



# Budget Committee of the Whole

## Agenda

15 West Kellogg Blvd.  
Saint Paul, MN 55102  
651-266-9200

---

September 17, 2024 - 10 a.m.

Council Chambers - Courthouse Room 300

---

**Presentation of the 2025 Supplemental Budget and Performance Measures** [2024-324](#)

Sponsors: Health and Wellness, Safety and Justice, County Attorney's Office, County

None. For information only.

**Item Number:** 2024-324

**Meeting Date:** 8/27/2024

**Sponsor:** County Manager's Office

**Title**

Presentation of the 2025 Supplemental Budget and Performance Measures

**Recommendation**

None. For information only.

**Background and Rationale**

Chapter 3.30.k of the Administrative Code provides that the County Manager shall prepare and submit the annual budget proposal and capital improvements plan proposal to the Ramsey County Board of Commissioners. The Ramsey County Board of Commissioners adopted the Ramsey County 2024-25 Biennial Budget on December 12, 2023. 2025 is the second year of the biennium. The 2025 Supplemental Budget focuses on Ramsey County's performance measures and the progress towards the county's goals and strategic priorities.

On August 27, 2024, the County Manager will present the Ramsey County 2025 Supplemental Budget and Performance Measures. The County Assessor and County Auditor will follow with information related to impacts on property taxes. Following the kick-off presentations, Service Teams will present their Supplemental Budgets and Performance Measures in the following order:

**September 16, 2024**

- Strategic Team (8:00-9:15 am)
- Information and Public Records (9:30-11:15 am)
- Economic Growth and Community Investment (12:00 - 2:00 pm)

**September 17, 2024**

- Health and Wellness (10:00-12:00 pm)
- Safety and Justice (1:00-4:30 pm)
- Public Hearing (5:00 pm)

**County Goals** (Check those advanced by Action)

Well-being       Prosperity       Opportunity       Accountability

**Racial Equity Impact**

Ramsey County is one of the most racially and ethnically diverse counties in the state of Minnesota, with more than 40% of residents being people of color. More than 130 languages or dialects are spoken in Ramsey County. Racial equity is a required component in Ramsey County's Strategic Plan and Performance Measures, which guide and influence each Service Team's budget allocations and community investments. Departments are also required to address racial equity impacts specifically in their budget submissions.

Hearings before the board, along with other opportunities for discussion and input on the budget and spending priorities, provide transparency and grants residents the opportunity to hold county leadership accountable to ensure the budget works toward achieving Ramsey County’s vision of a vibrant community where all are valued and thrive.

**Community Participation Level and Impact**

For this presentation, the community participation level is to inform. However, community input is woven into all service team budget proposals and service teams will speak to how they engaged the community in the development of their budget during their budget presentations to the board.

For the 2025 budget process, the first public hearing will be held Tuesday, September 17, 2024 (5:00 pm) at the Ramsey County Courthouse - City Hall (15 West Kellogg Boulevard, Saint Paul, MN 55102).

A second public hearing will be scheduled in late November/early December. More detailed information on the second public hearing will be available soon.

- Inform       Consult       Involve       Collaborate       Empower

**Fiscal Impact**

This presentation is the first in a series (as noted above) to set the financial direction of the organization for 2025.

**Last Previous Action**

None.

**Attachments**

None.

August 27, 2024

# 2025 Recommended Supplemental Budget by Ramsey County Manager

Presented to the County Board of Commissioners





## Emphasis on Performance Measurement

- Second year of the biennium traditionally focuses on organizational performance.
- Measures demonstrate transparency and accountability in advancing county mission and strategic plan.

# What Guides Performance Measurement

## Vision

A vibrant community where all are valued and thrive.

## Mission

A county of excellence working with you to enhance our quality of life.

## Countywide Goals



WELL-BEING



PROSPERITY



OPPORTUNITY



ACCOUNTABILITY

## Strategic Priorities



Intergenerational prosperity for racial and economic inclusion.



Putting well-being and community at the center of justice system transformation.



Advancing racial and health equity and shared community power.



Responding to climate change and increasing community resilience.



Residents First: effective, efficient and accessible operations.



Aligning talent attraction, retention and promotion.



Advancing a holistic approach to strengthen individuals and families.



## Community Indicators

Measure communitywide outcomes, provide information about past and current trends, and track the overall health of our community.

- Affordability
- Wealth Creation
- Early Childhood
- Public Safety
- Health



Community indicators are available on the [Open Data Portal](#)



## Performance Measurement Culture

- Three-tiered approach connecting countywide, service team and department level measures.
- Continuing to build a countywide culture of performance measurement.
- Strategic partnership in 2024 with the Center for Economic Inclusion.



Performance measures are available on the [Open Data Portal](#)



# The Budget Top Line

## No change to proposed levy increase:

2025 approved: 4.75%

2025 proposed: 4.75%

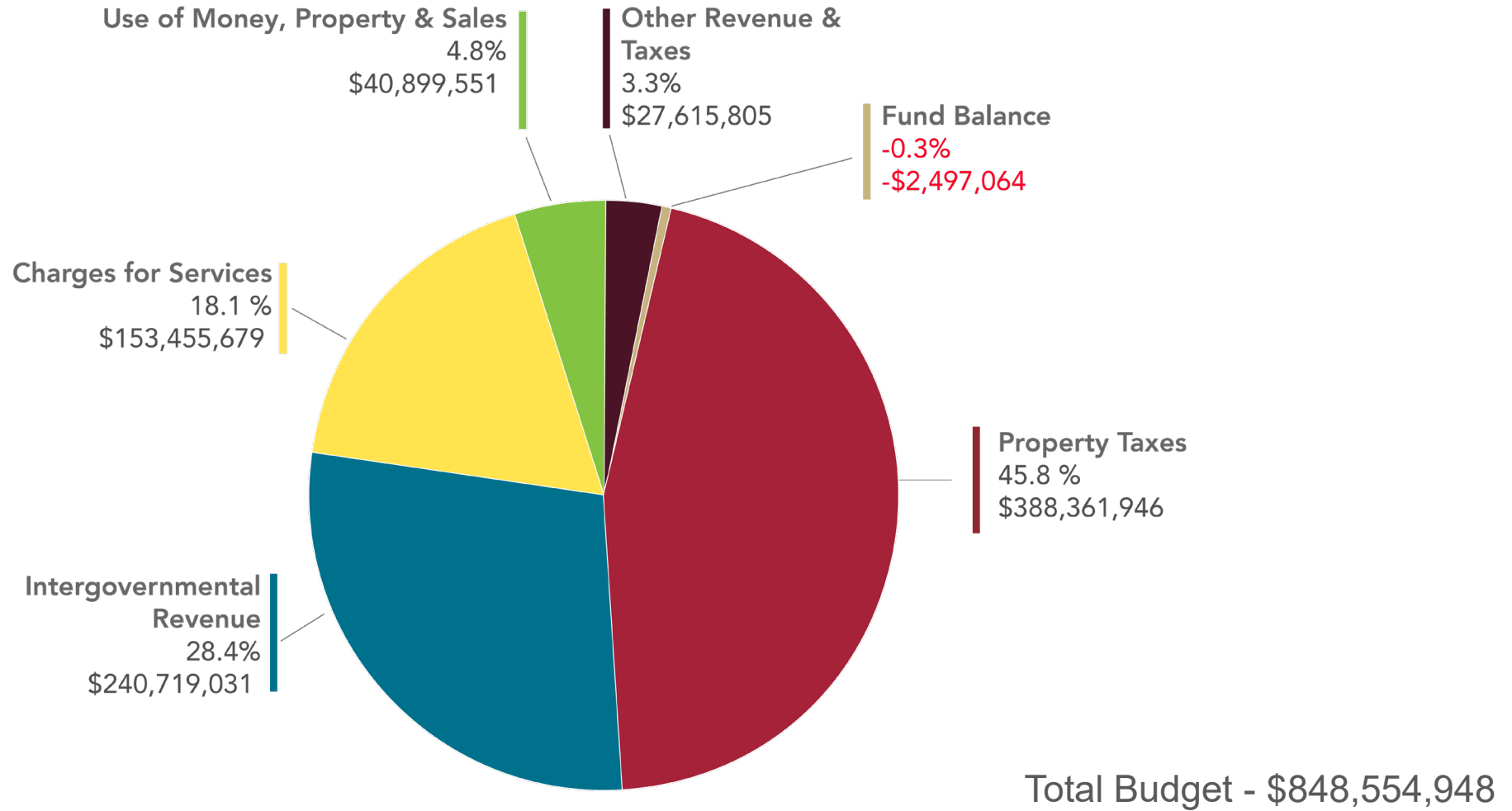
## Overall budget increase:

2025 approved: 3.3%

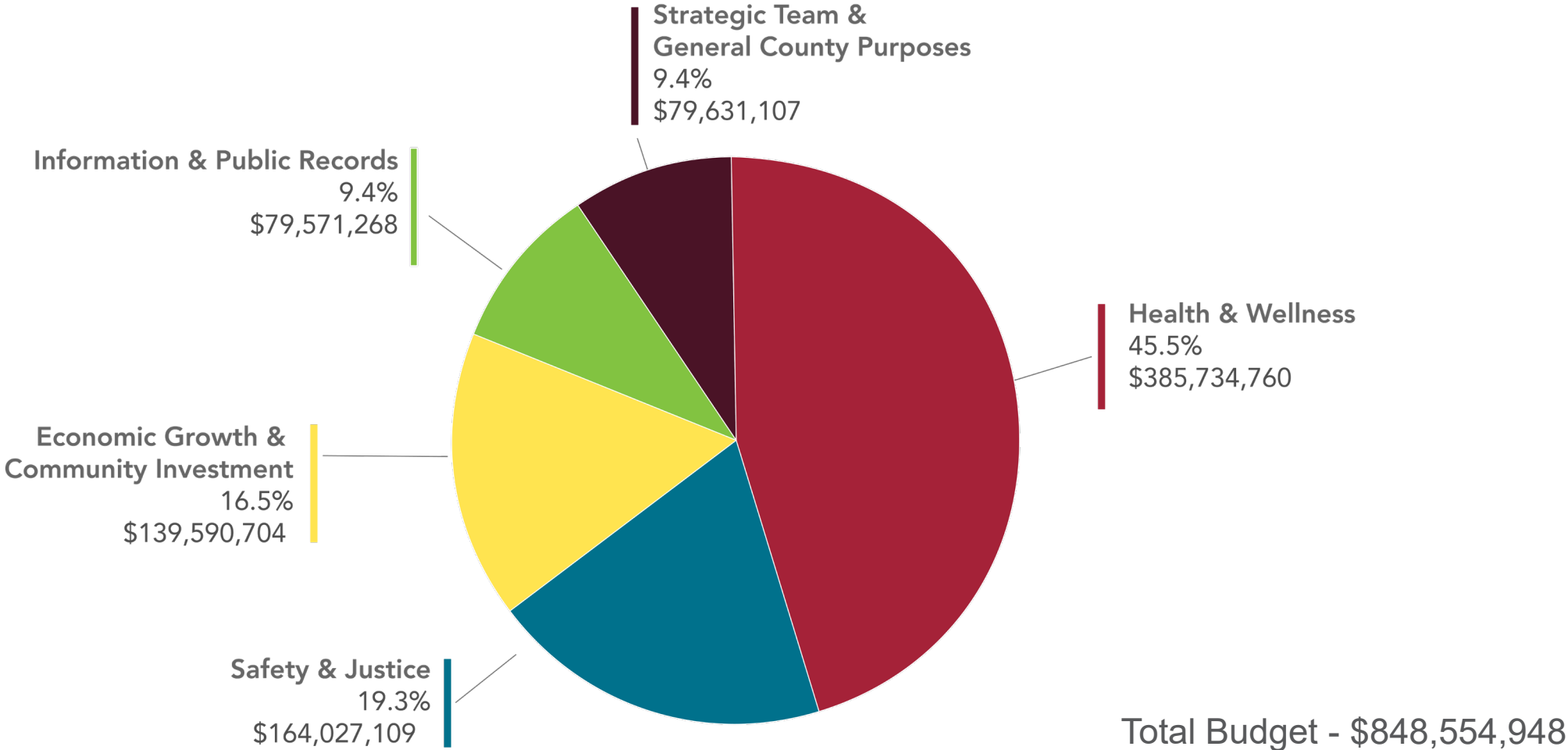
2025 proposed: 5.0%

- Total Ramsey County budget  
**2025 approved (initial):**  
\$835,076,779  
**2025 proposed (revised):**  
\$848,554,948
- Regional Rail levy set at the statutory maximum:  
**2025:** \$35,585,858
- Housing and Redevelopment Authority levy set at the statutory maximum:  
**2025:** \$13,346,926

# Where the county dollar comes from - 2025



# Where the county dollar goes - 2025



# Foundational Themes of the 2024-2025 Budget



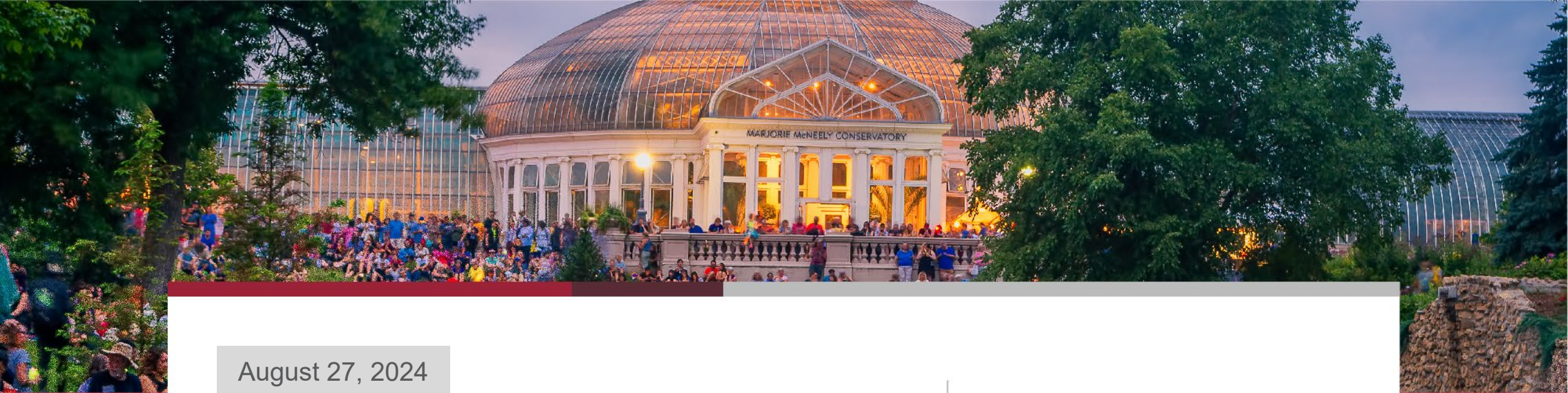
# 2025: Propelling into Ramsey County's Next Chapter

- Relentless pursuit to improve how we do our work.
- Transition to county Service Teams has vastly benefited the county in operationalizing work.
- Intentional focus on structural improvement through organizational realignment to ensure we operate as efficiently and effectively as part of the next biennial budget (2026-27).
- Fully capitalize on transformational opportunities.

# Key Dates in the 2025 Supplemental Budget Process

County Manager presentation of proposed supplemental budget to County Board.	<b>Aug 27</b>
Service Team performance measurement presentations to County Board.	<b>Sept. 16-17</b>
Public Hearing #1 (5 p.m. at Saint Paul City Hall – Ramsey County Courthouse).	<b>Sept. 17</b>
Joint Property Tax Advisory Committee reviews county, city and school district maximum levies.	<b>Sept. 23</b>
County Board certifies 2025 maximum property tax levy.	<b>Sept. 24</b>
Notices of estimated taxes, values emailed/mailed to property owners.	<b>Nov. 10-24</b>
Public Hearing #2 (6:30 p.m. Location TBD).	<b>Early December</b>
County Board approval of 2025 supplemental budget and property tax levy.	<b>Dec. 17</b>





August 27, 2024

# Trends Affecting Value and Property Taxes

Presented to the County Board of Commissioners





# Presenters

**Tracy West**

Ramsey County Auditor/ Treasurer

**Patrick Chapman, SAMA**

Ramsey County Assessor

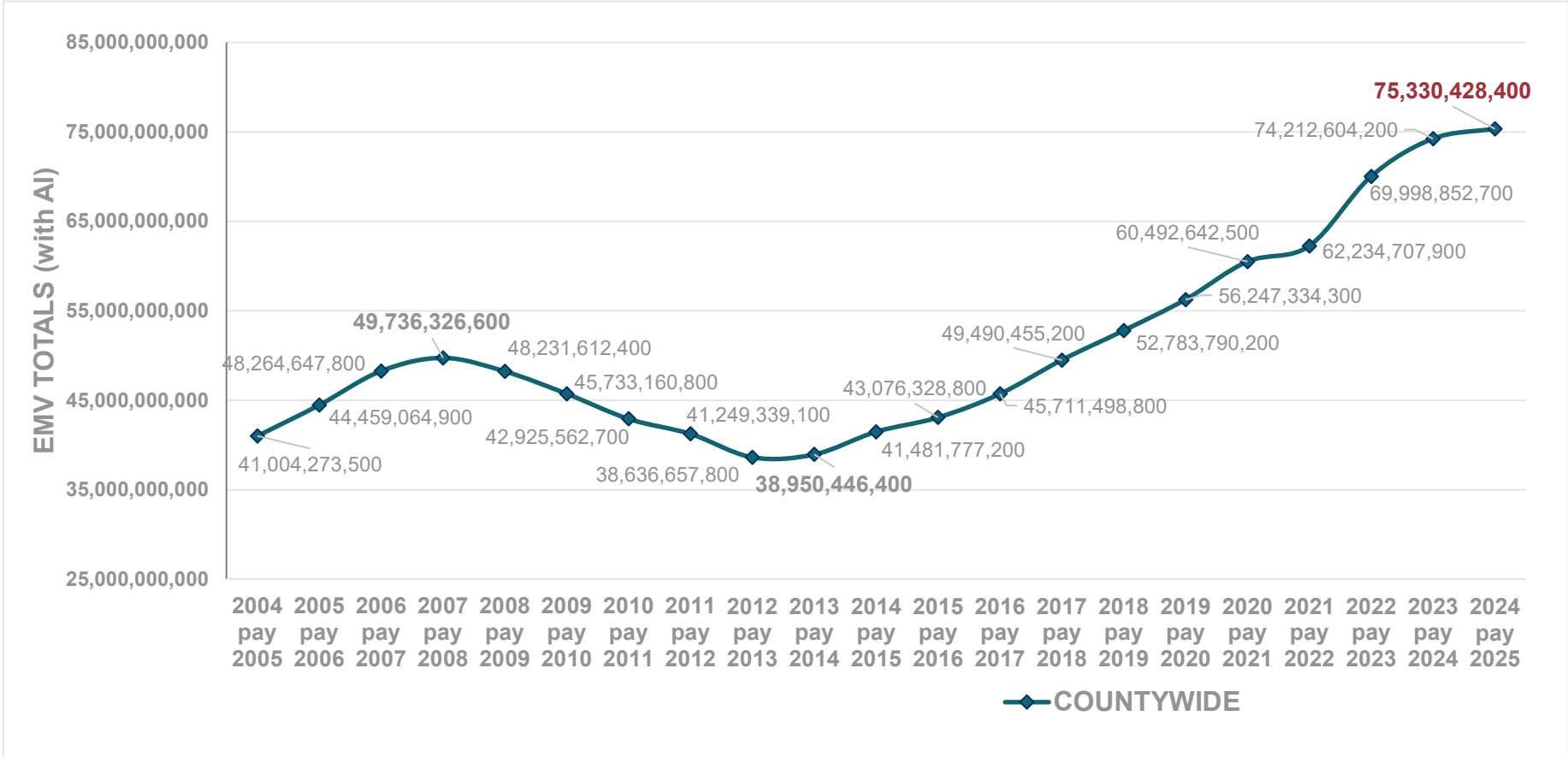
# Presentation Contents

- Key Takeaways
- Assessment 2024, Pay 2025 Value Data
- New Development
- Tax Court Petitions
- Market Summary
- Legislative Changes
- Pay 2025 Property Tax Estimates
- Important Dates
- Appendix

## Key Takeaways

- Understanding of assessment 2024 values.
- Understanding of tax impacts for payable 2025 proposed levies.

# Ramsey County Historical Total Preliminary Assessed Values



# 2024 Assessment

Aggregate changes in 2024 assessed value by property class

	Overall	Residential	Commercial	Industrial	Apartments
City of Saint Paul	+1.27%	+3.86%	-1.52%	-2.37%	-4.46%
Suburban Ramsey	+2.79%	+4.45%	+1.26%	-0.72%	-3.38%
Countywide	+2.06%	+4.18%	-0.00%	-1.39%	-4.03%

# New development sets the stage for continued growth

## Rice Creek Commons:

- Sprawling mixed-use development to likely include housing, office, retail and industrial.



## The Heights:

- Road and utility work underway, will ultimately include 1,000 housing units, and many light industrial projects to employ several hundred people.

## Highland Bridge:

- Several projects completed including the Marvella, the Collection, the Lumin, medical office and many rowhomes.

## Pioneer Commons:

- 200+ Townhomes Little Canada

## Other Future Redevelopment:

- The Park at Riversedge

## Tax court petition trends

- Total active petitions (all payable years): **1,350 petitions.**
- Number of new pay 2024 petition filings increased to 1,008, which is up from the 708 petitions filed for payable 2023.
- The new filings cover 13.83% of total 2023 pay 2024 assessed value (EMV).
- Total value of petitioned parcels for pay 2024 is \$10.62B, (up 37.7% from pay 2023).

# 2024 Market Summary

- Ramsey County **aggregate** estimated market value **at an all-time high at \$75 billion.**
- **Steady growth in the residential market continues** due to low supply and strong demand. However, housing affordability continues to be problematic.
- **Development continues, driven by several large projects in the county.**
- **Local economic outlook** remains solid for most real estate segments:
  - **Industrial** market remains strong, helped by strong consumer demand, and low unemployment.
  - **Apartment** market continues to show signs of stabilizing, after many years of record growth.
  - **Retail** market exhibits surprising strength, despite popularity of e-commerce. Locally and nationally, this market has benefitted from limited new construction.
  - **Office** market continues to adjust to the hybrid work model. Conversions to residential could play a role in stabilizing this market.



# Legislative Changes

## Payable 2025 and Thereafter

- **Change to Low Income Rate**
  - Class 4d becomes 4d(1) – The classification is changed from a two-tiered formula to a single tier at a classification rate of 0.25%. Effective for taxes payable in 2025 and thereafter. Laws of MN 2023, Chapter 64, Article 3, Section 15 and Section 18. Previously the 1st tier had a class rate of 0.75% and the 2nd tier had a class rate of 0.25% - now all at 0.25% starting in Pay 2025.
- **Change in Homestead Market Value Exclusion Calculation – Minnesota Statute 273.13**
  - The exclusion is equal to 40% of the 1st \$95,000 (was \$76,000) minus 9% of the value between \$95,000 to \$517,200 (was \$76,000 to \$413,800). For a homestead valued at \$517,200 or more (was \$413,800), there is no valuation exclusion

# Fiscal Disparity Contribution

COUNTY	PAYABLE 2024 INITIAL CONTRIBUTION	PAYABLE 2025 INITIAL CONTRIBUTION	DIFFERENCE	% CHG
ANOKA	\$45,132,162	\$54,487,872	\$9,355,710	20.730%
CARVER	\$14,349,642	\$15,673,128	\$1,323,486	9.223%
DAKOTA	\$68,008,357	\$76,715,576	\$8,707,219	12.803%
HENNEPIN	\$290,813,719	\$308,976,370	\$18,162,651	6.245%
RAMSEY	\$82,561,873	\$89,876,867	\$7,314,994	8.860%
SCOTT	\$26,133,886	\$31,619,594	\$5,485,708	20.991%
WASHINGTON	\$36,834,054	\$43,551,229	\$6,717,175	18.236%
<b>TOTAL</b>	<b>\$563,833,693</b>	<b>\$620,900,636</b>	<b>\$57,066,943</b>	<b>10.121%</b>

Fiscal Disparity Program shares the taxes on a portion of commercial-industrial value growth throughout the seven-county metro area.

# Estimated % Change in 2025 Property Taxes by City and School District on Median Single-Family Homes

(Includes Proposed County, County HRA, City of St. Paul, Regional Rail Levies, with no change in other levies)

City	School	Payable 2024	Payable 2025	% Change in Median Value	% Change in Tax on Median Valued Home					Change From 2024 Total Tax
		City Median Estimated Value	City Median Estimated Value		County	City	School	Other	Total	
Arden Hills	621	\$469,000	\$480,900	2.5%	6.0%	-0.2%	-0.6%	4.4%	<b>2.3%</b>	<b>\$131</b>
	623	469,000	480,900	2.5%	6.0%	-0.2%	1.4%	4.4%	<b>2.9%</b>	<b>175</b>
Falcon Heights	623	373,950	401,750	7.4%	10.0%	-1.2%	5.7%	8.3%	<b>5.4%</b>	<b>284</b>
Gem Lake	624	429,600	443,750	3.3%	5.9%	-3.0%	-0.5%	5.3%	<b>1.2%</b>	<b>71</b>
Lauderdale	623	300,600	306,300	1.9%	3.0%	-1.5%	-0.4%	1.4%	<b>0.6%</b>	<b>24</b>
Little Canada	623	376,000	377,300	0.3%	1.9%	-0.4%	-1.7%	0.3%	<b>0.0%</b>	<b>-2</b>
	624	376,000	377,300	0.3%	1.9%	-0.4%	-4.0%	0.3%	<b>-0.9%</b>	<b>-45</b>
Maplewood	622	327,900	340,800	3.9%	5.6%	-1.0%	1.4%	4.0%	<b>2.2%</b>	<b>101</b>
	623	327,900	340,800	3.9%	5.6%	-1.0%	1.8%	4.0%	<b>2.3%</b>	<b>110</b>
	624	327,900	340,800	3.9%	5.6%	-1.0%	-0.5%	4.0%	<b>1.5%</b>	<b>73</b>
Mounds View	621	317,600	324,100	2.0%	3.3%	-2.1%	3.9%	1.8%	<b>1.9%</b>	<b>78</b>
New Brighton	282	368,300	379,600	3.1%	4.9%	-5.6%	N/A	3.4%	<b>N/A</b>	<b>N/A</b>
	621	368,300	379,600	3.1%	4.9%	-5.6%	-0.7%	3.4%	<b>0.1%</b>	<b>5</b>
North Oaks	621	802,000	862,300	7.5%	13.0%	-1.2%	4.9%	12.4%	<b>8.3%</b>	<b>756</b>
	624	802,000	862,300	7.5%	13.0%	-1.2%	5.3%	12.4%	<b>8.2%</b>	<b>817</b>
North St. Paul	622	299,000	303,400	1.5%	2.5%	-3.5%	-1.4%	-0.9%	<b>-0.8%</b>	<b>-32</b>
Roseville	621	349,900	360,500	3.0%	4.7%	2.4%	-0.8%	3.3%	<b>2.2%</b>	<b>103</b>
	623	349,900	360,500	3.0%	4.7%	2.4%	1.0%	3.3%	<b>2.7%</b>	<b>131</b>
St. Anthony	282	407,650	416,350	2.1%	4.1%	N/A	N/A	2.2%	<b>N/A</b>	<b>N/A</b>
St. Paul	625	267,400	275,300	3.0%	4.2%	10.8%	1.1%	1.9%	<b>5.1%</b>	<b>196</b>
Shoreview	621	416,800	421,800	1.2%	3.2%	-5.0%	-2.5%	1.2%	<b>-0.8%</b>	<b>-42</b>
	623	416,800	421,800	1.2%	3.2%	-5.0%	-0.7%	1.2%	<b>-0.2%</b>	<b>-14</b>
Spring Lake Park	621	283,700	295,900	4.3%	5.6%	N/A	N/A	4.0%	<b>N/A</b>	<b>N/A</b>
Vadnais Heights	621	387,400	394,600	1.9%	3.7%	0.3%	-1.9%	3.1%	<b>1.0%</b>	<b>47</b>
	624	387,400	394,600	1.9%	3.7%	0.3%	-2.3%	2.1%	<b>0.6%</b>	<b>30</b>
White Bear Lake	624	316,300	334,200	5.7%	7.5%	-1.7%	1.3%	5.9%	<b>3.1%</b>	<b>129</b>
White Bear Town	624	361,650	378,900	4.8%	6.9%	-0.3%	0.6%	5.2%	<b>2.9%</b>	<b>138</b>

# Estimated % Change in 2025 Property Taxes: by St. Paul Planning District on a Residential Property

Assessment Year: For Taxes Payable In:	Median Estimated Home Market Values		
	2023 2024	2024 2025	% Change From '24 - '25
<b>Planning District</b>			
1. Sunray/Battlecreek/Highwood	271,500	283,800	4.5%
2. Greater East Side	242,600	246,400	1.6%
3. West Side	233,750	245,000	4.8%
4. Dayton's Bluff	220,200	224,600	2.0%
5. Payne/Phalen	226,400	229,800	1.5%
6. North End	207,700	219,350	5.6%
7. Thomas Dale	207,800	217,300	4.6%
8. Summit/University	293,700	298,250	1.5%
9. West Seventh	250,150	261,100	4.4%
10. Como	303,550	311,900	2.8%
11. Hamline/Midway	251,400	264,450	5.2%
12. St. Anthony Park	377,600	396,500	5.0%
13. Union Park	400,550	416,600	4.0%
14. Macalester/Groveland	413,100	432,700	4.7%
15. Highland	399,000	420,300	5.3%
16. Summit Hill	489,200	502,500	2.7%
17. Downtown	183,350	181,800	-0.8%

Final Payable 2024 Rate	Estimated Payable 2025 Rate	Tax Change		
P2024 Final Taxes	P2025 Estimated Taxes	\$ Change From '24 - '25	% Change From '24 - '25	Special Property Tax Refund
134.440%	142.259%			
0.16094%	0.15906%			
\$3,910	\$4,190	\$280	7.2%	\$ -
3,440	3,550	110	3.2%	\$ -
3,296	3,526	230	7.0%	\$ -
3,077	3,178	101	3.3%	\$ -
3,177	3,266	89	2.8%	\$ -
2,874	3,087	213	7.4%	\$ -
2,875	3,053	178	6.2%	\$ -
4,270	4,436	166	3.9%	\$ -
3,563	3,801	238	6.7%	\$ -
4,430	4,670	240	5.4%	\$ -
3,583	3,859	276	7.7%	\$ -
5,633	6,116	483	8.6%	\$ -
6,007	6,460	453	7.5%	\$ -
6,209	6,736	527	8.5%	\$ -
5,981	6,524	543	9.1%	\$ -
7,355	7,934	579	7.9%	\$ -
2,478	2,446	-32	-1.3%	\$ -

\*Notes: Tax rates and taxes will be slightly higher for the small portion of the City located in the Ramsey/Washington Metro Watershed District.

<b>Assumptions:</b>	2024 Levy	2025 Levy	Levy Change	% Change
County Levy	\$ 378,034,547	\$ 395,960,717	\$ 17,926,170	4.7%
City Levy	208,497,445	224,968,743	16,471,298	7.9%
ISD 625 Levy	204,632,457	204,632,457	-	0.0%
Regional Rail Authority Levy	34,167,111	36,219,703	2,052,592	6.0%
St. Paul HRA	6,294,694	6,294,694	-	0.0%
County HRA Levy	\$ 12,819,564	\$ 13,585,104	\$ 765,540	6.0%

## Factors Affecting Payable 2025 Roseville Property Taxes: Median Value Single Family Home

Factors	Amount	
<b>Final Payable 2024 Total Tax (\$349,900 EMV Home)</b>	<b>\$ 4,847</b>	
Gain of Fiscal Disparity	\$ (9)	<b>Change that will appear on Proposed Notice</b>
Change in Homestead Exclusion Benefit	(98)	
Other Shifts	140	
<b>Total Increase Due to Tax Shifts</b>	<b>\$ 33</b>	
County Levy	\$ 85	\$ 74
Regional Rail Levy	9	7
School District Levy	-	16
City Levy	-	30
Other Special Taxing Districts Levy	4	4
<b>Total Increase Due To Changes in Levy</b>	<b>\$ 98</b>	<b>\$ 131</b>
		<b>Perc Change</b>
<b>Estimated Payable 2025 Total Tax (\$360,500 EMV Home)</b>	<b>\$ 4,978</b>	<b>2.7%</b>

<b>Assumptions:</b>	2024 Levy	2025 Levy	Levy Change	% Change
County Levy	\$ 378,034,546	\$ 395,960,717	\$ 17,926,171	4.7%
Roseville Levy	28,785,280	28,785,280	-	0.0%
ISD 623 Levy	48,844,826	48,844,826	-	0.0%
Regional Rail Authority Levy	34,167,111	36,219,703	2,052,592	6.0%
County HRA Levy	12,819,564	13,585,104	765,540	6.0%

## Factors Affecting Payable 2025 St. Paul Property Taxes: Median Value Single Family Home

Factors	Amount	
<b>Final Payable 2024 Total Tax (\$267,400 EMV Home)</b>	<b>\$ 3,848</b>	
Gain of Fiscal Disparity	\$ (83)	<b>Change that will appear on Proposed Notice</b>
Change in Homestead Exclusion Benefit	(116)	
Other Shifts	204	
<b>Total Increase Due to Tax Shifts</b>	<b>\$ 5</b>	
County Levy	\$ 59	\$ 44
Regional Rail Levy	7	4
School District Levy	-	13
City Levy	122	133
Other Special Taxing Districts Levy	3	2
<b>Total Increase Due To Changes in Levy</b>	<b>\$ 191</b>	<b>\$ 196</b>
		<b>Perc Change</b>
<b>Estimated Payable 2025 Total Tax (\$275,300 EMV Home)</b>	<b>\$ 4,044</b>	<b>5.1%</b>

<b>Assumptions:</b>	2024 Levy	2025 Levy	Levy Change	% Change
County Levy	\$ 378,034,546	\$ 395,960,717	\$ 17,926,171	4.7%
St Paul Levy	208,497,445	224,968,743	16,471,298	7.9%
ISD 625 Levy	204,632,457	204,632,457	-	0.0%
Regional Rail Authority Levy	34,167,111	36,219,703	2,052,592	6.0%
County HRA Levy	12,819,564	13,585,104	765,540	6.0%
St. Paul HRA Levy	\$ 6,294,694	\$ 6,294,694	-	0.0%

## Factors Affecting Payable 2025 St. Paul Property Taxes: Median Value Apartment

Factors	Amount
<b>Final Payable 2024 Total Tax (\$1,144,800 EMV Apartment)</b>	<b>\$ 21,081</b>
Gain of Fiscal Disparity	\$ (411)
Other Shifts	(1,543)
<b>Total Decrease Due to Tax Shifts</b>	<b>\$ (1,954)</b>
County Levy	\$ 307
Regional Rail Levy	36
School District Levy	-
City Levy	623
Other Special Taxing Districts Levy	13
<b>Total Increase Due To Changes in Levy</b>	<b>\$ 979</b>
<b>Estimated Payable 2025 Total Tax (\$1,037,800 EMV Apartment)</b>	<b>\$ 20,106</b>

<b>Change that will appear on Proposed Notice</b>
\$ (315)
(29)
(574)
49
(106)
<b>\$ (975)</b>
Perc Change
<b>-4.6%</b>

<b>Assumptions:</b>	2024 Levy	2025 Levy	Levy Change	% Change
County Levy	\$ 378,034,546	\$ 395,960,717	\$ 17,926,171	4.7%
St Paul Levy	208,497,445	224,968,743	16,471,298	7.9%
ISD 625 Levy	204,632,457	204,632,457	-	0.0%
Regional Rail Authority Levy	34,167,111	36,219,703	2,052,592	6.0%
County HRA Levy	12,819,564	13,585,104	765,540	6.0%
St. Paul HRA Levy	6,294,694	6,294,694	-	0.0%

## Factors Affecting Payable 2025 St. Paul Property Taxes: Median Value Commercial

Factors	Amount	
<b>Final Payable 2024 Total Tax (\$606,650 Commercial Property)</b>	<b>\$ 18,561</b>	
Gain of Fiscal Disparity	\$ (232)	
Other Shifts	64	
<b>Total Decrease Due to Tax Shifts</b>	<b>\$ (168)</b>	
County Levy	\$ 174	\$ (133)
Regional Rail Levy	20	(12)
School District Levy	-	(203)
City Levy	351	79
Other Special Taxing Districts Levy	8	(50)
Fiscal Disparity Tax	-	676
State Business Tax	-	27
<b>Total Increase Due To Changes in Levy</b>	<b>\$ 553</b>	<b>\$ 384</b>
<b>Estimated Payable 2025 Total Tax (\$600,400 Commercial)</b>	<b>\$ 18,946</b>	<b>Perc Change 2.1%</b>

<b>Assumptions:</b>	2024 Levy		2025 Levy		Levy Change	% Change
County Levy	\$	378,034,546	\$	395,960,717	\$ 17,926,171	4.7%
St Paul Levy		208,497,445		224,968,743	16,471,298	7.9%
ISD 625 Levy		204,632,457		204,632,457	-	0.0%
Regional Rail Authority Levy		34,167,111		36,219,703	2,052,592	6.0%
County HRA Levy		12,819,564		13,585,104	765,540	6.0%
St. Paul HRA Levy	\$	6,294,694	\$	6,294,694	\$ -	0.0%



**Additional information is available on  
Ramsey County's website:**

**[ramseycounty.us/budget](https://ramseycounty.us/budget)**

**[ramseycounty.us/2024AssessorsReport](https://ramseycounty.us/2024AssessorsReport)**



# Appendix – Additional Information

# Glossary

**Added Improvements (AI)** – This is the assessor's estimate of the value of new or recently identified improvements made to a property in the last year.

**Assessment** – The assessor's estimated market value as of January 2<sup>nd</sup> of the assessment year.

**Estimated Market Value (EMV)** – The value determined by the assessor as the price the property would likely sell for on the open market. State law requires assessors to value property at 100 percent of market value as of January 2<sup>nd</sup> of the current assessment year.

**Median Value** – Median value is the center value of an ordered set of data. For example, in a set of five properties valued at \$300,000, \$350,000, \$400,000, \$550,000, and \$600,000, the median value would be \$400,000, and the average value would be \$440,000. When reviewing a neighborhood's property values, the median value is usually a better reflection of a typical property value, since it is less affected by a few high value or low value properties in the sample set.

**Property Classification** – The statutory classification that has been assigned to your property based upon your use of the property. A change in classification of your property can have a significant impact on the real estate tax payable. (M.S. 273.13 - classification of property).

## Glossary cont.

**Residential property** – Residential property as defined by the assessor's office includes: single-family, duplex, triplex, condo and townhome type dwellings.

**Single-Family property** – Single-family property as defined by the assessor's office includes: single unit and twin home type dwellings.

# Factors Affecting Payable 2025 Little Canada Property Taxes: Median Value Single Family Home

Factors	Amount	
<b>Final Payable 2024 Total Tax (\$376,000 EMV Home)</b>	<b>\$ 4,800</b>	
Gain of Fiscal Disparity	\$ (50)	<b>Change that will appear on Proposed Notice</b>
Change in Homestead Exclusion Benefit	(97)	
Other Shifts	42	
<b>Total Decrease Due to Tax Shifts</b>	<b>\$ (105)</b>	
County Levy	\$ 90	
Regional Rail Levy	10	4
School District Levy	-	(31)
City Levy	-	(3)
Other Special Taxing Districts Levy	4	(3)
<b>Total Increase Due To Changes in Levy</b>	<b>\$ 104</b>	<b>\$ (1)</b>
<b>Estimated Payable 2025 Total Tax (\$377,300 EMV Home)</b>	<b>\$ 4,799</b>	<b>Perc Change</b>
		<b>0.0%</b>

<b>Assumptions:</b>	2024 Levy	2025 Levy	Levy Change	% Change
County Levy	\$ 378,034,546	\$ 395,960,717	\$ 17,926,171	4.7%
Little Canada Levy	4,570,784	4,570,784	-	0.0%
ISD 623 Levy	48,844,826	48,844,826	-	0.0%
Regional Rail Authority Levy	34,167,111	36,219,703	\$ 2,052,592	6.0%
County HRA Levy	12,819,564	13,585,104	\$ 765,540	6.0%

## Factors Affecting Payable 2025 Maplewood Property Taxes: Median Value Single Family Home

Factors	Amount	
<b>Final Payable 2024 Total Tax (\$327,900 EMV Home)</b>	<b>\$ 4,583</b>	
Gain of Fiscal Disparity	\$ (95)	<b>Change that will appear on Proposed Notice</b>
Change in Homestead Exclusion Benefit	(103)	
Other Shifts	207	
<b>Total Increase Due to Tax Shifts</b>	<b>\$ 9</b>	
County Levy	\$ 81	\$ 82
Regional Rail Levy	9	8
School District Levy	-	21
City Levy	-	(14)
Other Special Taxing Districts Levy	3	5
<b>Total Increase Due To Changes in Levy</b>	<b>\$ 93</b>	<b>\$ 102</b>
		<b>Perc Change</b>
<b>Estimated Payable 2025 Total Tax (\$340,800 EMV Home)</b>	<b>\$ 4,685</b>	<b>2.2%</b>

<b>Assumptions:</b>	2024 Levy	2025 Levy	Levy Change	% Change
County Levy	\$ 378,034,547	\$ 395,960,717	\$ 17,926,170	4.7%
Maplewood Levy	28,289,957	28,289,957	-	0.0%
ISD 622 Levy	64,818,282	64,818,282	-	0.0%
Regional Rail Authority Levy	34,167,111	36,219,703	2,052,592	6.0%
County HRA Levy	12,819,564	13,585,104	765,540	6.0%

## Factors Affecting Payable 2025 Shoreview Property Taxes: Median Value Single Family Home

Factors	Amount	
<b>Final Payable 2024 Total Tax (\$416,800 EMV Home)</b>	<b>\$ 5,310</b>	
Gain of Fiscal Disparity	\$ (64)	<b>Change that will appear on Proposed Notice</b>
Change in Homestead Exclusion Benefit	(86)	
Other Shifts	(9)	
<b>Total Decrease Due to Tax Shifts</b>	<b>\$ (159)</b>	
County Levy	\$ 102	\$ 61
Regional Rail Levy	11	6
School District Levy	-	(42)
City Levy	-	(65)
Other Special Taxing Districts Levy	5	(1)
<b>Total Increase Due To Changes in Levy</b>	<b>\$ 118</b>	<b>\$ (41)</b>
		<b>Perc Change</b>
<b>Estimated Payable 2025 Total Tax (\$421,800 EMV Home)</b>	<b>\$ 5,269</b>	<b>-0.8%</b>

<b>Assumptions:</b>	2024 Levy	2025 Levy	Levy Change	% Change
County Levy	\$ 378,034,546	\$ 395,960,717	\$ 17,926,171	4.7%
Shoreview Levy	16,025,747	16,025,747	-	0.0%
ISD 621 Levy	63,688,606	63,688,606	-	0.0%
Regional Rail Authority Levy	34,167,111	36,219,703	2,052,592	6.0%
County HRA Levy	12,819,564	13,585,104	765,540	6.0%

# Estimated 2025 Property Tax Impact: Selected Saint Paul Homes

	Payable 2023 Tax Year	% Change '22 to '23	Payable 2024 Tax Year	% Change '23 to '24
<b>Property: 1971 Hawthorne</b>				
Estimated Market Value:	\$220,500	13.3%	\$240,700	9.2%
Taxable Market Value:	\$203,100	16.6%	\$225,100	10.8%
Total Net Tax	\$3,139	20.4%	\$3,412	8.7%

Estimated Payable 2025 Tax Year	Dollar Change '24 to Est '25	% Change '24 to Est '25
\$220,600	-\$20,100	-8.4%
\$193,900	-\$31,200	-13.9%
\$3,108	-\$304	-8.9%

<b>Property: 1298 Sherburne</b>				
Estimated Market Value:	\$209,800	1.9%	\$196,400	-6.4%
Taxable Market Value:	\$191,400	2.4%	\$176,800	-7.6%
Total Net Tax	\$2,963	2.8%	\$2,692	-9.1%

\$197,200	\$800	0.4%
\$168,400	-\$8,400	-4.8%
\$2,709	\$17	0.6%

<b>Property: 1361 Highland</b>				
Estimated Market Value:	\$328,100	5.3%	\$373,400	13.8%
Taxable Market Value:	\$320,400	6.0%	\$369,800	15.4%
Total Net Tax	\$4,924	10.0%	\$5,572	13.2%

\$384,000	\$10,600	2.8%
\$372,000	\$2,200	0.6%
\$5,903	\$331	5.9%

<b>Property: 2194 Princeton</b>				
Estimated Market Value:	\$640,900	-2.0%	\$695,400	8.5%
Taxable Market Value:	\$640,900	-2.0%	\$695,400	8.5%
Total Net Tax	\$10,306	1.3%	\$11,126	8.0%

\$685,400	-\$10,000	-1.4%
\$685,400	-\$10,000	-1.4%
\$11,501	\$375	3.4%

<b>Property: 768 Summit</b>				
Estimated Market Value:	\$927,500	-1.7%	\$946,100	2.0%
Taxable Market Value:	\$927,500	-1.7%	\$946,100	2.0%
Total Net Tax	\$15,682	1.8%	\$15,740	0.4%

\$970,000	\$23,900	2.5%
\$970,000	\$23,900	2.5%
\$17,013	\$1,273	8.1%

<b>Assumptions:</b>	2024 Levy	Proposed 2025 Levy	Levy Change	% Change
County Levy	\$ 378,034,547	\$ 395,960,717	\$ 17,926,170	4.7%
City Levy	208,497,445	224,968,743	16,471,298	7.9%
ISD 625 Levy	204,632,457	204,632,457	-	0.0%
Regional Rail Authority Levy	34,167,111	36,219,703	2,052,592	6.0%
County HRA	12,819,564	13,585,104	765,540	6.0%
St. Paul HRA	6,294,694	6,294,694	-	0.0%



## Estimated 2025 Property Tax Impact: Selected Suburban Homes

	Payable 2023 Tax Year	% Change '22 to '23	Payable 2024 Tax Year	% Change '23 to '24		Estimated Payable 2025 Tax Year	Dollar Change '24 to Est '25	% Change '24 to Est '25
<b>Property: 2163 Randy Ave, White Bear Lake</b>								
Estimated Market Value:	\$332,400	42.1%	\$318,100	-4.3%		\$351,300	\$33,200	10.4%
Taxable Market Value:	\$332,400	42.1%	\$318,100	-4.3%		\$351,300	\$33,200	10.4%
Total Net Tax	\$4,212	35.3%	\$4,151	-1.4%		\$4,565	\$414	10.0%
<b>Property: 1555 Oakwood Drive, Shoreview</b>								
Estimated Market Value:	\$381,300	22.4%	\$383,700	0.6%		\$392,200	\$8,500	2.2%
Taxable Market Value:	\$378,400	25.1%	\$381,000	0.7%		\$380,900	-\$100	0.0%
Total Net Tax	\$4,760	11.3%	\$4,861	2.1%		\$4,864	\$3	0.1%
<b>Property: 5929 Oxford St, Shoreview</b>								
Estimated Market Value:	\$525,600	4.3%	\$542,500	3.2%		\$584,500	\$42,000	7.7%
Taxable Market Value:	\$525,600	4.3%	\$542,500	3.2%		\$584,500	\$42,000	7.7%
Total Net Tax	\$6,670	-6.1%	\$7,021	5.3%		\$7,641	\$620	8.8%
<b>Property: 12 Dogwood Lane, North Oaks</b>								
Estimated Market Value:	\$3,711,200	-0.7%	\$5,491,700	48.0%		\$5,696,200	\$204,500	3.7%
Taxable Market Value:	\$3,711,200	-0.7%	\$5,491,700	48.0%		\$5,696,200	\$204,500	3.7%
Total Net Tax	\$45,409	-11.5%	\$68,053	49.9%		\$70,656	\$2,603	3.8%

<b>Assumptions:</b>	2024 Levy	Proposed 2025 Levy	Levy Change	% Change
County Levy	\$ 378,034,547	\$ 395,960,717	\$ 17,926,170	4.7%
County HRA	12,819,564	13,585,104	765,540	6.0%
Regional Rail Authority Levy	34,167,111	36,219,703	2,052,592	6.0%
All other levies are assumed not to change				

# Estimated 2025 Property Tax Impact: Selected Commercial Properties

	Payable 2023 Tax Year	% Change '22 to '23	Payable 2024 Tax Year	% Change '23 to '24		Estimated Payable 2025 Tax Year	Dollar Change '24 to Est '25	% Change '24 to Est '25
<b>Property: <u>Mama's Pizza, Rice Street</u></b>								
Estimated Market Value:	\$335,200	7.1%	\$419,000	25.0%		\$416,200	-\$2,800	-0.7%
Taxable Market Value:	\$335,200	7.1%	\$419,000	25.0%		\$416,200	-\$2,800	-0.7%
Total Net Tax	\$6,493	1.5%	\$8,347	28.6%		\$8,614	\$267	3.2%
<b>Property: <u>St. Patrick's Guild, Randolph Ave.</u></b>								
Estimated Market Value:	\$486,400	3.0%	\$486,400	0.0%		\$492,600	\$6,200	1.3%
Taxable Market Value:	\$486,400	3.0%	\$486,400	0.0%		\$492,600	\$6,200	1.3%
Total Net Tax	\$15,211	-1.9%	\$14,516	-4.6%		\$15,224	\$708	4.9%
<b>Property: <u>Hoa Bien Restaurant, University</u></b>								
Estimated Market Value:	\$1,668,300	-1.7%	\$1,573,400	-5.7%		\$1,556,000	-\$17,400	-1.1%
Taxable Market Value:	\$1,668,300	-1.7%	\$1,573,400	-5.7%		\$1,556,000	-\$17,400	-1.1%
Total Net Tax	\$57,056	-5.7%	\$51,113	-10.4%		\$52,236	\$1,123	2.2%
<b>Property: <u>US Bank Place, 5th St</u></b>								
Estimated Market Value:	\$21,702,800	-8.9%	\$21,702,800	0.0%		\$19,967,000	-\$1,735,800	-8.0%
Taxable Market Value:	\$21,702,800	-8.9%	\$21,702,800	0.0%		\$19,967,000	-\$1,735,800	-8.0%
Total Net Tax	\$766,361	-12.3%	\$728,844	-4.9%		\$693,032	-\$35,812	-4.9%

<b>Assumptions:</b>	<b>2024 Levy</b>	<b>Proposed 2025 Levy</b>	<b>Levy Change</b>	<b>% Change</b>
County Levy	\$ 378,034,547	\$ 395,960,717	\$ 17,926,170	4.7%
City Levy	208,497,445	224,968,743	16,471,298	7.9%
ISD 625 Levy	204,632,457	204,632,457	-	0.0%
Regional Rail Authority Levy	34,167,111	36,219,703	2,052,592	6.0%
County HRA	12,819,564	13,585,104	765,540	6.0%
St. Paul HRA	6,294,694	6,294,694	-	0.0%

# Estimated 2025 Property Tax Impact: Selected Suburban Commercial Properties

	Payable 2023 Tax Year	% Change '22 to '23	Payable 2024 Tax Year	% Change '23 to '24		Estimated Payable 2025 Tax Year	Dollar Change '24 to Est '25	% Change '24 to Est '25
<b>Property: Former Gulden's Roadhouse, Highway 61, Maplewood</b>								
Estimated Market Value:	\$1,428,800	-0.1%	\$1,586,400	11.0%		\$1,590,500	\$4,100	0.3%
Taxable Market Value:	\$1,428,800	-0.1%	\$1,586,400	11.0%		\$1,590,500	\$4,100	0.3%
Total Net Tax	\$46,164	-6.1%	\$49,900	8.1%		\$50,449	\$549	1.1%
<b>Property: Former HOM Furn, now Acorn Mini-Storage, Roseville</b>								
Estimated Market Value:	\$7,100,000	-5.2%	\$7,438,200	4.8%		\$7,246,800	-\$191,400	-2.6%
Taxable Market Value:	\$7,100,000	-5.2%	\$7,438,200	4.8%		\$7,246,800	-\$191,400	-2.6%
Total Net Tax	\$233,414	-11.1%	\$236,352	1.3%		\$234,172	-\$2,180	-0.9%
<b>Property: Target Corp., Highway 36, North St. Paul</b>								
Estimated Market Value:	\$9,606,200	5.2%	\$11,815,600	23.0%		\$11,741,200	-\$74,400	-0.6%
Taxable Market Value:	\$9,606,200	5.2%	\$11,815,600	23.0%		\$11,741,200	-\$74,400	-0.6%
Total Net Tax	\$323,596	-0.6%	\$383,986	18.7%		\$384,515	\$529	0.1%
<b>Property: 3M, McKnight Road, Maplewood</b>								
Estimated Market Value:	\$105,600,000	-12.0%	\$98,208,000	-7.0%		\$93,603,800	-\$4,604,200	-4.7%
Taxable Market Value:	\$105,600,000	-12.0%	\$98,208,000	-7.0%		\$93,603,800	-\$4,604,200	-4.7%
Total Net Tax	\$3,555,878	-16.9%	\$3,202,228	-9.9%		\$3,078,097	-\$124,131	-3.9%

<b>Assumptions:</b>	2024 Levy	Proposed 2025 Levy	Levy Change	% Change
County Levy	\$ 378,034,547	\$ 395,960,717	\$ 17,926,170	4.7%
County HRA	12,819,564	13,585,104	765,540	6.0%
Regional Rail Authority Levy	34,167,111	36,219,703	2,052,592	6.0%
All other levies are assumed not to change				



# Budget Committee of the Whole Agenda

15 West Kellogg Blvd.  
Saint Paul, MN 55102  
651-266-9200

---

September 17, 2024

Council Chambers - Courthouse Room 300

---

## Health and Wellness, Safety and Justice, County Attorney, County Sheriff

<u>Time</u>	<u>Function</u>	<u>Presenter</u>
10:00 a.m.	Opening Comments	Commissioner Reinhardt Budget Committee Chair
	Health and Wellness Service Team	
	Safety and Justice Service Team	
	County Attorney	
	County Sheriff	
4:30 p.m.	Closing Comments	Commissioner Reinhardt Budget Committee Chair
5:00 p.m.	Public Hearing	

*All Service Team Performance Measures located at:*  
<https://data.ramseycounty.us/stories/s/Department-Dashboards/mavw-7egh/>