

# Assessment Report

- 2026 -

Washington  
 County

*This report includes specific information regarding the 2026 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 2026 Assessment Report for use by the County Board, City Councils, Town Boards, residents, and staff. This report includes specific information regarding the 2026 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 2026 assessment are based upon actual real estate market trends of Washington County properties from **October 1, 2024, through September 30, 2025**. 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 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, 2024, and September 30, 2025**, are used to establish the **January 2, 2026**, 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 2026 assessment is **93%-96%**. 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.

### 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.

Within the county, we strive to achieve a ratio within the **93%-96%** 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 **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 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 **.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 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.

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

Sales Period	10/1/20 - 9/30/21	10/1/21 - 9/30/22	10/1/22 - 9/30/23	10/1/23 - 9/30/24	10/1/24 - 9/30/25
	ay2022	ay2023	ay2024	ay2025	ay2026
<b>Apartment</b>	10	6	5	7	12
<b>Commercial</b>	61	59	44	50	30
<b>Residential</b>	4,341	3,810	2,938	2,867	3,193
<i>Single Family</i>	2,996	2,621	1,981	1,989	2,187
<i>Townhome/Condo</i>	1,345	1,189	957	928	1,006
<b>TOTAL</b>	<b>4,412</b>	<b>3,875</b>	<b>2,987</b>	<b>2,924</b>	<b>3,235</b>

**Residential/SRR (Seasonal Rec) sales count ay2022-ay2026**

Sales Period	10/1/20-9/30/21	10/1/21-9/30/22	10/1/22-9/30/23	10/1/23-9/30/24	10/1/24-9/30/25	Difference from Previous Year
	ay2022	ay2023	ay2024	ay2025	ay2026	
Afton	34	24	20	25	24	-1
Bayport	50	42	33	32	21	-11
Baytown	20	33	18	19	17	-2
Birchwood	12	16	4	11	5	-6
Cottage Grove	585	513	455	407	478	71
Dellwood	18	14	13	18	9	-9
Denmark	10	11	7	8	11	3
Forest Lake	290	300	212	209	195	-14
Grant	51	37	27	32	34	2
Grey Cloud	3	2	2	4	2	-2
Hastings	0	0	0	0	0	0
Hugo	316	315	219	220	274	54
Lake Elmo	172	135	114	133	154	21
Lake St. Croix	12	16	6	13	19	6
Lakeland	25	23	17	10	8	-2
Lakeland Shores	3	3	2	1	2	1
Landfall	0	0	0	0	0	0
Mahtomedi	117	100	67	76	83	7
Marine	14	9	5	14	9	-5
May	30	32	15	28	20	-8
Newport	48	55	32	24	38	14
Oak Park Hgts	55	46	41	39	45	6
Oakdale	404	388	333	310	305	-5
Pine Springs	4	5	1	1	0	-1
St. Mary's Point	5	7	1	3	2	-1
St. Paul Park	84	77	47	45	41	-4
Scandia	69	30	39	28	38	10
Stillwater	363	308	200	233	281	48
Stillwater Twp	22	25	14	13	10	-3
West Lakeland	44	39	20	15	38	23
White Bear Lake	4	1	3	2	0	-2
Willernie	12	13	5	9	6	-3
Woodbury	1,465	1,191	966	885	1,024	139
<b>COUNTY</b>	<b>4,341</b>	<b>3,810</b>	<b>2,938</b>	<b>2,867</b>	<b>3,193</b>	<b>326</b>

## Residential Lender-Mediated Sales

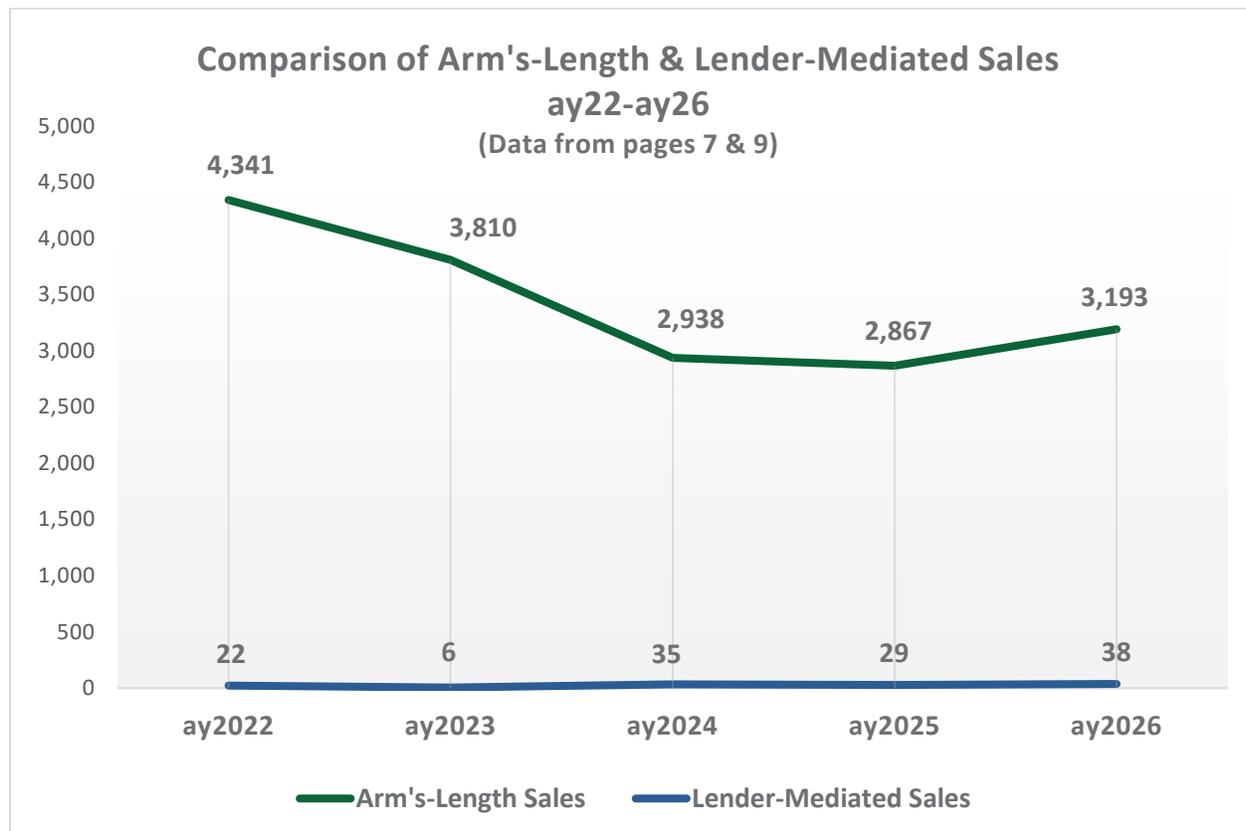
### Foreclosures

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 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 ay2022-ay2026**

Sales Period	10/1/20- 9/30/21	10/1/21- 9/30/22	10/1/22- 9/30/23	10/1/23- 9/30/24	10/1/24- 9/30/25
	ay2022	ay2023	ay2024	ay2025	ay2026
Afton	0	0	3	0	1
Bayport	1	0	0	0	1
Baytown	0	0	0	0	0
Birchwood	0	0	0	0	2
Cottage Grove	2	1	2	5	6
Dellwood	0	0	0	0	0
Denmark	0	0	1	0	0
Forest Lake	1	2	2	6	2
Grant	2	0	1	1	0
Grey Cloud	0	0	0	1	0
Hastings	0	0	0	0	0
Hugo	2	1	0	0	4
Lake Elmo	0	0	0	0	0
Lake St. Croix	1	0	0	0	1
Lakeland	0	0	3	1	0
Lakeland Shores	0	0	0	0	0
Landfall	0	0	0	0	0
Mahtomedi	0	0	4	0	0
Marine	0	0	1	0	0
May	0	0	1	0	0
Newport	0	0	0	0	3
Oak Park Hgts	0	0	0	0	1
Oakdale	6	0	4	4	3
Pine Springs	0	0	0	0	0
St. Mary's Point	0	0	0	0	0
St. Paul Park	2	0	4	3	1
Scandia	1	0	0	0	1
Stillwater	0	2	2	2	2
Stillwater Twp	1	0	0	1	1
West Lakeland	0	0	1	0	1
White Bear Lake	0	0	0	0	0
Willernie	0	0	0	0	0
Woodbury	3	0	6	5	8
<b>COUNTY</b>	<b>22</b>	<b>6</b>	<b>35</b>	<b>29</b>	<b>38</b>

## **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.

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

<b>Sales Period</b>	<b>10/1/20- 9/30/21</b>	<b>10/1/21- 9/30/22</b>	<b>10/1/22- 9/30/23</b>	<b>10/1/23- 9/30/24</b>	<b>10/1/24- 9/30/25</b>
	<b>ay2022</b>	<b>ay2023</b>	<b>ay2024</b>	<b>ay2025</b>	<b>ay2026</b>
<b>Number of Sales</b>	10	6	5	7	12
<b>Median</b>	94.5%	94.7%	97.6%	99.3%	95.4%
<b>Mean</b>	92.0%	95.2%	98.2%	96.5%	96.8%

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

<b>Sales Period</b>	<b>10/1/20- 9/30/21</b>	<b>10/1/21- 9/30/22</b>	<b>10/1/22- 9/30/23</b>	<b>10/1/23- 9/30/24</b>	<b>10/1/24- 9/30/25</b>
	<b>ay2022</b>	<b>ay2023</b>	<b>ay2024</b>	<b>ay2025</b>	<b>ay2026</b>
<b>Number of Sales</b>	61	59	44	50	30
<b>Median</b>	99.5%	93.9%	94.4%	97.1%	95.6%
<b>Mean</b>	101.9%	94.4%	97.5%	97.0%	91.5%

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

<b>Sales Period</b>	<b>10/1/20- 9/30/21</b>	<b>10/1/21- 9/30/22</b>	<b>10/1/22- 9/30/23</b>	<b>10/1/23- 9/30/24</b>	<b>10/1/24- 9/30/25</b>
	<b>ay2022</b>	<b>ay2023</b>	<b>ay2024</b>	<b>ay2025</b>	<b>ay2026</b>
<b>Number of Sales</b>	4,341	3,810	2,938	2,867	3,193
<b>Median</b>	93.8%	93.3%	94.7%	95.0%	95.0%
<b>Mean</b>	94.2%	94.4%	95.1%	95.3%	95.0%

## 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, 2024, and September 30, 2025**.

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 2026 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.

	# of Sales	Median Sales Ratio	COD	PRD	Low Sale (no trend applied)	High Sale (no trend applied)
Afton	24	95.2%			\$ 355,000	\$ 3,500,000
Bayport	21	95.5%			\$ 150,000	\$ 965,250
Baytown	17	95.1%			\$ 470,000	\$ 1,750,000
Birchwood	5				\$ 325,000	\$ 450,000
Cottage Grove	478	94.8%	5.48	1.006	\$ 185,000	\$ 985,000
Dellwood	9	95.8%			\$ 670,000	\$ 2,335,000
Denmark	11	94.7%			\$ 460,000	\$ 2,400,000
Forest Lake	195	95.2%	8.14	1.015	\$ 216,000	\$ 1,700,000
Grant	34	95.5%	11.53	1.047	\$ 385,000	\$ 2,160,000
Grey Cloud	2				\$ 310,000	\$ 670,000
Hastings	0				\$ -	\$ -
Hugo	274	95.0%	6.79	1.018	\$ 170,000	\$ 2,150,000
Lake Elmo	154	95.3%	7.67	1.010	\$ 255,000	\$ 1,799,000
Lake St. Croix	19	95.1%			\$ 165,000	\$ 1,125,000
Lakeland	8	95.0%			\$ 355,000	\$ 1,150,000
Lakeland Shores	2				\$ 470,500	\$ 610,000
Landfall	0				\$ -	\$ -
Mahtomedi	83	94.4%	9.84	1.038	\$ 259,900	\$ 1,470,000
Marine	9	95.6%			\$ 320,000	\$ 1,199,000
May	20	95.0%			\$ 469,900	\$ 1,400,000
Newport	38	94.8%	7.97	1.011	\$ 165,000	\$ 750,000
Oak Park Hgts	45	95.2%	7.42	1.004	\$ 100,000	\$ 612,500
Oakdale	305	95.0%	6.61	1.009	\$ 139,900	\$ 649,900
Pine Springs	0				\$ -	\$ -
St. Mary's Point	2				\$ 515,000	\$ 1,350,000
St. Paul Park	41	95.2%	6.22	1.005	\$ 235,000	\$ 441,000
Scandia	38	95.1%	9.23	1.022	\$ 300,000	\$ 1,075,000
Stillwater	281	94.8%	9.95	1.025	\$ 150,000	\$ 1,535,000
Stillwater Twp	10	94.7%			\$ 328,000	\$ 2,400,000
West Lakeland	38	95.4%	8.52	1.017	\$ 389,000	\$ 1,340,000
White Bear Lake	0				\$ -	\$ -
Willernie	6	94.9%			\$ 230,000	\$ 515,000
Woodbury	1,024	94.9%	5.79	1.009	\$ 147,500	\$ 1,700,000
<b>COUNTY</b>	<b>3,193</b>	<b>95.0%</b>	<b>7.14</b>	<b>1.018</b>	<b>\$ 100,000</b>	<b>\$ 3,500,000</b>

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

	ay2022	ay2023	ay2024	ay2025	ay2026
Afton	\$ 722,300	\$ 724,500	\$ 809,500	\$ 1,025,900	\$ 1,091,200
Bayport	\$ 361,000	\$ 436,400	\$ 424,400	\$ 576,100	\$ 444,400
Baytown	\$ 754,000	\$ 894,000	\$ 1,031,300	\$ 1,026,900	\$ 999,600
Birchwood	\$ 494,800	\$ 438,800	\$ 476,300	\$ 528,300	\$ 381,900
Cottage Grove	\$ 344,300	\$ 371,500	\$ 388,300	\$ 397,800	\$ 408,700
Dellwood	\$ 1,100,000	\$ 1,226,900	\$ 849,700	\$ 1,018,400	\$ 1,096,100
Denmark	\$ 697,300	\$ 751,800	\$ 727,800	\$ 624,300	\$ 962,100
Forest Lake	\$ 375,900	\$ 383,600	\$ 431,200	\$ 398,200	\$ 441,100
Grant	\$ 672,700	\$ 754,200	\$ 773,500	\$ 881,400	\$ 843,400
Grey Cloud	\$ 564,700	\$ 272,500	\$ 527,500	\$ 399,900	\$ 490,000
Hastings	\$ -	\$ -	\$ -	\$ -	\$ -
Hugo	\$ 449,900	\$ 392,000	\$ 403,800	\$ 411,200	\$ 414,500
Lake Elmo	\$ 619,000	\$ 657,300	\$ 659,600	\$ 697,600	\$ 694,800
Lake St. Croix	\$ 354,800	\$ 411,700	\$ 419,700	\$ 354,000	\$ 441,700
Lakeland	\$ 571,200	\$ 538,700	\$ 416,800	\$ 772,700	\$ 494,100
Lakeland Shores	\$ 1,004,700	\$ 502,300	\$ 530,500	\$ 353,500	\$ 540,300
Landfall	\$ -	\$ -	\$ -	\$ -	\$ -
Mahtomedi	\$ 527,900	\$ 471,400	\$ 496,800	\$ 610,200	\$ 551,100
Marine	\$ 572,400	\$ 386,100	\$ 553,400	\$ 577,100	\$ 650,100
May	\$ 691,800	\$ 754,800	\$ 800,300	\$ 765,700	\$ 815,900
Newport	\$ 304,500	\$ 357,800	\$ 354,400	\$ 348,900	\$ 420,000
Oak Park Hgts	\$ 284,700	\$ 337,300	\$ 343,300	\$ 332,400	\$ 361,600
Oakdale	\$ 288,000	\$ 320,500	\$ 329,200	\$ 333,600	\$ 344,400
Pine Springs	\$ 663,700	\$ 648,000	\$ 619,900	\$ 645,500	\$ -
St. Mary's Point	\$ 544,000	\$ 429,300	\$ 380,000	\$ 626,700	\$ 932,500
St. Paul Park	\$ 267,000	\$ 286,400	\$ 296,500	\$ 288,600	\$ 318,500
Scandia	\$ 499,100	\$ 578,800	\$ 648,100	\$ 574,500	\$ 568,900
Stillwater	\$ 413,300	\$ 462,700	\$ 446,100	\$ 476,900	\$ 496,400
Stillwater Twp	\$ 802,900	\$ 696,800	\$ 811,300	\$ 827,900	\$ 925,700
West Lakeland	\$ 695,200	\$ 841,900	\$ 776,600	\$ 927,900	\$ 773,700
White Bear Lake	\$ 390,600	\$ 345,000	\$ 342,100	\$ 368,800	\$ -
Willernie	\$ 277,800	\$ 326,500	\$ 249,200	\$ 365,800	\$ 339,200
Woodbury	\$ 411,600	\$ 441,000	\$ 458,800	\$ 469,000	\$ 474,600
<b>COUNTY AVERAGE</b>	<b>\$ 410,300</b>	<b>\$ 437,500</b>	<b>\$ 447,900</b>	<b>\$ 471,100</b>	<b>\$ 478,500</b>

## PAST & CURRENT YEAR ADJUSTMENTS/PARCEL COUNT SECTION

### Agricultural Class Summary: Current Year Adjustments

	ay2026 New Construction	Number of Parcels	ay2025 Agricultural Value	ay2026 Agricultural Value	ay2026 % Growth (less NC)
Afton	\$ 3,000,200	170	\$ 170,450,300	\$ 175,681,500	1.3%
Bayport	\$ -	0	\$ -	\$ -	0.0%
Baytown	\$ -	42	\$ 29,865,000	\$ 29,462,500	-1.3%
Birchwood	\$ -	0	\$ -	\$ -	0.0%
Cottage Grove	\$ 125,300	135	\$ 135,633,100	\$ 135,615,800	-0.1%
Dellwood	\$ -	6	\$ 5,187,100	\$ 5,980,800	15.3%
Denmark	\$ 210,500	335	\$ 233,327,300	\$ 236,564,600	1.3%
Forest Lake	\$ 219,200	148	\$ 74,454,300	\$ 76,078,500	1.9%
Grant	\$ -	132	\$ 115,064,400	\$ 110,732,700	-3.8%
Grey Cloud	\$ -	10	\$ 5,273,000	\$ 5,457,100	3.5%
Hastings	\$ -	1	\$ 28,500	\$ 28,500	0.0%
Hugo	\$ 167,400	253	\$ 147,046,300	\$ 148,982,100	1.2%
Lake Elmo	\$ 373,400	105	\$ 99,198,600	\$ 97,952,500	-1.6%
Lake St. Croix	\$ -	0	\$ -	\$ -	0.0%
Lakeland	\$ -	4	\$ 2,276,200	\$ 2,281,100	0.2%
Lakeland Shores	\$ -	0	\$ -	\$ -	0.0%
Landfall	\$ -	0	\$ -	\$ -	0.0%
Mahtomedi	\$ -	2	\$ 314,200	\$ 327,400	4.2%
Marine	\$ -	9	\$ 5,907,900	\$ 6,243,500	5.7%
May	\$ 1,155,300	285	\$ 191,486,200	\$ 193,979,400	0.7%
Newport	\$ -	2	\$ 8,009,100	\$ 7,441,500	-7.1%
Oak Park Hgts	\$ -	0	\$ -	\$ -	0.0%
Oakdale	\$ -	4	\$ 3,917,100	\$ 3,935,800	0.5%
Pine Springs	\$ -	0	\$ -	\$ -	0.0%
St. Mary's Point	\$ -	0	\$ -	\$ -	0.0%
St. Paul Park	\$ -	57	\$ 4,970,600	\$ 4,122,400	-17.1%
Scandia	\$ 666,100	284	\$ 144,001,800	\$ 146,711,500	1.4%
Stillwater	\$ -	4	\$ 4,229,600	\$ 3,663,800	-13.4%
Stillwater Twp	\$ 136,900	106	\$ 78,796,800	\$ 81,987,000	3.9%
West Lakeland	\$ -	43	\$ 36,753,100	\$ 37,635,300	2.4%
White Bear Lake	\$ -	0	\$ -	\$ -	0.0%
Willernie	\$ -	0	\$ -	\$ -	0.0%
Woodbury	\$ 479,500	76	\$ 140,601,400	\$ 122,312,500	-13.3%
<b>COUNTY</b>	<b>\$ 6,533,800</b>	<b>2,213</b>	<b>\$ 1,636,791,900</b>	<b>\$ 1,633,177,800</b>	<b>-0.6%</b>

## Agricultural Class: Past & Current Year Adjustments

	ay2022	ay2023	ay2024	ay2025	ay2026	5-Year Change
Afton	21.6%	28.3%	-6.7%	9.8%	1.3%	54.3%
Bayport	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Baytown	15.3%	19.3%	3.4%	1.4%	-1.3%	38.1%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	18.6%	5.0%	-1.0%	2.3%	-0.1%	24.9%
Dellwood	39.6%	42.7%	-1.1%	-2.0%	15.3%	94.5%
Denmark	26.9%	12.9%	1.7%	18.1%	1.3%	61.0%
Forest Lake	26.6%	4.1%	-1.0%	-0.3%	1.9%	31.3%
Grant	29.1%	10.9%	-2.1%	1.4%	-3.8%	35.6%
Grey Cloud	25.9%	1.7%	1.8%	0.8%	3.5%	33.7%
Hastings	19.7%	0.0%	0.0%	0.0%	0.0%	19.7%
Hugo	22.6%	13.4%	-4.7%	-1.0%	1.2%	31.5%
Lake Elmo	28.1%	9.4%	-1.4%	-3.1%	-1.6%	31.4%
Lake St. Croix	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lakeland	15.2%	7.8%	4.6%	16.6%	0.2%	44.4%
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	25.0%	16.1%	-41.7%	19.9%	4.2%	23.5%
Marine	36.5%	3.4%	2.9%	1.7%	5.7%	50.2%
May	29.0%	14.3%	-0.2%	-5.0%	0.7%	38.8%
Newport	20.9%	22.0%	-0.2%	-0.1%	-7.1%	35.6%
Oak Park Hgts	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Oakdale	15.3%	8.8%	-21.5%	-43.4%	0.5%	-40.3%
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	26.4%	19.6%	-0.2%	4.4%	-17.1%	33.1%
Scandia	30.0%	5.5%	1.2%	2.4%	1.4%	40.5%
Stillwater	16.4%	7.4%	0.0%	0.3%	-13.4%	10.7%
Stillwater Twp	23.1%	19.3%	2.5%	-5.4%	3.9%	43.4%
West Lakeland	18.9%	5.5%	0.5%	14.5%	2.4%	41.8%
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	13.6%	-4.1%	-16.4%	1.5%	-13.3%	-18.8%
<b>COUNTY</b>	<b>23.7%</b>	<b>10.6%</b>	<b>-2.8%</b>	<b>2.8%</b>	<b>-0.6%</b>	<b>33.7%</b>

## Agricultural Class: Parcel Counts

	ay2022 # Parcels	ay2023 # Parcels	ay2024 # Parcels	ay2025 # Parcels	ay2026 # Parcels	+/-
Afton	173	169	171	167	170	3
Bayport	0	0	0	0	0	0
Baytown	46	44	43	43	42	-1
Birchwood	0	0	0	0	0	0
Cottage Grove	160	158	149	150	135	-15
Dellwood	5	5	5	5	6	1
Denmark	333	333	331	339	335	-4
Forest Lake	153	152	149	150	148	-2
Grant	144	142	141	141	132	-9
Grey Cloud	10	10	10	10	10	0
Hastings	1	1	0	0	0	0
Hugo	264	264	262	259	253	-6
Lake Elmo	118	118	118	108	105	-3
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
May	312	311	302	293	285	-8
Newport	3	3	3	3	2	-1
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	58	63	58	58	57	-1
Scandia	323	313	311	300	284	-16
Stillwater	4	4	4	4	4	0
Stillwater Twp	109	110	110	106	106	0
West Lakeland	46	45	44	43	43	0
White Bear Lake	0	0	0	0	0	0
Willernie	0	0	0	0	0	0
Woodbury	97	90	90	87	76	-11
<b>COUNTY</b>	<b>2,378</b>	<b>2,354</b>	<b>2,320</b>	<b>2,285</b>	<b>2,212</b>	<b>-73</b>

## Apartment Class Summary: Current Year Adjustments

	ay2026 New Construction	Number of Parcels	ay2025 Apartment Value	ay2026 Apartment Value	ay2026 % Growth (less NC)
Afton	\$ -	2	\$ 2,270,000	\$ 2,270,000	0.0%
Bayport	\$ -	23	\$ 27,113,300	\$ 27,915,400	3.0%
Baytown	\$ -	1	\$ 769,700	\$ 769,700	0.0%
Birchwood	\$ -	0	\$ -		0.0%
Cottage Grove	\$ 3,429,600	54	\$ 260,916,200	\$ 261,705,700	-1.0%
Dellwood	\$ -	0	\$ -		0.0%
Denmark	\$ -	1	\$ 1,314,700	\$ 1,293,700	-1.6%
Forest Lake	\$ 4,340,700	76	\$ 292,518,300	\$ 286,963,200	-3.4%
Grant	\$ -	1	\$ 1,530,000	\$ 1,530,600	0.0%
Grey Cloud	\$ -	0	\$ -		0.0%
Hastings	\$ -	0	\$ -		0.0%
Hugo	\$ 12,386,800	14	\$ 57,747,600	\$ 70,376,700	0.4%
Lake Elmo	\$ 9,303,000	19	\$ 130,993,500	\$ 142,980,100	2.0%
Lake St. Croix	\$ -	1	\$ 627,900	\$ 660,500	5.2%
Lakeland	\$ -	2	\$ 973,200	\$ 978,300	0.5%
Lakeland Shores	\$ -	0	\$ -		0.0%
Landfall	\$ -	0	\$ -		0.0%
Mahtomedi	\$ 3,786,300	20	\$ 98,698,200	\$ 100,449,400	-2.1%
Marine	\$ -	2	\$ 493,100	\$ 526,400	6.8%
May	\$ -	0	\$ -		0.0%
Newport	\$ 4,487,100	49	\$ 89,529,200	\$ 91,533,800	-2.8%
Oak Park Hgts	\$ -	33	\$ 175,952,100	\$ 186,009,100	5.7%
Oakdale	\$ 30,267,700	60	\$ 534,391,000	\$ 549,646,400	-2.8%
Pine Springs	\$ -	0	\$ -		0.0%
St. Mary's Point	\$ -	0	\$ -		0.0%
St. Paul Park	\$ -	32	\$ 9,324,000	\$ 9,899,400	6.2%
Scandia	\$ -	2	\$ -		0.0%
Stillwater	\$ 3,722,000	83	\$ 210,543,400	\$ 206,826,300	-3.5%
Stillwater Twp	\$ -	0	\$ -		0.0%
West Lakeland	\$ -	1	\$ 976,400	\$ 965,900	-1.1%
White Bear Lake	\$ -	1	\$ 14,446,100	\$ 14,711,800	1.8%
Willernie	\$ -	1	\$ 1,096,000	\$ 1,180,400	7.7%
Woodbury	\$ 41,293,700	81	\$ 1,224,077,400	\$ 1,236,365,900	-2.4%
<b>COUNTY</b>	<b>\$ 113,016,900</b>	<b>559</b>	<b>\$ 3,136,301,300</b>	<b>\$ 3,195,558,700</b>	<b>-1.7%</b>

## Apartment Class: Past & Current Year Adjustments

	ay2022	ay2023	ay2024	ay2025	ay2026	5-Year Change
Afton	1.8%	17.3%	2.9%	-0.2%	0.0%	21.8%
Bayport	17.0%	7.5%	1.5%	-0.1%	3.0%	29.0%
Baytown	8.8%	3.3%	0.0%	0.0%	0.0%	12.1%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	31.6%	3.5%	0.9%	-0.9%	-1.0%	34.1%
Dellwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Denmark	10.1%	16.4%	-3.3%	2.6%	-1.6%	24.2%
Forest Lake	18.3%	14.1%	-0.3%	-6.1%	-3.4%	22.6%
Grant	4.6%	23.7%	5.9%	0.9%	0.0%	35.1%
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	17.6%	6.9%	0.0%	1.7%	0.4%	26.6%
Lake Elmo	9.7%	6.4%	1.0%	3.8%	2.0%	23.0%
Lake St. Croix	27.5%	12.0%	1.6%	0.0%	5.2%	46.3%
Lakeland	15.1%	4.6%	5.2%	-0.4%	0.5%	25.0%
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	12.9%	9.4%	-0.9%	-2.0%	-2.1%	17.3%
Marine	15.2%	2.3%	0.0%	0.0%	6.8%	24.3%
May	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Newport	15.3%	18.8%	10.9%	-2.2%	-2.8%	40.0%
Oak Park Hgts	16.0%	3.2%	-0.5%	-0.3%	5.7%	24.1%
Oakdale	28.6%	14.7%	-0.3%	-4.4%	-2.8%	35.7%
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	22.7%	0.1%	0.0%	0.1%	6.2%	29.1%
Scandia	16.7%	0.0%	0.0%	0.0%	0.0%	16.7%
Stillwater	27.0%	8.3%	-0.3%	-1.0%	-3.5%	30.5%
Stillwater Twp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West Lakeland	13.4%	16.4%	5.2%	-0.8%	-1.1%	33.1%
White Bear Lake	10.6%	-8.9%	0.0%	1.0%	1.8%	4.5%
Willernie	11.6%	-3.4%	0.0%	0.0%	7.7%	16.0%
Woodbury	16.1%	2.6%	0.0%	0.9%	-2.4%	17.2%
<b>COUNTY</b>	<b>19.4%</b>	<b>6.6%</b>	<b>0.3%</b>	<b>-1.0%</b>	<b>-1.7%</b>	<b>23.6%</b>

## Apartment Class: Parcel Counts

	ay2022 # Parcels	ay2023 # Parcels	ay2024 # Parcels	ay2025 # Parcels	ay2026 # Parcels	+/-
Afton	2	2	2	2	2	0
Bayport	22	22	22	22	23	1
Baytown	1	1	1	1	1	0
Birchwood	0	0	0	0	0	0
Cottage Grove	44	45	46	47	54	7
Dellwood	0	0	0	0	0	0
Denmark	1	1	1	1	1	0
Forest Lake	73	74	75	76	76	0
Grant	2	1	1	1	1	0
Grey Cloud	0	0	0	0	0	0
Hastings	0	0	0	0	0	0
Hugo	11	11	11	12	14	2
Lake Elmo	10	10	12	17	19	2
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	19	19	20	20	0
Marine	2	2	2	2	2	0
May	0	0	0	0	0	0
Newport	42	42	44	44	49	5
Oak Park Hgts	33	33	33	33	33	0
Oakdale	56	57	65	61	60	-1
Pine Springs	0	0	0	0	0	0
St. Mary's Point	0	0	0	0	0	0
St. Paul Park	31	31	31	32	32	0
Scandia	3	2	2	2	2	0
Stillwater	80	81	81	83	83	0
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	81	79	76	81	81	0
<b>COUNTY</b>	<b>517</b>	<b>519</b>	<b>530</b>	<b>543</b>	<b>559</b>	<b>16</b>

## Commercial/Industrial Class Summary: Current Year Adjustments

	ay2026 New Construction	Number of Parcels	ay2025 Comm/Ind Value	ay2026 Comm/Ind Value	ay2026 % Growth (less NC)
Afton	\$ 1,247,800	38	\$ 51,499,800	\$ 50,459,900	-4.4%
Bayport	\$ -	101	\$ 52,938,500	\$ 53,108,700	0.3%
Baytown	\$ -	12	\$ 3,737,300	\$ 4,052,300	8.4%
Birchwood	\$ -	0	\$ -	\$ -	0.0%
Cottage Grove	\$ 9,731,500	564	\$ 670,228,200	\$ 674,958,600	-0.7%
Dellwood	\$ -	26	\$ 20,021,900	\$ 20,025,400	0.0%
Denmark	\$ 464,500	64	\$ 41,427,900	\$ 42,727,500	2.0%
Forest Lake	\$ 3,019,700	538	\$ 375,751,600	\$ 374,436,100	-1.2%
Grant	\$ -	92	\$ 26,206,100	\$ 27,246,100	4.0%
Grey Cloud	\$ -	22	\$ 3,842,700	\$ 3,671,100	-4.5%
Hastings	\$ -	5	\$ 2,019,500	\$ 2,019,500	0.0%
Hugo	\$ 331,900	200	\$ 214,601,700	\$ 215,408,800	0.2%
Lake Elmo	\$ 11,358,400	204	\$ 262,062,300	\$ 263,722,900	-3.7%
Lake St. Croix	\$ -	9	\$ 3,066,700	\$ 3,042,400	-0.8%
Lakeland	\$ -	39	\$ 18,770,100	\$ 18,571,000	-1.1%
Lakeland Shores	\$ 607,400	11	\$ 3,433,100	\$ 4,306,300	7.7%
Landfall	\$ -	7	\$ 11,702,000	\$ 12,093,400	3.3%
Mahtomedi	\$ -	69	\$ 80,060,200	\$ 77,971,600	-2.6%
Marine	\$ 158,200	17	\$ 4,036,800	\$ 4,151,700	-1.1%
May	\$ -	8	\$ 3,507,600	\$ 3,507,600	0.0%
Newport	\$ 90,800	189	\$ 105,531,800	\$ 103,911,600	-1.6%
Oak Park Hgts	\$ 375,400	215	\$ 286,584,600	\$ 290,558,900	1.3%
Oakdale	\$ 3,778,400	382	\$ 665,397,800	\$ 669,429,300	0.0%
Pine Springs	\$ -	0	\$ -	\$ -	0.0%
St. Mary's Point	\$ -	0	\$ -	\$ -	0.0%
St. Paul Park	\$ -	202	\$ 66,346,400	\$ 72,484,800	9.3%
Scandia	\$ 422,700	76	\$ 21,910,500	\$ 22,776,200	2.0%
Stillwater	\$ 19,324,600	399	\$ 469,500,800	\$ 484,609,600	-0.9%
Stillwater Twp	\$ -	6	\$ 1,434,900	\$ 1,761,600	22.8%
West Lakeland	\$ -	32	\$ 19,963,400	\$ 20,491,600	2.6%
White Bear Lake	\$ -	8	\$ 8,109,300	\$ 9,352,400	15.3%
Willernie	\$ -	33	\$ 8,019,900	\$ 8,146,700	1.6%
Woodbury	\$ 62,541,100	731	\$ 1,981,929,900	\$ 2,028,604,500	-0.8%
<b>COUNTY</b>	<b>\$ 113,452,400</b>	<b>4,299</b>	<b>\$ 5,483,643,300</b>	<b>\$ 5,567,608,100</b>	<b>-0.5%</b>

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

	ay2022	ay2023	ay2024	ay2025	ay2026	5-Year Change
Afton	14.4%	15.9%	4.6%	0.2%	-4.4%	30.6%
Bayport	-0.7%	19.7%	0.7%	1.0%	0.3%	20.9%
Baytown	6.0%	31.1%	14.7%	0.0%	8.4%	60.2%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	5.1%	27.1%	1.4%	-1.2%	-0.7%	31.7%
Dellwood	18.3%	15.6%	0.9%	0.0%	0.0%	34.8%
Denmark	5.0%	22.3%	-0.5%	2.6%	2.0%	31.4%
Forest Lake	1.0%	21.4%	0.5%	-2.2%	-1.2%	19.6%
Grant	-3.2%	16.4%	0.1%	1.5%	4.0%	18.7%
Grey Cloud	9.7%	8.8%	-2.0%	0.0%	-4.5%	12.0%
Hastings	0.0%	9.9%	0.0%	0.0%	0.0%	9.9%
Hugo	5.4%	21.6%	-0.2%	-2.3%	0.2%	24.6%
Lake Elmo	3.7%	20.0%	2.5%	0.6%	-3.7%	23.2%
Lake St. Croix	2.7%	21.9%	5.8%	1.4%	-0.8%	31.1%
Lakeland	0.1%	14.6%	0.9%	-2.1%	-1.1%	12.4%
Lakeland Shores	-0.2%	12.5%	1.3%	7.3%	7.7%	28.6%
Landfall	0.0%	22.8%	0.0%	-0.8%	3.3%	25.4%
Mahtomedi	5.9%	22.4%	1.0%	-1.8%	-2.6%	24.9%
Marine	-0.5%	13.5%	0.3%	0.0%	-1.1%	12.2%
May	10.6%	4.2%	4.3%	-7.4%	0.0%	11.8%
Newport	4.1%	23.2%	1.5%	1.8%	-1.6%	29.1%
Oak Park Hgts	1.7%	16.1%	-1.1%	0.0%	1.3%	17.9%
Oakdale	3.0%	17.7%	0.2%	-1.0%	0.0%	19.9%
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	22.0%	41.6%	-0.6%	10.4%	9.3%	82.6%
Scandia	6.9%	16.6%	0.1%	0.2%	2.0%	25.9%
Stillwater	1.2%	18.5%	0.1%	4.3%	-0.9%	23.2%
Stillwater Twp	7.0%	1.3%	1.6%	-9.8%	22.8%	22.8%
West Lakeland	6.8%	23.8%	3.8%	4.8%	2.6%	41.8%
White Bear Lake	-0.1%	21.2%	2.6%	11.3%	15.3%	50.3%
Willernie	2.3%	24.7%	0.5%	0.5%	1.6%	29.5%
Woodbury	1.8%	18.2%	0.0%	-1.2%	-0.8%	18.0%
<b>COUNTY</b>	<b>2.9%</b>	<b>19.8%</b>	<b>0.4%</b>	<b>-0.4%</b>	<b>-0.5%</b>	<b>22.2%</b>

## Commercial/Industrial Class: Parcel Counts

	ay2022 # Parcels	ay2023 # Parcels	ay2024 # Parcels	ay2025 # Parcels	ay2026 # Parcels	+/-
Afton	39	38	39	38	38	0
Bayport	107	107	101	101	101	0
Baytown	10	12	12	12	12	0
Birchwood	0	0	0	0	0	0
Cottage Grove	567	568	569	564	564	0
Dellwood	28	26	26	26	26	0
Denmark	65	65	65	65	64	-1
Forest Lake	546	544	540	539	538	-1
Grant	93	93	93	93	92	-1
Grey Cloud	22	22	22	22	22	0
Hastings	5	5	5	5	5	0
Hugo	195	205	202	198	200	2
Lake Elmo	201	204	209	210	204	-6
Lake St. Croix	9	9	9	9	9	0
Lakeland	38	38	38	39	39	0
Lakeland Shores	9	9	9	9	11	2
Landfall	7	7	7	7	7	0
Mahtomedi	77	68	68	69	69	0
Marine	16	16	16	16	17	1
May	8	8	8	8	8	0
Newport	197	197	201	200	189	-11
Oak Park Hgts	220	215	215	215	215	0
Oakdale	393	398	394	386	382	-4
Pine Springs	0	0	0	0	0	0
St. Mary's Point	0	0	0	0	0	0
St. Paul Park	200	201	202	202	202	0
Scandia	75	72	72	71	76	5
Stillwater	394	391	390	400	399	-1
Stillwater Twp	6	6	6	6	6	0
West Lakeland	33	33	34	34	32	-2
White Bear Lake	9	9	9	8	8	0
Willernie	33	33	33	33	33	0
Woodbury	574	577	571	658	731	73
<b>COUNTY</b>	<b>4,176</b>	<b>4,176</b>	<b>4,165</b>	<b>4,243</b>	<b>4,299</b>	<b>56</b>

## Residential/SRR Class Summary: Current Year Adjustments

	ay2026 New Construction	Number of Parcels	ay2025 Res/SRR Value	ay2026 Res/SRR Value	ay2026 % Growth (less NC)
Afton	\$ 9,201,000	1,255	\$ 825,528,800	\$ 874,522,600	4.8%
Bayport	\$ 2,015,900	1,054	\$ 438,098,400	\$ 439,931,100	0.0%
Baytown	\$ 16,040,800	895	\$ 675,084,700	\$ 668,364,800	-3.4%
Birchwood	\$ 518,400	412	\$ 220,074,100	\$ 231,734,800	5.1%
Cottage Grove	\$ 106,385,300	15,084	\$ 5,617,726,500	\$ 5,864,625,000	2.5%
Dellwood	\$ 3,553,200	496	\$ 461,489,800	\$ 503,499,200	8.3%
Denmark	\$ 4,571,000	747	\$ 445,863,000	\$ 481,092,600	6.9%
Forest Lake	\$ 25,243,600	7,598	\$ 2,872,869,000	\$ 2,932,101,800	1.2%
Grant	\$ 13,733,800	1,776	\$ 1,168,294,500	\$ 1,211,881,800	2.6%
Grey Cloud	\$ 256,900	151	\$ 58,156,300	\$ 57,870,400	-0.9%
Hastings		4	\$ 791,100	\$ 820,300	3.7%
Hugo	\$ 68,591,700	6,974	\$ 2,790,336,700	\$ 2,882,395,900	0.8%
Lake Elmo	\$ 96,200,700	5,287	\$ 2,983,741,600	\$ 3,171,897,400	3.1%
Lake St. Croix	\$ 669,000	705	\$ 178,697,300	\$ 183,380,900	2.2%
Lakeland	\$ 391,900	782	\$ 334,368,800	\$ 355,868,600	6.3%
Lakeland Shores	\$ 502,300	142	\$ 79,767,100	\$ 82,639,300	3.0%
Landfall		1	\$ 215,600	\$ 185,300	-14.1%
Mahtomedi	\$ 5,857,000	3,035	\$ 1,471,951,800	\$ 1,519,382,700	2.8%
Marine	\$ 1,214,600	509	\$ 207,898,100	\$ 211,432,200	1.1%
May	\$ 5,137,400	1,436	\$ 846,348,300	\$ 861,693,300	1.2%
Newport	\$ 1,461,100	1,530	\$ 476,273,900	\$ 486,605,600	1.9%
Oak Park Hgts	\$ 676,900	1,564	\$ 460,615,500	\$ 457,734,800	-0.8%
Oakdale	\$ 28,596,100	10,067	\$ 3,161,007,400	\$ 3,262,245,500	2.3%
Pine Springs	\$ 175,700	164	\$ 84,002,600	\$ 85,615,200	1.7%
St. Mary's Point	\$ 875,600	295	\$ 114,696,200	\$ 116,712,600	1.0%
St. Paul Park	\$ 995,800	2,064	\$ 536,945,400	\$ 551,283,600	2.5%
Scandia	\$ 7,603,900	2,218	\$ 939,989,200	\$ 962,980,100	1.6%
Stillwater	\$ 8,135,300	7,536	\$ 3,164,777,600	\$ 3,283,037,700	3.5%
Stillwater Twp	\$ 8,358,200	816	\$ 523,234,700	\$ 587,091,700	10.6%
West Lakeland	\$ 10,995,400	1,446	\$ 1,055,184,900	\$ 1,075,132,300	0.8%
White Bear Lake		99	\$ 34,231,500	\$ 34,640,900	1.2%
Willernie	\$ 115,400	312	\$ 65,117,600	\$ 70,348,100	7.9%
Woodbury	\$ 156,050,300	27,238	\$ 12,065,079,500	\$ 12,351,917,000	1.1%
<b>COUNTY</b>	<b>\$ 584,124,200</b>	<b>103,692</b>	<b>\$ 44,358,457,500</b>	<b>\$ 45,860,665,100</b>	<b>2.1%</b>

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

	ay2022	ay2023	ay2024	ay2025	ay2026	5-Year Change
Afton	19.1%	14.0%	-12.8%	6.1%	4.8%	31.2%
Bayport	15.6%	11.1%	-3.8%	6.8%	0.0%	29.8%
Baytown	18.1%	18.4%	0.2%	-0.2%	-3.4%	33.1%
Birchwood	26.0%	-0.8%	2.4%	-1.9%	5.1%	30.8%
Cottage Grove	22.2%	9.9%	-3.5%	4.1%	2.5%	35.3%
Dellwood	22.5%	8.5%	-3.3%	-6.8%	8.3%	29.3%
Denmark	25.4%	5.4%	-0.2%	-4.2%	6.9%	33.3%
Forest Lake	27.1%	4.7%	2.2%	0.3%	1.2%	35.5%
Grant	21.6%	8.1%	-3.7%	3.8%	2.6%	32.3%
Grey Cloud	27.2%	0.8%	2.3%	4.3%	-0.9%	33.6%
Hastings	19.8%	3.7%	-0.2%	0.7%	3.7%	27.7%
Hugo	21.0%	7.0%	-4.0%	3.4%	0.8%	28.2%
Lake Elmo	22.1%	3.6%	1.3%	0.7%	3.1%	30.8%
Lake St. Croix	17.3%	10.1%	-7.3%	8.8%	2.2%	31.2%
Lakeland	17.1%	5.2%	-5.4%	5.8%	6.3%	29.0%
Lakeland Shores	17.3%	4.8%	2.0%	-1.7%	3.0%	25.3%
Landfall	3.7%	23.8%	0.0%	1.1%	-14.1%	14.6%
Mahtomedi	25.2%	1.5%	1.2%	1.2%	2.8%	32.0%
Marine	32.8%	-2.6%	5.6%	5.6%	1.1%	42.5%
May	23.8%	7.8%	-8.3%	7.8%	1.2%	32.3%
Newport	20.9%	9.0%	-7.1%	8.4%	1.9%	33.1%
Oak Park Hgts	20.0%	5.3%	1.0%	6.3%	-0.8%	31.8%
Oakdale	18.1%	8.6%	-1.6%	1.3%	2.3%	28.6%
Pine Springs	25.5%	4.4%	3.2%	-1.5%	1.7%	33.3%
St. Mary's Point	20.2%	10.8%	-1.8%	-5.5%	1.0%	24.7%
St. Paul Park	20.0%	4.2%	-0.2%	4.2%	2.5%	30.6%
Scandia	24.6%	4.6%	-1.7%	3.8%	1.6%	33.0%
Stillwater	18.7%	9.3%	-1.6%	0.5%	3.5%	30.4%
Stillwater Twp	20.6%	1.0%	0.5%	-0.4%	10.6%	32.2%
West Lakeland	19.5%	13.8%	-6.6%	9.2%	0.8%	36.7%
White Bear Lake	24.8%	0.3%	1.6%	-0.3%	1.2%	27.7%
Willernie	17.6%	-4.5%	0.4%	9.2%	7.9%	30.6%
Woodbury	18.6%	9.3%	-3.2%	1.6%	1.1%	27.3%
<b>COUNTY</b>	<b>20.7%</b>	<b>7.9%</b>	<b>-2.4%</b>	<b>2.3%</b>	<b>2.1%</b>	<b>30.5%</b>

## Residential/SRR Class: Parcel Counts

	ay2022 # Parcels	ay2023 # Parcels	ay2024 # Parcels	ay2025 # Parcels	ay2026 # Parcels	+/-
Afton	1,266	1,255	1,256	1,255	1,255	0
Bayport	1,026	1,023	1,019	1,019	1,054	35
Baytown	856	872	874	894	895	1
Birchwood	413	415	414	414	412	-2
Cottage Grove	13,875	14,177	14,439	14,706	15,084	378
Dellwood	509	506	506	505	496	-9
Denmark	742	744	747	743	747	4
Forest Lake	7,386	7,381	7,403	7,560	7,598	38
Grant	1,753	1,755	1,752	1,751	1,776	25
Grey Cloud	151	151	151	151	151	0
Hastings	3	4	4	4	4	0
Hugo	6,425	6,468	6,618	6,888	6,974	86
Lake Elmo	4,872	4,902	4,947	5,151	5,287	136
Lake St. Croix	714	714	714	707	705	-2
Lakeland	788	787	786	784	782	-2
Lakeland Shores	144	144	144	144	142	-2
Landfall	1	1	1	1	1	0
Mahtomedi	3,010	3,011	3,015	3,034	3,035	1
Marine	510	511	510	511	509	-2
May	1,429	1,427	1,429	1,426	1,436	10
Newport	1,424	1,421	1,414	1,413	1,530	117
Oak Park Hgts	1,558	1,557	1,553	1,565	1,564	-1
Oakdale	9,633	9,690	9,749	9,931	10,067	136
Pine Springs	164	164	164	164	164	0
St. Mary's Point	307	301	299	296	295	-1
St. Paul Park	1,991	1,982	1,983	2,001	2,064	63
Scandia	2,205	2,198	2,206	2,208	2,218	10
Stillwater	7,502	7,504	7,503	7,548	7,536	-12
Stillwater Twp	812	811	812	815	816	1
West Lakeland	1,438	1,442	1,446	1,446	1,446	0
White Bear Lake	99	99	99	99	99	0
Willernie	311	311	311	312	312	0
Woodbury	25,270	26,136	26,357	27,022	27,238	216
<b>COUNTY</b>	<b>98,587</b>	<b>99,864</b>	<b>100,625</b>	<b>102,468</b>	<b>103,692</b>	<b>1,224</b>

## Total Taxable Class Summary: Current Year Adjustments

	ay2026 New Construction	Number of Parcels	ay2025 Total Value	ay2026 Total Value	ay2026 % Growth (less NC)
Afton	\$ 13,449,000	1,465	\$ 1,049,748,900	\$ 1,102,934,000	3.8%
Bayport	\$ 2,015,900	1,178	\$ 518,150,200	\$ 520,955,200	0.2%
Baytown	\$ 16,040,800	950	\$ 709,456,700	\$ 702,649,300	-3.2%
Birchwood	\$ 518,400	412	\$ 220,074,100	\$ 231,734,800	5.1%
Cottage Grove	\$ 119,671,700	15,837	\$ 6,684,504,000	\$ 6,936,905,100	2.0%
Dellwood	\$ 3,553,200	528	\$ 486,698,800	\$ 529,505,400	8.1%
Denmark	\$ 5,246,000	1,147	\$ 721,932,900	\$ 761,678,400	4.8%
Forest Lake	\$ 32,823,200	8,360	\$ 3,615,593,200	\$ 3,669,579,600	0.6%
Grant	\$ 13,733,800	2,001	\$ 1,311,095,000	\$ 1,351,391,200	2.0%
Grey Cloud	\$ 256,900	183	\$ 67,272,000	\$ 66,998,600	-0.8%
Hastings	\$ -	9	\$ 2,839,100	\$ 2,868,300	1.0%
Hugo	\$ 81,477,800	7,441	\$ 3,209,732,300	\$ 3,317,163,500	0.8%
Lake Elmo	\$ 117,235,500	5,615	\$ 3,475,996,000	\$ 3,676,552,900	2.4%
Lake St. Croix	\$ 669,000	715	\$ 182,391,900	\$ 187,083,800	2.2%
Lakeland	\$ 391,900	827	\$ 356,388,300	\$ 377,699,000	5.9%
Lakeland Shores	\$ 1,109,700	153	\$ 83,200,200	\$ 86,945,600	3.2%
Landfall	\$ -	8	\$ 11,917,600	\$ 12,278,700	3.0%
Mahtomedi	\$ 9,643,300	3,126	\$ 1,651,024,400	\$ 1,698,131,100	2.3%
Marine	\$ 1,372,800	537	\$ 218,335,900	\$ 222,353,800	1.2%
May	\$ 6,292,700	1,729	\$ 1,041,342,100	\$ 1,059,180,300	1.1%
Newport	\$ 6,039,000	1,770	\$ 679,344,000	\$ 689,492,500	0.6%
Oak Park Hgts	\$ 1,052,300	1,812	\$ 923,152,200	\$ 934,302,800	1.1%
Oakdale	\$ 62,642,200	10,513	\$ 4,364,713,300	\$ 4,485,257,000	1.3%
Pine Springs	\$ 175,700	164	\$ 84,002,600	\$ 85,615,200	1.7%
St. Mary's Point	\$ 875,600	295	\$ 114,796,200	\$ 116,712,600	0.9%
St. Paul Park	\$ 995,800	2,355	\$ 617,586,400	\$ 637,790,200	3.1%
Scandia	\$ 8,692,700	2,580	\$ 1,105,901,500	\$ 1,132,467,800	1.6%
Stillwater	\$ 31,181,900	8,022	\$ 3,849,051,400	\$ 3,978,137,400	2.5%
Stillwater Twp	\$ 8,495,100	928	\$ 603,466,400	\$ 670,840,300	9.8%
West Lakeland	\$ 10,995,400	1,522	\$ 1,112,877,800	\$ 1,134,225,100	0.9%
White Bear Lake	\$ -	108	\$ 56,786,900	\$ 58,705,100	3.4%
Willernie	\$ 115,400	346	\$ 74,233,500	\$ 79,675,200	7.2%
Woodbury	\$ 260,364,600	28,126	\$ 15,411,688,200	\$ 15,739,199,900	0.4%
<b>COUNTY</b>	<b>\$ 817,127,300</b>	<b>110,762</b>	<b>\$ 54,616,186,700</b>	<b>\$ 56,257,009,700</b>	<b>1.5%</b>

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

	ay2022	ay2023	ay2024	ay2025	ay2026	5-Year Change
<b>Afton</b>	19.3%	16.1%	-11.1%	6.3%	3.8%	34.4%
<b>Bayport</b>	13.9%	11.8%	-3.0%	5.8%	0.2%	28.6%
<b>Baytown</b>	17.9%	18.5%	0.4%	-0.2%	-3.2%	33.4%
<b>Birchwood</b>	26.0%	-0.8%	2.4%	-1.9%	5.1%	30.8%
<b>Cottage Grove</b>	20.9%	10.9%	-2.8%	3.3%	2.0%	34.3%
<b>Dellwood</b>	22.5%	9.0%	-3.1%	-6.5%	8.1%	30.0%
<b>Denmark</b>	24.5%	8.4%	0.3%	2.5%	4.8%	40.5%
<b>Forest Lake</b>	23.4%	7.0%	1.7%	-0.5%	0.6%	32.2%
<b>Grant</b>	21.7%	8.5%	-3.5%	3.5%	2.0%	32.2%
<b>Grey Cloud</b>	26.0%	1.3%	2.0%	3.7%	-0.8%	32.2%
<b>Hastings</b>	5.2%	8.0%	-0.1%	0.2%	1.0%	14.4%
<b>Hugo</b>	19.8%	8.3%	-3.7%	2.8%	0.8%	27.9%
<b>Lake Elmo</b>	20.8%	4.9%	1.3%	0.7%	2.4%	30.0%
<b>Lake St. Croix</b>	17.1%	10.5%	-7.0%	8.6%	2.2%	31.4%
<b>Lakeland</b>	16.2%	5.7%	-5.0%	5.4%	5.9%	28.2%
<b>Lakeland Shores</b>	16.6%	5.1%	2.0%	-1.4%	3.2%	25.4%
<b>Landfall</b>	0.1%	22.8%	0.0%	-0.7%	3.0%	25.2%
<b>Mahtomedi</b>	23.7%	2.8%	1.0%	0.9%	2.3%	30.6%
<b>Marine</b>	32.0%	-2.1%	5.4%	5.3%	1.2%	41.9%
<b>May</b>	24.7%	9.0%	-6.7%	5.2%	1.1%	33.4%
<b>Newport</b>	17.3%	12.3%	-3.5%	5.8%	0.6%	32.5%
<b>Oak Park Hgts</b>	13.3%	8.1%	0.0%	3.0%	1.1%	25.4%
<b>Oakdale</b>	16.3%	10.4%	-1.3%	0.2%	1.3%	27.0%
<b>Pine Springs</b>	25.5%	4.4%	3.2%	-1.5%	1.7%	33.3%
<b>St. Mary's Point</b>	20.2%	10.8%	-1.8%	-5.5%	0.9%	24.6%
<b>St. Paul Park</b>	20.3%	7.8%	-0.3%	4.8%	3.1%	35.8%
<b>Scandia</b>	24.9%	4.9%	-1.3%	3.5%	1.6%	33.7%
<b>Stillwater</b>	16.7%	10.3%	-1.3%	0.9%	2.5%	29.2%
<b>Stillwater Twp</b>	20.8%	3.1%	0.8%	-1.1%	9.8%	33.4%
<b>West Lakeland</b>	19.3%	13.7%	-6.2%	9.2%	0.9%	36.9%
<b>White Bear Lake</b>	17.1%	0.2%	1.4%	1.7%	3.4%	23.7%
<b>Willernie</b>	15.9%	-1.8%	0.4%	8.0%	7.2%	29.8%
<b>Woodbury</b>	16.0%	9.7%	-2.7%	1.2%	0.4%	24.6%
<b>COUNTY</b>	<b>18.9%</b>	<b>9.0%</b>	<b>-2.0%</b>	<b>1.8%</b>	<b>1.5%</b>	<b>29.3%</b>

## Total Taxable Class: Parcel Counts

	ay2022 # Parcels	ay2023 # Parcels	ay2024 # Parcels	ay2025 # Parcels	ay2026 # Parcels	+/-
Afton	1,480	1,464	1,468	1,462	1,465	3
Bayport	1,155	1,152	1,142	1,142	1,178	36
Baytown	913	929	930	950	950	0
Birchwood	413	415	414	414	412	-2
Cottage Grove	14,646	14,948	15,203	15,467	15,837	370
Dellwood	542	537	537	536	528	-8
Denmark	1,141	1,143	1,144	1,148	1,147	-1
Forest Lake	8,158	8,151	8,167	8,325	8,360	35
Grant	1,992	1,991	1,987	1,986	2,001	15
Grey Cloud	183	183	183	183	183	0
Hastings	9	10	9	9	9	0
Hugo	6,895	6,948	7,093	7,357	7,441	84
Lake Elmo	5,201	5,234	5,286	5,486	5,615	129
Lake St. Croix	724	724	724	717	715	-2
Lakeland	832	831	830	829	827	-2
Lakeland Shores	153	153	153	153	153	0
Landfall	8	8	8	8	8	0
Mahtomedi	3,106	3,100	3,104	3,125	3,126	1
Marine	537	538	537	538	537	-1
May	1,749	1,746	1,739	1,727	1,729	2
Newport	1,666	1,663	1,662	1,660	1,770	110
Oak Park Hgts	1,811	1,805	1,801	1,813	1,812	-1
Oakdale	10,086	10,149	10,212	10,382	10,513	131
Pine Springs	164	164	164	164	164	0
St. Mary's Point	307	301	299	296	295	-1
St. Paul Park	2,280	2,277	2,274	2,293	2,355	62
Scandia	2,606	2,585	2,591	2,581	2,580	-1
Stillwater	7,980	7,980	7,978	8,035	8,022	-13
Stillwater Twp	927	927	928	927	928	1
West Lakeland	1,518	1,521	1,525	1,524	1,522	-2
White Bear Lake	109	109	109	108	108	0
Willernie	345	345	345	346	346	0
Woodbury	26,022	26,882	27,094	27,848	28,126	278
<b>COUNTY</b>	<b>105,658</b>	<b>106,913</b>	<b>107,640</b>	<b>109,539</b>	<b>110,762</b>	<b>1,223</b>

## Residential/SRR Class: Current Year Value Changes

This table displays a breakdown of the number of value changes by percent change for the residential and seasonal recreational properties in each community for the 2026 assessment. The percent change groupings are listed across the top row of the table. For the 2026 assessment, 62.35% are receiving a valuation notice indicating an increase in their property value.

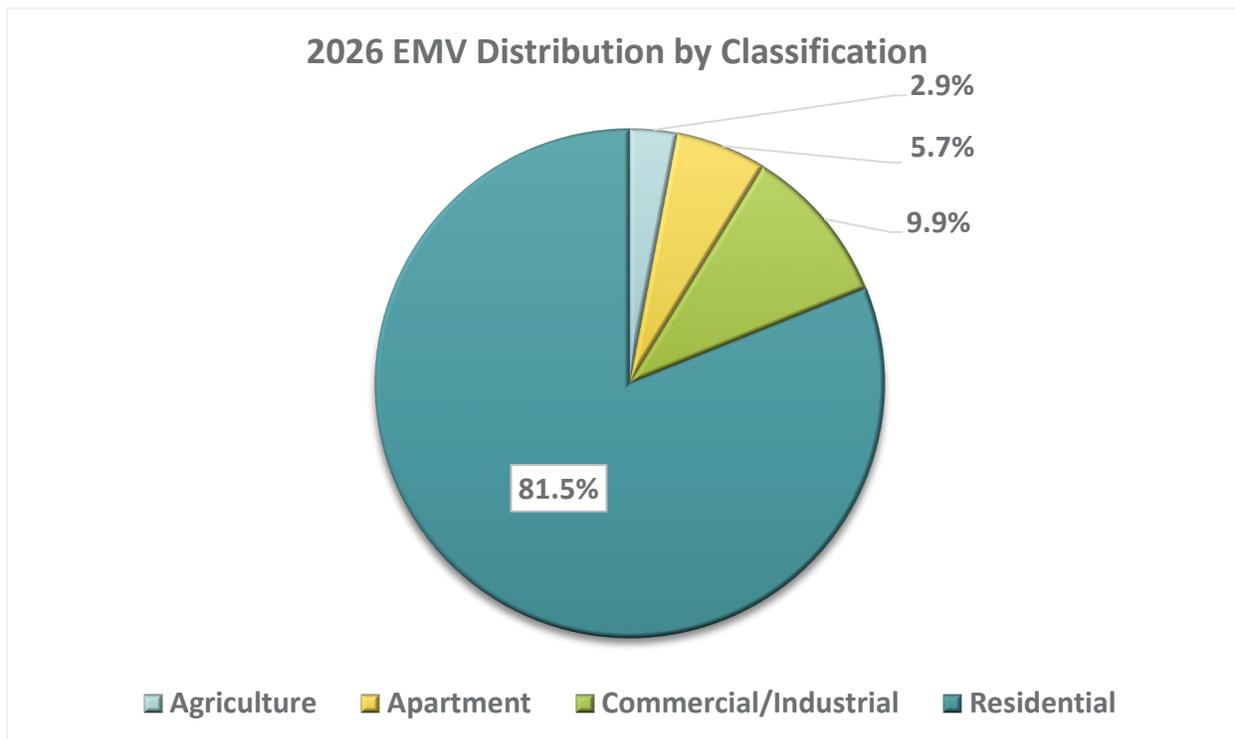
	Over 15% Decrease	10.1% - 15% Decrease	5.1% - 10% Decrease	.1% to 5% Decrease	No Change	.1% to 5% Increase	5.1% - 10% Increase	10.1% - 15% Increase	Over 15% Increase	Total	Total Decrease & No Change	Total Increase
Afton	2	4	56	61	100	701	192	76	63	1,255	223	1,032
Bayport	3	10	88	555	180	157	11	7	43	1,054	836	218
Baytown	5	28	257	434	51	67	8	14	31	895	775	120
Birchwood	-	2	-	3	44	99	216	31	17	412	49	363
Cottage Grove	19	5	327	2,976	1,475	7,818	1,552	149	763	15,084	4,802	10,282
Dellwood	1	1	1	2	32	107	71	235	46	496	37	459
Denmark	1	-	1	-	90	235	314	76	30	747	92	655
Forest Lake	26	5	136	1,464	631	4,628	377	136	195	7,598	2,262	5,336
Grant	3	5	141	609	195	297	388	66	72	1,776	953	823
Grey Cloud	1	-	-	101	37	6	2	1	3	151	139	12
Hastings	-	-	-	-	3	1	-	-	-	4	3	1
Hugo	5	19	376	2,435	798	2,634	337	39	331	6,974	3,633	3,341
Lake Elmo	3	6	33	1,045	481	2,398	712	188	421	5,287	1,568	3,719
Lake St. Croix	5	6	5	13	176	433	29	7	31	705	205	500
Lakeland	3	1	3	11	87	43	384	220	30	782	105	677
Lakeland Shores	-	-	-	5	26	40	65	1	5	142	31	111
Landfall	-	-	-	-	-	-	1	-	-	1	-	1
Mahtomedi	117	12	85	353	87	1,531	571	186	93	3,035	654	2,381
Marine	10	7	65	56	181	75	70	15	30	509	319	190
May	5	2	12	311	751	245	66	18	26	1,436	1,081	355
Newport	3	10	119	763	218	266	16	13	122	1,530	1,113	417
Oak Park Hgts	2	29	79	526	434	390	98	3	3	1,564	1,070	494
Oakdale	4	13	192	1,734	1,286	6,007	528	62	241	10,067	3,229	6,838
Pine Springs	-	-	-	5	18	138	2	1	-	164	23	141
St. Mary's Point	44	-	5	19	73	122	20	3	9	295	141	154
St. Paul Park	10	-	5	420	644	800	80	24	81	2,064	1,079	985
Scandia	6	2	62	624	465	746	171	66	76	2,218	1,159	1,059
Stillwater	8	2	143	574	728	4,063	1,626	294	98	7,536	1,455	6,081
Stillwater Twp	-	2	2	10	86	36	228	291	161	816	100	716
West Lakeland	1	6	24	454	121	700	93	17	30	1,446	606	840
White Bear Lake	-	-	-	4	6	88	1	-	-	99	10	89
Willernie	4	1	1	-	78	23	134	54	17	312	84	228
Woodbury	30	3	289	6,465	4,420	14,130	1,026	106	769	27,238	11,207	16,031
COUNTY	321	181	2,507	22,032	14,002	49,024	9,389	2,399	3,837	103,692	39,043	64,649
	0.31%	0.17%	2.42%	21.25%	13.50%	47.28%	9.05%	2.31%	3.70%	100.00%	37.65%	62.35%

## 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) <i>*includes new construction</i>	ay2022	ay2023	ay2024	ay2025	ay2026
<b>Total EMV</b>	<b>\$47,713,887,100</b>	<b>\$53,051,928,400</b>	<b>\$52,840,493,700</b>	<b>\$54,615,294,000</b>	<b>\$56,257,009,700</b>
<b>Agriculture EMV</b>	<b>\$1,578,317,900</b>	<b>\$1,650,874,300</b>	<b>\$1,608,999,100</b>	<b>\$1,636,791,900</b>	<b>\$1,633,177,800</b>
% of Total	3.3%	3.1%	3.0%	3.0%	2.9%
<b>Apartment EMV</b>	<b>\$2,492,341,700</b>	<b>\$2,840,263,100</b>	<b>\$3,012,759,500</b>	<b>\$3,136,301,300</b>	<b>\$3,195,558,700</b>
% of Total	5.2%	5.4%	5.7%	5.7%	5.7%
<b>Commercial/Industrial EMV</b>	<b>\$4,395,244,900</b>	<b>\$5,374,873,700</b>	<b>\$5,450,273,100</b>	<b>\$5,529,171,000</b>	<b>\$5,567,608,100</b>
% of Total	9.2%	10.1%	10.3%	10.1%	9.9%
<b>Residential/SRR EMV</b>	<b>\$39,247,982,600</b>	<b>\$43,185,917,300</b>	<b>\$42,786,652,200</b>	<b>\$44,358,457,500</b>	<b>\$45,860,665,100</b>
% of Total	82.3%	81.4%	81.0%	81.2%	81.5%



## Median Values

### Historical Median Residential Improved Value: Residential/SRR

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

	Median ay2022	% Change	Median ay2023	% Change	Median ay2024	% Change	Median ay2025	% Change	Median ay2026	% Change
Afton	\$ 597,000	22.1%	\$ 697,800	16.9%	\$ 617,600	-11.5%	\$ 661,000	7.0%	\$ 676,400	2.3%
Bayport	\$ 336,400	16.7%	\$ 375,100	11.5%	\$ 377,400	0.6%	\$ 389,700	3.3%	\$ 386,100	-0.9%
Baytown	\$ 691,900	17.4%	\$ 837,200	21.0%	\$ 841,000	0.5%	\$ 832,600	-1.0%	\$ 822,100	-1.3%
Birchwood	\$ 435,400	22.7%	\$ 416,700	-4.3%	\$ 437,400	5.0%	\$ 439,700	0.5%	\$ 470,700	7.1%
Cottage Grove	\$ 328,600	21.4%	\$ 365,200	11.1%	\$ 354,500	-2.9%	\$ 368,400	3.9%	\$ 375,900	2.0%
Dellwood	\$ 804,900	17.0%	\$ 895,600	11.3%	\$ 854,200	-4.6%	\$ 772,800	-9.5%	\$ 865,900	12.0%
Denmark	\$ 612,100	31.0%	\$ 655,500	7.1%	\$ 669,000	2.1%	\$ 643,600	-3.8%	\$ 695,800	8.1%
Forest Lake	\$ 361,000	28.3%	\$ 371,500	2.9%	\$ 383,600	3.3%	\$ 387,000	0.9%	\$ 394,800	2.0%
Grant	\$ 618,400	22.8%	\$ 676,700	9.4%	\$ 654,000	-3.4%	\$ 684,700	4.7%	\$ 693,800	1.3%
Grey Cloud	\$ 480,500	29.4%	\$ 478,600	-0.4%	\$ 488,700	2.1%	\$ 519,600	6.3%	\$ 512,700	-1.3%
Hastings										
Hugo	\$ 379,300	22.4%	\$ 408,700	7.8%	\$ 389,400	-4.7%	\$ 408,700	5.0%	\$ 417,100	2.1%
Lake Elmo	\$ 553,800	20.7%	\$ 585,700	5.8%	\$ 581,700	-0.7%	\$ 585,800	0.7%	\$ 599,500	2.3%
Lake St. Croix	\$ 293,700	17.5%	\$ 325,700	10.9%	\$ 300,000	-7.9%	\$ 332,600	10.9%	\$ 341,100	2.6%
Lakeland	\$ 349,000	17.5%	\$ 370,500	6.2%	\$ 337,200	-9.0%	\$ 358,600	6.3%	\$ 392,400	9.4%
Lakeland Shores	\$ 418,300	16.7%	\$ 444,400	6.2%	\$ 451,400	1.6%	\$ 437,300	-3.1%	\$ 460,800	5.4%
Landfall										
Mahtomedi	\$ 435,800	24.1%	\$ 444,100	1.9%	\$ 450,900	1.5%	\$ 455,900	1.1%	\$ 470,800	3.3%
Marine	\$ 499,600	31.5%	\$ 477,300	-4.5%	\$ 529,000	10.8%	\$ 556,100	5.1%	\$ 556,000	0.0%
May	\$ 567,200	25.5%	\$ 621,700	9.6%	\$ 578,600	-6.9%	\$ 644,400	11.4%	\$ 651,500	1.1%
Newport	\$ 285,700	24.4%	\$ 325,500	13.9%	\$ 305,100	-6.3%	\$ 327,500	7.3%	\$ 321,800	-1.7%
Oak Park Hgts	\$ 294,600	17.4%	\$ 322,400	9.4%	\$ 321,900	-0.2%	\$ 350,000	8.7%	\$ 343,100	-2.0%
Oakdale	\$ 315,000	19.2%	\$ 343,300	9.0%	\$ 337,800	-1.6%	\$ 342,700	1.5%	\$ 352,000	2.7%
Pine Springs	\$ 538,900	25.6%	\$ 563,400	4.5%	\$ 582,400	3.4%	\$ 580,400	-0.3%	\$ 592,000	2.0%
St. Mary's Point	\$ 402,900	20.3%	\$ 446,500	10.8%	\$ 446,000	-0.1%	\$ 403,800	-9.5%	\$ 416,100	3.0%
St. Paul Park	\$ 266,600	20.3%	\$ 277,600	4.1%	\$ 279,500	0.7%	\$ 291,500	4.3%	\$ 295,200	1.3%
Scandia	\$ 476,800	27.0%	\$ 495,600	3.9%	\$ 497,600	0.4%	\$ 522,800	5.1%	\$ 524,500	0.3%
Stillwater	\$ 373,800	19.3%	\$ 409,500	9.6%	\$ 409,400	0.0%	\$ 408,000	-0.3%	\$ 424,000	3.9%
Stillwater Twp	\$ 612,400	22.6%	\$ 630,500	3.0%	\$ 644,800	2.3%	\$ 643,500	-0.2%	\$ 703,700	9.4%
West Lakeland	\$ 606,500	20.5%	\$ 695,900	14.7%	\$ 648,300	-6.8%	\$ 710,100	9.5%	\$ 715,600	0.8%
White Bear Lake	\$ 345,500	25.0%	\$ 345,800	0.1%	\$ 354,600	2.5%	\$ 354,600	0.0%	\$ 356,100	0.4%
Willernie	\$ 266,200	17.6%	\$ 254,500	-4.4%	\$ 255,100	0.2%	\$ 282,800	10.9%	\$ 301,000	6.4%
Woodbury	\$ 419,000	19.3%	\$ 456,600	9.0%	\$ 441,100	-3.4%	\$ 451,500	2.4%	\$ 454,400	0.6%
<b>COUNTY MEDIAN</b>	<b>\$ 384,200</b>	<b>21.3%</b>	<b>\$ 415,600</b>	<b>8.2%</b>	<b>\$ 407,900</b>	<b>-1.9%</b>	<b>\$ 417,400</b>	<b>2.3%</b>	<b>\$ 426,100</b>	<b>2.1%</b>

## Historical Median Residential Improved Value: Townhomes/Condos

(With improvement value ≥ \$25,000)

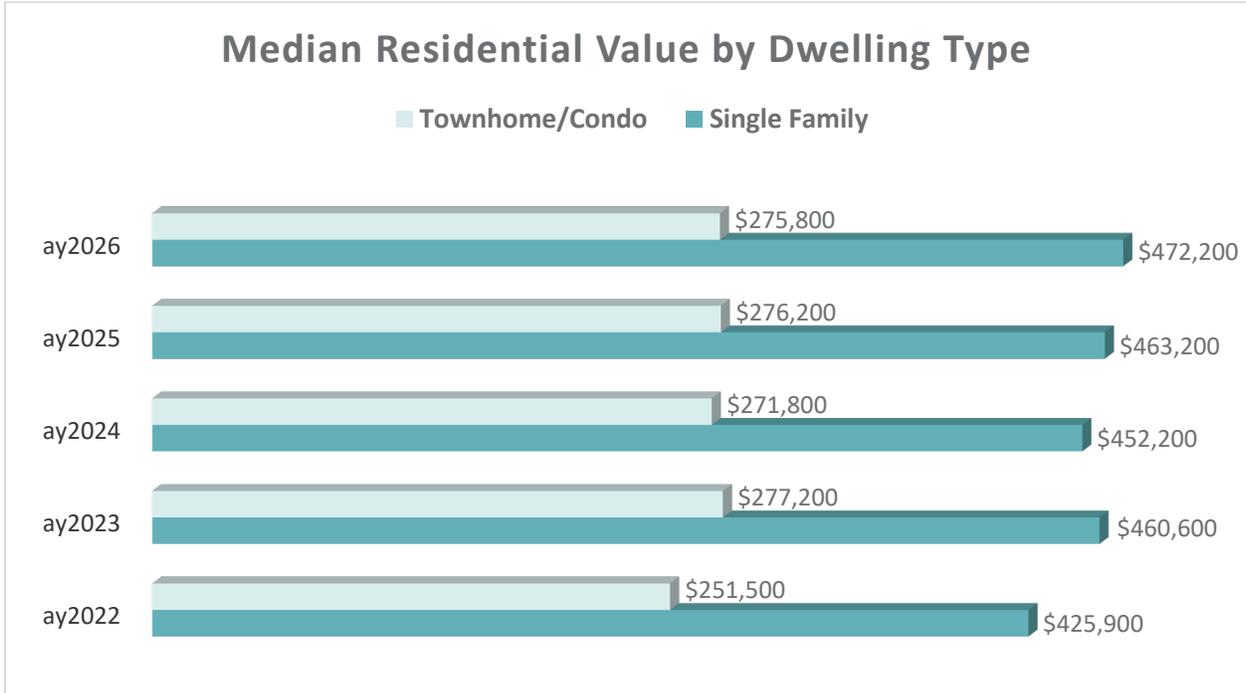
	Median ay2022	% Change	Median ay2023	% Change	Median ay2024	% Change	Median ay2025	% Change	Median ay2026	% Change
Bayport	\$ 418,700	14.8%	\$ 457,600	9.3%	\$ 443,300	-3.1%	\$ 447,500	0.9%	\$ 451,800	1.0%
Cottage Grove	\$ 236,300	18.7%	\$ 259,300	9.7%	\$ 248,000	-4.4%	\$ 268,300	8.2%	\$ 269,300	0.4%
Forest Lake	\$ 246,300	25.2%	\$ 261,900	6.3%	\$ 270,700	3.4%	\$ 273,000	0.8%	\$ 271,000	-0.7%
Hugo	\$ 254,800	20.2%	\$ 280,400	10.0%	\$ 268,400	-4.3%	\$ 274,400	2.2%	\$ 270,700	-1.3%
Lake Elmo	\$ 341,800	10.4%	\$ 375,600	9.9%	\$ 368,100	-2.0%	\$ 361,000	-1.9%	\$ 376,000	4.2%
Mahtomedi	\$ 340,600	21.0%	\$ 334,500	-1.8%	\$ 339,700	1.6%	\$ 333,500	-1.8%	\$ 337,100	1.1%
Marine	\$ 291,200	32.4%	\$ 277,300	-4.8%	\$ 290,900	4.9%	\$ 363,700	25.0%	\$ 363,700	0.0%
Newport	\$ 212,300	21.7%	\$ 207,100	-2.4%	\$ 229,200	10.7%	\$ 234,200	2.2%	\$ 232,200	-0.9%
Oak Park Hgts	\$ 270,200	33.6%	\$ 245,500	-9.1%	\$ 263,000	7.1%	\$ 284,300	8.1%	\$ 284,300	0.0%
Oakdale	\$ 220,000	13.1%	\$ 245,500	11.6%	\$ 242,000	-1.4%	\$ 245,700	1.5%	\$ 242,000	-1.5%
St. Paul Park	\$ 241,100	20.7%	\$ 250,400	3.9%	\$ 239,300	-4.4%	\$ 271,100	13.3%	\$ 278,700	2.8%
Stillwater	\$ 299,400	13.9%	\$ 334,500	11.7%	\$ 327,000	-2.2%	\$ 327,700	0.2%	\$ 331,500	1.2%
Woodbury	\$ 261,900	13.0%	\$ 290,200	10.8%	\$ 280,600	-3.3%	\$ 285,800	1.9%	\$ 287,400	0.6%
COUNTY MEDIAN	\$ 251,500	16.0%	\$ 277,200	10.2%	\$ 271,800	-1.9%	\$ 276,200	1.6%	\$ 275,800	-0.1%

## Historical Median Residential Improved Value: Single Family

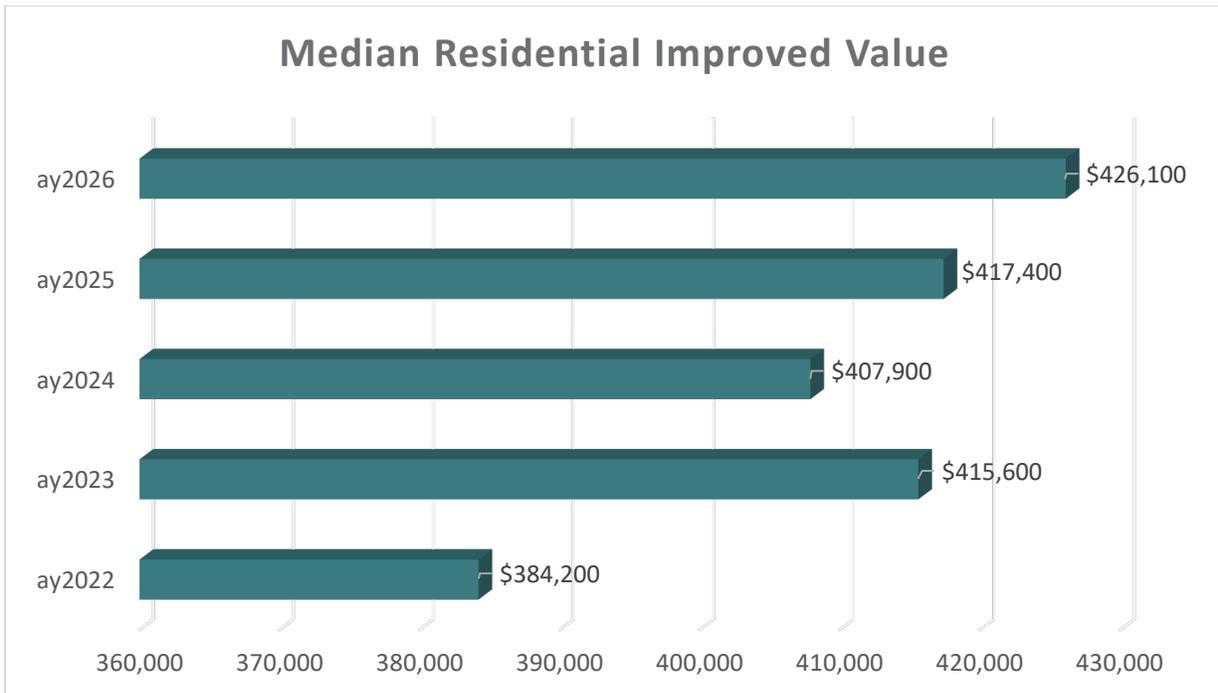
(With improvement value ≥ \$25,000)

	Median ay2022	% Change	Median ay2023	% Change	Median ay2024	% Change	Median ay2025	% Change	Median ay2026	% Change
Afton	\$ 597,000	22.1%	\$ 697,800	16.9%	\$ 617,600	3.5%	\$ 661,000	7.0%	\$ 676,500	2.3%
Bayport	\$ 332,300	17.3%	\$ 368,500	10.9%	\$ 375,400	13.0%	\$ 381,300	1.6%	\$ 377,400	-1.0%
Baytown	\$ 691,900	17.4%	\$ 837,200	21.0%	\$ 841,000	21.5%	\$ 832,600	-1.0%	\$ 822,100	-1.3%
Birchwood	\$ 435,400	22.7%	\$ 416,700	-4.3%	\$ 437,400	0.5%	\$ 439,700	0.5%	\$ 470,700	7.1%
Cottage Grove	\$ 339,100	21.5%	\$ 379,200	11.8%	\$ 369,500	9.0%	\$ 381,500	3.2%	\$ 389,700	2.1%
Dellwood	\$ 804,900	17.0%	\$ 895,600	11.3%	\$ 854,200	6.1%	\$ 772,800	-9.5%	\$ 865,900	12.0%
Denmark	\$ 612,100	31.0%	\$ 655,500	7.1%	\$ 669,000	9.3%	\$ 643,600	-3.8%	\$ 695,800	8.1%
Forest Lake	\$ 389,800	28.7%	\$ 399,800	2.6%	\$ 413,300	6.0%	\$ 415,700	0.6%	\$ 422,800	1.7%
Grant	\$ 618,400	22.8%	\$ 676,700	9.4%	\$ 654,000	5.8%	\$ 684,700	4.7%	\$ 693,800	1.3%
Grey Cloud	\$ 480,500	29.4%	\$ 478,600	-0.4%	\$ 488,700	1.7%	\$ 519,600	6.3%	\$ 512,700	-1.3%
Hastings										
Hugo	\$ 450,200	21.0%	\$ 484,900	7.7%	\$ 467,400	3.8%	\$ 478,400	2.4%	\$ 485,100	1.4%
Lake Elmo	\$ 563,500	21.3%	\$ 598,300	6.2%	\$ 600,100	6.5%	\$ 603,500	0.6%	\$ 619,000	2.6%
Lake St. Croix	\$ 293,700	17.5%	\$ 325,700	10.9%	\$ 297,000	1.1%	\$ 327,900	10.4%	\$ 336,500	2.6%
Lakeland	\$ 349,000	17.5%	\$ 370,500	6.2%	\$ 337,400	-3.3%	\$ 359,300	6.5%	\$ 393,300	9.5%
Lakeland Shores	\$ 418,300	16.7%	\$ 444,400	6.2%	\$ 451,400	7.9%	\$ 437,300	-3.1%	\$ 462,300	5.7%
Landfall										
Mahtomedi	\$ 451,300	24.8%	\$ 458,500	1.6%	\$ 467,800	3.7%	\$ 474,900	1.5%	\$ 487,200	2.6%
Marine	\$ 513,900	35.3%	\$ 495,200	-3.6%	\$ 539,900	5.1%	\$ 570,400	5.6%	\$ 564,700	-1.0%
May	\$ 567,200	25.5%	\$ 621,700	9.6%	\$ 578,600	2.0%	\$ 644,400	11.4%	\$ 651,500	1.1%
Newport	\$ 289,400	26.0%	\$ 330,100	14.1%	\$ 309,500	6.9%	\$ 331,500	7.1%	\$ 326,100	-1.6%
Oak Park Hgts	\$ 314,500	16.2%	\$ 348,500	10.8%	\$ 346,300	10.1%	\$ 373,900	8.0%	\$ 364,200	-2.6%
Oakdale	\$ 340,900	19.8%	\$ 367,900	7.9%	\$ 363,400	6.6%	\$ 367,300	1.1%	\$ 377,800	2.9%
Pine Springs	\$ 538,900	25.6%	\$ 563,400	4.5%	\$ 582,400	8.1%	\$ 580,400	-0.3%	\$ 592,000	2.0%
St. Mary's Point	\$ 402,900	20.3%	\$ 446,500	10.8%	\$ 446,000	10.7%	\$ 403,800	-9.5%	\$ 416,100	3.0%
St. Paul Park	\$ 268,900	21.3%	\$ 279,900	4.1%	\$ 282,400	5.0%	\$ 293,600	4.0%	\$ 296,500	1.0%
Scandia	\$ 476,800	27.0%	\$ 495,600	3.9%	\$ 498,100	4.5%	\$ 522,900	5.0%	\$ 525,300	0.5%
Stillwater	\$ 387,600	20.4%	\$ 422,800	9.1%	\$ 422,600	9.0%	\$ 423,300	0.2%	\$ 439,600	3.9%
Stillwater Twp	\$ 612,400	22.6%	\$ 630,500	3.0%	\$ 644,800	5.3%	\$ 643,500	-0.2%	\$ 704,300	9.4%
West Lakeland	\$ 606,500	20.5%	\$ 695,900	14.7%	\$ 648,300	6.9%	\$ 710,100	9.5%	\$ 715,600	0.8%
White Bear Lake	\$ 345,500	25.0%	\$ 345,800	0.1%	\$ 354,600	2.6%	\$ 354,600	0.0%	\$ 356,100	0.4%
Willernie	\$ 266,200	17.6%	\$ 254,500	-4.4%	\$ 251,500	-5.5%	\$ 278,000	10.5%	\$ 301,000	8.3%
Woodbury	\$ 476,100	20.4%	\$ 520,000	9.2%	\$ 503,700	5.8%	\$ 512,700	1.8%	\$ 521,800	1.8%
<b>COUNTY MEDIAN</b>	<b>\$ 425,900</b>	<b>22.4%</b>	<b>\$ 460,600</b>	<b>8.1%</b>	<b>\$ 452,200</b>	<b>6.2%</b>	<b>\$ 463,200</b>	<b>2.4%</b>	<b>\$ 472,200</b>	<b>1.9%</b>

**Single Family and Townhome/Condo breakdown** (Data from pages 31 & 32)  
 (With improvement value ≥ \$25,000)



**Historical County Median Residential Improved Value** (Data from page 30)  
 (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 2025 New Starts	TH/Condo 2025 New Starts	Comm/Ind 2025 New Starts	Apartment 2025 New Starts	Exempt 2025 New Starts	Total 2025 New Starts
Afton	9	0	2	0	0	11
Bayport	2	0	0	0	1	3
Baytown	16	0	0	0	0	16
Birchwood	1	0	0	0	0	1
Cottage Grove	252	35	1	0	0	288
Dellwood	2	0	0	0	0	2
Denmark	3	0	0	0	0	3
Forest Lake	59	24	0	0	0	83
Grant	12	0	0	0	1	13
Grey Cloud	0	0	0	0	0	0
Hastings	0	0	0	0	0	0
Hugo	133	0	2	1	0	136
Lake Elmo	163	0	2	2	1	168
Lake St. Croix	1	0	0	0	0	1
Lakeland	0	0	0	0	0	0
Lakeland Shores	0	0	1	0	0	1
Landfall	0	0	0	0	0	0
Mahtomedi	7	0	0	1	0	8
Marine	3	0	0	0	0	3
May	5	0	0	0	0	5
Newport	3	0	0	1	0	4
Oak Park Hgts	0	0	0	0	1	1
Oakdale	59	4	2	1	1	67
Pine Springs	0	0	0	0	0	0
St. Mary's Point	1	0	0	0	0	1
St. Paul Park	1	0	0	0	0	1
Scandia	10	0	0	0	0	10
Stillwater	5	0	2	1	1	9
Stillwater Twp	6	0	0	0	0	6
West Lakeland	6	0	0	0	0	6
White Bear Lake	0	0	0	0	0	0
Willernie	0	0	0	0	0	0
Woodbury	214	78	6	3	3	304
<b>COUNTY</b>	<b>973</b>	<b>141</b>	<b>18</b>	<b>10</b>	<b>9</b>	<b>1,151</b>

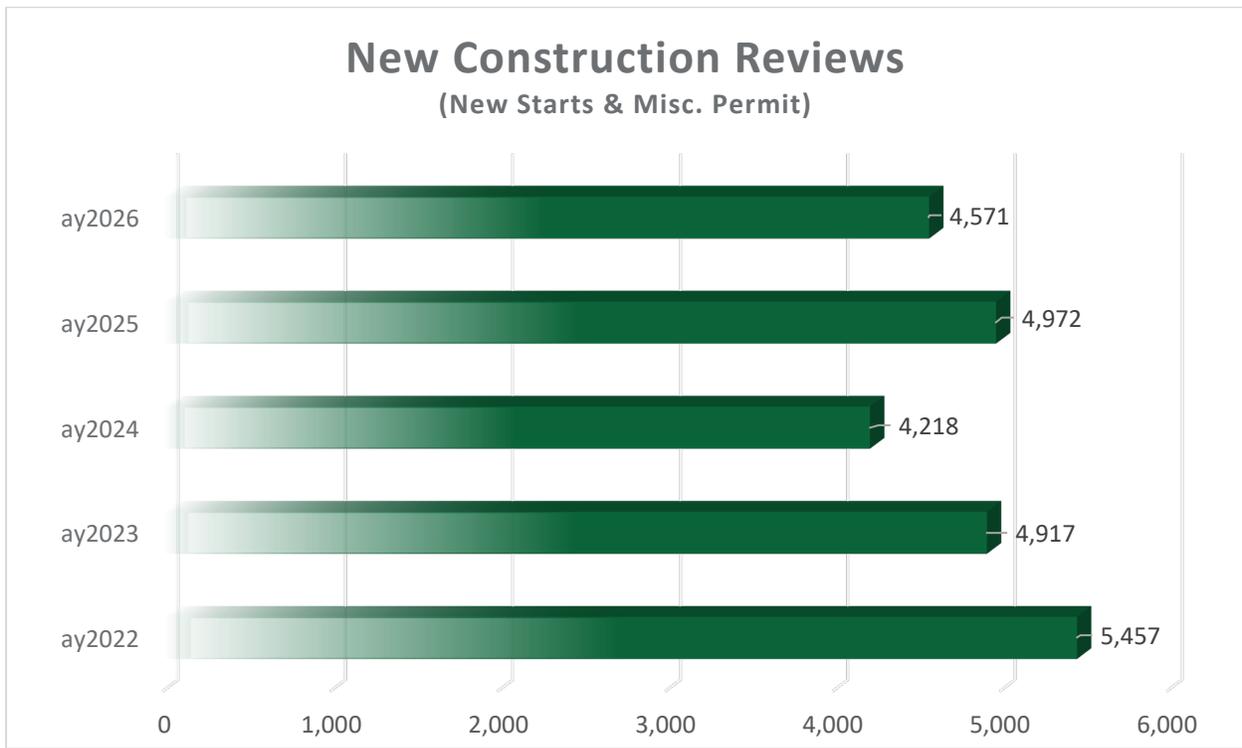
**Past & Current New Construction Starts: Single Family and Townhome/Condo**

Calendar Year	2021 New Starts	2022 New Starts	2023 New Starts	2024 New Starts	2025 New Starts
Afton	19	11	7	3	9
Bayport	8	14	3	1	2
Baytown	9	12	18	16	16
Birchwood	1	0	2	1	1
Cottage Grove	536	406	307	335	287
Dellwood	2	3	0	1	2
Denmark	15	6	3	7	3
Forest Lake	41	34	19	94	83
Grant	19	14	7	7	12
Grey Cloud	0	0	0	0	0
Hastings	0	0	0	0	0
Hugo	197	110	119	170	133
Lake Elmo	326	162	202	96	163
Lake St. Croix	0	1	0	1	1
Lakeland	1	0	2	0	0
Lakeland Shores	0	1	1	0	0
Landfall	0	0	0	0	0
Mahtomedi	6	6	14	4	7
Marine	5	6	2	2	3
May	3	8	4	15	5
Newport	70	10	6	0	3
Oak Park Hgts	5	1	0	2	0
Oakdale	24	69	48	94	63
Pine Springs	0	0	0	0	0
St. Mary's Point	2	0	0	0	1
St. Paul Park	1	1	6	4	1
Scandia	20	21	10	9	10
Stillwater	39	26	11	7	5
Stillwater Twp	6	1	4	3	6
West Lakeland	18	6	2	4	6
White Bear Lake	0	0	0	0	0
Willernie	2	3	0	0	0
Woodbury	533	352	482	470	292
<b>COUNTY</b>	<b>1,908</b>	<b>1,284</b>	<b>1,279</b>	<b>1,346</b>	<b>1,114</b>

**Historical New Construction Summary: All Classifications**

New Construction Reviews	2021	2022	2023	2024	2025
	ay2022	ay2023	ay2024	ay2025	ay2026
Single Family	1,592	1,066	975	1,122	973
Townhome / Condo	316	218	304	224	141
Apartment	4	9	7	4	10
Commercial / Industrial	18	23	16	15	18
Misc. Permits	3,527	3,601	2,916	3,607	3,429
<b>TOTAL</b>	<b>5,457</b>	<b>4,917</b>	<b>4,218</b>	<b>4,972</b>	<b>4,571</b>
<i>Taxable Value Added</i>	\$987,855,900	\$1,121,556,700	\$897,986,300	\$889,609,200	\$817,127,300

**Historical Comparison of New Construction: ay22–ay26**



## **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 2025 (for the 2026 assessment), the Assessor Division appraisers and locally hired assessors reviewed 31,297 properties. Below is the breakdown of the properties that were reviewed over the last five years.

	<b>2021 ay2022</b>	<b>2022 ay2023</b>	<b>2023 ay2024</b>	<b>2024 ay2025</b>	<b>2025 ay2026</b>
<b>Residential Quintile</b>	23,008	22,605	21,696	21,130	25,609
<b>Apt/CI Reviews</b>	499	1,240	1,320	927	1,098
<b>New Construction Reviews</b>	5,457	4,917	4,218	4,972	4,580
<b>Misc Reviews</b>	1,494	2	1,474	0	10
<b>TOTAL</b>	<b>30,458</b>	<b>28,764</b>	<b>28,708</b>	<b>27,029</b>	<b>31,297</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.

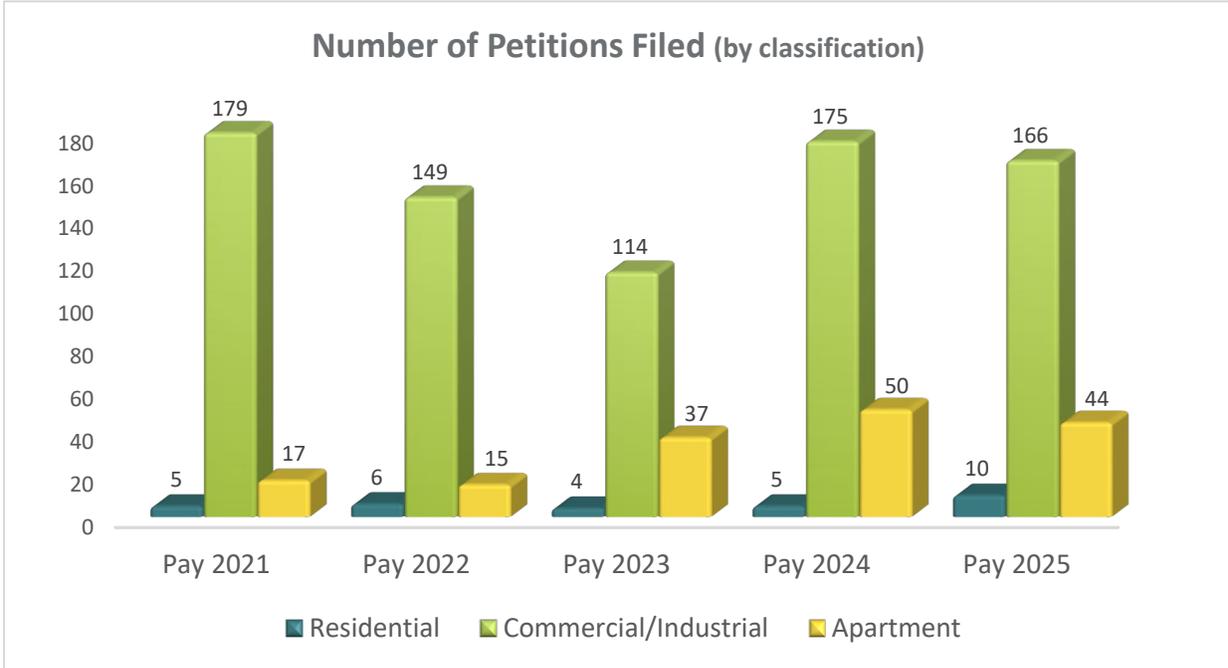
The tax petition process is a complicated and ever-changing part of our business. The entire process continues to consume a large amount of our Commercial/Industrial/Apartment appraiser workload.

The table below provides a summary of the petition filings in Washington County over the last five payable years. Petitions related to taxes payable in 2025 decrease slightly in the **number of petitions filed** by 10 petitions. There was an increase in the number of residential petition filings. The total **value under petitions filed** for pay2025 increased roughly 3.2% when compared to the previous year.

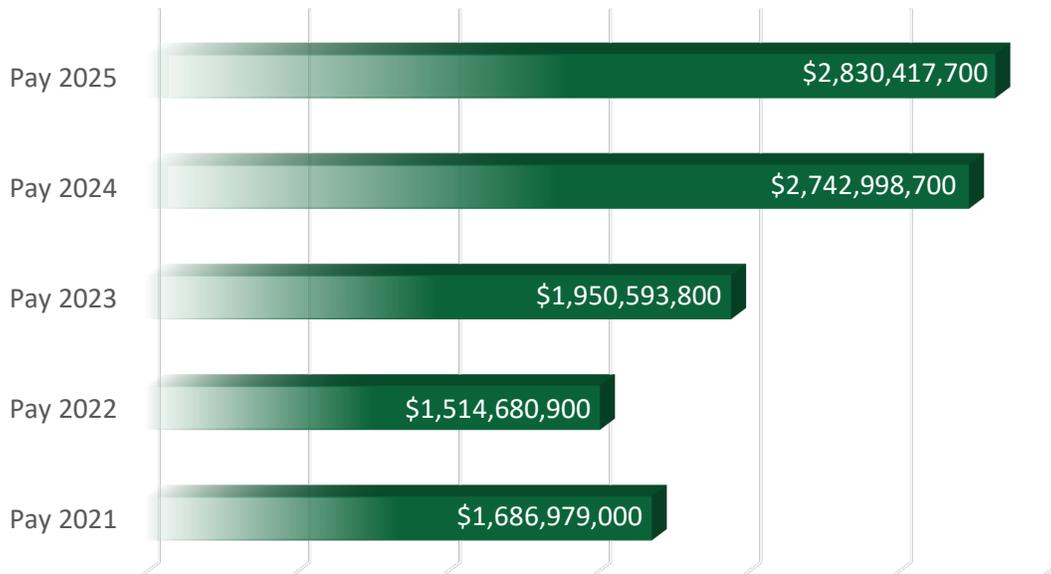
<b>Number of Petitions Filed</b>					
<b>Payable Year</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Residential</b>	5	6	4	5	10
<b>Commercial/Industrial</b>	179	149	114	175	166
<b>Apartment</b>	17	15	37	50	44
<b>TOTAL</b>	<b>201</b>	<b>170</b>	<b>155</b>	<b>230</b>	<b>220</b>

<b>Value Under Petitions Filed</b>					
<b>Payable Year</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Residential</b>	\$4,333,700	\$7,242,400	\$3,474,200	\$44,469,400	\$58,361,900
<b>Commercial/Industrial</b>	\$1,336,984,000	\$1,228,442,100	\$925,542,600	\$1,405,576,500	\$1,502,309,100
<b>Apartment</b>	\$345,661,300	\$278,996,400	\$1,021,577,000	\$1,292,952,800	\$1,269,746,700
<b>TOTAL</b>	<b>\$1,686,979,000</b>	<b>\$1,514,680,900</b>	<b>\$1,950,593,800</b>	<b>\$2,742,998,700</b>	<b>\$2,830,417,700</b>

## Tax Petitions for Payable Years 2021-2025



## **Value Under Petitions Filed (all classifications)**



## **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 **93%-96%** 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 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 email 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 three 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 1, 2026**, 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

## Property Tax Calendar



Published on Minnesota Department of Revenue (<https://www.revenue.state.mn.us>)  
Last Updated January 03, 2024

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	<b>Property Tax Refund Returns (Form M1PR)</b> 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	<b>Last day to pay second half of real estate taxes</b> 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. 10-25	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.

## 2026 Local Board & Open Book Meeting Schedule

City/Township	Format	Meeting Date	Time	Location
Mahtomedi	Local Board	Wednesday, April 1, 2026	5:00 PM	Mahtomedi City Hall   600 Stillwater Rd
Hugo		Thursday, April 2, 2026	5:30 PM	Hugo City Hall   14669 Fitzgerald Ave N
Baytown		Monday, April 6, 2026	4:00 PM	Baytown Community Center   4020 McDonald Dr N
Marine on St Croix		Tuesday, April 7, 2026	9:00 AM	Marine on St Croix City Hall   121 Judd St
Denmark		Tuesday, April 7, 2026	4:30 PM	Denmark Town Hall   14008 90th St S
Birchwood		Tuesday, April 7, 2026	6:00 PM	Birchwood Village City Hall   207 Birchwood Ave
Scandia		Monday, April 13, 2026	5:00 PM	Scandia Community Center   14727 209th St N
Forest Lake		Monday, April 13, 2026	5:00 PM	Forest Lake City Hall   1408 Lake St S
Dellwood		Tuesday, April 14, 2026	4:00 PM	Dellwood City Hall   111 Wildwood Rd
Lake Elmo		Tuesday, April 14, 2026	4:30 PM	Lake Elmo City Hall   3880 Laverne Ave N
May		Wednesday, April 15, 2026	9:00 AM	May Town Hall   13939 Norell Ave N
Willernie		Monday, April 20, 2026	5:30 PM	Willernie City Hall   111 Wildwood Rd
Afton		Open Book	<b>May attend any one of three Regional Open Book meetings</b> NOTE: The Oakdale City Hall & Woodbury City Hall meeting locations have been replaced by one meeting at the new Central Service Center, in Woodbury	
Bayport				
Cottage Grove				
Grant				
Grey Cloud Island Township				
Hastings	<b><u>Regional Open Book-Cottage Grove</u></b>			<b>Cottage Grove Service Center</b>
Lake St Croix Beach	<b>Thursday April 2, 2026</b>		<b>5-7 PM</b>	<b>13000 Ravine Parkway</b>
Lakeland				<b>Room 150</b>
Lakeland Shores				
Landfall	<b><u>Regional Open Book-Woodbury</u></b>			<b>Central Service Center</b>
Newport	<b>Thursday April 16, 2026</b>		<b>5-7 PM</b>	<b>1261 Woodlane Dr</b>
Oak Park Heights				<b>Room F201</b>
Oakdale				
Pine Springs	<b><u>Regional Open Book-Stillwater</u></b>			<b>Washington Cty Govt Center</b>
St Mary's Point	<b>Wednesday April 22, 2026</b>		<b>2-7 PM</b>	<b>14949 62nd St N</b>
St Paul Park				<b>5th Floor - Rm 5599</b>
Stillwater City				
Stillwater Township				
West Lakeland				
White Bear Lake				
Woodbury				
Govt Center	County Board	Tuesday, June 16, 2026	5:00 PM	**By Appointment
Govt Center		Tuesday, June 23, 2026	11:00 AM	(times subject to change)
			Friday	May 1, 2026

\*\*Appointment deadline for County Board