# ASSESSMENT REPORT 2025

This report includes specific information regarding the 2025 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 2025 Assessment Report for use by the County Board, City Councils, Town Boards, residents, and staff. This report includes specific information regarding the 2025 assessment, as well as general information about both the appeals and assessment processes.

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 2<sup>nd</sup> assessment date.

The estimated market values established through the 2025 assessment are based upon actual real estate market trends of Washington County properties from <u>October 1, 2023, through</u> <u>September 30, 2024</u>. 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 Current Year Adjustments/Parcel Count" section of this report.

Property owners who have questions or concerns regarding the estimated 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."

Lisa Young, S.A.M.A.

Washington County Assessor

# 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 marketbased 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 through 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, 2023, and September 30, 2024, are used to establish the January 2, 2025, 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 range is set by the assessor's office for all Washington County communities (for all classes of property); the range established for the 2025 assessment is <u>93%-96%</u>. We make every effort to make certain that each municipality in Washington County falls within this range. 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 also used at the state level. The primary statistics used are:

### <u>Median Ratio</u>

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.

### <u>Arithmetic Mean Ratio</u>

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.

Within the county, we strive to achieve a ratio within the <u>93%-96%</u> range for the median and mean. This allows us a margin to account for a fluctuating market and still maintain ratios within state mandated guidelines.

### Coefficient of Dispersion (COD)

The COD is used to measure 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 **<u>10 to 20</u>**. A COD under 10 is considered excellent and anything over 20 will result in an assessment review by the Department of Revenue.

### Price-Related Differential (PRD)

The PRD is used to measure value related inequities in the assessment, referred to as regressivity 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 it by the weighted (aggregate) mean ratio. The acceptable range is <u>.98 to</u> <u>1.03</u>.

# 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 1<sup>st</sup> through September 30<sup>th</sup>, preceding the January 2<sup>nd</sup> assessment date. Sales within this time period will be used to determine the changes in the prior years assessed values in each community for the impending assessment.

The sales that occur within this October 1<sup>st</sup> through September 30<sup>th</sup> 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 disqualified from the sales study. This is important, because the real estate sales information constitutes the statistical basis for determining the annual adjustments that are made to the valuation models.

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.

Sales Period	10/1/19- 9/30/20	10/1/20- 9/30/21	10/1/21- 9/30/22	10/1/22- 9/30/23	10/1/23- 9/30/24
	ay2021	ay2022	ay2023	ay2024	ay2025
Apartment	10	10	6	5	7
Commercial	49	61	59	44	50
Residential	4,004	4,341	3,810	2,938	2,867
Single Family	2,719	2,996	2,621	1,981	1,939
Townhome/Condo	1,285	1,345	1,189	957	928
TOTAL	4,063	4,412	3,875	2,987	2,924

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

# Residential/SRR (Seasonal Rec) sales count ay2021-ay2025

Sales Period	10/1/19- 9/30/20	10/1/20- 9/30/21	10/1/21- 9/30/22	10/1/22- 9/30/23	10/1/23- 9/30/24	Difference from Previous Year
	ay2021	ay2022	ay2023	ay2024	ay2025	
Afton	36	34	24	20	25	5
Bayport	31	50	42	33	32	-1
Baytown	23	20	33	18	19	1
Birchwood	12	12	16	4	11	7
Cottage Grove	527	585	513	455	407	-48
Dellwood	12	18	14	13	18	5
Denmark	15	10	11	7	8	1
Forest Lake	267	290	300	212	209	-3
Grant	45	51	37	27	32	5
Grey Cloud	4	3	2	2	4	2
Hastings	0	0	0	0	0	0
Hugo	323	316	315	219	220	1
Lake Elmo	166	172	135	114	133	19
Lake St. Croix	17	12	16	6	13	7
Lakeland	22	25	23	17	10	-7
Lakeland Shores	1	3	3	2	1	-1
Landfall	0	0	0	0	0	0
Mahtomedi	113	117	100	67	76	9
Marine	15	14	9	5	14	9
Мау	36	30	32	15	28	13
Newport	43	48	55	32	24	-8
Oak Park Hgts	69	55	46	41	39	-2
Oakdale	391	404	388	333	310	-23
Pine Springs	5	4	5	1	1	0
St. Mary's Point	6	5	7	1	3	2
St. Paul Park	62	84	77	47	45	-2
Scandia	52	69	30	39	28	-11
Stillwater	344	363	308	200	233	33
Stillwater Twp	14	22	25	14	13	-1
West Lakeland	41	44	39	20	15	-5
White Bear Lake	2	4	1	3	2	-1
Willernie	13	12	13	5	9	4
Woodbury	1,297	1,465	1,191	966	885	-81
COUNTY	4,004	4,341	3,810	2,938	2,867	-71

# **Residential Lender-Mediated Sales**

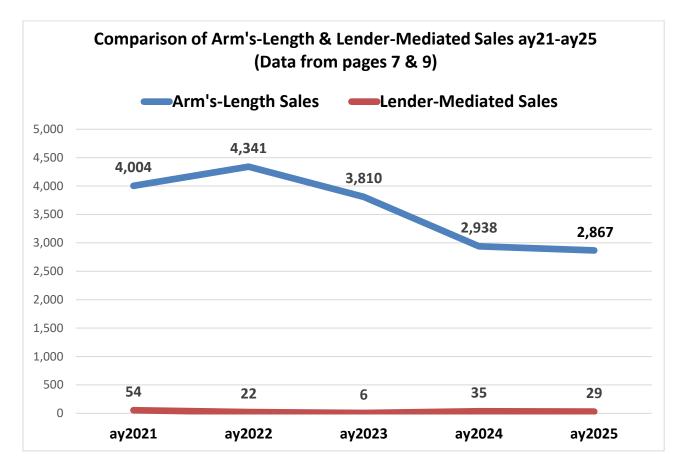
### **Foreclosures**

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 homeowner 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 Count ay2021-ay2025

Sales Period	10/1/19-	10/1/20-	10/1/21-	10/1/22-	
	9/30/20	9/30/21	9/30/22	9/30/23	9/30/24
	ay2021	ay2022	ay2023	ay2024	ay2025
Afton	0	0	0	3	0
Bayport	2	1	0	0	0
Baytown	0	0	0	0	0
Birchwood	0	0	0	0	0
Cottage Grove	9	2	1	2	5
Dellwood	0	0	0	0	0
Denmark	0	0	0	1	0
Forest Lake	5	1	2	2	6
Grant	3	2	0	1	1
Grey Cloud	0	0	0	0	1
Hastings	0	0	0	0	0
Hugo	2	2	1	0	0
Lake Elmo	2	0	0	0	0
Lake St. Croix	0	1	0	0	0
Lakeland	0	0	0	3	1
Lakeland Shores	0	0	0	0	0
Landfall	0	0	0	0	0
Mahtomedi	2	0	0	4	0
Marine	0	0	0	1	0
Мау	1	0	0	1	0
Newport	2	0	0	0	0
Oak Park Hgts	0	0	0	0	0
Oakdale	8	6	0	4	4
Pine Springs	0	0	0	0	0
St. Mary's Point	0	0	0	0	0
St. Paul Park	3	2	0	4	3
Scandia	0	1	0	0	0
Stillwater	2	0	2	2	2
Stillwater Twp	1	1	0	0	1
West Lakeland	0	0	0	1	0
White Bear Lake	0	0	0	0	0
Willernie	0	0	0	0	0
Woodbury	12	3	0	6	5
COUNTY	54	22	6	35	29

# **County Sales Statistics by Classification**

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

Sales Period	10/1/19- 9/30/20	10/1/20- 9/30/21			
	ay2021	ay2022	ay2023	ay2024	ay2025
Number of Sales	10	10	6	5	7
Median	94.9%	94.5%	94.7%	97.6%	99.3%
Mean	103.0%	92.0%	95.2%	98.2%	96.5%
СОД	5.7	2.6	2.9	4.2	3.1

### Apartment Sales Statistics (After Annual Adjustments)

### **Commercial/Industrial Sales Statistics (After Annual Adjustments)**

Sales Period	10/1/19-		10/1/21-		
	9/30/20	9/30/21	9/30/22	9/30/23	9/30/24
	ay2021	ay2022	ay2023	ay2024	ay2025
Number of Sales	49	61	59	44	50
Median	95.5%	99.5%	93.9%	94.4%	97.1%
Mean	93.8%	101.9%	94.4%	97.5%	97.0%
COD	8.3	7.4	7.5	8.7	7.1

# **Residential Sales Statistics (After Annual Adjustments)**

Sales Period	10/1/19- 9/30/20	10/1/20- 9/30/21	10/1/21- 9/30/22	10/1/22- 9/30/23	
	ay2021	ay2022	ay2023	ay2024	ay2025
Number of Sales	4,004	4,341	3,810	2,938	2,867
Median	93.6%	93.8%	93.3%	94.7%	95.0%
Mean	94.1%	94.2%	94.4%	95.1%	95.3%
COD	5.8	8.0	7.2	6.1	5.8

### **Residential Sales Statistics**

The sales statistics (Number of Sales, Low Sale Price, and High Sale Price) are based on data collected from sales that occurred between **October 1, 2023, and September 30, 2024**.

The remaining statistics are measured after annual value changes are applied to the going-in ratio (previous year assessed value/sale price) in each community for the 2025 assessment. The Department of Revenue uses median sales ratio to analyze the performance of the assessment. Median sales ratios are calculated when there are at least six sales and ratios are required to be between 90% to 105%. If there are 30 sales or less in a community, the median sales ratio is the only statistic deemed reliable.

	Median			Low	Sale (no	Hig	h Sale (no	
	# of Sales	Sales Ratio	COD	PRD		d applied)	tre	nd applied)
Afton	25	95.2%			\$	329,522	\$	3,400,000
Bayport	32	95.6%	12.22	1.085	\$	232,000	\$	2,625,000
Baytown	19	95.3%			\$	615,000	\$	1,412,500
Birchwood	11	95.2%			\$	220,000	\$	1,100,000
Cottage Grove	407	94.9%	6.16	1.004	\$	205,000	\$	775,000
Dellwood	18	94.3%			\$	381,000	\$	3,450,000
Denmark	8	95.5%			\$	467,540	\$	950,000
Forest Lake	209	95.3%	7.45	1.014	\$	168,000	\$	1,174,900
Grant	32	95.3%	15.49	1.086	\$	401,580	\$	3,300,000
Grey Cloud	4				\$	237,650	\$	731,200
Hastings	0				\$	-	\$	-
Hugo	220	94.8%	7.06	1.009	\$	187,500	\$	930,000
Lake Elmo	133	94.5%	7.91	1.011	\$	289,000	\$	1,810,000
Lake St. Croix	13	95.5%			\$	205,000	\$	600,000
Lakeland	10	95.5%			\$	259,863	\$	3,385,000
Lakeland Shores	1				\$	353,500	\$	353,500
Landfall	0				\$	-	\$	-
Mahtomedi	76	94.8%	7.71	1.019	\$	201,051	\$	3,000,000
Marine	14	95.8%			\$	346,100	\$	965,000
May	28	96.3%			\$	390,000	\$	1,350,000
Newport	24	95.6%			\$	182,000	\$	556,000
Oak Park Hgts	39	95.3%	7.91	1.016	\$	100,000	\$	850,000
Oakdale	310	95.1%	6.89	1.007	\$	77,600	\$	679,900
Pine Springs	1				\$	645,500	\$	645,500
St. Mary's Point	3				\$	230,000	\$	1,375,000
St. Paul Park	45	95.0%	10.26	1.007	\$	220,000	\$	385,000
Scandia	28	96.2%			\$	210,000	\$	1,575,000
Stillwater	233	95.0%	8.55	1.024	\$	195,000	\$	1,400,000
Stillwater Twp	13	95.2%			\$	457,000	\$	1,525,000
West Lakeland	15	95.2%			\$	449,000	\$	2,060,000
White Bear Lake	2				\$	327,500	\$	410,000
Willernie	9	94.8%			\$	170,000	\$	524,100
Woodbury	885	94.9%	5.89	1.005	\$	140,000	\$	2,695,000
COUNTY	2,867	95.0%	7.52	1.013	\$	77,600	\$	3,450,000

	ay2021		ay2022	ay2023	ay2024	ay2025
Afton	\$ 604,345	\$	722,300	\$ 724,500	\$ 809,500	\$ 1,025,900
Bayport	\$ 350,999	\$	361,000	\$ 436,400	\$ 424,400	\$ 576,100
Baytown	\$ 687,415	\$	754,000	\$ 894,000	\$ 1,031,300	\$ 1,026,900
Birchwood	\$ 384,548	\$	494,800	\$ 438,800	\$ 476,300	\$ 528,300
Cottage Grove	\$ 303,060	\$	344,300	\$ 371,500	\$ 388,300	\$ 397,800
Dellwood	\$ 969,333	\$	1,100,000	\$ 1,226,900	\$ 849,700	\$ 1,018,400
Denmark	\$ 875,786	\$	697,300	\$ 751,800	\$ 727,800	\$ 624,300
Forest Lake	\$ 294,563	\$	375,900	\$ 383,600	\$ 431,200	\$ 398,200
Grant	\$ 673,901	\$	672,700	\$ 754,200	\$ 773,500	\$ 881,400
Grey Cloud	\$ 561,717	\$	564,700	\$ 272,500	\$ 527,500	\$ 399,900
Hastings	\$ -	\$	-	\$ -	\$ -	\$ -
Hugo	\$ 300,311	\$	449,900	\$ 392,000	\$ 403,800	\$ 411,200
Lake Elmo	\$ 537,760	\$	619,000	\$ 657,300	\$ 659,600	\$ 697,600
Lake St. Croix	\$ 266,870	\$	354,800	\$ 411,700	\$ 419,700	\$ 354,000
Lakeland	\$ 414,202	\$	571,200	\$ 538,700	\$ 416,800	\$ 772,700
Lakeland Shores	\$ 1,625,000	\$	1,004,700	\$ 502,300	\$ 530,500	\$ 353,500
Landfall	\$ -	\$	-	\$ -	\$ -	\$ -
Mahtomedi	\$ 409,456	\$	527,900	\$ 471,400	\$ 496,800	\$ 610,200
Marine	\$ 422,754	\$	572,400	\$ 386,100	\$ 553,400	\$ 577,100
Мау	\$ 597,749	\$	691,800	\$ 754,800	\$ 800,300	\$ 765,700
Newport	\$ 294,723	\$	304,500	\$ 357,800	\$ 354,400	\$ 348,900
Oak Park Hgts	\$ 247,558	\$	284,700	\$ 337,300	\$ 343,300	\$ 332,400
Oakdale	\$ 260,361	\$	288,000	\$ 320,500	\$ 329,200	\$ 333,600
Pine Springs	\$ 408,850	\$	663,700	\$ 648,000	\$ 619,900	\$ 645,500
St. Mary's Point	\$ 968,883	\$	544,000	\$ 429,300	\$ 380,000	\$ 626,700
St. Paul Park	\$ 234,443	\$	267,000	\$ 286,400	\$ 296,500	\$ 288,600
Scandia	\$ 448,700	\$	499,100	\$ 578,800	\$ 648,100	\$ 574,500
Stillwater	\$ 352,427	\$	413,300	\$ 462,700	\$ 446,100	\$ 476,900
Stillwater Twp	\$ 570,652	\$	802,900	\$ 696,800	\$ 811,300	\$ 827,900
West Lakeland	\$ 585,678	\$	695,200	\$ 841,900	\$ 776,600	\$ 927,900
White Bear Lake	\$ 263,268	\$	390,600	\$ 345,000	\$ 342,100	\$ 368,800
Willernie	\$ 273,820	\$	277,800	\$ 326,500	\$ 249,200	\$ 365,800
Woodbury	\$ 357,373	\$	411,600	\$ 441,000	\$ 458,800	\$ 469,000
COUNTY AVERAGE	\$ 355,283	\$	410,300	\$ 437,500	\$ 447,900	\$ 471,100

# Historic Average Sale Prices: Single Family & Townhome/Condo

	Ne	ay2025 w Construction	Number of Parcels	A	ay2024 gricultural Value	Ag	ay2025 ricultural Value	ay2025 % Growth (less NC)
Afton	\$	443,400	167	\$	154,668,100	\$	170,238,700	9.8%
Bayport	\$	-	0	\$	-	\$	-	0.0%
Baytown	\$	33,600	43	\$	30,290,700	\$	30,757,700	1.4%
Birchwood	\$	-	0	\$	-	\$	-	0.0%
Cottage Grove	\$	-	150	\$	132,532,100	\$	135,639,100	2.3%
Dellwood	\$	-	5	\$	5,292,900	\$	5,187,000	-2.0%
Denmark	\$	626,100	339	\$	197,069,500	\$	233,427,700	18.1%
Forest Lake	\$	149,900	150	\$	74,528,600	\$	74,464,800	-0.3%
Grant	\$	83,200	141	\$	113,384,200	\$	115,064,400	1.4%
Grey Cloud	\$	-	10	\$	5,231,100	\$	5,273,000	0.8%
Hastings	\$	-	0	\$	28,500	\$	28,500	0.0%
Hugo	\$	492,300	259	\$	148,099,100	\$	147,046,300	-1.0%
Lake Elmo	\$	320,400	108	\$	102,896,400	\$	100,065,000	-3.1%
Lake St. Croix	\$	-	0	\$	-	\$	-	0.0%
Lakeland	\$	-	4	\$	1,952,400	\$	2,276,200	16.6%
Lakeland Shores	\$	-	0	\$	-	\$	-	0.0%
Landfall	\$	-	0	\$	-	\$	-	0.0%
Mahtomedi	\$	-	2	\$	262,000	\$	314,200	19.9%
Marine	\$	-	9	\$	5,808,700	\$	5,907,900	1.7%
May	\$	1,005,300	293	\$	200,478,700	\$	191,486,200	-5.0%
Newport	\$	-	3	\$	8,016,800	\$	8,009,100	-0.1%
Oak Park Hgts	\$	-	0	\$	-	\$	-	0.0%
Oakdale	\$	-	4	\$	6,926,500	\$	3,917,100	-43.4%
Pine Springs	\$	-	0	\$	-	\$	-	0.0%
St. Mary's Point	\$	-	0	\$	-	\$	-	0.0%
St. Paul Park	\$	-	58	\$	4,759,300	\$	4,970,600	4.4%
Scandia	\$	502,100	300	\$	140,113,900	\$	143,986,800	2.4%
Stillwater	\$	-	4		3,680,900	\$	3,691,100	0.3%
Stillwater Twp	\$	26,400	106	\$	83,799,100	\$	79,335,300	-5.4%
West Lakeland	\$	-	43	\$	32,110,600	\$	36,753,100	14.5%
White Bear Lake	\$	-	0		-	\$	-	0.0%
Willernie	\$	-	0			\$	-	0.0%
Woodbury	\$	414,500	87		138,878,800	\$	141,369,400	1.5%
COUNTY	\$	4,097,200	2,285			\$	1,639,209,200	2.8%

# Agricultural Class Summary: Current Year Adjustments

# Agricultural Class: Past & Current Year Adjustments

	ay2021	ay2022	ay2023	ay2024	ay2025	5-Year Change
Afton	3.2%	21.6%	28.3%	-6.7%	9.8%	56.3%
Bayport	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Baytown	5.7%	15.3%	19.3%	3.4%	1.4%	45.2%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	-3.0%	18.6%	5.0%	-1.0%	2.3%	22.0%
Dellwood	16.8%	39.6%	42.7%	-1.1%	-2.0%	95.9%
Denmark	3.0%	26.9%	12.9%	1.7%	18.1%	62.7%
Forest Lake	3.0%	26.6%	4.1%	-1.0%	-0.3%	32.4%
Grant	3.6%	29.1%	10.9%	-2.1%	1.4%	43.0%
Grey Cloud	0.1%	25.9%	1.7%	1.8%	0.8%	30.4%
Hastings	0.0%	19.7%	0.0%	0.0%	0.0%	19.7%
Hugo	1.9%	22.6%	13.4%	-4.7%	-1.0%	32.2%
Lake Elmo	-5.4%	28.1%	9.4%	-1.4%	-3.1%	27.7%
Lake St. Croix	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lakeland	0.0%	15.2%	7.8%	4.6%	16.6%	44.2%
Lakeland Shores	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	-22.9%	25.0%	16.1%	-41.7%	19.9%	-3.5%
Marine	7.2%	36.5%	3.4%	2.9%	1.7%	51.7%
Мау	4.2%	29.0%	14.3%	-0.2%	-5.0%	42.3%
Newport	2.1%	20.9%	22.0%	-0.2%	-0.1%	44.8%
Oak Park Hgts	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Oakdale	-60.8%	15.3%	8.8%	-21.5%	-43.4%	-101.5%
Pine Springs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Mary's Point	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Paul Park	3.8%	26.4%	19.6%	-0.2%	4.4%	54.0%
Scandia	1.4%	30.0%	5.5%	1.2%	2.4%	40.5%
Stillwater	-78.8%	16.4%	7.4%	0.0%	0.3%	-54.8%
Stillwater Twp	-0.4%	23.1%	19.3%	2.5%	-5.4%	39.1%
West Lakeland	0.2%	18.9%	5.5%	0.5%	14.5%	39.6%
White Bear Lake	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	-11.4%	13.6%	-4.1%	-16.4%	1.5%	-16.9%
COUNTY	-2.0%	23.7%	10.6%	-2.8%	2.8%	32.4%

# Agricultural Class: Parcel Counts

	ay2021	ay2022	ay2023	ay2024	ay2025	_
	# Parcels	+/-				
Afton	172	173	169	171	167	-4
Bayport	0	0	0	0	0	0
Baytown	50	46	44	43	43	0
Birchwood	0	0	0	0	0	0
Cottage Grove	165	160	158	149	150	1
Dellwood	6	5	5	5	5	0
Denmark	338	333	333	331	339	8
Forest Lake	150	153	152	149	150	1
Grant	143	144	142	141	141	0
Grey Cloud	10	10	10	10	10	0
Hastings	1	1	1	0	0	0
Hugo	265	264	264	262	259	-3
Lake Elmo	122	118	118	118	108	-10
Lake St. Croix	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	9	9	9	9	9	0
Мау	311	312	311	302	293	-9
Newport	3	3	3	3	3	0
Oak Park Hgts	0	0	0	0	0	0
Oakdale	4	4	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	57	58	63	58	58	0
Scandia	327	323	313	311	300	-11
Stillwater	4	4	4	4	4	0
Stillwater Twp	108	109	110	110	106	-4
West Lakeland	47	46	45	44	43	-1
White Bear Lake	0	0	0	0	0	0
Willernie	0	0	0	0	0	0
Woodbury	102	97	90	90	87	-3
COUNTY	2,400	2,378	2,354	2,320	2,285	-35

# Apartment Class Summary: Current Year Adjustments

		ay2025	Number of		ay2024		ay2025	ay2025
	Nev	w Construction	Parcels	Α	partment Value	Ap	artment Value	% Growth (less NC)
Afton	\$	-	2	\$	2,275,300	\$	2,270,000	-0.2%
Bayport	\$	-	22	\$	27,129,200	\$	27,113,300	-0.1%
Baytown	\$	-	1	\$	769,700	\$	769,700	0.0%
Birchwood	\$	-	0	\$	-	\$	-	0.0%
Cottage Grove	\$	15,322,900	47	\$	248,676,700	\$	261,727,200	-0.9%
Dellwood	\$	-	0	\$	-	\$	-	0.0%
Denmark	\$	-	1	\$	1,280,900	\$	1,314,700	2.6%
Forest Lake	\$	-	76	\$	312,840,500	\$	293,705,700	-6.1%
Grant	\$	-	1	\$	1,516,800	\$	1,530,000	0.9%
Grey Cloud	\$	-	0	\$	-	\$	-	0.0%
Hastings	\$	-	0	\$	-	\$	-	0.0%
Hugo	\$	-	12	\$	56,788,400	\$	57,747,600	1.7%
Lake Elmo	\$	838,700	17	\$	125,353,700	\$	130,993,500	3.8%
Lake St. Croix	\$	-	1	\$	627,900	\$	627,900	0.0%
Lakeland	\$	-	2	\$	977,000	\$	973,200	-0.4%
Lakeland Shores	\$	-	0	\$	-	\$	-	0.0%
Landfall	\$	-	0	\$	-	\$	-	0.0%
Mahtomedi	\$	6,628,000	20	\$	94,713,600	\$	99,427,500	-2.0%
Marine	\$	-	2	\$	493,100	\$	493,100	0.0%
Мау	\$	-	0	\$	-	\$	-	0.0%
Newport	\$	8,967,700	44	\$	82,841,800	\$	89,989,800	-2.2%
Oak Park Hgts	\$	-	33	\$	177,880,800	\$	177,417,300	-0.3%
Oakdale	\$	111,167,700	61	\$	449,383,200	\$	540,809,500	-4.4%
Pine Springs	\$	-	0	\$	-	\$	-	0.0%
St. Mary's Point	\$	-	0	\$	-	\$	-	0.0%
St. Paul Park	\$	-	32	\$	9,318,200	\$	9,324,000	0.1%
Scandia	\$	-	2	\$	-	\$	-	0.0%
Stillwater	\$	12,233,100	83	\$	201,873,100	\$	212,179,700	-1.0%
Stillwater Twp	\$	-	0	\$	-	\$	-	0.0%
West Lakeland	\$	-	1	\$	984,700	\$	976,400	-0.8%
White Bear Lake	\$	-	1	\$	14,296,300	\$	14,446,100	1.0%
Willernie	\$	-	1	\$	1,096,000	\$	1,096,000	0.0%
Woodbury	\$	18,606,800	81	\$	1,201,642,600	\$	1,230,870,900	0.9%
COUNTY	\$	173,764,900	543	\$	3,012,759,500	\$	3,155,803,100	-1.0%

# Apartment Class: Past & Current Year Adjustments

	ay2021	ay2022	ay2023	ay2024	ay2025	5-Year Change
Afton	17.5%	1.8%	17.3%	2.9%	-0.2%	39.3%
Bayport	6.0%	17.0%	7.5%	1.5%	-0.1%	32.0%
Baytown	0.0%	8.8%	3.3%	0.0%	0.0%	12.1%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	2.8%	31.6%	3.5%	0.9%	-0.9%	38.0%
Dellwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Denmark	-24.8%	10.1%	16.4%	-3.3%	2.6%	1.0%
Forest Lake	2.5%	18.3%	14.1%	-0.3%	-6.1%	28.5%
Grant	4.6%	4.6%	23.7%	5.9%	0.9%	39.7%
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	13.1%	17.6%	6.9%	0.0%	1.7%	39.3%
Lake Elmo	52.1%	9.7%	6.4%	1.0%	3.8%	73.0%
Lake St. Croix	30.7%	27.5%	12.0%	1.6%	0.0%	71.8%
Lakeland	25.4%	15.1%	4.6%	5.2%	-0.4%	49.9%
Lakeland Shores	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	2.1%	12.9%	9.4%	-0.9%	-2.0%	21.5%
Marine	7.8%	15.2%	2.3%	0.0%	0.0%	25.3%
May	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Newport	1.8%	15.3%	18.8%	10.9%	-2.2%	44.6%
Oak Park Hgts	2.6%	16.0%	3.2%	-0.5%	-0.3%	21.0%
Oakdale	4.1%	28.6%	14.7%	-0.3%	-4.4%	42.6%
Pine Springs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Mary's Point	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Paul Park	3.2%	22.7%	0.1%	0.0%	0.1%	26.1%
Scandia	3.3%	16.7%	0.0%	0.0%	0.0%	20.0%
Stillwater	4.8%	27.0%	8.3%	-0.3%	-1.0%	38.8%
Stillwater Twp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West Lakeland	4.0%	13.4%	16.4%	5.2%	-0.8%	38.2%
White Bear Lake	1.7%	10.6%	-8.9%	0.0%	1.0%	4.4%
Willernie	1.5%	11.6%	-3.4%	0.0%	0.0%	9.8%
Woodbury	7.6%	16.1%	2.6%	0.0%	0.9%	27.1%
COUNTY	5.5%	19.4%	6.6%	0.3%	-1.0%	30.8%

# **Apartment Class: Parcel Counts**

	ay2021	ay2022	ay2023	ay2024	ay2025	_
	# Parcels	+/-				
Afton	2	2	2	2	2	0
Bayport	22	22	22	22	22	0
Baytown	1	1	1	1	1	0
Birchwood	0	0	0	0	0	0
Cottage Grove	41	44	45	46	47	1
Dellwood	0	0	0	0	0	0
Denmark	1	1	1	1	1	0
Forest Lake	71	73	74	75	76	1
Grant	1	2	1	1	1	0
Grey Cloud	0	0	0	0	0	0
Hastings	0	0	0	0	0	0
Hugo	9	11	11	11	12	1
Lake Elmo	10	10	10	12	17	5
Lake St. Croix	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	17	17	19	19	20	1
Marine	2	2	2	2	2	0
Мау	0	0	0	0	0	0
Newport	42	42	42	44	44	0
Oak Park Hgts	33	33	33	33	33	0
Oakdale	51	56	57	65	61	-4
Pine Springs	0	0	0	0	0	0
St. Mary's Point	0	0	0	0	0	0
St. Paul Park	31	31	31	31	32	1
Scandia	3	3	2	2	2	0
Stillwater	79	80	81	81	83	2
Stillwater Twp	0	0	0	0	0	0
West Lakeland	1	1	1	1	1	0
White Bear Lake	1	1	1	1	1	0
Willernie	1	1	1	1	1	0
Woodbury	75	81	79	76	81	5
COUNTY	497	517	519	530	543	13

	Ne	ay2025 w Construction	Number of Parcels	0	ay2024 Comm/Ind Value	Co	ay2025 omm/Ind Value	ay2025 % Growth (less NC)
Afton	\$	3,144,200	38	\$	48,278,900	\$	51,499,800	0.2%
Bayport	\$	-	101	\$	52,161,000	\$	52,662,500	1.0%
Baytown	\$	-	12	\$	4,049,300	\$	4,049,300	0.0%
Birchwood	\$	-	0	\$	-	\$	-	0.0%
Cottage Grove	\$	26,769,700	564	\$	655,593,300	\$	674,649,000	-1.2%
Dellwood	\$	-	26	\$	20,023,900	\$	20,021,900	0.0%
Denmark	\$	756,500	65	\$	39,654,200	\$	41,427,900	2.6%
Forest Lake	\$	12,542,400	539	\$	371,208,100	\$	375,751,600	-2.2%
Grant	\$	-	93	\$	25,811,400	\$	26,206,100	1.5%
Grey Cloud	\$	-	22	\$	3,843,400	\$	3,842,700	0.0%
Hastings	\$	-	5	\$	2,019,500	\$	2,019,500	0.0%
Hugo	\$	866,100	198	\$	220,137,900	\$	215,918,800	-2.3%
Lake Elmo	\$	21,873,000	210	\$	240,080,800	\$	263,492,600	0.6%
Lake St. Croix	\$	-	9	\$	3,023,300	\$	3,066,700	1.4%
Lakeland	\$	63,500	39	\$	18,266,600	\$	17,939,800	-2.1%
Lakeland Shores	\$	-	9	\$	3,200,500	\$	3,433,100	7.3%
Landfall	\$	-	7	\$	11,790,700	\$	11,702,000	-0.8%
Mahtomedi	\$	34,400	69	\$	80,824,000	\$	79,402,000	-1.8%
Marine	\$	-	16	\$	4,035,900	\$	4,036,800	0.0%
Мау	\$	-	8	\$	3,428,200	\$	3,175,800	-7.4%
Newport	\$	-	200	\$	104,111,800	\$	106,013,300	1.8%
Oak Park Hgts	\$	2,136,100	215	\$	284,466,300	\$	286,521,900	0.0%
Oakdale	\$	7,383,500	386	\$	671,209,000	\$	671,555,400	-1.0%
Pine Springs	\$	-	0	\$	-	\$	-	0.0%
St. Mary's Point	\$	-	0	\$	100,000	\$	100,000	0.0%
St. Paul Park	\$	785,900	202	\$	65,043,300	\$	72,609,600	10.4%
Scandia	\$	356,000	71	\$	21,549,500	\$	21,942,000	0.2%
Stillwater	\$	3,267,900	400	\$	465,750,800	\$	489,232,400	4.3%
Stillwater Twp	\$	-	6	\$	1,954,000	\$	1,761,600	-9.8%
West Lakeland	\$	-	34	\$	19,850,000	\$	20,793,700	4.8%
White Bear Lake	\$	-	8	\$	7,892,800	\$	8,781,700	11.3%
Willernie	\$	-	33	\$	7,982,600	\$	8,019,900	0.5%
Woodbury	\$	19,406,900	658	\$	1,992,932,100	\$	1,987,541,600	-1.2%
COUNTY	\$	99,386,100	4,243	\$	5,450,273,100	\$	5,529,171,000	-0.4%

	ay2021	ay2022	ay2023	ay2024	ay2025	5-Year Change
Afton	4.4%	14.4%	15.9%	4.6%	0.2%	39.5%
Bayport	4.4%	-0.7%	19.7%	0.7%	1.0%	25.0%
Baytown	5.8%	6.0%	31.1%	14.7%	0.0%	57.6%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	7.1%	5.1%	27.1%	1.4%	-1.2%	39.6%
Dellwood	10.0%	18.3%	15.6%	0.9%	0.0%	44.8%
Denmark	11.3%	5.0%	22.3%	-0.5%	2.6%	40.7%
Forest Lake	8.8%	1.0%	21.4%	0.5%	-2.2%	29.5%
Grant	6.4%	-3.2%	16.4%	0.1%	1.5%	21.1%
Grey Cloud	-1.5%	9.7%	8.8%	-2.0%	0.0%	15.0%
Hastings	10.0%	0.0%	9.9%	0.0%	0.0%	19.9%
Hugo	5.9%	5.4%	21.6%	-0.2%	-2.3%	30.3%
Lake Elmo	7.7%	3.7%	20.0%	2.5%	0.6%	34.6%
Lake St. Croix	9.8%	2.7%	21.9%	5.8%	1.4%	41.7%
Lakeland	4.5%	0.1%	14.6%	0.9%	-2.1%	18.0%
Lakeland Shores	13.3%	-0.2%	12.5%	1.3%	7.3%	34.2%
Landfall	10.0%	0.0%	22.8%	0.0%	-0.8%	32.1%
Mahtomedi	5.2%	5.9%	22.4%	1.0%	-1.8%	32.8%
Marine	-19.0%	-0.5%	13.5%	0.3%	0.0%	-5.7%
Мау	7.1%	10.6%	4.2%	4.3%	-7.4%	18.9%
Newport	5.3%	4.1%	23.2%	1.5%	1.8%	36.0%
Oak Park Hgts	9.5%	1.7%	16.1%	-1.1%	0.0%	26.1%
Oakdale	8.1%	3.0%	17.7%	0.2%	-1.0%	28.0%
Pine Springs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Mary's Point	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St. Paul Park	24.4%	22.0%	41.6%	-0.6%	10.4%	97.7%
Scandia	8.7%	6.9%	16.6%	0.1%	0.2%	32.5%
Stillwater	9.1%	1.2%	18.5%	0.1%	4.3%	33.2%
Stillwater Twp	9.3%	7.0%	1.3%	1.6%	-9.8%	9.3%
West Lakeland	8.2%	6.8%	23.8%	3.8%	4.8%	47.4%
White Bear Lake	10.0%	-0.1%	21.2%	2.6%	11.3%	45.0%
Willernie	8.3%	2.3%	24.7%	0.5%	0.5%	36.2%
Woodbury	9.0%	1.8%	18.2%	0.0%	-1.2%	27.7%
COUNTY	8.4%	2.9%	19.8%	0.4%	-0.4%	31.1%

# Commercial/Industrial Class: Parcel Counts

	ay2021	ay2022	ay2023	ay2024	ay2025	_
	# Parcels	+/-				
Afton	36	39	38	39	38	-1
Bayport	107	107	107	101	101	0
Baytown	10	10	12	12	12	0
Birchwood	0	0	0	0	0	0
Cottage Grove	567	567	568	569	564	-5
Dellwood	28	28	26	26	26	0
Denmark	66	65	65	65	65	0
Forest Lake	546	546	544	540	539	-1
Grant	95	93	93	93	93	0
Grey Cloud	21	22	22	22	22	0
Hastings	5	5	5	5	5	0
Hugo	194	195	205	202	198	-4
Lake Elmo	201	201	204	209	210	1
Lake St. Croix	9	9	9	9	9	0
Lakeland	38	38	38	38	39	1
Lakeland Shores	9	9	9	9	9	0
Landfall	7	7	7	7	7	0
Mahtomedi	78	77	68	68	69	1
Marine	17	16	16	16	16	0
Мау	8	8	8	8	8	0
Newport	197	197	197	201	200	-1
Oak Park Hgts	220	220	215	215	215	0
Oakdale	398	393	398	394	386	-8
Pine Springs	0	0	0	0	0	0
St. Mary's Point	0	0	0	0	0	0
St. Paul Park	201	200	201	202	202	0
Scandia	77	75	72	72	71	-1
Stillwater	400	394	391	390	400	10
Stillwater Twp	6	6	6	6	6	0
West Lakeland	34	33	33	34	34	0
White Bear Lake	9	9	9	9	8	-1
Willernie	33	33	33	33	33	0
Woodbury	575	574	577	571	658	87
COUNTY	4,192	4,176	4,176	4,165	4,243	78

	Nev	ay2025 w Construction	Number of Parcels	ay2024 Res/SRR Value	ay2025 Res/SRR Value	ay2025 % Growth (less NC)
Afton	\$	9,429,000	1,255	\$ 769,879,100	\$ 825,907,400	6.1%
Bayport	\$	1,469,500	1,019	\$ 411,029,300	\$ 440,567,800	6.8%
Baytown	\$	13,432,200	894	\$ 663,715,700	\$ 675,564,500	-0.2%
Birchwood	\$	2,125,900	414	\$ 222,218,800	\$ 220,126,400	-1.9%
Cottage Grove	\$	126,909,200	14,706	\$ 5,273,692,200	\$ 5,617,800,200	4.1%
Dellwood	\$	2,264,400	505	\$ 492,858,900	\$ 461,679,900	-6.8%
Denmark	\$	4,429,400	743	\$ 460,521,200	\$ 445,700,600	-4.2%
Forest Lake	\$	20,740,800	7,560	\$ 2,843,346,300	\$ 2,873,330,500	0.3%
Grant	\$	10,756,000	1,751	\$ 1,115,349,600	\$ 1,168,294,500	3.8%
Grey Cloud	\$	82,100	151	\$ 55,692,200	\$ 58,156,300	4.3%
Hastings	\$	-	4	\$ 785,500	\$ 791,100	0.7%
Hugo	\$	67,454,200	6,888	\$ 2,633,101,300	\$ 2,790,786,100	3.4%
Lake Elmo	\$	61,300,300	5,151	\$ 2,900,838,100	\$ 2,982,909,700	0.7%
Lake St. Croix	\$	712,400	707	\$ 163,610,800	\$ 178,726,800	8.8%
Lakeland	\$	708,800	784	\$ 314,954,700	\$ 333,773,800	5.8%
Lakeland Shores	\$	365,700	144	\$ 80,787,700	\$ 79,767,100	-1.7%
Landfall	\$	-	1	\$ 213,200	\$ 215,600	1.1%
Mahtomedi	\$	7,801,800	3,034	\$ 1,446,316,500	\$ 1,472,085,900	1.2%
Marine	\$	1,108,400	511	\$ 196,085,500	\$ 208,117,400	5.6%
Мау	\$	7,158,300	1,426	\$ 778,716,600	\$ 846,935,100	7.8%
Newport	\$	1,625,500	1,413	\$ 437,830,900	\$ 476,194,500	8.4%
Oak Park Hgts	\$	1,535,500	1,565	\$ 431,838,400	\$ 460,655,900	6.3%
Oakdale	\$	33,112,700	9,931	\$ 3,088,305,900	\$ 3,161,298,500	1.3%
Pine Springs	\$	111,900	164	\$ 85,138,900	\$ 84,002,600	-1.5%
St. Mary's Point	\$	135,400	296	\$ 121,385,900	\$ 114,794,600	-5.5%
St. Paul Park	\$	1,940,200	2,001	\$ 513,570,200	\$ 537,010,600	4.2%
Scandia	\$	6,517,600	2,208	\$ 901,140,200	\$ 941,532,600	3.8%
Stillwater	\$	8,512,100	7,548	\$ 3,137,439,200	\$ 3,162,618,500	0.5%
Stillwater Twp	\$	5,121,400	815	\$ 521,299,400	\$ 524,134,700	-0.4%
West Lakeland	\$	7,277,400	1,446	\$ 960,469,600	\$ 1,055,838,600	9.2%
White Bear Lake	\$	-	99	\$ 34,319,800	\$ 34,231,500	-0.3%
Willernie	\$	118,400	312	\$ 59,528,400	\$ 65,117,600	9.2%
Woodbury	\$	208,104,500	27,022	\$ 11,670,672,200	\$ 12,068,390,200	1.6%
COUNTY	\$	612,361,000	102,468	\$ 42,786,652,200	\$ 44,367,057,100	2.3%

# Residential/SRR Class: Past & Current Year Adjustments

	ay2021	ay2022	ay2023	ay2024	ay2025	5-Year Change
Afton	1.6%	19.1%	14.0%	-12.8%	6.1%	28.0%
Bayport	4.3%	15.6%	11.1%	-3.8%	6.8%	34.1%
Baytown	3.2%	18.1%	18.4%	0.2%	-0.2%	39.6%
Birchwood	1.5%	26.0%	-0.8%	2.4%	-1.9%	27.2%
Cottage Grove	2.6%	22.2%	9.9%	-3.5%	4.1%	35.3%
Dellwood	1.8%	22.5%	8.5%	-3.3%	-6.8%	22.8%
Denmark	2.7%	25.4%	5.4%	-0.2%	-4.2%	29.1%
Forest Lake	3.6%	27.1%	4.7%	2.2%	0.3%	37.9%
Grant	1.9%	21.6%	8.1%	-3.7%	3.8%	31.7%
Grey Cloud	3.1%	27.2%	0.8%	2.3%	4.3%	37.6%
Hastings	1.2%	19.8%	3.7%	-0.2%	0.7%	25.3%
Hugo	4.8%	21.0%	7.0%	-4.0%	3.4%	32.2%
Lake Elmo	5.4%	22.1%	3.6%	1.3%	0.7%	33.1%
Lake St. Croix	3.1%	17.3%	10.1%	-7.3%	8.8%	32.1%
Lakeland	3.6%	17.1%	5.2%	-5.4%	5.8%	26.3%
Lakeland Shores	3.2%	17.3%	4.8%	2.0%	-1.7%	25.6%
Landfall	12.1%	3.7%	23.8%	0.0%	1.1%	40.7%
Mahtomedi	-2.6%	25.2%	1.5%	1.2%	1.2%	26.6%
Marine	-1.6%	32.8%	-2.6%	5.6%	5.6%	39.7%
May	0.0%	23.8%	7.8%	-8.3%	7.8%	31.1%
Newport	2.4%	20.9%	9.0%	-7.1%	8.4%	33.6%
Oak Park Hgts	2.7%	20.0%	5.3%	1.0%	6.3%	35.3%
Oakdale	2.6%	18.1%	8.6%	-1.6%	1.3%	28.9%
Pine Springs	3.5%	25.5%	4.4%	3.2%	-1.5%	35.1%
St. Mary's Point	11.4%	20.2%	10.8%	-1.8%	-5.5%	35.0%
St. Paul Park	1.3%	20.0%	4.2%	-0.2%	4.2%	29.5%
Scandia	1.7%	24.6%	4.6%	-1.7%	3.8%	33.0%
Stillwater	5.6%	18.7%	9.3%	-1.6%	0.5%	32.5%
Stillwater Twp	3.6%	20.6%	1.0%	0.5%	-0.4%	25.2%
West Lakeland	4.5%	19.5%	13.8%	-6.6%	9.2%	40.3%
White Bear Lake	2.0%	24.8%	0.3%	1.6%	-0.3%	28.5%
Willernie	6.1%	17.6%	-4.5%	0.4%	9.2%	28.8%
Woodbury	3.4%	18.6%	9.3%	-3.2%	1.6%	29.6%
COUNTY	3.2%	20.7%	7.9%	-2.4%	2.3%	31.6%

# **Residential/SRR Class: Parcel Counts**

	ay2021	ay2022	ay2023	ay2024	ay2025	_
	# Parcels	+/-				
Afton	1,275	1,266	1,255	1,256	1,255	-1
Bayport	1,030	1,026	1,023	1,019	1,019	0
Baytown	805	856	872	874	894	20
Birchwood	414	413	415	414	414	0
Cottage Grove	13,078	13,875	14,177	14,439	14,706	267
Dellwood	513	509	506	506	505	-1
Denmark	737	742	744	747	743	-4
Forest Lake	7,369	7,386	7,381	7,403	7,560	157
Grant	1,752	1,753	1,755	1,752	1,751	-1
Grey Cloud	152	151	151	151	151	0
Hastings	3	3	4	4	4	0
Hugo	6,286	6,425	6,468	6,618	6,888	270
Lake Elmo	4,579	4,872	4,902	4,947	5,151	204
Lake St. Croix	717	714	714	714	707	-7
Lakeland	791	788	787	786	784	-2
Lakeland Shores	144	144	144	144	144	0
Landfall	1	1	1	1	1	0
Mahtomedi	3,003	3,010	3,011	3,015	3,034	19
Marine	518	510	511	510	511	1
Мау	1,430	1,429	1,427	1,429	1,426	-3
Newport	1,424	1,424	1,421	1,414	1,413	-1
Oak Park Hgts	1,564	1,558	1,557	1,553	1,565	12
Oakdale	9,524	9,633	9,690	9,749	9,931	182
Pine Springs	164	164	164	164	164	0
St. Mary's Point	305	307	301	299	296	-3
St. Paul Park	1,990	1,991	1,982	1,983	2,001	18
Scandia	2,211	2,205	2,198	2,206	2,208	2
Stillwater	7,487	7,502	7,504	7,503	7,548	45
Stillwater Twp	814	812	811	812	815	3
West Lakeland	1,437	1,438	1,442	1,446	1,446	0
White Bear Lake	99	99	99	99	99	0
Willernie	312	311	311	311	312	1
Woodbury	24,981	25,270	26,136	26,357	27,022	665
COUNTY	96,909	98,587	99,864	100,625	102,468	1,843

	Nev	ay2025 w Construction	Number of Parcels	ay2024 Total Value	ay2025 Total Value	ay2025 % Growth (less NC)
Afton	\$	13,016,600	1,462	\$ 975,101,400	\$ 1,049,915,900	6.3%
Bayport	\$	1,469,500	1,142	\$ 490,319,500	\$ 520,343,600	5.8%
Baytown	\$	13,465,800	950	\$ 698,825,400	\$ 711,141,200	-0.2%
Birchwood	\$	2,125,900	414	\$ 222,218,800	\$ 220,126,400	-1.9%
Cottage Grove	\$	169,001,800	15,467	\$ 6,310,494,300	\$ 6,689,815,500	3.3%
Dellwood	\$	2,264,400	536	\$ 518,175,700	\$ 486,888,800	-6.5%
Denmark	\$	5,812,000	1,148	\$ 698,525,800	\$ 721,870,900	2.5%
Forest Lake	\$	33,433,100	8,325	\$ 3,601,923,500	\$ 3,617,252,600	-0.5%
Grant	\$	10,839,200	1,986	\$ 1,256,062,000	\$ 1,311,095,000	3.5%
Grey Cloud	\$	82,100	183	\$ 64,766,700	\$ 67,272,000	3.7%
Hastings	\$	-	9	\$ 2,833,500	\$ 2,839,100	0.2%
Hugo	\$	68,812,600	7,357	\$ 3,058,126,700	\$ 3,211,498,800	2.8%
Lake Elmo	\$	84,332,400	5,486	\$ 3,369,169,000	\$ 3,477,460,800	0.7%
Lake St. Croix	\$	712,400	717	\$ 167,262,000	\$ 182,421,400	8.6%
Lakeland	\$	772,300	829	\$ 336,150,700	\$ 354,963,000	5.4%
Lakeland Shores	\$	365,700	153	\$ 83,988,200	\$ 83,200,200	-1.4%
Landfall	\$	-	8	\$ 12,003,900	\$ 11,917,600	-0.7%
Mahtomedi	\$	14,464,200	3,125	\$ 1,622,116,100	\$ 1,651,229,600	0.9%
Marine	\$	1,108,400	538	\$ 206,423,200	\$ 218,555,200	5.3%
Мау	\$	8,163,600	1,727	\$ 982,623,500	\$ 1,041,597,100	5.2%
Newport	\$	10,593,200	1,660	\$ 632,801,300	\$ 680,206,700	5.8%
Oak Park Hgts	\$	3,671,600	1,813	\$ 894,185,500	\$ 924,595,100	3.0%
Oakdale	\$	151,663,900	10,382	\$ 4,215,824,600	\$ 4,377,580,500	0.2%
Pine Springs	\$	111,900	164	\$ 85,138,900	\$ 84,002,600	-1.5%
St. Mary's Point	\$	135,400	296	\$ 121,485,900	\$ 114,894,600	-5.5%
St. Paul Park	\$	2,726,100	2,293	\$ 592,691,000	\$ 623,914,800	4.8%
Scandia	\$	7,375,700	2,581	\$ 1,062,803,600	\$ 1,107,461,400	3.5%
Stillwater	\$	24,013,100	8,035	\$ 3,808,744,000	\$ 3,867,721,700	0.9%
Stillwater Twp	\$	5,147,800	927	\$ 607,052,500	\$ 605,231,600	-1.1%
West Lakeland	\$	7,277,400	1,524	\$ 1,013,414,900	\$ 1,114,361,800	9.2%
White Bear Lake	\$	-	108	\$ 56,508,900	\$ 57,459,300	1.7%
Willernie	\$	118,400	346	\$ 68,607,000	\$ 74,233,500	8.0%
Woodbury	\$	246,532,700	27,848	\$ 15,004,125,700	\$ 15,428,172,100	1.2%
COUNTY	\$	889,609,200	109,539	\$ 52,840,493,700	\$ 54,691,240,400	1.8%

# Total Taxable Class Summary: Current Year Adjustments

# Total Taxable Class: Past & Current Year Adjustments

	ay2021	ay2022	ay2023	ay2024	ay2025	5-Year Change
Afton	2.0%	19.3%	16.1%	-11.1%	6.3%	32.6%
Bayport	4.4%	13.9%	11.8%	-3.0%	5.8%	32.8%
Baytown	3.3%	17.9%	18.5%	0.4%	-0.2%	39.9%
Birchwood	1.5%	26.0%	-0.8%	2.4%	-1.9%	27.2%
Cottage Grove	2.8%	20.9%	10.9%	-2.8%	3.3%	35.1%
Dellwood	2.3%	22.5%	9.0%	-3.1%	-6.5%	24.2%
Denmark	3.2%	24.5%	8.4%	0.3%	2.5%	38.9%
Forest Lake	4.0%	23.4%	7.0%	1.7%	-0.5%	35.7%
Grant	2.2%	21.7%	8.5%	-3.5%	3.5%	32.4%
Grey Cloud	2.5%	26.0%	1.3%	2.0%	3.7%	35.5%
Hastings	7.6%	5.2%	8.0%	-0.1%	0.2%	20.9%
Hugo	4.8%	19.8%	8.3%	-3.7%	2.8%	32.0%
Lake Elmo	5.4%	20.8%	4.9%	1.3%	0.7%	33.0%
Lake St. Croix	3.3%	17.1%	10.5%	-7.0%	8.6%	32.5%
Lakeland	3.7%	16.2%	5.7%	-5.0%	5.4%	26.0%
Lakeland Shores	3.6%	16.6%	5.1%	2.0%	-1.4%	25.8%
Landfall	10.0%	0.1%	22.8%	0.0%	-0.7%	32.2%
Mahtomedi	-2.0%	23.7%	2.8%	1.0%	0.9%	26.3%
Marine	-1.9%	32.0%	-2.1%	5.4%	5.3%	38.8%
Мау	0.8%	24.7%	9.0%	-6.7%	5.2%	33.1%
Newport	2.9%	17.3%	12.3%	-3.5%	5.8%	34.7%
Oak Park Hgts	4.8%	13.3%	8.1%	0.0%	3.0%	29.1%
Oakdale	3.2%	16.3%	10.4%	-1.3%	0.2%	28.9%
Pine Springs	3.5%	25.5%	4.4%	3.2%	-1.5%	35.1%
St. Mary's Point	11.3%	20.2%	10.8%	-1.8%	-5.5%	35.0%
St. Paul Park	3.6%	20.3%	7.8%	-0.3%	4.8%	36.3%
Scandia	1.8%	24.9%	4.9%	-1.3%	3.5%	33.9%
Stillwater	5.6%	16.7%	10.3%	-1.3%	0.9%	32.2%
Stillwater Twp	3.0%	20.8%	3.1%	0.8%	-1.1%	26.6%
West Lakeland	4.4%	19.3%	13.7%	-6.2%	9.2%	40.4%
White Bear Lake	2.9%	17.1%	0.2%	1.4%	1.7%	23.3%
Willernie	6.2%	15.9%	-1.8%	0.4%	8.0%	28.8%
Woodbury	4.2%	16.0%	9.7%	-2.7%	1.2%	28.3%
COUNTY	3.6%	18.9%	9.0%	-2.0%	1.8%	31.4%

# Total Taxable Class: Parcel Counts

	ay2021	ay2022	ay2023	ay2024	ay2025	_
	# Parcels	+/-				
Afton	1,485	1,480	1,464	1,468	1,462	-6
Bayport	1,159	1,155	1,152	1,142	1,142	0
Baytown	866	913	929	930	950	20
Birchwood	414	413	415	414	414	0
Cottage Grove	13,851	14,646	14,948	15,203	15,467	264
Dellwood	547	542	537	537	536	-1
Denmark	1,142	1,141	1,143	1,144	1,148	4
Forest Lake	8,136	8,158	8,151	8,167	8,325	158
Grant	1,991	1,992	1,991	1,987	1,986	-1
Grey Cloud	183	183	183	183	183	0
Hastings	9	9	10	9	9	0
Hugo	6,754	6,895	6,948	7,093	7,357	264
Lake Elmo	4,912	5,201	5,234	5,286	5,486	200
Lake St. Croix	727	724	724	724	717	-7
Lakeland	835	832	831	830	829	-1
Lakeland Shores	153	153	153	153	153	0
Landfall	8	8	8	8	8	0
Mahtomedi	3,100	3,106	3,100	3,104	3,125	21
Marine	546	537	538	537	538	1
Мау	1,749	1,749	1,746	1,739	1,727	-12
Newport	1,666	1,666	1,663	1,662	1,660	-2
Oak Park Hgts	1,817	1,811	1,805	1,801	1,813	12
Oakdale	9,977	10,086	10,149	10,212	10,382	170
Pine Springs	164	164	164	164	164	0
St. Mary's Point	305	307	301	299	296	-3
St. Paul Park	2,286	2,280	2,277	2,274	2,293	19
Scandia	2,633	2,606	2,585	2,591	2,581	-10
Stillwater	7,970	7,980	7,980	7,978	8,035	57
Stillwater Twp	928	927	927	928	927	-1
West Lakeland	1,519	1,518	1,521	1,525	1,524	-1
White Bear Lake	109	109	109	109	108	-1
Willernie	346	345	345	345	346	1
Woodbury	25,733	26,022	26,882	27,094	27,848	754
COUNTY	104,020	105,658	106,913	107,640	109,539	1,899

# **Residential/SRR Class: Current Year Value Changes**

This table displays a breakdown of the number of value changes by percent change for the <u>residential and seasonal recreational</u> properties in each community for the 2025 assessment. The percent change groupings are listed across the top row of the table. For the 2025 assessment, 71.54% are receiving a valuation notice indicating an increase in their property value.

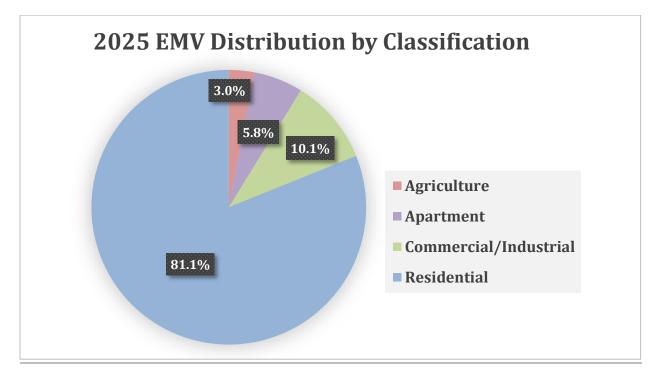
	Over 15% Decrease	10.1% - 15% Decrease	5.1% - 10% Decrease	.1% to 5% Decrease	No Change	.1% to 5% Increase	5.1% - 10% Increase	10.1% - 15% Increase	Over 15% Increase	Total	Total Decrease & No Change	Total Increase
Afton	4	3	6	8	103	178	887	32	34	1,255	124	1,131
Bayport	4	1	3	267	86	258	66	213	121	1,019	361	658
Baytown	4	5	36	570	63	111	38	3	64	894	678	216
Birchwood	1	3	35	116	47	198	5	1	8	414	202	212
Cottage Grove	3	5	36	1,815	563	7,251	3,186	964	883	14,706	2,422	12,284
Dellwood	15	154	162	44	38	74	6	4	8	505	413	92
Denmark	3	8	206	382	89	38	5	1	11	743	688	55
Forest Lake	14	9	258	2,492	836	3,319	339	69	224	7,560	3,609	3,951
Grant	2	-	4	35	195	1,027	399	46	43	1,751	236	1,515
Grey Cloud	-	1	-	1	37	69	40	2	1	151	39	112
Hastings	-	-	-	-	2	2	-	-	-	4	2	2
Hugo	41	51	196	772	275	3,512	1,403	218	420	6,888	1,335	5,553
Lake Elmo	7	13	176	2,096	920	1,306	237	28	368	5,151	3,212	1,939
Lake St. Croix	4	1	1	9	155	36	229	179	93	707	170	537
Lakeland	12	2	2	3	45	98	578	28	16	784	64	720
Lakeland Shores	3	1	9	97	25	5	1	1	2	144	135	9
Landfall	-	-	-	-	1	-	-	-	-	1	1	-
Mahtomedi	13	15	12	516	312	1,733	349	44	40	3,034	868	2,166
Marine	-	-	2	14	130	167	150	15	33	511	146	365
Мау	2	1	16	39	265	264	276	314	249	1,426	323	1,103
Newport	-	1	7	12	105	197	611	354	126	1,413	125	1,288
Oak Park Hgts	1	-	-	305	77	272	666	170	74	1,565	383	1,182
Oakdale	4	3	157	2,110	597	6,272	538	36	214	9,931	2,871	7,060
Pine Springs	16	1	2	112	16	15	1	1	-	164	147	17
St. Mary's Point	24	58	34	52	124	2	1	-	1	296	292	4
St. Paul Park	8	13	59	146	258	670	530	226	91	2,001	484	1,517
Scandia	11	38	54	173	567	479	686	108	92	2,208	843	1,365
Stillwater	4	6	320	1,712	978	4,187	263	34	44	7,548	3,020	4,528
Stillwater Twp	3	15	187	327	125	56	48	31	23	815	657	158
West Lakeland	2	8	16	19	45	129	508	627	92	1,446	90	1,356
White Bear Lake	-	-	-	43	47	9	-	-	-	99	90	9
Willernie	-	-	-	22	74	10	99	81	26	312	96	216
Woodbury	36	61	141	3,724	1,078	18,933	1,888	193	968	27,022	5,040	21,982
COUNTY	241	477	2,137	18,033	8,278	50,877	14,033	4,023	4,369	102,468	29,166	73,302
	0.24%	0.47%	2.09%	17.60%	8.08%	49.65%	13.70%	3.93%	4.26%	100.00%	28.46%	71.54%

# **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.

EMV (includes new construction)		ay2021	ay2022	ay2023	ay2024	ay2025
Total EMV	\$	39,314,872,800	\$ 47,713,887,100	\$ 53,051,928,400	\$ 52,840,493,700	\$ 54,691,240,400
Agriculture EMV	\$	1,271,577,600	\$ 1,578,317,900	\$ 1,650,874,300	\$ 1,608,999,100	\$ 1,639,209,200
Agriculture % of Total		3.2%	3.3%	3.1%	3.0%	3.0%
Apartment EMV	\$	1,939,119,200	\$ 2,492,341,700	\$ 2,840,263,100	\$ 3,012,759,500	\$ 3,155,803,100
Apartment % of Total		4.9%	 5.2%	 5.4%	 5.7%	 5.8%
Commercial/Industrial EMV	\$	4,214,432,800	\$ 4,395,244,900	\$ 5,374,873,700	\$ 5,450,273,100	\$ 5,529,171,000
Comm/Industrial % of Total	Ŧ	10.7%	9.2%	10.1%	10.3%	10.1%
Residential/SRR EMV	Ś	31,889,743,200	\$	43,185,917,300	\$ 42,786,652,200	
Residential/SRR % of Total	<u>,</u>	81.1%	82.3%	81.4%	81.0%	81.1%

Estimated Market Value (EMV) by Classification & Percentage of Total



# **Median Values**

# Historical Median Residential Improved Value: Residential/SRR

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

	1	Median	%	ſ	Median	%	Median	%	Median	%	Median	%
		ay2021	Change		ay2022	Change	ay2023	Change	ay2024	Change	ay2025	Change
Afton	\$	489,100	-1.6%	\$	597,000	22.1%	\$ 697,800	16.9%	\$ 617,600	-11.5%	\$ 661,000	7.0%
Bayport	\$	288,200	9.6%	\$	336,400	16.7%	\$ 375,100	11.5%	\$ 377,400	0.6%	\$ 389,700	3.3%
Baytown	\$	589,500	9.0%	\$	691,900	17.4%	\$ 837,200	21.0%	\$ 841,000	0.5%	\$ 832,600	-1.0%
Birchwood	\$	354,800	-1.0%	\$	435,400	22.7%	\$ 416,700	-4.3%	\$ 437,400	5.0%	\$ 439,700	0.5%
Cottage Grove	\$	270,700	6.7%	\$	328,600	21.4%	\$ 365,200	11.1%	\$ 354,500	-2.9%	\$ 368,400	3.9%
Dellwood	\$	688,100	24.4%	\$	804,900	17.0%	\$ 895,600	11.3%	\$ 854,200	-4.6%	\$ 772,800	-9.5%
Denmark	\$	467,400	6.3%	\$	612,100	31.0%	\$ 655,500	7.1%	\$ 669,000	2.1%	\$ 643,600	-3.8%
Forest Lake	\$	281,400	4.0%	\$	361,000	28.3%	\$ 371,500	2.9%	\$ 383,600	3.3%	\$ 387,000	0.9%
Grant	\$	503,400	-0.9%	\$	618,400	22.8%	\$ 676,700	9.4%	\$ 654,000	-3.4%	\$ 684,700	4.7%
Grey Cloud	\$	371,400	7.9%	\$	480,500	29.4%	\$ 478,600	-0.4%	\$ 488,700	2.1%	\$ 519,600	6.3%
Hastings												
Hugo	\$	309,800	11.2%	\$	379,300	22.4%	\$ 408,700	7.8%	\$ 389,400	-4.7%	\$ 408,700	5.0%
Lake Elmo	\$	458,700	6.5%	\$	553,800	20.7%	\$ 585,700	5.8%	\$ 581,700	-0.7%	\$ 585,800	0.7%
Lake St. Croix	\$	250,000	8.3%	\$	293,700	17.5%	\$ 325,700	10.9%	\$ 300,000	-7.9%	\$ 332,600	10.9%
Lakeland	\$	297,000	10.4%	\$	349,000	17.5%	\$ 370,500	6.2%	\$ 337,200	-9.0%	\$ 358,600	6.3%
Lakeland Shores	\$	358,500	5.1%	\$	418,300	16.7%	\$ 444,400	6.2%	\$ 451,400	1.6%	\$ 437,300	-3.1%
Landfall												
Mahtomedi	\$	351,200	2.5%	\$	435,800	24.1%	\$ 444,100	1.9%	\$ 450,900	1.5%	\$ 455,900	1.1%
Marine	\$	379,900	-1.8%	\$	499,600	31.5%	\$ 477,300	-4.5%	\$ 529,000	10.8%	\$ 556,100	5.1%
Мау	\$	452,100	-0.5%	\$	567,200	25.5%	\$ 621,700	9.6%	\$ 578,600	-6.9%	\$ 644,400	11.4%
Newport	\$	229,600	6.2%	\$	285,700	24.4%	\$ 325,500	13.9%	\$ 305,100	-6.3%	\$ 327,500	7.3%
Oak Park Hgts	\$	251,000	6.0%	\$	294,600	17.4%	\$ 322,400	9.4%	\$ 321,900	-0.2%	\$ 350,000	8.7%
Oakdale	\$	264,300	4.5%	\$	315,000	19.2%	\$ 343,300	9.0%	\$ 337,800	-1.6%	\$ 342,700	1.5%
Pine Springs	\$	429,200	4.1%	\$	538,900	25.6%	\$ 563,400	4.5%	\$ 582,400	3.4%	\$ 580,400	-0.3%
St. Mary's Point	\$	335,000	5.4%	\$	402,900	20.3%	\$ 446,500	10.8%	\$ 446,000	-0.1%	\$ 403,800	-9.5%
St. Paul Park	\$	221,600	5.0%	\$	266,600	20.3%	\$ 277,600	4.1%	\$ 279,500	0.7%	\$ 291,500	4.3%
Scandia	\$	375,500	2.7%	\$	476,800	27.0%	\$ 495,600	3.9%	\$ 497,600	0.4%	\$ 522,800	5.1%
Stillwater	\$	313,400	8.3%	\$	373,800	19.3%	\$ 409,500	9.6%	\$ 409,400	0.0%	\$ 408,000	-0.3%
Stillwater Twp	\$	499,700	-1.2%	\$	612,400	22.6%	\$ 630,500	3.0%	\$ 644,800	2.3%	\$ 643,500	-0.2%
West Lakeland	\$	503,300	5.7%	\$	606,500	20.5%	\$ 695,900	14.7%	\$ 648,300	-6.8%	\$ 710,100	9.5%
White Bear Lake	\$	276,500	4.6%	\$	345,500	25.0%	\$ 345,800	0.1%	\$ 354,600	2.5%	\$ 354,600	0.0%
Willernie	\$	226,300	11.8%	\$	266,200	17.6%	\$ 254,500	-4.4%	\$ 255,100	0.2%	\$ 282,800	10.9%
Woodbury	\$	351,100	7.2%	\$	419,000	19.3%	\$ 456,600	9.0%	\$ 441,100	-3.4%	\$ 451,500	2.4%
COUNTY MEDIAN	\$	316,800	6.8%	\$	384,200	21.3%	\$ 415,600	8.2%	\$ 407,900	-1.9%	\$ 417,400	2.3%

# Historical Median Residential Improved Value: Townhomes/Condos

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

	N	Aedian	%	Median	%	Median	%	Median	%	Median	%
	6	ay2021	Change	ay2022	Change	ay2023	Change	ay2024	Change	ay2025	Change
Bayport	\$	364,600	17.5%	\$ 418,700	14.8%	\$ 457,600	9.3%	\$ 443,300	-3.1%	\$ 447,500	0.9%
Cottage Grove	\$	199,000	11.5%	\$ 236,300	18.7%	\$ 259,300	9.7%	\$ 248,000	-4.4%	\$ 268,300	8.2%
Forest Lake	\$	196,800	3.8%	\$ 246,300	25.2%	\$ 261,900	6.3%	\$ 270,700	3.4%	\$ 273,000	0.8%
Hugo	\$	212,000	8.4%	\$ 254,800	20.2%	\$ 280,400	10.0%	\$ 268,400	-4.3%	\$ 274,400	2.2%
Lake Elmo	\$	309,700	8.5%	\$ 341,800	10.4%	\$ 375,600	9.9%	\$ 368,100	-2.0%	\$ 361,000	-1.9%
Mahtomedi	\$	281,500	1.5%	\$ 340,600	21.0%	\$ 334,500	-1.8%	\$ 339,700	1.6%	\$ 333,500	-1.8%
Marine	\$	219,900	4.2%	\$ 291,200	32.4%	\$ 277,300	-4.8%	\$ 290,900	4.9%	\$ 363,700	25.0%
Newport	\$	174,400	5.5%	\$ 212,300	21.7%	\$ 207,100	-2.4%	\$ 229,200	10.7%	\$ 234,200	2.2%
Oak Park Hgts	\$	202,300	11.5%	\$ 270,200	33.6%	\$ 245,500	-9.1%	\$ 263,000	7.1%	\$ 284,300	8.1%
Oakdale	\$	194,600	7.6%	\$ 220,000	13.1%	\$ 245,500	11.6%	\$ 242,000	-1.4%	\$ 245,700	1.5%
St. Paul Park	\$	199,800	-2.6%	\$ 241,100	20.7%	\$ 250,400	3.9%	\$ 239,300	-4.4%	\$ 271,100	13.3%
Stillwater	\$	262,800	5.5%	\$ 299,400	13.9%	\$ 334,500	11.7%	\$ 327,000	-2.2%	\$ 327,700	0.2%
Woodbury	\$	231,700	11.5%	\$ 261,900	13.0%	\$ 290,200	10.8%	\$ 280,600	-3.3%	\$ 285,800	1.9%
COUNTY MEDIAN	\$	216,900	10.0%	\$ 251,500	16.0%	\$ 277,200	10.2%	\$ 271,800	-1.9%	\$ 276,200	1.6%

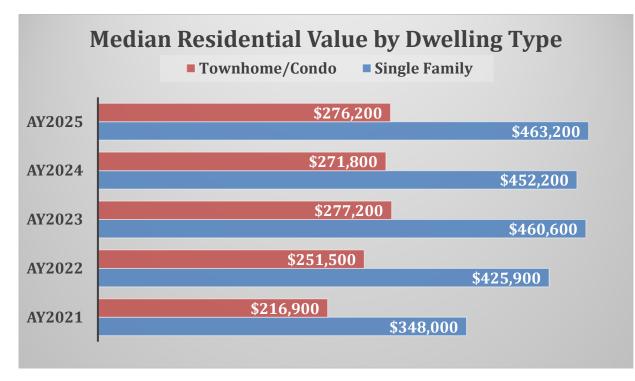
# Historical Median Residential Improved Value: Single Family

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

	Median	%								
	ay2021	Change	ay2022	Change	ay2023	Change	ay2024	Change	ay2025	Change
Afton	\$ 489,100	-1.6%	\$ 597,000	22.1%	\$ 697,800	16.9%	\$ 617,600	3.5%	\$ 661,000	7.0%
Bayport	\$ 283,200	10.5%	\$ 332,300	17.3%	\$ 368,500	10.9%	\$ 375,400	13.0%	\$ 381,300	1.6%
Baytown	\$ 589,500	9.0%	\$ 691,900	17.4%	\$ 837,200	21.0%	\$ 841,000	21.5%	\$ 832,600	-1.0%
Birchwood	\$ 354,800	-1.0%	\$ 435,400	22.7%	\$ 416,700	-4.3%	\$ 437,400	0.5%	\$ 439,700	0.5%
Cottage Grove	\$ 279,000	7.0%	\$ 339,100	21.5%	\$ 379,200	11.8%	\$ 369,500	9.0%	\$ 381,500	3.2%
Dellwood	\$ 688,100	24.4%	\$ 804,900	17.0%	\$ 895,600	11.3%	\$ 854,200	6.1%	\$ 772,800	-9.5%
Denmark	\$ 467,400	6.3%	\$ 612,100	31.0%	\$ 655,500	7.1%	\$ 669,000	9.3%	\$ 643,600	-3.8%
Forest Lake	\$ 302,800	4.1%	\$ 389,800	28.7%	\$ 399,800	2.6%	\$ 413,300	6.0%	\$ 415,700	0.6%
Grant	\$ 503,400	-0.9%	\$ 618,400	22.8%	\$ 676,700	9.4%	\$ 654,000	5.8%	\$ 684,700	4.7%
Grey Cloud	\$ 371,400	7.9%	\$ 480,500	29.4%	\$ 478,600	-0.4%	\$ 488,700	1.7%	\$ 519,600	6.3%
Hastings										
Hugo	\$ 372,100	6.8%	\$ 450,200	21.0%	\$ 484,900	7.7%	\$ 467,400	3.8%	\$ 478,400	2.4%
Lake Elmo	\$ 464,600	5.9%	\$ 563,500	21.3%	\$ 598,300	6.2%	\$ 600,100	6.5%	\$ 603,500	0.6%
Lake St. Croix	\$ 250,000	8.3%	\$ 293,700	17.5%	\$ 325,700	10.9%	\$ 297,000	1.1%	\$ 327,900	10.4%
Lakeland	\$ 297,000	10.4%	\$ 349,000	17.5%	\$ 370,500	6.2%	\$ 337,400	-3.3%	\$ 359,300	6.5%
Lakeland Shores	\$ 358,500	5.1%	\$ 418,300	16.7%	\$ 444,400	6.2%	\$ 451,400	7.9%	\$ 437,300	-3.1%
Landfall										
Mahtomedi	\$ 361,600	2.8%	\$ 451,300	24.8%	\$ 458,500	1.6%	\$ 467,800	3.7%	\$ 474,900	1.5%
Marine	\$ 379,900	-1.8%	\$ 513,900	35.3%	\$ 495,200	-3.6%	\$ 539,900	5.1%	\$ 570,400	5.6%
May	\$ 452,100	-0.5%	\$ 567,200	25.5%	\$ 621,700	9.6%	\$ 578,600	2.0%	\$ 644,400	11.4%
Newport	\$ 229,600	6.2%	\$ 289,400	26.0%	\$ 330,100	14.1%	\$ 309,500	6.9%	\$ 331,500	7.1%
Oak Park Hgts	\$ 270,600	4.9%	\$ 314,500	16.2%	\$ 348,500	10.8%	\$ 346,300	10.1%	\$ 373,900	8.0%
Oakdale	\$ 284,600	5.1%	\$ 340,900	19.8%	\$ 367,900	7.9%	\$ 363,400	6.6%	\$ 367,300	1.1%
Pine Springs	\$ 429,200	4.1%	\$ 538,900	25.6%	\$ 563,400	4.5%	\$ 582,400	8.1%	\$ 580,400	-0.3%
St. Mary's Point	\$ 335,000	5.4%	\$ 402,900	20.3%	\$ 446,500	10.8%	\$ 446,000	10.7%	\$ 403,800	-9.5%
St. Paul Park	\$ 221,600	5.0%	\$ 268,900	21.3%	\$ 279,900	4.1%	\$ 282,400	5.0%	\$ 293,600	4.0%
Scandia	\$ 375,500	2.7%	\$ 476,800	27.0%	\$ 495,600	3.9%	\$ 498,100	4.5%	\$ 522,900	5.0%
Stillwater	\$ 321,800	8.4%	\$ 387,600	20.4%	\$ 422,800	9.1%	\$ 422,600	9.0%	\$ 423,300	0.2%
Stillwater Twp	\$ 499,700	-1.2%	\$ 612,400	22.6%	\$ 630,500	3.0%	\$ 644,800	5.3%	\$ 643,500	-0.2%
West Lakeland	\$ 503,300	5.7%	\$ 606,500	20.5%	\$ 695,900	14.7%	\$ 648,300	6.9%	\$ 710,100	9.5%
White Bear Lake	\$ 276,500	4.6%	\$ 345,500	25.0%	\$ 345,800	0.1%	\$ 354,600	2.6%	\$ 354,600	0.0%
Willernie	\$ 226,300	11.8%	\$ 266,200	17.6%	\$ 254,500	-4.4%	\$ 251,500	-5.5%	\$ 278,000	10.5%
Woodbury	\$ 395,400	6.5%	\$ 476,100	20.4%	\$ 520,000	9.2%	\$ 503,700	5.8%	\$ 512,700	1.8%
COUNTY MEDIAN	\$ 348,000	6.1%	\$ 425,900	22.4%	\$ 460,600	8.1%	\$ 452,200	6.2%	\$ 463,200	2.4%

# Single Family and Townhome/Condo breakdown (Data from pages 31 & 32)

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



# **Historical County Median Residential Improved Value** (Data from page 30) (Includes both Single Family and Townhome/Condo with improvement value $\geq$ \$25,000)



# New Construction

# **Current New Construction Starts: All Classifications**

	SFR	TH/Condo	Comm/Ind	Apartment	Exempt	Total
Calendar Year	2024	2024	2024	2024	2024	2024
	New Starts					
Afton	3	0	0	0	1	4
Bayport	1	0	0	0	0	1
Baytown	16	0	0	0	0	16
Birchwood	1	0	0	0	0	1
Cottage Grove	281	54	1	1	3	340
Dellwood	1	0	0	0	0	1
Denmark	7	0	0	0	0	7
Forest Lake	67	27	3	1	1	99
Grant	7	0	0	0	0	7
Grey Cloud	0	0	0	0	0	0
Hastings	0	0	0	0	0	0
Hugo	162	8	0	0	0	170
Lake Elmo	86	10	3	1	0	100
Lake St. Croix	1	0	0	0	0	1
Lakeland	0	0	0	0	0	0
Lakeland Shores	0	0	0	0	0	0
Landfall	0	0	0	0	0	0
Mahtomedi	4	0	0	0	0	4
Marine	2	0	0	0	0	2
May	15	0	0	0	0	15
Newport	0	0	0	1	0	1
Oak Park Hgts	2	0	2	0	0	4
Oakdale	94	0	2	0	0	96
Pine Springs	0	0	0	0	0	0
St. Mary's Point	0	0	0	0	0	0
St. Paul Park	2	2	1	0	0	5
Scandia	9	0	0	0	0	9
Stillwater	7	0	0	0	0	7
Stillwater Twp	3	0	0	0	0	3
West Lakeland	4	0	0	0	2	6
White Bear Lake	0	0	0	0	0	0
Willernie	0	0	0	0	0	0
Woodbury	347	123	3	0	4	477
COUNTY	1,122	224	15	4	11	1,376

Calendar Year	2020 New Starts	2021 New Starts	2022 New Starts	2023 New Starts	2024 New Starts
Afton	8	19	11	7	3
Bayport	28	8	14	3	1
Baytown	11	9	12	18	16
Birchwood	2	1	0	2	1
Cottage Grove	359	536	406	307	335
Dellwood	4	2	3	0	1
Denmark	13	15	6	3	7
Forest Lake	52	41	34	19	94
Grant	16	19	14	7	7
Grey Cloud	0	0	0	0	0
Hastings	0	0	0	0	0
Hugo	161	197	110	119	170
Lake Elmo	282	326	162	202	96
Lake St. Croix	1	0	1	0	1
Lakeland	2	1	0	2	0
Lakeland Shores	0	0	1	1	0
Landfall	0	0	0	0	0
Mahtomedi	13	6	6	14	4
Marine	0	5	6	2	2
May	3	3	8	4	15
Newport	67	70	10	6	0
Oak Park Hgts	6	5	1	0	2
Oakdale	4	24	69	48	94
Pine Springs	0	0	0	0	0
St. Mary's Point	0	2	0	0	0
St. Paul Park	0	1	1	6	4
Scandia	7	20	21	10	9
Stillwater	33	39	26	11	7
Stillwater Twp	1	6	1	4	3
West Lakeland	8	18	6	2	4
White Bear Lake	0	0	0	0	0
Willernie	2	2	3	0	0
Woodbury	383	533	352	482	470
COUNTY	1,466	1,908	1,284	1,279	1,346

Past & Current New Construction Starts: Single Family and Townhome/Condo

# **Historical New Construction Summary: All Classifications**

	2020	2021	2022	2023	2024
	ay2021	ay2022	ay2023	ay2024	ay2025
Single Family	1,247	1,592	1,066	975	1,122
Townhome/Condo	219	316	218	304	224
Apartment	10	4	9	7	4
Commercial/Industrial	14	18	23	16	15
Misc Permits	3,250	3,527	3,601	2,916	3,607
TOTAL	4,740	5,457	4,917	4,218	4,972
Taxable Value Added	\$ 703,302,300	\$ 987,855,900	\$ 1,121,556,700	\$ 897,986,300	\$ 889,609,200

# Historical Comparison of New Construction: ay21-ay25



# 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 inspect properties that have taken out a construction permit during the course of the year.

During 2024 (for the 2025 assessment), the Assessor Division appraisers and locally hired assessors reviewed 27,029 properties. Below is the breakdown of the properties that were reviewed over the last five years.

	2020	2020 2021 2022		2023	2024
	ay2021	ay2022	ay2023	ay2024	ay2025
Residential Quintile	24,160	23,008	22,605	21,696	21,130
Apt/Cl Reviews	1,191	499	1,240	1,320	927
New Construction Reviews	4,740	5,457	4,917	4,218	4,972
Misc Reviews	0	1,494	2	1,474	
		2,101			
TOTAL	30,091	30,458	28,764	28,708	27,029

# **Appraiser Activity: Tax Petition Related**

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

The tax petition process is a complicated and ever-changing part of our business. The entire process continues to consume a large amount of our Commercial/Industrial/Apartment appraiser workload.

The table below provides a summary of the petition filings in Washington County over the last five payable years. Petitions related to taxes payable 2024 increased in the <u>number of petitions</u> <u>filed</u> by 75 petitions. All property types have an increase in filings. The total <u>value under petitions</u> <u>filed</u> for pay2024 increased roughly 40.6% when compared to the previous year.

Number of Petitions Filed									
Payable Year		2020		2021		2022		2023	2024
Residential		12		5		6		4	5
Commercial/Industrial		156		179		149		114	175
Apartment		19		17		15		37	50
TOTAL		187		201		170		155	230
Value Under Petitions Filed									
Payable Year		2020		2021		2022		2023	2024
Residential	\$	18,685,600	\$	4,333,700	\$	7,242,400	\$	3,474,200	\$ 44,469,400
Commercial/Industrial	\$	1,281,098,600	\$	1,336,984,000	\$	1,228,442,100	\$	925,542,600	\$ 1,405,576,500
Apartment	\$	419,793,700	\$	345,661,300	\$	278,996,400	\$	1,021,577,000	\$ 1,292,952,800
TOTAL	\$	1,719,577,900	\$	1,686,979,000	\$	1,514,680,900	\$	1,950,593,800	\$ 2,742,998,700



Tax Petitions: Number of Petitions Filed for Payable Years 2020-2024

### Tax Petitions: Value Under Petitions Filed for Payable Years 2020-2024



# **Assessment Process: Statutory Requirements**

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.

The County Assessor has established the standard that all Washington County communities, with at least six (6) sales in their sales study, have a community median ratio in the range of <u>93%-96%</u> of actual market values in relationship to time-adjusted sales prices. At times, local assessment levels have been adjusted by the County Assessor or the State of Minnesota.

State law also requires that each individual property be reviewed by the assessor at least once every five years. Each community has a rotating revaluation 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<sup>nd</sup> assessment date.

### How is market value determined?

Review Property: Approximately every fifth year, an appraiser working under the supervision of the County Assessor will review the property. Any property that had a building permit issued in a given year is reviewed and the new value is calculated as of January 2<sup>nd</sup> following the construction.

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

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

### Why may market value change from year to year?

Property values change continuously depending on the economic conditions affecting the local 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**

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 Valuation 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.

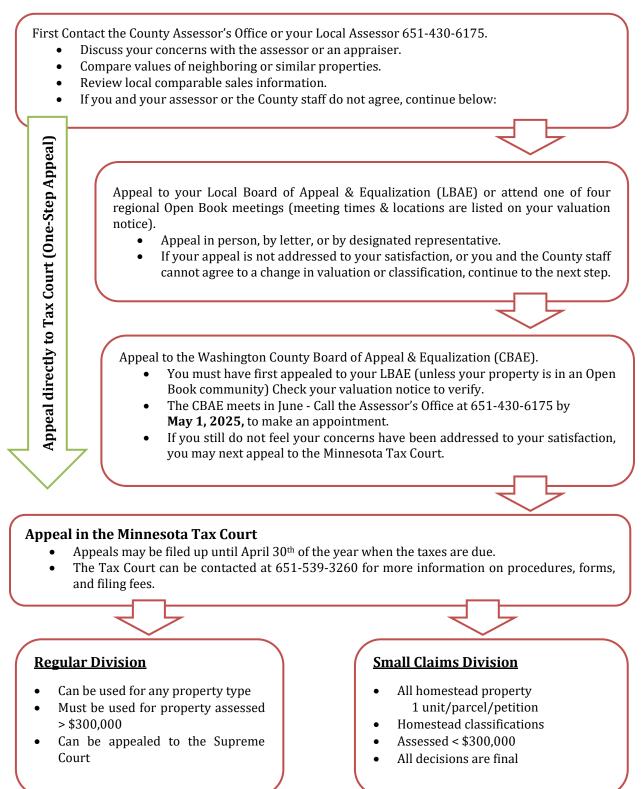
### What steps should property owners take to appeal their assessments?

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 the following page.

### How should property owners begin their appeal?

Property owners are <u>encouraged</u> 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 email during regular business hours.

# Appeals Process: What are the options?



# Property Tax Calendar

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Jan. 2	Assessment date for both real and personal property.
Jan. 15	Last day for owners to apply for class 1c or 4c(5) resort classification.
Feb. 1	Last day to file for tax-exempt status with the assessor.
March 31	Last day for county treasurers to mail Property Tax Statements to property owners.
March - April	Valuation Notices are mailed to property owners.
April - May	Local Boards of Appeal and Equalization convene.
April 1	PRISM Submission 1, Preliminary Assessment and Submission 3, Final Assessment and Taxation are due.
April 30	Last day to file Tax Court petition for dispute over value that affects the taxes payable in the current year.
April 30	Property Tax Refund data for Real Property Homesteads are due.
May 1	Last day to file application for Green Acres for the current assessment year.
May 1	Last day to file application for Rural Preserve for the current assessment year.
May 1	Last day to file application for class 2c Managed Forest Land for the current assessment year.
May 15	<b>First-half real property taxes due</b> (except for class 1c or 4c seasonal commercial and some class 3a commercial property which have until May 31).
May 29	Last day for owners of manufactured homes assessed as personal property to establish and apply to assessor for homestead treatment.
June	County Boards of Appeal and Equalization convene.
June 30	Final Adjustment Net Tax Capacities are due.
June 1	Last day to file application for Metropolitan Agricultural Preserves.
July 1	Last day property owners can notify the county assessor of entity-owned property that may qualify for value linkage to their individually-owned and homestead agricultural property to receive the lower first tier agricultural homestead classification rate for the current assessment year.
July 1	Last day for enrolled SFIA participants to return their signed certification forms.
July 1	Last day for the Department of Revenue to send annual certification letters to enrolled SFIA participants.
July 31	Duplicate Homestead data for Real Property and Manufactured Housing is due.

Aug. 15	<u>Property Tax Refund Returns (Form M1PR)</u> due. You can claim your refund up to one year past this date (e.g. returns due Aug. 15, 2023 can be filed and claimed until Aug 15, 2024).
Aug. 31	Last day to pay first half of personal property tax on manufactured homes.
Sept. 1	PRISM Submission 2, Adjusted Assessment and Submission 4 and Manufactured Homes are due.
Oct. 1	Last day to file in Tax Court regarding manufactured home valuation or taxes.
Oct. 1	Last day for taxpayers to apply for class 1b (blind and disabled) for current assessment year.
Oct. 1	Annual SFIA incentive payments sent to enrolled participants on or before this date.
Oct. 15	Last day to pay second half of real estate taxes unless part of the parcel is classified 2a agricultural land.
Oct. 15	Last day for assessors to certify approval of applications for Open Space for the current year.
Oct. 31	Last day to file application for enrollment in SFIA.
Nov. 1	Last day for senior citizens to file for property tax deferral (for the next year's tax).
Nov. 3	Last day to file application for Open Space for the next assessment year.
Nov. 10 <b>-</b> 25	Truth-in-Taxation notices sent to all property owners.
Nov. 15	Last day to pay second half of personal property taxes on manufactured homes and second half of real estate taxes on parcels with any class 2a agricultural land.
Nov. 25	Truth-in-Taxation meetings may occur on or after this date.
Dec. 31	Last day for real property owners to move into their homes and file a homestead application with the assessor for the current year's assessment.
Dec. 31	Last day disabled veterans can file applications (and reapplications) for value exclusion for the current assessment year.
Dec. 31	Last day for assessors to file a copy of clerical corrections and administrative errors made after Local and County Boards of Appeal and Equalization with the county board of commissioners.
Dec. 31	County assessor's term expiration every four years.

City/Township	Format	Meeting Date	Time	Location	
				Baytown Community Center	
Baytown	Local Board	Monday, April 7, 2025 4:00-5:00pm		4020 McDonald Dr N	
				Birchwood Village City Hall	
Birchwood	Local Board	Tuesday, April 8, 2025	esday, April 8, 2025 6:00-6:30pm		
				Denmark Town Hall	
Denmark	Local Board	Tuesday, April 8, 2025	4:30-5:30pm	14008 90th St S	
				Forest Lake City Hall	
Forest Lake	Local Board	Monday, April 14, 2025	5:30-6:30pm	1408 Lake St S	
Croy Cloud Joland	Local Board	Thursday, April 10, 2025	C:00 7:00nm	Grey Cloud Island Town Hall 9910 Grey Cloud Island Dr S	
Grey Cloud Island	Local board	Thursday, April 10, 2025	6:00-7:00pm	Hugo City Hall	
Hugo	Local Board	Thursday, April 3, 2025	5:30-7:00pm	14669 Fitzgerald Ave N	
	Loourbourd	11010003,7,0110,2020		Lake Elmo City Hall	
Lake Elmo	Local Board	Tuesday, April 15, 2025	4:30-6:30pm	3880 Laverne Ave N	
				Mahtomedi City Hall	
Mahtomedi	Local Board	Wednesday, April 2, 2025	5:00-6:00pm	600 Stillwater Rd	
				Marine on St Croix City Hall	
Marine on St Croix	Local Board	Tuesday, April 1, 2025	9:00-9:30am	121 Judd St	
				May Town Hall	
May	Local Board	Wednesday, April 16, 2025	9:00-10:00am	13939 Norell Ave N	
Seendia	Loool Doord	Manday April 14 2025	E-00 C-00mm	Scandia Community Center 14727 209th St N	
Scandia	Local Board	Monday, April 14, 2025	5:00-6:00pm	Willernie City Hall	
Willernie	Local Board	Monday, April 21, 2025	5:30-6:30pm	111 Wildwood Rd	
Afton	Open Book		0.00 0.000111		
Bayport	Open Book	1			
Dellwood	Open Book	May attend any one of	en Book meetings		
Cottage Grove	Open Book		nour nogional op		
Grant	Open Book	1			
Hastings	Open Book	Regional Open Book-Cottage Grove	•	Cottage Grove City Hall	
Lake St Croix Beach	Open Book	Thursday April 3, 2025 5:00-7:00pm		12800 Ravine Pkwy S	
Lakeland	Open Book		0.00 7.00pm		
Lakeland Shores	Open Book	Regional Open Book-Oakdale		Oakdale City Hall	
Landfall	Open Book	Wednesday April 9, 2025	5:00-7:00pm	1584 Hadley Ave N	
Newport	Open Book				
Oak Park Heights	Open Book	- Regional Open Book-Woodbury		Woodbury City Hall	
Oakdale	Open Book	Thursday April 17, 2025 5:00-7:00p		8301 Valley Creek Rd	
Pine Springs	Open Book	1			
St Mary's Point	Open Book	Regional Open Book-Stillwater		Washington Cty Govt Center	
St Paul Park	Open Book	Wednesday April 23, 2025	2:00-7:00pm	14949 62nd St N	
Stillwater City	Open Book	1			
Stillwater Township	Open Book				
West Lakeland	Open Book				
White Bear Lake	Open Book				
Woodbury	Open Book				
County Board	Govt Center	Tuesday, June 17, 2025	5:00pm	**By Appointment	
County Board	Govt Center	Tuesday, June 24, 2025	11:00am	(times subject to change)	
**Appointment deadline		-	Thursday	May 1, 2025	

# 2025 Local Board & Open Book Meeting Schedule