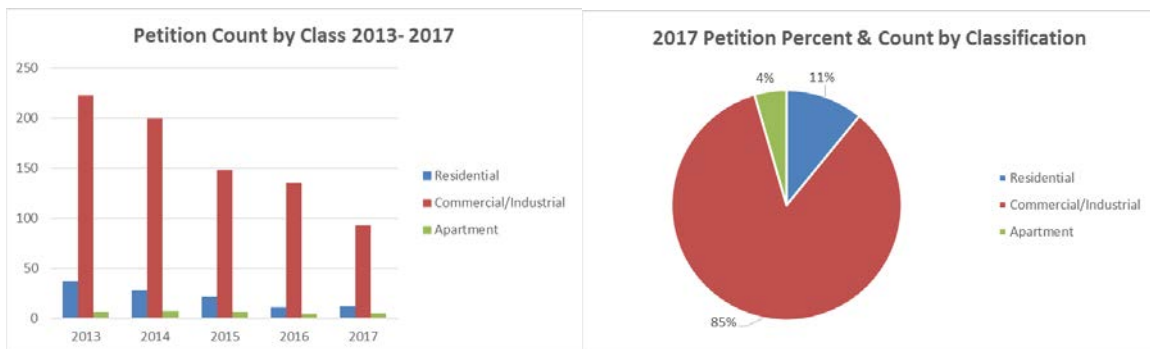
Minnesota Tax Court has been established by the Minnesota Legislature to hear only tax related cases. The Court's judges have expertise in tax laws and apply that expertise in a manner to ensure that taxpayers are assessed in a fair and equitable way.

The number of petitions filed and the value under petition over the last five payable years has decreased while the staff time needed to deal with the petitions continues to increase due to the complexity of the process.

As expected petitions filed on commercial/industrial property continue to make up the greatest number of filings, but the number of commercial/industrial petitions fell just over 27% and are at the lowest level in five years.



Tax Petitions: Historical Petition Counts Payable Years 2013-2017



Statutory Requirements: Assessment Process

Minnesota law establishes specific requirements for the entire property tax system, including the assessment of property (M.S. Chapter 273). These requirements have not changed during the past year. The laws require the following:

1. All real property is to be valued at market value, which is defined as the usual or most likely selling price at the time of assessment. Special qualified exclusions such as the veterans' exclusion are subtracted from the market value to arrive at the taxable value.
2. Property is classified according to state law, and the tax capacity is calculated.
3. The tax capacity is multiplied by the tax rate (the total of county, school, city, and miscellaneous levies) to determine the amount of property tax.

The annual property assessment focuses on the very first step of this process—establishing an estimated market value for each parcel of property.

Market values are assessed locally by either a county-employed appraiser or a locally hired assessor. The work of both county and local assessors is monitored by the county assessor, whose work is in turn monitored by the Minnesota Department of Revenue. The monitoring agency is authorized by law to adjust the property assessment to help ensure county-wide and state-wide equalization of property assessments.

As a result, the county assessor has established the standard that all Washington County communities, with at least six (6) sales in their sales study, reach a 95.0 percent target ratio, of actual market values to time adjusted sales prices. At times, local assessments have been adjusted by the county assessor or the State of Minnesota to meet this standard.

State law also requires that each individual property be reviewed by the assessor at least once every five years. Each community has a rotating appraisal schedule to ensure that this requirement is met.

What is market value?

Minnesota Statue 273.03 defines market value as "... the usual selling price at the time of assessment." The Assessor's Office works throughout the year to estimate market values of each property for the following January 2 assessment date.

How is market value determined?

View Property: Approximately every fifth year, an appraiser working under the supervision of the County Assessor will view the property. Any property that had a building permit issued in a given year is viewed and the new value calculated as of January 2nd following the construction.

Gather Information: The appraiser gathers information on all characteristics of the property that affect market value, such as size, age, quality, basement finish, and extra features, such as fireplaces, walk-out basements, et cetera.

Compute Value: The characteristics are entered into a computerized system. Information on actual market sales are used to establish the building and component rates used to calculate the property's value. The market value estimated by the appraiser in this way should be very close to the amount the property would sell for, if placed on the open market.

Why may market values change from year to year?

Property values change continuously depending on the economic conditions affecting the local housing market. In addition to market changes, physical changes made to a property can also affect its market value. All factors are considered in estimating the value of property.

Appeals Process: What are the options?

The property owner will review the Valuation Notice that they receive in mid to late March each year. If a property owner has concerns regarding the valuation or classification placed on their property they are ***encouraged to contact the Assessor's Office*** at the number listed on their valuation notice.

Both the three step and one step appeal process are summarized on the following chart.

First Contact the County Assessor's Office or your Local Assessor 651-430-6175

- Discuss your concerns with the assessor or an appraiser
- Compare values of neighboring or similar properties
- Review local comparable sales information
- If you and your assessor or the County staff do not agree, continue below:

Appeal directly to Tax Court (One-Step Appeal)

Appeal to your Local Board of Appeal & Equalization (LBAE) or attend one of four regional Open Book meetings (meeting times & locations are listed on your valuation notice)

- Appeal in person, by letter, or by designated representative
- If your appeal is not addressed to your satisfaction, or you and the County staff cannot agree to a change in valuation or classification, continue to the next step

Appeal to the Washington County Board of Appeal & Equalization (CBAE)

- You must have first appealed to your LBAE (unless your property is in an Open Book community) Check your valuation notice to verify
- The CBAE meets in June - Call the Assessor's Office at 651-430-6175 by **May 9, 2018** to make an appointment
- If you still do not feel your concerns have been addressed to your satisfaction, you may next appeal to the Minnesota Tax Court

Appeal in the Minnesota Tax Court

- Appeals may be filed up until April 30th of the year when the taxes are due
- The Tax Court can be contacted at 651-539-3260 for more information on procedures, forms, and filing fees

Regular Division

- Can be used for any property type
- Must be used for property assessed > \$300,000
- Can be appealed to the Supreme Court

Small Claims Division

- All homestead property
 - 1 unit/parcel/petition
- Homestead classifications
- Assessed < \$300,000
- All decisions are final

Explaining the Appeals Process

In Minnesota, property tax laws provide the legal parameters that govern the work of assessors. These statutes lay down a cycle of assessment activities that are conducted on an annual basis. Each year, assessors are required to work on a number of tasks that include: listing, valuing, and classifying all taxable properties; processing both real and personal property transfers; analyzing market data; monitoring assessment levels for several different classes of property; and arranging and conducting an appeals process.

The latter of these activities is a key part of the assessment cycle that provides property owners with an opportunity to review and, if necessary, challenge their estimate of market value and/or classification that will be used for taxation purposes in the following year.

At what point in the assessment cycle does the appeals process begin?

The appeals process begins in March and extends through June. When property owners receive their tax statements and assessment notices during the month of March, they should read them carefully for instructions about deadlines, filing procedures, meeting dates and times. If they are not clear, they should call the assessor's office for clarification and additional information because a missed deadline, an incorrect filing, or the failure to attend a scheduled meeting can cause an appeal to be dismissed.

What steps should property owners take to appeal their assessments?

There are two avenues of appeal that property owners may take to challenge their assessments. The first route is referred to as the three-step appeal and the second is known as the one-step appeal. These steps are illustrated in the flow chart on page 42 of this report.

How should property owners begin their appeal?

Property owners are **encouraged** to contact their appraiser to discuss their property assessment concerns. An informal meeting can be scheduled to review the property, examine market data, answer questions, and clarify the valuation and classification practices used. This discussion can also be handled by telephone, mail, or e-mail during regular business hours.

Assessment Calendar

2018	
January 2	2018 Market values established
February 1	Last day to deliver assessment records to County Assessor
March 31	Statutory deadline for mailing 2018 Valuation Notices
April 8-May 1	Local Boards of Appeal & Equalization & Regional Open Book meetings held
April 30	Last day to file a Tax Court Petition for taxes payable in 2017
May 15	First half payable 2018 taxes due
May 9	Deadline for property owners to notify County Assessor of intent to appeal at County Board of Appeal & Equalization
June 12	County Board of Appeal & Equalization Meeting 5 p.m.
July 1	2018 Assessment finalized
August 31	First half payable 2018 taxes due for manufactured homes
October 15	Second half payable 2018 taxes due
November 15	Second half payable 2018 taxes due for agricultural property and manufactured homes
November	Mailing of payable 2019 Proposed Property Tax Notices
December 15	Last day to file a Homestead Application for payable 2019
2019	
January 2	2019 Market values established