

ASSESSMENT REPORT 2023

This report includes specific information regarding the 2023 assessment, as well as general information about both the appeals and assessment processes.

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INTRODUCTION

The Washington County Assessor Division has prepared this 2023 Assessment Report for use by the County Board, City Councils, Town Boards, residents, and staff. This report includes specific information regarding the 2023 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 2023 assessment are based upon actual real estate market trends of Washington County properties from **October 1, 2021 through September 30, 2022**. 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 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

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, 2021 and September 30, 2022** are used to establish the **January 2, 2023** 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 2023 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.

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.

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 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 by the weighted (aggregate) mean ratio. The acceptable range is **.98 to 1.03**.

Arm's-Length Transactions

The Department of Revenue requires all County Assessors to utilize a specified time period in their sales analysis. This time period is 12 months from October 1st through September 30th, 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 1st through September 30th time period, each year, are closely scrutinized by the appraisers within the Assessor Division. Evidence suggesting a forced sale, foreclosure, a sale to a relative, or anything other than an arm's-length transaction requires the sales to be 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	10/1/17- 9/30/18	10/1/18- 9/30/19	10/1/19- 9/30/20	10/1/20- 9/30/21	10/1/21- 9/30/22
	ay2019	ay2020	ay2021	ay2022	ay2023
Apartment	13	12	10	10	6
Commercial	37	51	49	61	59
Residential	3,907	4,103	4,004	4,341	3,810
Single Family	2,648	2,873	2,719	2,996	2,621
Townhome/Condo	1,259	1,230	1,285	1,345	1,189
TOTAL	3,957	4,166	4,063	4,412	3,875

Residential/SRR (Seasonal Rec) sales count ay2019-ay2023

Sales Period	10/1/17- 9/30/18	10/1/18- 9/30/19	10/1/19- 9/30/20	10/1/20- 9/30/21	10/1/21- 9/30/22	Difference from Previous Year
	ay2019	ay2020	ay2021	ay2022	ay2023	
Afton	35	39	36	34	24	-10
Bayport	29	42	31	50	42	-8
Baytown	26	23	23	20	33	13
Birchwood	9	20	12	12	16	4
Cottage Grove	513	577	527	585	513	-72
Dellwood	15	12	12	18	14	-4
Denmark	12	8	15	10	11	1
Forest Lake	254	268	267	290	300	10
Grant	43	50	45	51	37	-14
Grey Cloud	2	5	4	3	2	-1
Hastings	0	0	0	0	0	0
Hugo	348	337	323	316	315	-1
Lake Elmo	105	162	166	172	135	-37
Lake St. Croix	12	13	17	12	16	4
Lakeland	25	19	22	25	23	-2
Lakeland Shores	2	6	1	3	3	0
Landfall	0	0	0	0	0	0
Mahtomedi	107	116	113	117	100	-17
Marine	14	17	15	14	9	-5
May	40	30	36	30	32	2
Newport	37	46	43	48	55	7
Oak Park Hgts	65	53	69	55	46	-9
Oakdale	452	439	391	404	388	-16
Pine Springs	6	4	5	4	5	1
St. Mary's Point	2	2	6	5	7	2
St. Paul Park	84	72	62	84	77	-7
Scandia	43	45	52	69	30	-39
Stillwater	320	343	344	363	308	-55
Stillwater Twp	16	17	14	22	25	3
West Lakeland	32	38	41	44	39	-5
White Bear Lake	4	1	2	4	1	-3
Willernie	8	6	13	12	13	1
Woodbury	1,247	1,293	1,297	1,465	1,191	-274
COUNTY	3,907	4,103	4,004	4,341	3,810	-531

Residential Lender-Mediated Sales

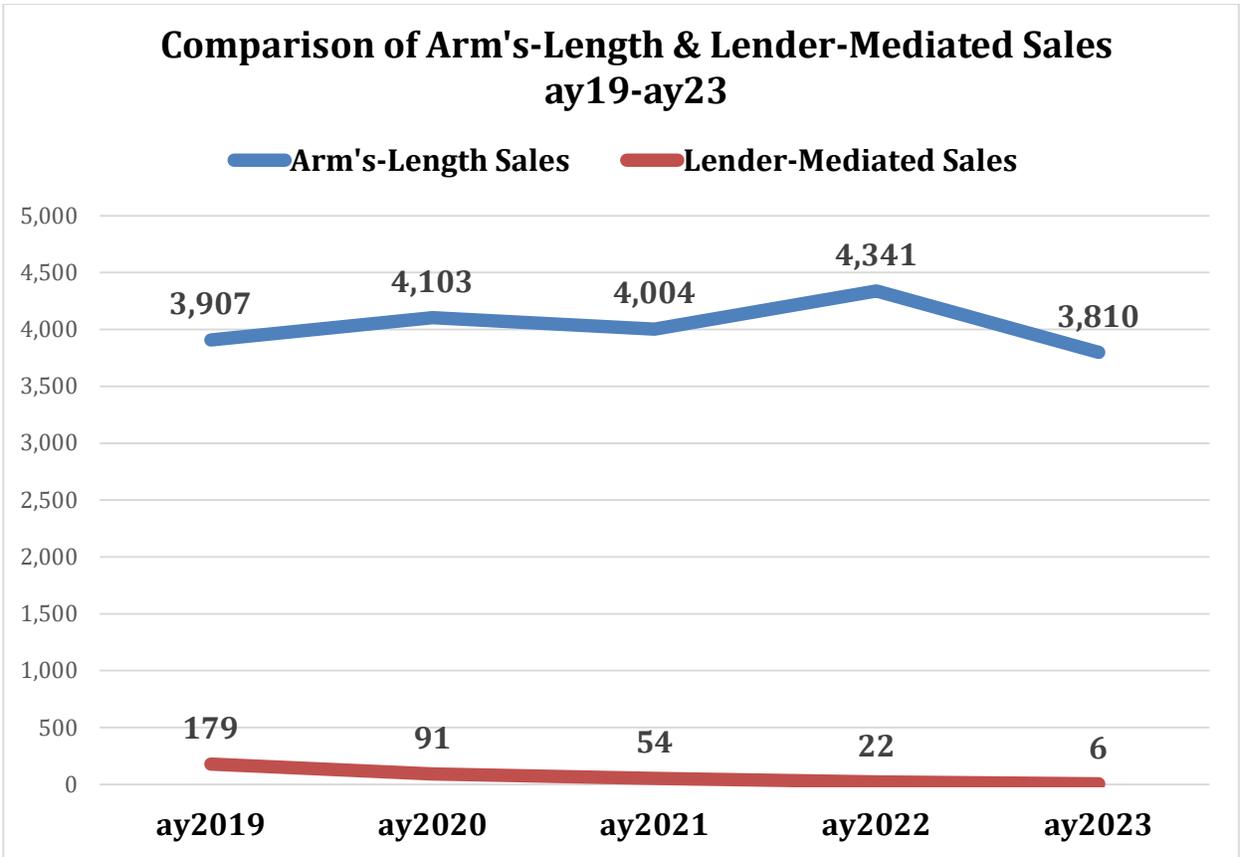
Foreclosures

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 ay2019-ay2023

Sales Period	10/1/17- 9/30/18	10/1/18- 9/30/19	10/1/19- 9/30/20	10/1/20- 9/30/21	10/1/21- 9/30/22
	ay2019	ay2020	ay2021	ay2022	ay2023
Afton	2	3	0	0	0
Bayport	1	1	2	1	0
Baytown	1	0	0	0	0
Birchwood	2	0	0	0	0
Cottage Grove	23	18	9	2	1
Dellwood	2	0	0	0	0
Denmark	1	0	0	0	0
Forest Lake	24	8	5	1	2
Grant	0	3	3	2	0
Grey Cloud	1	2	0	0	0
Hastings	0	0	0	0	0
Hugo	12	4	2	2	1
Lake Elmo	3	2	2	0	0
Lake St. Croix	1	1	0	1	0
Lakeland	3	1	0	0	0
Lakeland Shores	0	0	0	0	0
Landfall	0	0	0	0	0
Mahtomedi	9	3	2	0	0
Marine	0	0	0	0	0
May	1	1	1	0	0
Newport	3	4	2	0	0
Oak Park Hgts	5	0	0	0	0
Oakdale	22	9	8	6	0
Pine Springs	0	0	0	0	0
St. Mary's Point	2	0	0	0	0
St. Paul Park	8	8	3	2	0
Scandia	2	1	0	1	0
Stillwater	11	7	2	0	2
Stillwater Twp	3	0	1	1	0
West Lakeland	0	0	0	0	0
White Bear Lake	1	0	0	0	0
Willernie	2	0	0	0	0
Woodbury	34	15	12	3	0
COUNTY	179	91	54	22	6

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)

Sales Period	10/1/17- 9/30/18	10/1/18- 9/30/19	10/1/19- 9/30/20	10/1/20- 9/30/21	10/1/21- 9/30/22
	ay2019	ay2020	ay2021	ay2022	ay2023
Number of Sales	13	12	10	10	6
Median	95.7%	94.3%	94.9%	94.5%	94.7%
Mean	94.6%	96.3%	103.0%	92.0%	95.2%
COD	5.3	6.1	5.7	2.6	2.9

Commercial/Industrial Sales Statistics (After Annual Adjustments)

Sales Period	10/1/17- 9/30/18	10/1/18- 9/30/19	10/1/19- 9/30/20	10/1/20- 9/30/21	10/1/21- 9/30/22
	ay2019	ay2020	ay2021	ay2022	ay2023
Number of Sales	37	51	49	61	59
Median	96.8%	95.7%	95.5%	99.5%	93.9%
Mean	98.5%	99.4%	93.8%	101.9%	94.4%
COD	21.8	10.0	8.3	7.4	7.5

Residential Sales Statistics (After Annual Adjustments)

Sales Period	10/1/17- 9/30/18	10/1/18- 9/30/19	10/1/19- 9/30/20	10/1/20- 9/30/21	10/1/21- 9/30/22
	ay2019	ay2020	ay2021	ay2022	ay2023
Number of Sales	3,907	4,103	4,004	4,341	3,810
Median	95.6%	95.2%	93.6%	93.8%	93.3%
Mean	96.0%	95.7%	94.1%	94.2%	94.4%
COD	6.5	6.1	5.8	8.0	7.2

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, 2021 and September 30, 2022.**

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 2023 assessment. If there are 30 sales or less in a community, the median is the only statistic deemed reliable.

	# of Sales	Median	COD	PRD	Low Sale (no trend applied)	High Sale (no trend applied)
Afton	24	93.6%	.	.	\$ 300,000	\$ 2,900,000
Bayport	42	94.0%	5.76	1.018	\$ 225,000	\$ 1,220,000
Baytown	33	93.6%	11.42	1.025	\$ 400,000	\$ 1,320,000
Birchwood	16	95.8%	.	.	\$ 250,000	\$ 700,000
Cottage Grove	513	93.5%	7.36	1.012	\$ 85,050	\$ 965,000
Dellwood	14	93.5%	.	.	\$ 599,000	\$ 2,525,000
Denmark	11	93.3%	.	.	\$ 325,000	\$ 1,450,000
Forest Lake	300	92.6%	7.63	1.008	\$ 125,000	\$ 1,740,000
Grant	37	93.5%	9.44	1.024	\$ 368,775	\$ 1,850,000
Grey Cloud	2	106.2%	.	.	\$ 170,000	\$ 375,000
Hastings	0	0.0%	.	.	\$ -	\$ -
Hugo	315	93.7%	6.67	1.005	\$ 178,000	\$ 1,201,000
Lake Elmo	135	93.5%	6.70	1.004	\$ 200,000	\$ 1,600,000
Lake St. Croix	16	93.9%	.	.	\$ 148,500	\$ 999,000
Lakeland	23	93.9%	.	.	\$ 230,000	\$ 3,020,000
Lakeland Shores	3	81.7%	.	.	\$ 270,000	\$ 751,000
Landfall	0	0.0%	.	.	\$ -	\$ -
Mahtomedi	100	94.7%	9.30	1.034	\$ 226,000	\$ 1,600,000
Marine	9	96.5%	.	.	\$ 290,000	\$ 558,000
May	32	93.4%	13.13	1.028	\$ 276,200	\$ 1,950,000
Newport	55	93.2%	10.71	0.990	\$ 135,000	\$ 844,990
Oak Park Hgts	46	92.9%	11.28	1.027	\$ 143,000	\$ 700,000
Oakdale	388	93.6%	6.82	1.005	\$ 84,500	\$ 799,000
Pine Springs	5	93.7%	.	.	\$ 450,000	\$ 830,000
St. Mary's Point	7	93.7%	.	.	\$ 125,000	\$ 621,500
St. Paul Park	77	93.9%	7.81	1.004	\$ 120,000	\$ 420,000
Scandia	30	93.4%	12.96	1.036	\$ 250,000	\$ 1,300,000
Stillwater	308	92.9%	9.72	1.019	\$ 172,500	\$ 1,340,000
Stillwater Twp	25	93.2%	.	.	\$ 300,000	\$ 1,310,000
West Lakeland	39	93.8%	11.20	0.990	\$ 364,900	\$ 2,200,000
White Bear Lake	1	98.2%	.	.	\$ 345,000	\$ 345,000
Willernie	13	94.1%	.	.	\$ 188,665	\$ 560,000
Woodbury	1,191	93.8%	6.31	1.003	\$ 151,320	\$ 1,375,000
COUNTY	3,810	93.3%	7.95	1.012	\$ 84,500	\$ 3,020,000

Historic Average Sale Prices: Single Family & Townhome/Condo

	ay2019	ay2020	ay2021	ay2022	ay2023
Afton	\$ 555,200	\$ 576,600	\$ 604,345	\$ 722,300	\$ 724,500
Bayport	\$ 423,100	\$ 355,800	\$ 350,999	\$ 361,000	\$ 436,400
Baytown	\$ 603,200	\$ 657,000	\$ 687,415	\$ 754,000	\$ 894,000
Birchwood	\$ 393,700	\$ 566,800	\$ 384,548	\$ 494,800	\$ 438,800
Cottage Grove	\$ 266,400	\$ 282,100	\$ 303,060	\$ 344,300	\$ 371,500
Dellwood	\$ 740,400	\$ 1,215,100	\$ 969,333	\$ 1,100,000	\$ 1,226,900
Denmark	\$ 525,300	\$ 466,100	\$ 875,786	\$ 697,300	\$ 751,800
Forest Lake	\$ 265,400	\$ 312,200	\$ 294,563	\$ 375,900	\$ 383,600
Grant	\$ 619,500	\$ 634,900	\$ 673,901	\$ 672,700	\$ 754,200
Grey Cloud	\$ 298,500	\$ 370,800	\$ 561,717	\$ 564,700	\$ 272,500
Hastings	\$ -	\$ -		\$ -	\$ -
Hugo	\$ 254,300	\$ 277,300	\$ 300,311	\$ 449,900	\$ 392,000
Lake Elmo	\$ 519,300	\$ 480,600	\$ 537,760	\$ 619,000	\$ 657,300
Lake St. Croix	\$ 215,800	\$ 248,500	\$ 266,870	\$ 354,800	\$ 411,700
Lakeland	\$ 444,600	\$ 334,900	\$ 414,202	\$ 571,200	\$ 538,700
Lakeland Shores	\$ 650,000	\$ 356,400	\$ 1,625,000	\$ 1,004,700	\$ 502,300
Landfall	\$ -	\$ -		\$ -	\$ -
Mahtomedi	\$ 407,900	\$ 421,400	\$ 409,456	\$ 527,900	\$ 471,400
Marine	\$ 511,400	\$ 366,000	\$ 422,754	\$ 572,400	\$ 386,100
May	\$ 474,500	\$ 587,800	\$ 597,749	\$ 691,800	\$ 754,800
Newport	\$ 234,300	\$ 257,500	\$ 294,723	\$ 304,500	\$ 357,800
Oak Park Hgts	\$ 229,800	\$ 244,500	\$ 247,558	\$ 284,700	\$ 337,300
Oakdale	\$ 231,500	\$ 240,200	\$ 260,361	\$ 288,000	\$ 320,500
Pine Springs	\$ 426,200	\$ 434,100	\$ 408,850	\$ 663,700	\$ 648,000
St. Mary's Point	\$ 601,000	\$ 954,900	\$ 968,883	\$ 544,000	\$ 429,300
St. Paul Park	\$ 210,700	\$ 230,400	\$ 234,443	\$ 267,000	\$ 286,400
Scandia	\$ 387,200	\$ 376,200	\$ 448,700	\$ 499,100	\$ 578,800
Stillwater	\$ 340,400	\$ 343,900	\$ 352,427	\$ 413,300	\$ 462,700
Stillwater Twp	\$ 666,500	\$ 542,500	\$ 570,652	\$ 802,900	\$ 696,800
West Lakeland	\$ 523,100	\$ 547,700	\$ 585,678	\$ 695,200	\$ 841,900
White Bear Lake	\$ 270,100	\$ 279,000	\$ 263,268	\$ 390,600	\$ 345,000
Willernie	\$ 236,400	\$ 210,000	\$ 273,820	\$ 277,800	\$ 326,500
Woodbury	\$ 317,200	\$ 346,500	\$ 357,373	\$ 411,600	\$ 441,000
COUNTY AVERAGE	\$ 314,500	\$ 337,000	\$ 355,283	\$ 410,300	\$ 437,500

PAST & CURRENT YEAR ADJUSTMENTS/PARCEL COUNT SECTION

Agricultural Class Summary: Current Year Adjustments

	ay2023 New Construction	Number of Parcels	ay2023 Agricultural Value	ay2022 Agricultural Value	ay2023 % Growth
Afton	\$ 2,303,700	169	\$ 168,570,200	\$ 129,553,300	28.3%
Bayport	\$ -	0	\$ -	\$ -	0.0%
Baytown	\$ 29,900	44	\$ 29,248,400	\$ 24,486,700	19.3%
Birchwood	\$ -	0	\$ -	\$ -	0.0%
Cottage Grove	\$ -	158	\$ 133,825,200	\$ 127,439,500	5.0%
Dellwood	\$ -	5	\$ 5,351,200	\$ 3,750,100	42.7%
Denmark	\$ 1,264,000	333	\$ 192,431,900	\$ 169,342,600	12.9%
Forest Lake	\$ 390,600	152	\$ 75,781,300	\$ 72,448,100	4.1%
Grant	\$ 686,500	142	\$ 116,959,500	\$ 104,834,100	10.9%
Grey Cloud	\$ -	10	\$ 5,136,600	\$ 5,053,100	1.7%
Hastings	\$ -	1	\$ 28,500	\$ 28,500	0.0%
Hugo	\$ 752,300	264	\$ 157,270,000	\$ 137,975,600	13.4%
Lake Elmo	\$ -	118	\$ 105,243,500	\$ 96,206,500	9.4%
Lake St. Croix	\$ -	0	\$ -	\$ -	0.0%
Lakeland	\$ -	4	\$ 1,866,700	\$ 1,731,000	7.8%
Lakeland Shores	\$ -	0	\$ -	\$ -	0.0%
Landfall	\$ -	0	\$ -	\$ -	0.0%
Mahtomedi	\$ -	2	\$ 449,500	\$ 387,100	16.1%
Marine	\$ -	9	\$ 5,645,000	\$ 5,460,000	3.4%
May	\$ 1,151,600	311	\$ 208,602,700	\$ 181,499,700	14.3%
Newport	\$ -	3	\$ 8,030,200	\$ 6,579,500	22.0%
Oak Park Hgts	\$ -	0	\$ -	\$ -	0.0%
Oakdale	\$ -	4	\$ 8,823,000	\$ 8,106,600	8.8%
Pine Springs	\$ -	0	\$ -	\$ -	0.0%
St. Mary's Point	\$ -	0	\$ -	\$ -	0.0%
St. Paul Park	\$ 6,400	63	\$ 4,541,200	\$ 3,792,300	19.6%
Scandia	\$ 177,500	313	\$ 138,012,200	\$ 130,600,100	5.5%
Stillwater	\$ -	4	\$ 3,680,600	\$ 3,427,600	7.4%
Stillwater Twp	\$ 146,800	110	\$ 81,703,500	\$ 68,359,100	19.3%
West Lakeland	\$ -	45	\$ 32,747,700	\$ 31,040,200	5.5%
White Bear Lake	\$ -	0	\$ -	\$ -	0.0%
Willernie	\$ -	0	\$ -	\$ -	0.0%
Woodbury	\$ 46,400	90	\$ 166,925,700	\$ 174,028,600	-4.1%
COUNTY	\$ 6,955,700	2,354	\$ 1,650,874,300	\$ 1,486,129,900	10.6%

Agricultural Class: Past & Current Year Adjustments

	ay2019	ay2020	ay2021	ay2022	ay2023	5-Year Change
Afton	3.6%	6.7%	3.2%	21.6%	28.3%	63.6%
Bayport	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Baytown	0.7%	14.4%	5.7%	15.3%	19.3%	55.4%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	-3.6%	0.1%	-3.0%	18.6%	5.0%	17.0%
Dellwood	0.4%	2.7%	16.8%	39.6%	42.7%	102.2%
Denmark	-1.0%	6.4%	3.0%	26.9%	12.9%	48.3%
Forest Lake	2.4%	2.1%	3.0%	26.6%	4.1%	38.2%
Grant	0.2%	4.1%	3.6%	29.1%	10.9%	47.9%
Grey Cloud	3.8%	1.0%	0.1%	25.9%	1.7%	32.5%
Hastings	0.0%	0.0%	0.0%	19.7%	0.0%	19.7%
Hugo	-2.4%	6.3%	1.9%	22.6%	13.4%	41.8%
Lake Elmo	-6.6%	5.8%	-5.4%	28.1%	9.4%	31.4%
Lake St. Croix	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lakeland	-45.9%	-12.3%	0.0%	15.2%	7.8%	-35.2%
Lakeland Shores	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Landfall	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Mahtomedi	0.0%	0.0%	-22.9%	25.0%	16.1%	18.3%
Marine	0.9%	13.3%	7.2%	36.5%	3.4%	61.3%
May	10.2%	8.4%	4.2%	29.0%	14.3%	66.2%
Newport	-7.7%	0.2%	2.1%	20.9%	22.0%	37.6%
Oak Park Hgts	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Oakdale	-25.0%	0.4%	-60.8%	15.3%	8.8%	-61.3%
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	0.2%	0.1%	3.8%	26.4%	19.6%	50.0%
Scandia	10.1%	5.4%	1.4%	30.0%	5.5%	52.4%
Stillwater	-1.2%	10.7%	-78.8%	16.4%	7.4%	-45.6%
Stillwater Twp	4.6%	5.1%	-0.4%	23.1%	19.3%	51.6%
West Lakeland	-4.2%	2.9%	0.2%	18.9%	5.5%	23.3%
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	-6.0%	13.1%	-11.4%	13.6%	-4.1%	5.1%
COUNTY	-0.3%	6.3%	-2.0%	23.7%	10.6%	38.3%

Agricultural Class: Parcel Counts

	ay2019 # Parcels	ay2020 # Parcels	ay2021 # Parcels	ay2022 # Parcels	ay2023 # Parcels	+/-
Afton	156	170	172	173	169	-4
Bayport	0	0	0	0	0	0
Baytown	43	50	50	46	44	-2
Birchwood	0	0	0	0	0	0
Cottage Grove	175	170	165	160	158	-2
Dellwood	6	6	6	5	5	0
Denmark	334	339	338	333	333	0
Forest Lake	145	148	150	153	152	-1
Grant	142	142	143	144	142	-2
Grey Cloud	10	10	10	10	10	0
Hastings	1	1	1	1	1	0
Hugo	251	258	265	264	264	0
Lake Elmo	113	117	122	118	118	0
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	7	9	9	9	9	0
May	276	312	311	312	311	-1
Newport	3	3	3	3	3	0
Oak Park Hgts	0	0	0	0	0	0
Oakdale	5	4	4	4	4	0
Pine Springs	0	0	0	0	0	0
St. Mary's Point	0	0	0	0	0	0
St. Paul Park	57	57	57	58	63	5
Scandia	319	327	327	323	313	-10
Stillwater	2	5	4	4	4	0
Stillwater Twp	104	108	108	109	110	1
West Lakeland	44	46	47	46	45	-1
White Bear Lake	0	0	0	0	0	0
Willernie	0	0	0	0	0	0
Woodbury	98	103	102	97	90	-7
COUNTY	2,297	2,391	2,400	2,378	2,354	-24

Apartment Class Summary: Current Year Adjustments

	ay2023 New Construction	Number of Parcels	ay2023 Apartment Value	ay2022 Apartment Value	ay2023 % Growth
Afton	\$ -	2	\$ 2,210,500	\$ 1,884,100	17.3%
Bayport	\$ 21,300	22	\$ 26,719,500	\$ 24,830,300	7.5%
Baytown	\$ -	1	\$ 769,700	\$ 745,000	3.3%
Birchwood	\$ -	0	\$ -	\$ -	0.0%
Cottage Grove	\$ 20,931,400	45	\$ 228,847,100	\$ 200,799,200	3.5%
Dellwood	\$ -	0	\$ -	\$ -	0.0%
Denmark	\$ -	1	\$ 1,324,100	\$ 1,137,800	16.4%
Forest Lake	\$ 17,696,000	74	\$ 309,491,600	\$ 255,628,700	14.1%
Grant	\$ -	1	\$ 1,474,200	\$ 1,191,800	23.7%
Grey Cloud	\$ -	0	\$ -	\$ -	0.0%
Hastings	\$ -	0	\$ -	\$ -	0.0%
Hugo	\$ 2,238,800	11	\$ 56,788,400	\$ 51,005,500	6.9%
Lake Elmo	\$ 44,676,000	10	\$ 124,107,300	\$ 74,650,800	6.4%
Lake St. Croix	\$ -	1	\$ 618,000	\$ 551,600	12.0%
Lakeland	\$ -	2	\$ 929,000	\$ 888,200	4.6%
Lakeland Shores	\$ -	0	\$ -	\$ -	0.0%
Landfall	\$ -	0	\$ -	\$ -	0.0%
Mahtomedi	\$ 3,879,000	19	\$ 82,038,900	\$ 71,452,500	9.4%
Marine	\$ -	2	\$ 493,100	\$ 481,800	2.3%
May	\$ -	0	\$ -	\$ -	0.0%
Newport	\$ -	42	\$ 76,037,000	\$ 63,984,500	18.8%
Oak Park Hgts	\$ 14,500	33	\$ 181,670,000	\$ 176,100,200	3.2%
Oakdale	\$ 44,820,000	57	\$ 378,921,300	\$ 291,216,900	14.7%
Pine Springs	\$ -	0	\$ -	\$ -	0.0%
St. Mary's Point	\$ -	0	\$ -	\$ -	0.0%
St. Paul Park	\$ -	31	\$ 9,421,400	\$ 9,411,900	0.1%
Scandia	\$ -	2	\$ -	\$ -	0.0%
Stillwater	\$ 9,546,200	81	\$ 189,318,000	\$ 166,044,100	8.3%
Stillwater Twp	\$ -	0	\$ -	\$ -	0.0%
West Lakeland	\$ -	1	\$ 935,600	\$ 804,100	16.4%
White Bear Lake	\$ -	1	\$ 14,296,300	\$ 15,699,000	-8.9%
Willernie	\$ -	1	\$ 1,096,000	\$ 1,134,200	-3.4%
Woodbury	\$ 89,528,700	79	\$ 1,152,756,100	\$ 1,036,473,300	2.6%
COUNTY	\$ 233,351,900	519	\$ 2,840,263,100	\$ 2,446,115,500	6.6%

Apartment Class: Past & Current Year Adjustments

	ay2019	ay2020	ay2021	ay2022	ay2023	5-Year Change
Afton	19.5%	15.9%	17.5%	1.8%	17.3%	71.9%
Bayport	7.2%	8.1%	6.0%	17.0%	7.5%	45.8%
Baytown	53.1%	0.0%	0.0%	8.8%	3.3%	65.2%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	9.1%	3.7%	2.8%	31.6%	3.5%	50.8%
Dellwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Denmark	7.8%	1.7%	-24.8%	10.1%	16.4%	11.0%
Forest Lake	11.0%	4.9%	2.5%	18.3%	14.1%	50.8%
Grant	4.2%	0.0%	4.6%	4.6%	23.7%	37.1%
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	10.4%	2.1%	13.1%	17.6%	6.9%	50.1%
Lake Elmo	3.6%	15.8%	52.1%	9.7%	6.4%	87.6%
Lake St. Croix	64.9%	16.7%	30.7%	27.5%	12.0%	151.8%
Lakeland	23.5%	7.8%	25.4%	15.1%	4.6%	76.4%
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	29.9%	-10.7%	2.1%	12.9%	9.4%	43.7%
Marine	49.6%	1.1%	7.8%	15.2%	2.3%	76.0%
May	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Newport	13.0%	12.2%	1.8%	15.3%	18.8%	61.2%
Oak Park Hgts	16.0%	3.0%	2.6%	16.0%	3.2%	40.8%
Oakdale	12.5%	7.0%	4.1%	28.6%	14.7%	66.9%
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	16.5%	6.4%	3.2%	22.7%	0.1%	49.0%
Scandia	6.4%	5.7%	3.3%	16.7%		32.1%
Stillwater	18.3%	12.7%	4.8%	27.0%	8.3%	71.0%
Stillwater Twp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West Lakeland	4.3%	100.0%	4.0%	13.4%	16.4%	138.2%
White Bear Lake	0.0%	-34.5%	1.7%	10.6%	-8.9%	-31.1%
Willernie	28.3%	5.9%	1.5%	11.6%	-3.4%	44.0%
Woodbury	14.6%	5.3%	7.6%	16.1%	2.6%	46.1%
COUNTY	13.9%	4.7%	5.5%	19.4%	6.6%	50.1%

Apartment Class: Parcel Counts

	ay2019 # Parcels	ay2020 # Parcels	ay2021 # Parcels	ay2022 # Parcels	ay2023 # 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	37	39	41	44	45	1
Dellwood	0	0	0	0	0	0
Denmark	2	2	1	1	1	0
Forest Lake	71	71	71	73	74	1
Grant	1	1	1	2	1	-1
Grey Cloud	0	0	0	0	0	0
Hastings	0	0	0	0	0	0
Hugo	6	6	9	11	11	0
Lake Elmo	7	7	10	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	17	17	17	17	19	2
Marine	2	2	2	2	2	0
May	0	0	0	0	0	0
Newport	42	42	42	42	42	0
Oak Park Hgts	35	35	33	33	33	0
Oakdale	50	51	51	56	57	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	31	31	0
Scandia	3	3	3	3	2	-1
Stillwater	73	79	79	80	81	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	60	66	75	81	79	-2
COUNTY	468	483	497	517	519	2

Commercial/Industrial Class Summary: Current Year Adjustments

	ay2023 New Construction	Number of Parcels	ay2023 Comm/Ind Value	ay2022 Comm/Ind Value	ay2023 % Growth
Afton	\$ -	38	\$ 43,153,100	\$ 37,228,000	15.9%
Bayport	\$ -	107	\$ 52,036,600	\$ 43,486,300	19.7%
Baytown	\$ -	12	\$ 3,531,400	\$ 2,694,000	31.1%
Birchwood	\$ -	0	\$ -	\$ -	0.0%
Cottage Grove	\$ 49,040,800	568	\$ 600,877,100	\$ 434,216,800	27.1%
Dellwood	\$ -	26	\$ 21,662,700	\$ 18,743,500	15.6%
Denmark	\$ 615,000	65	\$ 41,899,800	\$ 33,748,800	22.3%
Forest Lake	\$ 3,097,700	544	\$ 366,446,300	\$ 299,214,100	21.4%
Grant	\$ -	93	\$ 25,797,100	\$ 22,166,700	16.4%
Grey Cloud	\$ -	22	\$ 3,923,000	\$ 3,606,400	8.8%
Hastings	\$ -	5	\$ 2,019,500	\$ 1,837,500	9.9%
Hugo	\$ -	205	\$ 224,187,800	\$ 184,412,300	21.6%
Lake Elmo	\$ 14,350,500	204	\$ 227,097,900	\$ 177,285,200	20.0%
Lake St. Croix	\$ -	9	\$ 2,856,500	\$ 2,342,900	21.9%
Lakeland	\$ -	38	\$ 16,816,300	\$ 14,678,200	14.6%
Lakeland Shores	\$ -	9	\$ 3,158,900	\$ 2,808,200	12.5%
Landfall	\$ -	7	\$ 11,790,700	\$ 9,599,000	22.8%
Mahtomedi	\$ -	68	\$ 79,456,300	\$ 64,909,800	22.4%
Marine	\$ -	16	\$ 4,024,200	\$ 3,545,100	13.5%
May	\$ -	8	\$ 3,286,600	\$ 3,153,500	4.2%
Newport	\$ -	197	\$ 104,579,600	\$ 84,852,700	23.2%
Oak Park Hgts	\$ 1,790,800	215	\$ 287,277,400	\$ 245,945,400	16.1%
Oakdale	\$ 15,684,600	398	\$ 673,936,100	\$ 559,091,100	17.7%
Pine Springs	\$ -	0	\$ -	\$ -	0.0%
St. Mary's Point	\$ -	0	\$ 100,000	\$ 100,000	0.0%
St. Paul Park	\$ 151,900	201	\$ 76,296,300	\$ 53,789,500	41.6%
Scandia	\$ 127,500	72	\$ 21,908,200	\$ 18,672,500	16.6%
Stillwater	\$ 3,711,600	391	\$ 468,501,500	\$ 392,110,400	18.5%
Stillwater Twp	\$ -	6	\$ 1,923,700	\$ 1,899,200	1.3%
West Lakeland	\$ -	33	\$ 20,380,900	\$ 16,462,300	23.8%
White Bear Lake	\$ 35,000	9	\$ 8,199,200	\$ 6,735,900	21.2%
Willernie	\$ -	33	\$ 7,945,500	\$ 6,371,400	24.7%
Woodbury	\$ 40,762,900	577	\$ 1,969,803,500	\$ 1,632,081,200	18.2%
COUNTY	\$ 129,368,300	4,176	\$ 5,374,873,700	\$ 4,377,787,900	19.8%

Commercial/Industrial Class: Past & Current Year Adjustments

	ay2019	ay2020	ay2021	ay2022	ay2023	5-Year Change
Afton	3.4%	7.0%	4.4%	14.4%	15.9%	45.0%
Bayport	1.8%	8.5%	4.4%	-0.7%	19.7%	33.7%
Baytown	0.0%	1.1%	5.8%	6.0%	31.1%	44.0%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	1.2%	8.9%	7.1%	5.1%	27.1%	49.3%
Dellwood	1.8%	-0.4%	10.0%	18.3%	15.6%	45.4%
Denmark	9.8%	9.5%	11.3%	5.0%	22.3%	57.9%
Forest Lake	-0.9%	3.5%	8.8%	1.0%	21.4%	33.8%
Grant	0.5%	7.3%	6.4%	-3.2%	16.4%	27.3%
Grey Cloud	5.1%	15.8%	-1.5%	9.7%	8.8%	37.9%
Hastings	-6.9%	-4.7%	10.0%	0.0%	9.9%	8.3%
Hugo	2.1%	11.8%	5.9%	5.4%	21.6%	46.7%
Lake Elmo	2.8%	0.8%	7.7%	3.7%	20.0%	35.0%
Lake St. Croix	0.2%	6.0%	9.8%	2.7%	21.9%	40.6%
Lakeland	0.1%	0.7%	4.5%	0.1%	14.6%	20.0%
Lakeland Shores	0.0%	-9.2%	13.3%	-0.2%	12.5%	16.4%
Landfall	17.9%	0.0%	10.0%	0.0%	22.8%	50.7%
Mahtomedi	3.6%	10.2%	5.2%	5.9%	22.4%	47.4%
Marine	-0.7%	32.4%	-19.0%	-0.5%	13.5%	25.7%
May	-0.5%	-0.3%	7.1%	10.6%	4.2%	21.1%
Newport	-0.6%	7.3%	5.3%	4.1%	23.2%	39.5%
Oak Park Hgts	-0.8%	2.8%	9.5%	1.7%	16.1%	29.1%
Oakdale	3.0%	6.8%	8.1%	3.0%	17.7%	38.7%
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	19.0%	7.9%	24.4%	22.0%	41.6%	114.8%
Scandia	-0.1%	7.7%	8.7%	6.9%	16.6%	39.8%
Stillwater	0.5%	6.2%	9.1%	1.2%	18.5%	35.5%
Stillwater Twp	-33.2%	-31.4%	9.3%	7.0%	1.3%	-47.1%
West Lakeland	4.7%	8.7%	8.2%	6.8%	23.8%	52.2%
White Bear Lake	0.7%	-5.0%	10.0%	-0.1%	21.2%	26.8%
Willernie	3.0%	1.9%	8.3%	2.3%	24.7%	40.3%
Woodbury	3.7%	5.3%	9.0%	1.8%	18.2%	38.0%
COUNTY	2.4%	5.9%	8.4%	2.9%	19.8%	39.4%

Commercial/Industrial Class: Parcel Counts

	ay2019 # Parcels	ay2020 # Parcels	ay2021 # Parcels	ay2022 # Parcels	ay2023 # Parcels	+/-
Afton	35	37	36	39	38	-1
Bayport	107	107	107	107	107	0
Baytown	10	10	10	10	12	2
Birchwood	0	0	0	0	0	0
Cottage Grove	428	503	567	567	568	1
Dellwood	29	28	28	28	26	-2
Denmark	65	66	66	65	65	0
Forest Lake	562	549	546	546	544	-2
Grant	94	94	95	93	93	0
Grey Cloud	24	24	21	22	22	0
Hastings	5	5	5	5	5	0
Hugo	192	191	194	195	205	10
Lake Elmo	207	201	201	201	204	3
Lake St. Croix	9	9	9	9	9	0
Lakeland	39	38	38	38	38	0
Lakeland Shores	8	9	9	9	9	0
Landfall	7	7	7	7	7	0
Mahtomedi	77	77	78	77	68	-9
Marine	16	17	17	16	16	0
May	8	8	8	8	8	0
Newport	219	205	197	197	197	0
Oak Park Hgts	223	220	220	220	215	-5
Oakdale	399	394	398	393	398	5
Pine Springs	0	0	0	0	0	0
St. Mary's Point	0	0	0	0	0	0
St. Paul Park	203	200	201	200	201	1
Scandia	77	77	77	75	72	-3
Stillwater	397	408	400	394	391	-3
Stillwater Twp	6	5	6	6	6	0
West Lakeland	33	34	34	33	33	0
White Bear Lake	9	9	9	9	9	0
Willernie	33	33	33	33	33	0
Woodbury	574	577	575	574	577	3
COUNTY	4,095	4,142	4,192	4,176	4,176	0

Residential/SRR Class Summary: Current Year Adjustments

	ay2023 New Construction	Number of Parcels	ay2023 Res/SRR Value	ay2022 Res/SRR Value	ay2023 % Growth
Afton	\$ 14,384,700	1255	\$ 859,469,000	\$ 741,317,500	14.0%
Bayport	\$ 6,983,200	1,023	\$ 424,268,500	\$ 375,534,900	11.1%
Baytown	\$ 10,739,100	872	\$ 648,012,900	\$ 538,154,200	18.4%
Birchwood	\$ 659,300	415	\$ 215,940,600	\$ 216,959,000	-0.8%
Cottage Grove	\$ 189,337,500	14,177	\$ 5,353,073,600	\$ 4,699,140,300	9.9%
Dellwood	\$ 7,819,100	506	\$ 504,544,100	\$ 457,816,400	8.5%
Denmark	\$ 3,900,000	744	\$ 446,749,800	\$ 420,076,100	5.4%
Forest Lake	\$ 18,266,500	7,381	\$ 2,770,816,100	\$ 2,628,171,900	4.7%
Grant	\$ 11,783,400	1,755	\$ 1,140,463,100	\$ 1,044,564,800	8.1%
Grey Cloud	\$ 8,300	151	\$ 54,833,000	\$ 54,380,500	0.8%
Hastings	\$ -	4	\$ 787,100	\$ 758,800	3.7%
Hugo	\$ 79,390,700	6,468	\$ 2,683,825,200	\$ 2,434,544,600	7.0%
Lake Elmo	\$ 107,755,300	4,902	\$ 2,772,212,500	\$ 2,571,150,300	3.6%
Lake St. Croix	\$ 895,400	714	\$ 176,182,000	\$ 159,137,200	10.1%
Lakeland	\$ 841,100	787	\$ 330,216,300	\$ 312,966,700	5.2%
Lakeland Shores	\$ 46,500	144	\$ 78,128,500	\$ 74,503,700	4.8%
Landfall	\$ -	1	\$ 213,200	\$ 172,200	23.8%
Mahtomedi	\$ 6,239,000	3,011	\$ 1,421,183,500	\$ 1,394,152,600	1.5%
Marine	\$ 2,373,600	511	\$ 183,697,200	\$ 186,175,800	-2.6%
May	\$ 5,603,600	1,427	\$ 837,039,700	\$ 771,338,600	7.8%
Newport	\$ 10,791,600	1,421	\$ 468,388,000	\$ 419,987,000	9.0%
Oak Park Hgts	\$ 1,543,400	1,557	\$ 427,051,000	\$ 403,906,500	5.3%
Oakdale	\$ 19,247,800	9,690	\$ 3,109,205,800	\$ 2,845,841,800	8.6%
Pine Springs	\$ 530,700	164	\$ 82,384,200	\$ 78,408,800	4.4%
St. Mary's Point	\$ 2,776,300	301	\$ 123,636,200	\$ 109,051,400	10.8%
St. Paul Park	\$ 1,194,400	1,982	\$ 512,598,700	\$ 490,861,200	4.2%
Scandia	\$ 10,115,900	2,198	\$ 909,635,600	\$ 860,061,700	4.6%
Stillwater	\$ 23,902,600	7,504	\$ 3,167,353,100	\$ 2,875,283,600	9.3%
Stillwater Twp	\$ 3,472,100	811	\$ 510,727,100	\$ 502,473,600	1.0%
West Lakeland	\$ 7,290,000	1,442	\$ 1,025,147,000	\$ 894,694,400	13.8%
White Bear Lake	\$ 18,000	99	\$ 33,698,900	\$ 33,572,100	0.3%
Willernie	\$ 989,700	311	\$ 59,187,200	\$ 60,944,100	-4.5%
Woodbury	\$ 202,982,000	26,136	\$ 11,855,140,200	\$ 10,665,214,100	9.3%
COUNTY	\$ 751,880,800	99,864	\$ 43,185,808,900	\$ 39,321,316,400	7.9%

Residential/SRR Class: Past & Current Year Adjustments

	ay2019	ay2020	ay2021	ay2022	ay2023	5-Year Change
Afton	11.4%	-1.5%	1.6%	19.1%	14.0%	44.5%
Bayport	9.8%	1.9%	4.3%	15.6%	11.1%	42.8%
Baytown	4.1%	3.0%	3.2%	18.1%	18.4%	46.8%
Birchwood	9.1%	0.4%	1.5%	26.0%	-0.8%	36.2%
Cottage Grove	5.6%	5.4%	2.6%	22.2%	9.9%	45.7%
Dellwood	-0.2%	8.1%	1.8%	22.5%	8.5%	40.7%
Denmark	8.8%	4.2%	2.7%	25.4%	5.4%	46.5%
Forest Lake	3.9%	1.2%	3.6%	27.1%	4.7%	40.5%
Grant	10.1%	-2.0%	1.9%	21.6%	8.1%	39.7%
Grey Cloud	4.2%	4.0%	3.1%	27.2%	0.8%	39.3%
Hastings	5.2%	5.5%	1.2%	19.8%	3.7%	35.5%
Hugo	7.8%	2.8%	4.8%	21.0%	7.0%	43.3%
Lake Elmo	9.8%	0.6%	5.4%	22.1%	3.6%	41.5%
Lake St. Croix	7.7%	4.2%	3.1%	17.3%	10.1%	42.4%
Lakeland	0.9%	4.8%	3.6%	17.1%	5.2%	31.7%
Lakeland Shores	3.8%	0.6%	3.2%	17.3%	4.8%	29.7%
Landfall	0.5%	0.0%	12.1%	3.7%	23.8%	40.2%
Mahtomedi	5.0%	4.8%	-2.6%	25.2%	1.5%	34.0%
Marine	10.0%	-3.5%	-1.6%	32.8%	-2.6%	35.0%
May	8.6%	0.3%	0.0%	23.8%	7.8%	40.5%
Newport	11.0%	9.5%	2.4%	20.9%	9.0%	52.8%
Oak Park Hgts	9.3%	2.5%	2.7%	20.0%	5.3%	39.8%
Oakdale	8.0%	2.3%	2.6%	18.1%	8.6%	39.5%
Pine Springs	-0.5%	0.0%	3.5%	25.5%	4.4%	33.0%
St. Mary's Point	4.4%	0.5%	11.4%	20.2%	10.8%	47.3%
St. Paul Park	15.0%	3.2%	1.3%	20.0%	4.2%	43.7%
Scandia	11.3%	2.7%	1.7%	24.6%	4.6%	45.0%
Stillwater	7.9%	1.3%	5.6%	18.7%	9.3%	42.8%
Stillwater Twp	14.6%	-1.9%	3.6%	20.6%	1.0%	37.8%
West Lakeland	7.7%	0.3%	4.5%	19.5%	13.8%	45.8%
White Bear Lake	4.1%	2.5%	2.0%	24.8%	0.3%	33.7%
Willernie	16.8%	2.7%	6.1%	17.6%	-4.5%	38.7%
Woodbury	5.0%	2.7%	3.4%	18.6%	9.3%	38.9%
COUNTY	6.9%	2.4%	3.2%	20.7%	7.9%	41.1%

Residential/SRR Class: Parcel Counts

	ay2019	ay2020	ay2021	ay2022	ay2023	+/-
	# Parcels					
Afton	1,275	1,276	1,275	1,266	1,255	-11
Bayport	1,003	1,030	1,030	1,026	1,023	-3
Baytown	815	805	805	856	872	16
Birchwood	414	414	414	413	415	2
Cottage Grove	12,277	12,607	13,078	13,875	14,177	302
Dellwood	515	513	513	509	506	-3
Denmark	744	740	737	742	744	2
Forest Lake	7,369	7,369	7,369	7,386	7,381	-5
Grant	1,746	1,757	1,752	1,753	1,755	2
Grey Cloud	171	148	152	151	151	0
Hastings	3	3	3	3	4	1
Hugo	6,067	6,132	6,286	6,425	6,468	43
Lake Elmo	4,306	4,410	4,579	4,872	4,902	30
Lake St. Croix	721	717	717	714	714	0
Lakeland	785	791	791	788	787	-1
Lakeland Shores	145	144	144	144	144	0
Landfall	1	1	1	1	1	0
Mahtomedi	3,001	3,003	3,003	3,010	3,011	1
Marine	526	523	518	510	511	1
May	1,470	1,434	1,430	1,429	1,427	-2
Newport	1,289	1,388	1,424	1,424	1,421	-3
Oak Park Hgts	1,560	1,558	1,564	1,558	1,557	-1
Oakdale	9,527	9,527	9,524	9,633	9,690	57
Pine Springs	164	164	164	164	164	0
St. Mary's Point	316	312	305	307	301	-6
St. Paul Park	1,977	1,992	1,990	1,991	1,982	-9
Scandia	2,240	2,220	2,211	2,205	2,198	-7
Stillwater	7,490	7,477	7,487	7,502	7,504	2
Stillwater Twp	816	815	814	812	811	-1
West Lakeland	1,437	1,435	1,437	1,438	1,442	4
White Bear Lake	99	99	99	99	99	0
Willernie	313	313	312	311	311	0
Woodbury	24,206	24,500	24,981	25,270	26,136	866
COUNTY	94,788	95,617	96,909	98,587	99,864	1,277

Total Taxable Class Summary: Current Year Adjustments

	ay2023 New Construction	Number of Parcels	ay2023 Total Value	ay2022 Total Value	ay2023 % Growth
Afton	\$ 16,688,400	1,464	\$ 1,073,402,800	\$ 909,982,900	16.1%
Bayport	\$ 7,004,500	1,152	\$ 503,024,600	\$ 443,851,500	11.8%
Baytown	\$ 10,769,000	929	\$ 681,562,400	\$ 566,079,900	18.5%
Birchwood	\$ 659,300	415	\$ 215,940,600	\$ 216,959,000	-0.8%
Cottage Grove	\$ 259,309,700	14,948	\$ 6,316,623,000	\$ 5,461,595,800	10.9%
Dellwood	\$ 7,819,100	537	\$ 531,558,000	\$ 480,310,000	9.0%
Denmark	\$ 5,779,000	1,143	\$ 682,405,600	\$ 624,305,300	8.4%
Forest Lake	\$ 39,450,800	8,151	\$ 3,522,535,300	\$ 3,255,462,800	7.0%
Grant	\$ 12,469,900	1,991	\$ 1,284,693,900	\$ 1,172,757,400	8.5%
Grey Cloud	\$ 8,300	183	\$ 63,892,600	\$ 63,040,000	1.3%
Hastings	\$ -	10	\$ 2,835,100	\$ 2,624,800	8.0%
Hugo	\$ 82,381,800	6,948	\$ 3,122,071,400	\$ 2,807,938,000	8.3%
Lake Elmo	\$ 166,781,800	5,234	\$ 3,228,661,200	\$ 2,919,292,800	4.9%
Lake St. Croix	\$ 895,400	724	\$ 179,656,500	\$ 161,735,900	10.5%
Lakeland	\$ 841,100	831	\$ 349,828,300	\$ 330,264,100	5.7%
Lakeland Shores	\$ 46,500	153	\$ 81,287,400	\$ 77,311,900	5.1%
Landfall	\$ -	8	\$ 12,003,900	\$ 9,771,200	22.8%
Mahtomedi	\$ 10,118,000	3,100	\$ 1,583,128,200	\$ 1,530,902,000	2.8%
Marine	\$ 2,373,600	538	\$ 193,859,500	\$ 195,662,700	-2.1%
May	\$ 6,755,200	1,746	\$ 1,048,929,000	\$ 955,991,800	9.0%
Newport	\$ 10,791,600	1,663	\$ 657,034,800	\$ 575,403,700	12.3%
Oak Park Hgts	\$ 3,348,700	1,805	\$ 895,998,400	\$ 825,952,100	8.1%
Oakdale	\$ 79,752,400	10,149	\$ 4,170,886,200	\$ 3,704,256,400	10.4%
Pine Springs	\$ 530,700	164	\$ 82,384,200	\$ 78,408,800	4.4%
St. Mary's Point	\$ 2,776,300	301	\$ 123,736,200	\$ 109,151,400	10.8%
St. Paul Park	\$ 1,352,700	2,277	\$ 602,857,600	\$ 557,854,900	7.8%
Scandia	\$ 10,420,900	2,585	\$ 1,069,556,000	\$ 1,009,334,300	4.9%
Stillwater	\$ 37,160,400	7,980	\$ 3,828,853,200	\$ 3,436,865,700	10.3%
Stillwater Twp	\$ 3,618,900	927	\$ 594,354,300	\$ 572,731,900	3.1%
West Lakeland	\$ 7,290,000	1,521	\$ 1,079,211,200	\$ 943,001,000	13.7%
White Bear Lake	\$ 53,000	109	\$ 56,194,400	\$ 56,007,000	0.2%
Willernie	\$ 989,700	345	\$ 68,228,700	\$ 68,449,700	-1.8%
Woodbury	\$ 333,320,000	26,882	\$ 15,144,625,500	\$ 13,507,797,200	9.7%
COUNTY	\$ 1,121,556,700	106,913	\$ 53,051,820,000	\$ 47,631,053,900	9.0%

Total Taxable Class: Past & Current Year Adjustments

	ay2019	ay2020	ay2021	ay2022	ay2023	5-Year Change
Afton	9.8%	0.0%	2.0%	19.3%	16.1%	47.3%
Bayport	8.7%	3.0%	4.4%	13.9%	11.8%	41.7%
Baytown	4.0%	3.5%	3.3%	17.9%	18.5%	47.2%
Birchwood	9.1%	0.4%	1.5%	26.0%	-0.8%	36.2%
Cottage Grove	5.0%	5.4%	2.8%	20.9%	10.9%	45.0%
Dellwood	-0.1%	7.7%	2.3%	22.5%	9.0%	41.3%
Denmark	5.7%	5.2%	3.2%	24.5%	8.4%	46.9%
Forest Lake	3.8%	1.7%	4.0%	23.4%	7.0%	40.0%
Grant	8.9%	-1.3%	2.2%	21.7%	8.5%	40.0%
Grey Cloud	4.2%	4.4%	2.5%	26.0%	1.3%	38.4%
Hastings	-4.3%	-2.2%	7.6%	5.2%	8.0%	14.3%
Hugo	6.7%	3.6%	4.8%	19.8%	8.3%	43.2%
Lake Elmo	8.3%	1.0%	5.4%	20.8%	4.9%	40.3%
Lake St. Croix	7.7%	4.2%	3.3%	17.1%	10.5%	42.9%
Lakeland	0.4%	4.5%	3.7%	16.2%	5.7%	30.5%
Lakeland Shores	3.7%	0.3%	3.6%	16.6%	5.1%	29.2%
Landfall	17.5%	0.0%	10.0%	0.1%	22.8%	50.4%
Mahtomedi	6.0%	4.2%	-2.0%	23.7%	2.8%	34.6%
Marine	9.5%	-2.3%	-1.9%	32.0%	-2.1%	35.3%
May	8.9%	1.8%	0.8%	24.7%	9.0%	45.2%
Newport	8.6%	9.2%	2.9%	17.3%	12.3%	50.3%
Oak Park Hgts	7.3%	2.7%	4.8%	13.3%	8.1%	36.1%
Oakdale	7.2%	3.4%	3.2%	16.3%	10.4%	40.5%
Pine Springs	-0.5%	0.0%	3.5%	25.5%	4.4%	33.0%
St. Mary's Point	4.4%	0.5%	11.3%	20.2%	10.8%	47.3%
St. Paul Park	15.3%	3.7%	3.6%	20.3%	7.8%	50.8%
Scandia	10.9%	3.2%	1.8%	24.9%	4.9%	45.8%
Stillwater	7.2%	2.4%	5.6%	16.7%	10.3%	42.2%
Stillwater Twp	12.9%	-1.1%	3.0%	20.8%	3.1%	38.8%
West Lakeland	7.2%	0.6%	4.4%	19.3%	13.7%	45.1%
White Bear Lake	2.0%	-13.2%	2.9%	17.1%	0.2%	9.1%
Willernie	15.4%	2.6%	6.2%	15.9%	-1.8%	38.4%
Woodbury	5.2%	3.4%	4.2%	16.0%	9.7%	38.4%
COUNTY	6.4%	3.0%	3.6%	18.9%	9.0%	41.0%

Total Taxable Class: Parcel Counts

	ay2019 # Parcels	ay2020 # Parcels	ay2021 # Parcels	ay2022 # Parcels	ay2023 # Parcels	+/-
Afton	1,468	1,485	1,485	1,480	1,464	-16
Bayport	1,132	1,159	1,159	1,155	1,152	-3
Baytown	869	866	866	913	929	16
Birchwood	414	414	414	413	415	2
Cottage Grove	12,917	13,319	13,851	14,646	14,948	302
Dellwood	550	547	547	542	537	-5
Denmark	1,145	1,147	1,142	1,141	1,143	2
Forest Lake	8,147	8,137	8,136	8,158	8,151	-7
Grant	1,983	1,994	1,991	1,992	1,991	-1
Grey Cloud	205	182	183	183	183	0
Hastings	9	9	9	9	10	1
Hugo	6,516	6,587	6,754	6,895	6,948	53
Lake Elmo	4,633	4,735	4,912	5,201	5,234	33
Lake St. Croix	731	727	727	724	724	0
Lakeland	830	835	835	832	831	-1
Lakeland Shores	153	153	153	153	153	0
Landfall	8	8	8	8	8	0
Mahtomedi	3,097	3,099	3,100	3,106	3,100	-6
Marine	551	551	546	537	538	1
May	1,754	1,754	1,749	1,749	1,746	-3
Newport	1,553	1,638	1,666	1,666	1,663	-3
Oak Park Hgts	1,818	1,813	1,817	1,811	1,805	-6
Oakdale	9,981	9,976	9,977	10,086	10,149	63
Pine Springs	164	164	164	164	164	0
St. Mary's Point	316	312	305	307	301	-6
St. Paul Park	2,267	2,287	2,286	2,280	2,277	-3
Scandia	2,639	2,639	2,633	2,606	2,585	-21
Stillwater	7,962	7,969	7,970	7,980	7,980	0
Stillwater Twp	926	928	928	927	927	0
West Lakeland	1,515	1,516	1,519	1,518	1,521	3
White Bear Lake	109	109	109	109	109	0
Willernie	347	347	346	345	345	0
Woodbury	24,938	25,246	25,733	26,022	26,882	860
COUNTY	101,647	102,652	104,020	105,658	106,913	1,255

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 ay2023 assessment. The percent change groupings are listed across the top row of the table. For the 2023 assessment 92.82% 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	2	2	5	42	53	39	366	744	1,255	53	1,202
Bayport	5	-	-	6	49	35	227	609	92	1,023	60	963
Baytown	10	-	3	18	14	1	31	46	749	872	45	827
Birchwood	-	7	171	111	11	80	25	3	7	415	300	115
Cottage Grove	69	10	30	131	56	1,239	6,311	4,502	1,829	14,177	296	13,881
Dellwood	1	-	1	3	24	54	110	275	38	506	29	477
Denmark	1	2	4	73	11	135	312	138	68	744	91	653
Forest Lake	23	4	72	926	391	3,322	1,325	866	452	7,381	1,416	5,965
Grant	1	3	4	19	49	271	845	486	77	1,755	76	1,679
Grey Cloud	-	-	1	59	10	68	9	2	2	151	70	81
Hastings	-	-	-	-	2	2	-	-	-	4	2	2
Hugo	11	-	3	88	55	1,000	3,511	1,509	291	6,468	157	6,311
Lake Elmo	8	3	156	332	56	2,469	1,251	241	386	4,902	555	4,347
Lake St. Croix	2	-	1	2	199	15	109	357	29	714	204	510
Lakeland	-	1	-	2	46	303	413	12	10	787	49	738
Lakeland Shores	-	-	-	-	12	53	74	3	2	144	12	132
Landfall	-	-	-	-	-	-	-	-	1	1	-	1
Mahtomedi	20	13	94	456	93	2,098	128	52	57	3,011	676	2,335
Marine	4	6	165	190	22	93	4	3	24	511	387	124
May	1	1	-	37	114	133	500	513	128	1,427	153	1,274
Newport	2	1	4	88	66	216	425	234	385	1,421	161	1,260
Oak Park Hgts	1	42	332	90	49	214	233	526	70	1,557	514	1,043
Oakdale	17	2	10	40	191	802	5,376	2,418	834	9,690	260	9,430
Pine Springs	-	-	-	3	11	96	44	3	7	164	14	150
St. Mary's Point	-	-	-	2	112	16	37	111	23	301	114	187
St. Paul Park	5	-	1	10	116	1,615	180	14	41	1,982	132	1,850
Scandia	4	1	14	104	363	1,299	206	73	134	2,198	486	1,712
Stillwater	26	3	9	23	326	621	3,502	1,786	1,208	7,504	387	7,117
Stillwater Twp	2	4	6	26	13	699	27	15	19	811	51	760
West Lakeland	1	3	-	1	4	27	51	840	515	1,442	9	1,433
White Bear Lake	-	-	-	39	7	52	-	-	1	99	46	53
Willernie	4	10	103	95	54	35	4	-	6	311	266	45
Woodbury	7	2	14	59	22	3,491	11,795	8,500	2,246	26,136	104	26,032
COUNTY	227	120	1,200	3,038	2,590	20,607	37,104	24,503	10,475	99,864	7,175	92,689
	0.23%	0.12%	1.20%	3.04%	2.59%	20.64%	37.15%	24.54%	10.49%	100.00%	7.18%	92.82%

MARKET VALUE SECTION

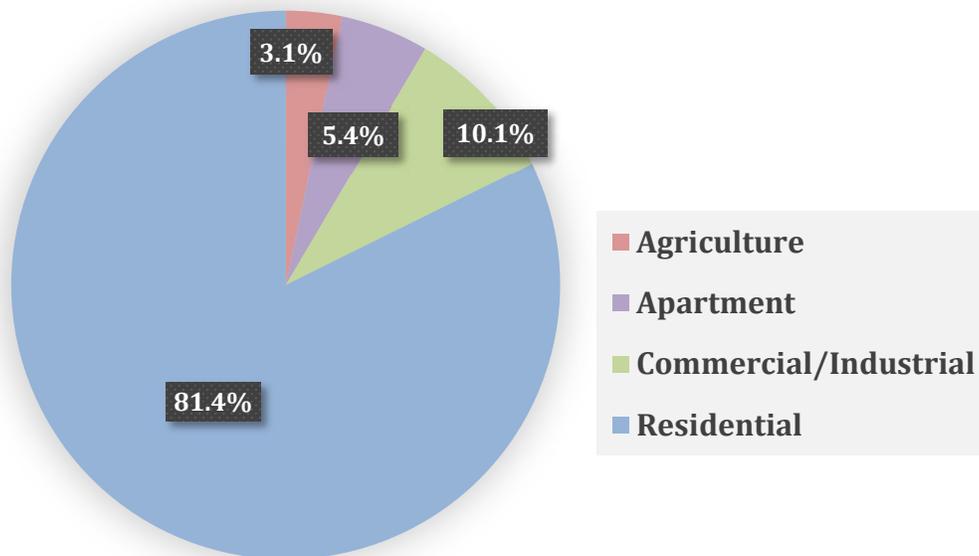
Distribution of Market Value by Classification

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)	ay2019	ay2020	ay2021	ay2022	ay2023
Total EMV	\$35,654,881,200	\$37,326,145,800	\$39,314,872,800	\$47,713,887,100	\$53,051,928,400
Agriculture EMV	\$ 1,250,153,700	\$ 1,315,056,100	\$ 1,271,577,600	\$ 1,578,317,900	\$ 1,650,874,300
Agriculture % of Total	3.5%	3.5%	3.2%	3.3%	3.1%
Apartment EMV	\$ 1,600,537,000	\$ 1,743,006,000	\$ 1,939,119,200	\$ 2,492,341,700	\$ 2,840,263,100
Apartment % of Total	4.5%	4.7%	4.9%	5.2%	5.4%
Commercial/Industrial EMV	\$ 3,607,962,900	\$ 3,884,295,400	\$ 4,214,432,800	\$ 4,395,244,900	\$ 5,374,873,700
Comm/Industrial % of Total	10.1%	10.4%	10.7%	9.2%	10.1%
Residential/SRR EMV	\$29,196,227,600	\$30,383,788,300	\$31,889,743,200	\$39,247,982,600	\$43,185,917,300
Residential/SRR % of Total	81.9%	81.4%	81.1%	82.3%	81.4%

2023 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 ay2019	% Change	Median ay2020	% Change	Median ay2021	% Change	Median ay2022	% Change	Median ay2023	% Change
Afton	\$ 497,000	12.0%	\$ 484,600	-2.5%	\$ 489,100	-1.6%	\$ 597,000	22.1%	\$ 697,800	16.9%
Bayport	\$ 262,900	13.3%	\$ 267,200	1.6%	\$ 288,200	9.6%	\$ 336,400	16.7%	\$ 375,100	11.5%
Baytown	\$ 540,600	4.7%	\$ 573,700	6.1%	\$ 589,500	9.0%	\$ 691,900	17.4%	\$ 837,200	21.0%
Birchwood	\$ 358,500	8.3%	\$ 346,100	-3.5%	\$ 354,800	-1.0%	\$ 435,400	22.7%	\$ 416,700	-4.3%
Cottage Grove	\$ 253,800	6.2%	\$ 266,900	5.2%	\$ 270,700	6.7%	\$ 328,600	21.4%	\$ 365,200	11.1%
Dellwood	\$ 553,000	-2.5%	\$ 637,600	15.3%	\$ 688,100	24.4%	\$ 804,900	17.0%	\$ 895,600	11.3%
Denmark	\$ 439,900	6.2%	\$ 456,500	3.8%	\$ 467,400	6.3%	\$ 612,100	31.0%	\$ 655,500	7.1%
Forest Lake	\$ 270,700	6.3%	\$ 274,500	1.4%	\$ 281,400	4.0%	\$ 361,000	28.3%	\$ 371,500	2.9%
Grant	\$ 507,800	12.0%	\$ 487,000	-4.1%	\$ 503,400	-0.9%	\$ 618,400	22.8%	\$ 676,700	9.4%
Grey Cloud	\$ 344,300	6.0%	\$ 359,000	4.3%	\$ 371,400	7.9%	\$ 480,500	29.4%	\$ 478,600	-0.4%
Hastings										
Hugo	\$ 278,500	6.9%	\$ 290,000	4.1%	\$ 309,800	11.2%	\$ 379,300	22.4%	\$ 408,700	7.8%
Lake Elmo	\$ 430,600	7.2%	\$ 434,800	1.0%	\$ 458,700	6.5%	\$ 553,800	20.7%	\$ 585,700	5.8%
Lake St. Croix Beach	\$ 230,900	10.0%	\$ 242,400	5.0%	\$ 250,000	8.3%	\$ 293,700	17.5%	\$ 325,700	10.9%
Lakeland	\$ 269,100	-0.3%	\$ 283,800	5.5%	\$ 297,000	10.4%	\$ 349,000	17.5%	\$ 370,500	6.2%
Lakeland Shores	\$ 341,000	4.8%	\$ 343,900	0.9%	\$ 358,500	5.1%	\$ 418,300	16.7%	\$ 444,400	6.2%
Landfall										
Mahtomedi	\$ 342,800	5.5%	\$ 360,100	5.0%	\$ 351,200	2.5%	\$ 435,800	24.1%	\$ 444,100	1.9%
Marine	\$ 386,700	13.0%	\$ 373,300	-3.5%	\$ 379,900	-1.8%	\$ 499,600	31.5%	\$ 477,300	-4.5%
May	\$ 454,600	8.1%	\$ 458,800	0.9%	\$ 452,100	-0.5%	\$ 567,200	25.5%	\$ 621,700	9.6%
Newport	\$ 216,100	10.6%	\$ 226,600	4.9%	\$ 229,600	6.2%	\$ 285,700	24.4%	\$ 325,500	13.9%
Oak Park Hgts	\$ 236,700	9.8%	\$ 240,300	1.5%	\$ 251,000	6.0%	\$ 294,600	17.4%	\$ 322,400	9.4%
Oakdale	\$ 252,800	9.1%	\$ 259,000	2.5%	\$ 264,300	4.5%	\$ 315,000	19.2%	\$ 343,300	9.0%
Pine Springs	\$ 412,100	-0.4%	\$ 412,300	0.0%	\$ 429,200	4.1%	\$ 538,900	25.6%	\$ 563,400	4.5%
St. Mary's Point	\$ 317,900	7.4%	\$ 318,400	0.2%	\$ 335,000	5.4%	\$ 402,900	20.3%	\$ 446,500	10.8%
St. Paul Park	\$ 211,100	17.2%	\$ 220,200	4.3%	\$ 221,600	5.0%	\$ 266,600	20.3%	\$ 277,600	4.1%
Scandia	\$ 365,500	10.3%	\$ 376,500	3.0%	\$ 375,500	2.7%	\$ 476,800	27.0%	\$ 495,600	3.9%
Stillwater	\$ 289,300	7.8%	\$ 294,700	1.9%	\$ 313,400	8.3%	\$ 373,800	19.3%	\$ 409,500	9.6%
Stillwater Twp	\$ 505,700	15.6%	\$ 487,200	-3.7%	\$ 499,700	-1.2%	\$ 612,400	22.6%	\$ 630,500	3.0%
West Lakeland	\$ 476,000	8.6%	\$ 479,500	0.7%	\$ 503,300	5.7%	\$ 606,500	20.5%	\$ 695,900	14.7%
White Bear Lake	\$ 264,400	4.9%	\$ 269,500	1.9%	\$ 276,500	4.6%	\$ 345,500	25.0%	\$ 345,800	0.1%
Willernie	\$ 202,500	17.4%	\$ 211,700	4.5%	\$ 226,300	11.8%	\$ 266,200	17.6%	\$ 254,500	-4.4%
Woodbury	\$ 327,400	4.7%	\$ 341,200	4.2%	\$ 351,100	7.2%	\$ 419,000	19.3%	\$ 456,600	9.0%
COUNTY MEDIAN	\$ 296,700	7.1%	\$ 306,600	3.3%	\$ 316,800	6.8%	\$ 384,200	21.3%	\$ 415,600	8.2%

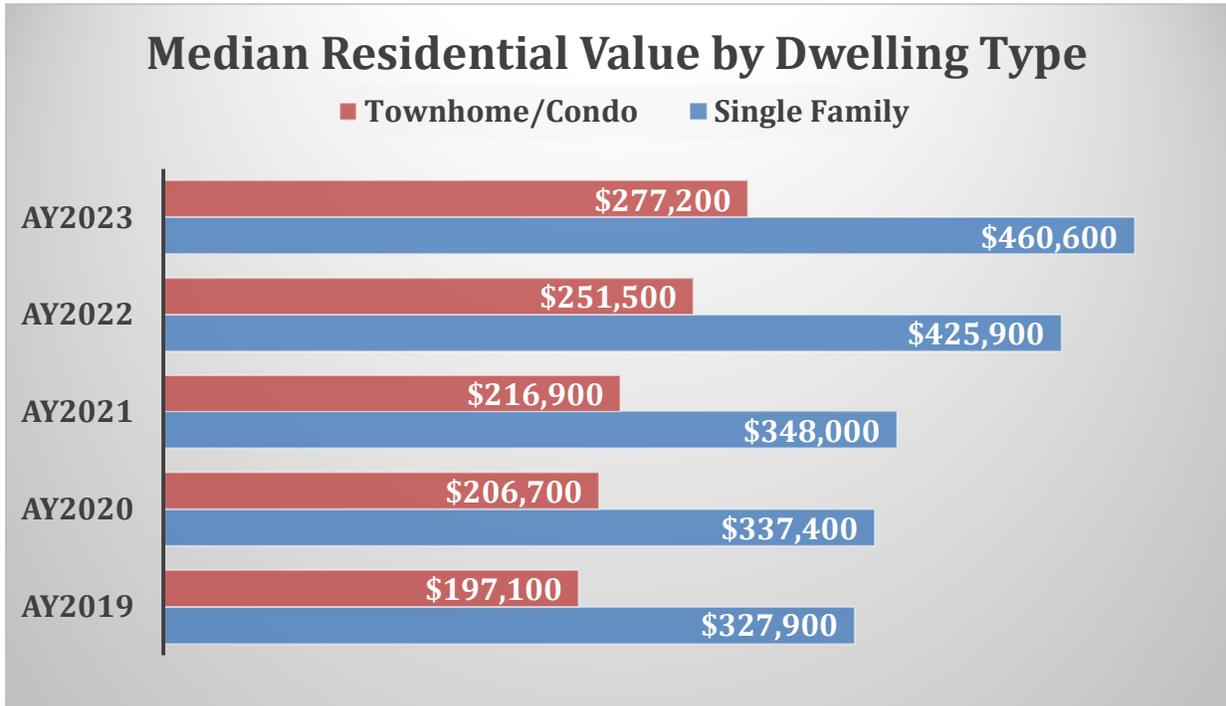
Historical Median Residential Improved Value: Townhomes/Condos
 (With improvement value ≥ \$25,000)

	Median ay2019	% Change	Median ay2020	% Change	Median ay2021	% Change	Median ay2022	% Change	Median ay2023	% Change
Bayport	\$ 310,200	8.3%	\$ 352,100	13.5%	\$ 364,600	17.5%	\$ 418,700	14.8%	\$ 457,600	9.3%
Cottage Grove	\$ 178,400	5.1%	\$ 190,700	6.9%	\$ 199,000	11.5%	\$ 236,300	18.7%	\$ 259,300	9.7%
Forest Lake	\$ 189,600	5.3%	\$ 190,800	0.6%	\$ 196,800	3.8%	\$ 246,300	25.2%	\$ 261,900	6.3%
Hugo	\$ 195,600	8.8%	\$ 199,800	2.1%	\$ 212,000	8.4%	\$ 254,800	20.2%	\$ 280,400	10.0%
Lake Elmo	\$ 285,500	23.6%	\$ 283,700	-0.6%	\$ 309,700	8.5%	\$ 341,800	10.4%	\$ 375,600	9.9%
Mahtomedi	\$ 277,400	4.9%	\$ 289,300	4.3%	\$ 281,500	1.5%	\$ 340,600	21.0%	\$ 334,500	-1.8%
Marine	\$ 211,000	9.8%	\$ 211,000	0.0%	\$ 219,900	4.2%	\$ 291,200	32.4%	\$ 277,300	-4.8%
Newport	\$ 165,300	10.9%	\$ 170,000	2.8%	\$ 174,400	5.5%	\$ 212,300	21.7%	\$ 207,100	-2.4%
Oak Park Hgts	\$ 181,500	12.2%	\$ 197,900	9.0%	\$ 202,300	11.5%	\$ 270,200	33.6%	\$ 245,500	-9.1%
Oakdale	\$ 180,900	10.4%	\$ 185,500	2.5%	\$ 194,600	7.6%	\$ 220,000	13.1%	\$ 245,500	11.6%
St. Paul Park	\$ 205,100	20.9%	\$ 205,100	0.0%	\$ 199,800	-2.6%	\$ 241,100	20.7%	\$ 250,400	3.9%
Stillwater	\$ 249,100	11.2%	\$ 249,300	0.1%	\$ 262,800	5.5%	\$ 299,400	13.9%	\$ 334,500	11.7%
Woodbury	\$ 207,800	7.9%	\$ 220,700	6.2%	\$ 231,700	11.5%	\$ 261,900	13.0%	\$ 290,200	10.8%
COUNTY MEDIAN	\$ 197,100	7.9%	\$ 206,700	4.9%	\$ 216,900	10.0%	\$ 251,500	16.0%	\$ 277,200	10.2%

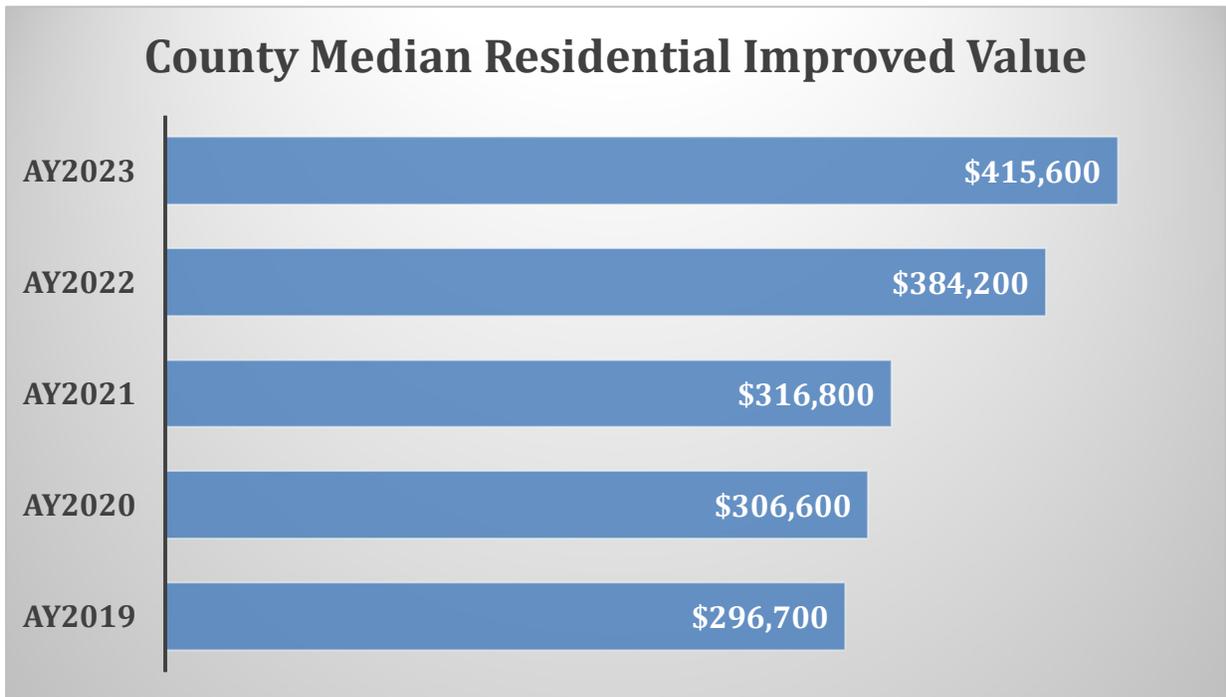
Historical Median Residential Improved Value: Single Family
(With improvement value ≥ \$25,000)

	Median ay2019	% Change	Median ay2020	% Change	Median ay2021	% Change	Median ay2022	% Change	Median ay2023	% Change
Afton	\$ 497,000	12.0%	\$ 484,600	-2.5%	\$ 489,100	-1.6%	\$ 597,000	22.1%	\$ 697,800	16.9%
Bayport	\$ 256,200	12.9%	\$ 260,800	1.8%	\$ 283,200	10.5%	\$ 332,300	17.3%	\$ 368,500	10.9%
Baytown	\$ 540,600	4.7%	\$ 573,700	6.1%	\$ 589,500	9.0%	\$ 691,900	17.4%	\$ 837,200	21.0%
Birchwood	\$ 358,500	8.3%	\$ 346,100	-3.5%	\$ 354,800	-1.0%	\$ 435,400	22.7%	\$ 416,700	-4.3%
Cottage Grove	\$ 260,700	6.1%	\$ 274,700	5.4%	\$ 279,000	7.0%	\$ 339,100	21.5%	\$ 379,200	11.8%
Dellwood	\$ 553,000	-2.5%	\$ 637,600	15.3%	\$ 688,100	24.4%	\$ 804,900	17.0%	\$ 895,600	11.3%
Denmark	\$ 439,900	6.2%	\$ 456,500	3.8%	\$ 467,400	6.3%	\$ 612,100	31.0%	\$ 655,500	7.1%
Forest Lake	\$ 290,800	5.9%	\$ 296,000	1.8%	\$ 302,800	4.1%	\$ 389,800	28.7%	\$ 399,800	2.6%
Grant	\$ 507,800	12.0%	\$ 487,000	-4.1%	\$ 503,400	-0.9%	\$ 618,400	22.8%	\$ 676,700	9.4%
Grey Cloud	\$ 344,300	6.0%	\$ 359,000	4.3%	\$ 371,400	7.9%	\$ 480,500	29.4%	\$ 478,600	-0.4%
Hastings										
Hugo	\$ 348,400	6.9%	\$ 358,400	2.9%	\$ 372,100	6.8%	\$ 450,200	21.0%	\$ 484,900	7.7%
Lake Elmo	\$ 438,800	7.4%	\$ 441,400	0.6%	\$ 464,600	5.9%	\$ 563,500	21.3%	\$ 598,300	6.2%
Lake St. Croix Beach	\$ 230,900	10.0%	\$ 242,400	5.0%	\$ 250,000	8.3%	\$ 293,700	17.5%	\$ 325,700	10.9%
Lakeland	\$ 269,100	-0.3%	\$ 283,800	5.5%	\$ 297,000	10.4%	\$ 349,000	17.5%	\$ 370,500	6.2%
Lakeland Shores	\$ 341,000	4.8%	\$ 343,900	0.9%	\$ 358,500	5.1%	\$ 418,300	16.7%	\$ 444,400	6.2%
Landfall										
Mahtomedi	\$ 351,600	5.2%	\$ 370,600	5.4%	\$ 361,600	2.8%	\$ 451,300	24.8%	\$ 458,500	1.6%
Marine	\$ 386,700	13.0%	\$ 373,300	-3.5%	\$ 379,900	-1.8%	\$ 513,900	35.3%	\$ 495,200	-3.6%
May	\$ 454,600	8.1%	\$ 458,800	0.9%	\$ 452,100	-0.5%	\$ 567,200	25.5%	\$ 621,700	9.6%
Newport	\$ 216,100	10.6%	\$ 226,600	4.9%	\$ 229,600	6.2%	\$ 289,400	26.0%	\$ 330,100	14.1%
Oak Park Hgts	\$ 257,900	10.2%	\$ 260,300	0.9%	\$ 270,600	4.9%	\$ 314,500	16.2%	\$ 348,500	10.8%
Oakdale	\$ 270,700	8.9%	\$ 276,800	2.3%	\$ 284,600	5.1%	\$ 340,900	19.8%	\$ 367,900	7.9%
Pine Springs	\$ 412,100	-0.4%	\$ 412,300	0.0%	\$ 429,200	4.1%	\$ 538,900	25.6%	\$ 563,400	4.5%
St. Mary's Point	\$ 317,900	7.4%	\$ 318,400	0.2%	\$ 335,000	5.4%	\$ 402,900	20.3%	\$ 446,500	10.8%
St. Paul Park	\$ 211,100	17.2%	\$ 220,200	4.3%	\$ 221,600	5.0%	\$ 268,900	21.3%	\$ 279,900	4.1%
Scandia	\$ 365,500	10.3%	\$ 376,500	3.0%	\$ 375,500	2.7%	\$ 476,800	27.0%	\$ 495,600	3.9%
Stillwater	\$ 297,000	7.3%	\$ 301,500	1.5%	\$ 321,800	8.4%	\$ 387,600	20.4%	\$ 422,800	9.1%
Stillwater Twp	\$ 505,700	15.6%	\$ 487,200	-3.7%	\$ 499,700	-1.2%	\$ 612,400	22.6%	\$ 630,500	3.0%
West Lakeland	\$ 476,000	8.6%	\$ 479,500	0.7%	\$ 503,300	5.7%	\$ 606,500	20.5%	\$ 695,900	14.7%
White Bear Lake	\$ 264,400	4.9%	\$ 269,500	1.9%	\$ 276,500	4.6%	\$ 345,500	25.0%	\$ 345,800	0.1%
Willernie	\$ 202,500	17.4%	\$ 211,700	4.5%	\$ 226,300	11.8%	\$ 266,200	17.6%	\$ 254,500	-4.4%
Woodbury	\$ 371,300	3.7%	\$ 382,800	3.1%	\$ 395,400	6.5%	\$ 476,100	20.4%	\$ 520,000	9.2%
COUNTY MEDIAN	\$ 327,900	6.5%	\$ 337,400	2.9%	\$ 348,000	6.1%	\$ 425,900	22.4%	\$ 460,600	8.1%

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



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



OTHER ASSESSMENT RELATED INFORMATION

New Construction

Current New Construction Starts: All Classifications

Calendar Year	SFR 2022 New Starts	TH/Condo 2022 New Starts	Comm/Ind 2022 New Starts	Apartment 2022 New Starts	Exempt 2022 New Starts	Total 2022 New Starts
Afton	11	0	0	0	0	11
Bayport	14	0	0	0	0	14
Baytown	12	0	0	0	0	12
Birchwood	0	0	0	0	0	0
Cottage Grove	329	77	8	2	1	417
Dellwood	3	0	0	0	0	3
Denmark	6	0	0	0	0	6
Forest Lake	22	12	3	2	0	39
Grant	14	0	0	0	0	14
Grey Cloud	0	0	0	0	0	0
Hastings	0	0	0	0	0	0
Hugo	110	0	0	0	0	110
Lake Elmo	109	53	3	0	1	166
Lake St. Croix Beach	1	0	0	0	0	1
Lakeland	0	0	0	0	0	0
Lakeland Shores	1	0	0	0	0	1
Landfall	0	0	0	0	0	0
Mahtomedi	6	0	0	1	0	7
Marine	6	0	0	0	0	6
May	8	0	0	0	0	8
Newport	10	0	0	0	0	10
Oak Park Hgts	1	0	2	0	0	3
Oakdale	26	43	1	1	1	72
Pine Springs	0	0	0	0	0	0
St. Mary's Point	0	0	0	0	0	0
St. Paul Park	1	0	0	0	0	1
Scandia	21	0	0	0	0	21
Stillwater	26	0	1	1	0	28
Stillwater Twp	1	0	0	0	0	1
West Lakeland	6	0	0	0	0	6
White Bear Lake	0	0	0	0	0	0
Willernie	3	0	0	0	0	3
Woodbury	319	33	5	2	1	360
COUNTY	1,066	218	23	9	4	1,320

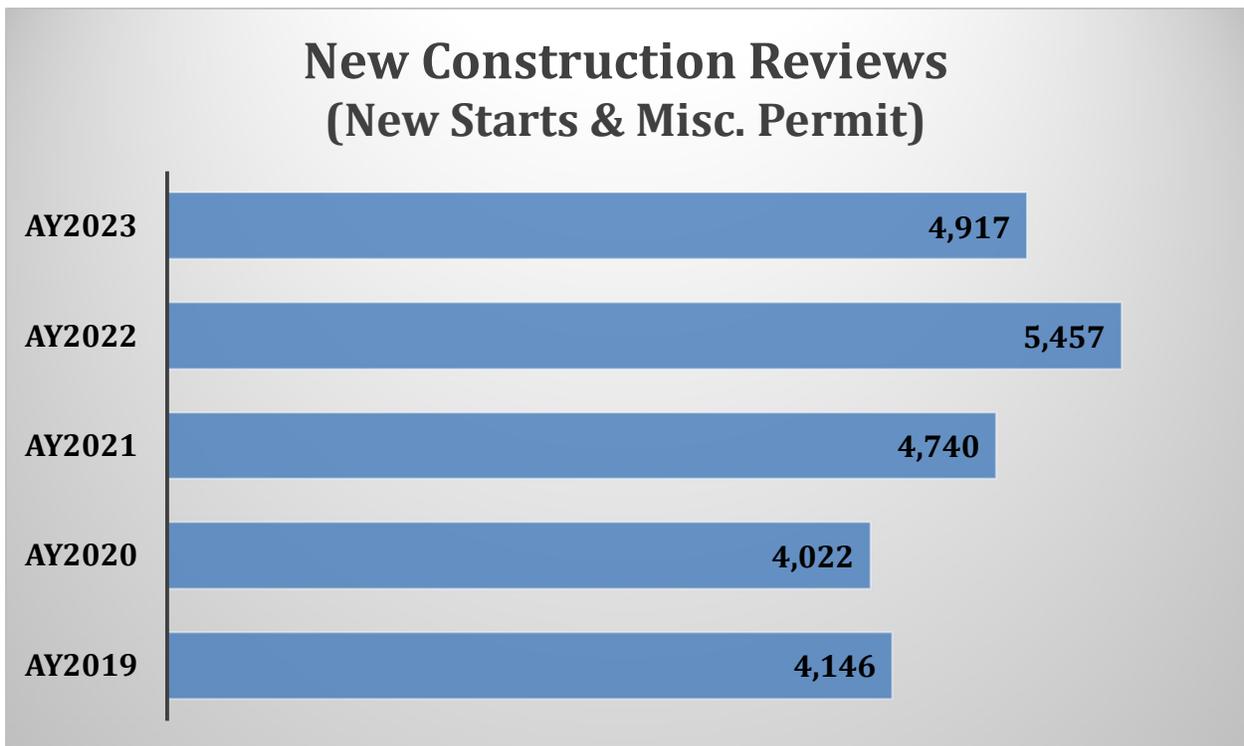
Past & Current New Construction Starts: Single Family and Townhome/Condo

Calendar Year	2018 New Starts	2019 New Starts	2020 New Starts	2021 New Starts	2022 New Starts
Afton	5	11	8	19	11
Bayport	34	26	28	8	14
Baytown	15	7	11	9	12
Birchwood	0	0	2	1	0
Cottage Grove	181	249	359	536	406
Dellwood	2	1	4	2	3
Denmark	9	9	13	15	6
Forest Lake	55	53	52	41	34
Grant	5	10	16	19	14
Grey Cloud	0	0	0	0	0
Hastings	0	0	0	0	0
Hugo	124	101	161	197	110
Lake Elmo	280	228	282	326	162
Lake St. Croix	3	0	1	0	1
Lakeland	0	3	2	1	0
Lakeland Shores	0	0	0	0	1
Landfall	0	0	0	0	0
Mahtomedi	11	9	13	6	6
Marine	1	0	0	5	6
May	8	8	3	3	8
Newport	20	46	67	70	10
Oak Park Hgts	0	4	6	5	1
Oakdale	2	3	4	24	69
Pine Springs	0	1	0	0	0
St. Mary's Point	1	0	0	2	0
St. Paul Park	3	9	0	1	1
Scandia	16	11	7	20	21
Stillwater	38	50	33	39	26
Stillwater Twp	6	5	1	6	1
West Lakeland	6	4	8	18	6
White Bear Lake	0	0	0	0	0
Willernie	0	0	2	2	3
Woodbury	445	454	383	533	352
COUNTY	1,270	1,302	1,466	1,908	1,284

Historical New Construction Summary: All Classifications

	2018 ay2019	2019 ay2020	2020 ay2021	2021 ay2022	2022 ay2023
Single Family	1,062	1,144	1,247	1,592	1,066
Townhome/Condo	208	158	219	316	218
Apartment	13	16	10	4	9
Commercial/Industrial	33	14	14	18	23
Misc Permits	2,830	2,690	3,250	3,527	3,601
TOTAL	4,146	4,022	4,740	5,457	4,917
Taxable Value Added	\$ 661,822,400	\$ 620,711,300	\$ 703,302,300	\$ 987,855,900	\$ 1,121,556,700

Historical Comparison of New Construction: ay19–ay23



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 2022 (for the 2023 assessment), the Assessor Division appraisers and locally hired assessors, reviewed 28,764 properties. The breakdown of the properties that were reviewed over the last five years.

	2018 ay2019	2019 ay2020	2020 ay2021	2021 ay2022	2022 ay2023
Residential Quintile	19,727	21,400	24,160	23,008	22,605
Apt/CI Reviews	1,190	970	1,191	499	1,240
New Construction Reviews	4,146	4,022	4,740	5,457	4,917
Misc Reviews	0	28	0	1,494	2
TOTAL	25,063	26,420	30,091	30,458	28,764

Appraiser Activity: Tax Petition Related

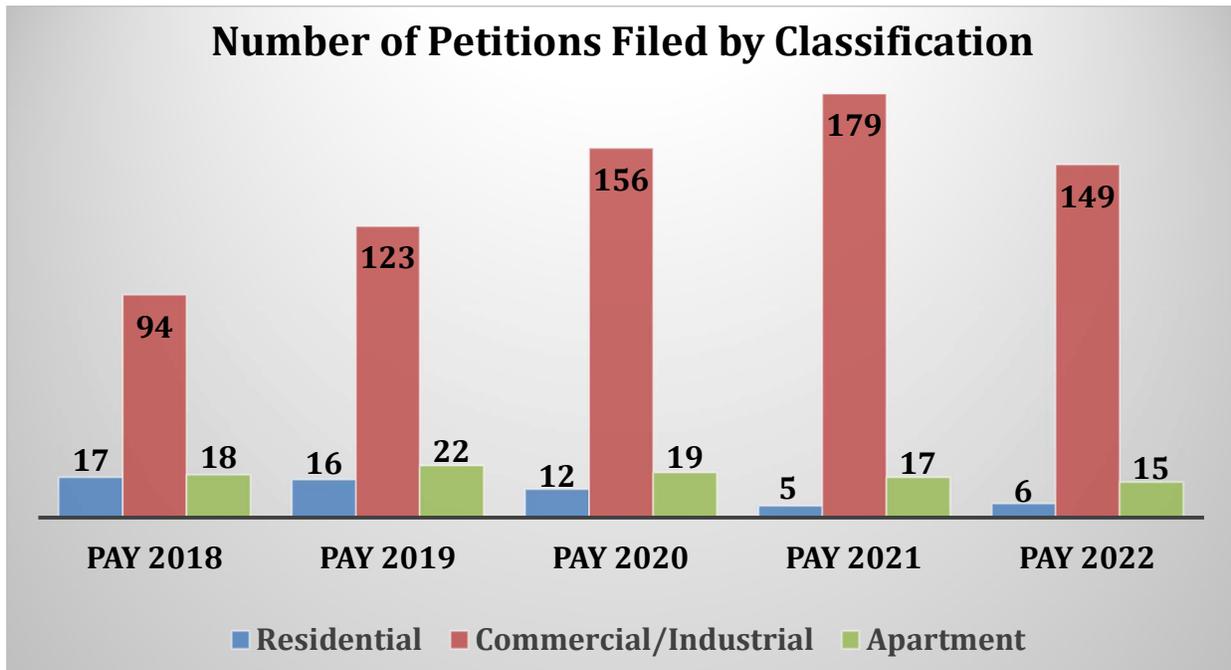
Minnesota Tax Court has been established by the Minnesota Legislature for the purpose of hearing only tax related cases. The Court’s judges have expertise in tax laws and apply that knowledge in a manner to ensure that taxpayers are assessed in a fair and equitable way.

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.

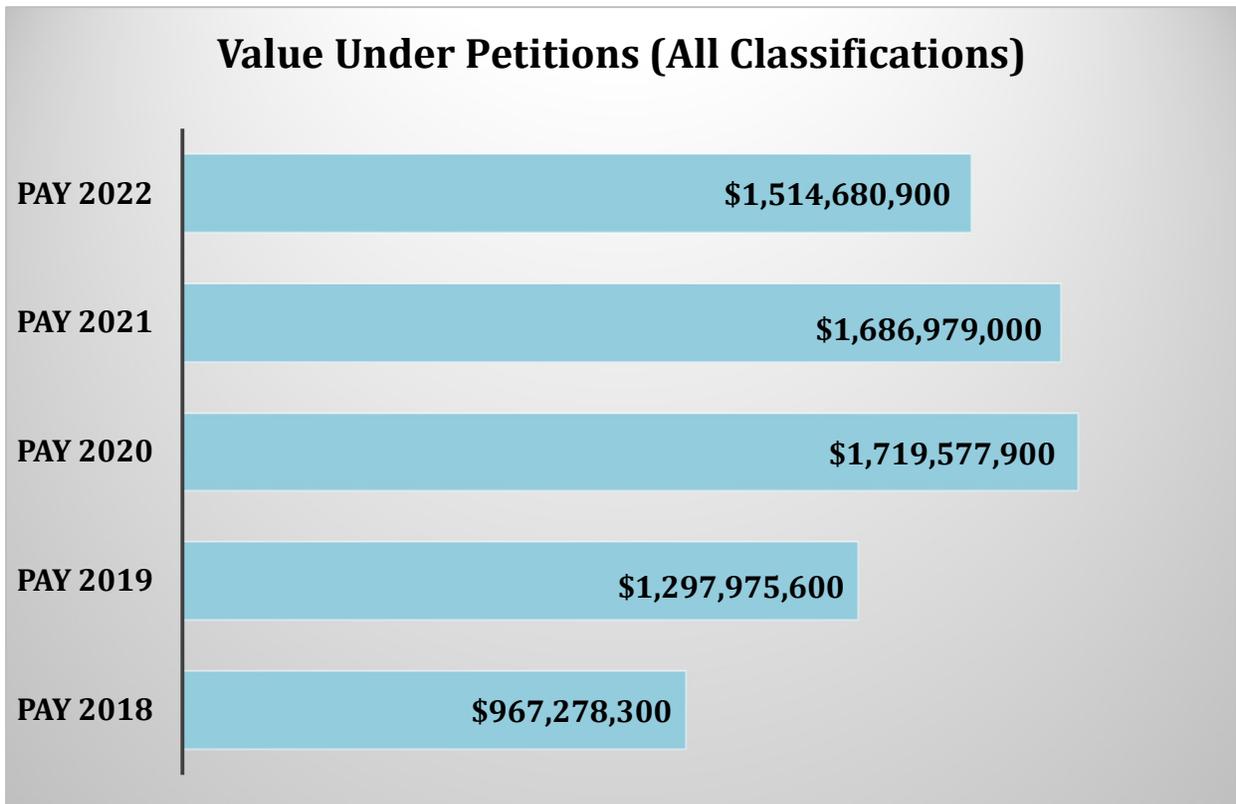
The table below provides a summary of the petition filings in Washington County over the last five payable years. Petitions related to taxes payable 2022 decreased in the **number of petitions filed** by 15.4% or 31 petitions. The only property use that showed an increase was the residential class. Total **value under petition** for pay2022 declined roughly 10.2% when compared to the previous year. The section titled **petition value by class** indicates that the residential value under petition had a slight increase. While apartments, that have experienced substantial increases over the last several years, the value under petition saw a decline by nearly 19%.

Number of Petitions Filed					
Payable Year	2018	2019	2020	2021	2022
Residential	17	16	12	5	6
Commercial/Industrial	94	123	156	179	149
Apartment	18	22	19	17	15
TOTAL	129	161	187	201	170
Value Under Petitions (All Classifications)					
Payable Year	2017	2018	2019	2020	2022
	\$ 967,278,300	\$ 1,297,975,600	\$ 1,719,577,900	\$ 1,686,979,000	\$ 1,514,680,900
Petition Value by Classification					
Payable Year	2018	2019	2020	2021	2022
Residential	\$ 30,299,900	\$ 18,568,700	\$ 18,685,600	\$ 4,333,700	\$ 7,242,400
Commercial/Industrial	\$ 660,500,500	\$ 846,459,300	\$ 1,281,098,600	\$ 1,336,984,000	\$ 1,228,442,100
Apartment	\$ 276,477,900	\$ 432,947,600	\$ 419,793,700	\$ 345,661,300	\$ 278,996,400
TOTAL	\$ 967,278,300	\$ 1,297,975,600	\$ 1,719,577,900	\$ 1,686,979,000	\$ 1,514,680,900

Tax Petitions: Number of Petitions Filed for Payable Years 2018-2022



Tax Petitions: Value Under Petitions for Payable Years 2018-2022



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%-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 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 is 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 3, 2023**, to make an appointment.
- If you still do not feel your concerns have been addressed to your satisfaction, you may next appeal to the Minnesota Tax Court.

Appeal in the Minnesota Tax Court

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

Regular Division

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

Small Claims Division

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

Assessment Calendar



Jan 2	Assessment date for both real and personal property.
Jan 2	Date by which personal property (manufactured homes, park trailers, travel trailers, and improvements) must be classified as taxable or exempt.
Jan 15	Last day for owners to submit for class 1c resort or 4c(5) classification.
Feb 1	Last day for local assessors to deliver assessment records to the county assessor.
Feb 1	Last day to file for exemption from taxation with the assessor.
Feb 1	Last day for LBAE and CBAE to certify a trained member to the county assessor.
Feb 15	Last day for assessor to notify township and city clerks of Local Board dates.
Mar – Apr	Valuation notices are mailed. (Must be 10 days prior to Local Board meeting.)
Mar 31	Last day to mail tax statements for all real and personal property, except manufactured homes.
Apr 1 – May 31	Local Boards of Appeal and Equalization are convened.
Apr 1	Initial “PRISM” files of assessment is due to Commissioner of Revenue.
Apr 15 – Jun 30	State Board of Equalization is convened.
Apr 30	Last day to file Tax Court petition for dispute over value that affects the taxes payable in the current year.
May 1	Last day to file application for class 4c(3)ii non-profit community service oriented organization for the current assessment year.
May 1	Last day to file application for Green Acres for the current assessment year.
May 1	Last day for assessor to return manufactured home assessment books to auditor.
May 1	Last day to file application for class 2c Managed Forest Land.
May 15	First half real property taxes due (except for class 1c or 4c seasonal commercial and some class 3a commercial property which has 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 (or before)	The assessor must notify the Commissioner of Revenue of any changes made to the PRISM 1 file (preliminary assessment) within 10 days of the final action of the Local Boards and within 5 days of the County Boards.
June 1	Last day to file application for Metropolitan Agricultural Preserves. (Except for 2010, the date is August 1.)
June 1	The assessor must notify owners of their property's contamination value by June 1 or within 30 days after the reduction in value is finally granted.
June (3rd Mon)	Assessor sends summaries of assessment to the auditor.
June	County Board of Appeal and Equalization convenes. (Any day after the second Friday for up to 10 meeting days.)
June 30	Last day for the Commissioner of Revenue to certify changes in assessments as revised by the State Board of Equalization to county auditors unless the abstract was late.
July 1	Cut-off date for changes in taxable/exempt status to be effective for the current assessment year.
July 1	All assessments of real and personal property are finalized. No changes, except where authorized, may be made after this date.
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 15	Last day to mail tax statements to owners of manufactured homes.
Aug 5	Last day for assessors in counties with fiscal disparities 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.
Aug 15	Last day to file for Property Tax Refund, form M-1PR.
Aug 31	Last day to pay first half of personal property tax on manufactured homes.

Sept 1	Last day for assessors to file the final PRISM submission of Assessment 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 apply to for Class 1b (blind & disabled) for current assessment year.
Oct 15	Last day for assessors to certify approval of applications for Open Space for current year.
Oct 15	Last day to pay second half of real estate taxes unless part of the parcel is classified 2a agricultural land.
Nov 3	Last day to file application for Open Space for the next assessment year.
Nov 1	Last day for senior citizens to file for property tax deferral (for the next year's tax).
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.
Dec 1	County assessor may examine appraisal records of local assessors.
Dec 31	Last day disabled veterans can file applications for value exclusion for the current assessment year.
Dec 31	Last day for taxpayers to own, occupy, and file a homestead application with the assessor for the current year's assessment.
Dec 31	Last day for assessor to file a copy of the corrections of clerical and administrative errors made after Local and County Boards of Appeal and Equalization with the county board of commissioners.
Dec 31	Expiration of terms of county assessors every 4th year (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

2023 Local Board & Open Book Meeting Schedule

City/Township	Format	Meeting Date	Time	Location
Marine on St Croix	Local Board	Tuesday, April 4, 2023	9:00-10:00 am	Marine on St Croix City Hall 121 Judd St
Mahtomedi	Local Board	Wednesday, April 5, 2023	5:00-6:00 pm	Mahtomedi City Hall 600 Stillwater Rd
Hugo	Local Board	Thursday, April 6, 2023	5:30-7:00 pm	Hugo City Hall 14669 Fitzgerald Ave N
Baytown	Local Board	Monday, April 10, 2023	4:00-5:00 pm	Baytown Community Center 4020 McDonald Dr N
Forest Lake	Local Board	Monday, April 10, 2023	5:30-6:30 pm	Forest Lake City Hall 1408 Lake St S
Dellwood	Local Board	Monday, April 10, 2023	5:00-5:30 pm	Dellwood City Hall 111 Wildwood Rd
Birchwood	Local Board	Tuesday, April 11, 2023	6:00-6:30 pm	Birchwood Village City Hall 207 Birchwood Ave
Denmark	Local Board	Tuesday, April 11, 2023	4:30-5:30 pm	Denmark Town Hall 14008 90th St S
Grey Cloud Island	Local Board	Thursday, April 13, 2023	6:00-7:00 pm	Grey Cloud Island Town Hall 9910 Grey Cloud Island Dr S
Scandia	Local Board	Monday, April 17, 2023	5:00-6:00 pm	Scandia Community Center 14727 209th St N
Lake Elmo	Local Board	Wednesday, April 19, 2023	5:00-7:00 pm	Lake Elmo City Hall 3800 Laverne Ave N
May	Local Board	Wednesday, April 19, 2023	9:00-10:00 am	May Town Hall 13939 Norell Ave N
Willernie	Local Board	Monday, April 24, 2023	5:30-6:30 pm	Willernie City Hall 111 Wildwood Rd
Afton	Open Book	Property owners may attend any one of four Regional Open Book meetings: Regional Open Book-Cottage Grove Cottage Grove City Hall Thursday, April 6, 2023 5:00-7:00pm 12800 Ravine Pkwy S Regional Open Book-Oakdale Oakdale City Hall Wednesday, April 12, 2023 5:00-7:00pm 1584 Hadley Ave N Regional Open Book-Woodbury Woodbury City Hall Thursday, April 20, 2023 5:00-7:00pm 8301 Valley Creek Rd Regional Open Book-Stillwater Washington Cty Govt Center Wednesday, April 26, 2023 2:00-7:00pm 14949 62nd St N		
Bayport	Open Book			
Cottage Grove	Open Book			
Grant	Open Book			
Hastings	Open Book			
Lake St Croix Beach	Open Book			
Lakeland	Open Book			
Lakeland Shores	Open Book			
Landfall	Open Book			
Newport	Open Book			
Oak Park Heights	Open Book			
Oakdale	Open Book			
Pine Springs	Open Book			
St Mary's Point	Open Book			
St Paul Park	Open Book			
Stillwater City	Open Book			
Stillwater Township	Open Book			
West Lakeland	Open Book			
White Bear Lake	Open Book			
Woodbury	Open Book			
County Board	Govt Center	Tuesday, June 13, 2023	5:00 pm	**By Appointment
		Tuesday, June 20, 2023	11:00 am	(times subject to change)
**Appointment deadline for County Board			Wednesday	May 3, 2023