

Assessment Report

2020

This report includes specific information regarding the 2020 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 2020 Assessment Report for use by the County Board, City Councils, Town Boards, residents, and staff. This report includes specific information regarding the 2020 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 2020 assessment are based upon actual real estate market trends of Washington County properties **from October 1, 2018 through September 30, 2019**. 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, 2018 and September 30, 2019** are used to establish the **January 2, 2020** 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

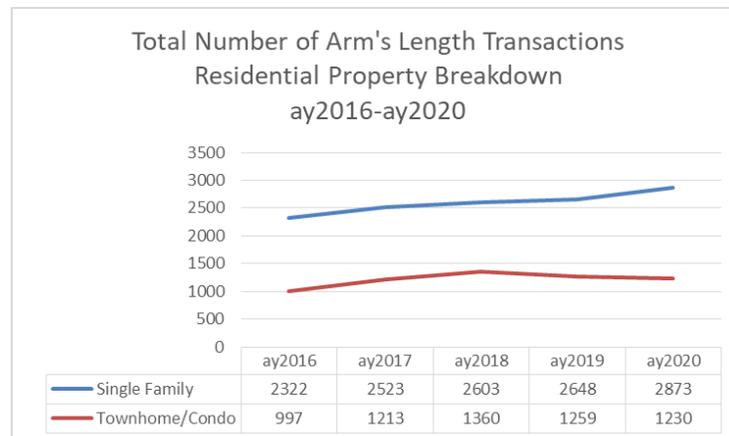
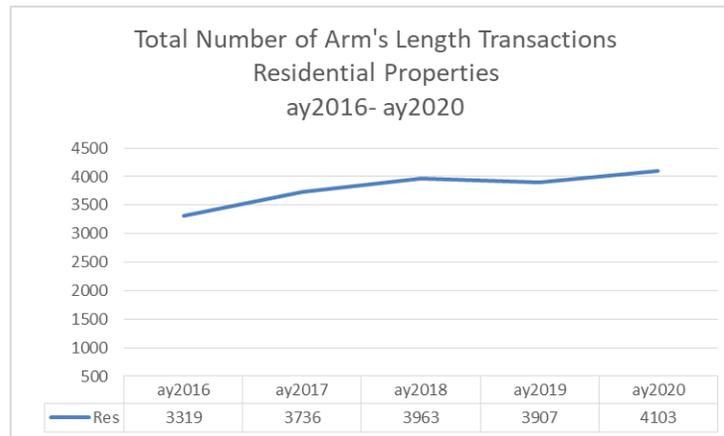
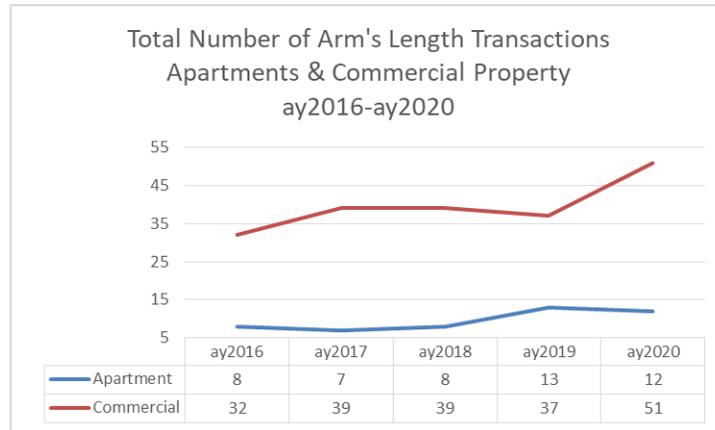
The Department of Revenue requires all county assessors to utilize a specified time period in their sales analysis. This time period is 12 months from October 1st to September 30th, preceding the assessment date. Sales within this time period will be used to determine the changes in assessed value that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

	10/1/14- 9/30/15	10/1/15- 9/30/16	10/1/16- 9/30/17	10/1/17- 9/30/18	10/1/18- 9/30/19	Difference from previous
	ay2016	ay2017	ay2018	ay2019	ay2020	
Afton	32	37	31	35	39	4
Bayport	31	35	36	29	42	13
Baytown	17	22	25	26	23	-3
Birchwood	9	12	11	9	20	11
Cottage Grove	461	528	550	513	577	64
Dellwood	11	12	15	15	12	-3
Denmark	9	17	19	12	8	-4
Forest Lake	284	311	313	254	268	14
Grant	37	42	46	43	50	7
Grey Cloud	3	4	3	2	5	3
Hastings	0	0	0	0	0	0
Hugo	241	307	369	348	337	-11
Lake Elmo	53	78	114	105	162	57
Lake St Croix	11	15	18	12	13	1
Lakeland	23	22	24	25	19	-6
Lakeland Shrs	3	3	1	2	6	4
Landfall	0	0	0	0	0	0
Mahtomedi	105	97	104	107	116	9
Marine	10	14	12	14	17	3
May	28	26	26	40	30	-10
Newport	24	28	34	37	46	9
Oak Park Hts	50	62	59	65	53	-12
Oakdale	355	439	438	452	439	-13
Pine Springs	6	5	4	6	4	-2
St Mary's Pt	1	6	5	2	2	0
St Paul Park	63	52	51	84	72	-12
Scandia	38	28	38	43	45	2
Stillwater City	293	251	306	320	343	23
Stillwater Twp	15	21	18	16	17	1
West Lakeland	28	45	44	32	38	6
White Bear Lk	0	3	2	4	1	-3
Willernie	8	12	7	8	6	-2
Woodbury	1070	1202	1240	1247	1293	46
TOTAL	3,319	3,736	3,963	3,907	4,103	196

Lender Mediated Sales

Lender Mediated Sales Defined

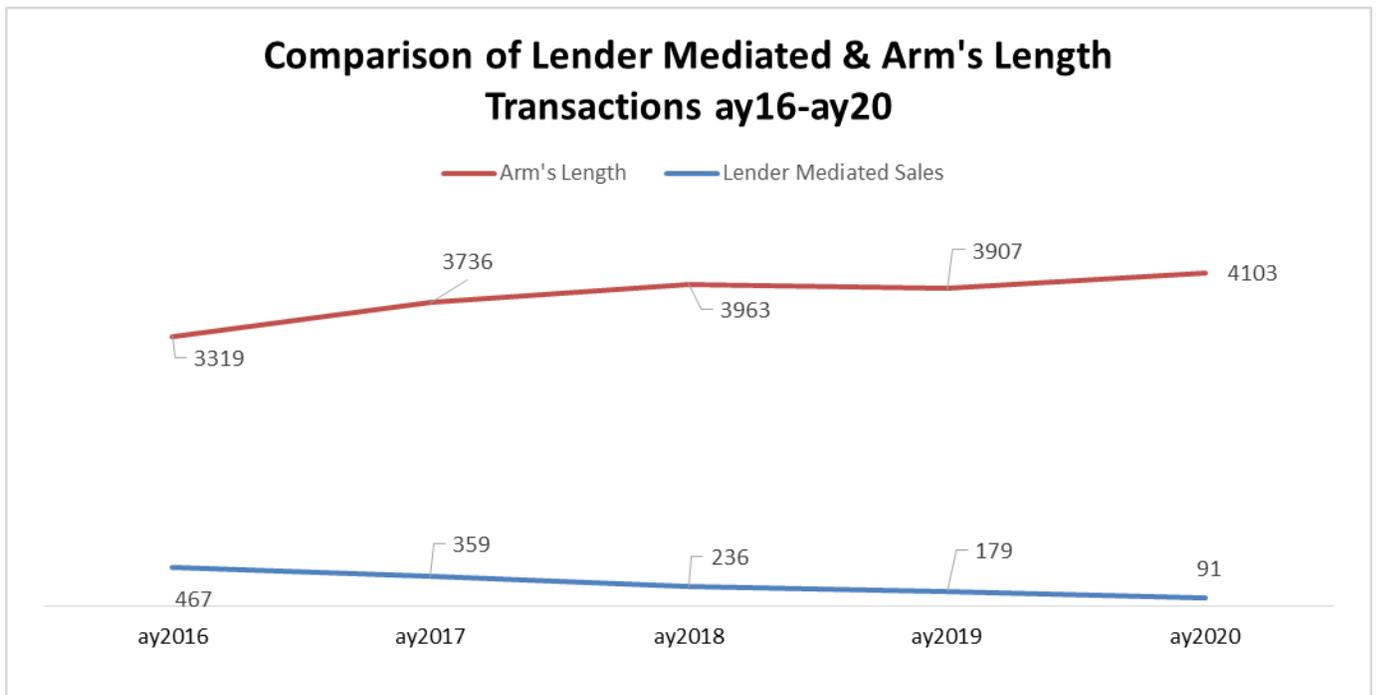
Foreclosures:

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 ay2016 – ay2020

Sales Period	10/1/14- 9/30/15	10/1/15- 9/30/16	10/1/16- 9/30/17	10/1/17- 9/30/18	10/1/18- 9/30/19
	ay2016	ay2017	ay2018	ay2019	ay2020
Afton	3	4	1	2	3
Bayport	3	3	3	1	1
Baytown	0	0	0	1	0
Birchwood	0	1	1	2	0
Cottage Grove	101	69	37	23	18
Dellwood	2	2	1	2	0
Denmark	0	2	1	1	0
Forest Lake	51	37	29	24	8
Grant	3	5	0	0	3
Grey Cloud	1	1	1	1	2
Hastings	0	0	0	0	0
Hugo	38	30	14	12	4
Lake Elmo	5	2	6	3	2
Lake St Croix	5	2	1	1	1
Lakeland	3	0	2	3	1
Lakeland Shrs	0	0	0	0	0
Landfall	0	0	0	0	0
Mahtomedi	6	12	6	9	3
Marine	2	2	0	0	0
May	3	5	1	1	1
Newport	16	3	7	3	4
Oak Park Hts	10	5	1	5	0
Oakdale	70	58	41	22	9
Pine Springs	0	0	0	0	0
St Mary's Pt	1	1	0	2	0
St Paul Park	12	0	15	8	8
Scandia	7	1	1	2	1
Stillwater City	28	29	16	11	7
Stillwater Twp	8	1	0	3	0
West Lakeland	1	5	3	0	0
White Bear Lk	0	1	0	1	0
Willernie	2	2	0	2	0
Woodbury	86	76	48	34	15
TOTAL	467	359	236	179	91

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	10/1/14- 9/30/15	10/1/15- 9/30/16	10/1/16- 9/30/17	10/1/17- 9/30/18	10/1/18- 9/30/19
	ay2016	ay2017	ay2018	ay2019	ay2020
Number of Sales	8	7	8	13	12
Median	105.8%	106.4%	99.1%	95.7%	94.3%
Mean	100.7%	103.7%	98.9%	94.6%	96.3%
COD	6.0	4.7	4.6	5.3	6.1

Commercial/Industrial Sales Statistics (after annual adjustments)

Sales Period	10/1/14- 9/30/15	10/1/15- 9/30/16	10/1/16- 9/30/17	10/1/17- 9/30/18	10/1/18- 9/30/19
	ay2016	ay2017	ay2018	ay2019	ay2020
Number of Sales	32	39	39	37	51
Median	96.9%	102.5%	95.3%	96.8%	95.7%
Mean	96.4%	99.5%	96.5%	98.5%	99.4%
COD	13.4	13.4	12.0	21.8	10.0

Residential Sales Statistics (after annual adjustments)

Sales Period	10/1/14- 9/30/15	10/1/15- 9/30/16	10/1/16- 9/30/17	10/1/17- 9/30/18	10/1/18- 9/30/19
	ay2016	ay2017	ay2018	ay2019	ay2020
Number of Sales	3319	3736	3963	3907	4103
Median	95.4%	94.8%	94.9%	95.6%	95.2%
Mean	95.7%	95.8%	94.3%	96.0%	95.7%
COD	7.2	6.2	6.6	6.5	6.1

2020 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, 2018 and September 30, 2019**.

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 2020 assessment. If there are 30 sales or less in a community the median is the only statistic deemed reliable.

	Number of Sales	Median	COD	PRD	Low Sale	High Sale
Afton	39	98.3%	7.15	1.01	\$205,500	\$1,649,000
Bayport	42	95.9%	5.87	1.01	\$126,100	\$840,000
Baytown	23	94.6%			\$156,500	\$1,090,000
Birchwood	20	95.1%			\$179,100	\$1,690,000
Cottage Grove	577	95.7%	5.26	1.00	\$120,000	\$602,700
Dellwood	12	95.7%			\$400,000	\$2,850,000
Denmark	8	92.5%			\$300,000	\$675,000
Forest Lake	268	95.0%	6.09	1.01	\$137,900	\$1,800,000
Grant	50	96.1%	9.18	1.01	\$251,500	\$1,386,250
Grey Cloud	5	92.1%			\$285,000	\$484,000
Hastings	0	0.0%			\$0	\$0
Hugo	337	95.8%	4.47	1.01	\$145,000	\$1,053,500
Lake Elmo	162	95.8%	6.74	1.01	\$172,379	\$1,550,000
Lake St Croix Beach	13	96.4%			\$134,830	\$355,000
Lakeland	19	95.4%			\$215,000	\$868,000
Lakeland Shores	6	94.9%			\$302,000	\$445,500
Landfall	0	0.0%			\$0	\$0
Mahtomedi	116	95.1%	8.27	1.01	\$136,000	\$2,872,500
Marine	17	95.3%			\$221,000	\$649,500
May	30	95.3%			\$200,000	\$1,190,000
Newport	46	101.4%	8.17	1.01	\$103,000	\$800,000
Oak Park Heights	53	95.3%	6.05	1.00	\$65,000	\$475,000
Oakdale	439	95.0%	6.24	1.00	\$70,000	\$540,000
Pine Springs	4	98.7%			\$351,500	\$540,000
St Marys Point	2	95.1%			\$389,800	\$1,520,000
St Paul Park	72	96.0%	7.63	1.00	\$130,000	\$585,000
Scandia	45	94.5%	9.88	1.01	\$181,450	\$675,000
Stillwater	343	95.1%	7.68	1.01	\$85,000	\$1,275,000
Stillwater Township	17	99.9%			\$246,000	\$1,290,000
West Lakeland	38	95.5%	8.11	1.01	\$160,000	\$1,010,000
White Bear Lake	1	95.0%			\$279,000	\$279,000
Willernie	6	95.1%			\$186,000	\$241,472
Woodbury	1293	95.3%	5.15	1.00	\$90,000	\$1,432,000
COUNTY	4,103	95.2%	6.14	1.01	\$65,000	\$2,872,500

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

	ay2016	ay2017	ay2018	ay2019	ay2020
Afton	\$425,200	\$509,500	\$485,300	\$555,200	\$576,600
Bayport	\$224,400	\$242,300	\$312,900	\$423,100	\$355,800
Baytown	\$597,100	\$588,700	\$615,100	\$603,200	\$657,000
Birchwood	\$247,400	\$338,600	\$483,900	\$393,700	\$566,800
Cottage Grove	\$235,300	\$244,200	\$252,800	\$266,400	\$282,100
Dellwood	\$1,180,900	\$459,000	\$574,500	\$740,400	\$1,215,100
Denmark	\$361,000	\$462,700	\$505,700	\$525,300	\$466,100
Forest Lake	\$237,600	\$257,200	\$267,700	\$265,400	\$312,200
Grant	\$517,100	\$458,900	\$498,500	\$619,500	\$634,900
Grey Cloud	\$256,800	\$346,300	\$240,700	\$298,500	\$370,800
Hastings	\$0	\$0	\$0	\$0	\$0
Hugo	\$243,100	\$229,000	\$249,600	\$254,300	\$277,300
Lake Elmo	\$467,900	\$463,700	\$470,900	\$519,300	\$480,600
Lake St Croix	\$250,300	\$225,900	\$214,200	\$215,800	\$248,500
Lakeland	\$330,200	\$460,700	\$288,400	\$444,600	\$334,900
Lakeland Shrs	\$243,500	\$264,600	\$313,000	\$650,000	\$356,400
Landfall	\$0	\$0	\$0	\$0	\$0
Mahtomedi	\$380,000	\$374,400	\$385,400	\$407,900	\$421,400
Marine	\$334,000	\$388,600	\$316,900	\$511,400	\$366,000
May	\$575,700	\$485,400	\$544,400	\$474,500	\$587,800
Newport	\$192,000	\$229,200	\$211,000	\$234,300	\$257,500
Oak Park Hts	\$191,400	\$232,700	\$230,400	\$229,800	\$244,500
Oakdale	\$200,400	\$207,400	\$215,800	\$231,500	\$240,200
Pine Springs	\$375,800	\$418,500	\$434,900	\$426,200	\$434,100
St Mary's Pt	\$349,000	\$316,500	\$390,600	\$601,000	\$954,900
St Paul Park	\$176,900	\$186,900	\$195,100	\$210,700	\$230,400
Scandia	\$312,900	\$407,500	\$354,600	\$387,200	\$376,200
Stillwater City	\$274,100	\$305,300	\$308,100	\$340,400	\$343,900
Stillwater Twp	\$450,500	\$547,300	\$488,600	\$666,500	\$542,500
West Lakeland	\$556,400	\$471,600	\$512,900	\$523,100	\$547,700
White Bear Lk	\$0	\$232,900	\$243,000	\$270,100	\$279,000
Willernie	\$179,000	\$163,000	\$223,800	\$236,400	\$210,000
Woodbury	\$285,200	\$287,800	\$306,700	\$317,200	\$346,500
County Average	\$277,200	\$283,300	\$297,000	\$314,500	\$337,000

Past & Present Adjustments & Parcel Count Section

Agricultural Class Summary - Current Year Adjustments

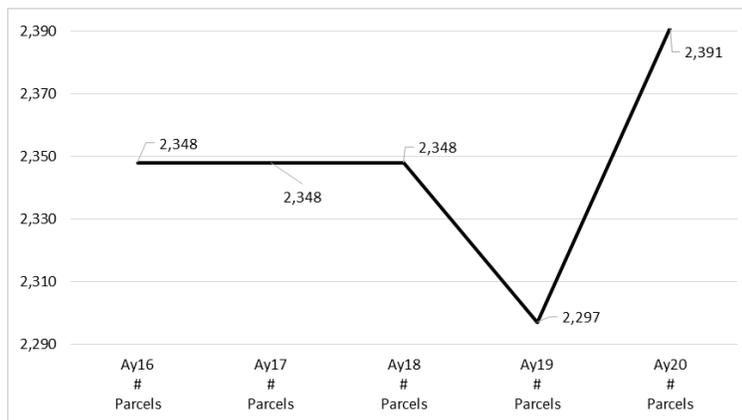
Municipality	ay2020 New Construction	# Parcels	ay2020 Agriculture Value	ay2019 Agriculture Value	ay2020 % Growth
Afton	\$440,500	170	\$113,508,100	\$105,930,500	6.7%
Bayport					
Baytown	\$0	50	\$23,331,100	\$20,396,000	14.4%
Birchwood					
Cottage Grove	\$0	170	\$124,640,200	\$124,564,400	0.1%
Dellwood	\$0	6	\$3,954,200	\$3,848,500	2.7%
Denmark	\$93,200	339	\$144,491,600	\$135,677,400	6.4%
Forest Lake	\$5,700	148	\$58,048,400	\$56,856,600	2.1%
Grant	\$438,800	142	\$85,769,100	\$81,988,100	4.1%
Grey Cloud	\$0	10	\$4,044,300	\$4,005,800	1.0%
Hastings	\$0	1	\$23,800	\$23,800	0.0%
Hugo	\$24,600	258	\$119,482,700	\$112,409,500	6.3%
Lake Elmo	\$0	117	\$86,584,700	\$81,838,700	5.8%
Lk St Croix Beach					
Lakeland	\$0	4	\$1,503,100	\$1,713,200	-12.3%
Lakeland Shores					
Landfall					
Mahtomedi	\$0	2	\$498,700	\$498,700	0.0%
Marine	\$0	9	\$4,628,500	\$4,086,600	13.3%
May	\$12,900	312	\$146,991,100	\$135,541,600	8.4%
Newport	\$0	3	\$5,688,000	\$5,676,200	0.2%
Oak Park Heights					
Oakdale	\$0	4	\$17,889,100	\$17,826,600	0.4%
Pine Springs					
St Mary's Point					
St Paul Park	\$0	57	\$3,082,400	\$3,080,100	0.1%
Scandia	\$305,000	327	\$103,918,000	\$98,261,100	5.4%
Stillwater City	\$0	5	\$13,945,200	\$12,596,000	10.7%
Stillwater Twp	\$617,600	108	\$63,706,900	\$60,034,400	5.1%
West Lakeland	\$0	46	\$27,020,000	\$26,265,600	2.9%
White Bear Lake					
Willernie					
Woodbury	\$13,700	103	\$177,544,500	\$157,034,300	13.1%
County Totals	\$1,952,000	2,391	\$1,330,293,700	\$1,250,153,700	6.3%

Agricultural Class: Past & Present Year Adjustments

	ay2016	ay2017	ay2018	ay2019	ay2020	5 Year Change
Afton	0.0%	1.4%	0.5%	3.6%	6.7%	12.3%
Bayport	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Baytown	-0.1%	-0.5%	1.6%	0.7%	14.4%	16.0%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	2.6%	-1.9%	-1.2%	-3.6%	0.1%	-4.0%
Dellwood	-5.0%	-7.7%	9.6%	0.4%	2.7%	0.1%
Denmark	0.9%	-0.1%	0.7%	-1.0%	6.4%	6.9%
Forest Lake	0.1%	-1.9%	2.6%	2.4%	2.1%	5.2%
Grant	-0.6%	1.6%	1.1%	0.2%	4.1%	6.3%
Grey Cloud	0.4%	0.4%	5.8%	3.8%	1.0%	11.4%
Hastings	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hugo	-1.2%	2.3%	-0.6%	-2.4%	6.3%	4.3%
Lake Elmo	-14.4%	12.3%	0.7%	-6.6%	5.8%	-2.2%
Lake St Croix	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Lakeland	0.0%	0.7%	0.5%	-45.9%	-12.3%	-57.0%
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	0.2%	17.0%	17.3%	0.9%	13.3%	48.7%
May	-0.4%	2.5%	0.0%	10.2%	8.4%	20.8%
Newport	0.0%	1.0%	-0.6%	-7.7%	0.2%	-7.2%
Oak Park Hts	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Oakdale	-30.6%	18.3%	2.0%	-25.0%	0.4%	-35.0%
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	-68.4%	1.6%	0.0%	0.2%	0.1%	-66.5%
Scandia	1.1%	-0.9%	-1.1%	10.1%	5.4%	14.6%
Stillwater City	0.0%	0.4%	139.3%	-1.2%	10.7%	149.2%
Stillwater Twp	-0.8%	1.1%	0.8%	4.6%	5.1%	10.7%
West Lakeland	-0.6%	2.5%	0.1%	-4.2%	2.9%	0.6%
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	-1.2%	17.7%	-6.0%	-6.0%	13.1%	17.5%
TOTAL	-2.3%	3.3%	0.0%	-0.3%	6.3%	7.0%

Agricultural Class Parcel Counts

Municipality	Ay16 # Parcels	Ay17 # Parcels	Ay18 # Parcels	Ay19 # Parcels	Ay20 # Parcels	+/-
Afton	155	161	160	156	170	14
Bayport	0	0	0	0	0	0
Baytown	44	44	44	43	50	7
Birchwood	0	0	0	0	0	0
Cottage Grove	189	186	180	175	170	-5
Dellwood	5	5	6	6	6	0
Denmark	350	344	341	334	339	5
Forest Lake	145	145	145	145	148	3
Grant	144	144	146	142	142	0
Grey Cloud	10	10	10	10	10	0
Hastings	1	1	1	1	1	0
Hugo	266	264	257	251	258	7
Lake Elmo	116	113	129	113	117	4
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	7	7	7	9	2
May	274	276	275	276	312	36
Newport	3	3	3	3	3	0
Oak Park Heights	1	0	0	0	0	0
Oakdale	4	4	4	5	4	-1
Pine Springs	0	0	0	0	0	0
St Mary's Point	0	0	0	0	0	0
St Paul Park	57	57	57	57	57	0
Scandia	322	328	322	319	327	8
Stillwater City	4	2	3	2	5	3
Stillwater Twp	103	105	104	104	108	4
West Lakeland	40	41	47	44	46	2
White Bear Lake	0	0	0	0	0	0
Willernie	0	0	0	0	0	0
Woodbury	103	102	101	98	103	5
County Totals	2,348	2,348	2,348	2,297	2,391	94



Apartment Class Summary: Current Year Assessment Adjustments

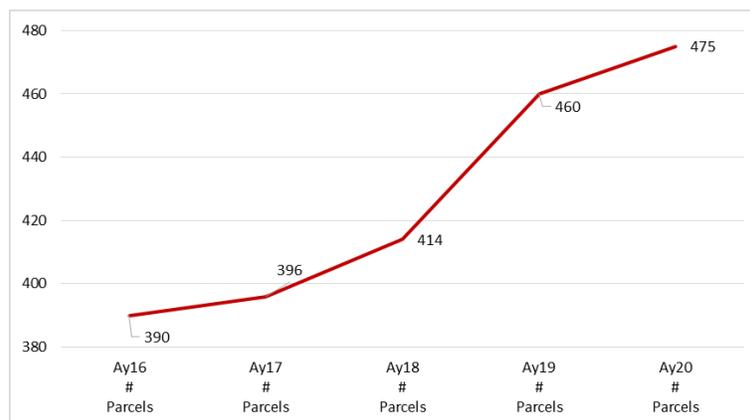
Municipality	ay2020 New Construction	# Parcels	ay2020 Apartment Value	ay2019 Apartment Value	ay2020 % Growth
Afton	\$0	2	\$2,137,100	\$1,844,600	15.9%
Bayport	\$0	22	\$21,372,100	\$19,772,200	8.1%
Baytown	\$0	1	\$684,800	\$684,800	0.0%
Birchwood					
Cottage Grove	\$1,233,300	39	\$137,389,200	\$131,252,800	3.7%
Dellwood					
Denmark	\$0	2	\$1,375,200	\$1,352,800	1.7%
Forest Lake	\$24,080,900	71	\$203,640,400	\$171,188,500	4.9%
Grant	\$0	1	\$1,089,300	\$1,089,200	0.0%
Grey Cloud					
Hastings					
Hugo	\$0	6	\$20,027,400	\$19,616,200	2.1%
Lake Elmo	\$0	7	\$14,707,100	\$12,700,000	15.8%
Lake St Croix Beach	\$0	1	\$504,000	\$432,000	16.7%
Lakeland	\$0	2	\$532,200	\$493,700	7.8%
Lakeland Shores					
Landfall					
Mahtomedi	\$0	17	\$60,166,200	\$67,349,300	-10.7%
Marine	\$0	2	\$388,100	\$384,000	1.1%
May					
Newport	\$10,657,700	42	\$49,792,900	\$34,884,600	12.2%
Oak Park Heights	\$9,803,900	35	\$149,661,000	\$135,720,400	3.0%
Oakdale	\$675,800	51	\$235,942,600	\$219,862,100	7.0%
Pine Springs					
St Mary's Point					
St Paul Park	\$0	23	\$7,435,500	\$6,987,200	6.4%
Scandia	\$0	3	\$508,400	\$481,100	5.7%
Stillwater City	\$13,674,300	79	\$122,940,900	\$96,964,500	12.7%
Stillwater Twp					
West Lakeland	\$0	1	\$681,300	\$681,300	100.0%
White Bear Lake	\$0	1	\$13,963,800	\$21,304,800	-34.5%
Willernie	\$0	1	\$1,001,000	\$945,000	5.9%
Woodbury	\$39,854,700	66	\$729,070,800	\$654,545,900	5.3%
County Totals	\$99,980,600	475	\$1,775,011,300	\$1,600,537,000	4.7%

Apartment Class – Past & Present Year Adjustments

	ay2016	ay2017	ay2018	ay2019	ay2020	5 Year Change
Afton	5.8%	72.6%	5.1%	19.5%	15.9%	118.8%
Bayport	0.0%	12.3%	28.4%	7.2%	8.1%	56.0%
Baytown	0.0%	0.0%	0.0%	53.1%	0.0%	53.1%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	0.5%	35.2%	5.0%	9.1%	3.7%	53.6%
Dellwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Denmark	0.0%	6.8%	3.2%	7.8%	1.7%	19.4%
Forest Lake	5.9%	29.1%	5.8%	11.0%	4.9%	56.7%
Grant	0.0%	5.4%	4.3%	4.2%	0.0%	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	7.7%	1.5%	17.1%	10.4%	2.1%	38.9%
Lake Elmo	20.8%	41.7%	30.3%	3.6%	15.8%	112.4%
Lake St Croix	16.7%	39.2%	16.7%	64.9%	16.7%	154.1%
Lakeland	0.0%	6.2%	0.0%	23.5%	7.8%	37.5%
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	7.6%	7.2%	7.0%	29.9%	-10.7%	41.0%
Marine	0.0%	32.0%	0.0%	49.6%	1.1%	82.7%
May	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Newport	2.7%	32.9%	7.4%	13.0%	12.2%	68.2%
Oak Park Hts	6.1%	5.9%	10.8%	16.0%	3.0%	41.9%
Oakdale	13.7%	28.8%	11.8%	12.5%	7.0%	73.7%
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	0.0%	17.2%	3.7%	16.5%	6.4%	43.8%
Scandia	1.1%	9.1%	-0.3%	6.4%	5.7%	22.0%
Stillwater City	0.6%	24.3%	6.6%	18.3%	12.7%	62.5%
Stillwater Twp	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
West Lakeland	0.0%	0.0%	100.0%	4.3%	100.0%	204.3%
White Bear Lk	0.0%	68.5%	0.0%	0.0%	-34.5%	34.0%
Willernie	0.0%	15.8%	0.0%	28.3%	5.9%	50.0%
Woodbury	17.1%	12.2%	13.1%	14.6%	5.3%	62.3%
TOTAL	10.7%	18.8%	10.6%	13.9%	4.7%	58.7%

Apartment Class Parcel Counts

Municipality	Ay16 # Parcels	Ay17 # Parcels	Ay18 # Parcels	Ay19 # Parcels	Ay20 # Parcels	+/-
Afton	2	2	2	2	2	0
Bayport	24	24	22	22	22	0
Baytown	1	1	1	1	1	0
Birchwood	0	0	0	0	0	0
Cottage Grove	13	14	17	37	39	2
Dellwood	0	0	0	0	0	0
Denmark	2	2	2	2	2	0
Forest Lake	66	66	67	71	71	0
Grant	1	1	1	1	1	0
Grey Cloud	0	0	0	0	0	0
Hastings	0	0	0	0	0	0
Hugo	4	4	5	6	6	0
Lake Elmo	5	6	6	7	7	0
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	15	15	17	17	0
Marine	2	2	2	2	2	0
May	0	0	0	0	0	0
Newport	41	41	42	42	42	0
Oak Park Heights	32	32	32	35	35	0
Oakdale	48	48	48	50	51	1
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	3	3	0
Stillwater City	58	58	68	73	79	6
Stillwater Twp	0	0	0	0	0	0
West Lakeland	0	0	1	1	1	0
White Bear Lake	1	1	1	1	1	0
Willernie	1	1	1	1	1	0
Woodbury	48	51	54	60	66	6
County Totals	390	396	414	460	475	15



Commercial/Industrial Class Summary: Current Assessment Year Adjustment

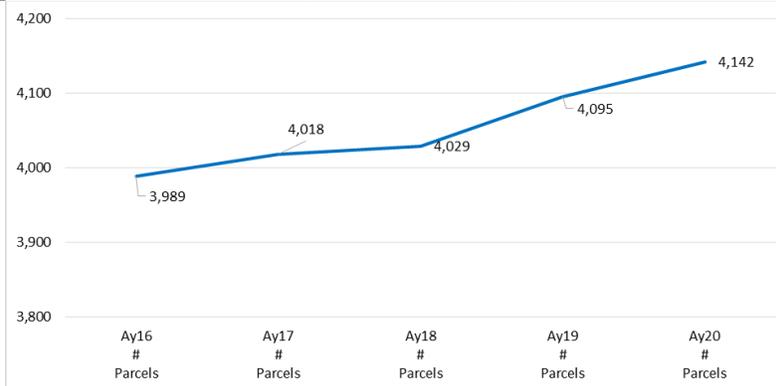
Municipality	ay2020 New Construction	# Parcels	ay2020 Comm/Ind Value	ay2019 Comm/Ind Value	ay2020 % Growth
Afton	\$0	37	\$31,336,700	\$29,295,700	7.0%
Bayport	\$31,000	107	\$41,049,400	\$37,801,600	8.5%
Baytown	\$0	10	\$2,401,900	\$2,375,100	1.1%
Birchwood					
Cottage Grove	\$18,631,900	503	\$370,676,100	\$323,380,600	8.9%
Dellwood	\$0	28	\$14,380,800	\$14,441,500	-0.4%
Denmark	\$494,500	66	\$28,291,500	\$25,394,800	9.5%
Forest Lake	\$215,700	549	\$266,549,400	\$257,338,800	3.5%
Grant	\$6,400	94	\$21,115,100	\$19,680,000	7.3%
Grey Cloud	\$0	24	\$3,256,900	\$2,813,000	15.8%
Hastings	\$0	5	\$1,729,200	\$1,815,200	-4.7%
Hugo	\$6,388,800	191	\$162,789,800	\$139,914,600	11.8%
Lake Elmo	\$2,923,700	201	\$160,752,600	\$156,565,100	0.8%
Lk St Croix Beach	\$0	9	\$2,078,200	\$1,960,700	6.0%
Lakeland	\$0	38	\$13,039,100	\$12,954,600	0.7%
Lakeland Shores	\$275,000	9	\$2,095,700	\$2,004,600	-9.2%
Landfall	\$0	7	\$9,193,600	\$9,193,600	0.0%
Mahtomedi	\$61,000	77	\$58,222,800	\$52,769,500	10.2%
Marine	\$0	17	\$4,399,100	\$3,321,700	32.4%
May	\$0	8	\$2,663,100	\$2,672,200	-0.3%
Newport	\$3,290,400	205	\$77,464,300	\$69,110,800	7.3%
Oak Park Heights	\$10,328,400	220	\$208,461,400	\$192,820,000	2.8%
Oakdale	\$1,228,900	394	\$509,095,300	\$475,341,600	6.8%
Pine Springs					
St Mary's Point					
St Paul Park	\$0	200	\$45,319,600	\$42,002,500	7.9%
Scandia	\$169,000	77	\$15,800,500	\$14,517,400	7.7%
Stillwater City	\$4,743,900	408	\$359,081,300	\$333,573,300	6.2%
Stillwater Twp	\$0	5	\$1,454,100	\$2,120,900	-31.4%
West Lakeland	\$0	34	\$15,310,400	\$14,084,000	8.7%
White Bear Lake	\$30,900	9	\$6,129,100	\$6,417,600	-5.0%
Willernie	\$0	33	\$5,750,500	\$5,642,200	1.9%
Woodbury	\$33,258,400	577	\$1,462,235,900	\$1,356,639,700	5.3%
County Totals	\$82,077,900	4,142	\$3,902,123,400	\$3,607,962,900	5.9%

Commercial/Industrial Class – Past & Present Year Adjustments

	ay2016	ay2017	ay2018	ay2019	ay2020	5 Year Change
Afton	1.6%	1.8%	3.7%	3.4%	7.0%	17.4%
Bayport	0.1%	3.2%	1.1%	1.8%	8.5%	14.8%
Baytown	-3.4%	2.9%	1.7%	0.0%	1.1%	2.2%
Birchwood	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cottage Grove	5.6%	2.1%	2.3%	1.2%	8.9%	20.1%
Dellwood	0.1%	2.6%	4.2%	1.8%	-0.4%	8.3%
Denmark	-0.1%	2.5%	0.7%	9.8%	9.5%	22.3%
Forest Lake	0.8%	3.8%	3.0%	-0.9%	3.5%	10.2%
Grant	5.0%	2.2%	1.9%	0.5%	7.3%	16.8%
Grey Cloud	0.1%	5.5%	1.8%	5.1%	15.8%	28.3%
Hastings	-0.8%	0.0%	4.0%	-6.9%	-4.7%	-8.4%
Hugo	0.5%	6.6%	2.1%	2.1%	11.8%	23.1%
Lake Elmo	9.9%	8.5%	4.3%	2.8%	0.8%	26.3%
Lake St Croix	-7.8%	2.6%	5.4%	0.2%	6.0%	6.4%
Lakeland	1.8%	5.0%	3.3%	0.1%	0.7%	10.8%
Lakeland Shrs	0.4%	0.0%	1.7%	0.0%	-9.2%	-7.0%
Landfall	0.2%	0.0%	3.7%	17.9%	0.0%	21.8%
Mahtomedi	0.8%	5.5%	-0.6%	3.6%	10.2%	19.5%
Marine	-8.4%	3.0%	3.9%	-0.7%	32.4%	30.2%
May	3.6%	0.9%	1.3%	-0.5%	-0.3%	5.0%
Newport	-1.3%	6.0%	-11.1%	-0.6%	7.3%	0.3%
Oak Park Hts	1.6%	6.1%	2.5%	-0.8%	2.8%	12.1%
Oakdale	-1.6%	5.3%	1.8%	3.0%	6.8%	15.4%
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%	24.4%	20.1%	19.0%	7.9%	71.6%
Scandia	-0.3%	4.6%	5.9%	-0.1%	7.7%	17.8%
Stillwater City	5.0%	5.9%	3.7%	0.5%	6.2%	21.4%
Stillwater Twp	-27.4%	-35.2%	-30.5%	-33.2%	-31.4%	-157.8%
West Lakeland	2.8%	2.0%	3.6%	4.7%	8.7%	21.9%
White Bear Lk	0.0%	0.0%	3.6%	0.7%	-5.0%	-0.7%
Willernie	1.5%	1.8%	2.9%	3.0%	1.9%	11.2%
Woodbury	5.8%	3.5%	3.9%	3.7%	5.3%	22.3%
TOTAL	3.3%	4.6%	3.0%	2.4%	5.9%	19.2%

Commercial/Industrial Class Parcel Counts

Municipality	Ay16 # Parcels	Ay17 # Parcels	Ay18 # Parcels	Ay19 # Parcels	Ay20 # Parcels	+/-
Afton	34	34	35	35	37	2
Bayport	110	110	108	107	107	0
Baytown	9	9	10	10	10	0
Birchwood	0	0	0	0	0	0
Cottage Grove	411	413	422	428	503	75
Dellwood	28	28	29	29	28	-1
Denmark	58	58	65	65	66	1
Forest Lake	562	562	562	562	549	-13
Grant	93	93	93	94	94	0
Grey Cloud	24	24	24	24	24	0
Hastings	5	5	5	5	5	0
Hugo	185	185	184	192	191	-1
Lake Elmo	201	201	203	207	201	-6
Lake St Croix Beach	9	9	9	9	9	0
Lakeland	39	39	39	39	38	-1
Lakeland Shores	8	8	8	8	9	1
Landfall	6	6	6	7	7	0
Mahtomedi	77	77	76	77	77	0
Marine	16	16	15	16	17	1
May	7	8	8	8	8	0
Newport	206	222	221	219	205	-14
Oak Park Heights	209	215	214	223	220	-3
Oakdale	386	386	386	399	394	-5
Pine Springs	1	1	1	0	0	0
St Mary's Point	0	0	0	0	0	0
St Paul Park	209	209	206	203	200	-3
Scandia	76	76	76	77	77	0
Stillwater City	385	391	397	397	408	11
Stillwater Twp	8	6	6	6	5	-1
West Lakeland	35	35	29	33	34	1
White Bear Lake	9	9	9	9	9	0
Willernie	34	34	33	33	33	0
Woodbury	549	549	550	574	577	3
County Totals	3,989	4,018	4,029	4,095	4,142	47



Residential/SRR Class Summary: Current Assessment Year Adjustments

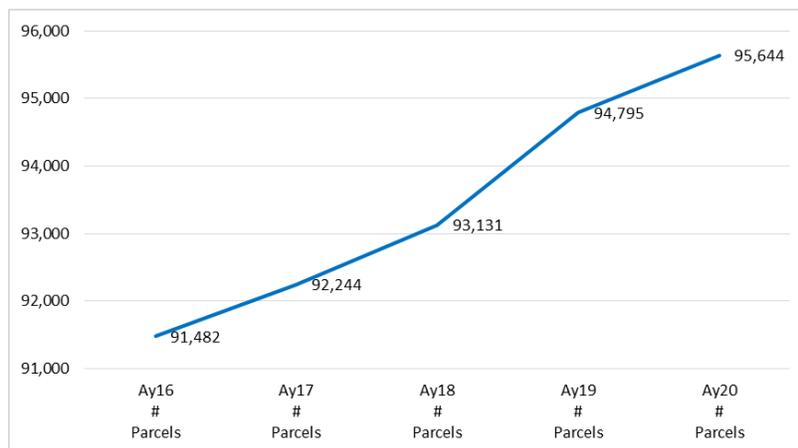
Municipality	ay2020 New Construction	# Parcels	ay2020 Res/SRR Value	ay2019 Res/SRR Value	ay2020 % Growth
Afton	\$4,368,000	1,276	\$590,097,700	\$594,950,400	-1.5%
Bayport	\$5,348,400	1,030	\$297,708,900	\$286,819,800	1.9%
Baytown	\$7,603,200	805	\$425,548,500	\$405,684,100	3.0%
Birchwood	\$58,600	414	\$167,902,000	\$167,196,800	0.4%
Cottage Grove	\$69,298,700	12,607	\$3,510,994,800	\$3,266,147,500	5.4%
Dellwood	\$2,299,400	513	\$361,003,000	\$331,817,400	8.1%
Denmark	\$4,385,300	740	\$305,998,600	\$289,434,600	4.2%
Forest Lake	\$18,645,400	7,369	\$1,966,848,900	\$1,925,264,000	1.2%
Grant	\$5,726,600	1,757	\$814,736,300	\$825,708,800	-2.0%
Grey Cloud	\$43,700	148	\$41,383,900	\$39,759,000	4.0%
Hastings	\$0	3	\$625,500	\$593,000	5.5%
Hugo	\$29,869,000	6,132	\$1,810,143,400	\$1,732,435,000	2.8%
Lake Elmo	\$81,766,500	4,410	\$1,793,447,200	\$1,700,721,700	0.6%
Lake St Croix Beach	\$520,300	717	\$130,029,100	\$124,318,300	4.2%
Lakeland	\$1,905,600	791	\$254,776,300	\$241,257,800	4.8%
Lakeland Shores	\$0	144	\$61,596,700	\$61,226,900	0.6%
Landfall	\$0	1	\$148,100	\$148,100	0.0%
Mahtomedi	\$4,104,700	3,003	\$1,131,042,300	\$1,075,332,200	4.8%
Marine	\$586,600	523	\$140,453,400	\$144,951,000	-3.5%
May	\$3,521,800	1,434	\$606,996,800	\$601,504,500	0.3%
Newport	\$13,224,900	1,388	\$301,308,500	\$263,028,600	9.5%
Oak Park Heights	\$1,660,000	1,558	\$322,741,400	\$313,253,200	2.5%
Oakdale	\$2,424,600	9,527	\$2,319,122,700	\$2,264,454,300	2.3%
Pine Springs	\$442,300	164	\$60,004,700	\$59,535,400	0.0%
St Mary's Point	\$567,200	312	\$81,408,300	\$80,411,500	0.5%
St Paul Park	\$1,808,600	2,007	\$402,486,000	\$388,265,000	3.2%
Scandia	\$5,982,000	2,232	\$666,267,900	\$642,870,900	2.7%
Stillwater City	\$18,601,100	7,477	\$2,251,077,500	\$2,204,214,500	1.3%
Stillwater Twp	\$4,054,400	815	\$390,713,000	\$394,264,900	-1.9%
West Lakeland	\$4,084,600	1,435	\$699,863,800	\$693,607,300	0.3%
White Bear Lake	\$8,400	99	\$26,279,800	\$25,634,900	2.5%
Willernie	\$121,800	313	\$48,241,900	\$46,877,300	2.7%
Woodbury	\$149,605,000	24,500	\$8,369,076,200	\$8,004,538,900	2.7%
County Totals	\$442,636,700	95,644	\$30,350,073,100	\$29,196,227,600	2.4%

Residential/SRR Class – Past & Present Year Adjustments

	ay2016	ay2017	ay2018	ay2019	ay2020	5 Year Change
Afton	-2.0%	4.0%	1.2%	11.4%	-1.5%	13.0%
Bayport	0.0%	8.0%	7.8%	9.8%	1.9%	27.6%
Baytown	7.8%	1.4%	-0.2%	4.1%	3.0%	16.1%
Birchwood	-1.6%	4.4%	10.1%	9.1%	0.4%	22.4%
Cottage Grove	1.8%	6.1%	7.1%	5.6%	5.4%	25.9%
Dellwood	8.7%	2.3%	1.0%	-0.2%	8.1%	19.8%
Denmark	-2.5%	1.6%	5.0%	8.8%	4.2%	17.2%
Forest Lake	3.0%	7.5%	7.5%	3.9%	1.2%	23.0%
Grant	2.6%	2.2%	2.8%	10.1%	-2.0%	15.7%
Grey Cloud	1.3%	-0.6%	1.9%	4.2%	4.0%	10.8%
Hastings	-0.8%	6.5%	2.5%	5.2%	5.5%	18.9%
Hugo	2.3%	8.3%	4.7%	7.8%	2.8%	25.9%
Lake Elmo	7.3%	4.3%	7.7%	9.8%	0.6%	29.8%
Lake St Croix	7.0%	0.4%	13.4%	7.7%	4.2%	32.6%
Lakeland	-4.8%	6.5%	12.8%	0.9%	4.8%	20.3%
Lakeland Shrs	1.0%	-0.4%	8.6%	3.8%	0.6%	13.6%
Landfall	0.1%	-0.2%	4.0%	0.5%	0.0%	4.4%
Mahtomedi	-1.3%	7.7%	1.6%	5.0%	4.8%	17.9%
Marine	-6.9%	10.6%	1.3%	10.0%	-3.5%	11.5%
May	-1.3%	6.2%	1.8%	8.6%	0.3%	15.7%
Newport	6.7%	9.0%	4.8%	11.0%	9.5%	41.1%
Oak Park Hts	2.3%	-0.6%	8.6%	9.3%	2.5%	22.1%
Oakdale	2.6%	5.3%	7.2%	8.0%	2.3%	25.4%
Pine Springs	-12.3%	12.9%	2.9%	-0.5%	0.0%	3.0%
St Mary's Pt	2.2%	7.9%	-1.4%	4.4%	0.5%	13.6%
St Paul Park	5.8%	4.8%	3.2%	15.0%	3.2%	32.0%
Scandia	-0.9%	2.2%	7.2%	11.3%	2.7%	22.6%
Stillwater City	1.2%	6.9%	5.1%	7.9%	1.3%	22.4%
Stillwater Twp	-5.3%	8.5%	1.1%	14.6%	-1.9%	16.9%
West Lakeland	1.0%	-0.7%	1.3%	7.7%	0.3%	9.6%
White Bear Lk	2.4%	-1.0%	7.5%	4.1%	2.5%	15.5%
Willernie	3.3%	4.5%	11.8%	16.8%	2.7%	39.0%
Woodbury	0.1%	5.2%	5.4%	5.0%	2.7%	18.3%
TOTAL	1.3%	5.4%	5.4%	6.9%	2.4%	21.4%

Residential/SRR Class Parcel Counts

Municipality	Ay16 # Parcels	Ay17 # Parcels	Ay18 # Parcels	Ay19 # Parcels	Ay20 # Parcels	+/-
Afton	1,288	1,288	1,283	1,275	1,276	1
Bayport	979	979	979	1,003	1,030	27
Baytown	807	807	806	815	805	-10
Birchwood	416	416	415	414	414	0
Cottage Grove	11,671	11,861	11,897	12,277	12,607	330
Dellwood	517	517	517	515	513	-2
Denmark	698	707	717	744	740	-4
Forest Lake	7,237	7,352	7,352	7,369	7,369	0
Grant	1,734	1,734	1,733	1,746	1,757	11
Grey Cloud	175	175	172	171	148	-23
Hastings	3	3	3	3	3	0
Hugo	5,742	5,802	5,905	6,067	6,132	65
Lake Elmo	3,359	3,563	3,971	4,306	4,410	104
Lake St Croix Beach	725	725	722	721	717	-4
Lakeland	788	788	788	785	791	6
Lakeland Shores	145	145	145	145	144	-1
Landfall	1	1	1	1	1	0
Mahtomedi	3,000	3,000	2,999	3,001	3,003	2
Marine	529	529	528	526	523	-3
May	1,484	1,481	1,476	1,470	1,434	-36
Newport	1,265	1,250	1,237	1,289	1,388	99
Oak Park Heights	1,554	1,554	1,551	1,560	1,558	-2
Oakdale	9,521	9,521	9,515	9,527	9,527	0
Pine Springs	164	164	163	164	164	0
St Mary's Point	318	318	316	316	312	-4
St Paul Park	1,998	1,998	1,989	1,984	2,007	23
Scandia	2,250	2,244	2,238	2,240	2,232	-8
Stillwater City	7,364	7,422	7,431	7,490	7,477	-13
Stillwater Twp	817	817	815	816	815	-1
West Lakeland	1,430	1,429	1,431	1,437	1,435	-2
White Bear Lake	99	99	99	99	99	0
Willernie	314	314	313	313	313	0
Woodbury	23,090	23,241	23,624	24,206	24,500	294
County Totals	91,482	92,244	93,131	94,795	95,644	849



Total (taxable classes) Summary: Current Assessment Year Adjustments

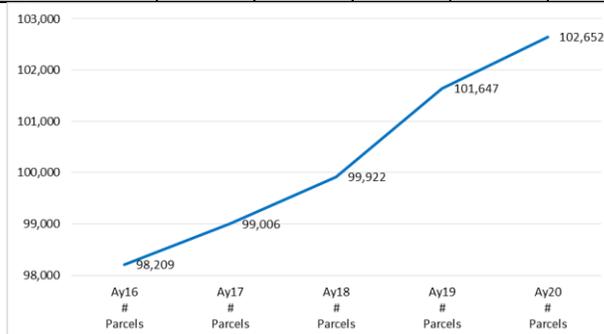
Municipality	ay2020 New Construction	# Parcels	ay2020 Total Value	ay2019 Total Value	ay2020 % Growth
Afton	\$4,808,500	1,485	\$737,079,600	\$732,021,200	0.0%
Bayport	\$5,379,400	1,159	\$360,130,400	\$344,393,600	3.0%
Baytown	\$7,603,200	866	\$451,966,300	\$429,140,000	3.5%
Birchwood	\$58,600	414	\$167,902,000	\$167,196,800	0.4%
Cottage Grove	\$89,163,900	13,319	\$4,143,700,300	\$3,845,345,300	5.4%
Dellwood	\$2,299,400	547	\$379,338,000	\$350,107,400	7.7%
Denmark	\$4,973,000	1,147	\$480,156,900	\$451,859,600	5.2%
Forest Lake	\$42,947,700	8,137	\$2,495,087,100	\$2,410,647,900	1.7%
Grant	\$6,171,800	1,994	\$922,709,800	\$928,466,100	-1.3%
Grey Cloud	\$43,700	182	\$48,685,100	\$46,577,800	4.4%
Hastings	\$0	9	\$2,378,500	\$2,432,000	-2.2%
Hugo	\$36,282,400	6,587	\$2,112,443,300	\$2,004,375,300	3.6%
Lake Elmo	\$84,690,200	4,735	\$2,055,491,600	\$1,951,825,500	1.0%
Lake St Croix Beach	\$520,300	727	\$132,611,300	\$126,711,000	4.2%
Lakeland	\$1,905,600	835	\$269,850,700	\$256,419,300	4.5%
Lakeland Shores	\$275,000	153	\$63,692,400	\$63,231,500	0.3%
Landfall	\$0	8	\$9,341,700	\$9,341,700	0.0%
Mahtomedi	\$4,165,700	3,099	\$1,249,930,000	\$1,195,949,700	4.2%
Marine	\$586,600	551	\$149,869,100	\$152,743,300	-2.3%
May	\$3,534,700	1,754	\$756,651,000	\$739,718,300	1.8%
Newport	\$27,173,000	1,638	\$434,253,700	\$372,700,200	9.2%
Oak Park Heights	\$21,792,300	1,813	\$680,863,800	\$641,793,600	2.7%
Oakdale	\$4,329,300	9,976	\$3,082,049,700	\$2,977,484,600	3.4%
Pine Springs	\$442,300	164	\$60,004,700	\$59,535,400	0.0%
St Mary's Point	\$567,200	312	\$81,408,300	\$80,411,500	0.5%
St Paul Park	\$1,808,600	2,287	\$458,323,500	\$440,334,800	3.7%
Scandia	\$6,456,000	2,639	\$786,494,800	\$756,130,500	3.2%
Stillwater City	\$37,019,300	7,969	\$2,747,044,900	\$2,647,348,300	2.4%
Stillwater Twp	\$4,672,000	928	\$455,874,000	\$456,420,200	-1.1%
West Lakeland	\$4,084,600	1,516	\$742,875,500	\$734,638,200	0.6%
White Bear Lake	\$39,300	109	\$46,372,700	\$53,357,300	-13.2%
Willernie	\$121,800	347	\$54,993,400	\$53,464,500	2.6%
Woodbury	\$222,731,800	25,246	\$10,737,927,400	\$10,172,758,800	3.4%
County Totals	\$626,647,200	102,652	\$37,357,501,500	\$35,654,881,200	3.0%

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

	ay2016	ay2017	ay2018	ay2019	ay2020	5 Year Change
Afton	-1.5%	3.6%	1.2%	9.8%	0.0%	13.2%
Bayport	0.1%	7.6%	8.1%	8.7%	3.0%	27.4%
Baytown	7.2%	1.4%	-0.1%	4.0%	3.5%	16.0%
Birchwood	-1.6%	4.4%	10.1%	9.1%	0.4%	22.4%
Cottage Grove	2.1%	5.9%	6.3%	5.0%	5.4%	24.8%
Dellwood	8.2%	2.2%	1.2%	-0.1%	7.7%	19.1%
Denmark	-1.2%	1.1%	3.3%	5.7%	5.2%	14.0%
Forest Lake	2.8%	7.7%	6.7%	3.8%	1.7%	22.7%
Grant	2.3%	2.1%	2.6%	8.9%	-1.3%	14.8%
Grey Cloud	1.2%	-0.1%	2.2%	4.2%	4.4%	11.9%
Hastings	-0.8%	1.3%	2.6%	-4.3%	-2.2%	-3.3%
Hugo	1.9%	7.7%	4.3%	6.7%	3.6%	24.2%
Lake Elmo	6.0%	5.2%	7.0%	8.3%	1.0%	27.4%
Lake St Croix	6.7%	0.5%	13.2%	7.7%	4.2%	32.4%
Lakeland	-4.4%	6.3%	12.2%	0.4%	4.5%	19.0%
Lakeland Shrs	1.0%	-0.3%	8.4%	3.7%	0.3%	12.9%
Landfall	0.2%	0.0%	3.7%	17.5%	0.0%	21.5%
Mahtomedi	-0.9%	7.6%	1.7%	6.0%	4.2%	18.6%
Marine	-6.7%	10.6%	1.8%	9.5%	-2.3%	12.9%
May	-1.1%	5.4%	1.5%	8.9%	1.8%	16.5%
Newport	4.4%	9.8%	1.5%	8.6%	9.2%	33.4%
Oak Park Hts	2.7%	1.8%	7.0%	7.3%	2.7%	21.4%
Oakdale	2.1%	6.9%	6.5%	7.2%	3.4%	26.1%
Pine Springs	-12.3%	12.9%	2.9%	-0.5%	0.0%	3.0%
St Mary's Pt	2.2%	7.9%	-1.4%	4.4%	0.5%	13.6%
St Paul Park	2.9%	7.3%	5.1%	15.3%	3.7%	34.3%
Scandia	-0.6%	2.1%	6.0%	10.9%	3.2%	21.6%
Stillwater City	1.6%	7.3%	5.3%	7.2%	2.4%	23.8%
Stillwater Twp	-4.8%	7.1%	0.8%	12.9%	-1.1%	15.0%
West Lakeland	1.0%	-0.5%	1.4%	7.2%	0.6%	9.6%
White Bear Lk	1.3%	20.3%	3.8%	2.0%	-13.2%	14.3%
Willernie	3.0%	4.3%	10.4%	15.4%	2.6%	35.7%
Woodbury	1.5%	5.6%	5.4%	5.2%	3.4%	21.0%
TOTAL	1.7%	5.7%	5.1%	6.4%	3.0%	21.9%

Total (taxable classes) Parcel Counts

Municipality	Ay16 # Parcels	Ay17 # Parcels	Ay18 # Parcels	Ay19 # Parcels	Ay20 # Parcels	+/-
Afton	1,479	1,485	1,480	1,468	1,485	17
Bayport	1,113	1,113	1,109	1,132	1,159	27
Baytown	861	861	861	869	866	-3
Birchwood	416	416	415	414	414	0
Cottage Grove	12,284	12,474	12,516	12,917	13,319	402
Dellwood	550	550	552	550	547	-3
Denmark	1,108	1,111	1,125	1,145	1,147	2
Forest Lake	8,010	8,125	8,126	8,147	8,137	-10
Grant	1,972	1,972	1,973	1,983	1,994	11
Grey Cloud	209	209	206	205	182	-23
Hastings	9	9	9	9	9	0
Hugo	6,197	6,255	6,351	6,516	6,587	71
Lake Elmo	3,681	3,883	4,309	4,633	4,735	102
Lake St Croix Beach	735	735	732	731	727	-4
Lakeland	833	833	833	830	835	5
Lakeland Shores	153	153	153	153	153	0
Landfall	7	7	7	8	8	0
Mahtomedi	3,093	3,094	3,092	3,097	3,099	2
Marine	553	554	552	551	551	0
May	1,765	1,765	1,759	1,754	1,754	0
Newport	1,515	1,516	1,503	1,553	1,638	85
Oak Park Heights	1,796	1,801	1,797	1,818	1,813	-5
Oakdale	9,959	9,959	9,953	9,981	9,976	-5
Pine Springs	165	165	164	164	164	0
St Mary's Point	318	318	316	316	312	-4
St Paul Park	2,287	2,287	2,275	2,267	2,287	20
Scandia	2,649	2,649	2,637	2,639	2,639	0
Stillwater City	7,811	7,873	7,899	7,962	7,969	7
Stillwater Twp	928	928	925	926	928	2
West Lakeland	1,505	1,505	1,508	1,515	1,516	1
White Bear Lake	109	109	109	109	109	0
Willernie	349	349	347	347	347	0
Woodbury	23,790	23,943	24,329	24,938	25,246	308
County Totals	98,209	99,006	99,922	101,647	102,652	1,005



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 ay2020 assessment. The percent change groupings are listed across the top row of the table. For the 2020 assessment 74.4% 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	-	7	12	927	95	168	37	9	22	1,276	1,041	235
BAYPORT	4	4	8	352	69	393	90	67	43	1,030	437	593
BAYTOWN	3	-	1	37	45	514	179	8	19	805	86	719
BIRCHWOOD	1	-	4	286	41	48	29	1	3	414	332	82
COTTAGE GROVE	2	-	7	1,140	153	5,897	4,395	501	512	12,607	1,302	11,305
DELLWOOD	2	-	-	-	116	14	47	156	178	513	118	395
DENMARK TWP	-	-	1	74	35	195	270	103	62	740	111	629
FOREST LAKE	21	9	130	1,771	539	4,004	637	126	133	7,369	2,469	4,900
GRANT	9	2	33	1,387	183	94	15	10	24	1,757	1,614	143
GREY CLOUD ISLAND	1	-	-	1	19	81	27	14	5	148	21	127
HASTINGS	-	-	-	-	1	1	1	-	-	3	1	2
HUGO	10	4	21	791	139	4,092	813	60	202	6,132	965	5,167
LAKE ELMO	4	2	5	2,496	368	935	102	76	422	4,410	2,874	1,536
LAKE ST CROIX BEACH	-	2	3	7	169	352	155	13	15	717	181	536
LAKELAND	2	2	-	3	44	360	304	48	26	791	52	739
LAKELAND SHORES	-	-	-	41	38	58	5	-	1	144	80	64
LANDFALL	-	-	-	-	1	-	-	-	-	1	1	-
MAHTOMEDI	12	18	40	214	253	1,129	849	278	211	3,003	537	2,466
MARINE	6	7	60	266	111	56	7	4	6	523	451	72
MAY TWP	2	3	3	95	248	870	184	9	20	1,434	351	1,083
NEWPORT	6	-	6	379	118	433	199	97	150	1,388	508	880
OAK PARK HEIGHTS	-	-	1	350	104	789	188	52	74	1,558	455	1,103
OAKDALE	5	1	38	979	321	6,118	1,764	226	75	9,527	1,344	8,183
PINE SPRINGS	-	-	-	79	26	55	2	-	2	164	105	59
ST. MARY'S POINT	0	2	11	68	14	127	35	44	10	312	96	216
ST. PAUL PARK	-	-	9	393	672	794	122	9	9	2,007	1,073	934
SCANDIA	2	1	6	70	411	988	596	118	41	2,232	489	1,743
STILLWATER	8	2	11	1,413	880	4,453	500	64	144	7,477	2,315	5,162
STILLWATER TWP	2	1	4	655	64	67	4	7	9	815	727	88
WEST LAKELAND TWP	1	-	28	412	87	772	82	10	42	1,435	529	906
WHITE BEAR LAKE	-	-	-	-	1	94	4	-	-	99	1	98
WILLERNIE	4	-	1	42	77	123	44	12	10	313	125	188
WOODBURY	7	4	272	3,109	267	15,808	3,735	328	970	24,500	3,659	20,841
TOTALS	116	72	715	17,837	5,710	49,882	15,422	2,451	3,439	95,644	24,450	71,194
	0.1%	0.1%	0.7%	18.6%	6.0%	52.2%	16.1%	2.6%	3.6%	100.0%	25.6%	74.4%

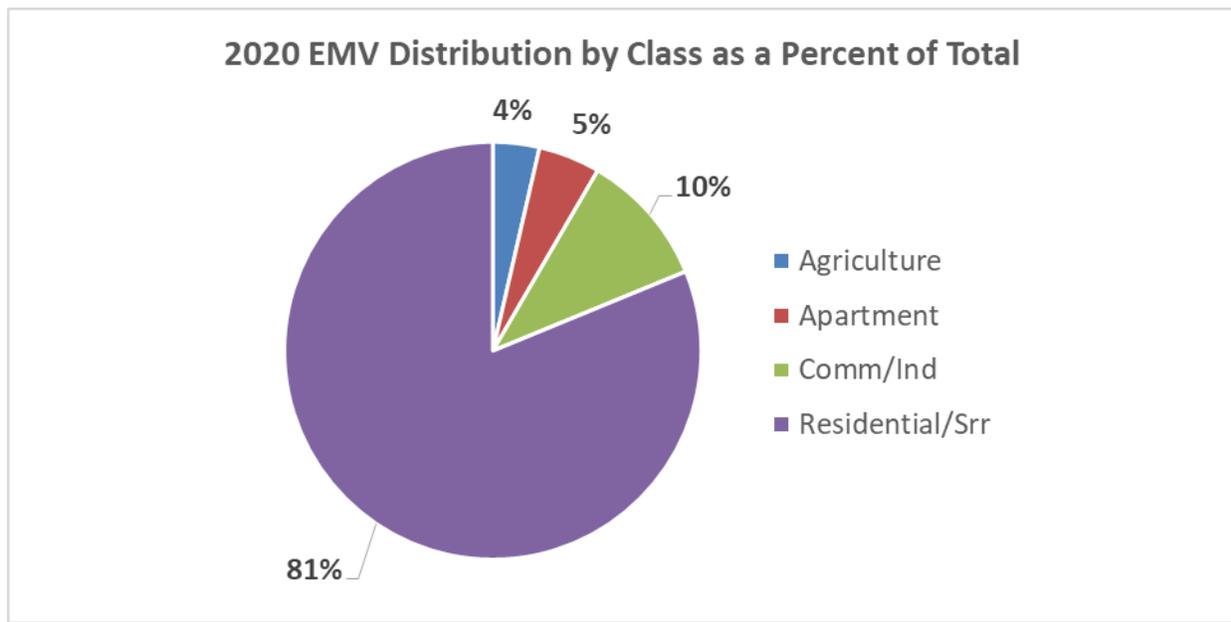
Market Value Section

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	ay2016	ay2017	ay2018	ay2019	ay2020
Total EMV	\$28,782,798,500	\$30,819,820,200	\$32,894,024,500	\$35,654,881,200	\$37,357,501,500
Agriculture EMV	\$1,224,083,866	\$1,264,570,500	\$1,263,774,600	\$1,250,153,700	\$1,330,293,700
Agriculture % of Total	4.3%	4.1%	3.8%	3.5%	3.6%
Apartment EMV	\$965,937,200	\$1,154,829,300	\$1,322,514,400	\$1,600,537,000	\$1,775,011,300
Apartment % of Total	3.4%	3.7%	4.0%	4.5%	4.8%
Commercial/Industrial EMV	\$3,057,677,700	\$3,260,159,800	\$3,445,552,500	\$3,607,962,900	\$3,902,123,400
CI % of Total	10.7%	10.6%	10.5%	10.1%	10.4%
Residential/SRR EMV	\$23,535,099,734	\$25,140,260,600	\$26,862,183,000	\$29,196,227,600	\$30,350,073,100
Residential/SRR % of Total	81.7%	81.6%	81.7%	81.9%	81.2%



Historical Average Agricultural Value

	10/1/14-9/30/15	10/1/15-9/30/16	10/1/16-9/30/17	10/1/17-9/30/18	10/1/18-9/30/19	
Municipality	CAMA 2016 Market Value	CAMA 2017 Market Value	CAMA 2018 Market Value	CAMA 2019 Market Value	CAMA 2020 Market Value	Annual % Change
Afton	\$650,552	\$632,218	\$641,286	\$679,042	\$667,695	-1.7%
Bayport						
Baytown	\$465,918	\$463,452	\$470,730	\$474,326	\$466,622	-1.6%
Birchwood						
Cottage Grove	\$724,029	\$720,920	\$734,167	\$711,797	\$733,178	3.0%
Dellwood	\$757,400	\$698,940	\$638,383	\$641,417	\$659,033	2.7%
Denmark	\$387,750	\$397,884	\$402,852	\$406,220	\$426,229	4.9%
Forest Lake	\$386,208	\$379,057	\$388,301	\$392,114	\$392,219	0.0%
Grant	\$553,144	\$560,349	\$564,154	\$577,381	\$604,008	4.6%
Grey Cloud	\$363,020	\$364,590	\$385,840	\$400,580	\$404,430	1.0%
Hastings	\$23,800	\$23,800	\$23,800	\$23,800	\$23,800	0.0%
Hugo	\$434,665	\$444,015	\$450,930	\$447,847	\$463,111	3.4%
Lake Elmo	\$678,577	\$777,083	\$682,679	\$724,236	\$740,040	2.2%
Lake St Croix						
Lakeland	\$629,200	\$633,825	\$636,875	\$428,300	\$375,775	-12.3%
Lakeland Shrs						
Landfall						
Mahtomedi	\$249,350	\$249,350	\$249,350	\$249,350	\$249,350	0.0%
Marine	\$487,233	\$493,043	\$578,457	\$583,800	\$514,278	-11.9%
May	\$440,049	\$448,238	\$449,722	\$491,093	\$471,125	-4.1%
Newport	\$2,065,933	\$2,063,567	\$2,050,900	\$1,892,067	\$1,896,000	0.2%
Oak Park Hts	\$5,107,000					
Oakdale	\$5,076,800	\$6,006,725	\$6,126,600	\$3,565,320	\$4,472,275	25.4%
Pine Springs						
St Mary's Pt						
St Paul Park	\$53,107	\$53,961	\$53,940	\$54,037	\$54,077	0.1%
Scandia	\$276,500	\$275,517	\$277,487	\$308,029	\$317,792	3.2%
Stillwater City	\$1,326,250	\$2,664,300	\$4,250,133	\$6,298,000	\$2,789,040	-55.7%
Stillwater Twp	\$548,970	\$540,794	\$550,252	\$577,254	\$589,879	2.2%
West Lakeland	\$661,413	\$661,107	\$577,157	\$596,945	\$587,391	-1.6%
White Bear Lk						
Willernie						
Woodbury	\$1,506,273	\$1,769,612	\$1,679,606	\$1,602,391	\$1,723,733	7.6%
Average	\$521,702	\$538,573	\$538,234	\$544,255	\$556,375	2.2%

Historical Average Apartment Value

	10/1/14-9/30/15	10/1/15-9/30/16	10/1/16-9/30/17	10/1/17-9/30/18	10/1/18-9/30/19	
Municipality	CAMA 2016 Market Value	CAMA 2017 Market Value	CAMA 2018 Market Value	CAMA 2019 Market Value	CAMA 2020 Market Value	Annual % Change
Afton	\$1,042,050	\$990,000	\$894,500	\$1,068,600	\$1,068,550	0.0%
Bayport	\$586,179	\$638,800	\$868,073	\$930,441	\$971,459	4.4%
Baytown	\$447,400	\$447,400	\$447,400	\$684,800	\$684,800	0.0%
Birchwood						
Cottage Grove	\$4,408,746	\$5,536,850	\$5,962,718	\$3,550,562	\$3,522,800	-0.8%
Dellwood						
Denmark	\$569,350	\$608,050	\$627,650	\$676,400	\$687,600	1.7%
Forest Lake	\$1,335,508	\$1,788,715	\$1,989,454	\$2,411,106	\$2,868,175	19.0%
Grant	\$949,800	\$1,001,500	\$1,045,000	\$1,089,200	\$1,089,300	0.0%
Grey Cloud						
Hastings						
Hugo	\$2,479,150	\$3,399,875	\$3,226,540	\$3,269,367	\$3,337,900	2.1%
Lake Elmo	\$285,680	\$304,967	\$1,615,567	\$1,843,943	\$2,101,014	13.9%
Lake St Croix	\$298,800	\$305,700	\$305,700	\$504,000	\$504,000	0.0%
Lakeland	\$188,150	\$199,850	\$199,850	\$246,850	\$266,100	7.8%
Lakeland Shrs						
Landfall						
Mahtomedi	\$2,872,293	\$2,872,893	\$3,141,353	\$3,968,241	\$3,539,188	-10.8%
Marine	\$97,200	\$128,300	\$128,300	\$192,000	\$194,050	1.1%
May						
Newport	\$487,563	\$633,185	\$743,140	\$840,014	\$1,185,545	41.1%
Oak Park Hts	\$2,927,753	\$3,189,134	\$3,659,938	\$3,882,740	\$4,276,029	10.1%
Oakdale	\$3,219,131	\$3,855,727	\$4,163,967	\$4,495,502	\$4,626,325	2.9%
Pine Springs						
St Mary's Pt						
St Paul Park	\$217,522	\$254,861	\$263,778	\$307,313	\$323,283	5.2%
Scandia	\$415,300	\$452,900	\$451,700	\$160,167	\$169,467	5.8%
Stillwater City	\$1,020,538	\$1,264,486	\$1,138,634	\$1,340,240	\$1,556,214	16.1%
Stillwater Twp						
West Lakeland	\$0	\$0	\$653,000	\$681,300	\$681,300	0.0%
White Bear Lk	\$12,644,600	\$21,304,800	\$21,304,800	\$21,304,800	\$13,963,800	-34.5%
Willernie	\$636,300	\$736,700	\$736,700	\$945,000	\$1,001,000	5.9%
Woodbury	\$8,736,640	\$9,117,904	\$9,916,141	\$10,928,802	\$11,046,527	1.1%
Average	\$2,516,847	\$2,916,236	\$3,194,479	\$3,499,251	\$3,736,866	6.8%

Historical Average Commercial/Industrial Value

Municipality	CAMA 2016 Market Value	CAMA 2017 Market Value	CAMA 2018 Market Value	CAMA 2019 Market Value	CAMA 2020 Market Value	Annual % Change
Afton	\$777,412	\$791,176	\$792,826	\$837,020	\$846,938	1.2%
Bayport	\$317,026	\$327,276	\$339,464	\$353,286	\$383,639	8.6%
Baytown	\$252,344	\$259,589	\$237,510	\$237,510	\$240,190	1.1%
Birchwood						
Cottage Grove	\$669,902	\$712,082	\$727,791	\$755,562	\$736,931	-2.5%
Dellwood	\$449,129	\$468,832	\$489,103	\$497,983	\$513,600	3.1%
Denmark	\$363,603	\$372,791	\$353,446	\$390,689	\$428,659	9.7%
Forest Lake	\$426,155	\$441,386	\$456,246	\$457,898	\$485,518	6.0%
Grant	\$202,739	\$208,361	\$210,600	\$209,362	\$224,629	7.3%
Grey Cloud	\$106,979	\$112,829	\$111,475	\$117,208	\$135,704	15.8%
Hastings	\$374,780	\$374,780	\$389,760	\$363,040	\$345,840	-4.7%
Hugo	\$635,496	\$683,066	\$724,635	\$728,722	\$852,303	17.0%
Lake Elmo	\$659,239	\$725,293	\$765,914	\$756,353	\$799,764	5.7%
Lake St Croix	\$200,956	\$206,189	\$217,411	\$217,856	\$230,911	6.0%
Lakeland	\$306,838	\$321,551	\$331,444	\$332,169	\$343,134	3.3%
Lakeland Shrs	\$246,313	\$246,313	\$250,575	\$250,575	\$232,856	-7.1%
Landfall	\$979,983	\$979,983	\$1,300,050	\$1,313,371	\$1,313,371	0.0%
Mahtomedi	\$626,512	\$656,117	\$670,404	\$685,318	\$756,140	10.3%
Marine	\$204,106	\$201,288	\$222,987	\$207,606	\$258,771	24.6%
May	\$375,071	\$331,213	\$335,675	\$334,025	\$332,888	-0.3%
Newport	\$321,164	\$316,331	\$293,607	\$315,574	\$377,875	19.7%
Oak Park Hts	\$816,763	\$852,253	\$906,747	\$864,664	\$947,552	9.6%
Oakdale	\$1,096,643	\$1,141,461	\$1,171,356	\$1,191,332	\$1,292,120	8.5%
Pine Springs						
St Mary's Pt						
St Paul Park	\$208,250	\$245,508	\$210,413	\$206,909	\$226,598	9.5%
Scandia	\$187,457	\$175,938	\$188,326	\$188,538	\$205,201	8.8%
Stillwater City	\$734,172	\$771,424	\$798,408	\$840,235	\$880,101	4.7%
Stillwater Twp	\$188,588	\$234,333	\$355,067	\$353,483	\$290,820	-17.7%
West Lakeland	\$363,677	\$370,940	\$463,962	\$426,788	\$450,306	5.5%
White Bear Lk	\$683,722	\$683,900	\$708,356	\$713,067	\$681,011	-4.5%
Willernie	\$153,671	\$156,485	\$165,958	\$170,976	\$174,258	1.9%
Woodbury	\$1,986,958	\$2,117,296	\$2,309,529	\$2,363,484	\$2,534,204	7.2%
Average	\$771,684	\$812,722	\$855,188	\$881,065	\$942,087	6.9%

Median Values

Historical Median Residential/SRR Values (improved parcels)

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

CITY	AY2016	% Change	AY2017	% Change	AY2018	% Change	AY2019	% Change	AY2020	% Change
AFTON	\$409,200	-0.6%	\$424,000	3.0%	\$443,800	4.7%	\$497,000	12.0%	\$484,600	-2.5%
BAYPORT	\$186,200	-3.1%	\$213,050	10.8%	\$232,000	8.9%	\$262,900	13.3%	\$267,200	1.6%
BAYTOWN	\$497,700	8.7%	\$502,900	9.8%	\$516,200	2.6%	\$540,600	4.7%	\$573,700	6.1%
BIRCHWOOD	\$280,300	-2.6%	\$297,150	3.2%	\$331,100	11.4%	\$358,500	8.3%	\$346,100	-3.5%
COTTAGE GROVE	\$211,100	1.9%	\$223,800	8.1%	\$238,900	6.7%	\$253,800	6.2%	\$266,900	5.2%
DELLWOOD	\$541,700	3.2%	\$546,150	4.1%	\$567,400	3.9%	\$553,000	-2.5%	\$637,600	15.3%
DENMARK TWP	\$378,900	-0.4%	\$381,200	0.2%	\$414,400	8.7%	\$439,900	6.2%	\$456,500	3.8%
FOREST LAKE	\$220,600	5.2%	\$233,150	11.2%	\$254,600	9.2%	\$270,700	6.3%	\$274,500	1.4%
GRANT	\$421,100	2.3%	\$427,600	3.9%	\$453,300	6.0%	\$507,800	12.0%	\$487,000	-4.1%
GREY CLOUD ISLAND TWP	\$296,200	4.1%	\$309,250	8.7%	\$324,700	5.0%	\$344,300	6.0%	\$359,000	4.3%
HUGO	\$222,900	3.9%	\$249,450	16.3%	\$260,500	4.4%	\$278,500	6.9%	\$290,000	4.1%
LAKE ELMO	\$382,200	2.9%	\$383,350	3.2%	\$401,600	4.8%	\$430,600	7.2%	\$434,800	1.0%
LAKE ST CROIX BEACH	\$181,500	7.8%	\$181,800	8.0%	\$209,900	15.5%	\$230,900	10.0%	\$242,400	5.0%
LAKELAND	\$213,400	-7.2%	\$229,250	-0.3%	\$269,800	17.7%	\$269,100	-0.3%	\$283,800	5.5%
LAKELAND SHORES	\$293,500	0.4%	\$290,300	-0.7%	\$325,300	12.1%	\$341,000	4.8%	\$343,900	0.9%
MAHTOMEDI	\$286,300	-2.1%	\$314,700	7.6%	\$324,900	3.2%	\$342,800	5.5%	\$360,100	5.0%
MARINE	\$297,300	-7.2%	\$332,350	3.8%	\$342,300	3.0%	\$386,700	13.0%	\$373,300	-3.5%
MAY TWP	\$378,600	-0.6%	\$401,600	5.5%	\$420,500	4.7%	\$454,600	8.1%	\$458,800	0.9%
NEWPORT	\$166,800	7.9%	\$185,300	19.9%	\$195,400	5.5%	\$216,100	10.6%	\$226,600	4.9%
OAK PARK HEIGHTS	\$201,500	2.4%	\$202,400	2.9%	\$215,500	6.5%	\$236,700	9.8%	\$240,300	1.5%
OAKDALE	\$203,600	3.6%	\$216,400	10.1%	\$231,700	7.1%	\$252,800	9.1%	\$259,000	2.5%
PINE SPRINGS	\$354,300	-12.4%	\$399,300	-1.2%	\$413,700	3.6%	\$412,100	-0.4%	\$412,300	0.0%
ST. MARY'S POINT	\$260,400	8.3%	\$298,100	24.0%	\$296,000	-0.7%	\$317,900	7.4%	\$318,400	0.2%
ST. PAUL PARK	\$165,800	4.8%	\$175,800	11.1%	\$180,100	2.4%	\$211,100	17.2%	\$220,200	4.3%
SCANDIA	\$297,500	0.6%	\$301,650	2.0%	\$331,300	9.8%	\$365,500	10.3%	\$376,500	3.0%
STILLWATER	\$232,100	1.8%	\$250,600	10.0%	\$268,300	7.1%	\$289,300	7.8%	\$294,700	1.9%
STILLWATER TWP	\$388,800	-1.7%	\$425,200	7.5%	\$437,300	2.8%	\$505,700	15.6%	\$487,200	-3.7%
WEST LAKELAND TWP	\$427,800	0.8%	\$425,800	0.3%	\$438,500	3.0%	\$476,000	8.6%	\$479,500	0.7%
WHITE BEAR LAKE	\$231,400	1.9%	\$229,200	1.0%	\$252,100	10.0%	\$264,400	4.9%	\$269,500	1.9%
WILLERNIE	\$144,900	3.9%	\$151,800	8.9%	\$172,500	13.6%	\$202,500	17.4%	\$211,700	4.5%
WOODBURY	\$277,800	0.3%	\$296,700	7.1%	\$312,600	5.4%	\$327,400	4.7%	\$341,200	4.2%
COUNTY MEDIAN	\$246,100	3.2%	\$258,200	8.3%	\$277,100	12.6%	\$296,700	7.1%	\$306,600	3.3%

Historical Median Residential Improved Value—Townhomes/Condos

(With improvement value ≥ \$25,000)

CITY	AY2016	% Change	AY2017	% Change	AY2018	% Change	AY2019	% Change	AY2020	% Change
BAYPORT	\$239,600	-12.1%	\$297,800	24.3%	\$286,500	-3.8%	\$310,200	8.3%	\$352,100	13.5%
COTTAGE GROVE	\$140,300	0.4%	\$149,800	6.8%	\$169,800	13.4%	\$178,400	5.1%	\$190,700	6.9%
FOREST LAKE	\$153,000	-2.4%	\$166,700	9.0%	\$180,100	8.0%	\$189,600	5.3%	\$190,800	0.6%
HUGO	\$150,700	-0.3%	\$165,000	9.5%	\$179,800	9.0%	\$195,600	8.8%	\$199,800	2.1%
LAKE ELMO	\$244,100	-14.8%	\$247,700	1.5%	\$230,900	-6.8%	\$285,500	23.6%	\$283,700	-0.6%
MAHTOMEDI	\$205,000	-3.3%	\$234,400	14.3%	\$264,500	12.8%	\$277,400	4.9%	\$289,300	4.3%
MARINE	\$182,000	-9.5%	\$198,100	8.8%	\$192,200	-3.0%	\$211,000	9.8%	\$211,000	0.0%
NEWPORT	\$130,100	11.0%	\$148,600	14.2%	\$149,100	0.3%	\$165,300	10.9%	\$170,000	2.8%
OAK PARK HEIGHTS	\$140,300	7.1%	\$152,500	8.7%	\$161,700	6.0%	\$181,500	12.2%	\$197,900	9.0%
OAKDALE	\$140,300	3.3%	\$148,900	6.1%	\$163,900	10.1%	\$180,900	10.4%	\$185,500	2.5%
ST. PAUL PARK	\$140,900	-4.2%	\$164,400	16.7%	\$169,700	3.2%	\$205,100	20.9%	\$205,100	0.0%
STILLWATER	\$187,500	0.1%	\$203,900	8.7%	\$224,000	9.9%	\$249,100	11.2%	\$249,300	0.1%
WOODBURY	\$163,800	-2.4%	\$179,000	9.3%	\$192,500	7.5%	\$207,800	7.9%	\$220,700	6.2%
COUNTY MEDIAN	\$158,000	-0.8%	\$168,000	6.3%	\$182,700	8.7%	\$197,100	7.9%	\$206,700	4.9%

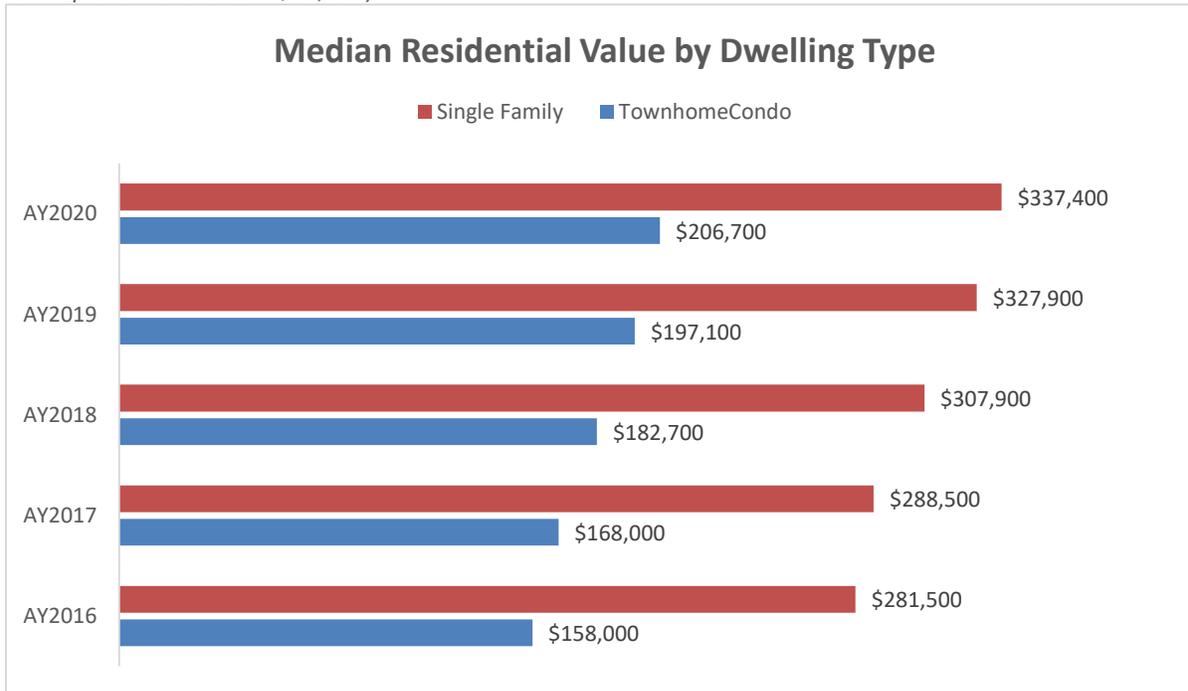
Historical Median Residential Improved Value—Single Family

(With improvement value ≥ \$25,000)

CITY	AY2016	% Change	AY2017	% Change	AY2018	% Change	AY2019	% Change	AY2020	% Change
AFTON	\$409,200	3.2%	\$424,000	3.6%	\$443,800	4.7%	\$497,000	12.0%	\$484,600	-2.5%
BAYPORT	\$181,300	3.3%	\$207,350	14.4%	\$227,000	9.5%	\$256,200	12.9%	\$260,800	1.8%
BAYTOWN	\$497,700	8.6%	\$502,900	1.0%	\$516,200	2.6%	\$540,600	4.7%	\$573,700	6.1%
BIRCHWOOD	\$280,300	10.8%	\$297,150	6.0%	\$331,100	11.4%	\$358,500	8.3%	\$346,100	-3.5%
COTTAGE GROVE	\$217,000	3.1%	\$230,000	6.0%	\$245,600	6.8%	\$260,700	6.1%	\$274,700	5.4%
DELLWOOD	\$541,700	15.1%	\$546,150	0.8%	\$567,400	3.9%	\$553,000	-2.5%	\$637,600	15.3%
DENMARK TWP	\$378,900	9.7%	\$381,200	0.6%	\$414,400	8.7%	\$439,900	6.2%	\$456,500	3.8%
FOREST LAKE	\$240,100	5.3%	\$252,400	5.1%	\$274,600	8.8%	\$290,800	5.9%	\$296,000	1.8%
GRANT	\$421,100	4.7%	\$427,600	1.5%	\$453,300	6.0%	\$507,800	12.0%	\$487,000	-4.1%
GREY CLOUD ISLAND TWP	\$296,200	5.4%	\$309,250	4.4%	\$324,700	5.0%	\$344,300	6.0%	\$359,000	4.3%
HUGO	\$287,900	2.3%	\$313,100	8.8%	\$326,000	4.1%	\$348,400	6.9%	\$358,400	2.9%
LAKE ELMO	\$387,800	3.4%	\$389,900	0.5%	\$408,700	4.8%	\$438,800	7.4%	\$441,400	0.6%
LAKE ST CROIX BEACH	\$179,500	11.9%	\$179,900	0.2%	\$209,900	16.7%	\$230,900	10.0%	\$242,400	5.0%
LAKELAND	\$213,400	1.0%	\$229,750	7.7%	\$269,800	17.4%	\$269,100	-0.3%	\$283,800	5.5%
LAKELAND SHORES	\$293,500	3.8%	\$290,300	-1.1%	\$325,300	12.1%	\$341,000	4.8%	\$343,900	0.9%
MAHTOMEDI	\$295,600	7.9%	\$325,700	10.2%	\$334,100	2.6%	\$351,600	5.2%	\$370,600	5.4%
MARINE	\$317,800	0.9%	\$346,150	8.9%	\$342,300	-1.1%	\$386,700	13.0%	\$373,300	-3.5%
MAY TWP	\$378,600	-1.8%	\$401,600	6.1%	\$420,500	4.7%	\$454,600	8.1%	\$458,800	0.9%
NEWPORT	\$169,100	18.6%	\$187,100	10.6%	\$195,400	4.4%	\$216,100	10.6%	\$226,600	4.9%
OAK PARK HEIGHTS	\$218,800	0.6%	\$218,800	0.0%	\$234,000	6.9%	\$257,900	10.2%	\$260,300	0.9%
OAKDALE	\$219,600	3.3%	\$230,700	5.1%	\$248,500	7.7%	\$270,700	8.9%	\$276,800	2.3%
PINE SPRINGS	\$354,300	-6.4%	\$399,300	12.7%	\$413,700	3.6%	\$412,100	-0.4%	\$412,300	0.0%
ST. MARY'S POINT	\$260,400	9.7%	\$298,100	14.5%	\$296,000	-0.7%	\$317,900	7.4%	\$318,400	0.2%
ST. PAUL PARK	\$166,700	4.3%	\$176,650	6.0%	\$180,100	2.0%	\$211,100	17.2%	\$220,200	4.3%
SCANDIA	\$297,500	-3.0%	\$300,900	1.1%	\$331,300	10.1%	\$365,500	10.3%	\$376,500	3.0%
STILLWATER	\$239,800	2.9%	\$260,200	8.5%	\$276,800	6.4%	\$297,000	7.3%	\$301,500	1.5%
STILLWATER TWP	\$388,800	0.5%	\$425,200	9.4%	\$437,300	2.8%	\$505,700	15.6%	\$487,200	-3.7%
WEST LAKELAND TWP	\$427,800	3.4%	\$425,800	-0.5%	\$438,500	3.0%	\$476,000	8.6%	\$479,500	0.7%
WHITE BEAR LAKE	\$231,400	13.1%	\$229,200	-1.0%	\$252,100	10.0%	\$264,400	4.9%	\$269,500	1.9%
WILLERNIE	\$144,900	-4.2%	\$150,450	3.8%	\$172,500	14.7%	\$202,500	17.4%	\$211,700	4.5%
WOODBURY	\$322,400	3.2%	\$339,900	5.4%	\$358,100	5.4%	\$371,300	3.7%	\$382,800	3.1%
COUNTY MEDIAN	\$281,500	3.7%	\$288,500	2.5%	\$307,900	6.7%	\$327,900	6.5%	\$337,400	2.9%

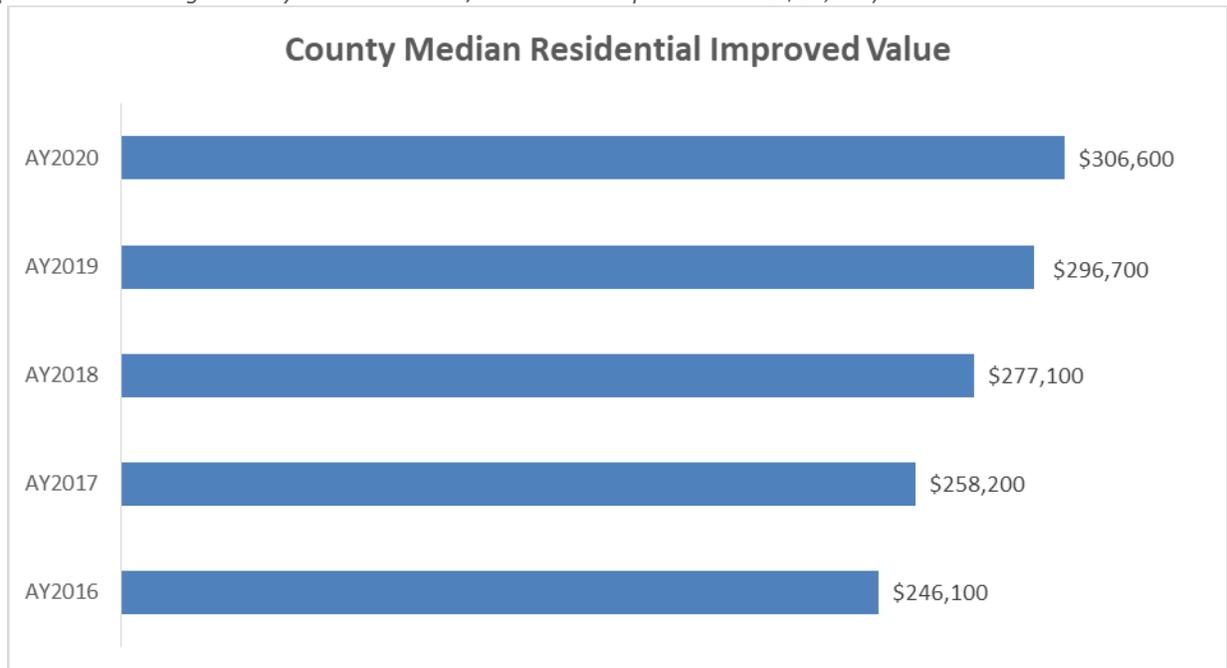
Single Family and Townhome/Condo breakdown

(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

AY2020 New Construction Totals –All Classifications with starts in calendar year 2019

	SFR 2019 New Home Starts	TH/Condo 2019 New Home Starts	C&I 2019 New Starts	Apartment 2019 New Starts	Exempt 2019 New Starts	2019 Total
Afton	11	0	0	0	0	11
Bayport	26	0	0	0	0	26
Baytown	7	0	0	0	0	7
Birchwood	0	0	0	0	0	0
Cottage Grove	225	24	4	0	3	256
Dellwood	1	0	0	0	0	1
Denmark	9	0	0	0	1	10
Forest Lake	51	2	1	4	5	63
Grant	10	0	0	0	0	10
Grey Cloud	0	0	0	0	0	0
Hastings	0	0	0	0	0	0
Hugo	97	4	1	0	0	102
Lake Elmo	223	5	0	0	0	228
Lake St Croix	0	0	0	0	0	0
Lakeland	3	0	0	0	0	3
Lakeland Shores	0	0	1	0	0	1
Landfall	0	0	0	0	0	0
Mahtomedi	9	0	0	0	0	9
Marine	0	0	0	0	0	0
May	8	0	0	0	0	8
Newport	46	0	0	1	0	47
Oak Park Hgts	4	0	0	0	0	4
Oakdale	3	0	1	0	0	4
Pine Springs	1	0	0	0	0	1
St Mary's Point	0	0	0	0	0	0
St Paul Park	3	6	0	0	1	10
Scandia	11	0	0	0	0	11
Stillwater	50	0	0	10	0	60
Stillwater Twp	5	0	0	0	0	5
West Lakeland	4	0	0	0	0	4
White Bear Lake	0	0	0	0	0	0
Willernie	0	0	0	0	0	0
Woodbury	337	117	6	1	2	463
County Totals	1,144	158	14	16	12	1,344

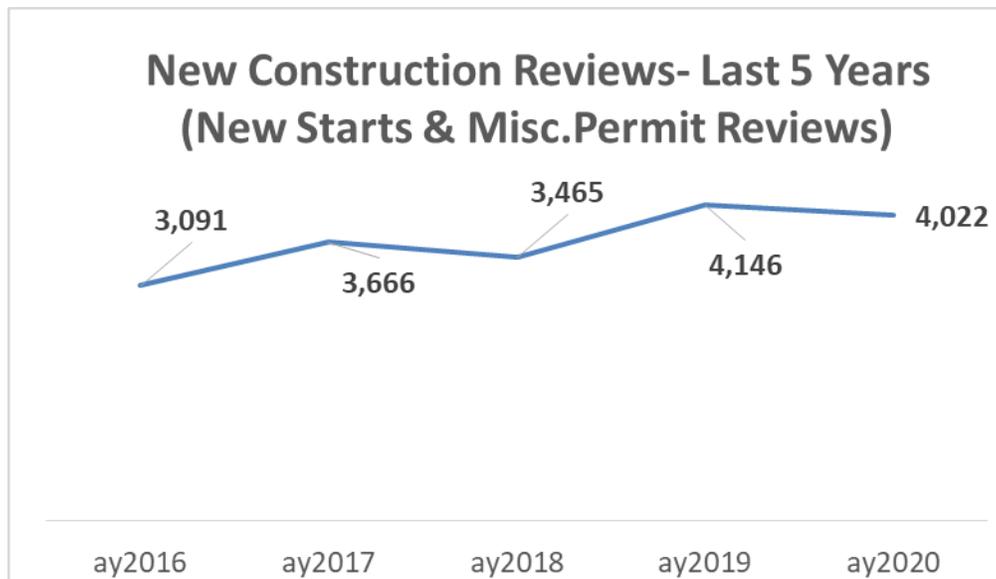
Past & Present Residential New Starts (Single Family and Townhome/Condo)

Calendar Year Starts	2015	2016	2017	2018	2019
Municipality	AY 2016	AY 2017	AY 2018	AY 2019	AY 2020
Afton	13	8	13	5	11
Bayport	6	14	26	34	26
Baytown	16	18	20	15	7
Birchwood	2	1	0	0	0
Cottage Grove	66	86	118	181	249
Dellwood	3	3	3	2	1
Denmark	9	8	8	9	9
Forest Lake	46	45	53	55	53
Grant	3	5	4	5	10
Grey Cloud	1	0	1	0	0
Hastings	0	0	0	0	0
Hugo	74	96	81	124	101
Lake Elmo	142	251	283	280	228
Lake St Croix	0	0	3	3	0
Lakeland	1	0	0	0	3
Lakeland Shores	0	0	0	0	0
Landfall	0	0	0	0	0
Mahtomedi	14	6	11	11	9
Marine	1	2	0	1	0
May	5	5	10	8	8
Newport	5	4	7	20	46
Oak Park Hgts	5	0	0	0	4
Oakdale	6	11	4	2	3
Pine Springs	1	0	0	0	1
St Mary's Point	1	0	1	1	0
St Paul Park	3	6	7	3	9
Scandia	12	16	22	16	11
Stillwater	14	31	42	38	50
Stillwater Twp	8	1	3	6	5
West Lakeland	7	4	5	6	4
White Bear Lake	0	0	0	0	0
Willernie	0	0	3	0	0
Woodbury	258	320	326	445	454
TOTAL	722	941	1,054	1,270	1,302

Historical All Class New Construction Summary

Calendar Year	2015	2016	2017	2018	2019
Assessment Year	ay2016	ay2017	ay2018	ay2019	ay2020
Single Family	578	689	916	1,062	1,144
Townhome/Condo	144	252	138	208	158
Apartment	2	8	11	13	16
Commercial/Industrial	27	29	23	33	14
Misc Permits	2,340	2,688	2,377	2,830	2,690
TOTAL	3,091	3,666	3,465	4,146	4,022
**Taxable Value Added	\$364,252,100	\$425,045,400	\$537,246,400	\$661,822,400	\$626,647,200

Historical Comparison of New Construction ay16-ay20



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 2019 (for the 2020 assessment), the Assessor Division appraisers and locally hired assessors, reviewed 26,420 properties. The breakdown of the properties that were reviewed is as follows:

Residential quintile reviews	21,400
Apartment & Commercial/Industrial quintile reviews	970
New starts - Residential	1,302
New starts - Commercial/Industrial	14
New starts - Apartments	16
Misc. permit reviews of all property uses	2,690

Number of properties reviewed over the last five years

Calendar Year	2015	2016	2017	2018	2019
Assessment Year	ay2016	ay2017	ay2018	ay2019	ay2020
Residential Quintile	19,467	20,017	19,377	19,727	21,400
Apt/CI Reviews	801	994	676	1,190	970
New Construction Reviews	3,091	3,666	3,465	4,146	4,022
Misc Reviews - ay20 short term	7,761	0	0	0	28
TOTAL	31,120	24,677	23,518	25,063	26,420

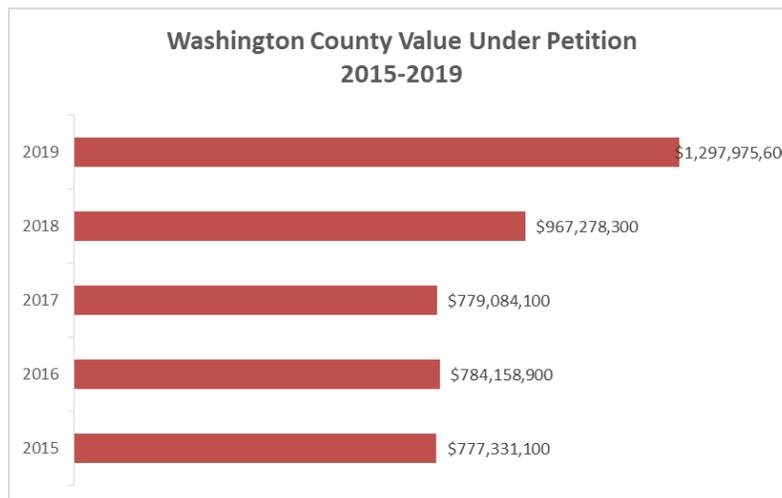
Appraiser Activity - Tax Petition related

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.

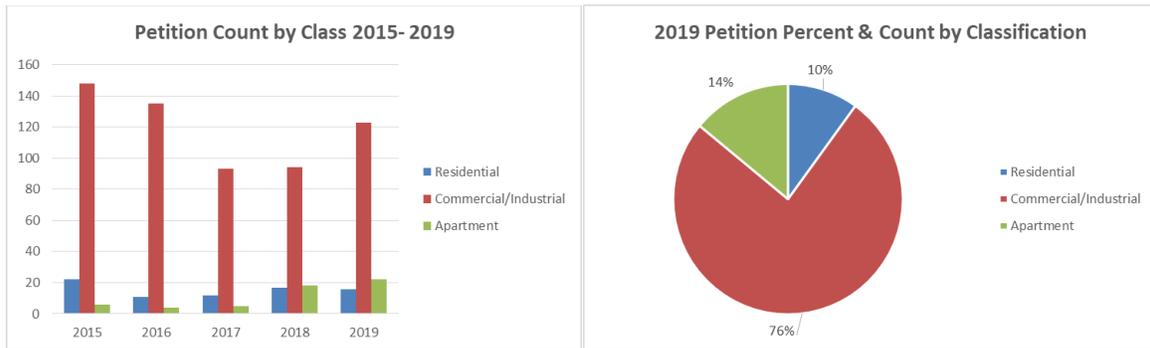
The tax petition process is a complicated and ever changing part of our business. The entire process continues to consume a large percent of our Commercial/Industrial/Apartment appraiser workload.

The table below summarize the petition filings in Washington County over the last five years. Petitions related to taxes payable 2019 shows an over increase in the filings of 24.8% with the largest increase shown in the apartment class of +30.9%. Also of note is the 34.2% increase in the value under petition for payable 2019 when compared to the previous payable year. The property use showing the largest increase in value under petition was the apartment class showing a 56.6% increase.

Petition Count					
Payable year	2015	2016	2017	2018	2019
	176	150	110	129	161
Petition Count by Class					
Payable year	2015	2016	2017	2018	2019
Residential	22	11	12	17	16
Commercial/Industrial	148	135	93	94	123
Apartment	6	4	5	18	22
TOTAL	176	150	110	129	161
Value Under Petition					
Payable year	2015	2016	2017	2018	2019
	\$777,331,100	\$784,158,900	\$779,084,100	\$967,278,300	\$1,297,975,600
Petition Value by Class					
Payable year	2015	2016	2017	2018	2019
Residential	\$18,515,100	\$12,827,900	\$20,168,200	\$30,299,900	\$18,568,700
Commercial/Industrial	\$664,804,500	\$654,608,900	\$602,423,800	\$660,500,500	\$846,459,300
Apartment	\$94,011,500	\$116,722,100	\$156,492,100	\$276,477,900	\$432,947,600
TOTAL	\$777,331,100	\$784,158,900	\$779,084,100	\$967,278,300	\$1,297,975,600



Tax Petitions: Historical Petition Counts Payable Years 2015-2019



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.

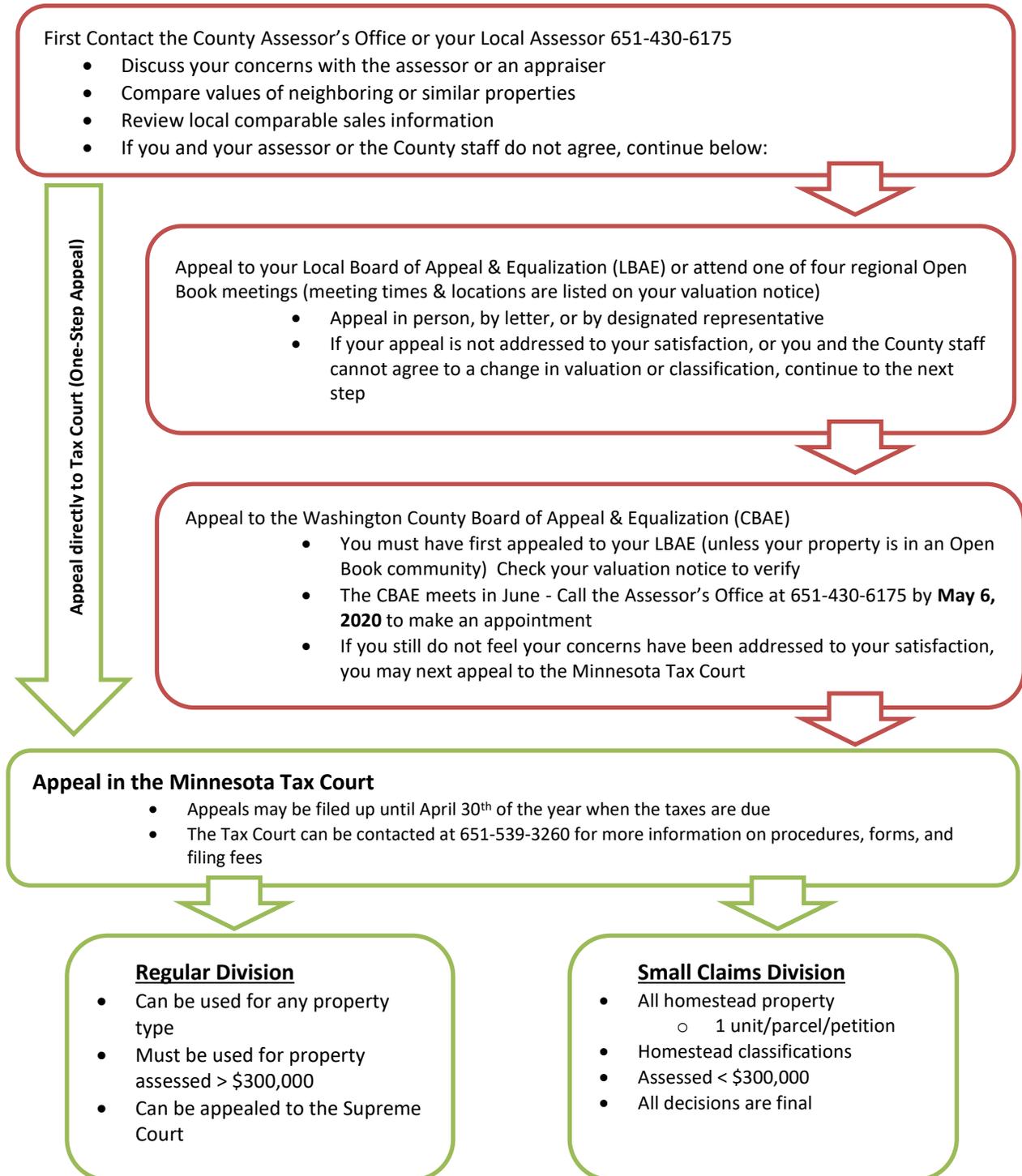
Why may market values change from year to year?

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

2020	
January 2	2020 Market values established
February 1	Last day to deliver assessment records to County Assessor
March 31	Statutory deadline for mailing 2020 Valuation Notices
April 6-April 27	Local Boards of Appeal & Equalization & Regional Open Book meetings held
April 30	Last day to file a Tax Court Petition for taxes payable in 2020
May 6	Deadline for property owners to notify County Assessor of intent to appeal at County Board of Appeal & Equalization
May 15	First half payable 2020 taxes due
June 16	County Board of Appeal & Equalization Meeting 5 p.m.
July 1	2020 Assessment finalized
August 31	First half payable 2020 taxes due for manufactured homes
October 15	Second half payable 2020 taxes due
November	Mailing of payable 2020 Proposed Property Tax Notices
November 15	Second half payable 2020 taxes due for agricultural property and manufactured homes
December 15	Last day to file a Homestead Application for payable 2020
2021	
January 2	2021 Market values established