

# **ASSESSMENT REPORT 2022**

**This report includes specific information regarding the 2022 assessment, as well as general information about both the appeals and assessment processes.**

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## INTRODUCTION

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The Washington County Assessor Division has prepared this 2022 Assessment Report for use by the County Board, City Councils, Town Boards, residents, and staff. This report includes specific information regarding the 2022 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 2022 assessment are based upon actual real estate market trends of Washington County properties from **October 1, 2020 through September 30, 2021**. 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 L. Munneke, S.A.M.A.  
Washington County Assessor

## **SALES ANALYSIS SECTION**

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### **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 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, 2020 and September 30, 2021** are used to establish the **January 2, 2022** 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 2022 assessment is **93%-95%**. 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:

#### **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 strive to achieve a ratio within the **93%-95%** 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.

#### 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 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 **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.

#### 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 1<sup>st</sup> through September 30<sup>th</sup>, preceding the assessment date. Sales within this time period will be used to determine the changes in the prior years assessed value 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. The following graphs and charts show the number of arm's-length transactions that occurred within each sales period.

<b>Sales Period</b>	<b>10/1/16-9/30/17</b>	<b>10/1/17-9/30/18</b>	<b>10/1/18-9/30/19</b>	<b>10/1/19-9/30/20</b>	<b>10/1/20-9/30/21</b>
	<b>ay2018</b>	<b>ay2019</b>	<b>ay2020</b>	<b>ay2021</b>	<b>ay2022</b>
<b>Apartment</b>	<b>8</b>	<b>13</b>	<b>12</b>	<b>10</b>	<b>10</b>
<b>Commercial</b>	<b>39</b>	<b>37</b>	<b>51</b>	<b>49</b>	<b>61</b>
<b>Residential</b>	<b>3,963</b>	<b>3,907</b>	<b>4,103</b>	<b>4,004</b>	<b>4,341</b>
<b>Single Family</b>	2,603	2,648	2,873	2,719	2,996
<b>Townhome/Condo</b>	1,360	1,259	1,230	1,285	1,345
<b>TOTAL</b>	<b>4,010</b>	<b>3,957</b>	<b>4,166</b>	<b>4,063</b>	<b>4,412</b>

Residential/SRR (Seasonal Rec) sales count ay2018-ay2022

Sales Period	10/1/16-9/30/17	10/1/17-9/30/18	10/1/18-9/30/19	10/1/19-9/30/20	10/1/20-9/30/21	Difference from Previous Year
	ay2018	ay2019	ay2020	ay2021	ay2022	
Afton	31	35	39	36	34	-2
Bayport	36	29	42	31	50	19
Baytown	25	26	23	23	20	-3
Birchwood	11	9	20	12	12	0
Cottage Grove	550	513	577	527	585	58
Dellwood	15	15	12	12	18	6
Denmark	19	12	8	15	10	-5
Forest Lake	313	254	268	267	290	23
Grant	46	43	50	45	51	6
Grey Cloud	3	2	5	4	3	-1
Hastings	0	0	0	0	0	0
Hugo	369	348	337	323	316	-7
Lake Elmo	114	105	162	166	172	6
Lake St. Croix	18	12	13	17	12	-5
Lakeland	24	25	19	22	25	3
Lakeland Shores	1	2	6	1	3	2
Landfall	0	0	0	0	0	0
Mahtomedi	104	107	116	113	117	4
Marine	12	14	17	15	14	-1
May	26	40	30	36	30	-6
Newport	34	37	46	43	48	5
Oak Park Hgts	59	65	53	69	55	-14
Oakdale	438	452	439	391	404	13
Pine Springs	4	6	4	5	4	-1
St. Mary's Point	5	2	2	6	5	-1
St. Paul Park	51	84	72	62	84	22
Scandia	38	43	45	52	69	17
Stillwater	306	320	343	344	363	19
Stillwater Twp	18	16	17	14	22	8
West Lakeland	44	32	38	41	44	3
White Bear Lake	2	4	1	2	4	2
Willernie	7	8	6	13	12	-1
Woodbury	1,240	1,247	1,293	1,297	1,465	168
<b>COUNTY</b>	<b>3,963</b>	<b>3,907</b>	<b>4,103</b>	<b>4,004</b>	<b>4,341</b>	<b>337</b>



## **Residential Lender-Mediated Sales**

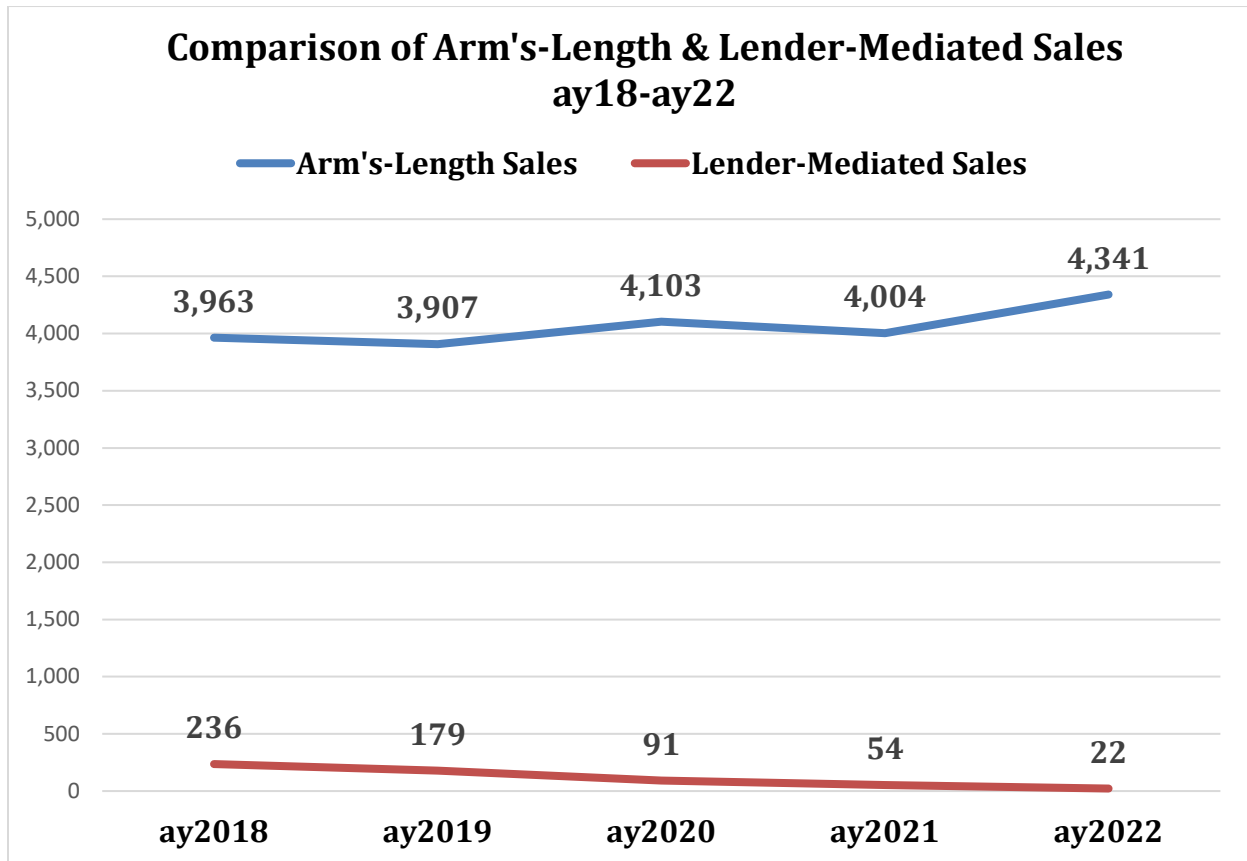
### **Foreclosures**

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 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 count ay2018-ay2022

Sales Period	10/1/16-9/30/17	10/1/17-9/30/18	10/1/18-9/30/19	10/1/19-9/30/20	10/1/20-9/30/21
	ay2018	ay2019	ay2020	ay2021	ay2022
Afton	1	2	3	0	0
Bayport	3	1	1	2	1
Baytown	0	1	0	0	0
Birchwood	1	2	0	0	0
Cottage Grove	37	23	18	9	2
Dellwood	1	2	0	0	0
Denmark	1	1	0	0	0
Forest Lake	29	24	8	5	1
Grant	0	0	3	3	2
Grey Cloud	1	1	2	0	0
Hastings	0	0	0	0	0
Hugo	14	12	4	2	2
Lake Elmo	6	3	2	2	0
Lake St. Croix	1	1	1	0	1
Lakeland	2	3	1	0	0
Lakeland Shores	0	0	0	0	0
Landfall	0	0	0	0	0
Mahtomedi	6	9	3	2	0
Marine	0	0	0	0	0
May	1	1	1	1	0
Newport	7	3	4	2	0
Oak Park Hgts	1	5	0	0	0
Oakdale	41	22	9	8	6
Pine Springs	0	0	0	0	0
St. Mary's Point	0	2	0	0	0
St. Paul Park	15	8	8	3	2
Scandia	1	2	1	0	1
Stillwater	16	11	7	2	0
Stillwater Twp	0	3	0	1	1
West Lakeland	3	0	0	0	0
White Bear Lake	0	1	0	0	0
Willernie	0	2	0	0	0
Woodbury	48	34	15	12	3
<b>COUNTY</b>	<b>236</b>	<b>179</b>	<b>91</b>	<b>54</b>	<b>22</b>

## County Sales Statistics by Classification ay2018-ay2022

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)

<b>Sales Period</b>	10/1/16-9/30/17	10/1/17-9/30/18	10/1/18-9/30/19	10/1/19-9/30/20	10/1/20-9/30/21
	<b>ay2018</b>	<b>ay2019</b>	<b>ay2020</b>	<b>ay2021</b>	<b>ay2022</b>
<b>Number of Sales</b>	8	13	12	10	10
<b>Median</b>	99.1%	95.7%	94.3%	94.9%	94.5%
<b>Mean</b>	98.9%	94.6%	96.3%	103.0%	92.0%
<b>COD</b>	4.6	5.3	6.1	5.7	2.6

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

<b>Sales Period</b>	10/1/16-9/30/17	10/1/17-9/30/18	10/1/18-9/30/19	10/1/19-9/30/20	10/1/20-9/30/21
	<b>ay2018</b>	<b>ay2019</b>	<b>ay2020</b>	<b>ay2021</b>	<b>ay2022</b>
<b>Number of Sales</b>	39	37	51	49	61
<b>Median</b>	95.3%	96.8%	95.7%	95.5%	99.5%
<b>Mean</b>	96.5%	98.5%	99.4%	93.8%	101.9%
<b>COD</b>	12.0	21.8	10.0	8.3	7.4

### Residential Sales Statistics (After Annual Adjustments)

<b>Sales Period</b>	10/1/16-9/30/17	10/1/17-9/30/18	10/1/18-9/30/19	10/1/19-9/30/20	10/1/20-9/30/21
	<b>ay2018</b>	<b>ay2019</b>	<b>ay2020</b>	<b>ay2021</b>	<b>ay2022</b>
<b>Number of Sales</b>	3,963	3,907	4,103	4,004	4,341
<b>Median</b>	94.9%	95.6%	95.2%	93.6%	93.8%
<b>Mean</b>	94.3%	96.0%	95.7%	94.1%	94.2%
<b>COD</b>	6.6	6.5	6.1	5.8	8.0

## **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, 2020 and September 30, 2021**.

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 2022 assessment. If there are 30 sales or less in a community, the median is the only statistic deemed reliable.

	<b># of Sales</b>	<b>Median</b>	<b>COD</b>	<b>PRD</b>	<b>Low Sale (no trend applied)</b>	<b>High Sale (no trend applied)</b>
<b>Afton</b>	34	93.8%	10.13	1.021	\$ 262,000	\$ 2,525,000
<b>Bayport</b>	50	93.6%	9.80	1.017	\$ 160,000	\$ 599,900
<b>Baytown</b>	20	94.3%	.	.	\$ 370,000	\$ 1,563,500
<b>Birchwood</b>	12	94.0%	.	.	\$ 230,000	\$ 1,800,000
<b>Cottage Grove</b>	585	93.7%	8.05	1.015	\$ 70,000	\$ 1,800,000
<b>Dellwood</b>	18	93.6%	.	.	\$ 462,000	\$ 2,675,000
<b>Denmark</b>	10	93.2%	.	.	\$ 385,000	\$ 965,000
<b>Forest Lake</b>	290	93.7%	7.67	1.011	\$ 117,000	\$ 2,050,000
<b>Grant</b>	51	93.4%	10.31	1.012	\$ 335,000	\$ 2,100,000
<b>Grey Cloud</b>	3	80.8%	.	.	\$ 540,000	\$ 606,000
<b>Hastings</b>	0	0.0%	.	.	\$ -	\$ -
<b>Hugo</b>	316	93.9%	4.94	1.004	\$ 154,628	\$ 899,000
<b>Lake Elmo</b>	172	93.9%	7.70	1.015	\$ 233,000	\$ 1,850,000
<b>Lake St. Croix</b>	12	93.6%	.	.	\$ 199,820	\$ 1,200,000
<b>Lakeland</b>	25	93.6%	.	.	\$ 225,000	\$ 3,500,000
<b>Lakeland Shores</b>	3	84.2%	.	.	\$ 354,050	\$ 2,300,000
<b>Landfall</b>	0	0.0%	.	.	\$ -	\$ -
<b>Mahtomedi</b>	117	93.8%	9.17	1.038	\$ 189,900	\$ 3,500,000
<b>Marine</b>	14	93.6%	.	.	\$ 235,000	\$ 1,108,350
<b>May</b>	30	93.5%	12.59	1.018	\$ 292,400	\$ 2,010,000
<b>Newport</b>	48	93.8%	9.34	1.004	\$ 110,000	\$ 760,000
<b>Oak Park Hgts</b>	55	93.7%	8.51	1.002	\$ 96,000	\$ 550,000
<b>Oakdale</b>	404	93.8%	6.34	1.007	\$ 87,000	\$ 577,500
<b>Pine Springs</b>	4	83.1%	.	.	\$ 570,000	\$ 707,000
<b>St. Mary's Point</b>	5	79.9%	.	.	\$ 289,900	\$ 950,000
<b>St. Paul Park</b>	84	93.7%	6.95	1.006	\$ 140,000	\$ 380,000
<b>Scandia</b>	69	93.4%	12.35	1.025	\$ 195,000	\$ 1,400,000
<b>Stillwater</b>	363	93.8%	8.60	1.012	\$ 158,500	\$ 1,300,000
<b>Stillwater Twp</b>	22	93.6%	.	.	\$ 300,000	\$ 3,291,000
<b>West Lakeland</b>	44	93.6%	9.57	1.008	\$ 315,000	\$ 2,287,500
<b>White Bear Lake</b>	4	91.9%	.	.	\$ 363,000	\$ 415,000
<b>Willernie</b>	12	93.3%	.	.	\$ 163,000	\$ 499,900
<b>Woodbury</b>	1,465	93.7%	6.08	1.006	\$ 102,000	\$ 1,500,000
<b>COUNTY</b>	<b>4,341</b>	<b>93.8%</b>	<b>7.50</b>	<b>1.015</b>	<b>\$ 66,500</b>	<b>\$ 3,500,000</b>

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

	ay2018	ay2019	ay2020	ay2021	ay2022
<b>Afton</b>	\$ 485,300	\$ 555,200	\$ 576,600	\$ 604,345	\$ 722,300
<b>Bayport</b>	\$ 312,900	\$ 423,100	\$ 355,800	\$ 350,999	\$ 361,000
<b>Baytown</b>	\$ 615,100	\$ 603,200	\$ 657,000	\$ 687,415	\$ 754,000
<b>Birchwood</b>	\$ 483,900	\$ 393,700	\$ 566,800	\$ 384,548	\$ 494,800
<b>Cottage Grove</b>	\$ 252,800	\$ 266,400	\$ 282,100	\$ 303,060	\$ 344,300
<b>Dellwood</b>	\$ 574,500	\$ 740,400	\$ 1,215,100	\$ 969,333	\$ 1,100,000
<b>Denmark</b>	\$ 505,700	\$ 525,300	\$ 466,100	\$ 875,786	\$ 697,300
<b>Forest Lake</b>	\$ 267,700	\$ 265,400	\$ 312,200	\$ 294,563	\$ 375,900
<b>Grant</b>	\$ 498,500	\$ 619,500	\$ 634,900	\$ 673,901	\$ 672,700
<b>Grey Cloud</b>	\$ 240,700	\$ 298,500	\$ 370,800	\$ 561,717	\$ 564,700
<b>Hastings</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Hugo</b>	\$ 249,600	\$ 254,300	\$ 277,300	\$ 300,311	\$ 449,900
<b>Lake Elmo</b>	\$ 470,900	\$ 519,300	\$ 480,600	\$ 537,760	\$ 619,000
<b>Lake St. Croix</b>	\$ 214,200	\$ 215,800	\$ 248,500	\$ 266,870	\$ 354,800
<b>Lakeland</b>	\$ 288,400	\$ 444,600	\$ 334,900	\$ 414,202	\$ 571,200
<b>Lakeland Shores</b>	\$ 313,000	\$ 650,000	\$ 356,400	\$ 1,625,000	\$ 1,004,700
<b>Landfall</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Mahtomedi</b>	\$ 385,400	\$ 407,900	\$ 421,400	\$ 409,456	\$ 527,900
<b>Marine</b>	\$ 316,900	\$ 511,400	\$ 366,000	\$ 422,754	\$ 572,400
<b>May</b>	\$ 544,400	\$ 474,500	\$ 587,800	\$ 597,749	\$ 691,800
<b>Newport</b>	\$ 211,000	\$ 234,300	\$ 257,500	\$ 294,723	\$ 304,500
<b>Oak Park Hgts</b>	\$ 230,400	\$ 229,800	\$ 244,500	\$ 247,558	\$ 284,700
<b>Oakdale</b>	\$ 215,800	\$ 231,500	\$ 240,200	\$ 260,361	\$ 288,000
<b>Pine Springs</b>	\$ 434,900	\$ 426,200	\$ 434,100	\$ 408,850	\$ 663,700
<b>St. Mary's Point</b>	\$ 390,600	\$ 601,000	\$ 954,900	\$ 968,883	\$ 544,000
<b>St. Paul Park</b>	\$ 195,100	\$ 210,700	\$ 230,400	\$ 234,443	\$ 267,000
<b>Scandia</b>	\$ 354,600	\$ 387,200	\$ 376,200	\$ 448,700	\$ 499,100
<b>Stillwater</b>	\$ 308,100	\$ 340,400	\$ 343,900	\$ 352,427	\$ 413,300
<b>Stillwater Twp</b>	\$ 488,600	\$ 666,500	\$ 542,500	\$ 570,652	\$ 802,900
<b>West Lakeland</b>	\$ 512,900	\$ 523,100	\$ 547,700	\$ 585,678	\$ 695,200
<b>White Bear Lake</b>	\$ 243,000	\$ 270,100	\$ 279,000	\$ 263,268	\$ 390,600
<b>Willernie</b>	\$ 223,800	\$ 236,400	\$ 210,000	\$ 273,820	\$ 277,800
<b>Woodbury</b>	\$ 306,700	\$ 317,200	\$ 346,500	\$ 357,373	\$ 411,600
<b>COUNTY AVERAGE</b>	<b>\$ 297,000</b>	<b>\$ 314,500</b>	<b>\$ 337,000</b>	<b>\$ 355,283</b>	<b>\$ 410,300</b>

## PAST & CURRENT YEAR ADJUSTMENTS/PARCEL COUNT SECTION

### Agricultural Class Summary: Current Year Adjustments

	ay2022 New Construction	Number of Parcels	ay2022 Agricultural Value	ay2021 Agricultural Value	ay2022 % Growth
Afton	\$ 2,091,600	173	\$ 141,069,300	\$ 114,253,300	21.6%
Bayport	\$ -	0	\$ -	\$ -	0.0%
Baytown	\$ -	46	\$ 27,196,600	\$ 23,579,900	15.3%
Birchwood	\$ -	0	\$ -	\$ -	0.0%
Cottage Grove	\$ 21,400	160	\$ 141,379,400	\$ 119,173,600	18.6%
Dellwood	\$ -	5	\$ 4,758,200	\$ 3,409,600	39.6%
Denmark	\$ 872,500	333	\$ 181,055,900	\$ 141,967,800	26.9%
Forest Lake	\$ 141,100	153	\$ 74,285,000	\$ 58,547,600	26.6%
Grant	\$ 180,000	144	\$ 109,729,300	\$ 84,867,100	29.1%
Grey Cloud	\$ -	10	\$ 5,053,100	\$ 4,012,400	25.9%
Hastings	\$ -	1	\$ 28,500	\$ 23,800	0.0%
Hugo	\$ 216,300	264	\$ 145,483,100	\$ 118,514,200	22.6%
Lake Elmo	\$ 143,000	118	\$ 104,047,600	\$ 81,085,800	28.1%
Lake St. Croix	\$ -	0	\$ -	\$ -	0.0%
Lakeland	\$ -	4	\$ 1,731,000	\$ 1,503,100	15.2%
Lakeland Shores	\$ -	0	\$ -	\$ -	0.0%
Landfall	\$ -	0	\$ -	\$ -	0.0%
Mahtomedi	\$ -	2	\$ 387,100	\$ 309,700	25.0%
Marine	\$ -	9	\$ 5,863,100	\$ 4,294,800	36.5%
May	\$ 1,096,500	312	\$ 193,157,200	\$ 148,848,200	29.0%
Newport	\$ -	3	\$ 7,023,800	\$ 5,807,400	20.9%
Oak Park Hgts	\$ -	0	\$ -	\$ -	0.0%
Oakdale	\$ 2,900	4	\$ 8,106,600	\$ 7,026,800	15.3%
Pine Springs	\$ -	0	\$ -	\$ -	0.0%
St. Mary's Point	\$ -	0	\$ -	\$ -	0.0%
St. Paul Park	\$ 38,400	58	\$ 4,083,200	\$ 3,200,900	26.4%
Scandia	\$ 353,600	323	\$ 137,539,600	\$ 105,542,700	30.0%
Stillwater	\$ -	4	\$ 3,427,600	\$ 2,945,400	16.4%
Stillwater Twp	\$ 201,100	109	\$ 74,121,100	\$ 60,070,800	23.1%
West Lakeland	\$ -	46	\$ 31,757,500	\$ 26,705,700	18.9%
White Bear Lake	\$ -	0	\$ -	\$ -	0.0%
Willernie	\$ -	0	\$ -	\$ -	0.0%
Woodbury	\$ -	97	\$ 177,034,100	\$ 155,887,000	13.6%
<b>COUNTY</b>	<b>\$ 5,358,400</b>	<b>2,378</b>	<b>\$ 1,578,317,900</b>	<b>\$ 1,271,577,600</b>	<b>23.7%</b>

## **Agricultural Class: Past & Current Year Adjustments**

	ay2018	ay2019	ay2020	ay2021	ay2022	5-Year Change
<b>Afton</b>	0.5%	3.6%	6.7%	3.2%	21.6%	35.8%
<b>Bayport</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Baytown</b>	1.6%	0.7%	14.4%	5.7%	15.3%	37.6%
<b>Birchwood</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Cottage Grove</b>	-1.2%	-3.6%	0.1%	-3.0%	18.6%	10.8%
<b>Dellwood</b>	9.6%	0.4%	2.7%	16.8%	39.6%	69.1%
<b>Denmark</b>	0.7%	-1.0%	6.4%	3.0%	26.9%	36.1%
<b>Forest Lake</b>	2.6%	2.4%	2.1%	3.0%	26.6%	36.7%
<b>Grant</b>	1.1%	0.2%	4.1%	3.6%	29.1%	38.1%
<b>Grey Cloud</b>	5.8%	3.8%	1.0%	0.1%	25.9%	36.7%
<b>Hastings</b>	0.0%	0.0%	0.0%	0.0%	19.7%	19.7%
<b>Hugo</b>	-0.6%	-2.4%	6.3%	1.9%	22.6%	27.7%
<b>Lake Elmo</b>	0.7%	-6.6%	5.8%	-5.4%	28.1%	22.7%
<b>Lake St. Croix</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Lakeland</b>	0.5%	-45.9%	-12.3%	0.0%	15.2%	-42.5%
<b>Lakeland Shores</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Landfall</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Mahtomedi</b>	0.0%	0.0%	0.0%	-22.9%	25.0%	2.1%
<b>Marine</b>	17.3%	0.9%	13.3%	7.2%	36.5%	75.2%
<b>May</b>	0.0%	10.2%	8.4%	4.2%	29.0%	51.8%
<b>Newport</b>	-0.6%	-7.7%	0.2%	2.1%	20.9%	14.9%
<b>Oak Park Hgts</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Oakdale</b>	2.0%	-25.0%	0.4%	-60.8%	15.3%	-68.1%
<b>Pine Springs</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>St. Mary's Point</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>St. Paul Park</b>	0.0%	0.2%	0.1%	3.8%	26.4%	30.4%
<b>Scandia</b>	-1.1%	10.1%	5.4%	1.4%	30.0%	45.8%
<b>Stillwater</b>	139.3%	-1.2%	10.7%	-78.8%	16.4%	86.3%
<b>Stillwater Twp</b>	0.8%	4.6%	5.1%	-0.4%	23.1%	33.1%
<b>West Lakeland</b>	0.1%	-4.2%	2.9%	0.2%	18.9%	17.8%
<b>White Bear Lake</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Willernie</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Woodbury</b>	-6.0%	-6.0%	13.1%	-11.4%	13.6%	3.2%
<b>COUNTY</b>	<b>0.0%</b>	<b>-0.3%</b>	<b>6.3%</b>	<b>-2.0%</b>	<b>23.7%</b>	<b>27.7%</b>

## **Agricultural Class: Parcel Counts**

	<b>ay2018</b>	<b>ay2019</b>	<b>ay2020</b>	<b>ay2021</b>	<b>ay2022</b>	<b>+/-</b>
	<b># Parcels</b>	<b># Parcels</b>	<b># Parcels</b>	<b># Parcels</b>	<b># Parcels</b>	
<b>Afton</b>	160	156	170	172	173	1
<b>Bayport</b>	0	0	0	0	0	0
<b>Baytown</b>	44	43	50	50	46	-4
<b>Birchwood</b>	0	0	0	0	0	0
<b>Cottage Grove</b>	180	175	170	165	160	-5
<b>Dellwood</b>	6	6	6	6	5	-1
<b>Denmark</b>	341	334	339	338	333	-5
<b>Forest Lake</b>	145	145	148	150	153	3
<b>Grant</b>	146	142	142	143	144	1
<b>Grey Cloud</b>	10	10	10	10	10	0
<b>Hastings</b>	1	1	1	1	1	0
<b>Hugo</b>	257	251	258	265	264	-1
<b>Lake Elmo</b>	129	113	117	122	118	-4
<b>Lake St. Croix</b>	0	0	0	0	0	0
<b>Lakeland</b>	4	4	4	4	4	0
<b>Lakeland Shores</b>	0	0	0	0	0	0
<b>Landfall</b>	0	0	0	0	0	0
<b>Mahtomedi</b>	2	2	2	2	2	0
<b>Marine</b>	7	7	9	9	9	0
<b>May</b>	275	276	312	311	312	1
<b>Newport</b>	3	3	3	3	3	0
<b>Oak Park Hgts</b>	0	0	0	0	0	0
<b>Oakdale</b>	4	5	4	4	4	0
<b>Pine Springs</b>	0	0	0	0	0	0
<b>St. Mary's Point</b>	0	0	0	0	0	0
<b>St. Paul Park</b>	57	57	57	57	58	1
<b>Scandia</b>	322	319	327	327	323	-4
<b>Stillwater</b>	3	2	5	4	4	0
<b>Stillwater Twp</b>	104	104	108	108	109	1
<b>West Lakeland</b>	47	44	46	47	46	-1
<b>White Bear Lake</b>	0	0	0	0	0	0
<b>Willernie</b>	0	0	0	0	0	0
<b>Woodbury</b>	101	98	103	102	97	-5
<b>COUNTY</b>	<b>2,348</b>	<b>2,297</b>	<b>2,391</b>	<b>2,400</b>	<b>2,378</b>	<b>-22</b>



## **Apartment Class Summary: Current Year Adjustments**

	ay2022 New Construction	Number of Parcels	ay2022 Apartment Value	ay2021 Apartment Value	ay2022 % Growth
Afton	\$ 219,800	2	\$ 1,884,100	\$ 1,635,100	1.8%
Bayport	\$ -	22	\$ 24,830,300	\$ 21,213,900	17.0%
Baytown	\$ -	1	\$ 745,000	\$ 684,800	8.8%
Birchwood	\$ -	0	\$ -	\$ -	0.0%
Cottage Grove	\$ 11,586,400	44	\$ 200,892,300	\$ 143,823,800	31.6%
Dellwood	\$ -	0	\$ -	\$ -	0.0%
Denmark	\$ -	1	\$ 1,137,800	\$ 1,033,800	10.1%
Forest Lake	\$ 1,176,700	73	\$ 259,451,400	\$ 218,336,700	18.3%
Grant	\$ -	2	\$ 1,191,700	\$ 1,139,600	4.6%
Grey Cloud	\$ -	0	\$ -	\$ -	0.0%
Hastings	\$ -	0	\$ -	\$ -	0.0%
Hugo	\$ 22,018,900	11	\$ 51,005,500	\$ 24,656,600	17.6%
Lake Elmo	\$ 36,252,900	10	\$ 74,980,500	\$ 35,300,000	9.7%
Lake St. Croix	\$ -	1	\$ 551,600	\$ 432,700	27.5%
Lakeland	\$ -	2	\$ 888,200	\$ 771,600	15.1%
Lakeland Shores	\$ -	0	\$ -	\$ -	0.0%
Landfall	\$ -	0	\$ -	\$ -	0.0%
Mahtomedi	\$ 285,100	17	\$ 71,452,500	\$ 63,023,900	12.9%
Marine	\$ -	2	\$ 481,800	\$ 418,200	15.2%
May	\$ -	0	\$ -	\$ -	0.0%
Newport	\$ -	42	\$ 79,553,700	\$ 68,996,900	15.3%
Oak Park Hgts	\$ -	33	\$ 178,372,300	\$ 153,814,600	16.0%
Oakdale	\$ -	56	\$ 299,796,500	\$ 233,208,600	28.6%
Pine Springs	\$ -	0	\$ -	\$ -	0.0%
St. Mary's Point	\$ -	0	\$ -	\$ -	0.0%
St. Paul Park	\$ -	25	\$ 9,411,900	\$ 7,668,600	22.7%
Scandia	\$ -	3	\$ 612,900	\$ 525,200	16.7%
Stillwater	\$ 8,386,700	80	\$ 168,848,800	\$ 126,339,100	27.0%
Stillwater Twp	\$ -	0	\$ -	\$ -	0.0%
West Lakeland	\$ -	1	\$ 804,100	\$ 708,800	13.4%
White Bear Lake	\$ -	1	\$ 15,699,000	\$ 14,195,500	10.6%
Willernie	\$ -	1	\$ 1,134,200	\$ 1,016,000	11.6%
Woodbury	\$ 96,235,200	81	\$ 1,048,615,600	\$ 820,175,200	16.1%
<b>COUNTY</b>	<b>\$ 176,161,700</b>	<b>511</b>	<b>\$ 2,492,341,700</b>	<b>\$ 1,939,119,200</b>	<b>19.4%</b>

## **Apartment Class: Past & Current Year Adjustments**

	ay2018	ay2019	ay2020	ay2021	ay2022	5-Year Change
<b>Afton</b>	5.1%	19.5%	15.9%	17.5%	1.8%	59.7%
<b>Bayport</b>	28.4%	7.2%	8.1%	6.0%	17.0%	66.7%
<b>Baytown</b>	0.0%	53.1%	0.0%	0.0%	8.8%	61.9%
<b>Birchwood</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Cottage Grove</b>	5.0%	9.1%	3.7%	2.8%	31.6%	52.3%
<b>Dellwood</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Denmark</b>	3.2%	7.8%	1.7%	-24.8%	10.1%	-2.1%
<b>Forest Lake</b>	5.8%	11.0%	4.9%	2.5%	18.3%	42.5%
<b>Grant</b>	4.3%	4.2%	0.0%	4.6%	4.6%	17.8%
<b>Grey Cloud</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Hastings</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Hugo</b>	17.1%	10.4%	2.1%	13.1%	17.6%	60.3%
<b>Lake Elmo</b>	30.3%	3.6%	15.8%	52.1%	9.7%	111.5%
<b>Lake St. Croix</b>	16.7%	64.9%	16.7%	30.7%	27.5%	156.4%
<b>Lakeland</b>	0.0%	23.5%	7.8%	25.4%	15.1%	71.9%
<b>Lakeland Shores</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Landfall</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Mahtomedi</b>	7.0%	29.9%	-10.7%	2.1%	12.9%	41.3%
<b>Marine</b>	0.0%	49.6%	1.1%	7.8%	15.2%	73.7%
<b>May</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Newport</b>	7.4%	13.0%	12.2%	1.8%	15.3%	49.8%
<b>Oak Park Hgts</b>	10.8%	16.0%	3.0%	2.6%	16.0%	48.4%
<b>Oakdale</b>	11.8%	12.5%	7.0%	4.1%	28.6%	63.9%
<b>Pine Springs</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>St. Mary's Point</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>St. Paul Park</b>	3.7%	16.5%	6.4%	3.2%	22.7%	52.6%
<b>Scandia</b>	-0.3%	6.4%	5.7%	3.3%	16.7%	31.8%
<b>Stillwater</b>	6.6%	18.3%	12.7%	4.8%	27.0%	69.4%
<b>Stillwater Twp</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>West Lakeland</b>	100.0%	4.3%	100.0%	4.0%	13.4%	221.8%
<b>White Bear Lake</b>	0.0%	0.0%	-34.5%	1.7%	10.6%	-22.2%
<b>Willernie</b>	0.0%	28.3%	5.9%	1.5%	11.6%	47.3%
<b>Woodbury</b>	13.1%	14.6%	5.3%	7.6%	16.1%	56.7%
<b>COUNTY</b>	<b>10.6%</b>	<b>13.9%</b>	<b>4.7%</b>	<b>5.5%</b>	<b>19.4%</b>	<b>54.2%</b>

## **Apartment Class: Parcel Counts**

	ay2018 # Parcels	ay2019 # Parcels	ay2020 # Parcels	ay2021 # Parcels	ay2022 # 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	17	37	39	41	44	3
Dellwood	0	0	0	0	0	0
Denmark	2	2	2	1	1	0
Forest Lake	67	71	71	71	73	2
Grant	1	1	1	1	2	1
Grey Cloud	0	0	0	0	0	0
Hastings	0	0	0	0	0	0
Hugo	5	6	6	9	11	2
Lake Elmo	6	7	7	10	10	0
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	15	17	17	17	17	0
Marine	2	2	2	2	2	0
May	0	0	0	0	0	0
Newport	42	42	42	42	42	0
Oak Park Hgts	32	35	35	33	33	0
Oakdale	48	50	51	51	56	5
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	25	2
Scandia	1	3	3	3	3	0
Stillwater	68	73	79	79	80	1
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	54	60	66	75	81	6
<b>COUNTY</b>	<b>414</b>	<b>460</b>	<b>475</b>	<b>489</b>	<b>511</b>	<b>22</b>

## **Commercial/Industrial Class Summary: Current Year Adjustments**

	ay2022 New Construction	Number of Parcels	ay2022 Comm/Ind Value	ay2021 Comm/Ind Value	ay2022 % Growth
Afton	\$ -	39	\$ 37,363,800	\$ 32,668,000	14.4%
Bayport	\$ 600,000	107	\$ 43,354,500	\$ 43,076,700	-0.7%
Baytown	\$ -	10	\$ 2,694,000	\$ 2,540,900	6.0%
Birchwood	\$ -	0	\$ -	\$ -	0.0%
Cottage Grove	\$ 7,580,400	567	\$ 434,259,400	\$ 405,841,900	5.1%
Dellwood	\$ 20,000	28	\$ 18,743,500	\$ 15,821,900	18.3%
Denmark	\$ -	65	\$ 33,961,200	\$ 32,350,100	5.0%
Forest Lake	\$ 3,446,000	546	\$ 297,046,200	\$ 290,765,800	1.0%
Grant	\$ 432,800	93	\$ 22,166,700	\$ 22,463,400	-3.2%
Grey Cloud	\$ -	22	\$ 3,606,400	\$ 3,286,600	9.7%
Hastings	\$ -	5	\$ 1,837,500	\$ 1,837,500	0.0%
Hugo	\$ 3,342,500	195	\$ 187,995,500	\$ 175,267,500	5.4%
Lake Elmo	\$ 211,800	201	\$ 178,197,200	\$ 171,654,800	3.7%
Lake St. Croix	\$ -	9	\$ 2,342,900	\$ 2,281,400	2.7%
Lakeland	\$ -	38	\$ 14,275,200	\$ 14,255,100	0.1%
Lakeland Shores	\$ -	9	\$ 2,808,200	\$ 2,814,000	-0.2%
Landfall	\$ -	7	\$ 10,112,000	\$ 10,112,000	0.0%
Mahtomedi	\$ -	77	\$ 64,909,800	\$ 61,274,400	5.9%
Marine	\$ -	16	\$ 3,545,100	\$ 3,563,500	-0.5%
May	\$ -	8	\$ 3,155,000	\$ 2,851,400	10.6%
Newport	\$ 414,100	197	\$ 85,786,800	\$ 81,972,900	4.1%
Oak Park Hgts	\$ 12,720,000	220	\$ 246,395,600	\$ 229,758,900	1.7%
Oakdale	\$ 698,100	393	\$ 559,092,800	\$ 542,002,700	3.0%
Pine Springs	\$ -	0	\$ -	\$ -	0.0%
St. Mary's Point	\$ -	0	\$ 100,000	\$ 100,000	0.0%
St. Paul Park	\$ 88,600	200	\$ 59,891,100	\$ 49,037,700	22.0%
Scandia	\$ -	75	\$ 18,672,500	\$ 17,471,000	6.9%
Stillwater	\$ 4,503,700	394	\$ 398,930,900	\$ 389,911,700	1.2%
Stillwater Twp	\$ -	6	\$ 2,504,300	\$ 2,339,700	7.0%
West Lakeland	\$ -	33	\$ 16,865,300	\$ 15,790,300	6.8%
White Bear Lake	\$ -	9	\$ 6,735,900	\$ 6,741,800	-0.1%
Willernie	\$ -	33	\$ 6,371,400	\$ 6,230,200	2.3%
Woodbury	\$ 24,973,200	574	\$ 1,631,524,200	\$ 1,578,349,000	1.8%
<b>COUNTY</b>	<b>\$ 59,031,200</b>	<b>4,176</b>	<b>\$ 4,395,244,900</b>	<b>\$ 4,214,432,800</b>	<b>2.9%</b>

## **Commercial/Industrial Class: Past & Current Year Adjustments**

	ay2018	ay2019	ay2020	ay2021	ay2022	5-Year Change
<b>Afton</b>	3.7%	3.4%	7.0%	4.4%	14.4%	32.8%
<b>Bayport</b>	1.1%	1.8%	8.5%	4.4%	-0.7%	15.1%
<b>Baytown</b>	1.7%	0.0%	1.1%	5.8%	6.0%	14.6%
<b>Birchwood</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Cottage Grove</b>	2.3%	1.2%	8.9%	7.1%	5.1%	24.5%
<b>Dellwood</b>	4.2%	1.8%	-0.4%	10.0%	18.3%	34.0%
<b>Denmark</b>	0.7%	9.8%	9.5%	11.3%	5.0%	36.2%
<b>Forest Lake</b>	3.0%	-0.9%	3.5%	8.8%	1.0%	15.4%
<b>Grant</b>	1.9%	0.5%	7.3%	6.4%	-3.2%	12.8%
<b>Grey Cloud</b>	1.8%	5.1%	15.8%	-1.5%	9.7%	30.9%
<b>Hastings</b>	4.0%	-6.9%	-4.7%	10.0%	0.0%	2.4%
<b>Hugo</b>	2.1%	2.1%	11.8%	5.9%	5.4%	27.3%
<b>Lake Elmo</b>	4.3%	2.8%	0.8%	7.7%	3.7%	19.3%
<b>Lake St. Croix</b>	5.4%	0.2%	6.0%	9.8%	2.7%	24.1%
<b>Lakeland</b>	3.3%	0.1%	0.7%	4.5%	0.1%	8.7%
<b>Lakeland Shores</b>	1.7%	0.0%	-9.2%	13.3%	-0.2%	5.7%
<b>Landfall</b>	3.7%	17.9%	0.0%	10.0%	0.0%	31.5%
<b>Mahtomedi</b>	-0.6%	3.6%	10.2%	5.2%	5.9%	24.4%
<b>Marine</b>	3.9%	-0.7%	32.4%	-19.0%	-0.5%	16.1%
<b>May</b>	1.3%	-0.5%	-0.3%	7.1%	10.6%	18.2%
<b>Newport</b>	-11.1%	-0.6%	7.3%	5.3%	4.1%	5.1%
<b>Oak Park Hgts</b>	2.5%	-0.8%	2.8%	9.5%	1.7%	15.6%
<b>Oakdale</b>	1.8%	3.0%	6.8%	8.1%	3.0%	22.8%
<b>Pine Springs</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>St. Mary's Point</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>St. Paul Park</b>	20.1%	19.0%	7.9%	24.4%	22.0%	93.3%
<b>Scandia</b>	5.9%	-0.1%	7.7%	8.7%	6.9%	29.0%
<b>Stillwater</b>	3.7%	0.5%	6.2%	9.1%	1.2%	20.7%
<b>Stillwater Twp</b>	-30.5%	-33.2%	-31.4%	9.3%	7.0%	-78.9%
<b>West Lakeland</b>	3.6%	4.7%	8.7%	8.2%	6.8%	32.0%
<b>White Bear Lake</b>	3.6%	0.7%	-5.0%	10.0%	-0.1%	9.2%
<b>Willernie</b>	2.9%	3.0%	1.9%	8.3%	2.3%	18.5%
<b>Woodbury</b>	3.9%	3.7%	5.3%	9.0%	1.8%	23.7%
<b>COUNTY</b>	<b>3.0%</b>	<b>2.4%</b>	<b>5.9%</b>	<b>8.4%</b>	<b>2.9%</b>	<b>22.6%</b>

## Commercial/Industrial Class: Parcel Counts

	ay2018 # Parcels	ay2019 # Parcels	ay2020 # Parcels	ay2021 # Parcels	ay2022 # Parcels	+/-
Afton	35	35	37	36	39	3
Bayport	108	107	107	107	107	0
Baytown	10	10	10	10	10	0
Birchwood	0	0	0	0	0	0
Cottage Grove	422	428	503	567	567	0
Dellwood	29	29	28	28	28	0
Denmark	65	65	66	66	65	-1
Forest Lake	562	562	549	546	546	0
Grant	93	94	94	95	93	-2
Grey Cloud	24	24	24	21	22	1
Hastings	5	5	5	5	5	0
Hugo	184	192	191	194	195	1
Lake Elmo	203	207	201	201	201	0
Lake St. Croix	9	9	9	9	9	0
Lakeland	39	39	38	38	38	0
Lakeland Shores	8	8	9	9	9	0
Landfall	6	7	7	7	7	0
Mahtomedi	76	77	77	78	77	-1
Marine	15	16	17	17	16	-1
May	8	8	8	8	8	0
Newport	221	219	205	197	197	0
Oak Park Hgts	214	223	220	220	220	0
Oakdale	386	399	394	398	393	-5
Pine Springs	1	0	0	0	0	0
St. Mary's Point	0	0	0	0	0	0
St. Paul Park	206	203	200	201	200	-1
Scandia	76	77	77	77	75	-2
Stillwater	397	397	408	400	394	-6
Stillwater Twp	6	6	5	6	6	0
West Lakeland	29	33	34	34	33	-1
White Bear Lake	9	9	9	9	9	0
Willernie	33	33	33	33	33	0
Woodbury	550	574	577	575	574	-1
<b>COUNTY</b>	<b>4,029</b>	<b>4,095</b>	<b>4,142</b>	<b>4,192</b>	<b>4,176</b>	<b>-16</b>

## **Residential/SRR Class Summary: Current Year Adjustments**

	ay2022 New Construction	Number of Parcels	ay2022 Res/SRR Value	ay2021 Res/SRR Value	ay2022 % Growth
Afton	\$ 10,128,800	1,266	\$ 732,195,000	\$ 606,098,300	19.1%
Bayport	\$ 3,669,500	1,026	\$ 375,555,900	\$ 321,632,200	15.6%
Baytown	\$ 8,734,500	856	\$ 535,898,000	\$ 446,362,600	18.1%
Birchwood	\$ 1,861,700	413	\$ 217,024,100	\$ 170,804,600	26.0%
Cottage Grove	\$ 156,968,500	13,875	\$ 4,698,653,800	\$ 3,715,898,100	22.2%
Dellwood	\$ 3,430,800	509	\$ 457,092,400	\$ 370,376,400	22.5%
Denmark	\$ 7,026,700	742	\$ 412,675,300	\$ 323,485,700	25.4%
Forest Lake	\$ 14,142,400	7,386	\$ 2,629,037,900	\$ 2,057,859,100	27.1%
Grant	\$ 13,341,500	1,753	\$ 1,041,029,000	\$ 845,009,000	21.6%
Grey Cloud	\$ 140,300	151	\$ 54,451,100	\$ 42,694,600	27.2%
Hastings	\$ -	3	\$ 758,800	\$ 633,300	19.8%
Hugo	\$ 75,187,500	6,425	\$ 2,428,118,800	\$ 1,945,365,200	21.0%
Lake Elmo	\$ 137,629,000	4,872	\$ 2,567,004,100	\$ 1,989,131,600	22.1%
Lake St. Croix	\$ 615,800	714	\$ 158,613,300	\$ 134,701,700	17.3%
Lakeland	\$ 648,200	788	\$ 312,716,800	\$ 266,501,000	17.1%
Lakeland Shores	\$ 81,600	144	\$ 74,503,700	\$ 63,445,300	17.3%
Landfall	\$ -	1	\$ 172,200	\$ 166,000	3.7%
Mahtomedi	\$ 5,959,000	3,010	\$ 1,396,646,100	\$ 1,110,385,300	25.2%
Marine	\$ 1,681,300	510	\$ 186,028,900	\$ 138,845,000	32.8%
May	\$ 3,955,800	1,429	\$ 763,627,700	\$ 613,789,100	23.8%
Newport	\$ 26,830,200	1,424	\$ 420,628,500	\$ 325,671,200	20.9%
Oak Park Hgts	\$ 2,957,500	1,558	\$ 404,045,000	\$ 334,244,000	20.0%
Oakdale	\$ 6,090,600	9,633	\$ 2,837,360,900	\$ 2,397,938,100	18.1%
Pine Springs	\$ 35,800	164	\$ 78,509,400	\$ 62,530,900	25.5%
St. Mary's Point	\$ 220,200	307	\$ 109,354,000	\$ 90,807,600	20.2%
St. Paul Park	\$ 702,800	2,000	\$ 490,890,500	\$ 408,989,500	19.9%
Scandia	\$ 8,845,000	2,226	\$ 855,329,000	\$ 679,166,400	24.6%
Stillwater	\$ 24,398,100	7,502	\$ 2,873,388,900	\$ 2,401,031,200	18.7%
Stillwater Twp	\$ 4,920,000	812	\$ 496,842,200	\$ 407,889,800	20.6%
West Lakeland	\$ 14,573,000	1,438	\$ 894,207,800	\$ 735,845,000	19.5%
White Bear Lake	\$ 83,500	99	\$ 33,572,100	\$ 26,826,500	24.8%
Willernie	\$ 83,700	311	\$ 61,083,500	\$ 51,870,600	17.6%
Woodbury	\$ 212,361,300	25,270	\$ 10,650,967,900	\$ 8,803,748,300	18.6%
<b>COUNTY</b>	<b>\$ 747,304,600</b>	<b>98,617</b>	<b>\$ 39,247,982,600</b>	<b>\$ 31,889,743,200</b>	<b>20.7%</b>

## **Residential/SRR Class: Past & Current Year Adjustments**

	ay2018	ay2019	ay2020	ay2021	ay2022	5-Year Change
<b>Afton</b>	1.2%	11.4%	-1.5%	1.6%	19.1%	31.7%
<b>Bayport</b>	7.8%	9.8%	1.9%	4.3%	15.6%	39.5%
<b>Baytown</b>	-0.2%	4.1%	3.0%	3.2%	18.1%	28.2%
<b>Birchwood</b>	10.1%	9.1%	0.4%	1.5%	26.0%	47.1%
<b>Cottage Grove</b>	7.1%	5.6%	5.4%	2.6%	22.2%	42.9%
<b>Dellwood</b>	1.0%	-0.2%	8.1%	1.8%	22.5%	33.1%
<b>Denmark</b>	5.0%	8.8%	4.2%	2.7%	25.4%	46.1%
<b>Forest Lake</b>	7.5%	3.9%	1.2%	3.6%	27.1%	43.2%
<b>Grant</b>	2.8%	10.1%	-2.0%	1.9%	21.6%	34.5%
<b>Grey Cloud</b>	1.9%	4.2%	4.0%	3.1%	27.2%	40.3%
<b>Hastings</b>	2.5%	5.2%	5.5%	1.2%	19.8%	34.2%
<b>Hugo</b>	4.7%	7.8%	2.8%	4.8%	21.0%	41.0%
<b>Lake Elmo</b>	7.7%	9.8%	0.6%	5.4%	22.1%	45.6%
<b>Lake St. Croix</b>	13.4%	7.7%	4.2%	3.1%	17.3%	45.7%
<b>Lakeland</b>	12.8%	0.9%	4.8%	3.6%	17.1%	39.3%
<b>Lakeland Shores</b>	8.6%	3.8%	0.6%	3.2%	17.3%	33.5%
<b>Landfall</b>	4.0%	0.5%	0.0%	12.1%	3.7%	20.4%
<b>Mahtomedi</b>	1.6%	5.0%	4.8%	-2.6%	25.2%	34.1%
<b>Marine</b>	1.3%	10.0%	-3.5%	-1.6%	32.8%	38.9%
<b>May</b>	1.8%	8.6%	0.3%	0.0%	23.8%	34.5%
<b>Newport</b>	4.8%	11.0%	9.5%	2.4%	20.9%	48.7%
<b>Oak Park Hgts</b>	8.6%	9.3%	2.5%	2.7%	20.0%	43.1%
<b>Oakdale</b>	7.2%	8.0%	2.3%	2.6%	18.1%	38.1%
<b>Pine Springs</b>	2.9%	-0.5%	0.0%	3.5%	25.5%	31.5%
<b>St. Mary's Point</b>	-1.4%	4.4%	0.5%	11.4%	20.2%	35.0%
<b>St. Paul Park</b>	3.2%	15.0%	3.2%	1.3%	20.0%	42.7%
<b>Scandia</b>	7.2%	11.3%	2.7%	1.7%	24.6%	47.6%
<b>Stillwater</b>	5.1%	7.9%	1.3%	5.6%	18.7%	38.5%
<b>Stillwater Twp</b>	1.1%	14.6%	-1.9%	3.6%	20.6%	37.9%
<b>West Lakeland</b>	1.3%	7.7%	0.3%	4.5%	19.5%	33.4%
<b>White Bear Lake</b>	7.5%	4.1%	2.5%	2.0%	24.8%	40.9%
<b>Willernie</b>	11.8%	16.8%	2.7%	6.1%	17.6%	55.0%
<b>Woodbury</b>	5.4%	5.0%	2.7%	3.4%	18.6%	35.0%
<b>COUNTY</b>	<b>5.4%</b>	<b>6.9%</b>	<b>2.4%</b>	<b>3.2%</b>	<b>20.7%</b>	<b>38.6%</b>



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

	<b>ay2018</b>	<b>ay2019</b>	<b>ay2020</b>	<b>ay2021</b>	<b>ay2022</b>	<b>+/-</b>
	<b># Parcels</b>	<b># Parcels</b>	<b># Parcels</b>	<b># Parcels</b>	<b># Parcels</b>	
<b>Afton</b>	1,283	1,275	1,276	1,275	1,266	-9
<b>Bayport</b>	979	1,003	1,030	1,030	1,026	-4
<b>Baytown</b>	806	815	805	805	856	51
<b>Birchwood</b>	415	414	414	414	413	-1
<b>Cottage Grove</b>	11,897	12,277	12,607	13,078	13,875	797
<b>Dellwood</b>	517	515	513	513	509	-4
<b>Denmark</b>	717	744	740	737	742	5
<b>Forest Lake</b>	7,352	7,369	7,369	7,369	7,386	17
<b>Grant</b>	1,733	1,746	1,757	1,752	1,753	1
<b>Grey Cloud</b>	172	171	148	152	151	-1
<b>Hastings</b>	3	3	3	3	3	0
<b>Hugo</b>	5,905	6,067	6,132	6,286	6,425	139
<b>Lake Elmo</b>	3,971	4,306	4,410	4,579	4,872	293
<b>Lake St. Croix</b>	722	721	717	717	714	-3
<b>Lakeland</b>	788	785	791	791	788	-3
<b>Lakeland Shores</b>	145	145	144	144	144	0
<b>Landfall</b>	1	1	1	1	1	0
<b>Mahtomedi</b>	2,999	3,001	3,003	3,003	3,010	7
<b>Marine</b>	528	526	523	518	510	-8
<b>May</b>	1,476	1,470	1,434	1,430	1,429	-1
<b>Newport</b>	1,237	1,289	1,388	1,424	1,424	0
<b>Oak Park Hgts</b>	1,551	1,560	1,558	1,564	1,558	-6
<b>Oakdale</b>	9,515	9,527	9,527	9,524	9,633	109
<b>Pine Springs</b>	163	164	164	164	164	0
<b>St. Mary's Point</b>	316	316	312	305	307	2
<b>St. Paul Park</b>	1,989	1,984	2,007	2,005	2,000	-5
<b>Scandia</b>	2,238	2,240	2,232	2,226	2,226	0
<b>Stillwater</b>	7,431	7,490	7,477	7,487	7,502	15
<b>Stillwater Twp</b>	815	816	815	814	812	-2
<b>West Lakeland</b>	1,431	1,437	1,435	1,437	1,438	1
<b>White Bear Lake</b>	99	99	99	99	99	0
<b>Willernie</b>	313	313	313	312	311	-1
<b>Woodbury</b>	23,624	24,206	24,500	24,981	25,270	289
<b>COUNTY</b>	<b>93,131</b>	<b>94,795</b>	<b>95,644</b>	<b>96,939</b>	<b>98,617</b>	<b>1,678</b>

## **Total Taxable Class Summary: Current Year Adjustments**

	ay2022 New Construction	Number of Parcels	ay2022 Total Value	ay2021 Total Value	ay2022 % Growth
Afton	\$ 12,440,200	1,480	\$ 912,512,200	\$ 754,654,700	19.3%
Bayport	\$ 4,269,500	1,155	\$ 443,740,700	\$ 385,922,800	13.9%
Baytown	\$ 8,734,500	913	\$ 566,533,600	\$ 473,168,200	17.9%
Birchwood	\$ 1,861,700	413	\$ 217,024,100	\$ 170,804,600	26.0%
Cottage Grove	\$ 176,156,700	14,646	\$ 5,475,184,900	\$ 4,384,737,400	20.9%
Dellwood	\$ 3,450,800	542	\$ 480,594,100	\$ 389,607,900	22.5%
Denmark	\$ 7,899,200	1,141	\$ 628,830,200	\$ 498,837,400	24.5%
Forest Lake	\$ 18,906,200	8,158	\$ 3,259,820,500	\$ 2,625,509,200	23.4%
Grant	\$ 13,954,300	1,992	\$ 1,174,116,700	\$ 953,479,100	21.7%
Grey Cloud	\$ 140,300	183	\$ 63,110,600	\$ 49,993,600	26.0%
Hastings	\$ -	9	\$ 2,624,800	\$ 2,494,600	5.2%
Hugo	\$ 100,765,200	6,895	\$ 2,812,602,900	\$ 2,263,803,500	19.8%
Lake Elmo	\$ 174,236,700	5,201	\$ 2,924,229,400	\$ 2,277,172,200	20.8%
Lake St. Croix	\$ 615,800	724	\$ 161,507,800	\$ 137,415,800	17.1%
Lakeland	\$ 648,200	832	\$ 329,611,200	\$ 283,030,800	16.2%
Lakeland Shores	\$ 81,600	153	\$ 77,311,900	\$ 66,259,300	16.6%
Landfall	\$ -	8	\$ 10,284,200	\$ 10,278,000	0.1%
Mahtomedi	\$ 6,244,100	3,106	\$ 1,533,395,500	\$ 1,234,993,300	23.7%
Marine	\$ 1,681,300	537	\$ 195,918,900	\$ 147,121,500	32.0%
May	\$ 5,052,300	1,749	\$ 959,939,900	\$ 765,488,700	24.7%
Newport	\$ 27,244,300	1,666	\$ 592,992,800	\$ 482,448,400	17.3%
Oak Park Hgts	\$ 15,677,500	1,811	\$ 828,812,900	\$ 717,817,500	13.3%
Oakdale	\$ 6,791,600	10,086	\$ 3,704,356,800	\$ 3,180,176,200	16.3%
Pine Springs	\$ 35,800	164	\$ 78,509,400	\$ 62,530,900	25.5%
St. Mary's Point	\$ 220,200	307	\$ 109,454,000	\$ 90,907,600	20.2%
St. Paul Park	\$ 829,800	2,283	\$ 564,276,700	\$ 468,896,700	20.2%
Scandia	\$ 9,198,600	2,627	\$ 1,012,154,000	\$ 802,705,300	24.9%
Stillwater	\$ 37,288,500	7,980	\$ 3,444,596,200	\$ 2,920,227,400	16.7%
Stillwater Twp	\$ 5,121,100	927	\$ 573,467,600	\$ 470,300,300	20.8%
West Lakeland	\$ 14,573,000	1,518	\$ 943,634,700	\$ 779,049,800	19.3%
White Bear Lake	\$ 83,500	109	\$ 56,007,000	\$ 47,763,800	17.1%
Willernie	\$ 83,700	345	\$ 68,589,100	\$ 59,116,800	15.9%
Woodbury	\$ 333,569,700	26,022	\$ 13,508,141,800	\$ 11,358,159,500	16.0%
<b>COUNTY</b>	<b>\$ 987,855,900</b>	<b>105,682</b>	<b>\$ 47,713,887,100</b>	<b>\$ 39,314,872,800</b>	<b>18.9%</b>

## **Total Taxable Class: Past & Current Year Adjustments**

	ay2018	ay2019	ay2020	ay2021	ay2022	5-Year Change
<b>Afton</b>	1.2%	9.8%	0.0%	2.0%	19.3%	32.3%
<b>Bayport</b>	8.1%	8.7%	3.0%	4.4%	13.9%	38.1%
<b>Baytown</b>	-0.1%	4.0%	3.5%	3.3%	17.9%	28.6%
<b>Birchwood</b>	10.1%	9.1%	0.4%	1.5%	26.0%	47.1%
<b>Cottage Grove</b>	6.3%	5.0%	5.4%	2.8%	20.9%	40.4%
<b>Dellwood</b>	1.2%	-0.1%	7.7%	2.3%	22.5%	33.5%
<b>Denmark</b>	3.3%	5.7%	5.2%	3.2%	24.5%	41.8%
<b>Forest Lake</b>	6.7%	3.8%	1.7%	4.0%	23.4%	39.7%
<b>Grant</b>	2.6%	8.9%	-1.3%	2.2%	21.7%	34.1%
<b>Grey Cloud</b>	2.2%	4.2%	4.4%	2.5%	26.0%	39.3%
<b>Hastings</b>	2.6%	-4.3%	-2.2%	7.6%	5.2%	8.9%
<b>Hugo</b>	4.3%	6.7%	3.6%	4.8%	19.8%	39.2%
<b>Lake Elmo</b>	7.0%	8.3%	1.0%	5.4%	20.8%	42.4%
<b>Lake St. Croix</b>	13.2%	7.7%	4.2%	3.3%	17.1%	45.6%
<b>Lakeland</b>	12.2%	0.4%	4.5%	3.7%	16.2%	37.0%
<b>Lakeland Shores</b>	8.4%	3.7%	0.3%	3.6%	16.6%	32.4%
<b>Landfall</b>	3.7%	17.5%	0.0%	10.0%	0.1%	31.3%
<b>Mahtomedi</b>	1.7%	6.0%	4.2%	-2.0%	23.7%	33.6%
<b>Marine</b>	1.8%	9.5%	-2.3%	-1.9%	32.0%	39.2%
<b>May</b>	1.5%	8.9%	1.8%	0.8%	24.7%	37.7%
<b>Newport</b>	1.5%	8.6%	9.2%	2.9%	17.3%	39.4%
<b>Oak Park Hgts</b>	7.0%	7.3%	2.7%	4.8%	13.3%	35.0%
<b>Oakdale</b>	6.5%	7.2%	3.4%	3.2%	16.3%	36.6%
<b>Pine Springs</b>	2.9%	-0.5%	0.0%	3.5%	25.5%	31.5%
<b>St. Mary's Point</b>	-1.4%	4.4%	0.5%	11.3%	20.2%	35.0%
<b>St. Paul Park</b>	5.1%	15.3%	3.7%	3.6%	20.3%	48.1%
<b>Scandia</b>	6.0%	10.9%	3.2%	1.8%	24.9%	46.8%
<b>Stillwater</b>	5.3%	7.2%	2.4%	5.6%	16.7%	37.1%
<b>Stillwater Twp</b>	0.8%	12.9%	-1.1%	3.0%	20.8%	36.5%
<b>West Lakeland</b>	1.4%	7.2%	0.6%	4.4%	19.3%	32.8%
<b>White Bear Lake</b>	3.8%	2.0%	-13.2%	2.9%	17.1%	12.7%
<b>Willernie</b>	10.4%	15.4%	2.6%	6.2%	15.9%	50.6%
<b>Woodbury</b>	5.4%	5.2%	3.4%	4.2%	16.0%	34.1%
<b>COUNTY</b>	<b>5.1%</b>	<b>6.4%</b>	<b>3.0%</b>	<b>3.6%</b>	<b>18.9%</b>	<b>37.0%</b>

## **Total Taxable Class: Parcel Counts**

	<b>ay2018</b>	<b>ay2019</b>	<b>ay2020</b>	<b>ay2021</b>	<b>ay2022</b>	<b>+/-</b>
	<b># Parcels</b>	<b># Parcels</b>	<b># Parcels</b>	<b># Parcels</b>	<b># Parcels</b>	
<b>Afton</b>	1,480	1,468	1,485	1,485	1,480	-5
<b>Bayport</b>	1,109	1,132	1,159	1,159	1,155	-4
<b>Baytown</b>	861	869	866	866	913	47
<b>Birchwood</b>	415	414	414	414	413	-1
<b>Cottage Grove</b>	12,516	12,917	13,319	13,851	14,646	795
<b>Dellwood</b>	552	550	547	547	542	-5
<b>Denmark</b>	1,125	1,145	1,147	1,142	1,141	-1
<b>Forest Lake</b>	8,126	8,147	8,137	8,136	8,158	22
<b>Grant</b>	1,973	1,983	1,994	1,991	1,992	1
<b>Grey Cloud</b>	206	205	182	183	183	0
<b>Hastings</b>	9	9	9	9	9	0
<b>Hugo</b>	6,351	6,516	6,587	6,754	6,895	141
<b>Lake Elmo</b>	4,309	4,633	4,735	4,912	5,201	289
<b>Lake St. Croix</b>	732	731	727	727	724	-3
<b>Lakeland</b>	833	830	835	835	832	-3
<b>Lakeland Shores</b>	153	153	153	153	153	0
<b>Landfall</b>	7	8	8	8	8	0
<b>Mahtomedi</b>	3,092	3,097	3,099	3,100	3,106	6
<b>Marine</b>	552	551	551	546	537	-9
<b>May</b>	1,759	1,754	1,754	1,749	1,749	0
<b>Newport</b>	1,503	1,553	1,638	1,666	1,666	0
<b>Oak Park Hgts</b>	1,797	1,818	1,813	1,817	1,811	-6
<b>Oakdale</b>	9,953	9,981	9,976	9,977	10,086	109
<b>Pine Springs</b>	164	164	164	164	164	0
<b>St. Mary's Point</b>	316	316	312	305	307	2
<b>St. Paul Park</b>	2,275	2,267	2,287	2,286	2,283	-3
<b>Scandia</b>	2,637	2,639	2,639	2,633	2,627	-6
<b>Stillwater</b>	7,899	7,962	7,969	7,970	7,980	10
<b>Stillwater Twp</b>	925	926	928	928	927	-1
<b>West Lakeland</b>	1,508	1,515	1,516	1,519	1,518	-1
<b>White Bear Lake</b>	109	109	109	109	109	0
<b>Willernie</b>	347	347	347	346	345	-1
<b>Woodbury</b>	24,329	24,938	25,246	25,733	26,022	289
<b>COUNTY</b>	<b>99,922</b>	<b>101,647</b>	<b>102,652</b>	<b>104,020</b>	<b>105,682</b>	<b>1,662</b>

## Residential/SRR Class: Current 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 ay2022 assessment. The percent change groupings are listed across the top row of the table. For the 2022 assessment 99.4% 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	-	-	-	2	35	1	1	5	1,222	1,266	37	1,229
Bayport	3	-	-	-	5	-	3	247	768	1,026	8	1,018
Baytown	-	-	-	-	19	-	3	14	820	856	19	837
Birchwood	-	-	-	-	-	-	2	1	410	413	-	413
Cottage Grove	7	-	1	11	38	12	91	237	13,478	13,875	57	13,818
Dellwood	-	-	1	-	9	1	-	4	494	509	10	499
Denmark	1	1	-	-	8	-	1	1	730	742	10	732
Forest Lake	1	-	3	4	84	4	4	37	7,249	7,386	92	7,294
Grant	9	1	-	-	30	1	1	1	1,710	1,753	40	1,713
Grey Cloud	1	-	-	-	-	-	11	-	139	151	1	150
Hastings	-	-	-	-	-	-	-	-	3	3	-	3
Hugo	-	-	-	1	22	1	3	7	6,391	6,425	23	6,402
Lake Elmo	2	-	1	-	14	6	4	218	4,627	4,872	17	4,855
Lake St. Croix	-	-	-	1	29	-	4	33	647	714	30	684
Lakeland	-	-	-	2	-	-	6	6	774	788	2	786
Lakeland Shores	-	-	-	-	-	-	-	-	144	144	-	144
Landfall	-	-	-	-	-	1	-	-	-	1	-	1
Mahtomedi	5	1	-	-	3	1	3	16	2,981	3,010	9	3,001
Marine	-	-	3	3	4	3	1	1	495	510	10	500
May	1	-	-	1	39	2	6	11	1,369	1,429	41	1,388
Newport	2	-	-	4	12	1	3	9	1,393	1,424	18	1,406
Oak Park Hgts	-	-	-	1	-	2	3	281	1,271	1,558	1	1,557
Oakdale	2	-	-	1	46	3	12	2,821	6,748	9,633	49	9,584
Pine Springs	-	-	-	-	3	-	-	-	161	164	3	161
St. Mary's Point	-	-	1	-	8	-	1	2	295	307	9	298
St. Paul Park	3	-	-	-	10	3	4	2	1,978	2,000	13	1,987
Scandia	5	-	-	-	67	3	2	1	2,148	2,226	72	2,154
Stillwater	2	1	2	3	-	-	10	1,515	5,969	7,502	8	7,494
Stillwater Twp	-	-	-	-	9	-	1	2	800	812	9	803
West Lakeland	-	-	-	-	7	1	4	4	1,422	1,438	7	1,431
White Bear Lake	-	-	-	-	-	-	-	-	99	99	-	99
Willernie	-	1	-	10	-	2	15	41	242	311	11	300
Woodbury	4	-	1	2	-	240	18	7,565	17,440	25,270	7	25,263
<b>COUNTY</b>	<b>48</b>	<b>5</b>	<b>13</b>	<b>46</b>	<b>501</b>	<b>288</b>	<b>217</b>	<b>13,082</b>	<b>84,417</b>	<b>98,617</b>	<b>613</b>	<b>98,004</b>
	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.5%</b>	<b>0.3%</b>	<b>0.2%</b>	<b>13.3%</b>	<b>85.6%</b>	<b>100.0%</b>	<b>0.6%</b>	<b>99.4%</b>

## MARKET VALUE SECTION

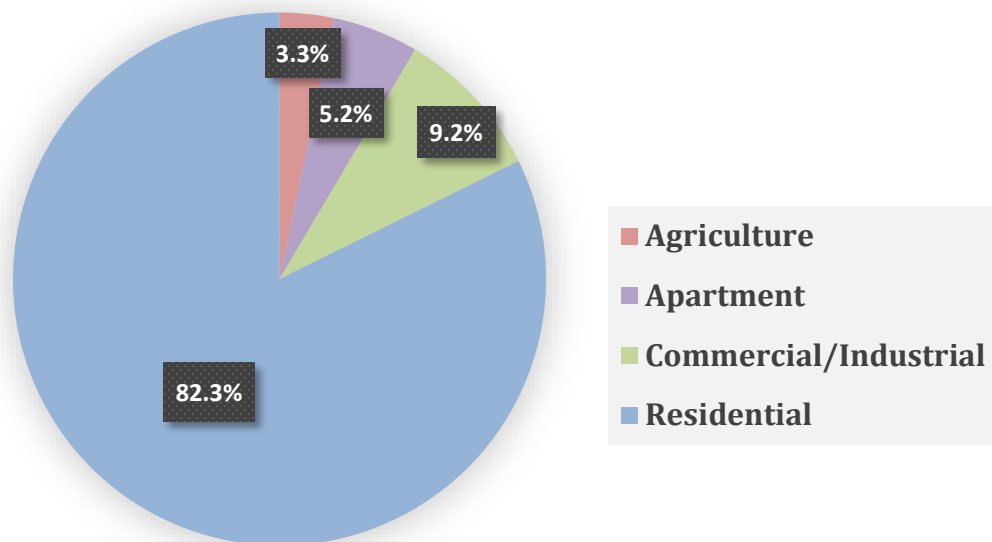
### Distribution of Market Value by Classification

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) by Classification & Percentage of Total

EMV (includes new construction)	ay2018	ay2019	ay2020	ay2021	ay2022
<b>Total EMV</b>	\$ 32,894,024,500	\$ 35,654,881,200	\$ 37,326,145,800	\$ 39,314,872,800	\$ 47,713,887,100
<b>Agriculture EMV</b>	\$ 1,263,774,600	\$ 1,250,153,700	\$ 1,315,056,100	\$ 1,271,577,600	\$ 1,578,317,900
<b>Agriculture % of Total</b>	3.8%	3.5%	3.5%	3.2%	3.3%
<b>Apartment EMV</b>	\$ 1,322,514,400	\$ 1,600,537,000	\$ 1,743,006,000	\$ 1,939,119,200	\$ 2,492,341,700
<b>Apartment % of Total</b>	4.0%	4.5%	4.7%	4.9%	5.2%
<b>Commercial/Industrial EMV</b>	\$ 3,445,552,500	\$ 3,607,962,900	\$ 3,884,295,400	\$ 4,214,432,800	\$ 4,395,244,900
<b>Comm/Industrial % of Total</b>	10.5%	10.1%	10.4%	10.7%	9.2%
<b>Residential/SRR EMV</b>	\$ 26,862,183,000	\$ 29,196,227,600	\$ 30,383,788,300	\$ 31,889,743,200	\$ 39,247,982,600
<b>Residential/SRR % of Total</b>	81.7%	81.9%	81.4%	81.1%	82.3%

### 2022 EMV Distributuion by Classification



## Median Values

Historical Median Residential Improved Value: Residential/SRR  
(Combined Single Family and Townhome/Condo with improvement value ≥ \$25,000)

	Median ay2018	% Change	Median ay2019	% Change	Median ay2020	% Change	Median ay2021	% Change	Median ay2022	% Change
Afton	\$ 443,800	4.7%	\$ 497,000	12.0%	\$ 484,600	-2.5%	\$ 489,100	-1.6%	\$ 597,000	22.1%
Bayport	\$ 232,000	8.9%	\$ 262,900	13.3%	\$ 267,200	1.6%	\$ 288,200	9.6%	\$ 336,400	16.7%
Baytown	\$ 516,200	2.6%	\$ 540,600	4.7%	\$ 573,700	6.1%	\$ 589,500	9.0%	\$ 691,900	17.4%
Birchwood	\$ 331,100	11.4%	\$ 358,500	8.3%	\$ 346,100	-3.5%	\$ 354,800	-1.0%	\$ 435,400	22.7%
Cottage Grove	\$ 238,900	6.7%	\$ 253,800	6.2%	\$ 266,900	5.2%	\$ 270,700	6.7%	\$ 328,600	21.4%
Dellwood	\$ 567,400	3.9%	\$ 553,000	-2.5%	\$ 637,600	15.3%	\$ 688,100	24.4%	\$ 804,900	17.0%
Denmark	\$ 414,400	8.7%	\$ 439,900	6.2%	\$ 456,500	3.8%	\$ 467,400	6.3%	\$ 612,100	31.0%
Forest Lake	\$ 254,600	9.2%	\$ 270,700	6.3%	\$ 274,500	1.4%	\$ 281,400	4.0%	\$ 361,000	28.3%
Grant	\$ 453,300	6.0%	\$ 507,800	12.0%	\$ 487,000	-4.1%	\$ 503,400	-0.9%	\$ 618,400	22.8%
Grey Cloud	\$ 324,700	5.0%	\$ 344,300	6.0%	\$ 359,000	4.3%	\$ 371,400	7.9%	\$ 480,500	29.4%
Hastings										
Hugo	\$ 260,500	4.4%	\$ 278,500	6.9%	\$ 290,000	4.1%	\$ 309,800	11.2%	\$ 379,300	22.4%
Lake Elmo	\$ 401,600	4.8%	\$ 430,600	7.2%	\$ 434,800	1.0%	\$ 458,700	6.5%	\$ 553,800	20.7%
Lake St. Croix	\$ 209,900	15.5%	\$ 230,900	10.0%	\$ 242,400	5.0%	\$ 250,000	8.3%	\$ 293,700	17.5%
Lakeland	\$ 269,800	17.7%	\$ 269,100	-0.3%	\$ 283,800	5.5%	\$ 297,000	10.4%	\$ 349,000	17.5%
Lakeland Shores	\$ 325,300	12.1%	\$ 341,000	4.8%	\$ 343,900	0.9%	\$ 358,500	5.1%	\$ 418,300	16.7%
Landfall										
Mahtomedi	\$ 324,900	3.2%	\$ 342,800	5.5%	\$ 360,100	5.0%	\$ 351,200	2.5%	\$ 435,800	24.1%
Marine	\$ 342,300	3.0%	\$ 386,700	13.0%	\$ 373,300	-3.5%	\$ 379,900	-1.8%	\$ 499,600	31.5%
May	\$ 420,500	4.7%	\$ 454,600	8.1%	\$ 458,800	0.9%	\$ 452,100	-0.5%	\$ 567,200	25.5%
Newport	\$ 195,400	5.5%	\$ 216,100	10.6%	\$ 226,600	4.9%	\$ 229,600	6.2%	\$ 285,700	24.4%
Oak Park Hgts	\$ 215,500	6.5%	\$ 236,700	9.8%	\$ 240,300	1.5%	\$ 251,000	6.0%	\$ 294,600	17.4%
Oakdale	\$ 231,700	7.1%	\$ 252,800	9.1%	\$ 259,000	2.5%	\$ 264,300	4.5%	\$ 315,000	19.2%
Pine Springs	\$ 413,700	3.6%	\$ 412,100	-0.4%	\$ 412,300	0.0%	\$ 429,200	4.1%	\$ 538,900	25.6%
St. Mary's Point	\$ 296,000	-0.7%	\$ 317,900	7.4%	\$ 318,400	0.2%	\$ 335,000	5.4%	\$ 402,900	20.3%
St. Paul Park	\$ 180,100	2.4%	\$ 211,100	17.2%	\$ 220,200	4.3%	\$ 221,600	5.0%	\$ 266,600	20.3%
Scandia	\$ 331,300	9.8%	\$ 365,500	10.3%	\$ 376,500	3.0%	\$ 375,500	2.7%	\$ 476,800	27.0%
Stillwater	\$ 268,300	7.1%	\$ 289,300	7.8%	\$ 294,700	1.9%	\$ 313,400	8.3%	\$ 373,800	19.3%
Stillwater Twp	\$ 437,300	2.8%	\$ 505,700	15.6%	\$ 487,200	-3.7%	\$ 499,700	-1.2%	\$ 612,400	22.6%
West Lakeland	\$ 438,500	3.0%	\$ 476,000	8.6%	\$ 479,500	0.7%	\$ 503,300	5.7%	\$ 606,500	20.5%
White Bear Lake	\$ 252,100	10.0%	\$ 264,400	4.9%	\$ 269,500	1.9%	\$ 276,500	4.6%	\$ 345,500	25.0%
Willernie	\$ 172,500	13.6%	\$ 202,500	17.4%	\$ 211,700	4.5%	\$ 226,300	11.8%	\$ 266,200	17.6%
Woodbury	\$ 312,600	5.4%	\$ 327,400	4.7%	\$ 341,200	4.2%	\$ 351,100	7.2%	\$ 419,000	19.3%
COUNTY MEDIAN	\$ 277,100	12.6%	\$ 296,700	7.1%	\$ 306,600	3.3%	\$ 316,800	6.8%	\$ 384,200	21.3%

Historical Median Residential Improved Value: Townhomes/Condos  
 (With improvement value ≥ \$25,000)

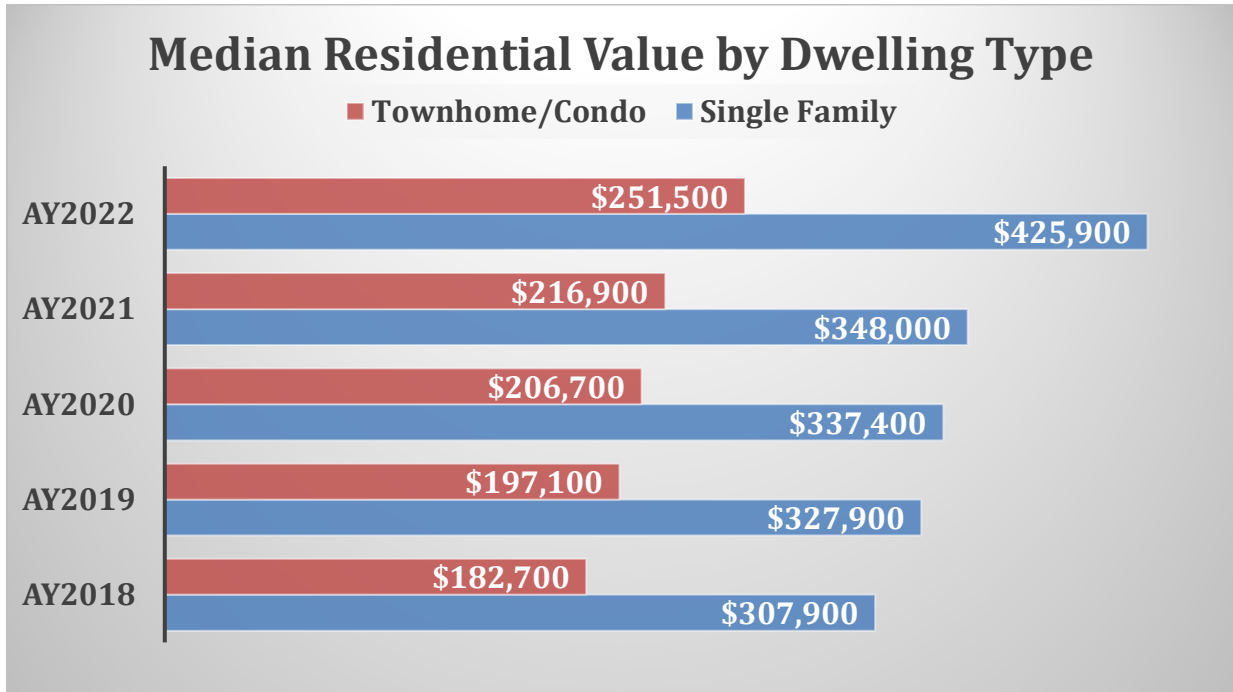
	Median ay2018	% Change	Median ay2019	% Change	Median ay2020	% Change	Median ay2021	% Change	Median ay2022	% Change
<b>Bayport</b>	\$ 286,500	-3.8%	\$ 310,200	8.3%	\$ 352,100	13.5%	\$ 364,600	17.5%	\$ 418,700	14.8%
<b>Cottage Grove</b>	\$ 169,800	13.4%	\$ 178,400	5.1%	\$ 190,700	6.9%	\$ 199,000	11.5%	\$ 236,300	18.7%
<b>Forest Lake</b>	\$ 180,100	8.0%	\$ 189,600	5.3%	\$ 190,800	0.6%	\$ 196,800	3.8%	\$ 246,300	25.2%
<b>Hugo</b>	\$ 179,800	9.0%	\$ 195,600	8.8%	\$ 199,800	2.1%	\$ 212,000	8.4%	\$ 254,800	20.2%
<b>Lake Elmo</b>	\$ 230,900	-6.8%	\$ 285,500	23.6%	\$ 283,700	-0.6%	\$ 309,700	8.5%	\$ 341,800	10.4%
<b>Mahtomedi</b>	\$ 264,500	12.8%	\$ 277,400	4.9%	\$ 289,300	4.3%	\$ 281,500	1.5%	\$ 340,600	21.0%
<b>Marine</b>	\$ 192,200	-3.0%	\$ 211,000	9.8%	\$ 211,000	0.0%	\$ 219,900	4.2%	\$ 291,200	32.4%
<b>Newport</b>	\$ 149,100	0.3%	\$ 165,300	10.9%	\$ 170,000	2.8%	\$ 174,400	5.5%	\$ 212,300	21.7%
<b>Oak Park Hgts</b>	\$ 161,700	6.0%	\$ 181,500	12.2%	\$ 197,900	9.0%	\$ 202,300	11.5%	\$ 270,200	33.6%
<b>Oakdale</b>	\$ 163,900	10.1%	\$ 180,900	10.4%	\$ 185,500	2.5%	\$ 194,600	7.6%	\$ 220,000	13.1%
<b>St. Paul Park</b>	\$ 169,700	3.2%	\$ 205,100	20.9%	\$ 205,100	0.0%	\$ 199,800	-2.6%	\$ 241,100	20.7%
<b>Stillwater</b>	\$ 224,000	9.9%	\$ 249,100	11.2%	\$ 249,300	0.1%	\$ 262,800	5.5%	\$ 299,400	13.9%
<b>Woodbury</b>	\$ 192,500	7.5%	\$ 207,800	7.9%	\$ 220,700	6.2%	\$ 231,700	11.5%	\$ 261,900	13.0%
<b>COUNTY MEDIAN</b>	<b>\$ 182,700</b>	<b>8.7%</b>	<b>\$ 197,100</b>	<b>7.9%</b>	<b>\$ 206,700</b>	<b>4.9%</b>	<b>\$ 216,900</b>	<b>10.0%</b>	<b>\$ 251,500</b>	<b>16.0%</b>



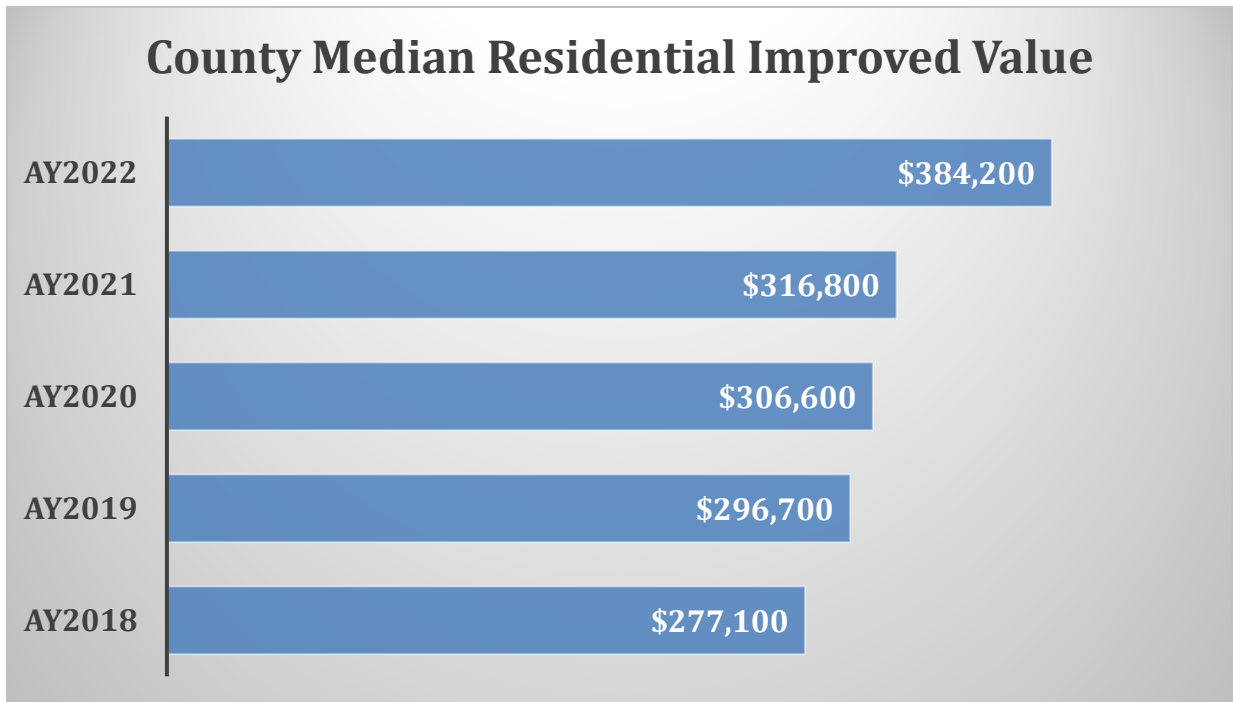
Historical Median Residential Improved Value: Single Family  
(With improvement value ≥ \$25,000)

	Median ay2018	% Change	Median ay2019	% Change	Median ay2020	% Change	Median ay2021	% Change	Median ay2022	% Change
Afton	\$ 443,800	4.7%	\$ 497,000	12.0%	\$ 484,600	-2.5%	\$ 489,100	-1.6%	\$ 597,000	22.1%
Bayport	\$ 227,000	9.5%	\$ 256,200	12.9%	\$ 260,800	1.8%	\$ 283,200	10.5%	\$ 332,300	17.3%
Baytown	\$ 516,200	2.6%	\$ 540,600	4.7%	\$ 573,700	6.1%	\$ 589,500	9.0%	\$ 691,900	17.4%
Birchwood	\$ 331,100	11.4%	\$ 358,500	8.3%	\$ 346,100	-3.5%	\$ 354,800	-1.0%	\$ 435,400	22.7%
Cottage Grove	\$ 245,600	6.8%	\$ 260,700	6.1%	\$ 274,700	5.4%	\$ 279,000	7.0%	\$ 339,100	21.5%
Dellwood	\$ 567,400	3.9%	\$ 553,000	-2.5%	\$ 637,600	15.3%	\$ 688,100	24.4%	\$ 804,900	17.0%
Denmark	\$ 414,400	8.7%	\$ 439,900	6.2%	\$ 456,500	3.8%	\$ 467,400	6.3%	\$ 612,100	31.0%
Forest Lake	\$ 274,600	8.8%	\$ 290,800	5.9%	\$ 296,000	1.8%	\$ 302,800	4.1%	\$ 389,800	28.7%
Grant	\$ 453,300	6.0%	\$ 507,800	12.0%	\$ 487,000	-4.1%	\$ 503,400	-0.9%	\$ 618,400	22.8%
Grey Cloud	\$ 324,700	5.0%	\$ 344,300	6.0%	\$ 359,000	4.3%	\$ 371,400	7.9%	\$ 480,500	29.4%
Hastings										
Hugo	\$ 326,000	4.1%	\$ 348,400	6.9%	\$ 358,400	2.9%	\$ 372,100	6.8%	\$ 450,200	21.0%
Lake Elmo	\$ 408,700	4.8%	\$ 438,800	7.4%	\$ 441,400	0.6%	\$ 464,600	5.9%	\$ 563,500	21.3%
Lake St. Croix	\$ 209,900	16.7%	\$ 230,900	10.0%	\$ 242,400	5.0%	\$ 250,000	8.3%	\$ 293,700	17.5%
Lakeland	\$ 269,800	17.4%	\$ 269,100	-0.3%	\$ 283,800	5.5%	\$ 297,000	10.4%	\$ 349,000	17.5%
Lakeland Shores	\$ 325,300	12.1%	\$ 341,000	4.8%	\$ 343,900	0.9%	\$ 358,500	5.1%	\$ 418,300	16.7%
Landfall										
Mahtomedi	\$ 334,100	2.6%	\$ 351,600	5.2%	\$ 370,600	5.4%	\$ 361,600	2.8%	\$ 451,300	24.8%
Marine	\$ 342,300	-1.1%	\$ 386,700	13.0%	\$ 373,300	-3.5%	\$ 379,900	-1.8%	\$ 513,900	35.3%
May	\$ 420,500	4.7%	\$ 454,600	8.1%	\$ 458,800	0.9%	\$ 452,100	-0.5%	\$ 567,200	25.5%
Newport	\$ 195,400	4.4%	\$ 216,100	10.6%	\$ 226,600	4.9%	\$ 229,600	6.2%	\$ 289,400	26.0%
Oak Park Hgts	\$ 234,000	6.9%	\$ 257,900	10.2%	\$ 260,300	0.9%	\$ 270,600	4.9%	\$ 314,500	16.2%
Oakdale	\$ 248,500	7.7%	\$ 270,700	8.9%	\$ 276,800	2.3%	\$ 284,600	5.1%	\$ 340,900	19.8%
Pine Springs	\$ 413,700	3.6%	\$ 412,100	-0.4%	\$ 412,300	0.0%	\$ 429,200	4.1%	\$ 538,900	25.6%
St. Mary's Point	\$ 296,000	-0.7%	\$ 317,900	7.4%	\$ 318,400	0.2%	\$ 335,000	5.4%	\$ 402,900	20.3%
St. Paul Park	\$ 180,100	2.0%	\$ 211,100	17.2%	\$ 220,200	4.3%	\$ 221,600	5.0%	\$ 268,900	21.3%
Scandia	\$ 331,300	10.1%	\$ 365,500	10.3%	\$ 376,500	3.0%	\$ 375,500	2.7%	\$ 476,800	27.0%
Stillwater	\$ 276,800	6.4%	\$ 297,000	7.3%	\$ 301,500	1.5%	\$ 321,800	8.4%	\$ 387,600	20.4%
Stillwater Twp	\$ 437,300	2.8%	\$ 505,700	15.6%	\$ 487,200	-3.7%	\$ 499,700	-1.2%	\$ 612,400	22.6%
West Lakeland	\$ 438,500	3.0%	\$ 476,000	8.6%	\$ 479,500	0.7%	\$ 503,300	5.7%	\$ 606,500	20.5%
White Bear Lake	\$ 252,100	10.0%	\$ 264,400	4.9%	\$ 269,500	1.9%	\$ 276,500	4.6%	\$ 345,500	25.0%
Willernie	\$ 172,500	14.7%	\$ 202,500	17.4%	\$ 211,700	4.5%	\$ 226,300	11.8%	\$ 266,200	17.6%
Woodbury	\$ 358,100	5.4%	\$ 371,300	3.7%	\$ 382,800	3.1%	\$ 395,400	6.5%	\$ 476,100	20.4%
COUNTY MEDIAN	\$ 307,900	6.7%	\$ 327,900	6.5%	\$ 337,400	2.9%	\$ 348,000	6.1%	\$ 425,900	22.4%

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



Historical County Median Residential Improved Value  
 (Includes both Single Family and Townhome/Condo with improvement value ≥ \$25,000)



## OTHER ASSESSMENT RELATED INFORMATION

### New Construction

#### Current New Construction Starts: All Classifications

Calendar year	SFR 2021 New Starts	TH/Condo 2021 New Starts	Comm/Ind 2021 New Starts	Apartment 2021 New Starts	Exempt 2021 New Starts	Total 2021 New Starts
Afton	19	0	0	0	0	19
Bayport	8	0	0	0	0	8
Baytown	9	0	0	0	0	9
Birchwood	1	0	0	0	0	1
Cottage Grove	372	164	3	0	1	540
Dellwood	2	0	0	0	0	2
Denmark	15	0	0	0	0	15
Forest Lake	29	12	1	1	1	44
Grant	19	0	0	0	0	19
Grey Cloud	0	0	0	0	0	0
Hastings	0	0	0	0	0	0
Hugo	197	0	2	0	3	202
Lake Elmo	271	55	0	0	0	326
Lake St. Croix Beach	0	0	0	0	0	0
Lakeland	1	0	0	0	0	1
Lakeland Shores	0	0	0	0	0	0
Landfall	0	0	0	0	0	0
Mahtomedi	6	0	0	0	0	6
Marine	5	0	0	0	0	5
May	3	0	0	0	0	3
Newport	70	0	1	0	1	72
Oak Park Hgts	5	0	1	0	0	6
Oakdale	4	20	1	0	2	27
Pine Springs	0	0	0	0	0	0
St. Mary's Point	2	0	0	0	0	2
St. Paul Park	1	0	0	0	0	1
Scandia	20	0	0	0	0	20
Stillwater	39	0	1	1	0	41
Stillwater Twp	6	0	0	0	0	6
West Lakeland	18	0	0	0	0	18
White Bear Lake	0	0	0	0	0	0
Willernie	2	0	0	0	0	2
Woodbury	468	65	8	2	0	543
<b>COUNTY</b>	<b>1,592</b>	<b>316</b>	<b>18</b>	<b>4</b>	<b>8</b>	<b>1,938</b>

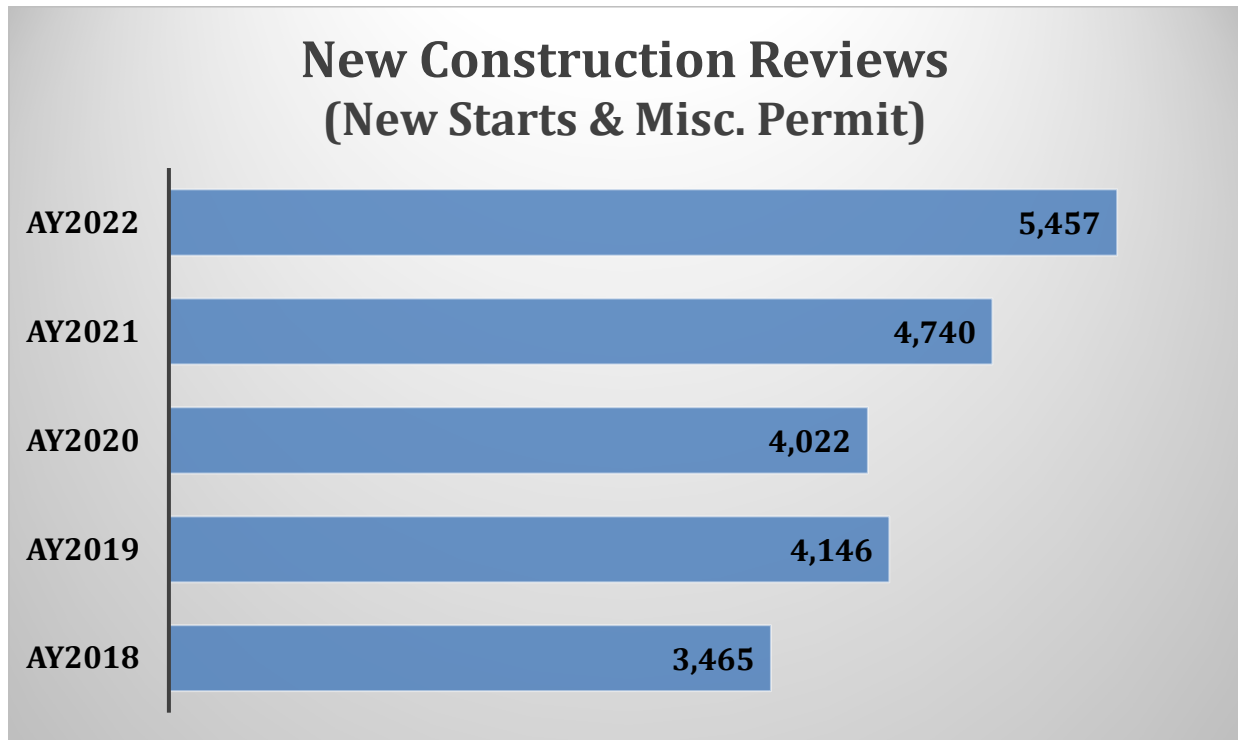
Past & Current New Construction Starts: Single Family and Townhome/Condo

Calendar year	2017 New Starts	2018 New Starts	2019 New Starts	2020 New Starts	2021 New Starts
Afton	13	5	11	8	19
Bayport	26	34	26	28	8
Baytown	20	15	7	11	9
Birchwood	0	0	0	2	1
Cottage Grove	118	181	249	359	536
Dellwood	3	2	1	4	2
Denmark	8	9	9	13	15
Forest Lake	53	55	53	52	41
Grant	4	5	10	16	19
Grey Cloud	1	0	0	0	0
Hastings	0	0	0	0	0
Hugo	81	124	101	161	197
Lake Elmo	283	280	228	282	326
Lake St. Croix Beach	3	3	0	1	0
Lakeland	0	0	3	2	1
Lakeland Shores	0	0	0	0	0
Landfall	0	0	0	0	0
Mahtomedi	11	11	9	13	6
Marine	0	1	0	0	5
May	10	8	8	3	3
Newport	7	20	46	67	70
Oak Park Hgts	0	0	4	6	5
Oakdale	4	2	3	4	24
Pine Springs	0	0	1	0	0
St. Mary's Point	1	1	0	0	2
St. Paul Park	7	3	9	0	1
Scandia	22	16	11	7	20
Stillwater	42	38	50	33	39
Stillwater Twp	3	6	5	1	6
West Lakeland	5	6	4	8	18
White Bear Lake	0	0	0	0	0
Willernie	3	0	0	2	2
Woodbury	326	445	454	383	533
<b>COUNTY</b>	<b>1,054</b>	<b>1,270</b>	<b>1,302</b>	<b>1,466</b>	<b>1,908</b>

Historical New Construction Summary: All Classifications

	2017 ay2018	2018 ay2019	2019 ay2020	2020 ay2021	2021 ay2022
<b>Single Family</b>	916	1,062	1,144	1,247	1,592
<b>Townhome/Condo</b>	138	208	158	219	316
<b>Apartment</b>	11	13	16	10	4
<b>Commercial/Industrial</b>	23	33	14	14	18
<b>Misc Permits</b>	2,377	2,830	2,690	3,250	3,527
<b>TOTAL</b>	3,465	4,146	4,022	4,740	5,457
<b>Taxable Value Added</b>	\$ 537,246,400	\$ 661,822,400	\$ 620,711,300	\$ 703,302,300	\$987,855,900

Historical Comparison of New Construction: ay18-ay22



## **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 2021 (for the 2022 assessment), the Assessor Division appraisers and locally hired assessors, reviewed 30,458 properties. The breakdown of the properties that were reviewed over the last five years.

	2017 ay2018	2018 ay2019	2019 ay2020	2020 ay2021	2021 ay2022
<b>Residential Quintile</b>	19,377	19,727	21,400	24,160	<b>23,008</b>
<b>Apt/CI Reviews</b>	676	1,190	970	1,191	<b>499</b>
<b>New Construction Reviews</b>	3,465	4,146	4,022	4,740	<b>5,457</b>
<b>Misc Reviews</b>	0	0	28	0	<b>1,494</b>
<b>TOTAL</b>	<b>23,518</b>	<b>25,063</b>	<b>26,420</b>	<b>30,091</b>	<b>30,458</b>

## **Appraiser Activity: Tax Petition Related**

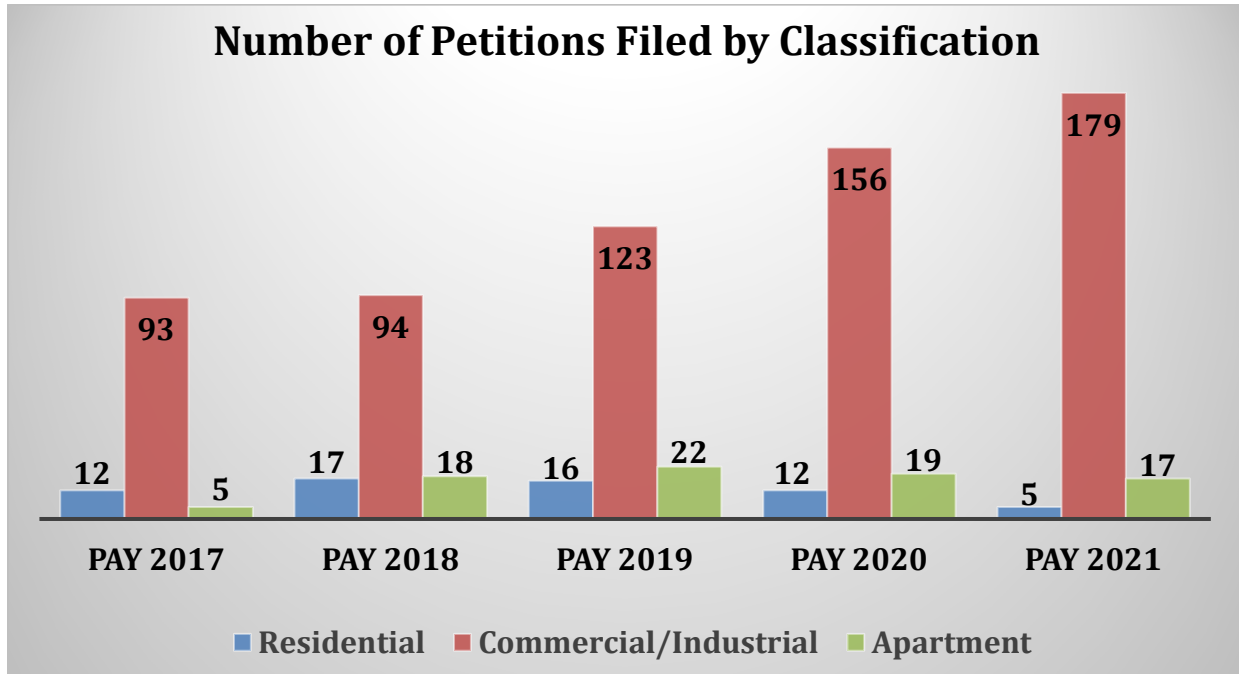
Minnesota Tax Court has been established by the Minnesota Legislature for the purpose of hearing only tax related cases. The Court’s judges have expertise in tax laws and apply that knowledge in a manner to ensure that taxpayers are assessed in a fair and equitable way.

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.

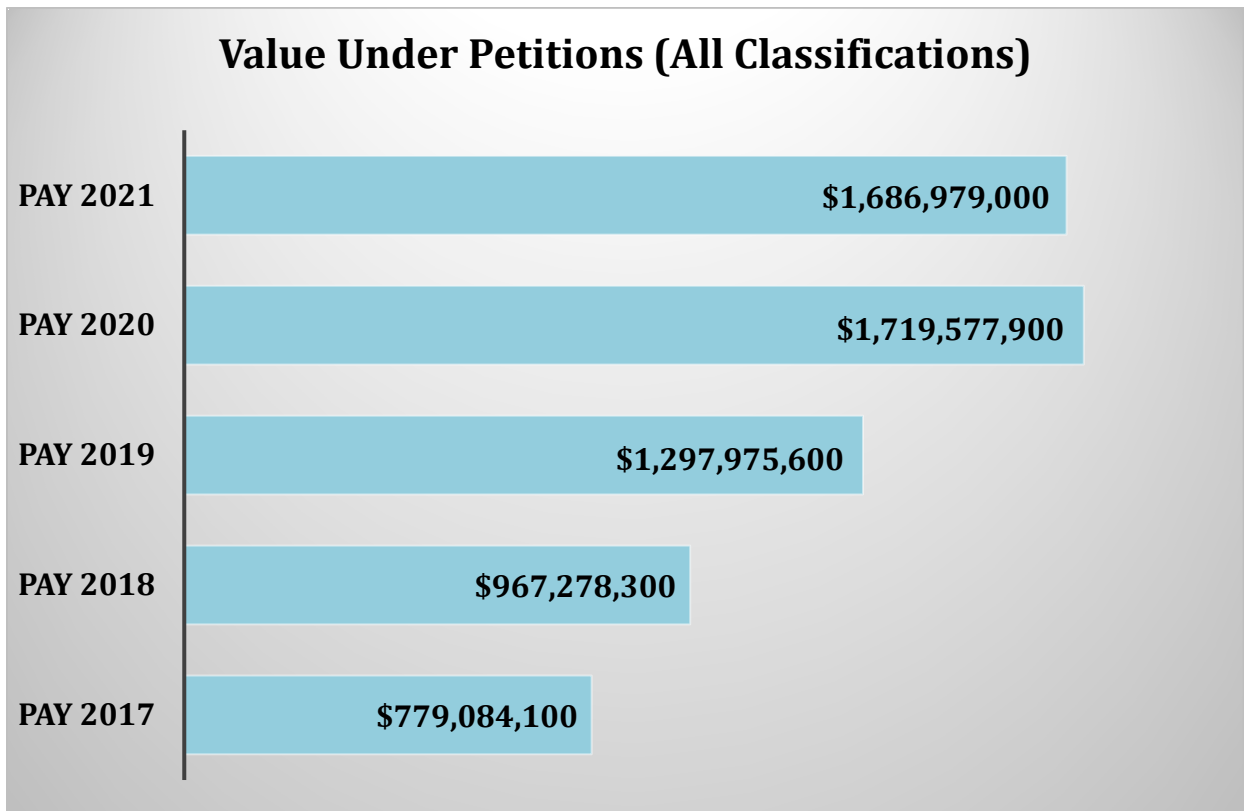
The table below provides a summary of the petition filings in Washington County over the last five payable years. Petitions related to taxes payable 2021 increased in the **number of petitions filed** by 7.5% or 14 petitions. The only property use that showed an increase was the commercial/industrial class. Total **value under petitions** for pay2021 declined roughly 2% when compared to the previous year. The section titled **petition value by classification** indicates that the residential value under petition declined significantly while apartments, that have experienced substantial increases over the last several years, the value under petition declined by nearly 18%.

<b>Number of Petitions Filed</b>					
<b>Payable Year</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Residential</b>	12	17	16	12	5
<b>Commercial/Industrial</b>	93	94	123	156	179
<b>Apartment</b>	5	18	22	19	17
<b>TOTAL</b>	110	129	161	187	201
<b>Value Under Petitions (All Classifications)</b>					
<b>Payable Year</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	\$ 779,084,100	\$ 967,278,300	\$ 1,297,975,600	\$ 1,719,577,900	\$ 1,686,979,000
<b>Petition Value by Classification</b>					
<b>Payable Year</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Residential</b>	\$ 20,168,200	\$ 30,299,900	\$ 18,568,700	\$ 18,685,600	\$ 4,333,700
<b>Commercial/Industrial</b>	\$ 602,423,800	\$ 660,500,500	\$ 846,459,300	\$ 1,281,098,600	\$ 1,336,984,000
<b>Apartment</b>	\$ 156,492,100	\$ 276,477,900	\$ 432,947,600	\$ 419,793,700	\$ 345,661,300
<b>TOTAL</b>	\$ 779,084,100	\$ 967,278,300	\$ 1,297,975,600	\$ 1,719,577,900	\$ 1,686,979,000

**Tax Petitions: Number of Petitions Filed for Payable Years 2017-2021**



**Tax Petitions: Value Under Petitions for Payable Years 2017-2021**





## **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, has a community median ratio in the range of **93%-95%** 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 Statute 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?

**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 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 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 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 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.

## **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 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 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.

## Appeals Process: What are the options?

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 4, 2022** 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 30<sup>th</sup> 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

## Assessment Calendar



Jan 2	Assessment date for both real and personal property.
Jan 2	Date by which <b>personal property</b> (manufactured homes, park trailers, travel trailers, and improvements) <b>must be classified as taxable or exempt.</b>
Jan 15	Last day for owners to submit for class 1c resort or 4c(5) classification.
Feb 1	Last day for <b>local assessors to deliver assessment records to the county assessor.</b>
Feb 1	Last day to <b>file for exemption</b> from taxation with the assessor.
Feb 1	Last day for LBAE and CBAE to <b>certify a trained member</b> to the county assessor.
Feb 15	Last day for assessor to <b>notify township and city clerks of Local Board dates.</b>
Mar – Apr	<b>Valuation notices</b> are mailed. (Must be 10 days prior to Local Board meeting.)
Mar 31	Last day to mail <b>tax statements</b> for all real and personal property, except manufactured homes.
Apr 1 – May 31	<b>Local Boards of Appeal and Equalization</b> are convened.
Apr 1	Initial “PRISM” files of assessment is due to Commissioner of Revenue.
Apr 15 – Jun 30	<b>State Board of Equalization</b> is convened.
Apr 30	Last day to file <b>Tax Court</b> petition for dispute over value that affects the taxes payable in the current year.
May 1	Last day to file <b>application for class 4c(3)ii</b> non-profit community service oriented organization for the current assessment year.
May 1	Last day to file <b>application for Green Acres</b> for the current assessment year.
May 1	Last day for assessor to return <b>manufactured home assessment books to auditor.</b>
May 1	Last day to file <b>application for class 2c Managed Forest Land.</b>
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 has until May 31).

<b>May 29</b>	Last day for owners of <b>manufactured homes</b> assessed as personal property to establish and <b>apply to assessor for homestead treatment.</b>
<b>June (or before)</b>	The assessor must <b>notify the Commissioner of Revenue of any changes made to the PRISM 1 file (preliminary assessment)</b> within 10 days of the final action of the Local Boards and within 5 days of the County Boards.
<b>June 1</b>	Last day to file <b>application for Metropolitan Agricultural Preserves.</b> (Except for 2010, the date is August 1.)
<b>June 1</b>	The assessor must notify owners of their property's <b>contamination value</b> by June 1 or within 30 days after the reduction in value is finally granted.
<b>June (3<sup>rd</sup> Mon)</b>	Assessor sends <b>summaries of assessment to the auditor.</b>
<b>June</b>	<b>County Board of Appeal and Equalization</b> convenes. (Any day after the second Friday for up to 10 meeting days.)
<b>June 30</b>	Last day for the Commissioner of Revenue to certify <b>changes in assessments as revised by the State Board of Equalization</b> to county auditors unless the abstract was late.
<b>July 1</b>	Cut-off date for <b>changes in taxable/exempt status</b> to be effective for the current assessment year.
<b>July 1</b>	<b>All assessments of real and personal property are finalized.</b> No changes, except where authorized, may be made after this date.
<b>July 1</b>	Last day property owners can notify the county assessor of <b>entity-owned property that may qualify for value linkage</b> to their individually-owned and homestead agricultural property to receive the lower first tier agricultural homestead classification rate for the current assessment year.
<b>July 15</b>	Last day to <b>mail tax statements to owners of manufactured homes.</b>
<b>Aug 5</b>	Last day for assessors in counties with <b>fiscal disparities</b> to certify to their auditors the net tax capacity of commercial-industrial property within each municipality as determined before any adjustments under the Tax Increment Law.
<b>Aug 15</b>	Last day to <b>file for Property Tax Refund, form M-1PR.</b>
<b>Aug 31</b>	Last day to pay <b>first half of personal property tax on manufactured homes.</b>

Sept 1	Last day for assessors to file the final <b>PRISM submission of Assessment</b> with the Commissioner of Revenue.
Sept 1	Last day for assessors to submit the PRISM 4 Manufactured Home File.
Oct 1	Last day for taxpayers to <b>apply to for Class 1b</b> (blind & disabled) for current assessment year.
Oct 15	Last day for assessors to <b>certify approval of applications for Open Space</b> for current year.
Oct 15	Last day to pay <b>second half of real estate taxes</b> unless part of the parcel is classified 2a agricultural land.
Nov 3	Last day to <b>file application for Open Space</b> for the next assessment year.
Nov 1	Last day for senior citizens to <b>file for property tax deferral</b> (for the next year's tax).
Nov 15	Last day to pay <b>second half of personal property taxes</b> on manufactured homes and <b>second half of real estate taxes</b> on parcels with any class 2a agricultural land.
Dec 1	<b>County assessor may examine appraisal records of local assessors.</b>
Dec 31	Last day <b>disabled veterans can file applications</b> for value exclusion for the current assessment year.
Dec 31	Last day for taxpayers to own, occupy, and <b>file a homestead application</b> with the assessor for the current year's assessment.
Dec 31	Last day for assessor to file a copy of the <b>corrections of clerical and administrative errors made after Local and County Boards of Appeal and Equalization</b> with the county board of commissioners.
Dec 31	<b>Expiration of terms of county assessors every 4<sup>th</sup> year</b> (2016, 2020, ect.).
Dec 31	Last day to change assessment rolls to remove property that has become tax-forfeited, or add tax-forfeited property that has been repurchased or sold

## Local Board & Open Book Meeting Schedule

<b>2022 Meeting Schedule</b>							
<b>City/Township</b>	<b>Format</b>	<b>Date</b>	<b>Time</b>	<b>Location</b>			
Marine on St Croix	Local Board	Tuesday, April 5, 2022	9:00-10:00 am	Marine on St Croix City Hall 121 Judd St			
Mahtomedi	Local Board	Wednesday, April 6, 2022	5:00-6:00 pm	Mahtomedi City Hall 600 Stillwater Rd			
Hugo	Local Board	Thursday, April 7, 2022	5:30-7:00 pm	Hugo City Hall 14669 Fitzgerald Ave N			
Baytown	Local Board	Monday, April 11, 2022	4:00-5:00 pm	Baytown Community Center 4020 McDonald Dr N			
Forest Lake	Local Board	Monday, April 11, 2022	5:30-6:30 pm	Forest Lake City Hall 1408 Lake St S			
Dellwood - Virtual	Local Board	Monday, April 11, 2022	5:00-5:30 pm	Call the Dellwood City Clerk at 651.429.1356 or visit <a href="http://www.dellwood.us">www.dellwood.us</a> for more details.			
Birchwood	Local Board	Tuesday, April 12, 2022	6:00-6:30 pm	Birchwood Village City Hall 207 Birchwood Ave			
Denmark	Local Board	Tuesday, April 12, 2022	4:30-5:30 pm	Denmark Town Hall 14008 90th St S			
Grey Cloud Island	Local Board	Thursday, April 14, 2022	6:00-7:00 pm	Grey Cloud Island Town Hall 9910 Grey Cloud Island Dr S			
Scandia	Local Board	Monday, April 18, 2022	5:00-6:00 pm	Scandia Community Center 14727 209th St N			
Lake Elmo	Local Board	Wednesday, April 20, 2022	5:00-7:00 pm	Lake Elmo City Hall 3800 Laverne Ave N			
May - Virtual	Local Board	Wednesday, April 20, 2022	9:00-9:30 am	Call May Town Hall at 651.491.1706 prior to the scheduled meeting or visit <a href="http://www.townofmay.org">www.townofmay.org</a> for more details.			
Willernie	Local Board	Monday, April 25, 2022	5:30-6:30 pm	Willernie City Hall 111 Wildwood Rd			
Afton	Open Book	<b>May attend any one of four Regional Open Book meetings</b>					
Bayport	Open Book						
Cottage Grove	Open Book						
Grant	Open Book						
Hastings	Open Book				<b>Regional Open Book-Cottage Grove</b>	Cottage Grove City Hall	
Lake St Croix Beach	Open Book				Thursday, April 7, 2022	5:00-7:00 pm	12800 Ravine Pkwy S
Lakeland	Open Book						
Lakeland Shores	Open Book						
Landfall	Open Book				<b>Regional Open Book-Oakdale</b>		Oakdale City Hall
Newport	Open Book				Wednesday, April 13, 2022	5:00-7:00 pm	1584 Hadley Ave N
Oak Park Heights	Open Book						
Oakdale	Open Book						
Pine Springs	Open Book				<b>Regional Open Book-Stillwater</b>		Washington Cty Govt Center
St Mary's Point	Open Book				Wednesday, April 20, 2022	2:00-7:00 pm	14949 62nd St N
St Paul Park	Open Book						
Stillwater City	Open Book						
Stillwater Township	Open Book				<b>Regional Open Book-Woodbury</b>		Woodbury City Hall
West Lakeland	Open Book				Thursday, April 21, 2022	5:00-7:00 pm	8301 Valley Creek Rd
White Bear Lake	Open Book						
Woodbury	Open Book						
<b>County Board Meeting</b>		<b>Tuesday, June 14, 2022</b>	<b>5:00 pm</b>	<b>**By Appointment</b>			
<b>Government Center - Stillwater</b>		<b>Tuesday, June 21, 2022</b>	<b>11:00 am</b>	<b>(times subject to change)</b>			
<b>**Appointment deadline to sign up for County Board meeting is Wednesday, May 4, 2022</b>							