

Joint Property Tax Advisory Committee

Saint Paul School District #625
651-767-8152

City of Saint Paul
651-266-8510

County of Ramsey
651-266-8008

AGENDA

Thursday, September 28, 2023
9:00 a.m. – 10:30 a.m.

1. Call the Meeting to Order
2. Approve Agenda
3. Joint Levy Presentation (County Assessor, Ramsey County, City of St. Paul, St. Paul Public Schools)
4. Adoption of Maximum Joint Levy
5. Review Taxation and Budget Models (County Auditor/Treasurer)
6. Member Discussion of Agenda and Future Meeting Dates
7. Adjourn

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AGENDA

Monday, June 26, 2023

8:30-10am

360 Colborne Street, St. Paul, MN
Room 5A

1. Call to Order

The meeting was called to order at 8:38 a.m. by Chair Jim Vue, Saint Paul Public Schools.

2. Welcome and Introductions

Members present included Jim Vue, Ryan O'Connor, Rebecca Noecker, Mitra Jalali, Halla Henderson, Tom Sager (in place of Superintendent Joe Gothard), Amy Brendmoen, Stevenson Morgan (in place of Commissioner Rena Moran).

3. Approval of Agenda

Chair Vue moved to approve the order of the main agenda. It was seconded by Councilmember Noecker. It passed by acclaim.

4. Approval of Minutes from the January 23, 2023 meeting

Chair Vue moved to approve the Minutes of the Joint Property Tax Advisory Council Meeting of January 23, 2023. It was seconded by County Manager O'Connor. It passed by acclaim

5. 2023 Legislative Reviews (a concise summary of legislative objectives; lessons learned moving forward)

- City
- County
- School District

Eric Petersen, City of Saint Paul; Jennifer O'Rourke, Ramsey County; and Jim Grathwol, Saint Paul Public Schools then presented overviews of the 2023 Legislative session and the impacts on the City, County and School District.

Within the City of Saint Paul presentation, County Manager O'Connor thanked Mr. Petersen for his work, and requested clarification on the one question vs. two questions for the City's referendum on the ballot. It was noted this is based on law – for a question for each project. There was an added clause that allows for the City to instead ask one question, which will be for street and bridge improvements and parks and recreation improvement. The Council has the ability to ask one question.

Within the Ramsey County presentation, Councilmember Brendmoen requested information on the provision for municipally owned cannabis stores, and County Manager O'Connor responded that they can be municipally-owned, and there is a public provision piece.

County Manager O'Connor also noted that there are seven action teams across the County, in areas such as policy, financial implications, climate, transportation, cannabis, service/support/treatment centers, early childhood, housing/homelessness, and funding formulas. The County receives the second-most aid, with Dakota County receiving the most, with Ramsey County at 200,000 more residents – that is one area for the funding formula. There are different issues that overlap as well.

Councilmember Noecker requested further information on the \$6.5M allocation to Rivers Edge. County Manager O'Connor noted the process, including the final sign-off from the Railroad, and there will be further work to complete regarding the final construction.

Councilmember Brendmoen noted that in talking about property tax refunds, that has been a topic with this group for years, and it will allow those who need it the most to be able to access those funds. There are \$190M allocated for the projected claims through the program, and we last heard it was \$25M for Ramsey County and Saint Paul. She thanked the team for their work, and there is a relief from the pressure on this – it feels like a partnership.

County Manager O'Connor also noted the partnership regarding school lunch, and that will help to support families in this community and a huge win overall.

He went on to note the \$6M as a buy-down on the property tax levy, and the line items within the budget for the property tax reduction on the levy because of legislation for additional money to program aid. Human services were a big push through our sessions, and with funding to local government aid, it is a benefit to taxpayers, and there is a straight correlation to that support.

Within the School District presentation, Mr. Morgan requested information on the restrictions on Medical Assistance and Preventative Care. Mr. Grathwol then provided more details on the state plan for billing services in clinics and schools, and schools are more in-line with clinics in terms of services offered. More details were also provided on diagnostic assessments, and the licensure holders able to provide that service. Federal dollars are very important, and with a state plan approved by the federal Medicaid agency, there can be trauma prevention, trauma counseling, and pre-diagnostic assessments.

6. Discussion: MN Somaliweek in July and Opportunities for Intergovernmental Collaboration

Jackie Turner, Chief of Administration and Operations for SPPS, then opened this discussion for intergovernmental collaboration, especially regarding large cultural gatherings, events, and festivities within the city and county and the use of permits and City, County, and School District facilities and space. She noted the suggestion of a task force to participate in and help to support community organizations, especially with the funding allocated to each community for events.

Councilmember Noecker noted the standardized approach for event planning, and education with community liaisons on the timelines, and discussion of a standard protocol for each jurisdiction. Mr. Grebner also noted a contact at the Mayor's Office to help support this work.

County Manager O'Connor also noted staff at the County working with community engagement and racial equity and their knowledge of upcoming events, and to plan for events, instead of being reactive when the requests are sent for permits.

Councilmember Brendmoen also noted a standard set of policies for all festivities, including the maximum size depending on space. She also noted established protocols and timelines, and the ability for all jurisdictions to stand together and to know of events in advance, and the ability to look at the right-size space for events and a collective response. Councilmember Jalali also noted the J4 Freedom Festival, and their successful events and pre-planning in place and collaborative efforts. Mr. Petersen also noted the pre-planning for annual events, and a list of community organizations and their events that happen each year in order to plan for them well before the event dates.

7. Discussion and review of upcoming meeting dates (tentative – the County will chair)
 - a. September 25, 2023
 - b. January 22, 2024
 - c. March 25, 2024
 - d. June 24, 2024

Councilmember Noecker noted it would be helpful to hear reports on the legislative session as budgets are being created, as opposed to afterwards as an idea to utilize this advisory council moving forward. She also noted there may be different meeting dates that would be more strategic.

County Manager O'Connor noted that the County will begin chairing this meeting in September, which is a pre-set meeting for preliminary budget planning and property tax implications, as well as action on the joint resolution. He noted further discussion on the January, March, and June dates at the September meeting.

Councilmember Brendmoen encouraged the use of the term "levy limit" as opposed to "maximum".

County Manager O'Connor also noted the importance of Truth in Taxation Hearing dates to ensure they are not on the same day, and further coordination on those.

Councilmember Noecker noted that the next meeting, currently scheduled for September 25 is Yom Kippur, and further discussion for the potential re-scheduling of the meeting.

8. Adjourn

Chair Vue motioned to adjourn. It was seconded by Director Henderson. It passed by acclaim.

The meeting adjourned at 10:08 a.m.

Trends Affecting Values and Property Taxes Payable 2024

Pat Chapman

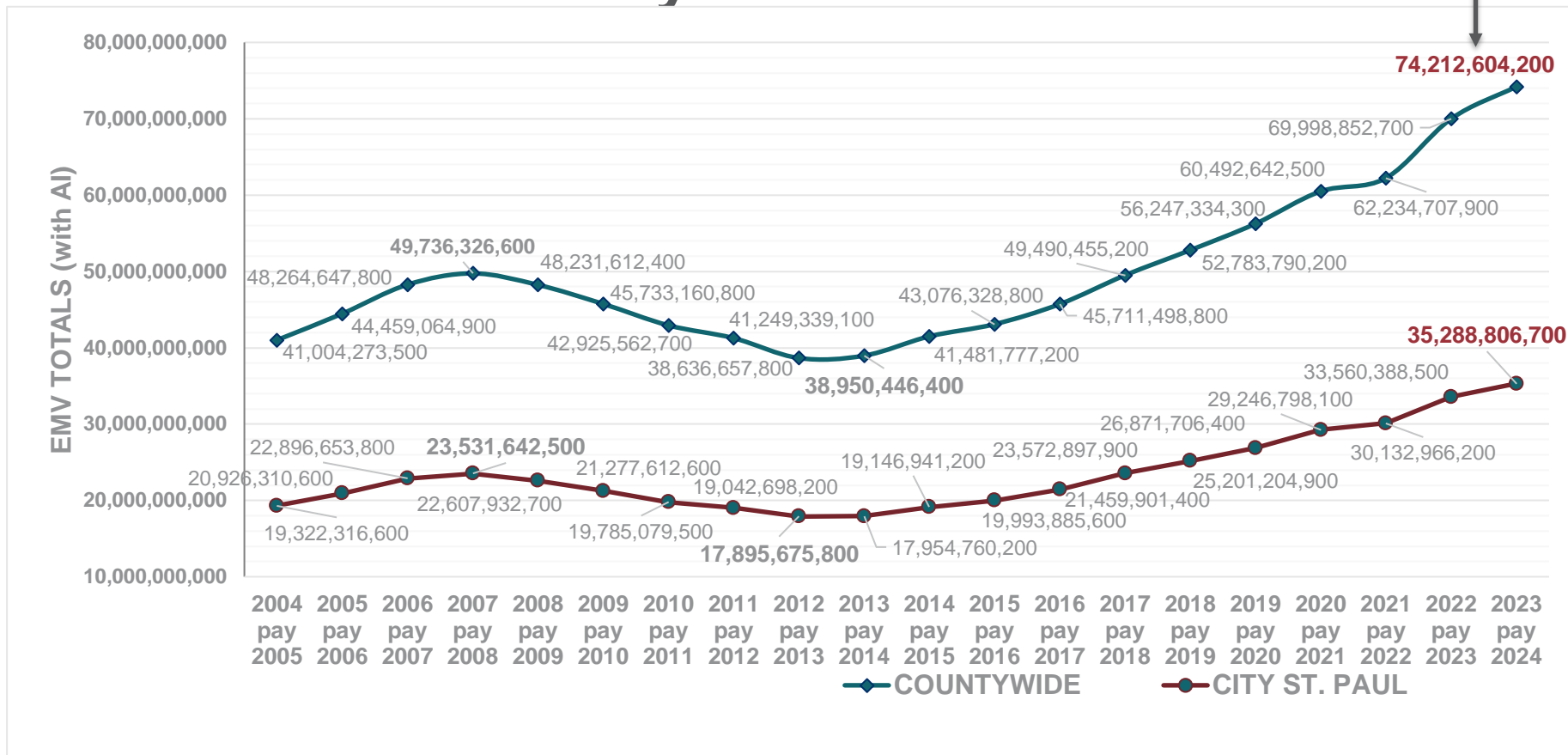
Ramsey County Assessor

Tracy West

Ramsey County Auditor/Treasurer

JPTAC September 28, 2023

Ramsey County Historical Total Preliminary Assessed Values



*Estimated market values as of the spring of each assessment year.

*Reported values exclude Exempt property, Leased Public Property, Manufactured Homes, and State Assessed Utility & Railroad property)

2023 Assessment

Aggregate changes in 2023 assessed value by property class

	Overall	Residential	Commercial	Industrial	Apartments
City of Saint Paul	+5.44%	+3.03%	+9.03%	+21.7%	+7.76%
Suburban Ramsey	+7.02%	+5.29%	+7.58%	+20.79%	+9.97%
Countywide	+6.26%	+4.26%	+8.23%	+21.15%	+8.61%

Saint Paul Residential Single Family Median Values

Percent Change Single-Family Homes 2019 - 2023

Jurisdiction	MUNI #	'19 p '20 Median Value	'20 p '21 Median Value	'21 p '22 Median Value	'22 p '23 Median Value	'23 p '24 Median Value	'19p20 to '20p'21 % Chg	'20p21 to '21p'22 % Chg	'21p22 to '22p'23 % Chg	'22p23 to '23p'24 % Chg	'19p'20 vs '23p'24 % Chg
Sunray-Battlecreek	1	196,500	214,700	229,500	271,100	273,300	9.3%	6.9%	18.1%	0.8%	47.9%
Greater East Side	2	172,900	191,800	206,800	249,100	242,500	10.9%	7.8%	20.5%	-2.6%	46.1%
West Side	3	170,100	184,100	193,600	213,700	230,650	8.2%	5.2%	10.4%	7.9%	46.7%
Dayton's Bluff	4	148,400	152,400	177,400	214,600	220,700	2.7%	16.5%	21.0%	2.8%	69.1%
Payne-Phalen	5	163,850	178,500	194,700	237,700	226,300	8.9%	9.1%	22.1%	-4.8%	53.0%
North End	6	152,300	163,600	174,600	203,200	210,500	7.4%	6.7%	16.4%	3.6%	57.0%
Thomas Dale	7	154,900	163,300	173,000	202,750	208,900	5.4%	5.9%	17.2%	3.0%	61.7%
Summit-University	8	229,700	242,200	250,500	293,700	308,800	5.4%	3.4%	17.2%	5.1%	49.8%
West Seventh	9	190,700	203,400	204,700	221,200	237,600	6.7%	0.6%	8.1%	7.4%	38.1%
Como	10	237,250	256,900	260,000	296,800	305,300	8.3%	1.2%	14.2%	2.9%	38.8%
Hamline-Midway	11	186,100	197,800	207,500	242,050	245,650	6.3%	4.9%	16.7%	1.5%	38.1%
St Anthony Park	12	378,300	390,800	389,800	451,800	452,300	3.3%	-0.3%	15.9%	0.1%	29.7%
Merriam	13	325,050	335,100	338,700	381,500	399,400	3.1%	1.1%	12.6%	4.7%	32.7%
Macalester-Groveland	14	355,400	360,600	361,450	407,300	417,300	1.5%	0.3%	12.7%	2.5%	25.2%
Highland	15	350,000	353,900	359,900	397,800	412,900	1.1%	1.7%	10.5%	3.8%	26.2%
Summit Hill	16	462,500	474,550	490,750	542,100	570,550	2.6%	3.4%	10.5%	5.2%	28.4%
Downtown	17	459,600	459,800	460,000	554,900	602,600	0.0%	0.0%	20.6%	8.6%	101.4%
Airport	20										
Suburbs		272,000	283,700	294,600	340,800	354,300	4.3%	3.8%	15.8%	4.0%	40.9%
City of St. Paul		200,600	215,700	228,700	266,300	267,400	7.5%	6.0%	16.4%	0.4%	43.6%
Countywide		244,700	256,700	266,400	306,400	317,700	4.9%	3.8%	15.1%	3.7%	40.9%

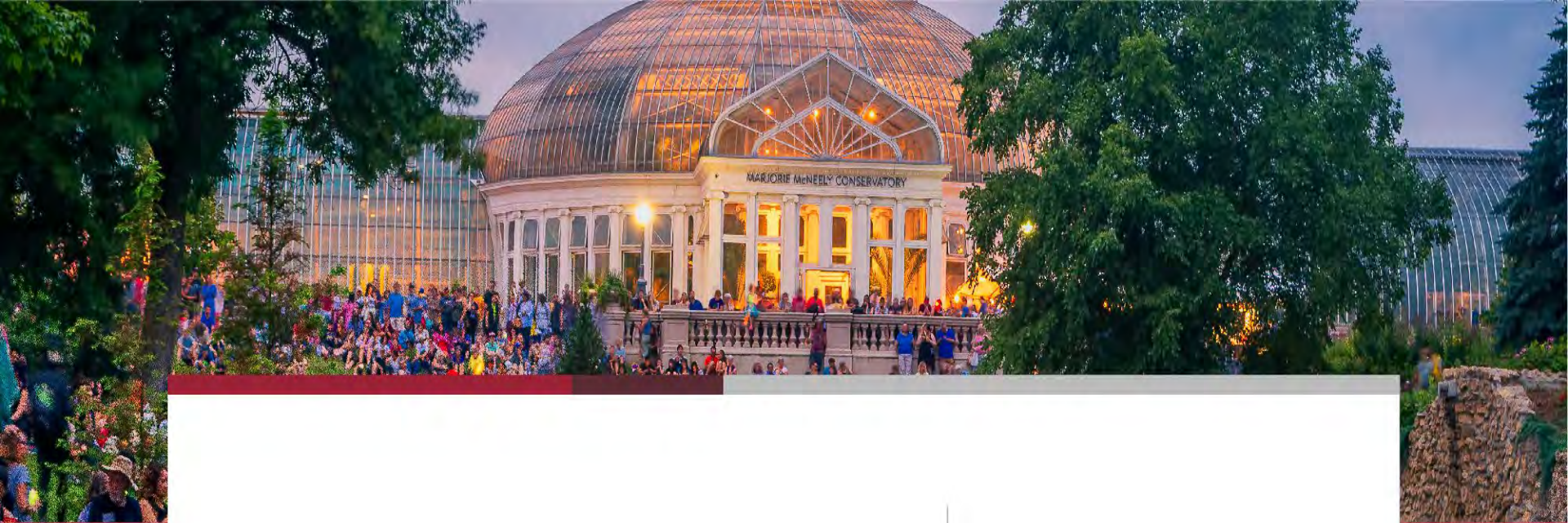
2023 Market Summary

- Ramsey County **aggregate** estimated market value **at an all-time high approaching \$75 billion.**
- **Though slowing from the recent peak, growth in the residential market continues** due to low supply and strong demand. However, the affordability gap continues to widen.
- **Development continues, driven by several large projects in St. Paul.**
- **Economic outlook** remains solid for many real estate segments, and softer for others, as the economy continues to normalize from the pandemic:
 - **Industrial** market remains strong, with few signs of weakening.
 - **Apartment** market showing signs of stabilizing, after many years of record growth.
 - **Retail** market while in flux has had significant recovery from the pandemic impacts and is experiencing high occupancy in many segments.
 - Full impacts of the hybrid work model could take years to play out for the **office** market, with weakened tenant demand being the biggest concern.



RAMSEY COUNTY

Budget Highlights



Ramsey County Manager's 2024-25 Recommended Budget

Presented to the Ramsey County board for their consideration

Susan Earle
Budget Director
September 28th, 2023



Beyond the pandemic

*Investing in people, partnerships
and service delivery to ensure a more
equitable, sustainable future for all.*





What we **need now**

Investments in:



People – both those served by Ramsey County and those who work for Ramsey County.



Partnerships – intentional and authentic involvement of stakeholders to further reach and impact and promote equity in decision-making to better meet community needs.



Service delivery – particularly in finding gaps and overlaps in how services are provided and working with residents to increase accessibility.

Budget overview

Total budget

2024: \$813,395,192

2025: \$841,793,172

Overall budget increase

2024: 3.48%

2025: 3.49%

Proposed levy increase

2024: 6.75%

2025: 4.75% *(will be reduced once cannabis revenue estimates are available)*

Average levy growth

2015-2025: 3.3%

2021-2025: 3.5%

County Program Aid in 2024

Increase of \$6,228,291

Resulted in a levy decrease of 1.76%

Regional Rail levy

2024: \$34,167,111

2025: \$36,286,749

Housing and Redevelopment Authority levy

2024: \$12,819,564

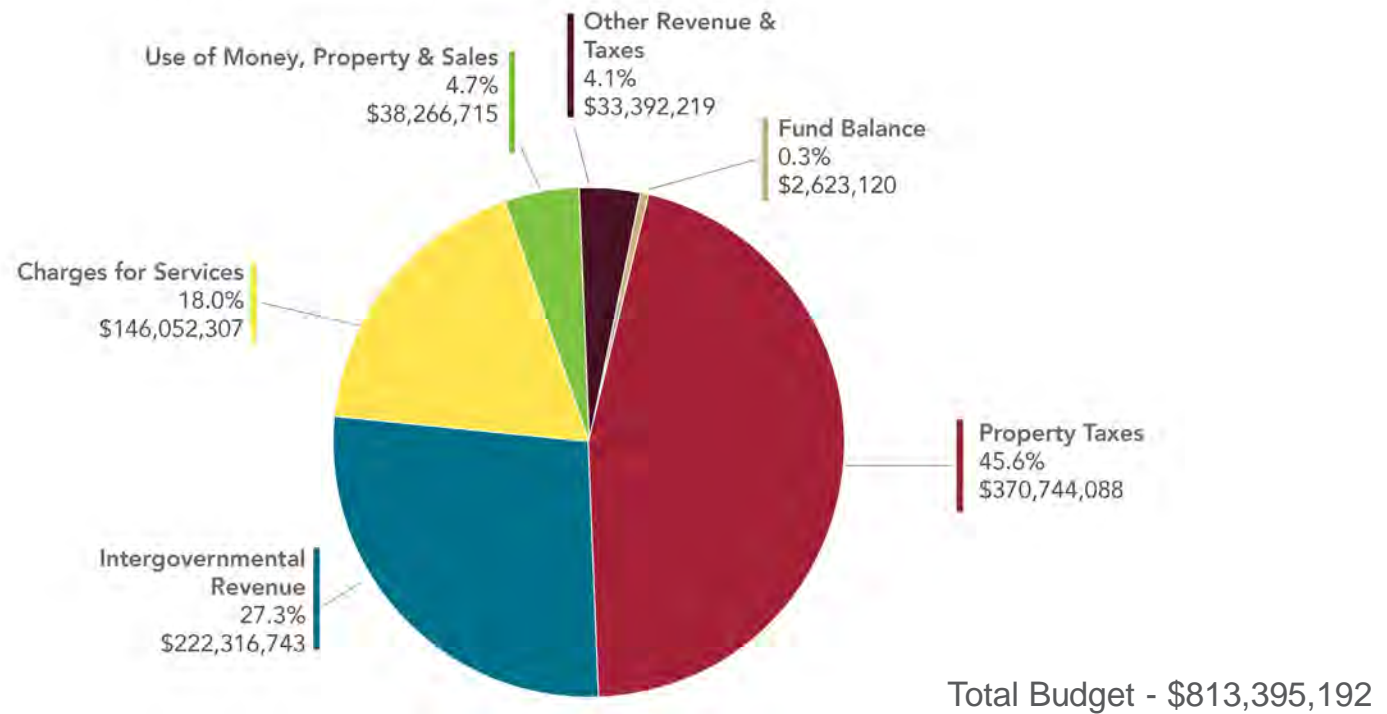
2025: \$13,610,087

Authorized FTE's

2024: 4,178.72, (-3.8% change vs. 2023)

2025: 4,189.82, (0.3% change vs. 2024)

Where the county dollar comes from - 2024



Where the county dollar goes - 2024



Total Budget - \$813,395,192



Additional funding opportunities that will improve programs and services

- Cannabis.
- Corrections.
- Homelessness.
- Housing.
- Transportation.
- Public safety.
- Workforce.



People, partnerships and service delivery



Investments in people

Both those served by Ramsey County and those who work for Ramsey County.





Investments in people



Attracting and retaining staff

- Resources to be competitive in the job market and retain and attract the best employees.
- Increasing paid parental leave.
- Public sector pathways program.

Care Center employees

- Supported employees through the closure, absorbed more than 80 into other Service Teams and departments.

High priority investments

- Expanded investments in areas including information security, financial assistance, property management, navigator services, communications, grants and revenue.



Investments in people



Residents First

- Centering residents to ensure that county services, applications and programs are inclusive, accessible, efficient and provided with exemplary service.

Transforming Systems Together

- Engaging and building trusting relationships with community and sharing power to support healthy and safe communities in areas including violence reduction, child welfare, probation services and youth justice transformation.

Trusted Messengers and Continual Communication

- Sharing information with our community and using the lessons learned from the pandemic to inform how we communicate effectively as an organization and with our partners.



Investments in people



Transit, housing and workforce infrastructure

- Supporting business growth and development in our community, ensuring people have access to new opportunities for upward mobility.
- Making investments in housing and redevelopment projects along the county's "Critical Corridors."
- Resourcing the full housing continuum and strengthening partnerships with housing agencies and developers who contract for much needed supportive services.

Community wealth building

- Creating a relational, transparent and accessible procurement system that expands who works with and on behalf of Ramsey County.



Investment in partnerships

*We are committed to enhancing partnerships,
sharing power and co-creating in new ways.*





Investment in partnerships



Modernization of the financial assistance system

- Partnering with the state to create a modern, responsive human services system.
- Reconfiguring caseload structure and the development of a resident-relationship management system and approach that eliminates programmatic and departmental barriers.
- Improving client access through call center and service center.



Investment in partnerships



Bail reform initiative

- Collaborating with justice system stakeholders, nonprofit groups and community members.
- Improving our pretrial system by prioritizing community well-being and safety.
- Reducing harm caused by the cash bail system.
- Elimination of fines and fees to provide more equity and not continue systemic racism.



Investment in partnerships

Responding to Climate Change and Increasing Community Resilience

- Engage with community to develop a climate action framework (CAF) that aligns with the State of MN's goal of achieving a carbon-neutral, resilient, and equitable future for Minnesota and guide the implementation of the county's CAF.
- Partner with professionals to assess ways to advance the Federal Justice 40 initiative and increase Equitable Climate Resilience in the county's Climate Action Framework in development.
- Advocate for legislative policy changes that assist the county in reducing energy consumption and providing services that address the health and environmental impacts of climate change in community. Leverage capital improvements and secure state and federal funding to complete these strategic initiatives.



Investment in service delivery

*Our service delivery continues to evolve to
meet the demands of our community.*





Investment in service delivery



Appropriate Responses Initiative

- Not all 911 calls are the same: public safety response vs. mental health or community partner.
- Enhancing 911 responses in Ramsey County by focusing on resident well-being and community.
- Working closely with community members and agency leaders to transform and co-design our 911 response.



Investment in service delivery



Buildings and spaces

- Continuing to consolidate and innovate when it comes to physical county space and service delivery.
- Renovations to Metro Square to be more welcoming and accommodating to employees and residents.
- Service Centers, located strategically throughout the county, offer in-person assistance for a wide range of county programs and services.



Investment in service delivery



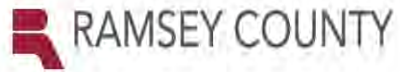
Technology and equipment

- Innovative technology solutions, consolidated data management and ongoing security enhancements to better serve employees and residents alike.
- Public Wi-Fi in county buildings.
- Voting equipment refresh.

Important dates in the budget process

Aug. 22 impacts,	County Manager's presentation of proposed budget to county board - including property tax and community indicators.
Aug. 30	County Manager provides virtual Town Hall to employees.
Sept. 5	Finance provides overview on county financial position.
Sept. 5-19	Service Teams budget meetings at Ramsey County Courthouse.
Sept. 19 online.	Public Hearing #1 - 4:30 p.m. at Ramsey County Courthouse with option to participate online.
Sept. 25	Joint Property Tax Advisory Committee sets overall property tax levy.
Sept. 26	County board certifies 2024 maximum property tax levy.
Nov. 10-24	Notices of estimated taxes, values emailed/mailed to property owners.
Nov. / Dec.	Public Hearing #2 - 6:30 p.m. at community location with option to participate online.
Nov. 28	County board considers adjustments to the county manager's budget proposal.
Dec. 12	County board approval of 2024-25 budget and 2024 property tax levy.

Visit ramseycounty.us/ChiefClerk to sign up to testify at public hearings.



Thank you

ramseycounty.us/Budget

Sep 28

2023



STPAUL.GOV

2024 Mayor's Proposed Budget

Presentation JPTAC



Budget Summary



3.7%

Levy Growth



3,174

FTEs

\$820.5M

Total Budget



\$8.8M

LGA Increase



1. Public Safety
2. Infrastructure
3. Internal Services



Property Tax Levy Distribution

	2023 Adopted	2024 Proposed	Change from 2023	% Change from 2023
City of Saint Paul				
General Fund	155,780,139	160,243,894	4,463,755	2.9%
Debt Service	21,648,845	23,179,457	1,530,612	7.1%
Public Library Agency	21,017,604	22,462,394	1,444,790	6.9%
Total (City and Library)	198,446,588	205,885,745	7,439,157	3.7%
Port Authority	2,611,700	2,611,700	-	0.0%
	201,058,288	208,497,445	7,439,157	3.7%



5.1%

Market Value Growth



2024 Highlights – Public Safety

General Fund Investments - \$450k

- Basic Life Support Division Expansion (\$344k) – 4 FTE
- Fire Department Peak Staffing Pilot (\$100k)
- Emergency Management Siren Maintenance (\$10k)

Opioid Settlement Investments - \$858k

- Office of Neighborhood Safety Staffing (\$102k) – 1 FTE
- HART/COAST Staffing Shift (\$753k)
- Library Supplies (\$3k)

Public Safety Aid - \$7.5M for Gun Violence Reduction

- Police - \$3M
- Fire - \$2.1M
- Office of Neighborhood Safety/City Attorney's Office - \$1.65M
- Citywide - \$750k

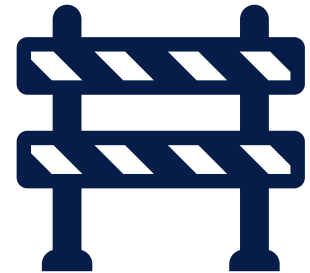
Public Safety Aid - \$6.1M

- Fire Self-Contained Breathing Apparatus (\$1.876M) and Workout Equipment (\$75k)
- Library Safety Infrastructure (\$675k)
- Parks Safety Infrastructure (\$675k)
- Police Academy (\$1.4M)
- City Attorney's Office Immigrant and Refugee Program (\$175k)
- DSI Fire Safety Response Vehicle (\$55k)





2024 Highlights - Infrastructure



- Pause residential seal coat program, redirect to:
 - Increase mill and overlay and skim patching (\$2.3M)
 - Alley reconstruction program (\$400k)
 - Increase snow removal on bridge sidewalks/bikeways (\$520k)
 - Vegetation management and graffiti removal (\$150k)
- Leverage storm sewer and Municipal State Aid revenue to fund additional street maintenance work
- Redeployment of existing resource and addition of new resources results in net General Fund increase of ~\$800k
- City received authorization for 1% local option sales tax during 2023 legislative session
 - Referendum in November 2023
 - No revenue currently included in 2024 proposed budget
 - If approved, first anticipated collection April 2024



2024 Highlights – Internal Services

Human Resources (\$1.05M)

- Recruiting diverse talent (\$450k) – 3 FTE
- Improving service delivery (\$600k) – 4 FTE

Office of Financial Services (\$640k)

- Deputy Director (\$190k) – 1 FTE
- Central Grants Office (\$450k) – 3 FTE

HREEO (\$100k)

- Public Information Specialist (\$100k) – 1 FTE

Office of Technology Communications (\$280k)

- Enterprise Application Optimization (\$140k) – 1 FTE
- Cybersecurity Support (\$140k) – 1 FTE

Planning and Economic Development (\$330k)

- Chief Financial Officer (\$194k) – 1 FTE
- Energy Coordinator (\$136k) – 1 FTE



2024 Highlights – Other

Community Services

- Free swim lessons (\$250k)
- Como veterinary care (\$80k)

Operational Efficiencies

- Downtown Real Estate Needs Study (\$75k)
- Parks/Libraries Efficiency Study (\$25k)

Licensing and Inspections

- Sheet Metal Inspector (\$81k) – 0.5 FTE
- Abatement Coordinator (\$120k, revenue-supported) – 1 FTE
- Animal Services Officers (\$182k) – 2 FTE





Taxes and Fees on a Typical Home

Typical home valued at \$266,300 in 2023 and an estimated \$267,400 in 2024

	2023	Estimated 2024	Change
City Share of Property Tax	\$1,280	\$1,254	-\$26
Sanitary Sewer Charges (3.5% volume fee increase)	\$314	\$324	\$10
Storm Sewer Charges (6.5% increase)	\$113	\$120	\$7
Recycling Fee	\$129	\$135	\$6
Residential Waste Collection	\$33	\$33	\$0
Subtotal: Direct Billing for City services	\$1,869	\$1,866	-\$3
Water Charges (SPRWS)	\$381	\$416	\$35
Grand Total: All City Services	\$2,250	\$2,282	\$31



Saint Paul
PUBLIC SCHOOLS

JPTAC Presentation

Jim Grathwol, Legislative Liaison and Tom Sager, Executive Chief of Financial Services

September 28, 2023

SPPS Achieves Initiatives

Long-Term Student Outcomes

1. Decrease disparities in achievement based on race, ethnicity, culture and identity
2. Increase achievement in English Learners
3. Increase achievement of student receiving special education services
4. Improve kindergarten readiness
5. Increase academic growth in reading and math for all students
6. Prepare all graduates for college, career and life

Systemic Equity	Positive School and District Culture	Effective and Culturally Responsive Instruction	College and Career Readiness	Program Evaluation / Resource Allocation	Family and Community Engagement	Safe Schools
OBJECTIVE 1 Intercept the normalized patterns of unearned privilege/advantage and/or access through policy, procedures, practices and programming	OBJECTIVE 2 Creates inclusive school and district cultures	OBJECTIVE 3 Increase our capacity to meet the instructional needs of each learner	OBJECTIVE 4 Increase opportunities for student to envision their future, explore careers and prepare for postsecondary education	OBJECTIVE 5 Allocate resources based on program effectiveness and organizational priorities	OBJECTIVE 6 Improve stakeholder engagement in district decisions	OBJECTIVE 7
STRATEGIC INITIATIVE To Be Determined	STRATEGIC INITIATIVE Implement culturally responsive Social Emotional Learning (SEL) district wide aligned with Positive Behavioral Intervention & Supports (PBIS)	STRATEGIC INITIATIVE Implement culturally responsive teaching districtwide Ensure all students have access to instruction in science, social studies, the arts, health, and physical education Implement a districtwide middle school model	STRATEGIC INITIATIVE Strengthen college and career curriculum, instruction, pathways, and personal planning	STRATEGIC INITIATIVE Implement a system for routinely assessing program effectiveness Allocate resources strategically through priority-based budgeting Align school facilities with well-rounded programs	STRATEGIC INITIATIVE Implement authentic community engagement planning and strategies	STRATEGIC INITIATIVE

Today's Purpose

- Provide 23 Pay 24 annual levy background
- Provide School District Context for Levy Process
- Provide Levy Schedule

The Basics

- School levy authority is established in law
- Pay 24 school levy funds are for the 2024-2025 school year
- Local property taxes account for approximately 20% of SPPS budget

Who Determines Your Property Tax?

State Legislature

- Sets Property Tax Policy
- Establishes Property Classes & Class Rates
- Determines Levels of State Aid
- Sets School Formulas
- Underfunded Mandates to Local Governments
- Levies State Business Tax



Taxing Jurisdictions

- Determines Levy Amount

County Assessor

- Determines Market Value
- Assigns Property Class

Factors Impacting School Levies

- Changes in tax base
- Number of students served
- Approved inflationary increases to referendums
- Pension contribution changes required by law and OPEB obligations
- Employment changes that drive severance and unemployment levies
- Capital bonding, refunding of bonds, abatements, long term maintenance, health and safety projects, lease costs

Major Levy Categories

- **General Operating** –fund school operations, including referendum, integration, transition, operating, career tech
- **Pension/OPEB/Contractual**—retiree health insurance, pensions, severance, unemployment
- **Facilities**, includes debt service for bonds, lease levy, health and safety, long term facilities maintenance
- **Community Service**, includes community ed, ECFE, adult handicap disabled

Levy Recap

Levy Category	Certified Pay 23 Levy	SPPS Proposed Pay 24 Levy	Difference
General Operating	\$78,737,396	\$80,853,752	\$2,480,356
Pension/OPEB/Contractual	\$38,005,327	\$37,882,242	\$(123,085)
Facilities	\$81,042,617	\$82,400,063	\$1,357,446
Community Service	\$3,610,908	\$3,375,073	\$(235,835)
Total – All Levy Categories	\$201,032,248	\$204,511,130	\$3,478,882
Percent Change			1.73%

SPPS's Five Year Trend For Annual Property Tax Levy

- In the past five levy cycles, the SPPS total levy has increased on average 2.9 percent per year.
- The Consumer Price Index (Inflation) for this same period has averaged 4.9 percent per year.

Property Taxes as a Percent of Total Budget

School System	Total District Revenue from Property Taxes
State Wide	21.02%
South Washington County	29.05%
Minneapolis	28.49%
Rosemount Apple Valley Eagan	25.16%
Saint Paul	23.18%
Centennial	23.01%
Anoka Hennepin	19.38%

Source: Minnesota Department of Educational Financial Profiles - 2022

Inspire students to think critically, pursue their dreams and change the world

Debt Service Tax Revenue Per Student

School System	Debt Service Revenue per Pupil Served
State Wide	\$1,447
Minneapolis	\$2,995
South Washington County	\$1,724
Saint Paul	\$1,479
Centennial	\$1,469
Rosemount Apple Valley Eagan	\$610
Anoka Hennepin	\$401

Source: Minnesota Department of Educational Financial Profiles - 2022

Inspire students to think critically, pursue their dreams and change the world.

MDE's Calculations...

The levy amounts presented today may be different than the amount presented at Truth and Taxation on December 5th at 6 p.m.

Why?

MDE continues a detail review to ensure accuracy in the levy system:

- Adjustments from prior Levy Cycles
- Adjustments as we prepare for Audit (CTE, Integration, etc.)
- Adjustments submitted by Ramsey County

Pay 24 Levy Calendar

Date	Action
X August-early September	District submits levy information to MDE
X September 8	Preliminary run by MDE
X September 28th	JPTAC Meeting
X September 29th	Special Board Meeting to Authorize Pay24 Levy
October 1	Submit data to Ramsey County and MDE. Cities and Counties also certify by this date.
October 1 – November 10	Ramsey County calculates taxes and prepares tax statements
November 12	Anticipated Ramsey County mailing of tax statements
December 5	Proposed Date for Public Truth in Taxation Hearing
December 19	BOE certifies Pay 24 levy
December 30	SPPS certifies Pay24 levy to Ramsey County

Action for School Board on Sept 29

- Set the date for the Truth in Taxation and Budget Hearing for December 5 at 6:00 p.m. (COB meeting that evening)
- Approve the maximum amount authorized by MDE for the 23 Pay 24 property tax levy.
- This will provide the District with the greatest flexibility as MDE makes adjustments ahead of the final certification in December.

Thank you

Fiscal Disparity Distribution Levy

	2023 FD Distribution	2024 FD Distribution	Dollar Change	Percent Change
Ramsey County	51,170,700	50,862,194	\$(308,506)	-0.6%
City of St. Paul	34,069,298	38,494,072	\$4,424,774	13.0%
St. Paul School District	38,927,948	37,292,253	\$(1,635,695)	-4.2%

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

City of St. Paul – Ramsey County – St. Paul School District

St. Paul Property Tax Revenue

	Final Change 2021-2022	Final Change 2022-2023	Proposed Maximum Tax Levy as of 9/26/23	Estimated Change 2023 to 2024
Combined Certified Levy – St. Paul Share	\$18.9 Million or 3.6%	\$28.6 Million or 5.3%	\$590,289,985	\$21.0 Million or 3.7%
Combined Levy After Fiscal Disparity Distribution – St. Paul Share	\$18.4 Million or 4.4%	\$31.1 Million or 7.2%	\$483,200,415	\$18.0 Million or 3.9%

City of St. Paul – Ramsey County – St. Paul School District

St. Paul Property Tax Revenue

	Final Change 2021-2022	Final Change 2022-2023	Proposed Maximum Tax Levy as of 9/26/23	Estimated Change 2023 to 2024
Ramsey County – St. Paul Share	\$2.5 Mil or 1.6%	\$4.7 Mil or 2.9%	\$177,281,409	\$10.1 Mil or 6.0%
City of St. Paul	\$10.2 Mil or 6.2%	\$25.7 Mil or 14.7%	\$208,497,445	\$7.4 Mil or 3.7%
St. Paul School District	\$6.2 Mil or 2.2%	-\$1.8 Mil or -0.9%	\$204,511,131	\$3.5 Mil or 1.7%
Combined Levies	\$18.9 Mil or 3.6%	\$28.6 Mil or 5.3%	\$590,289,985	\$21.0 Mil or 3.7%
Levy after Fiscal Disparity Dist.:				
Ramsey County – St. Paul Share	\$2.8 Mil or 2.2%	\$6.1 Mil or 4.7%	\$145,978,164	\$9.9 Mil or 7.3%
City of St. Paul	\$11.1 Mil or 8.5%	\$25.2 Mil or 17.8%	\$170,003,373	\$3.0 Mil or 1.8%
St. Paul School District	\$4.5 Mil or 2.9%	-\$239K or -0.2%	\$167,218,878	\$5.1 Mil or 3.2%
Combined Levies	\$18.4 Mil or 4.4%	\$31.1 Mil or 7.2%	\$483,200,415	\$18.0 Mil or 3.9%

Joint Resolution

WHEREAS, According to Minnesota state law, local units of government must set their maximum property tax levy in September of each year for taxes payable the following year; and

WHEREAS, Ramsey County, the City of Saint Paul, and Saint Paul Independent School District #625 have special legislation creating the Joint Property Tax Advisory Committee (Minnesota Statutes 383A.75), which is charged by the Legislature with meeting "to make appropriate recommendations for the efficient and effective use of property tax dollars raised by the jurisdictions" (Minnesota Statutes 383A.75, Subd. 3); and

WHEREAS, Minnesota Statutes 383A.75, Subd. 3 outlines the specific duties of the Joint Property tax Advisory Committee; and

WHEREAS, One of those duties under Minnesota Statutes 383A.75, Subd. 3 (2) is to "agree, by October 1st of each year, on the appropriate level of overall property tax levy for the three jurisdictions and publicly report such to the governing bodies of each jurisdiction for ratification or modification by resolution"; and

WHEREAS, "In carrying out its duties, the Committee shall consult with public employees of each jurisdiction, and with other stakeholders of the City, County, and School District, as appropriate"; Now, Therefore, Be It

RESOLVED, That the Joint Property Tax Advisory Committee, for taxes payable in 2024, accepts the maximum levies recommended by the three jurisdictions that results in an overall property tax levy increase of 3.7%; and Be It Further

RESOLVED, That the Joint Property Tax Advisory Committee, for taxes payable in 2024, accepts that this overall property tax levy, after fiscal disparities, will increase by 3.9%; and Be It Further

RESOLVED, That the jurisdictions will solicit input from stakeholders regarding this levy proposal at their respective public hearings held to discuss proposed budgets and levies.

Estimated % Change in 2024 Property Taxes: by St. Paul Planning District on a Residential Property

Assessment Year: For Taxes Payable In:	Median Estimated Home Market Values		
	2022 2023	2023 2024	% Change From '23 - '24
Planning District			
1. Sunray/Battlecreek/Highwood	269,650	271,500	0.7%
2. Greater East Side	248,800	242,600	-2.5%
3. West Side	217,100	233,750	7.7%
4. Dayton's Bluff	212,100	220,200	3.8%
5. Payne/Phalen	234,900	226,400	-3.6%
6. North End	200,300	207,700	3.7%
7. Thomas Dale	200,100	207,800	3.8%
8. Summit/University	280,600	293,700	4.7%
9. West Seventh	231,500	250,150	8.1%
10. Como	294,700	303,550	3.0%
11. Hamline/Midway	245,600	251,400	2.4%
12. St. Anthony Park	370,200	377,600	2.0%
13. Union Park	383,500	400,550	4.4%
14. Macalester/Groveland	403,100	413,100	2.5%
15. Highland	384,250	399,000	3.8%
16. Summit Hill	477,000	489,200	2.6%
17. Downtown	186,400	183,350	-1.6%

Final Payable 2023 Rate	Estimated Payable 2024 Rate	Tax Change		
140.880%	133.861%			
0.18850%	0.16059%			
P2023 Final Taxes	P2024 Estimated Taxes	\$ Change From '23 - '24	% Change From '23 - '24	Special Property Tax Refund
\$4,125	\$3,899	-\$226	-5.5%	\$ -
3,766	3,431	-335	-8.9%	\$ -
3,218	3,287	69	2.1%	\$ -
3,131	3,068	-63	-2.0%	\$ -
3,525	3,168	-357	-10.1%	\$ -
2,929	2,866	-63	-2.2%	\$ -
2,926	2,868	-58	-2.0%	\$ -
4,313	4,259	-54	-1.3%	\$ -
3,467	3,553	86	2.5%	\$ -
4,557	4,418	-139	-3.1%	\$ -
3,710	3,574	-136	-3.7%	\$ -
5,858	5,617	-241	-4.1%	\$ -
6,088	5,990	-98	-1.6%	\$ -
6,425	6,192	-233	-3.6%	\$ -
6,100	5,964	-136	-2.2%	\$ -
7,619	7,334	-285	-3.7%	\$ -
2,689	2,471	-218	-8.1%	\$ -

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

Assumptions:	2023 Levy	2024 Levy	Levy Change	% Change
County Levy	\$ 354,123,588	\$ 378,034,546	\$ 23,910,958	6.8%
City Levy	201,058,288	208,497,445	7,439,157	3.7%
ISD 625 Levy	201,032,248	204,511,130	3,478,882	1.7%
Regional Rail Authority Levy	30,408,198	34,167,111	3,758,913	12.4%
St. Paul HRA	5,657,150	5,657,150	-	0.0%
County HRA Levy	11,419,523	12,819,564	1,400,041	12.3%

Factors Affecting Payable 2024 St. Paul Property Taxes: Median Value Single Family Home

Factors	Amount
Final Payable 2023 Total Tax (\$266,300 EMV Home)	\$ 3,899
Loss of Fiscal Disparity	\$ 1
Change in Homestead Exclusion Benefit	1
Other Shifts	(241)
Total Decrease Due to Tax Shifts	\$ (239)
County Levy	\$ 76
Regional Rail Levy	10
School District Levy	26
City Levy	54
Other Special Taxing Districts Levy	6
Total Increase Due To Changes in Levy	\$ 172
Estimated Payable 2024 Total Tax (\$267,400 EMV Home)	\$ 3,832

Change that will appear on Proposed Notice
\$ 13
8
(26)
(50)
(12)
\$ (67)
Perc Change
-1.7%

<u>Assumptions:</u>	2023 Levy	2024 Levy	Levy Change	% Change
County Levy	\$ 354,123,588	\$ 378,034,546	\$ 23,910,958	6.8%
St Paul Levy	201,058,288	208,497,445	7,439,157	3.7%
ISD 625 Levy	201,032,248	204,511,130	3,478,882	1.7%
Regional Rail Authority Levy	30,408,198	34,167,111	3,758,913	12.4%
County HRA Levy	11,419,523	12,819,564	1,400,041	12.3%
St. Paul HRA Levy	5,657,150	5,657,150	-	0.0%

Factors Affecting Payable 2024 St. Paul Property Taxes: Median Value Apartment

Factors	Amount
Final Payable 2023 Total Tax (\$1,127,550 EMV Apartment)	\$ 21,146
Gain of Fiscal Disparity	\$ (80)
Other Shifts	(1,031)
Total Decrease Due to Tax Shifts	\$ (1,111)
County Levy	\$ 432
Regional Rail Levy	53
School District Levy	133
City Levy	303
Other Special Taxing Districts Levy	38
Total Increase Due To Changes in Levy	\$ 959
Estimated Payable 2024 Total Tax (\$1,144,800 EMV Apartment)	\$ 20,994

Change that will appear on Proposed Notice
\$ 138
48
(80)
(206)
(52)
\$ (152)
Perc Change
-0.7%

<u>Assumptions:</u>	2023 Levy	2024 Levy	Levy Change	% Change
County Levy	\$ 354,123,588	\$ 378,034,546	\$ 23,910,958	6.8%
St Paul Levy	201,058,288	208,497,445	7,439,157	3.7%
ISD 625 Levy	201,032,248	204,511,130	3,478,882	1.7%
Regional Rail Authority Levy	30,408,198	34,167,111	3,758,913	12.4%
County HRA Levy	11,419,523	12,819,564	1,400,041	12.3%
St. Paul HRA Levy	5,657,150	5,657,150	-	0.0%

Factors Affecting Payable 2024 St. Paul Property Taxes: Median Value Commercial

Factors	Amount
Final Payable 2023 Total Tax (\$500,900 Commercial Property)	\$ 15,722
Gain of Fiscal Disparity	\$ (46)
Other Shifts	2,371
Total Increase Due to Tax Shifts	\$ 2,325
County Levy	\$ 241
Regional Rail Levy	30
School District Levy	73
City Levy	169
Other Special Taxing Districts Levy	21
Fiscal Disparity Tax	-
State Business Tax	-
Total Increase Due To Changes in Levy	\$ 534
Estimated Payable 2024 Total Tax (\$606,650 Commercial)	\$ 18,581

Change that will appear on Proposed Notice
\$ 792
91
680
764
126
(18)
424
\$ 2,859
Perc Change
18.2%

<u>Assumptions:</u>	2023 Levy	2024 Levy	Levy Change	% Change
County Levy	\$ 354,123,588	\$ 378,034,546	\$ 23,910,958	6.8%
St Paul Levy	201,058,288	208,497,445	7,439,157	3.7%
ISD 625 Levy	201,032,248	204,511,130	3,478,882	1.7%
Regional Rail Authority Levy	30,408,198	34,167,111	3,758,913	12.4%
County HRA Levy	11,419,523	12,819,564	1,400,041	12.3%
St. Paul HRA Levy	5,657,150	5,657,150	-	0.0%

Estimated 2024 Property Tax Impact: Selected Saint Paul Homes

	Payable 2022 Tax Year	% Change '21 to '22	Payable 2023 Tax Year	% Change '22 to '23	Estimated Payable 2024 Tax Year	Dollar Change '23 to Est '24	% Change '23 to Est '24
Property: 1971 Hawthorne							
Estimated Market Value:	\$195,400	13.3%	\$220,500	12.8%	\$240,700	\$20,200	9.2%
Taxable Market Value:	\$175,700	16.6%	\$203,100	15.6%	\$225,100	\$22,000	10.8%
Total Net Tax	\$2,845	20.4%	\$3,139	10.3%	\$3,400	\$261	8.3%
Property: 1298 Sherburne							
Estimated Market Value:	\$173,800	1.9%	\$209,800	20.7%	\$196,400	-\$13,400	-6.4%
Taxable Market Value:	\$152,200	2.4%	\$191,400	25.8%	\$176,800	-\$14,600	-7.6%
Total Net Tax	\$2,393	2.8%	\$2,963	23.8%	\$2,682	-\$281	-9.5%
Property: 1361 Highland							
Estimated Market Value:	\$311,700	5.3%	\$328,100	5.3%	\$373,400	\$45,300	13.8%
Taxable Market Value:	\$302,500	6.0%	\$320,400	5.9%	\$369,800	\$49,400	15.4%
Total Net Tax	\$4,850	10.0%	\$4,924	1.5%	\$5,550	\$626	12.7%
Property: 2194 Princeton							
Estimated Market Value:	\$622,200	-2.0%	\$640,900	3.0%	\$695,400	\$54,500	8.5%
Taxable Market Value:	\$622,200	-2.0%	\$640,900	3.0%	\$695,400	\$54,500	8.5%
Total Net Tax	\$10,370	1.3%	\$10,306	-0.6%	\$11,080	\$774	7.5%
Property: 768 Summit							
Estimated Market Value:	\$900,500	-1.7%	\$927,500	3.0%	\$946,100	\$18,600	2.0%
Taxable Market Value:	\$900,500	-1.7%	\$927,500	3.0%	\$946,100	\$18,600	2.0%
Total Net Tax	\$15,794	1.8%	\$15,682	-0.7%	\$15,677	-\$5	0.0%

Assumptions:		2023 Levy	Proposed 2024 Levy	Levy Change	% Change
County Levy	\$	354,123,588	\$ 378,034,546	\$ 23,910,958	6.8%
City Levy		201,058,288	208,497,445	7,439,157	3.7%
ISD 625 Levy		201,032,248	204,511,130	3,478,882	1.7%
Regional Rail Authority Levy		30,408,198	34,167,111	3,758,913	12.4%
County HRA		11,419,523	12,819,564	1,400,041	12.3%
St. Paul HRA		5,657,150	5,657,150	-	0.0%

Estimated 2024 Property Tax Impact: Selected Saint Paul Commercial Properties

	Payable 2022 Tax Year	% Change '21 to '22	Payable 2023 Tax Year	% Change '22 to '23
Property: <u>Mama's Pizza, Rice Street</u>				
Estimated Market Value:	\$313,000	1.2%	\$335,200	7.1%
Taxable Market Value:	\$313,000	1.2%	\$335,200	7.1%
Total Net Tax	\$6,399	3.7%	\$6,493	1.5%

Property: <u>St. Patrick's Guild, Randolph Ave.</u>				
Estimated Market Value:	\$472,200	-1.9%	\$486,400	3.0%
Taxable Market Value:	\$472,200	-1.9%	\$486,400	3.0%
Total Net Tax	\$15,502	-1.2%	\$15,211	-1.9%

Property: <u>Hoa Bien Restaurant, University</u>				
Estimated Market Value:	\$1,696,400	-8.7%	\$1,668,300	-1.7%
Taxable Market Value:	\$1,696,400	-8.7%	\$1,668,300	-1.7%
Total Net Tax	\$60,488	-8.1%	\$57,056	-5.7%

Property: <u>US Bank Place, 5th St</u>				
Estimated Market Value:	\$23,823,000	-5.5%	\$21,702,800	-8.9%
Taxable Market Value:	\$23,823,000	-5.5%	\$21,702,800	-8.9%
Total Net Tax	\$873,620	-4.6%	\$766,361	-12.3%

Estimated Payable 2024 Tax Year	Dollar Change '23 to Est '24	% Change '23 to Est '24
\$419,000	\$83,800	25.0%
\$419,000	\$83,800	25.0%
\$8,328	\$1,835	28.3%

\$486,400	\$0	0.0%
\$486,400	\$0	0.0%
\$14,950	-\$261	-1.7%

\$1,573,400	-\$94,900	-5.7%
\$1,573,400	-\$94,900	-5.7%
\$52,981	-\$4,075	-7.1%

\$21,702,800	\$0	0.0%
\$21,702,800	\$0	0.0%
\$757,256	-\$9,105	-1.2%

<u>Assumptions:</u>	2023 Levy	Proposed 2024 Levy	Levy Change	% Change
County Levy	\$ 354,123,588	\$ 378,034,546	\$ 23,910,958	6.8%
City Levy	201,058,288	208,497,445	7,439,157	3.7%
ISD 625 Levy	201,032,248	204,511,130	3,478,882	1.7%
Regional Rail Authority Levy	30,408,198	34,167,111	3,758,913	12.4%
County HRA	11,419,523	12,819,564	1,400,041	12.3%
St. Paul HRA	5,657,150	5,657,150	-	0.0%

Important Dates

Date	Action
By October 2	City, County, and School District certify proposed maximum tax levy.
By October 1	Joint Property Tax Advisory Committee recommends overall property tax levy level to City, County, and School District.
After November 11 but before November 24	Truth in Taxation Notices mailed.
December 6 – County December 5 – City December 5 – ISD 625	Separate public hearings for each jurisdiction.
By December 28	Final levy certification for upcoming year due from all taxing authorities.



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

Additional information is available on Ramsey County's website:

ramseycounty.us/budget

ramseycounty.us/2023AssessorsReport

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 2nd 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 2nd 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.