

Assessment Report

2019

This report includes specific information regarding the 2019 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 2019 Assessment Report for use by the County Board, City Councils, Town Boards, residents, and staff. This report includes specific information regarding the 2019 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 2019 assessment are based upon actual real estate market trends of Washington County properties from October 1, 2017 through September 30, 2018. From these trends, our mass appraisal system is used to determine individual property values. Detailed discussion of the sales analysis can be found in the “Sales Analysis” section of this report.

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

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

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

Sales Analysis Section

Sales Analysis

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

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

For example, the sales that occurred between **October 1, 2017 and September 30, 2018** are used to establish the **January 2, 2019** assessed values.

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

Sales Statistics Defined

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

Median Ratio:

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

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

Arithmetic Mean Ratio:

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

Coefficient of Dispersion (COD):

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

The Price-Related Differential (PRD)

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

Arm's Length Transactions

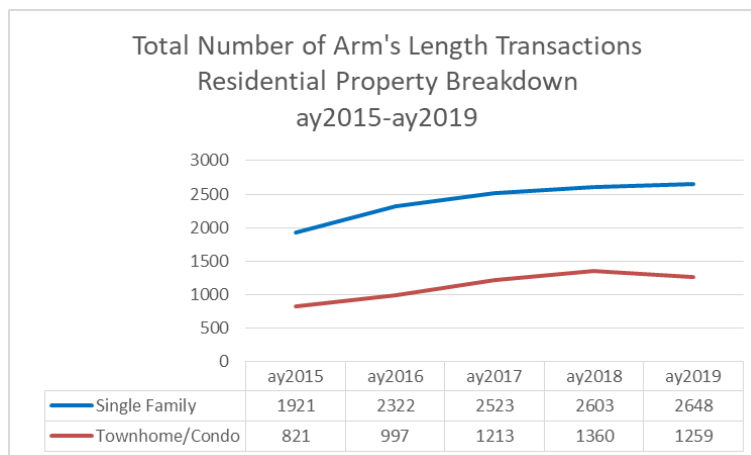
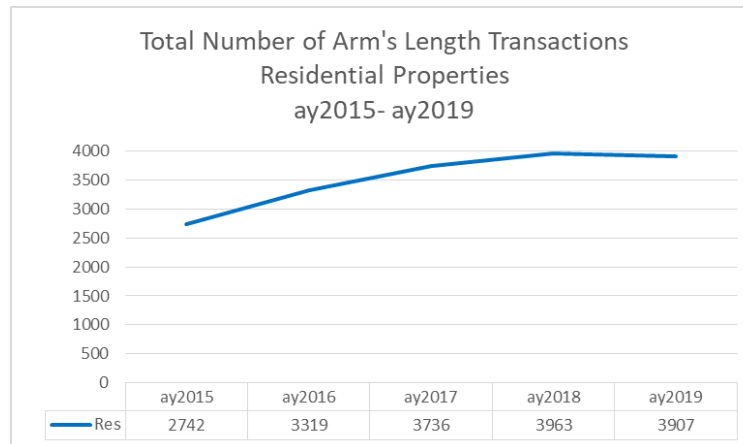
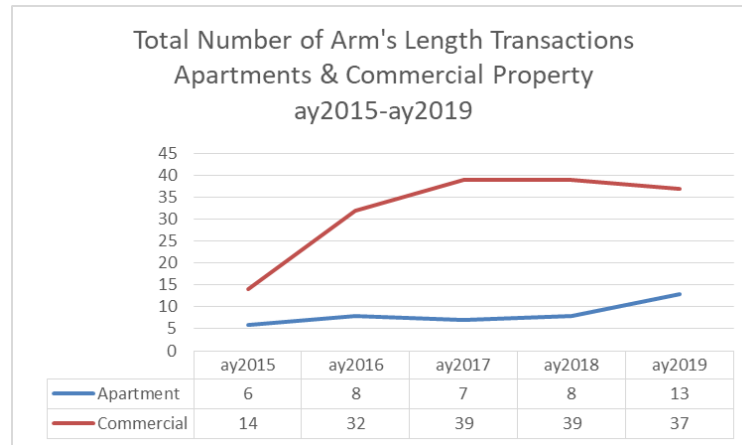
The Department of Revenue requires all county assessors to utilize a specified time period in their sales analysis. This time period is 12 months from October 1st to September 30th, preceding the assessment date. Sales within this time period will be used to determine the changes in assessed value that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

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

Total Number of Arm's Length Transactions

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

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



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

	10/1/13- 9/30/14	10/1/14- 9/30/15	10/1/15- 9/30/16	10/1/16- 9/30/17	10/1/17- 9/30/18	Difference from previous
	ay2015	ay2016	ay2017	ay2018	ay2019	
Afton	23	32	37	31	35	4
Bayport	29	31	35	36	29	-7
Baytown	28	17	22	25	26	1
Birchwood	12	9	12	11	9	-2
Cottage Grove	383	461	528	550	513	-37
Dellwood	18	11	12	15	15	0
Denmark	12	9	17	19	12	-7
Forest Lake	212	284	311	313	254	-59
Grant	28	37	42	46	43	-3
Grey Cloud	2	3	4	3	2	-1
Hastings	0	0	0	0	0	0
Hugo	227	241	307	369	348	-21
Lake Elmo	77	53	78	114	105	-9
Lake St Croix	8	11	15	18	12	-6
Lakeland	15	23	22	24	25	1
Lakeland Shrs	3	3	3	1	2	1
Landfall	0	0	0	0	0	0
Mahtomedi	78	105	97	104	107	3
Marine	12	10	14	12	14	2
May	19	28	26	26	40	14
Newport	22	24	28	34	37	3
Oak Park Hts	41	50	62	59	65	6
Oakdale	265	355	439	438	452	14
Pine Springs	2	6	5	4	6	2
St Mary's Pt	2	1	6	5	2	-3
St Paul Park	39	63	52	51	84	33
Scandia	28	38	28	38	43	5
Stillwater City	205	293	251	306	320	14
Stillwater Twp	17	15	21	18	16	-2
West Lakeland	36	28	45	44	32	-12
White Bear Lk	5	0	3	2	4	2
Willernie	8	8	12	7	8	1
Woodbury	886	1070	1202	1240	1247	7
TOTAL	2,742	3,319	3,736	3,963	3,907	-56

Lender Mediated Sales

Lender Mediated Sales Defined

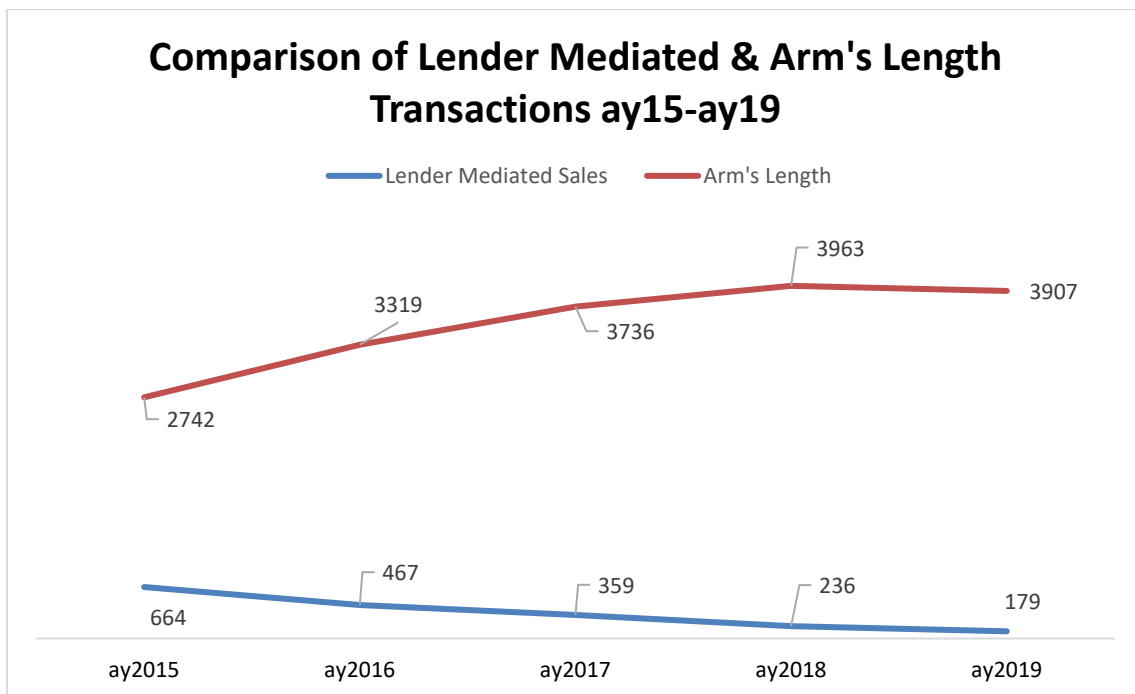
Foreclosures:

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

Short sales:

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

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



Residential Lender Mediated Sales ay2015 – ay2019

Sales Period	10/1/13- 9/30/14	10/1/14- 9/30/15	10/1/15- 9/30/16	10/1/16- 9/30/17	10/1/17- 9/30/18
	ay2015	ay2016	ay2017	ay2018	ay2019
Afton	2	3	4	1	2
Bayport	4	3	3	3	1
Baytown	5	0	0	0	1
Birchwood	3	0	1	1	2
Cottage Grove	105	101	69	37	23
Dellwood	4	2	2	1	2
Denmark	0	0	2	1	1
Forest Lake	73	51	37	29	24
Grant	5	3	5	0	0
Grey Cloud	0	1	1	1	1
Hastings	0	0	0	0	0
Hugo	46	38	30	14	12
Lake Elmo	8	5	2	6	3
Lake St Croix	9	5	2	1	1
Lakeland	2	3	0	2	3
Lakeland Shrs	0	0	0	0	0
Landfall	0	0	0	0	0
Mahtomedi	13	6	12	6	9
Marine	1	2	2	0	0
May	7	3	5	1	1
Newport	11	16	3	7	3
Oak Park Hts	6	10	5	1	5
Oakdale	100	70	58	41	22
Pine Springs	2	0	0	0	0
St Mary's Pt	1	1	1	0	2
St Paul Park	26	12	0	15	8
Scandia	15	7	1	1	2
Stillwater City	39	28	29	16	11
Stillwater Twp	3	8	1	0	3
West Lakeland	3	1	5	3	0
White Bear Lk	0	0	1	0	1
Willernie	3	2	2	0	2
Woodbury	168	86	76	48	34
TOTAL	664	467	359	236	179

County Sales Statistics by Classification – Past & Present

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

Apartment Sales Statistics (after annual adjustments)

Sales Period	10/1/13- 9/30/14	10/1/14- 9/30/15	10/1/15- 9/30/16	10/1/16- 9/30/17	10/1/17- 9/30/18
	ay2015	ay2016	ay2017	ay2018	ay2019
Number of Sales	6	8	7	8	13
Median	99.5%	105.8%	106.4%	99.1%	95.7%
Mean	100.1%	100.7%	103.7%	98.9%	94.6%
COD	6.0	6.0	4.7	4.6	5.3

Commercial/Industrial Sales Statistics (after annual adjustments)

Sales Period	10/1/13- 9/30/14	10/1/14- 9/30/15	10/1/15- 9/30/16	10/1/16- 9/30/17	10/1/17- 9/30/18
	ay2015	ay2016	ay2017	ay2018	ay2019
Number of Sales	17	32	39	39	37
Median	96.5%	96.9%	102.5%	95.3%	96.8%
Mean	112.2%	96.4%	99.5%	96.5%	98.5%
COD	11.2	13.4	13.4	12.0	21.8

Residential Sales Statistics (after annual adjustments)

Sales Period	10/1/13- 9/30/14	10/1/14- 9/30/15	10/1/15- 9/30/16	10/1/16- 9/30/17	10/1/17- 9/30/18
	ay2015	ay2016	ay2017	ay2018	ay2019
Number of Sales	2,742	3,319	3,736	3,963	3,907
Median	95.5%	95.4%	94.8%	94.9%	95.6%
Mean	95.6%	95.7%	95.8%	94.3%	96.0%
COD	7.09	7.21	6.15	6.56	6.47

2019 Residential Sales Study Statistics

The sales statistics (Number of Sales, Low Sale Price, Mean Sale Price, High Sale Price) are based on data collected from sales that occurred between **October 1, 2017 and September 30, 2018**.

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 2019 assessment. If there are less than 30 sales in a community the median is the only statistic deemed reliable.

	Number of Sales	Median	COD	PRD	Low Sale	High Sale
Afton	35	95.0%	7.62	1.00	\$199,820	\$1,100,000
Bayport	29	94.9%			\$182,865	\$1,750,000
Baytown	26	95.1%			\$235,000	\$1,100,000
Birchwood	9	95.7%			\$235,000	\$605,000
Cottage Grove	513	95.2%	5.78	1.00	\$106,700	\$820,300
Dellwood	15	98.4%			\$325,000	\$1,850,000
Denmark	12	95.2%			\$250,000	\$1,120,000
Forest Lake	254	95.2%	6.24	0.99	\$116,400	\$875,000
Grant	43	95.9%	11.97	1.03	\$191,884	\$1,380,000
Grey Cloud	2	84.2%			\$270,000	\$327,000
Hastings	0	0.0%			\$0	\$0
Hugo	348	95.1%	4.78	1.00	\$110,500	\$879,000
Lake Elmo	105	96.8%	7.25	0.99	\$183,900	\$1,300,000
Lake St Croix Beach	12	94.1%			\$169,061	\$268,000
Lakeland	25	97.7%			\$154,000	\$2,295,000
Lakeland Shores	2	102.3%			\$275,000	\$1,025,000
Landfall	0	0.0%			\$0	\$0
Mahtomedi	107	95.7%	8.92	1.02	\$130,000	\$1,150,000
Marine	14	95.2%			\$215,000	\$1,130,000
May	40	95.4%	9.21	1.01	\$279,450	\$1,000,000
Newport	37	95.1%	7.39	1.01	\$142,000	\$512,500
Oak Park Heights	65	95.1%	7.58	1.01	\$60,000	\$650,000
Oakdale	452	95.2%	6.71	1.00	\$70,000	\$498,000
Pine Springs	6	96.1%			\$293,000	\$603,000
St Marys Point	2	90.3%			\$187,000	\$1,015,000
St Paul Park	84	94.9%	7.49	1.00	\$96,389	\$312,500
Scandia	43	95.1%	8.07	1.01	\$184,300	\$1,050,000
Stillwater	320	95.0%	6.47	1.01	\$110,000	\$1,250,000
Stillwater Township	16	94.7%			\$389,900	\$1,550,000
West Lakeland	32	95.2%	8.00	1.01	\$253,946	\$755,500
White Bear Lake	4	97.1%			\$225,040	\$355,000
Willernie	8	95.1%			\$180,000	\$323,400
Woodbury	1,247	95.0%	5.36	1.00	\$90,000	\$1,275,000
COUNTY	3,907	95.6%	6.47	1.00	\$60,000	\$2,295,000

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

	ay2015	ay2016	ay2017	ay2018	ay2019
Afton	\$444,900	\$425,200	\$509,500	\$485,300	\$555,200
Bayport	\$236,800	\$224,400	\$242,300	\$312,900	\$423,100
Baytown	\$547,000	\$597,100	\$588,700	\$615,100	\$603,200
Birchwood	\$369,900	\$247,400	\$338,600	\$483,900	\$393,700
Cottage Grove	\$223,300	\$235,300	\$244,200	\$252,800	\$266,400
Dellwood	\$913,100	\$1,180,900	\$459,000	\$574,500	\$740,400
Denmark	\$580,200	\$361,000	\$462,700	\$505,700	\$525,300
Forest Lake	\$253,400	\$237,600	\$257,200	\$267,700	\$265,400
Grant	\$530,700	\$517,100	\$458,900	\$498,500	\$619,500
Grey Cloud	\$198,000	\$256,800	\$346,300	\$240,700	\$298,500
Hastings	\$0	\$0	\$0	\$0	\$0
Hugo	\$229,300	\$243,100	\$229,000	\$249,600	\$254,300
Lake Elmo	\$429,900	\$467,900	\$463,700	\$470,900	\$519,300
Lake St Croix	\$171,900	\$250,300	\$225,900	\$214,200	\$215,800
Lakeland	\$282,500	\$330,200	\$460,700	\$288,400	\$444,600
Lakeland Shrs	\$975,000	\$243,500	\$264,600	\$313,000	\$650,000
Landfall	\$0	\$0	\$0	\$0	\$0
Mahtomedi	\$365,800	\$380,000	\$374,400	\$385,400	\$407,900
Marine	\$321,300	\$334,000	\$388,600	\$316,900	\$511,400
May	\$504,100	\$575,700	\$485,400	\$544,400	\$474,500
Newport	\$176,100	\$192,000	\$229,200	\$211,000	\$234,300
Oak Park Hts	\$193,000	\$191,400	\$232,700	\$230,400	\$229,800
Oakdale	\$190,000	\$200,400	\$207,400	\$215,800	\$231,500
Pine Springs	\$377,100	\$375,800	\$418,500	\$434,900	\$426,200
St Mary's Pt	\$510,000	\$349,000	\$316,500	\$390,600	\$601,000
St Paul Park	\$172,300	\$176,900	\$186,900	\$195,100	\$210,700
Scandia	\$340,700	\$312,900	\$407,500	\$354,600	\$387,200
Stillwater City	\$278,400	\$274,100	\$305,300	\$308,100	\$340,400
Stillwater Twp	\$464,200	\$450,500	\$547,300	\$488,600	\$666,500
West Lakeland	\$469,100	\$556,400	\$471,600	\$512,900	\$523,100
White Bear Lk	\$243,600	\$0	\$232,900	\$243,000	\$270,100
Willernie	\$158,200	\$179,000	\$163,000	\$223,800	\$236,400
Woodbury	\$285,600	\$285,200	\$287,800	\$306,700	\$317,200
	\$279,600	\$277,200	\$283,300	\$297,000	\$314,500

Past & Present Adjustments & Parcel Count Section

Agricultural Class Summary - Current Year Adjustments

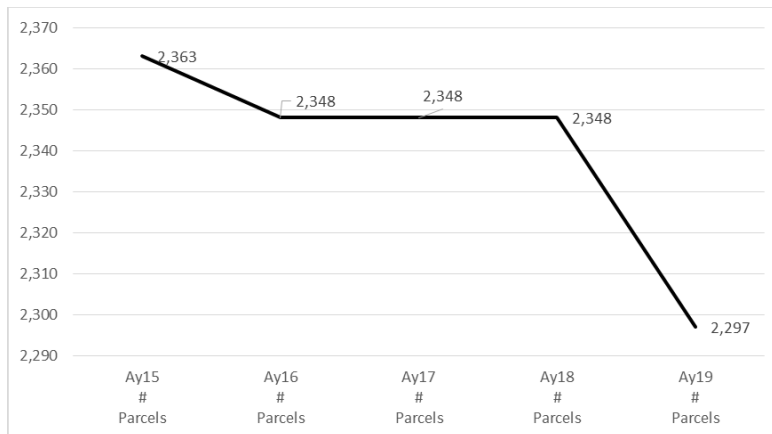
Municipality	ay2019 New Construction	# Parcels	ay2019 Agriculture Value	ay2018 Agriculture Value	% Growth
Afton	\$336,900	156	\$106,646,100	\$102,605,800	3.6%
Bayport					
Baytown	\$0	43	\$20,856,600	\$20,712,100	0.7%
Birchwood					
Cottage Grove	\$5,100	175	\$127,365,100	\$132,150,100	-3.6%
Dellwood	\$0	6	\$3,845,500	\$3,830,300	0.4%
Denmark	\$244,800	334	\$136,265,400	\$137,372,600	-1.0%
Forest Lake	\$20,400	145	\$57,681,000	\$56,303,700	2.4%
Grant	\$52,400	142	\$82,570,500	\$82,366,500	0.2%
Grey Cloud	\$0	10	\$4,005,800	\$3,858,400	3.8%
Hastings	\$0	1	\$23,800	\$23,800	0.0%
Hugo	\$0	251	\$113,093,800	\$115,889,100	-2.4%
Lake Elmo	\$556,900	113	\$82,810,700	\$88,065,600	-6.6%
Lk St Croix Beach					
Lakeland	\$0	4	\$1,378,200	\$2,547,500	-45.9%
Lakeland Shores					
Landfall					
Mahtomedi	\$0	2	\$498,700	\$498,700	0.0%
Marine	\$0	7	\$4,086,600	\$4,049,200	0.9%
May	\$163,100	276	\$136,488,300	\$123,673,600	10.2%
Newport	\$0	3	\$5,676,200	\$6,152,700	-7.7%
Oak Park Heights					
Oakdale	\$0	5	\$18,377,400	\$24,506,400	-25.0%
Pine Springs					
St Mary's Point					
St Paul Park	\$0	57	\$3,080,100	\$3,074,600	0.2%
Scandia	\$513,600	319	\$98,860,900	\$89,350,700	10.1%
Stillwater City	\$0	2	\$12,596,000	\$12,750,400	-1.2%
Stillwater Twp	\$0	104	\$59,832,700	\$57,226,200	4.6%
West Lakeland	\$0	44	\$25,975,700	\$27,126,400	-4.2%
White Bear Lake					
Willernie					
Woodbury	\$0	98	\$159,488,300	\$169,640,200	-6.0%
County Totals	\$1,893,200	2,297	\$1,261,503,400	\$1,263,774,600	-0.3%

Agricultural Class: Past & Present Year Adjustments

	ay2015	ay2016	ay2017	ay2018	ay2019	5 year Change
Afton	-1.5%	0.0%	1.4%	0.5%	3.6%	4.0%
Bayport	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Baytown	5.0%	-0.1%	-0.5%	1.6%	0.7%	6.6%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	-0.4%	2.6%	-1.9%	-1.2%	-3.6%	-4.5%
Dellwood	-1.2%	-5.0%	-7.7%	9.6%	0.4%	-3.9%
Denmark	-4.7%	0.9%	-0.1%	0.7%	-1.0%	-4.2%
Forest Lake	-0.5%	0.1%	-1.9%	2.6%	2.4%	2.7%
Grant	-0.6%	-0.6%	1.6%	1.1%	0.2%	1.7%
Grey Cloud	6.3%	0.4%	0.4%	5.8%	3.8%	16.7%
Hastings	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hugo	0.5%	-1.2%	2.3%	-0.6%	-2.4%	-1.4%
Lake Elmo	11.0%	-14.4%	12.3%	0.7%	-6.6%	3.0%
Lake St Croix	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lakeland	0.5%	0.0%	0.7%	0.5%	-45.9%	-44.2%
Lakeland Shrs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Landfall	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Mahtomedi	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Marine	-12.0%	0.2%	17.0%	17.3%	0.9%	23.5%
May	0.6%	-0.4%	2.5%	0.0%	10.2%	12.9%
Newport	-0.8%	0.0%	1.0%	-0.6%	-7.7%	-8.2%
Oak Park Hts	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Oakdale	22.1%	-30.6%	18.3%	2.0%	-25.0%	-13.2%
Pine Springs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St Mary's Pt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St Paul Park	-0.2%	-68.4%	1.6%	0.0%	0.2%	-66.8%
Scandia	-1.3%	1.1%	-0.9%	-1.1%	10.1%	7.9%
Stillwater City	0.0%	0.0%	0.4%	139.3%	-1.2%	138.5%
Stillwater Twp	-1.5%	-0.8%	1.1%	0.8%	4.6%	4.1%
West Lakeland	-0.4%	-0.6%	2.5%	0.1%	-4.2%	-2.7%
White Bear Lk	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Willernie	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Woodbury	-4.9%	-1.2%	17.7%	-6.0%	-6.0%	-0.5%
TOTAL	-0.1%	-2.3%	3.3%	0.0%	-0.3%	0.6%

Agricultural Class Parcel Counts

Municipality	Ay15 # Parcels	Ay16 # Parcels	Ay17 # Parcels	Ay18 # Parcels	Ay19 # Parcels	+/-
Afton	155	155	161	160	156	-4
Bayport	0	0	0	0	0	0
Baytown	44	44	44	44	43	-1
Birchwood	0	0	0	0	0	0
Cottage Grove	187	189	186	180	175	-5
Dellwood	5	5	5	6	6	0
Denmark	346	350	344	341	334	-7
Forest Lake	142	145	145	145	145	0
Grant	144	144	144	146	142	-4
Grey Cloud	10	10	10	10	10	0
Hastings	1	1	1	1	1	0
Hugo	265	266	264	257	251	-6
Lake Elmo	131	116	113	129	113	-16
Lake St Croix Beach	0	0	0	0	0	0
Lakeland	4	4	4	4	4	0
Lakeland Shores	0	0	0	0	0	0
Landfall	0	0	0	0	0	0
Mahtomedi	2	2	2	2	2	0
Marine	6	6	7	7	7	0
May	270	274	276	275	276	1
Newport	3	3	3	3	3	0
Oak Park Heights	1	1	0	0	0	0
Oakdale	5	4	4	4	5	1
Pine Springs	0	0	0	0	0	0
St Mary's Point	0	0	0	0	0	0
St Paul Park	62	57	57	57	57	0
Scandia	321	322	328	322	319	-3
Stillwater City	0	4	2	3	2	-1
Stillwater Twp	105	103	105	104	104	0
West Lakeland	46	40	41	47	44	-3
White Bear Lake	0	0	0	0	0	0
Willernie	0	0	0	0	0	0
Woodbury	108	103	102	101	98	-3
County Totals	2,363	2,348	2,348	2,348	2,297	-51



Apartment Class Summary: Current Year Assessment Adjustments

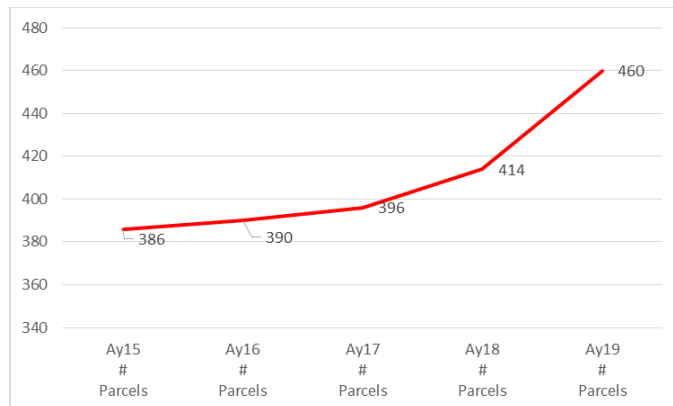
Municipality	ay2019 New Construction	# Parcels	ay2019 Apartment Value	ay2018 Apartment Value	% Growth
Afton	\$0	2	\$2,137,200	\$1,789,000	19.5%
Bayport	\$0	22	\$20,469,700	\$19,097,600	7.2%
Baytown	\$0	1	\$684,800	\$447,400	53.1%
Birchwood					
Cottage Grove	\$20,777,600	37	\$131,370,800	\$101,366,200	9.1%
Dellwood					
Denmark	\$0	2	\$1,352,800	\$1,255,300	7.8%
Forest Lake	\$23,212,400	71	\$171,188,500	\$133,293,400	11.0%
Grant	\$0	1	\$1,089,200	\$1,045,000	4.2%
Grey Cloud					
Hastings					
Hugo	\$1,804,800	6	\$19,616,200	\$16,132,700	10.4%
Lake Elmo	\$2,862,600	7	\$12,907,600	\$9,693,400	3.6%
Lake St Croix Beach	\$0	1	\$504,000	\$305,700	64.9%
Lakeland	\$0	2	\$493,700	\$399,700	23.5%
Lakeland Shores					
Landfall					
Mahtomedi	\$6,250,900	17	\$67,460,100	\$47,120,300	29.9%
Marine	\$0	2	\$384,000	\$256,600	49.6%
May					
Newport	\$0	42	\$35,280,600	\$31,211,900	13.0%
Oak Park Heights	\$0	35	\$135,895,900	\$117,118,000	16.0%
Oakdale	\$0	50	\$224,775,100	\$199,870,400	12.5%
Pine Springs					
St Mary's Point					
St Paul Park	\$0	23	\$7,068,200	\$6,066,900	16.5%
Scandia	\$0	3	\$480,500	\$451,700	6.4%
Stillwater City	\$6,267,800	73	\$97,837,500	\$77,427,100	18.3%
Stillwater Twp					
West Lakeland	\$0	1	\$681,300	\$653,000	100.0%
White Bear Lake	\$0	1	\$21,304,800	\$21,304,800	0.0%
Willernie	\$0	1	\$945,000	\$736,700	28.3%
Woodbury	\$42,233,200	60	\$655,728,100	\$535,471,600	14.6%
County Totals	\$103,409,300	460	\$1,609,655,600	\$1,322,514,400	13.9%

Apartment Class – Past & Present Year Adjustments

	ay2015	ay2016	ay2017	ay2018	ay2019	5 Year Change
Afton	5.8%	5.8%	72.6%	5.1%	19.5%	108.8%
Bayport	1.9%	0.0%	12.3%	28.4%	7.2%	49.8%
Baytown	0.0%	0.0%	0.0%	0.0%	53.1%	53.1%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	7.8%	0.5%	35.2%	5.0%	9.1%	57.7%
Dellwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Denmark	0.0%	0.0%	6.8%	3.2%	7.8%	17.8%
Forest Lake	5.5%	5.9%	29.1%	5.8%	11.0%	57.3%
Grant	0.0%	0.0%	5.4%	4.3%	4.2%	14.0%
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	25.7%	7.7%	1.5%	17.1%	10.4%	62.4%
Lake Elmo	10.0%	20.8%	41.7%	30.3%	3.6%	106.5%
Lake St Croix	16.7%	16.7%	39.2%	16.7%	64.9%	154.1%
Lakeland	0.0%	0.0%	6.2%	0.0%	23.5%	29.7%
Lakeland Shrs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Landfall	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Mahtomedi	9.5%	7.6%	7.2%	7.0%	29.9%	61.2%
Marine	0.0%	0.0%	32.0%	0.0%	49.6%	81.6%
May	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Newport	1.4%	2.7%	32.9%	7.4%	13.0%	57.4%
Oak Park Hts	17.4%	6.1%	5.9%	10.8%	16.0%	56.2%
Oakdale	9.6%	13.7%	28.8%	11.8%	12.5%	76.3%
Pine Springs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St Mary's Pt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St Paul Park	0.0%	0.0%	17.2%	3.7%	16.5%	37.4%
Scandia	-1.9%	1.1%	9.1%	-0.3%	6.4%	14.4%
Stillwater City	0.2%	0.6%	24.3%	6.6%	18.3%	50.0%
Stillwater Twp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West Lakeland	0.0%	0.0%	0.0%	100.0%	4.3%	104.3%
White Bear Lk	10.5%	0.0%	68.5%	0.0%	0.0%	79.0%
Willernie	0.0%	0.0%	15.8%	0.0%	28.3%	44.1%
Woodbury	5.1%	17.1%	12.2%	13.1%	14.6%	62.2%
TOTAL	6.9%	10.7%	18.8%	10.6%	13.9%	60.9%

Apartment Class Parcel Counts

Municipality	Ay15 # Parcels	Ay16 # Parcels	Ay17 # Parcels	Ay18 # Parcels	Ay19 # Parcels	+/-
Afton	2	2	2	2	2	0
Bayport	24	24	24	22	22	0
Baytown	1	1	1	1	1	0
Birchwood	0	0	0	0	0	0
Cottage Grove	13	13	14	17	37	20
Dellwood	0	0	0	0	0	0
Denmark	2	2	2	2	2	0
Forest Lake	65	66	66	67	71	4
Grant	1	1	1	1	1	0
Grey Cloud	0	0	0	0	0	0
Hastings	0	0	0	0	0	0
Hugo	3	4	4	5	6	1
Lake Elmo	5	5	6	6	7	1
Lake St Croix Beach	1	1	1	1	1	0
Lakeland	2	2	2	2	2	0
Lakeland Shores	0	0	0	0	0	0
Landfall	0	0	0	0	0	0
Mahtomedi	14	14	15	15	17	2
Marine	2	2	2	2	2	0
May	0	0	0	0	0	0
Newport	41	41	41	42	42	0
Oak Park Heights	30	32	32	32	35	3
Oakdale	48	48	48	48	50	2
Pine Springs	0	0	0	0	0	0
St Mary's Point	0	0	0	0	0	0
St Paul Park	23	23	23	23	23	0
Scandia	1	1	1	1	3	2
Stillwater City	58	58	58	68	73	5
Stillwater Twp	0	0	0	0	0	0
West Lakeland	0	0	0	1	1	0
White Bear Lake	1	1	1	1	1	0
Willernie	1	1	1	1	1	0
Woodbury	48	48	51	54	60	6
County Totals	386	390	396	414	460	46



Commercial/Industrial Class Summary: Current Assessment Year Adjustment

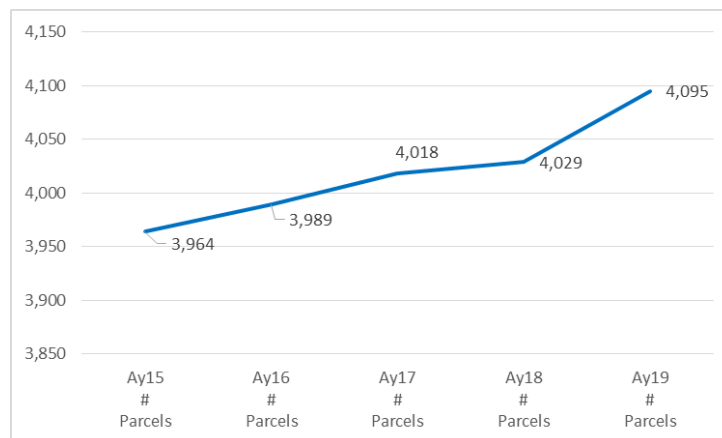
Municipality	ay2019 New Construction	# Parcels	ay2019 Commercial Value	ay2018 Commercial Value	ay2019 % Growth
Afton	\$1,401,700	35	\$30,082,400	\$27,748,900	3.4%
Bayport	\$543,400	107	\$37,882,200	\$36,662,100	1.8%
Baytown	\$0	10	\$2,375,100	\$2,375,100	0.0%
Birchwood					
Cottage Grove	\$13,008,800	428	\$323,729,000	\$307,127,700	1.2%
Dellwood	\$0	29	\$14,446,000	\$14,184,000	1.8%
Denmark	\$240,600	65	\$25,466,400	\$22,974,000	9.8%
Forest Lake	\$3,738,900	562	\$257,803,700	\$256,410,200	-0.9%
Grant	\$0	94	\$19,680,000	\$19,585,800	0.5%
Grey Cloud	\$0	24	\$2,813,000	\$2,675,400	5.1%
Hastings	\$0	5	\$1,815,200	\$1,948,800	-6.9%
Hugo	\$4,810,200	192	\$140,917,700	\$133,332,800	2.1%
Lake Elmo	\$2,342,300	207	\$162,130,200	\$155,480,600	2.8%
Lk St Croix Beach	\$0	9	\$1,960,700	\$1,956,700	0.2%
Lakeland	\$15,200	39	\$12,954,600	\$12,926,300	0.1%
Lakeland Shores	\$0	8	\$2,004,600	\$2,004,600	0.0%
Landfall	\$0	7	\$9,193,800	\$7,800,300	17.9%
Mahtomedi	\$0	77	\$52,770,000	\$50,950,700	3.6%
Marine	\$0	16	\$3,321,700	\$3,344,800	-0.7%
May	\$0	8	\$2,672,200	\$2,685,400	-0.5%
Newport	\$4,622,400	219	\$69,149,000	\$64,887,100	-0.6%
Oak Park Heights	\$608,300	223	\$193,013,000	\$194,043,900	-0.8%
Oakdale	\$10,572,100	399	\$476,399,700	\$452,143,300	3.0%
Pine Springs					
St Mary's Point					
St Paul Park	\$16,100	203	\$51,587,700	\$43,345,000	19.0%
Scandia	\$226,200	77	\$14,521,400	\$14,312,800	-0.1%
Stillwater City	\$14,213,600	397	\$332,720,800	\$316,967,900	0.5%
Stillwater Twp	\$0	6	\$1,423,200	\$2,130,400	-33.2%
West Lakeland	\$0	33	\$14,084,000	\$13,454,900	4.7%
White Bear Lake	\$0	9	\$6,417,600	\$6,375,200	0.7%
Willernie	\$0	33	\$5,642,200	\$5,476,600	3.0%
Woodbury	\$48,883,600	574	\$1,366,162,100	\$1,270,241,200	3.7%
County Totals	\$105,243,400	4,095	\$3,635,139,200	\$3,445,552,500	2.4%

Commercial/Industrial Class – Past & Present Year Adjustments

	ay2015	ay2016	ay2017	ay2018	ay2019	5 Year Change
Afton	0.0%	1.6%	1.8%	3.7%	3.4%	10.4%
Bayport	-3.3%	0.1%	3.2%	1.1%	1.8%	3.0%
Baytown	0.0%	-3.4%	2.9%	1.7%	0.0%	1.1%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	0.0%	5.6%	2.1%	2.3%	1.2%	11.2%
Dellwood	0.9%	0.1%	2.6%	4.2%	1.8%	9.7%
Denmark	0.1%	-0.1%	2.5%	0.7%	9.8%	13.0%
Forest Lake	-1.0%	0.8%	3.8%	3.0%	-0.9%	5.7%
Grant	-0.6%	5.0%	2.2%	1.9%	0.5%	9.0%
Grey Cloud	-0.2%	0.1%	5.5%	1.8%	5.1%	12.3%
Hastings	0.0%	-0.8%	0.0%	4.0%	-6.9%	-3.7%
Hugo	-0.4%	0.5%	6.6%	2.1%	2.1%	11.0%
Lake Elmo	-0.4%	9.9%	8.5%	4.3%	2.8%	25.1%
Lake St Croix	0.9%	-7.8%	2.6%	5.4%	0.2%	1.3%
Lakeland	-0.1%	1.8%	5.0%	3.3%	0.1%	10.0%
Lakeland Shrs	0.0%	0.4%	0.0%	1.7%	0.0%	2.1%
Landfall	-1.7%	0.2%	0.0%	3.7%	17.9%	20.0%
Mahtomedi	-0.4%	0.8%	5.5%	-0.6%	3.6%	9.0%
Marine	-8.1%	-8.4%	3.0%	3.9%	-0.7%	-10.3%
May	3.6%	3.6%	0.9%	1.3%	-0.5%	9.0%
Newport	1.8%	-1.3%	6.0%	-11.1%	-0.6%	-5.2%
Oak Park Hts	-2.0%	1.6%	6.1%	2.5%	-0.8%	7.3%
Oakdale	-1.8%	-1.6%	5.3%	1.8%	3.0%	6.7%
Pine Springs	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St Mary's Pt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
St Paul Park	-1.8%	0.2%	24.4%	20.1%	19.0%	61.9%
Scandia	-0.4%	-0.3%	4.6%	5.9%	-0.1%	9.7%
Stillwater City	-1.6%	5.0%	5.9%	3.7%	0.5%	13.6%
Stillwater Twp	-21.0%	-27.4%	-35.2%	-30.5%	-33.2%	-147.3%
West Lakeland	0.0%	2.8%	2.0%	3.6%	4.7%	13.1%
White Bear Lk	-0.6%	0.0%	0.0%	3.6%	0.7%	3.7%
Willernie	-1.0%	1.5%	1.8%	2.9%	3.0%	8.3%
Woodbury	2.7%	5.8%	3.5%	3.9%	3.7%	19.6%
TOTAL	0.2%	3.3%	4.6%	3.0%	2.4%	13.5%

Commercial/Industrial Class Parcel Counts

Municipality	Ay15 # Parcels	Ay16 # Parcels	Ay17 # Parcels	Ay18 # Parcels	Ay19 # Parcels	+/-
Afton	34	34	34	35	35	0
Bayport	113	110	110	108	107	-1
Baytown	10	9	9	10	10	0
Birchwood	0	0	0	0	0	0
Cottage Grove	411	411	413	422	428	6
Dellwood	28	28	28	29	29	0
Denmark	58	58	58	65	65	0
Forest Lake	564	562	562	562	562	0
Grant	93	93	93	93	94	1
Grey Cloud	24	24	24	24	24	0
Hastings	5	5	5	5	5	0
Hugo	185	185	185	184	192	8
Lake Elmo	196	201	201	203	207	4
Lake St Croix Beach	9	9	9	9	9	0
Lakeland	39	39	39	39	39	0
Lakeland Shores	8	8	8	8	8	0
Landfall	6	6	6	6	7	1
Mahtomedi	77	77	77	76	77	1
Marine	16	16	16	15	16	1
May	7	7	8	8	8	0
Newport	206	206	222	221	219	-2
Oak Park Heights	209	209	215	214	223	9
Oakdale	384	386	386	386	399	13
Pine Springs	1	1	1	1	0	-1
St Mary's Point	0	0	0	0	0	0
St Paul Park	209	209	209	206	203	-3
Scandia	76	76	76	76	77	1
Stillwater City	382	385	391	397	397	0
Stillwater Twp	8	8	6	6	6	0
West Lakeland	29	35	35	29	33	4
White Bear Lake	9	9	9	9	9	0
Willernie	34	34	34	33	33	0
Woodbury	534	549	549	550	574	24
County Totals	3,964	3,989	4,018	4,029	4,095	66



Residential/SRR Class Summary: Current Assessment Year Adjustments

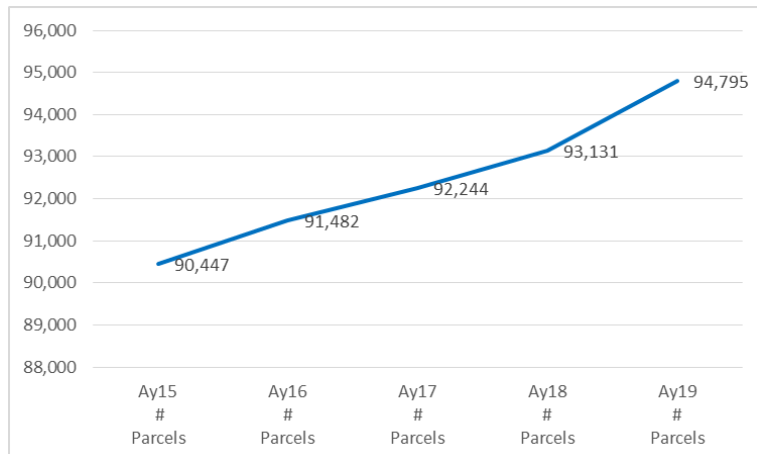
Municipality	ay2019 New Construction	# Parcels	ay2019 Res/SRR Value	ay2018 Res/SSR Value	ay2019 % Growth
Afton	\$5,820,800	1,275	\$595,018,600	\$528,934,600	11.4%
Bayport	\$13,364,000	1,003	\$288,240,000	\$250,315,000	9.8%
Baytown	\$9,254,800	815	\$404,616,000	\$379,758,900	4.1%
Birchwood	\$431,500	414	\$167,547,700	\$153,226,100	9.1%
Cottage Grove	\$48,650,800	12,277	\$3,268,636,600	\$3,019,713,900	6.6%
Dellwood	\$2,299,900	515	\$333,101,100	\$331,561,200	-0.2%
Denmark	\$5,030,700	744	\$289,485,700	\$261,538,300	8.8%
Forest Lake	\$17,558,100	7,369	\$1,925,097,400	\$1,834,192,600	4.0%
Grant	\$6,383,700	1,746	\$826,276,300	\$744,420,600	10.1%
Grey Cloud	\$591,200	171	\$42,677,100	\$40,390,200	4.2%
Hastings	\$49,800	3	\$593,000	\$516,300	5.2%
Hugo	\$36,634,900	6,067	\$1,726,586,300	\$1,568,046,100	7.8%
Lake Elmo	\$112,768,600	4,306	\$1,704,026,300	\$1,449,574,600	9.8%
Lake St Croix Beach	\$912,500	721	\$124,358,700	\$114,613,600	7.7%
Lakeland	\$282,200	785	\$241,615,800	\$239,187,400	0.9%
Lakeland Shores	\$959,800	145	\$61,226,900	\$58,073,700	3.8%
Landfall	\$0	1	\$148,100	\$147,300	0.5%
Mahtomedi	\$8,219,900	3,001	\$1,075,804,400	\$1,016,423,400	5.0%
Marine	\$606,500	526	\$144,987,400	\$131,278,700	10.0%
May	\$5,067,100	1,470	\$600,889,100	\$548,660,000	8.6%
Newport	\$4,155,000	1,289	\$262,517,100	\$232,751,700	11.0%
Oak Park Heights	\$256,400	1,560	\$313,181,500	\$286,367,500	9.3%
Oakdale	\$1,906,900	9,527	\$2,257,506,300	\$2,089,475,000	8.0%
Pine Springs	\$354,800	164	\$59,535,400	\$59,450,400	-0.5%
St Mary's Point	\$287,300	316	\$80,658,600	\$76,971,400	4.4%
St Paul Park	\$1,851,100	1,984	\$385,781,600	\$333,891,900	15.0%
Scandia	\$6,527,100	2,240	\$645,979,400	\$574,294,900	11.3%
Stillwater City	\$18,083,300	7,490	\$2,205,868,500	\$2,026,899,800	7.9%
Stillwater Twp	\$5,635,300	816	\$400,117,100	\$344,194,500	14.6%
West Lakeland	\$3,126,200	1,437	\$694,189,400	\$641,513,600	7.7%
White Bear Lake	\$56,600	99	\$25,364,900	\$24,309,900	4.1%
Willernie	\$582,800	313	\$47,138,500	\$39,846,500	16.8%
Woodbury	\$140,002,500	24,206	\$7,975,146,300	\$7,461,643,400	5.0%
County Totals	\$457,712,100	94,795	\$29,173,917,100	\$26,862,183,000	6.9%

Residential/SRR Class – Past & Present Year Adjustments

	ay2015	ay2016	ay2017	ay2018	ay2019	5 Year Change
Afton	2.9%	-2.0%	4.0%	1.2%	11.4%	17.5%
Bayport	7.0%	0.0%	8.0%	7.8%	9.8%	32.7%
Baytown	1.6%	7.8%	1.4%	-0.2%	4.1%	14.6%
Birchwood	13.9%	-1.6%	4.4%	10.1%	9.1%	35.9%
Cottage Grove	2.1%	1.8%	6.1%	7.1%	5.6%	22.9%
Dellwood	5.3%	8.7%	2.3%	1.0%	-0.2%	17.0%
Denmark	10.0%	-2.5%	1.6%	5.0%	8.8%	22.9%
Forest Lake	1.9%	3.0%	7.5%	7.5%	3.9%	23.8%
Grant	1.1%	2.6%	2.2%	2.8%	10.1%	18.9%
Grey Cloud	0.6%	1.3%	-0.6%	1.9%	4.2%	7.4%
Hastings	0.0%	-0.8%	6.5%	2.5%	5.2%	13.4%
Hugo	-2.8%	2.3%	8.3%	4.7%	7.8%	20.3%
Lake Elmo	2.2%	7.3%	4.3%	7.7%	9.8%	31.3%
Lake St Croix	3.3%	7.0%	0.4%	13.4%	7.7%	31.7%
Lakeland	6.3%	-4.8%	6.5%	12.8%	0.9%	21.8%
Lakeland Shrs	-0.2%	1.0%	-0.4%	8.6%	3.8%	12.8%
Landfall	0.0%	0.1%	-0.2%	4.0%	0.5%	4.4%
Mahtomedi	10.1%	-1.3%	7.7%	1.6%	5.0%	23.2%
Marine	5.8%	-6.9%	10.6%	1.3%	10.0%	20.8%
May	-1.5%	-1.3%	6.2%	1.8%	8.6%	13.8%
Newport	5.7%	6.7%	9.0%	4.8%	11.0%	37.2%
Oak Park Hts	0.9%	2.3%	-0.6%	8.6%	9.3%	20.5%
Oakdale	1.9%	2.6%	5.3%	7.2%	8.0%	25.0%
Pine Springs	6.8%	-12.3%	12.9%	2.9%	-0.5%	9.8%
St Mary's Pt	0.4%	2.2%	7.9%	-1.4%	4.4%	13.5%
St Paul Park	-1.8%	5.8%	4.8%	3.2%	15.0%	27.0%
Scandia	-4.0%	-0.9%	2.2%	7.2%	11.3%	15.9%
Stillwater City	1.1%	1.2%	6.9%	5.1%	7.9%	22.3%
Stillwater Twp	3.1%	-5.3%	8.5%	1.1%	14.6%	21.9%
West Lakeland	2.3%	1.0%	-0.7%	1.3%	7.7%	11.6%
White Bear Lk	11.1%	2.4%	-1.0%	7.5%	4.1%	24.1%
Willernie	-7.4%	3.3%	4.5%	11.8%	16.8%	29.0%
Woodbury	1.2%	0.1%	5.2%	5.4%	5.0%	16.9%
TOTAL	1.8%	1.3%	5.4%	5.4%	6.9%	20.8%

Residential/SRR Class Parcel Counts

Municipality	Ay15 # Parcels	Ay16 # Parcels	Ay17 # Parcels	Ay18 # Parcels	Ay19 # Parcels	+/-
Afton	1,285	1,288	1,288	1,283	1,275	-8
Bayport	895	979	979	979	1,003	24
Baytown	778	807	807	806	815	9
Birchwood	416	416	416	415	414	-1
Cottage Grove	11,643	11,671	11,861	11,897	12,277	380
Dellwood	517	517	517	517	515	-2
Denmark	699	698	707	717	744	27
Forest Lake	7,233	7,237	7,352	7,352	7,369	17
Grant	1,732	1,734	1,734	1,733	1,746	13
Grey Cloud	175	175	175	172	171	-1
Hastings	3	3	3	3	3	0
Hugo	5,635	5,742	5,802	5,905	6,067	162
Lake Elmo	2,821	3,359	3,563	3,971	4,306	335
Lake St Croix Beach	726	725	725	722	721	-1
Lakeland	788	788	788	788	785	-3
Lakeland Shores	145	145	145	145	145	0
Landfall	1	1	1	1	1	0
Mahtomedi	3,018	3,000	3,000	2,999	3,001	2
Marine	530	529	529	528	526	-2
May	1,489	1,484	1,481	1,476	1,470	-6
Newport	1,266	1,265	1,250	1,237	1,289	52
Oak Park Heights	1,606	1,554	1,554	1,551	1,560	9
Oakdale	9,508	9,521	9,521	9,515	9,527	12
Pine Springs	164	164	164	163	164	1
St Mary's Point	321	318	318	316	316	0
St Paul Park	2,002	1,998	1,998	1,989	1,984	-5
Scandia	2,254	2,250	2,244	2,238	2,240	2
Stillwater City	7,207	7,364	7,422	7,431	7,490	59
Stillwater Twp	976	817	817	815	816	1
West Lakeland	1,430	1,430	1,429	1,431	1,437	6
White Bear Lake	99	99	99	99	99	0
Willernie	316	314	314	313	313	0
Woodbury	22,769	23,090	23,241	23,624	24,206	582
County Totals	90,447	91,482	92,244	93,131	94,795	1,664



Total (taxable classes) Summary: Current Assessment Year Adjustments

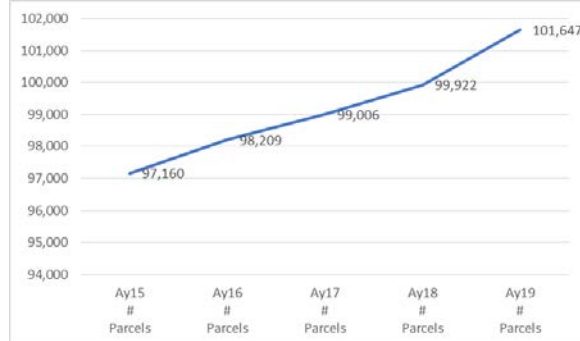
Municipality	ay2019 New Construction	# Parcels	ay2019 Total Value	ay2018 Total Value	ay2019 % Growth
Afton	\$7,559,400	1,468	\$733,884,300	\$661,078,300	9.9%
Bayport	\$13,907,400	1,132	\$346,591,900	\$306,074,700	8.7%
Baytown	\$9,254,800	869	\$428,532,500	\$403,293,500	4.0%
Birchwood	\$431,500	414	\$167,547,700	\$153,226,100	9.1%
Cottage Grove	\$82,442,300	12,917	\$3,851,101,500	\$3,560,357,900	5.9%
Dellwood	\$2,299,900	550	\$351,392,600	\$349,575,500	-0.1%
Denmark	\$5,516,100	1,145	\$452,570,300	\$423,140,200	5.7%
Forest Lake	\$44,529,800	8,147	\$2,411,770,600	\$2,280,199,900	3.8%
Grant	\$6,436,100	1,983	\$929,616,000	\$847,417,900	8.9%
Grey Cloud	\$591,200	205	\$49,495,900	\$46,924,000	4.2%
Hastings	\$49,800	9	\$2,432,000	\$2,488,900	-4.3%
Hugo	\$43,249,900	6,516	\$2,000,214,000	\$1,833,400,700	6.7%
Lake Elmo	\$118,530,400	4,633	\$1,961,874,800	\$1,702,814,200	8.3%
Lake St Croix Beach	\$912,500	731	\$126,823,400	\$116,876,000	7.7%
Lakeland	\$297,400	830	\$256,442,300	\$255,060,900	0.4%
Lakeland Shores	\$959,800	153	\$63,231,500	\$60,078,300	3.7%
Landfall	\$0	8	\$9,341,900	\$7,947,600	17.5%
Mahtomedi	\$14,470,800	3,097	\$1,196,533,200	\$1,114,993,100	6.0%
Marine	\$606,500	551	\$152,779,700	\$138,929,300	9.5%
May	\$5,230,200	1,754	\$740,049,600	\$675,019,000	8.9%
Newport	\$8,777,400	1,553	\$372,622,900	\$335,003,400	8.6%
Oak Park Heights	\$864,700	1,818	\$642,090,400	\$597,529,400	7.3%
Oakdale	\$12,479,000	9,981	\$2,977,058,500	\$2,765,995,100	7.2%
Pine Springs	\$354,800	164	\$59,535,400	\$59,450,400	-0.5%
St Mary's Point	\$287,300	316	\$80,658,600	\$76,971,400	4.4%
St Paul Park	\$1,867,200	2,267	\$447,517,600	\$386,378,400	15.3%
Scandia	\$7,266,900	2,639	\$759,842,200	\$678,410,100	10.9%
Stillwater City	\$38,564,700	7,962	\$2,649,022,800	\$2,434,045,200	7.2%
Stillwater Twp	\$5,635,300	926	\$461,373,000	\$403,551,100	12.9%
West Lakeland	\$3,126,200	1,515	\$734,930,400	\$682,747,900	7.2%
White Bear Lake	\$56,600	109	\$53,087,300	\$51,989,900	2.0%
Willernie	\$582,800	347	\$53,725,700	\$46,059,800	15.4%
Woodbury	\$231,119,300	24,938	\$10,156,524,800	\$9,436,996,400	5.2%
County Totals	\$668,258,000	101,647	\$35,680,215,300	\$32,894,024,500	6.4%

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

	ay2015	ay2016	ay2017	ay2018	ay2019	change
Afton	2.1%	-1.5%	3.6%	1.2%	9.8%	15.2%
Bayport	5.1%	0.1%	7.6%	8.1%	8.7%	29.6%
Baytown	1.7%	7.2%	1.4%	-0.1%	4.0%	14.2%
Birchwood	13.9%	-1.6%	4.4%	10.1%	9.1%	35.9%
Cottage Grove	1.9%	2.1%	5.9%	6.3%	5.0%	21.3%
Dellwood	5.0%	8.2%	2.2%	1.2%	-0.1%	16.4%
Denmark	4.0%	-1.2%	1.1%	3.3%	5.7%	12.8%
Forest Lake	1.6%	2.8%	7.7%	6.7%	3.8%	22.6%
Grant	0.9%	2.3%	2.1%	2.6%	8.9%	16.9%
Grey Cloud	1.0%	1.2%	-0.1%	2.2%	4.2%	8.4%
Hastings	0.0%	-0.8%	1.3%	2.6%	-4.3%	-1.1%
Hugo	-2.3%	1.9%	7.7%	4.3%	6.7%	18.3%
Lake Elmo	2.6%	6.0%	5.2%	7.0%	8.3%	29.0%
Lake St Croix	3.3%	6.7%	0.5%	13.2%	7.7%	31.5%
Lakeland	5.9%	-4.4%	6.3%	12.2%	0.4%	20.4%
Lakeland Shrs	-0.3%	1.0%	-0.3%	8.4%	3.7%	12.3%
Landfall	-1.7%	0.2%	0.0%	3.7%	17.5%	19.7%
Mahtomedi	9.6%	-0.9%	7.6%	1.7%	6.0%	24.0%
Marine	4.9%	-6.7%	10.6%	1.8%	9.5%	20.1%
May	-1.1%	-1.1%	5.4%	1.5%	8.9%	13.6%
Newport	4.2%	4.4%	9.8%	1.5%	8.6%	28.4%
Oak Park Hts	2.8%	2.7%	1.8%	7.0%	7.3%	21.5%
Oakdale	1.8%	2.1%	6.9%	6.5%	7.2%	24.5%
Pine Springs	6.8%	-12.3%	12.9%	2.9%	-0.5%	9.8%
St Mary's Pt	0.4%	2.2%	7.9%	-1.4%	4.4%	13.5%
St Paul Park	-1.7%	2.9%	7.3%	5.1%	15.3%	29.0%
Scandia	-3.5%	-0.6%	2.1%	6.0%	10.9%	14.9%
Stillwater City	0.7%	1.6%	7.3%	5.3%	7.2%	22.2%
Stillwater Twp	2.2%	-4.8%	7.1%	0.8%	12.9%	18.3%
West Lakeland	2.1%	1.0%	-0.5%	1.4%	7.2%	11.1%
White Bear Lk	9.0%	1.3%	20.3%	3.8%	2.0%	36.4%
Willernie	-6.5%	3.0%	4.3%	10.4%	15.4%	26.6%
Woodbury	1.5%	1.5%	5.6%	5.4%	5.2%	19.1%
TOTAL	1.7%	1.7%	5.7%	5.1%	6.4%	20.6%

Total (taxable classes) Parcel Counts

Municipality	Ay15 # Parcels	Ay16 # Parcels	Ay17 # Parcels	Ay18 # Parcels	Ay19 # Parcels	+/-
Afton	1,476	1,479	1,485	1,480	1,468	-12
Bayport	1,032	1,113	1,113	1,109	1,132	23
Baytown	833	861	861	861	869	8
Birchwood	416	416	416	415	414	-1
Cottage Grove	12,254	12,284	12,474	12,516	12,917	401
Dellwood	550	550	550	552	550	-2
Denmark	1,105	1,108	1,111	1,125	1,145	20
Forest Lake	8,004	8,010	8,125	8,126	8,147	21
Grant	1,970	1,972	1,972	1,973	1,983	10
Grey Cloud	209	209	209	206	205	-1
Hastings	9	9	9	9	9	0
Hugo	6,088	6,197	6,255	6,351	6,516	165
Lake Elmo	3,153	3,681	3,883	4,309	4,633	324
Lake St Croix Beach	736	735	735	732	731	-1
Lakeland	833	833	833	833	830	-3
Lakeland Shores	153	153	153	153	153	0
Landfall	7	7	7	7	8	1
Mahtomedi	3,111	3,093	3,094	3,092	3,097	5
Marine	554	553	554	552	551	-1
May	1,766	1,765	1,765	1,759	1,754	-5
Newport	1,516	1,515	1,516	1,503	1,553	50
Oak Park Heights	1,846	1,796	1,801	1,797	1,818	21
Oakdale	9,945	9,959	9,959	9,953	9,981	28
Pine Springs	165	165	165	164	164	0
St Mary's Point	321	318	318	316	316	0
St Paul Park	2,296	2,287	2,287	2,275	2,267	-8
Scandia	2,652	2,649	2,649	2,637	2,639	2
Stillwater City	7,647	7,811	7,873	7,899	7,962	63
Stillwater Twp	1,089	928	928	925	926	1
West Lakeland	1,505	1,505	1,505	1,508	1,515	7
White Bear Lake	109	109	109	109	109	0
Willernie	351	349	349	347	347	0
Woodbury	23,459	23,790	23,943	24,329	24,938	609
County Totals	97,160	98,209	99,006	99,922	101,647	1,725



Residential/SRR Class – Current Assessment Year Value Changes

This table lists a breakdown of the number of value changes by percent change the residential and seasonal recreational properties in each community received for the ay2019 assessment. The percent change groupings are listed across the top row of the table. For the 2019 assessment 86% are receiving a valuation notice indicating an increase in their property value.

CITY	Over 15% Decrease	10.1% - 15% Decrease	5.1% - 10% Decrease	.1% to 5% Decrease	No Change	.1% to 5% Increase	5.1% - 10% Increase	10.1% - 15% Increase	Over 15% Increase	Total	Total Decreases & No Change	Total Increases
AFTON	86	8	12	106	290	683	51	11	28	1,275	502	773
BAYPORT		2		4	93	192	488	132	92	1,003	99	904
BAYTOWN	19	8	13	269	179	284	27	4	12	815	488	327
BIRCHWOOD	1				44	5	105	239	20	414	45	369
COTTAGE GROVE	24	4	7	82	604	2,571	6,469	1,720	796	12,277	721	11,556
DELLWOOD	18	9	4	43	175	106	115	34	11	515	249	266
DENMARK TWP	42	1	2	6	127	210	302	32	22	744	178	566
FOREST LAKE	50	4	23	60	734	992	3,764	1,140	602	7,369	871	6,498
GRANT	56	17	15	66	326	1,022	156	69	19	1,746	480	1,266
GREY CLOUD ISLAND TWP	12			3	36	108	9		3	171	51	120
HASTINGS					1	2				3	1	2
HUGO	80	2	20	396	681	2,181	1,301	921	485	6,067	1,179	4,888
LAKE ELMO	70	5	74	138	1,104	1,189	862	337	527	4,306	1,391	2,915
LAKE ST CROIX BEACH	2	1		6	214	10	24	223	241	721	223	498
LAKELAND	4	2	2	3	75	27	45	72	555	785	86	699
LAKELAND SHORES	4		1		14	22	11	38	55	145	19	126
LANDFALL					-	1				1	-	1
MAHTOMEDI	15	16	68	261	546	1,575	362	88	70	3,001	906	2,095
MARINE	14		4	37	230	192	35	9	5	526	285	241
MAY TWP	88	7	6	65	467	738	79	8	12	1,470	633	837
NEWPORT	15		3	33	204	490	441	49	54	1,289	255	1,034
OAK PARK HEIGHTS	7		12	11	109	179	891	144	207	1,560	139	1,421
OAKDALE	13	1	53	27	442	1,207	5,147	2,109	528	9,527	536	8,991
PINE SPRINGS				7	26	111	14	6		164	33	131
ST. MARY'S POINT		2	20	103	185	5	1			316	310	6
ST. PAUL PARK	16	2	10	361	318	739	419	39	80	1,984	707	1,277
SCANDIA	79	16	25	16	541	251	861	378	73	2,240	677	1,563
STILLWATER	48	3	13	603	567	1,637	3,505	878	236	7,490	1,234	6,256
STILLWATER TWP	34	5	7	161	164	383	48	12	2	816	371	445
WEST LAKELAND TWP	15	2	2	231	294	782	84	16	11	1,437	544	893
WHITE BEAR LAKE					4	4	81	10		99	4	95
WILLERNIE	3			26	64	4	52	101	63	313	93	220
WOODBURY	64	8	29	1,318	2,490	6,593	9,184	2,689	1,831	24,206	3,909	20,297
Totals	879	125	425	4,442	11,348	24,495	34,933	11,508	6,640	94,795	17,219	77,576

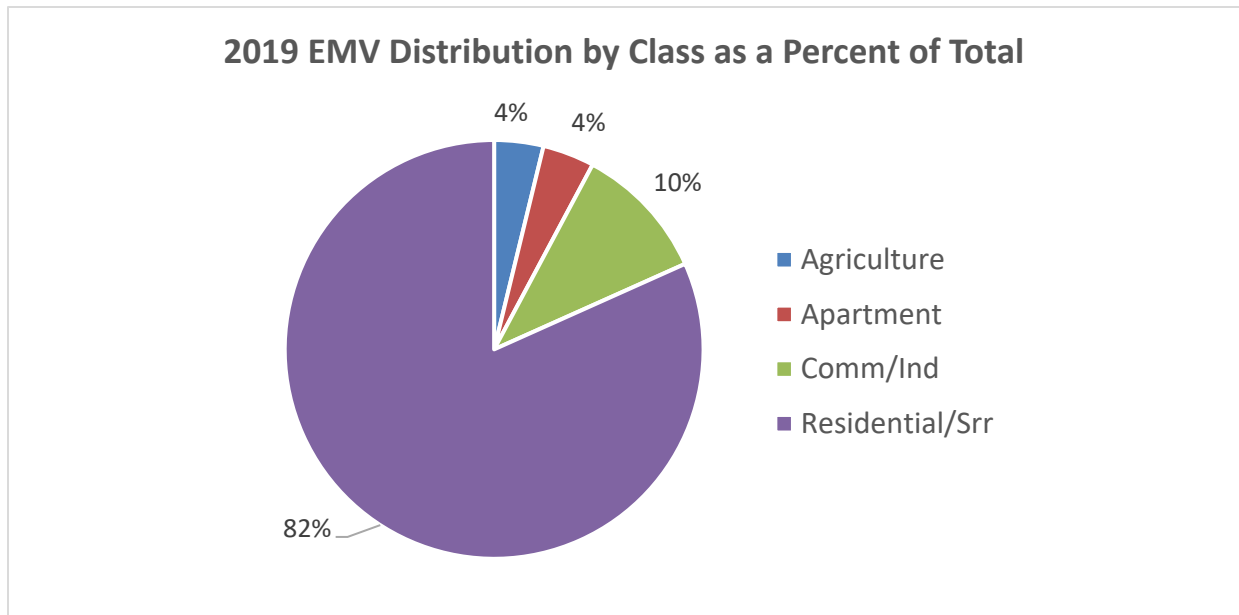
Market Value Section

Distribution of Market Value by Classification

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

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

EMV includes new construction	ay2015	ay2016	ay2017	ay2018	ay2019
Total EMV	\$27,998,291,300	\$28,782,798,500	\$30,819,820,200	\$32,894,024,500	\$35,680,215,300
Agriculture EMV	\$1,253,210,930	\$1,224,083,866	\$1,264,570,500	\$1,263,774,600	\$1,261,503,400
Agriculture % of Total	4.5%	4.3%	4.1%	3.8%	3.5%
Apartment EMV	\$853,021,300	\$965,937,200	\$1,154,829,300	\$1,322,514,400	\$1,609,655,600
Apartment % of Total	3.0%	3.4%	3.7%	4.0%	4.5%
Commercial/Industrial EMV	\$2,930,256,500	\$3,057,677,700	\$3,260,159,800	\$3,445,552,500	\$3,635,139,200
CI % of Total	10.5%	10.7%	10.6%	10.5%	10.2%
Residential/SRR EMV	\$22,961,802,570	\$23,535,099,734	\$25,140,260,600	\$26,862,183,000	\$29,173,917,100
Residential/SRR % of Total	82.0%	81.7%	81.6%	81.7%	81.8%



Historical Average Agricultural Value

	10/1/13-9/30/14	10/1/14-9/30/15	10/1/15-9/30/16	10/1/16-9/30/17	10/1/17-9/30/18	
Municipality	CAMA 2015 Market Value	CAMA 2016 Market Value	CAMA 2017 Market Value	CAMA 2018 Market Value	CAMA 2019 Market Value	Annual % Change
Afton	\$650,657	\$650,552	\$632,218	\$641,286	\$683,629	6.6%
Bayport						
Baytown	\$466,500	\$465,918	\$463,452	\$470,730	\$485,037	3.0%
Birchwood						
Cottage Grove	\$713,190	\$724,029	\$720,920	\$734,167	\$727,801	-0.9%
Dellwood	\$796,860	\$757,400	\$698,940	\$638,383	\$640,917	0.4%
Denmark	\$388,755	\$387,750	\$397,884	\$402,852	\$407,980	1.3%
Forest Lake	\$394,116	\$386,208	\$379,057	\$388,301	\$397,800	2.4%
Grant	\$556,629	\$553,144	\$560,349	\$564,154	\$581,482	3.1%
Grey Cloud	\$361,710	\$363,020	\$364,590	\$385,840	\$400,580	3.8%
Hastings	\$23,800	\$23,800	\$23,800	\$23,800	\$23,800	0.0%
Hugo	\$441,655	\$434,665	\$444,015	\$450,930	\$450,573	-0.1%
Lake Elmo	\$702,330	\$678,577	\$777,083	\$682,679	\$732,838	7.3%
Lake St Croix						
Lakeland	\$629,200	\$629,200	\$633,825	\$636,875	\$344,550	-45.9%
Lakeland Shrs						
Landfall						
Mahtomedi	\$249,350	\$249,350	\$249,350	\$249,350	\$249,350	0.0%
Marine	\$486,217	\$487,233	\$493,043	\$578,457	\$583,800	0.9%
May	\$448,259	\$440,049	\$448,238	\$449,722	\$494,523	10.0%
Newport	\$2,065,933	\$2,065,933	\$2,063,567	\$2,050,900	\$1,892,067	-7.7%
Oak Park Hts	\$5,107,000	\$5,107,000				
Oakdale	\$5,855,640	\$5,076,800	\$6,006,725	\$6,126,600	\$3,675,480	-40.0%
Pine Springs						
St Mary's Pt						
St Paul Park	\$154,295	\$53,107	\$53,961	\$53,940	\$54,037	0.2%
Scandia	\$274,296	\$276,500	\$275,517	\$277,487	\$309,909	11.7%
Stillwater City	\$0	\$1,326,250	\$2,664,300	\$4,250,133	\$6,298,000	48.2%
Stillwater Twp	\$543,049	\$548,970	\$540,794	\$550,252	\$575,314	4.6%
West Lakeland	\$578,535	\$661,413	\$661,107	\$577,157	\$590,357	2.3%
White Bear Lk						
Willernie						
Woodbury	\$1,454,348	\$1,506,273	\$1,769,612	\$1,679,606	\$1,627,432	-3.1%
Average	\$530,347	\$521,702	\$538,573	\$538,234	\$549,196	2.0%

Historical Average Apartment Value

	10/1/13-9/30/14	10/1/14-9/30/15	10/1/15-9/30/16	10/1/16-9/30/17	10/1/17-9/30/18	
Municipality	CAMA 2015 Market Value	CAMA 2016 Market Value	CAMA 2017 Market Value	CAMA 2018 Market Value	CAMA 2019 Market Value	Annual % Change
Afton	\$984,950	\$1,042,050	\$990,000	\$894,500	\$1,068,600	19.5%
Bayport	\$586,179	\$586,179	\$638,800	\$868,073	\$930,441	7.2%
Baytown	\$447,400	\$447,400	\$447,400	\$447,400	\$684,800	53.1%
Birchwood						
Cottage Grove	\$4,388,446	\$4,408,746	\$5,536,850	\$5,962,718	\$3,550,562	-40.5%
Dellwood						
Denmark	\$569,350	\$569,350	\$608,050	\$627,650	\$676,400	7.8%
Forest Lake	\$1,167,380	\$1,335,508	\$1,788,715	\$1,989,454	\$2,411,106	21.2%
Grant	\$949,800	\$949,800	\$1,001,500	\$1,045,000	\$1,089,200	4.2%
Grey Cloud						
Hastings						
Hugo	\$1,562,567	\$2,479,150	\$3,399,875	\$3,226,540	\$3,269,367	1.3%
Lake Elmo	\$236,400	\$285,680	\$304,967	\$1,615,567	\$1,843,943	14.1%
Lake St Croix	\$256,100	\$298,800	\$305,700	\$305,700	\$504,000	64.9%
Lakeland	\$188,150	\$188,150	\$199,850	\$199,850	\$246,850	23.5%
Lakeland Shrs						
Landfall						
Mahtomedi	\$2,584,421	\$2,872,293	\$2,872,893	\$3,141,353	\$3,968,241	26.3%
Marine	\$97,200	\$97,200	\$128,300	\$128,300	\$192,000	49.6%
May						
Newport	\$474,937	\$487,563	\$633,185	\$743,140	\$840,014	13.0%
Oak Park Hts	\$2,901,163	\$2,927,753	\$3,189,134	\$3,659,938	\$3,882,740	6.1%
Oakdale	\$2,778,558	\$3,219,131	\$3,855,727	\$4,163,967	\$4,495,502	8.0%
Pine Springs						
St Mary's Pt						
St Paul Park	\$217,522	\$217,522	\$254,861	\$263,778	\$307,313	16.5%
Scandia	\$410,600	\$415,300	\$452,900	\$451,700	\$160,167	-64.5%
Stillwater City	\$1,014,340	\$1,020,538	\$1,264,486	\$1,138,634	\$1,340,240	17.7%
Stillwater Twp						
West Lakeland	\$0	\$0	\$0	\$653,000	\$681,300	4.3%
White Bear Lk	\$12,644,600	\$12,644,600	\$21,304,800	\$21,304,800	\$21,304,800	0.0%
Willernie	\$636,300	\$636,300	\$736,700	\$736,700	\$945,000	28.3%
Woodbury	\$7,118,383	\$8,736,640	\$9,117,904	\$9,916,141	\$10,928,802	10.2%
Average	\$2,209,900	\$2,516,847	\$2,916,236	\$3,194,479	\$3,499,251	9.5%

Historical Average Commercial/Industrial Value

Municipality	CAMA 2015 Market Value	CAMA 2016 Market Value	CAMA 2017 Market Value	CAMA 2018 Market Value	CAMA 2019 Market Value	Annual % Change
Afton	\$765,465	\$777,412	\$791,176	\$792,826	\$859,497	8.4%
Bayport	\$308,204	\$317,026	\$327,276	\$339,464	\$354,039	4.3%
Baytown	\$185,550	\$252,344	\$259,589	\$237,510	\$237,510	0.0%
Birchwood						
Cottage Grove	\$620,580	\$669,902	\$712,082	\$727,791	\$756,376	3.9%
Dellwood	\$448,775	\$449,129	\$468,832	\$489,103	\$498,138	1.8%
Denmark	\$364,026	\$363,603	\$372,791	\$353,446	\$391,791	10.8%
Forest Lake	\$417,539	\$426,155	\$441,386	\$456,246	\$458,725	0.5%
Grant	\$192,804	\$202,739	\$208,361	\$210,600	\$209,362	-0.6%
Grey Cloud	\$106,850	\$106,979	\$112,829	\$111,475	\$117,208	5.1%
Hastings	\$377,800	\$374,780	\$374,780	\$389,760	\$363,040	-6.9%
Hugo	\$631,141	\$635,496	\$683,066	\$724,635	\$733,946	1.3%
Lake Elmo	\$596,974	\$659,239	\$725,293	\$765,914	\$783,238	2.3%
Lake St Croix	\$218,033	\$200,956	\$206,189	\$217,411	\$217,856	0.2%
Lakeland	\$301,521	\$306,838	\$321,551	\$331,444	\$332,169	0.2%
Lakeland Shrs	\$245,313	\$246,313	\$246,313	\$250,575	\$250,575	0.0%
Landfall	\$977,600	\$979,983	\$979,983	\$1,300,050	\$1,313,400	1.0%
Mahtomedi	\$621,582	\$626,512	\$656,117	\$670,404	\$685,325	2.2%
Marine	\$222,788	\$204,106	\$201,288	\$222,987	\$207,606	-6.9%
May	\$362,029	\$375,071	\$331,213	\$335,675	\$334,025	-0.5%
Newport	\$325,077	\$321,164	\$316,331	\$293,607	\$315,749	7.5%
Oak Park Hts	\$800,431	\$816,763	\$852,253	\$906,747	\$865,529	-4.5%
Oakdale	\$1,100,416	\$1,096,643	\$1,141,461	\$1,171,356	\$1,193,984	1.9%
Pine Springs						
St Mary's Pt						
St Paul Park	\$204,513	\$208,250	\$245,508	\$210,413	\$254,127	20.8%
Scandia	\$187,979	\$187,457	\$175,938	\$188,326	\$188,590	0.1%
Stillwater City	\$702,732	\$734,172	\$771,424	\$798,408	\$838,088	5.0%
Stillwater Twp	\$259,850	\$188,588	\$234,333	\$355,067	\$237,200	-33.2%
West Lakeland	\$426,776	\$363,677	\$370,940	\$463,962	\$426,788	-8.0%
White Bear Lk	\$683,722	\$683,722	\$683,900	\$708,356	\$713,067	0.7%
Willernie	\$151,415	\$153,671	\$156,485	\$165,958	\$170,976	3.0%
Woodbury	\$1,879,420	\$1,986,958	\$2,117,296	\$2,309,529	\$2,380,073	3.1%
Average	\$739,217	\$771,684	\$812,722	\$855,188	\$887,702	3.8%

Median Values

Historical Median Residential/SRR Values (improved parcels)

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

	MEDIAN	MEDIAN	%	MEDIAN	%	MEDIAN	%	MEDIAN	%	MEDIAN	%	MEDIAN	%	MEDIAN	%	MEDIAN	%
CITY	AY2011	AY2012	chg	AY2013	chg	AY2014	chg	AY2015	chg	AY2016	chg	AY2017	chg	AY2018	chg	AY2019	chg
AFTON	\$343,400	\$340,000	-1.0%	\$347,300	2.1%	\$396,600	14.2%	\$411,700	3.8%	\$409,200	-0.6%	\$424,000	3.0%	\$443,800	4.7%	\$497,000	12.0%
BAYPORT	\$164,400	\$145,200	-11.7%	\$167,700	15.5%	\$180,950	7.9%	\$192,200	6.2%	\$186,200	-3.1%	\$213,050	10.8%	\$232,000	8.9%	\$262,900	13.3%
BAYTOWN	\$420,000	\$384,700	-8.4%	\$397,500	3.3%	\$458,200	15.3%	\$458,000	0.0%	\$497,700	8.7%	\$502,900	9.8%	\$516,200	2.6%	\$540,600	4.7%
BIRCHWOOD	\$264,600	\$238,200	-10.0%	\$241,900	1.6%	\$252,950	4.6%	\$287,900	13.8%	\$280,300	-2.6%	\$297,150	3.2%	\$331,100	11.4%	\$358,500	8.3%
COTTAGE GROVE	\$186,400	\$172,900	-7.2%	\$178,400	3.2%	\$203,700	14.2%	\$207,100	1.7%	\$211,100	1.9%	\$223,800	8.1%	\$238,900	6.7%	\$253,800	6.2%
DELLWOOD	\$497,000	\$481,100	-3.2%	\$464,900	-3.4%	\$470,700	1.2%	\$524,750	11.5%	\$541,700	3.2%	\$546,150	4.1%	\$567,400	3.9%	\$553,000	-2.5%
DENMARK TWP	\$345,700	\$326,600	-5.5%	\$331,300	1.4%	\$345,400	4.3%	\$380,300	10.1%	\$378,900	-0.4%	\$381,200	0.2%	\$414,400	8.7%	\$439,900	6.2%
FOREST LAKE	\$198,300	\$176,000	-11.2%	\$187,800	6.7%	\$209,050	11.3%	\$209,600	0.3%	\$220,600	5.2%	\$233,150	11.2%	\$254,600	9.2%	\$270,700	6.3%
GRANT	\$361,200	\$334,000	-7.5%	\$343,900	3.0%	\$402,100	16.9%	\$411,700	2.4%	\$421,100	2.3%	\$427,600	3.9%	\$453,300	6.0%	\$507,800	12.0%
GREY CLOUD ISLAND TWP	\$259,300	\$250,600	-3.4%	\$244,100	-2.6%	\$281,050	15.1%	\$284,500	1.2%	\$296,200	4.1%	\$309,250	8.7%	\$324,700	5.0%	\$344,300	6.0%
HUGO	\$188,300	\$177,000	-6.0%	\$182,800	3.3%	\$220,000	20.4%	\$214,450	-2.5%	\$222,900	3.9%	\$249,450	16.3%	\$260,500	4.4%	\$278,500	6.9%
LAKE ELMO	\$322,000	\$319,300	-0.8%	\$328,600	2.9%	\$371,500	13.1%	\$371,500	0.0%	\$382,200	2.9%	\$383,350	3.2%	\$401,600	4.8%	\$430,600	7.2%
LAKE ST CROIX BEACH	\$159,900	\$147,700	-7.6%	\$139,200	-5.8%	\$161,200	15.8%	\$168,300	4.4%	\$181,500	7.8%	\$181,800	8.0%	\$209,900	15.5%	\$230,900	10.0%
LAKELAND	\$208,200	\$188,700	-9.4%	\$197,900	4.9%	\$211,250	6.7%	\$229,900	8.8%	\$213,400	-7.2%	\$229,250	-0.3%	\$269,800	17.7%	\$269,100	-0.3%
LAKELAND SHORES	\$281,000	\$260,700	-7.2%	\$261,800	0.4%	\$282,700	8.0%	\$292,400	3.4%	\$293,500	0.4%	\$290,300	-0.7%	\$325,300	12.1%	\$341,000	4.8%
MAHTOMEDI	\$250,500	\$236,300	-5.7%	\$240,100	1.6%	\$265,400	10.5%	\$292,500	10.2%	\$286,300	-2.1%	\$314,700	7.6%	\$324,900	3.2%	\$342,800	5.5%
MARINE	\$300,700	\$283,800	-5.6%	\$271,100	-4.5%	\$300,150	10.7%	\$320,200	6.7%	\$297,300	-7.2%	\$332,350	3.8%	\$342,300	3.0%	\$386,700	13.0%
MAY TWP	\$342,300	\$314,700	-8.1%	\$330,000	4.9%	\$385,700	16.9%	\$380,700	-1.3%	\$378,600	-0.6%	\$401,600	5.5%	\$420,500	4.7%	\$454,600	8.1%
NEWPORT	\$157,700	\$143,800	-8.8%	\$136,700	-4.9%	\$141,200	3.3%	\$154,600	9.5%	\$166,800	7.9%	\$185,300	19.9%	\$195,400	5.5%	\$216,100	10.6%
OAK PARK HEIGHTS	\$180,400	\$159,700	-11.5%	\$165,300	3.5%	\$196,000	18.6%	\$196,750	0.4%	\$201,500	2.4%	\$202,400	2.9%	\$215,500	6.5%	\$236,700	9.8%
OAKDALE	\$184,400	\$157,400	-14.6%	\$169,600	7.8%	\$193,400	14.0%	\$196,500	1.6%	\$203,600	3.6%	\$216,400	10.1%	\$231,700	7.1%	\$252,800	9.1%
PINE SPRINGS	\$363,300	\$326,900	-10.0%	\$344,900	5.5%	\$378,350	9.7%	\$404,350	6.9%	\$354,300	-12.4%	\$399,300	-1.2%	\$413,700	3.6%	\$412,100	-0.4%
ST. MARY'S POINT	\$233,800	\$219,700	-6.0%	\$201,100	-8.5%	\$237,300	18.0%	\$240,500	1.3%	\$260,400	8.3%	\$298,100	24.0%	\$296,000	-0.7%	\$317,900	7.4%
ST. PAUL PARK	\$149,100	\$129,900	-12.9%	\$136,700	5.2%	\$159,600	16.8%	\$158,200	-0.9%	\$165,800	4.8%	\$175,800	11.1%	\$180,100	2.4%	\$211,100	17.2%
SCANDIA	\$269,400	\$274,700	2.0%	\$251,300	-8.5%	\$306,600	22.0%	\$295,600	-3.6%	\$297,500	0.6%	\$301,650	2.0%	\$331,300	9.8%	\$365,500	10.3%
STILLWATER	\$211,000	\$191,000	-9.5%	\$192,300	0.7%	\$224,500	16.7%	\$227,900	1.5%	\$232,100	1.8%	\$250,600	10.0%	\$268,300	7.1%	\$289,300	7.8%
STILLWATER TWP	\$335,200	\$324,700	-3.1%	\$319,400	-1.6%	\$386,700	21.1%	\$395,500	2.3%	\$388,800	-1.7%	\$425,200	7.5%	\$437,300	2.8%	\$505,700	15.6%
WEST LAKELAND TWP	\$365,600	\$343,200	-6.1%	\$367,100	7.0%	\$413,800	12.7%	\$424,450	2.6%	\$427,800	0.8%	\$425,800	0.3%	\$438,500	3.0%	\$476,000	8.6%
WHITE BEAR LAKE	\$191,600	\$176,000	-8.1%	\$182,200	3.5%	\$204,600	12.3%	\$227,000	10.9%	\$231,400	1.9%	\$229,200	1.0%	\$252,100	10.0%	\$264,400	4.9%
WILLERNIE	\$135,200	\$124,300	-8.1%	\$128,400	3.3%	\$151,200	17.8%	\$139,400	-7.8%	\$144,900	3.9%	\$151,800	8.9%	\$172,500	13.6%	\$202,500	17.4%
WOODBURY	\$237,600	\$219,500	-7.6%	\$235,600	7.3%	\$270,100	14.6%	\$277,100	2.6%	\$277,800	0.3%	\$296,700	7.1%	\$312,600	5.4%	\$327,400	4.7%
COUNTY MEDIAN	\$211,200	\$195,200	-7.6%	\$204,300	4.7%	\$233,300	14.2%	\$238,500	2.2%	\$246,100	3.2%	\$258,200	4.9%	\$277,100	7.3%	\$296,700	7.1%

Historical Median Residential Improved Value—Townhomes/Condos

(With improvement value ≥ \$25,000)

CITY	AY2015	% Change	AY2016	% Change	AY2017	% Change	AY2018	% Change	AY2019	% Change
BAYPORT	\$272,600	6.5%	\$239,600	-12.1%	\$297,800	24.3%	\$286,500	-3.8%	\$310,200	8.3%
COTTAGE GROVE	\$139,800	9.0%	\$140,300	0.4%	\$149,800	6.8%	\$169,800	13.4%	\$178,400	5.1%
FOREST LAKE	\$156,800	11.0%	\$153,000	-2.4%	\$166,700	9.0%	\$180,100	8.0%	\$189,600	5.3%
HUGO	\$151,200	-4.1%	\$150,700	-0.3%	\$165,000	9.5%	\$179,800	9.0%	\$195,600	8.8%
LAKE ELMO	\$286,600	0.6%	\$244,100	-14.8%	\$247,700	1.5%	\$230,900	-6.8%	\$285,500	23.6%
MAHTOMEDI	\$211,900	8.2%	\$205,000	-3.3%	\$234,400	14.3%	\$264,500	12.8%	\$277,400	4.9%
MARINE	\$201,000	9.1%	\$182,000	-9.5%	\$198,100	8.8%	\$192,200	-3.0%	\$211,000	9.8%
NEWPORT	\$117,200	1.6%	\$130,100	11.0%	\$148,600	14.2%	\$149,100	0.3%	\$165,300	10.9%
OAK PARK HEIGHTS	\$131,000	6.0%	\$140,300	7.1%	\$152,500	8.7%	\$161,700	6.0%	\$181,500	12.2%
OAKDALE	\$135,800	2.6%	\$140,300	3.3%	\$148,900	6.1%	\$163,900	10.1%	\$180,900	10.4%
ST. PAUL PARK	\$147,100	-4.5%	\$140,900	-4.2%	\$164,400	16.7%	\$169,700	3.2%	\$205,100	20.9%
STILLWATER	\$187,400	5.9%	\$187,500	0.1%	\$203,900	8.7%	\$224,000	9.9%	\$249,100	11.2%
WOODBURY	\$167,800	0.7%	\$163,800	-2.4%	\$179,000	9.3%	\$192,500	7.5%	\$207,800	7.9%
COUNTY MEDIAN	\$159,200	2.2%	\$158,000	-0.8%	\$168,000	6.3%	\$182,700	8.7%	\$197,100	7.9%

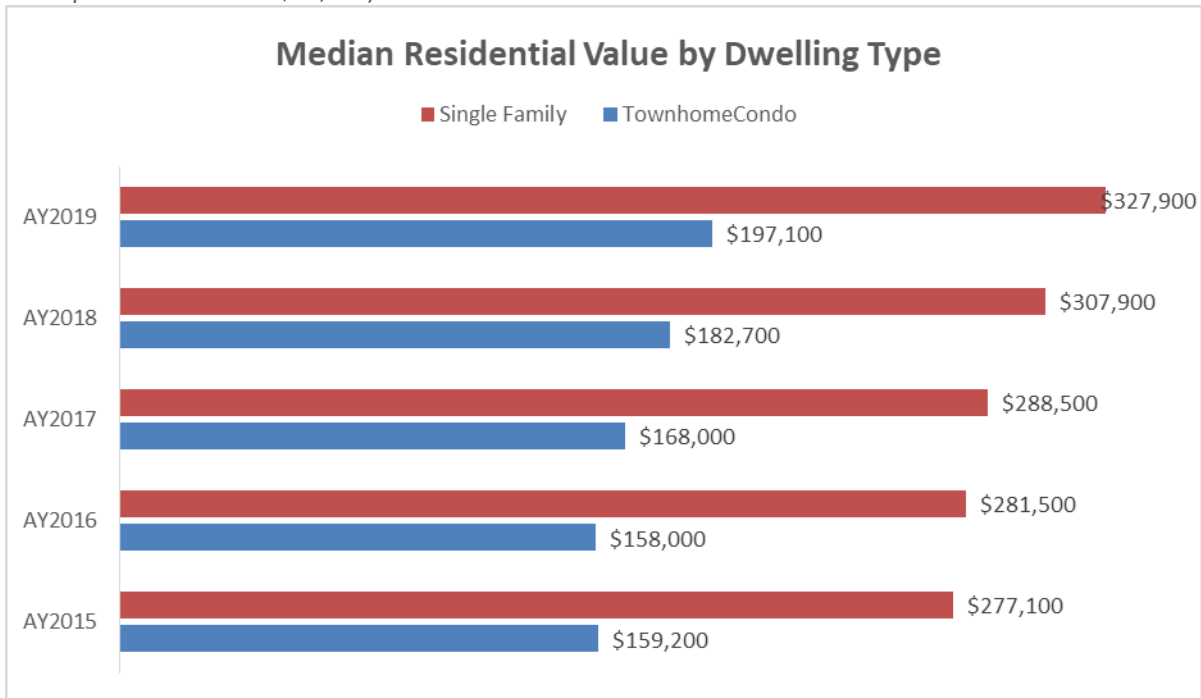
Historical Median Residential Improved Value—Single Family

(With improvement value ≥ \$25,000)

CITY	AY2015	% Change	AY2016	% Change	AY2017	% Change	AY2018	% Change	AY2019	% Change
AFTON	\$411,700	3.8%	\$409,200	3.2%	\$424,000	3.6%	\$443,800	4.7%	\$497,000	12.0%
BAYPORT	\$189,300	7.9%	\$181,300	3.3%	\$207,350	14.4%	\$227,000	9.5%	\$256,200	12.9%
BAYTOWN	\$458,000	0.0%	\$497,700	8.6%	\$502,900	1.0%	\$516,200	2.6%	\$540,600	4.7%
BIRCHWOOD	\$287,900	13.8%	\$280,300	10.8%	\$297,150	6.0%	\$331,100	11.4%	\$358,500	8.3%
COTTAGE GROVE	\$213,650	1.5%	\$217,000	3.1%	\$230,000	6.0%	\$245,600	6.8%	\$260,700	6.1%
DELLWOOD	\$524,750	11.5%	\$541,700	15.1%	\$546,150	0.8%	\$567,400	3.9%	\$553,000	-2.5%
DENMARK TWP	\$380,300	10.1%	\$378,900	9.7%	\$381,200	0.6%	\$414,400	8.7%	\$439,900	6.2%
FOREST LAKE	\$228,800	0.4%	\$240,100	5.3%	\$252,400	5.1%	\$274,600	8.8%	\$290,800	5.9%
GRANT	\$411,700	2.4%	\$421,100	4.7%	\$427,600	1.5%	\$453,300	6.0%	\$507,800	12.0%
GREY CLOUD ISLAND TWP	\$284,500	1.2%	\$296,200	5.4%	\$309,250	4.4%	\$324,700	5.0%	\$344,300	6.0%
HUGO	\$276,600	-1.7%	\$287,900	2.3%	\$313,100	8.8%	\$326,000	4.1%	\$348,400	6.9%
LAKE ELMO	\$376,000	0.2%	\$387,800	3.4%	\$389,900	0.5%	\$408,700	4.8%	\$438,800	7.4%
LAKE ST CROIX BEACH	\$167,600	4.5%	\$179,500	11.9%	\$179,900	0.2%	\$209,900	16.7%	\$230,900	10.0%
LAKELAND	\$229,900	8.8%	\$213,400	1.0%	\$229,750	7.7%	\$269,800	17.4%	\$269,100	-0.3%
LAKELAND SHORES	\$292,400	3.4%	\$293,500	3.8%	\$290,300	-1.1%	\$325,300	12.1%	\$341,000	4.8%
MAHTOMEDI	\$300,950	9.9%	\$295,600	7.9%	\$325,700	10.2%	\$334,100	2.6%	\$351,600	5.2%
MARINE	\$338,500	7.5%	\$317,800	0.9%	\$346,150	8.9%	\$342,300	-1.1%	\$386,700	13.0%
MAY TWP	\$380,700	-1.3%	\$378,600	-1.8%	\$401,600	6.1%	\$420,500	4.7%	\$454,600	8.1%
NEWPORT	\$156,900	10.0%	\$169,100	18.6%	\$187,100	10.6%	\$195,400	4.4%	\$216,100	10.6%
OAK PARK HEIGHTS	\$216,800	-0.3%	\$218,800	0.6%	\$218,800	0.0%	\$234,000	6.9%	\$257,900	10.2%
OAKDALE	\$213,700	0.5%	\$219,600	3.3%	\$230,700	5.1%	\$248,500	7.7%	\$270,700	8.9%
PINE SPRINGS	\$404,350	6.9%	\$354,300	-6.4%	\$399,300	12.7%	\$413,700	3.6%	\$412,100	-0.4%
ST. MARY'S POINT	\$240,500	1.3%	\$260,400	9.7%	\$298,100	14.5%	\$296,000	-0.7%	\$317,900	7.4%
ST. PAUL PARK	\$159,000	-0.6%	\$166,700	4.3%	\$176,650	6.0%	\$180,100	2.0%	\$211,100	17.2%
SCANDIA	\$295,600	-3.6%	\$297,500	-3.0%	\$300,900	1.1%	\$331,300	10.1%	\$365,500	10.3%
STILLWATER	\$235,400	1.0%	\$239,800	2.9%	\$260,200	8.5%	\$276,800	6.4%	\$297,000	7.3%
STILLWATER TWP	\$395,500	2.3%	\$388,800	0.5%	\$425,200	9.4%	\$437,300	2.8%	\$505,700	15.6%
WEST LAKELAND TWP	\$424,450	2.6%	\$427,800	3.4%	\$425,800	-0.5%	\$438,500	3.0%	\$476,000	8.6%
WHITE BEAR LAKE	\$227,000	10.9%	\$231,400	13.1%	\$229,200	-1.0%	\$252,100	10.0%	\$264,400	4.9%
WILLERNIE	\$139,400	-7.8%	\$144,900	-4.2%	\$150,450	3.8%	\$172,500	14.7%	\$202,500	17.4%
WOODBURY	\$320,300	2.5%	\$322,400	3.2%	\$339,900	5.4%	\$358,100	5.4%	\$371,300	3.7%
COUNTY MEDIAN	\$277,100	2.1%	\$281,500	3.7%	\$288,500	2.5%	\$307,900	6.7%	\$327,900	6.5%

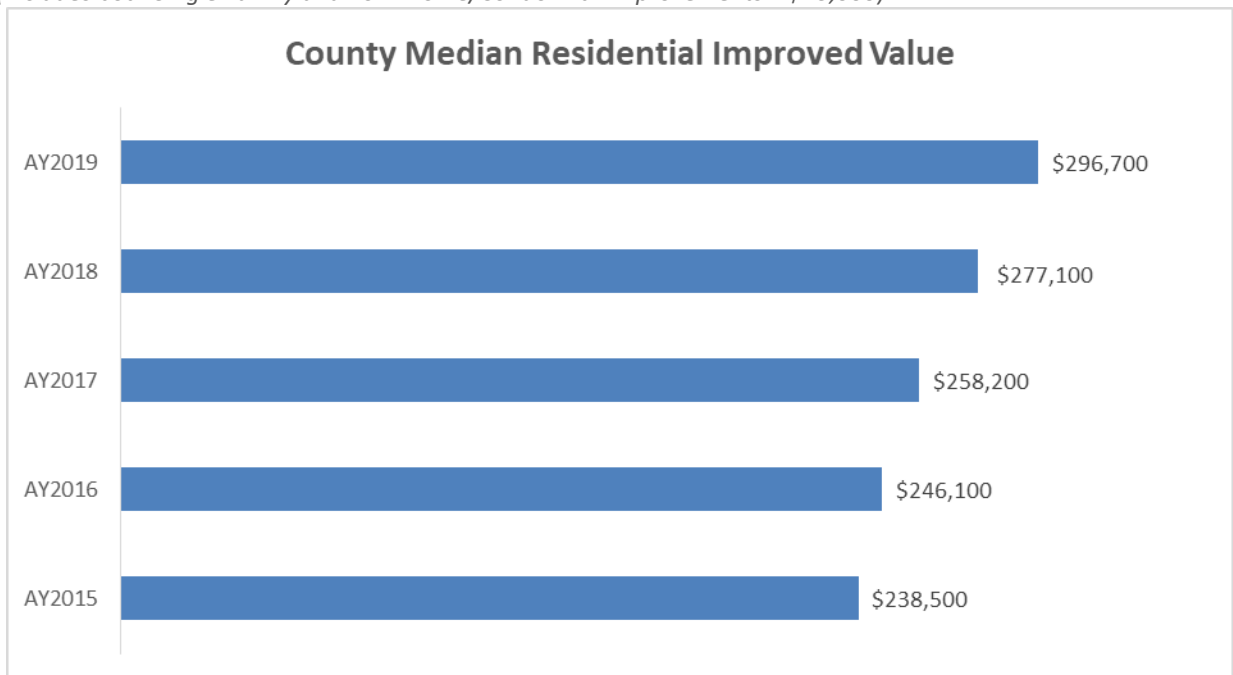
Single Family and Townhome/Condo breakdown

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



Historical County Median Residential Improved Value

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



Other Assessment Related Information

New Construction

AY2019 New Construction Totals –All Classifications with starts in calendar year 2018

	SFR 2018 New Home Starts	TH/Condo 2018 New Home Starts	C&I 2018 New Starts	Apartment 2018 New Starts	Exempt 2018 New Starts	2018 Total
Afton	5	0	1	0	0	6
Bayport	34	0	0	0	1	35
Baytown	15	0	0	0	0	15
Birchwood	0	0	0	0	0	0
Cottage Grove	157	24	5	1	1	188
Dellwood	2	0	0	0	0	2
Denmark	9	0	2	0	1	12
Forest Lake	51	4	2	3	6	66
Grant	5	0	0	0	0	5
Grey Cloud	0	0	0	0	0	0
Hastings	0	0	0	0	0	0
Hugo	120	4	2	0	0	126
Lake Elmo	252	28	2	0	0	282
Lake St Croix Beach	3	0	0	0	0	3
Lakeland	0	0	0	0	0	0
Lakeland Shores	0	0	0	0	0	0
Landfall	0	0	0	0	0	0
Mahtomedi	11	0	0	0	0	11
Marine	1	0	0	0	0	1
May	8	0	0	0	0	8
Newport	20	0	1	0	0	21
Oak Park Heights	0	0	3	1	0	4
Oakdale	2	0	3	0	1	6
Pine Springs	0	0	0	0	0	0
St Mary's Point	1	0	0	0	0	1
St Paul Park	3	0	0	0	0	3
Scandia	16	0	0	0	0	16
Stillwater City	38	0	3	3	0	44
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	297	148	9	5	3	462
County Totals	1,062	208	33	13	13	1,329

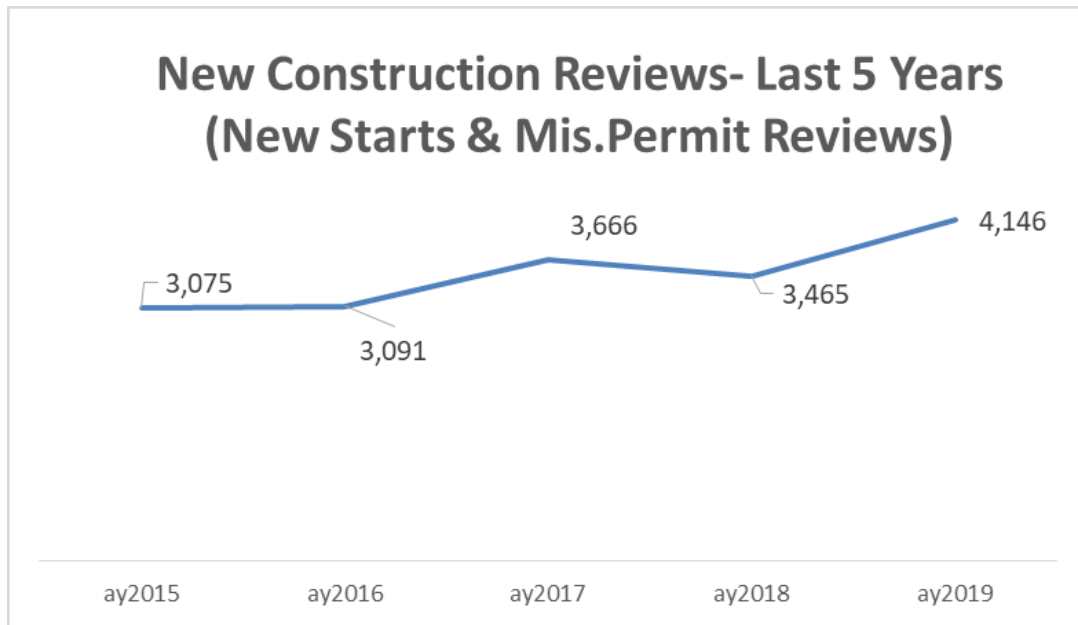
Past & Present Residential New Starts (Single Family and Townhome/Condo)

Calendar Year Starts	2014	2015	2016	2017	2018
Municipality	AY 2015	AY 2016	AY 2017	AY 2018	AY 2019
Afton	6	13	8	13	5
Bayport	11	6	14	26	34
Baytown	17	16	18	20	15
Birchwood	0	2	1	0	0
Cottage Grove	77	66	86	118	181
Dellwood	2	3	3	3	2
Denmark	8	9	8	8	9
Forest Lake	79	46	45	53	55
Grant	3	3	5	4	5
Grey Cloud	0	1	0	1	0
Hastings	0	0	0	0	0
Hugo	43	74	96	81	124
Lake Elmo	40	142	251	283	280
Lake St Croix Beach	0	0	0	3	3
Lakeland	1	1	0	0	0
Lakeland Shrs	1	0	0	0	0
Landfall	0	0	0	0	0
Mahtomedi	15	14	6	11	11
Marine	0	1	2	0	1
May	6	5	5	10	8
Newport	2	5	4	7	20
Oak Park Hts	0	5	0	0	0
Oakdale	3	6	11	4	2
Pine Springs	0	1	0	0	0
St Mary's Pt	0	1	0	1	1
St Paul Park	5	3	6	7	3
Scandia	11	12	16	22	16
Stillwater City	51	14	31	42	38
Stillwater Twp	6	8	1	3	6
West Lakeland	5	7	4	5	6
White Bear Lk	0	0	0	0	0
Willernie	0	0	0	3	0
Woodbury	314	258	320	326	445
TOTAL	706	722	941	1,054	1,270

Historical All Class New Construction Summary

Calendar Year	2014	2015	2016	2017	2018
Assessment Year	ay2015	ay2016	ay2017	ay2018	ay2019
Single Family	646	578	689	916	1,062
Townhome/Condo	60	144	252	138	208
Apartment	5	2	8	11	13
Commercial/Industrial	21	27	29	23	33
Misc Permits	2,343	2,340	2,688	2,377	2,830
TOTAL	3,075	3,091	3,666	3,465	4,146
**Taxable Value Added	\$302,828,300	\$364,252,100	\$425,045,400	\$537,246,400	\$668,258,000

Historical Comparison of New Construction ay15-ay19



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 2018 (for the 2019 assessment), the Assessor Division appraisers and locally hired assessors, reviewed 25,063 properties. The breakdown of the properties that were reviewed is as follows:

Residential quintile reviews	19,727
Apartment & Commercial/Industrial quintile reviews	1,190
New starts - Residential	1,270
New starts - Commercial/Industrial	33
New starts - Apartments	13
Misc. permit reviews of all property uses	2,830

Number of properties reviewed over the last five years

Calendar Year	2014	2015	2016	2017	2018
Assessment Year	ay2015	ay2016	ay2017	ay2018	ay2019
Residential Quintile	18,928	19,467	20,017	19,377	19,727
Apt/CI Reviews	1,097	801	994	676	1,190
New Construction Reviews	3,075	3,091	3,666	3,465	4,146
Misc Reviews - ay2016 exempt	0	7,761	0	0	0
TOTAL	23,100	31,120	24,677	23,518	25,063

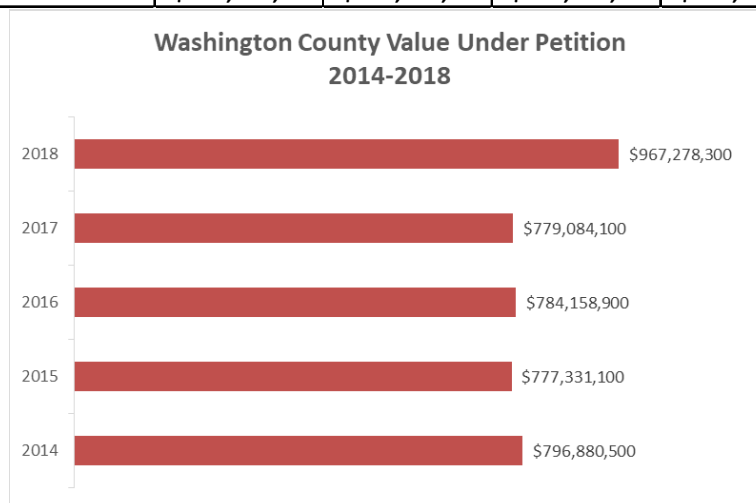
Appraiser Activity - Tax Petition related

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.

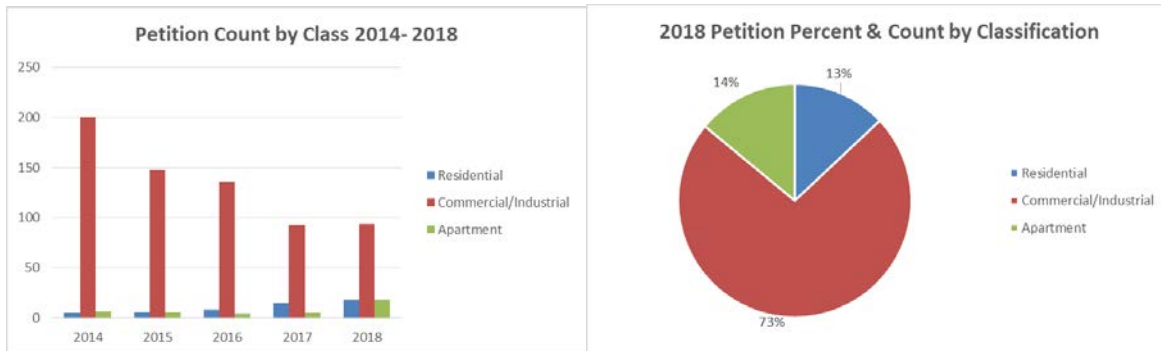
The tax petition process is a complicated and ever changing part of our business. The entire process continues to consume a large percent of our Commercial/Industrial/Apartment appraiser workload.

The table below summarize the petition filings in Washington County over the last five years. Petitions related to taxes payable 2018 shows an over increase in the filings of 17% with the largest increase shown in the apartment class of +260%. Also of note is the 24% increase in the value under petition for payable 2018 when compared to the previous payable year. The largest increase again was a 77% increase in value under petition for apartments.

Petition Count					
Payable year	2014	2015	2016	2017	2018
	235	176	150	110	129
Petition Count by Class					
Payable year	2014	2015	2016	2017	2018
Residential	28	22	11	12	17
Commercial/Industrial	200	148	135	93	94
Apartment	7	6	4	5	18
TOTAL	235	176	150	110	129
Value Under Petition					
Payable year	2014	2015	2016	2017	2018
	\$796,880,500	\$777,331,100	\$784,158,900	\$779,084,100	\$967,278,300
Petition Value by Class					
Payable year	2014	2015	2016	2017	2018
Residential	\$25,348,200	\$18,515,100	\$12,827,900	\$20,168,200	\$30,299,900
Commercial/Industrial	\$675,685,600	\$664,804,500	\$654,608,900	\$602,423,800	\$660,500,500
Apartment	\$95,846,700	\$94,011,500	\$116,722,100	\$156,492,100	\$276,477,900
TOTAL	\$796,880,500	\$777,331,100	\$784,158,900	\$779,084,100	\$967,278,300



Tax Petitions: Historical Petition Counts Payable Years 2014-2018



Statutory Requirements: Assessment Process

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

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

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

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

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

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

What is market value?

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

How is market value determined?

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

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

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

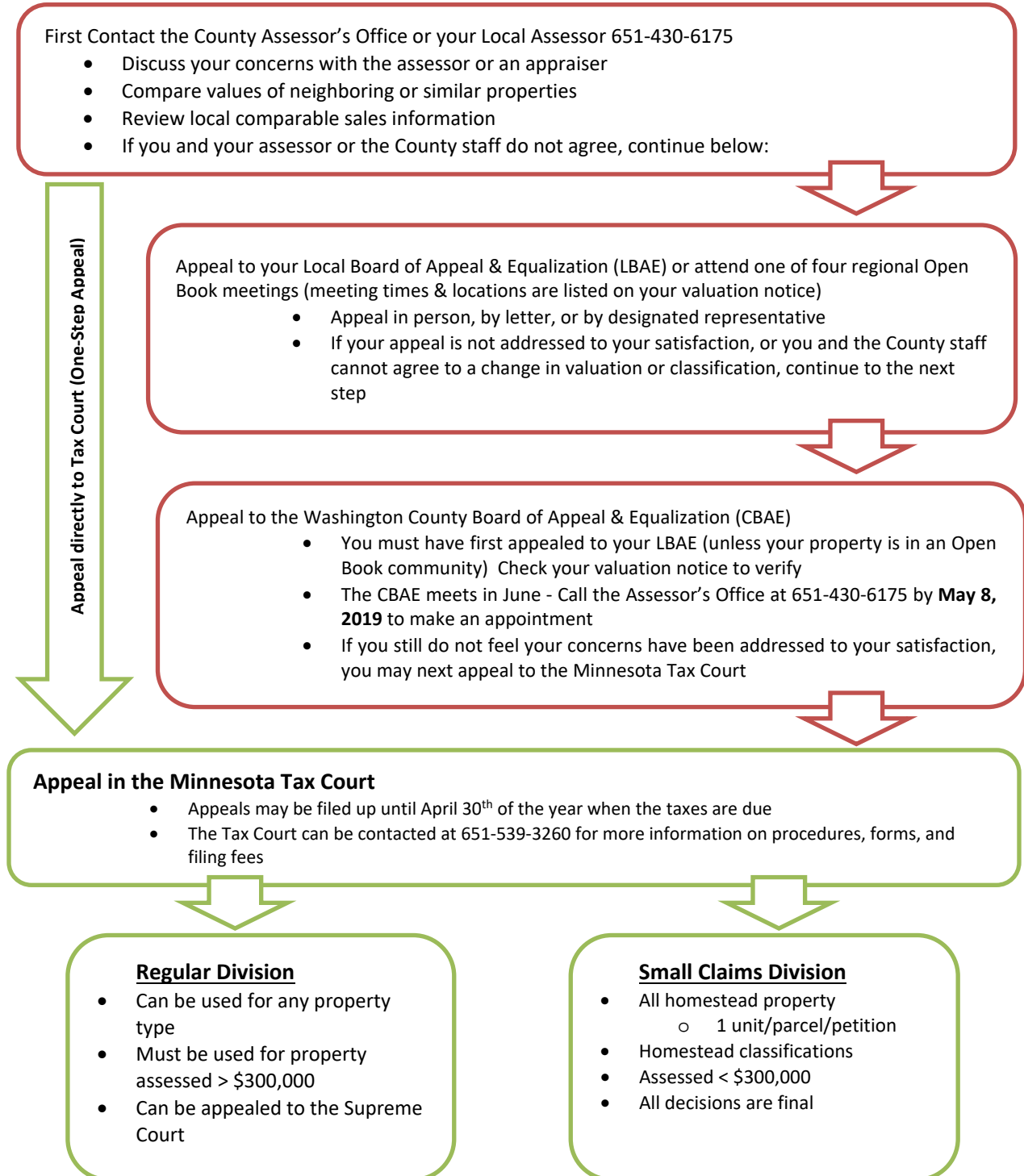
Why may market values change from year to year?

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

Appeals Process: What are the options?

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

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



Explaining the Appeals Process

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

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

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

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

What steps should property owners take to appeal their assessments?

There are two avenues of appeal that property owners may take to challenge their assessments. The first route is referred to as the three-step appeal and the second is known as the one-step appeal. These steps are illustrated in the flow chart on page 43 of this report.

How should property owners begin their appeal?

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

Assessment Calendar

2019	
January 2	2019 Market values established
February 1	Last day to deliver assessment records to County Assessor
March 31	Statutory deadline for mailing 2019 Valuation Notices
April 8-May 7	Local Boards of Appeal & Equalization & Regional Open Book meetings held
April 30	Last day to file a Tax Court Petition for taxes payable in 2019
May 15	First half payable 2019 taxes due
May 8	Deadline for property owners to notify County Assessor of intent to appeal at County Board of Appeal & Equalization
June 18	County Board of Appeal & Equalization Meeting 5 p.m.
July 1	2019 Assessment finalized
August 31	First half payable 2019 taxes due for manufactured homes
October 15	Second half payable 2019 taxes due
November 15	Second half payable 2019 taxes due for agricultural property and manufactured homes
November	Mailing of payable 2020 Proposed Property Tax Notices
December 15	Last day to file a Homestead Application for payable 2020
2020	
January 2	2020 Market values established