

# House Research Simulation Report: Property Tax

Simulation #00D6

Date 4/12/2000

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## DESCRIPTION

**BASELINE: Preliminary Pay 2000 (Revised 3/23/2000)**

**ALTERNATIVE: Projected Pay 2001: Current Law (Revised 4/8/2000)**

This report compares property taxes payable in 2000 to projected property taxes payable in 2001 under current law. The payable 2000 data is almost final - the market value data is final, while the levies are those reported after final levy certification. The pay 2001 valuations are based on growth rates for the previous year, augmented by results from a survey of county assessors conducted in January, 2000. The pay 2001 levies are based on projections done by a joint House/ Senate/Revenue Dept. working group. The levy projections are particularly uncertain because they involve assumptions about how much local governments will levy; the projections generally assume that each local government's levy will increase at approximately the same rate as in the past few years.

## KEY POINTS

- ! **Statewide, property taxes are projected to increase by \$270 million, or 5.8%.** \$139 million of the \$271 million tax increase will be paid by property which is new construction, appearing on the tax rolls for the first time in pay 2001. The line on the printout called "new construction" includes all property types - each is assigned the appropriate class rate to determine its tax, but the tax burdens on all new construction property are aggregated for purposes of the printout. The overall tax increase is slightly higher in greater Minnesota (6%) than in the metro area (5.6%).
- ! **Property tax increases on existing property generally range from 2% to 5% on a statewide average basis,** except for public utility property which shows a slight reduction.

**The simulations are estimates only.** House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. They depend upon judgements about how much local government officials will decide to levy, which are highly speculative. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

**ASSUMPTIONS:****BASELINE:            Preliminary Pay 2000 (Revised 3/23/2000)**

- ! **Property values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- ! **Levies** are preliminary levies provided by county auditors to the Dept. of Revenue in response to a survey.
- ! **Property tax aids** are actual amounts certified by the Dept. of Revenue.
- ! **Fiscal disparities contribution and distribution net tax capacities and distribution levies** are based on the abstracts of assessment and other data reported by the Dept. of Revenue.
- ! **Education homestead credit and taconite homestead credit** amounts are simulated.
- ! **Tax increment financing (TIF)** net tax capacities are preliminary certifications reported by county assessors on the abstracts of assessment. TIF net tax capacities often change somewhat between these preliminary certifications and the final certifications submitted on the abstracts of tax lists.

**ASSUMPTIONS:****ALTERNATIVE: Projected Pay 2001: Current Law (Revised 4/8/2000)**

- ! **Market values** were developed from actual growth in property values between assessment year 1998 and assessment year 1999, with growth measured separately for growth on existing value and growth due to new construction. These results were augmented with information received through a survey of county assessors taken in January, 2000. Inflationary changes on properties subject to limited market value restraints were limited to the appropriate growth rate. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay '99 to pay 2000, on a city-by-city and a class-by-class basis.
- ! **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The baseline pay 2001 levies were developed to match statewide levy estimates by category developed by the Dept. of Children, Families and Learning. Approximately \$12 million of new referendum levies are assumed; they are distributed evenly across all districts in the state.
- ! **County, city, and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The base methodology employed is a three-year average of levy plus aid; the levy increases resulting from that methodology were further increased by about 1.3% due to indications that inflationary pressures in the area of government spending are higher in 2000 than they have been in the previous few years. Levy estimates were not adjusted for levy limits, since levy limits are not in effect for pay 2001 under current law. In a few cases, the estimates were changed based upon discussions with individual local government officials. Estimated state aid amounts for pay 2001 were subtracted from levy plus aid to arrive at the levy amounts.
- ! **Special taxing district levies** were generally increased by 5.6%, except for the metro-wide special taxing districts, which were modeled based upon levy limits and partial estimates provided by metro agency staff.
- ! **The education homestead credit** was modeled using a rate of 83%. The estimated cost of the credit is \$399.1 million.
- ! **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- ! **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial net tax capacity.

**SIMULATION PARAMETERS**

	Baseline	Alternative
<b>Residential Homestead:</b>		
<\$76,000	1.0 %	1.0 %
>\$76,000	1.65	1.65
<b>Residential Non-homestead:</b>		
Single unit:		
<\$76,000	1.2	1.2
>\$76,000	1.65	1.65
2-3 unit and undeveloped land	1.65	1.65
<b>Apartments:</b>		
Regular	2.4	2.4
Low-income	1.0	1.0
Small cities	2.15	2.15
<b>Commercial-Industrial-Public Utility:</b>		
<\$150,000	2.4	2.4
>\$150,000	3.4	3.4
<b>Seasonal Recreational Commercial:</b>		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c)	1.65	1.65
<b>Seasonal Recreational Residential:</b>		
<\$76,000	1.2	1.2
>\$76,000	1.65	1.65
<b>Disabled homestead</b>	0.45	0.45
<b>Agricultural land &amp; buildings:</b>		
<b>Homestead:</b>		
<\$115,000	0.35	0.35
\$115,000 - \$600,000	0.8	0.8
>\$600,000	1.2	1.2
<b>Non-Homestead</b>	1.2	1.2
<b>Education homestead credit:</b>		
Percentage	83%	83%
Maximum	\$390	\$390
<b>Education agricultural credit:</b>		
Homestead <\$600,000	54%	54%
Homestead >\$600,000	54%	54%
Nonhomestead	50%	50%

Simulation ID: OOD6  
4/12/2000  
2:17 pm

BASELINE: Prel Pay 2000: Corrected MKVs, survey levies (Rev 3/23/00)  
vs.  
ALTERNATIVE: Proj Pay 2001: Current law (Revised 4/8/00)

(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	138,466,671	147,879,971	9,413,300	6.8	1,940,354	2,012,334	71,980	3.7	1.40	1.36
Res Non-Hmstd	7,698,343	8,161,439	463,096	6.0	148,952	151,329	2,377	1.6	1.93	1.85
Apartments	7,728,241	8,602,168	873,926	11.3	246,213	258,607	12,394	5.0	3.19	3.01
Low-income Apts	1,842,559	1,995,921	153,362	8.3	26,713	27,793	1,080	4.0	1.45	1.39
Seasonal Rec	7,457,008	7,884,794	427,786	5.7	113,782	116,777	2,994	2.6	1.53	1.48
New Construct	0	6,182,797	6,182,797	0.0	0	138,969	138,969	0.0	0.00	2.25
Com/Ind Lo Tier	6,854,316	7,130,520	276,204	4.0	228,711	228,662	-49	-0.0	3.34	3.21
Com/Ind Hi Tier	30,201,586	32,668,163	2,466,577	8.2	1,397,097	1,427,210	30,112	2.2	4.63	4.37
Public Utility	6,274,206	6,478,307	204,101	3.3	274,136	273,147	-989	-0.4	4.37	4.22
Ag Hmstd: House	6,466,366	6,760,072	293,706	4.5	68,761	71,535	2,773	4.0	1.06	1.06
Ag Hmstd: Land	18,627,973	19,398,465	770,492	4.1	117,985	123,550	5,565	4.7	.63	.64
Ag Non-hmstd	9,664,226	10,003,809	339,582	3.5	117,516	120,499	2,983	2.5	1.22	1.20
<b>Total (incl TIF)</b>	<b>241,281,495</b>	<b>263,146,425</b>	<b>21,864,930</b>	<b>9.1</b>	<b>4,680,220</b>	<b>4,950,410</b>	<b>270,190</b>	<b>5.8</b>	<b>1.94</b>	<b>1.88</b>
TIF Levy					316,082	331,323	15,241	4.8		
Total (excl TIF)					4,364,138	4,619,087	254,948	5.8		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	1,355,365	1,439,925	84,559	6.2	860,698	921,272	60,574	7.0
Fisc Disp Distrib	108,402	113,986	5,584	5.2	87,464	94,093	6,629	7.6
Total Levy	1,463,767	1,553,911	90,143	6.2	948,163	1,015,365	67,203	7.1
Property Tax Aids	285,803	287,387	1,584	.6	635,559	655,318	19,759	3.1
<b>Total Levy + Aid</b>	<b>1,749,570</b>	<b>1,841,297</b>	<b>91,727</b>	<b>5.2</b>	<b>1,583,722</b>	<b>1,670,684</b>	<b>86,962</b>	<b>5.5</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	2,048,686	2,121,676	72,990	3.6	151,387	163,000	11,613	7.7
Fisc Disp Distrib	187,259	202,126	14,867	7.9	25,475	27,217	1,742	6.8
Total Levy	2,235,945	2,323,802	87,857	3.9	176,861	190,217	13,355	7.6
Property Tax Aids	54,337	43,348	-10,989	-20.2	30,174	30,174	0	.0
<b>Total Levy + Aid</b>	<b>2,290,282</b>	<b>2,367,150</b>	<b>76,868</b>	<b>3.4</b>	<b>207,036</b>	<b>220,391</b>	<b>13,355</b>	<b>6.5</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	3,840,822	4,237,056	396,235	10.3						
(-) TIF Tax Cap	238,549	268,092	29,543	12.4	County	40.78	39.40	.002	.002	
(-) FD Contr Tax Cap	279,283	315,382	36,099	12.9	City/Town	25.64	24.97	.037	.036	
(=) Txbl Tax Cap	3,322,989	3,653,582	330,593	9.9	School Dist	54.45	49.44	1.023	1.233	
FD Distr Tax Cap	279,283	315,382	36,099	12.9	Special Dist	4.56	4.46	0.000	0.000	
					Total	125.42	118.27	1.061	1.270	

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value				0.0
Net Tax			0	0.0
Effect Rate	0.00	0.00		
Avg Value				0.0
Net Tax			0	0.0
Effect Rate	0.00	0.00		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value				0.0
Net Tax			0	0.0
Effect Rate	0.00	0.00		
Ex-Hi Value				0.0
Net Tax			0	0.0
Effect Rate	0.00	0.00		

Simulation ID: OOD6  
 4/12/2000  
 2:17 pm

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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	44,891,292	47,525,336	2,634,044	5.9	552,856	583,565	30,709	5.6	1.23	1.23
Res Non-Hmstd	2,957,160	3,073,886	116,726	3.9	54,323	55,248	925	1.7	1.84	1.80
Apartments	1,540,400	1,597,794	57,393	3.7	49,176	49,838	662	1.3	3.19	3.12
Low-income Apts	649,477	697,022	47,545	7.3	9,633	10,171	538	5.6	1.48	1.46
Seasonal Rec	7,234,529	7,651,859	417,330	5.8	109,738	112,752	3,014	2.7	1.52	1.47
New Construct	0	2,341,773	2,341,773	0.0	0	44,649	44,649	0.0	0.00	1.91
Com/Ind Lo Tier	3,693,088	3,794,764	101,675	2.8	123,698	124,127	429	.3	3.35	3.27
Com/Ind Hi Tier	5,743,142	5,983,735	240,593	4.2	262,024	266,407	4,384	1.7	4.56	4.45
Public Utility	4,099,502	4,232,925	133,423	3.3	174,499	175,972	1,473	.8	4.26	4.16
Ag Hmstd: House	5,642,399	5,898,650	256,251	4.5	58,460	61,185	2,725	4.7	1.04	1.04
Ag Hmstd: Land	17,790,857	18,508,312	717,455	4.0	113,369	118,695	5,326	4.7	.64	.64
Ag Non-hmstd	9,166,513	9,477,176	310,662	3.4	111,106	113,975	2,869	2.6	1.21	1.20
<b>Total (incl TIF)</b>	<b>103,408,360</b>	<b>110,783,231</b>	<b>7,374,871</b>	<b>7.1</b>	<b>1,618,883</b>	<b>1,716,585</b>	<b>97,702</b>	<b>6.0</b>	<b>1.57</b>	<b>1.55</b>
TIF Levy					65,409	68,784	3,375	5.2		
Total (excl TIF)					1,553,474	1,647,802	94,327	6.1		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	639,832	682,751	42,919	6.7	334,240	362,045	27,806	8.3
Fisc Disp Distrib	504	785	281	55.7	830	710	-120	-14.4
Total Levy	640,336	683,536	43,200	6.7	335,070	362,756	27,686	8.3
Property Tax Aids	156,143	155,405	-738	- .5	332,271	343,959	11,688	3.5
<b>Total Levy + Aid</b>	<b>796,479</b>	<b>838,941</b>	<b>42,462</b>	<b>5.3</b>	<b>667,341</b>	<b>706,715</b>	<b>39,374</b>	<b>5.9</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	783,432	804,779	21,347	2.7	13,395	14,137	743	5.5
Fisc Disp Distrib	378	549	171	45.1	11	19	8	71.0
Total Levy	783,810	805,328	21,518	2.7	13,406	14,157	751	5.6
Property Tax Aids	46,450	40,823	-5,627	-12.1	3,125	3,125	0	.0
<b>Total Levy + Aid</b>	<b>830,260</b>	<b>846,151</b>	<b>15,891</b>	<b>1.9</b>	<b>16,531</b>	<b>17,281</b>	<b>751</b>	<b>4.5</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng	County	City/Town	Base	Alt	Base	Alt
Total Tax Capacity	1,401,511	1,511,024	109,513	7.8	47.25	46.79	.004	.004		
(-) TIF Tax Cap	47,480	51,230	3,750	7.9	24.65	24.77	.008	.008		
(-) FD Contr Tax Cap	853	1,332	479	56.2	53.44	49.36	.625	.817		
(=) Txbl Tax Cap	1,353,178	1,458,462	105,284	7.8	.99	.97	0.000	0.000		
FD Distr Tax Cap	853	1,332	479	56.2	Total	126.33	121.89	.637	.829	

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	52,500	55,400		5.5
Net Tax	531	562	31	5.9
Effect Rate	1.01	1.02		
Avg Value	78,700	83,100		5.6
Net Tax	813	887	74	9.1
Effect Rate	1.03	1.07		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	104,900	110,800		5.6
Net Tax	1,240	1,336	96	7.8
Effect Rate	1.18	1.21		
Ex-Hi Value	157,400	166,200		5.6
Net Tax	2,367	2,488	121	5.1
Effect Rate	1.50	1.50		

Simulation ID: OOD6  
4/12/2000  
2: 17 pm

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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	93,575,378	100,354,635	6,779,257	7.2	1,387,497	1,428,769	41,271	3.0	1.48	1.42
Res Non-Hmstd	4,741,183	5,087,553	346,371	7.3	94,629	96,081	1,452	1.5	2.00	1.89
Apartments	6,187,841	7,004,374	816,533	13.2	197,037	208,768	11,732	6.0	3.18	2.98
Low-income Apts	1,193,082	1,298,899	105,817	8.9	17,079	17,621	542	3.2	1.43	1.36
Seasonal Rec	222,479	232,935	10,455	4.7	4,044	4,025	-20	-0.5	1.82	1.73
New Construct	0	3,841,024	3,841,024	0.0	0	94,320	94,320	0.0	0.00	2.46
Com/Ind Lo Tier	3,161,228	3,335,756	174,528	5.5	105,014	104,535	-479	-0.5	3.32	3.13
Com/Ind Hi Tier	24,458,444	26,684,428	2,225,984	9.1	1,135,074	1,160,802	25,729	2.3	4.64	4.35
Public Utility	2,174,704	2,245,382	70,678	3.3	99,637	97,175	-2,462	-2.5	4.58	4.33
Ag Hmstd: House	823,968	861,422	37,455	4.5	10,301	10,349	48	0.5	1.25	1.20
Ag Hmstd: Land	837,116	890,153	53,036	6.3	4,615	4,854	239	5.2	0.55	0.55
Ag Non-hmstd	497,713	526,633	28,920	5.8	6,410	6,525	115	1.8	1.29	1.24

Total (incl TIF)	137,873,136	152,363,194	14,490,059	10.5	3,061,337	3,233,825	172,487	5.6	2.22	2.12
TIF Levy					250,673	262,540	11,866	4.7		
Total (excl TIF)					2,810,664	2,971,285	160,621	5.7		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	715,534	757,174	41,640	5.8	526,458	559,227	32,769	6.2
Fisc Disp Distrib	107,898	113,201	5,303	4.9	86,635	93,383	6,748	7.8
Total Levy	823,431	870,375	46,943	5.7	613,093	652,610	39,517	6.4
Property Tax Aids	129,659	131,982	2,322	1.8	303,288	311,359	8,071	2.7
Total Levy + Aid	953,091	1,002,356	49,265	5.2	916,381	963,969	47,588	5.2

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	1,265,254	1,316,897	51,643	4.1	137,992	148,863	10,871	7.9
Fisc Disp Distrib	186,881	201,577	14,696	7.9	25,463	27,197	1,734	6.8
Total Levy	1,452,135	1,518,474	66,339	4.6	163,455	176,060	12,605	7.7
Property Tax Aids	7,887	2,525	-5,362	-68.0	27,050	27,050	0	0.0
Total Levy + Aid	1,460,022	1,521,000	60,978	4.2	190,505	203,110	12,605	6.6

TAX BASE	TAX RATES				Net Tax Cap (Pct)		Mkt Val (mills)		
	Baseline	Altern	Change	Pctg Chng	Base	Alt	Base	Alt	
Total Tax Capacity	2,439,311	2,726,033	286,722	11.8					
(-) TIF Tax Cap	191,069	216,863	25,794	13.5	County	36.32	34.49	0.000	0.000
(-) FD Contr Tax Cap	278,431	314,050	35,619	12.8	City/Town	26.33	25.10	0.057	0.055
(=) Txbl Tax Cap	1,969,811	2,195,120	225,309	11.4	School Dist	55.15	49.49	1.302	1.518
FD Distr Tax Cap	278,431	314,050	35,619	12.8	Special Dist	7.01	6.78	0.000	0.000
					Total	124.80	115.86	1.359	1.572

TAX BURDENS ON TYPICAL HOMESTEADS

	TAX BURDENS ON TYPICAL HOMESTEADS				TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng	Baseln	Altern	Tax Change	Pctg Chng	
Lo Value	88,400	94,700		7.1	Hi Value	176,800	189,500		7.2
Net Tax	1,036	1,097	62	6.0	Net Tax	2,875	2,958	84	2.9
Effect Rate	1.17	1.16			Effect Rate	1.63	1.56		
Avg Value	132,600	142,100		7.2	Ex-Hi Value	265,200	284,200		7.2
Net Tax	1,904	1,978	73	3.8	Net Tax	4,815	4,918	102	2.1
Effect Rate	1.44	1.39			Effect Rate	1.82	1.73		

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	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,577,068	2,703,684	126,616	4.9	34,431	36,202	1,772	5.1	1.34	1.34
Res Non-Hmstd	196,292	202,677	6,384	3.3	3,871	3,900	29	.7	1.97	1.92
Apartments	168,102	173,190	5,087	3.0	4,890	4,913	24	.5	2.91	2.84
Low-income Apts	68,353	73,229	4,876	7.1	1,040	1,089	49	4.7	1.52	1.49
Seasonal Rec	52,362	55,893	3,531	6.7	938	965	27	2.9	1.79	1.73
New Construct	0	107,748	107,748	0.0	0	2,503	2,503	0.0	0.00	2.32
Com/Ind Lo Tier	395,279	405,638	10,359	2.6	13,203	13,182	-22	-.2	3.34	3.25
Com/Ind Hi Tier	448,640	472,020	23,380	5.2	18,111	18,452	342	1.9	4.04	3.91
Public Utility	108,726	112,259	3,534	3.3	4,977	4,981	3	.1	4.58	4.44
Ag Hmstd: House	12,322	12,682	360	2.9	157	163	6	3.8	1.28	1.29
Ag Hmstd: Land	19,475	20,118	643	3.3	142	149	6	4.4	.73	.74
Ag Non-hmstd	23,127	23,698	571	2.5	371	378	7	1.9	1.61	1.60
<b>Total (incl TIF)</b>	<b>4,069,746</b>	<b>4,362,835</b>	<b>293,089</b>	<b>7.2</b>	<b>82,132</b>	<b>86,877</b>	<b>4,745</b>	<b>5.8</b>	<b>2.02</b>	<b>1.99</b>
TIF Levy					5,343	5,668	325	6.1		
Total (excl TIF)					76,788	81,208	4,420	5.8		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	30,615	32,502	1,887	6.2	24,615	26,556	1,941	7.9
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	30,615	32,502	1,887	6.2	24,615	26,556	1,941	7.9
Property Tax Aids	6,671	6,498	-173	-2.6	36,197	37,365	1,168	3.2
<b>Total Levy + Aid</b>	<b>37,286</b>	<b>39,000</b>	<b>1,714</b>	<b>4.6</b>	<b>60,812</b>	<b>63,921</b>	<b>3,108</b>	<b>5.1</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	33,550	34,235	685	2.0	1,253	1,327	74	5.9
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	33,550	34,235	685	2.0	1,253	1,327	74	5.9
Property Tax Aids	1,571	1,193	-378	-24.1	443	445	3	.6
<b>Total Levy + Aid</b>	<b>35,121</b>	<b>35,427</b>	<b>307</b>	<b>.9</b>	<b>1,696</b>	<b>1,773</b>	<b>77</b>	<b>4.5</b>

TAX BASE					TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	64,611	69,699	5,088	7.9						
(-) TIF Tax Cap	3,826	4,182	356	9.3	County	50.30	49.55	.010	.009	
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	40.15	40.20	.052	.051	
(=) Txbl Tax Cap	60,785	65,517	4,732	7.8	School Dist	50.96	47.04	.635	.786	
FD Distr Tax Cap	0	0	0	0.0	Special Dist	2.06	2.03	0.000	0.000	
					Total	143.47	138.81	.697	.846	

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	39,700	41,500		4.5
Net Tax	477	497	20	4.2
Effect Rate	1.20	1.20		
Avg Value	59,600	62,300		4.5
Net Tax	716	746	30	4.2
Effect Rate	1.20	1.20		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	79,500	83,100		4.5
Net Tax	980	1,046	66	6.7
Effect Rate	1.23	1.26		
Ex-Hi Value	119,200	124,600		4.5
Net Tax	1,806	1,883	77	4.3
Effect Rate	1.52	1.51		



Simulation ID: OOD6  
 4/12/2000  
 2:17 pm

BASELINE: Prel Pay 2000: Corrected MKVs, survey levies (Rev 3/23/00)  
 vs.  
 ALTERNATIVE: Proj Pay 2001: Current law (Revised 4/8/00)

(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,234,076	2,384,116	150,040	6.7	24,554	25,513	960	3.9	1.10	1.07
Res Non-Hmstd	159,471	166,144	6,674	4.2	2,519	2,523	5	.2	1.58	1.52
Apartments	8,185	8,705	521	6.4	191	191	-0	-.2	2.34	2.19
Low-income Apts	192	206	14	7.5	2	3	0	1.7	1.30	1.23
Seasonal Rec	1,246,991	1,326,001	79,010	6.3	18,184	18,576	392	2.2	1.46	1.40
New Construct	0	185,166	185,166	0.0	0	2,748	2,748	0.0	0.00	1.48
Com/Ind Lo Tier	82,397	87,069	4,672	5.7	2,306	2,319	13	.6	2.80	2.66
Com/Ind Hi Tier	85,870	91,600	5,730	6.7	3,421	3,507	86	2.5	3.98	3.83
Public Utility	391,571	404,297	12,726	3.3	13,863	14,065	201	1.5	3.54	3.48
Ag Hmstd: House	803,800	829,087	25,287	3.1	7,962	8,189	226	2.8	.99	.99
Ag Hmstd: Land	2,984,174	3,078,363	94,188	3.2	19,029	19,797	768	4.0	.64	.64
Ag Non-hmstd	2,104,870	2,160,816	55,947	2.7	26,118	26,768	650	2.5	1.24	1.24
<b>Total (incl TIF)</b>	<b>10,101,596</b>	<b>10,721,572</b>	<b>619,976</b>	<b>6.1</b>	<b>118,151</b>	<b>124,199</b>	<b>6,048</b>	<b>5.1</b>	<b>1.17</b>	<b>1.16</b>
TIF Levy					73	88	15	20.8		
Total (excl TIF)					118,078	124,111	6,033	5.1		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	53,933	56,795	2,863	5.3	12,831	13,605	774	6.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	53,933	56,795	2,863	5.3	12,831	13,605	774	6.0
Property Tax Aids	12,384	12,074	-310	-2.5	5,106	5,120	14	.3
<b>Total Levy + Aid</b>	<b>66,317</b>	<b>68,869</b>	<b>2,552</b>	<b>3.8</b>	<b>17,937</b>	<b>18,725</b>	<b>789</b>	<b>4.4</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	66,233	67,963	1,730	2.6	2,497	2,632	136	5.4
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	66,233	67,963	1,730	2.6	2,497	2,632	136	5.4
Property Tax Aids	2,193	1,583	-610	-27.8	916	913	-3	-.3
<b>Total Levy + Aid</b>	<b>68,425</b>	<b>69,546</b>	<b>1,121</b>	<b>1.6</b>	<b>3,413</b>	<b>3,546</b>	<b>133</b>	<b>3.9</b>

TAX BASE	TAX RATES				Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng	Base	Alt	Base	Alt
Total Tax Capacity	114,744	123,314	8,569	7.5				
(-) TIF Tax Cap	68	86	18	25.8	County	46.94	46.01	.011 .011
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	11.19	11.04	0.000 0.000
(=) Txbl Tax Cap	114,676	123,228	8,552	7.5	School Dist	52.40	47.25	.690 1.025
FD Distr Tax Cap	0	0	0	0.0	Special Dist	2.18	2.14	0.000 0.000
					<b>Total</b>	<b>112.70</b>	<b>106.43</b>	<b>.702 1.035</b>

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	54,300	57,900		6.6
Net Tax	483	515	31	6.5
Effect Rate	.89	.89		
Avg Value	81,500	86,800		6.5
Net Tax	755	827	72	9.5
Effect Rate	.93	.95		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	108,700	115,700		6.4
Net Tax	1,151	1,236	85	7.4
Effect Rate	1.06	1.07		
Ex-Hi Value	163,000	173,600		6.5
Net Tax	2,199	2,313	114	5.2
Effect Rate	1.35	1.33		

Simulation ID: OOD6

4/12/2000

2:17 pm

BASELINE: Prel Pay 2000: Corrected MKVs, survey levies (Rev 3/23/00)

vs.

ALTERNATIVE: Proj Pay 2001: Current law (Revised 4/8/00)

(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,644,027	1,758,905	114,878	7.0	20,005	21,362	1,358	6.8	1.22	1.21
Res Non-Hmstd	157,165	167,038	9,873	6.3	2,934	3,053	120	4.1	1.87	1.83
Apartments	71,299	71,758	460	.6	2,306	2,285	-21	-.9	3.23	3.18
Low-income Apts	51,349	54,798	3,450	6.7	787	828	41	5.2	1.53	1.51
Seasonal Rec	664,268	692,595	28,327	4.3	9,729	9,923	194	2.0	1.46	1.43
New Construct	0	102,271	102,271	0.0	0	2,207	2,207	0.0	0.00	2.16
Com/Ind Lo Tier	311,252	321,164	9,911	3.2	10,496	10,648	152	1.4	3.37	3.32
Com/Ind Hi Tier	406,326	419,708	13,382	3.3	17,986	18,244	258	1.4	4.43	4.35
Public Utility	66,224	68,376	2,152	3.2	3,230	3,269	39	1.2	4.88	4.78
Ag Hmstd: House	13,750	14,370	620	4.5	161	167	6	3.5	1.17	1.16
Ag Hmstd: Land	13,976	14,547	571	4.1	69	72	4	5.3	.49	.50
Ag Non-hmstd	15,113	15,473	360	2.4	182	185	3	1.6	1.20	1.19
<b>Total (incl TIF)</b>	<b>3,414,748</b>	<b>3,701,003</b>	<b>286,255</b>	<b>8.4</b>	<b>67,883</b>	<b>72,244</b>	<b>4,361</b>	<b>6.4</b>	<b>1.99</b>	<b>1.95</b>
TIF Levy					3,275	3,538	263	8.0		
Total (excl TIF)					64,607	68,705	4,098	6.3		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	23,593	24,886	1,293	5.5	16,886	18,843	1,957	11.6
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	23,593	24,886	1,293	5.5	16,886	18,843	1,957	11.6
Property Tax Aids	4,403	4,266	-137	-3.1	19,964	20,696	732	3.7
<b>Total Levy + Aid</b>	<b>27,996</b>	<b>29,152</b>	<b>1,155</b>	<b>4.1</b>	<b>36,850</b>	<b>39,539</b>	<b>2,690</b>	<b>7.3</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	28,808	29,729	921	3.2	244	256	12	4.8
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	28,808	29,729	921	3.2	244	256	12	4.8
Property Tax Aids	1,197	1,004	-193	-16.1	71	70	-1	-1.0
<b>Total Levy + Aid</b>	<b>30,005</b>	<b>30,733</b>	<b>728</b>	<b>2.4</b>	<b>315</b>	<b>326</b>	<b>11</b>	<b>3.5</b>

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	56,119	60,734	4,615	8.2	County	43.92	42.85	0.000	0.000
(-) TIF Tax Cap	2,402	2,658	255	10.6	City/Town	31.31	32.32	.020	.019
(-) FD Contr Tax Cap	0	0	0	0.0	School Dist	50.83	48.07	.443	.491
(=) Txbl Tax Cap	53,717	58,077	4,360	8.1	Special Dist	.45	.44	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	<b>Total</b>	<b>126.51</b>	<b>123.69</b>	<b>.463</b>	<b>.510</b>

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	43,600	46,400		6.4
Net Tax	433	462	29	6.8
Effect Rate	.99	1.00		
Avg Value	65,400	69,600		6.4
Net Tax	649	693	44	6.8
Effect Rate	.99	1.00		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	87,200	92,800		6.4
Net Tax	935	1,027	93	9.9
Effect Rate	1.07	1.11		
Ex-Hi Value	130,800	139,200		6.4
Net Tax	1,776	1,911	135	7.6
Effect Rate	1.36	1.37		

Simulation ID: OOD6  
 4/12/2000  
 2:17 pm

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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,594,939	2,764,300	169,360	6.5	28,324	29,837	1,514	5.3	1.09	1.08
Res Non-Hmstd	157,939	166,713	8,774	5.6	2,572	2,650	78	3.0	1.63	1.59
Apartments	6,467	6,627	160	2.5	165	166	1	.8	2.55	2.51
Low-income Apts	772	772	0	0.0	11	11	-0	-4.2	1.47	1.40
Seasonal Rec	1,963,845	2,082,247	118,402	6.0	27,287	28,085	798	2.9	1.39	1.35
New Construct	0	187,956	187,956	0.0	0	2,490	2,490	0.0	0.00	1.32
Com/Ind Lo Tier	104,205	109,570	5,365	5.1	2,886	2,947	61	2.1	2.77	2.69
Com/Ind Hi Tier	71,657	76,360	4,703	6.6	2,819	2,906	87	3.1	3.93	3.81
Public Utility	323,019	333,517	10,498	3.3	13,614	13,890	275	2.0	4.21	4.16
Ag Hmstd: House	516,537	544,843	28,306	5.5	5,800	6,084	283	4.9	1.12	1.12
Ag Hmstd: Land	827,800	872,684	44,884	5.4	4,342	4,689	346	8.0	.52	.54
Ag Non-hmstd	305,593	321,842	16,250	5.3	4,159	4,308	149	3.6	1.36	1.34
<b>Total (incl TIF)</b>	<b>6,872,772</b>	<b>7,467,431</b>	<b>594,659</b>	<b>8.7</b>	<b>91,980</b>	<b>98,062</b>	<b>6,082</b>	<b>6.6</b>	<b>1.34</b>	<b>1.31</b>
TIF Levy					24	26	2	8.4		
Total (excl TIF)					91,956	98,036	6,080	6.6		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	42,871	45,484	2,613	6.1	11,234	12,191	957	8.5
Fisc Disp Distrib	0	0	0	50.3	0	0	0	0.0
Total Levy	42,871	45,484	2,613	6.1	11,234	12,191	957	8.5
Property Tax Aids	7,429	7,254	-175	-2.4	3,423	3,443	20	.6
<b>Total Levy + Aid</b>	<b>50,300</b>	<b>52,738</b>	<b>2,438</b>	<b>4.8</b>	<b>14,658</b>	<b>15,635</b>	<b>977</b>	<b>6.7</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	48,246	51,031	2,786	5.8	334	354	20	6.0
Fisc Disp Distrib	0	0	0	55.1	0	0	0	71.3
Total Levy	48,246	51,031	2,786	5.8	334	354	20	6.0
Property Tax Aids	1,771	1,376	-395	-22.3	101	102	0	.4
<b>Total Levy + Aid</b>	<b>50,016</b>	<b>52,407</b>	<b>2,391</b>	<b>4.8</b>	<b>435</b>	<b>456</b>	<b>21</b>	<b>4.7</b>

TAX BASE	TAX RATES				Net Tax Cap (Pct)		Mkt Val (mill's)		
	Baseline	Altern	Change	Pctg Chng	Base	Alt	Base	Alt	
Total Tax Capacity	86,474	94,450	7,976	9.2					
(-) TIF Tax Cap	22	25	2	11.1	County	49.59	48.17	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	12.91	12.83	.011	.010
(=) Txbl Tax Cap	86,452	94,426	7,974	9.2	School Dist	53.02	50.64	.376	.460
FD Distr Tax Cap	0	0	0	56.2	Special Dist	.39	.37	0.000	0.000
					<b>Total</b>	<b>115.91</b>	<b>112.02</b>	<b>.387</b>	<b>.470</b>

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	53,900	57,200		6.1
Net Tax	474	499	25	5.2
Effect Rate	.88	.87		
Avg Value	80,800	85,800		6.2
Net Tax	737	800	64	8.6
Effect Rate	.91	.93		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	107,700	114,400		6.2
Net Tax	1,139	1,225	86	7.6
Effect Rate	1.06	1.07		
Ex-Hi Value	161,600	171,600		6.2
Net Tax	2,191	2,309	118	5.4
Effect Rate	1.36	1.35		

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 4/12/2000  
 2:17 pm

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	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,405,775	1,479,087	73,312	5.2	11,771	13,153	1,382	11.7	.84	.89
Res Non-Hmstd	101,558	108,123	6,566	6.5	2,166	2,306	140	6.5	2.13	2.13
Apartments	46,889	49,032	2,144	4.6	1,660	1,729	69	4.2	3.54	3.53
Low-income Apts	45,133	48,782	3,649	8.1	723	779	55	7.7	1.60	1.60
Seasonal Rec	89,719	94,152	4,433	4.9	1,716	1,795	80	4.6	1.91	1.91
New Construct	0	36,154	36,154	0.0	0	739	739	0.0	0.00	2.04
Com/Ind Lo Tier	204,771	210,875	6,104	3.0	7,756	7,904	148	1.9	3.79	3.75
Com/Ind Hi Tier	204,900	211,664	6,764	3.3	10,776	11,018	242	2.2	5.26	5.21
Public Utility	314,808	325,039	10,231	3.3	16,398	17,093	695	4.2	5.21	5.26
Ag Hmstd: House	3,403	3,627	224	6.6	35	39	4	11.9	1.02	1.07
Ag Hmstd: Land	2,062	2,139	76	3.7	7	8	1	12.2	.35	.38
Ag Non-hmstd	22,277	25,540	3,262	14.6	383	462	79	20.7	1.72	1.81
<b>Total (incl TIF)</b>	<b>2,441,295</b>	<b>2,594,215</b>	<b>152,920</b>	<b>6.3</b>	<b>53,390</b>	<b>57,025</b>	<b>3,635</b>	<b>6.8</b>	<b>2.19</b>	<b>2.20</b>
TIF Levy					2,912	3,063	151	5.2		
Total (excl TIF)					50,478	53,962	3,483	6.9		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	21,861	22,776	914	4.2	22,411	25,512	3,101	13.8
Fisc Disp Distrib	362	564	202	55.7	746	614	-132	-17.7
Total Levy	22,223	23,339	1,116	5.0	23,157	26,126	2,969	12.8
Property Tax Aids	9,900	9,719	-181	-1.8	36,852	39,089	2,237	6.1
<b>Total Levy + Aid</b>	<b>32,123</b>	<b>33,058</b>	<b>935</b>	<b>2.9</b>	<b>60,009</b>	<b>65,215</b>	<b>5,206</b>	<b>8.7</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	17,321	16,384	-937	-5.4	455	471	16	3.5
Fisc Disp Distrib	258	379	121	46.8	8	14	6	71.0
Total Levy	17,579	16,763	-816	-4.6	463	484	22	4.7
Property Tax Aids	10,994	10,846	-148	-1.4	70	69	-1	-1.8
<b>Total Levy + Aid</b>	<b>28,574</b>	<b>27,609</b>	<b>-965</b>	<b>-3.4</b>	<b>532</b>	<b>553</b>	<b>20</b>	<b>3.8</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	41,792	44,245	2,453	5.9						
(-) TIF Tax Cap	1,945	2,043	99	5.1	County		55.55	55.03	0.000	0.000
(-) FD Contr Tax Cap	495	814	319	64.6	City/Town		56.70	61.39	.040	.040
(=) Txbl Tax Cap	39,353	41,387	2,034	5.2	School Dist		40.84	35.84	.512	.599
FD Distr Tax Cap	603	942	339	56.2	Special Dist		1.16	1.14	0.000	0.000
					Total		154.25	153.40	.552	.639

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	33,800	35,400		4.7
Net Tax	429	462	33	7.7
Effect Rate	1.27	1.31		
Avg Value	50,700	53,100		4.7
Net Tax	644	693	49	7.7
Effect Rate	1.27	1.31		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	67,600	70,800		4.7
Net Tax	858	924	66	7.7
Effect Rate	1.27	1.31		
Ex-Hi Value	101,400	106,200		4.7
Net Tax	1,488	1,630	142	9.5
Effect Rate	1.47	1.54		

Simulation ID: OOD6  
 4/12/2000  
 2: 17 pm

BASELINE: Prel Pay 2000: Corrected MKVs, survey levies (Rev 3/23/00)  
 vs.  
 ALTERNATIVE: Proj Pay 2001: Current law (Revised 4/8/00)

(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,137,367	2,296,169	158,802	7.4	17,889	19,442	1,552	8.7	.84	.85
Res Non-Hmstd	89,260	95,939	6,680	7.5	1,484	1,534	50	3.4	1.66	1.60
Apartments	3,095	3,203	109	3.5	85	86	1	.9	2.74	2.67
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	1,677,310	1,787,688	110,378	6.6	26,026	26,824	798	3.1	1.55	1.50
New Construct	0	103,563	103,563	0.0	0	1,242	1,242	0.0	0.00	1.20
Com/Ind Lo Tier	48,753	50,915	2,162	4.4	1,485	1,500	15	1.0	3.05	2.95
Com/Ind Hi Tier	86,253	90,395	4,142	4.8	3,816	3,907	91	2.4	4.42	4.32
Public Utility	241,473	249,321	7,848	3.2	10,255	10,315	60	.6	4.25	4.14
Ag Hmstd: House	104,366	110,929	6,563	6.3	596	674	78	13.1	.57	.61
Ag Hmstd: Land	107,625	113,408	5,783	5.4	253	294	42	16.5	.23	.26
Ag Non-hmstd	234,507	272,187	37,681	16.1	3,023	3,425	402	13.3	1.29	1.26
<b>Total (incl TIF)</b>	<b>4,730,009</b>	<b>5,173,719</b>	<b>443,710</b>	<b>9.4</b>	<b>64,912</b>	<b>69,243</b>	<b>4,331</b>	<b>6.7</b>	<b>1.37</b>	<b>1.34</b>
TIF Levy					648	644	-5	-.7		
Total (excl TIF)					64,264	68,599	4,336	6.7		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	38,479	41,659	3,180	8.3	9,258	10,019	761	8.2
Fisc Disp Distrib	142	222	79	55.8	84	97	13	15.0
Total Levy	38,621	41,880	3,259	8.4	9,343	10,116	774	8.3
Property Tax Aids	12,543	12,690	148	1.2	4,857	5,161	303	6.2
<b>Total Levy + Aid</b>	<b>51,164</b>	<b>54,571</b>	<b>3,407</b>	<b>6.7</b>	<b>14,200</b>	<b>15,277</b>	<b>1,077</b>	<b>7.6</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	29,518	29,926	409	1.4	1,596	1,710	114	7.1
Fisc Disp Distrib	120	169	50	41.5	3	6	2	70.9
Total Levy	29,637	30,096	459	1.5	1,599	1,716	116	7.3
Property Tax Aids	10,252	10,324	73	.7	112	114	2	2.1
<b>Total Levy + Aid</b>	<b>39,889</b>	<b>40,420</b>	<b>531</b>	<b>1.3</b>	<b>1,711</b>	<b>1,830</b>	<b>119</b>	<b>6.9</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	64,569	70,760	6,191	9.6						
(-) TIF Tax Cap	553	582	30	5.4	County		60.45	59.80	0.000	0.000
(-) FD Contr Tax Cap	358	518	160	44.7	City/Town		14.54	14.38	0.000	0.000
(=) Txbl Tax Cap	63,658	69,660	6,001	9.4	School Dist		43.39	38.86	.406	.560
					Special Dist		2.51	2.45	0.000	0.000
FD Distr Tax Cap	249	389	140	56.2	Total		120.89	115.50	.406	.560

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	54,300	58,100		7.0
Net Tax	495	526	31	6.2
Effect Rate	.91	.90		
Avg Value	81,400	87,200		7.1
Net Tax	773	851	78	10.1
Effect Rate	.95	.98		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	108,500	116,300		7.2
Net Tax	1,221	1,321	100	8.2
Effect Rate	1.13	1.14		
Ex-Hi Value	162,800	174,400		7.1
Net Tax	2,326	2,461	134	5.8
Effect Rate	1.43	1.41		

Simulation ID: OOD6  
4/12/2000  
2:17 pm

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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,464,629	2,548,151	83,522	3.4	34,306	35,668	1,362	4.0	1.39	1.40
Res Non-Hmstd	197,238	201,642	4,404	2.2	4,018	4,093	75	1.9	2.04	2.03
Apartments	108,099	112,410	4,311	4.0	3,676	3,808	132	3.6	3.40	3.39
Low-income Apts	45,171	48,958	3,786	8.4	667	723	56	8.3	1.48	1.48
Seasonal Rec	58,241	59,512	1,271	2.2	1,086	1,092	6	.6	1.86	1.83
New Construct	0	60,927	60,927	0.0	0	1,431	1,431	0.0	0.00	2.35
Com/Ind Lo Tier	161,023	163,226	2,203	1.4	5,593	5,630	37	.7	3.47	3.45
Com/Ind Hi Tier	399,522	418,480	18,958	4.7	19,478	20,316	838	4.3	4.88	4.85
Public Utility	122,052	126,018	3,966	3.2	6,004	6,131	127	2.1	4.92	4.87
Ag Hmstd: House	10,288	10,821	533	5.2	139	146	7	5.1	1.35	1.35
Ag Hmstd: Land	6,832	7,091	258	3.8	33	35	2	6.7	.49	.50
Ag Non-hmstd	11,931	14,170	2,240	18.8	186	218	32	17.2	1.56	1.54
<b>Total (incl TIF)</b>	<b>3,585,027</b>	<b>3,771,405</b>	<b>186,378</b>	<b>5.2</b>	<b>75,187</b>	<b>79,293</b>	<b>4,106</b>	<b>5.5</b>	<b>2.10</b>	<b>2.10</b>
TIF Levy					9,539	10,062	523	5.5		
Total (excl TIF)					65,648	69,230	3,582	5.5		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	33,748	35,878	2,130	6.3	11,287	11,857	570	5.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	33,748	35,878	2,130	6.3	11,287	11,857	570	5.0
Property Tax Aids	16,760	16,677	-83	- .5	27,960	28,785	825	2.9
<b>Total Levy + Aid</b>	<b>50,507</b>	<b>52,554</b>	<b>2,047</b>	<b>4.1</b>	<b>39,247</b>	<b>40,641</b>	<b>1,395</b>	<b>3.6</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	27,107	28,001	893	3.3	807	831	25	3.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	27,107	28,001	893	3.3	807	831	25	3.1
Property Tax Aids	3,812	3,300	-512	-13.4	90	89	-1	-1.1
<b>Total Levy + Aid</b>	<b>30,919</b>	<b>31,301</b>	<b>382</b>	<b>1.2</b>	<b>896</b>	<b>920</b>	<b>24</b>	<b>2.6</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	56,621	59,892	3,271	5.8						
(-) TIF Tax Cap	6,762	7,150	388	5.7	County	67.69	68.03	0.000	0.000	
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	22.64	22.48	0.000	0.000	
(=) Txbl Tax Cap	49,859	52,742	2,883	5.8	School Dist	49.78	48.20	.640	.685	
FD Distr Tax Cap	0	0	0	0.0	Special Dist	1.62	1.58	0.000	0.000	
					Total	141.72	140.29	.640	.685	

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	53,700	55,300		3.0
Net Tax	633	655	23	3.6
Effect Rate	1.18	1.19		
Avg Value	80,500	82,900		3.0
Net Tax	981	1,033	51	5.2
Effect Rate	1.22	1.25		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	107,300	110,500		3.0
Net Tax	1,491	1,560	69	4.6
Effect Rate	1.39	1.41		
Ex-Hi Value	161,000	165,800		3.0
Net Tax	2,778	2,868	91	3.3
Effect Rate	1.73	1.73		

Simulation ID: OOD6  
 4/12/2000  
 2:17 pm

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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,396,174	1,463,317	67,142	4.8	20,388	20,997	608	3.0	1.46	1.43
Res Non-Hmstd	95,972	99,665	3,693	3.8	2,070	2,083	13	.6	2.16	2.09
Apartments	57,306	59,831	2,525	4.4	2,073	2,095	21	1.0	3.62	3.50
Low-income Apts	50,094	54,128	4,034	8.1	838	881	43	5.1	1.67	1.63
Seasonal Rec	31,436	32,823	1,387	4.4	687	691	4	.6	2.19	2.10
New Construct	0	66,834	66,834	0.0	0	1,609	1,609	0.0	0.00	2.41
Com/Ind Lo Tier	183,364	192,943	9,579	5.2	7,155	7,308	154	2.1	3.90	3.79
Com/Ind Hi Tier	241,238	254,504	13,266	5.5	13,039	13,247	207	1.6	5.41	5.20
Public Utility	66,828	69,000	2,172	3.2	3,540	3,529	-11	-.3	5.30	5.11
Ag Hmstd: House	39,867	42,012	2,145	5.4	529	549	19	3.6	1.33	1.31
Ag Hmstd: Land	29,291	31,413	2,122	7.2	156	172	16	10.3	.53	.55
Ag Non-hmstd	14,923	16,014	1,091	7.3	234	243	9	4.0	1.57	1.52
<b>Total (incl TIF)</b>	<b>2,206,493</b>	<b>2,382,484</b>	<b>175,990</b>	<b>8.0</b>	<b>50,710</b>	<b>53,403</b>	<b>2,693</b>	<b>5.3</b>	<b>2.30</b>	<b>2.24</b>
TIF Levy					3,448	3,595	147	4.3		
Total (excl TIF)					47,262	49,808	2,546	5.4		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	19,578	20,875	1,297	6.6	12,940	13,837	896	6.9
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	19,578	20,875	1,297	6.6	12,940	13,837	896	6.9
Property Tax Aids	4,866	4,910	44	.9	10,972	11,715	743	6.8
<b>Total Levy + Aid</b>	<b>24,444</b>	<b>25,785</b>	<b>1,341</b>	<b>5.5</b>	<b>23,913</b>	<b>25,552</b>	<b>1,639</b>	<b>6.9</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	19,251	19,490	239	1.2	238	249	11	4.7
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	19,251	19,490	239	1.2	238	249	11	4.7
Property Tax Aids	1,159	991	-167	-14.5	26	26	-0	-.4
<b>Total Levy + Aid</b>	<b>20,410</b>	<b>20,481</b>	<b>71</b>	<b>.3</b>	<b>264</b>	<b>275</b>	<b>11</b>	<b>4.2</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng	County	City/Town	Base	Alt	Base	Alt
Total Tax Capacity	34,727	37,711	2,984	8.6	59.91	58.83			.017	.015
(-) TIF Tax Cap	2,109	2,289	180	8.5	39.67	39.06			0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	55.89	51.62			.466	.510
(=) Txbl Tax Cap	32,617	35,421	2,804	8.6	.73	.70			0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	156.21	150.22		.484	.526

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	51,500	53,900		4.7
Net Tax	662	683	21	3.2
Effect Rate	1.29	1.27		
Avg Value	77,300	80,800		4.5
Net Tax	1,004	1,062	58	5.7
Effect Rate	1.30	1.31		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	103,100	107,700		4.5
Net Tax	1,546	1,615	69	4.5
Effect Rate	1.50	1.50		
Ex-Hi Value	154,600	161,600		4.5
Net Tax	2,898	2,958	60	2.1
Effect Rate	1.87	1.83		

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 2:17 pm

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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,235,433	2,370,720	135,287	6.1	29,885	31,165	1,280	4.3	1.34	1.31
Res Non-Hmstd	151,303	158,922	7,619	5.0	2,848	2,900	51	1.8	1.88	1.82
Apartments	4,173	4,316	142	3.4	105	105	0	.0	2.50	2.42
Low-income Apts	76	76	0	0.0	1	1	-0	-3.0	1.55	1.51
Seasonal Rec	585,684	616,956	31,271	5.3	10,209	10,609	399	3.9	1.74	1.72
New Construct	0	142,711	142,711	0.0	0	2,247	2,247	0.0	0.00	1.57
Com/Ind Lo Tier	45,945	48,000	2,055	4.5	1,553	1,575	22	1.4	3.38	3.28
Com/Ind Hi Tier	26,944	28,776	1,831	6.8	1,271	1,324	53	4.2	4.72	4.60
Public Utility	159,263	164,439	5,176	3.2	7,628	7,681	53	.7	4.79	4.67
Ag Hmstd: House	613,632	636,411	22,778	3.7	7,591	7,768	177	2.3	1.24	1.22
Ag Hmstd: Land	551,354	588,188	36,834	6.7	2,797	3,102	305	10.9	.51	.53
Ag Non-hmstd	179,589	190,410	10,821	6.0	2,692	2,804	112	4.2	1.50	1.47
<b>Total (incl TIF)</b>	<b>4,553,397</b>	<b>4,949,923</b>	<b>396,526</b>	<b>8.7</b>	<b>66,580</b>	<b>71,279</b>	<b>4,700</b>	<b>7.1</b>	<b>1.46</b>	<b>1.44</b>
TIF Levy					114	114	-1	-.5		
Total (excl TIF)					66,465	71,165	4,700	7.1		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	33,859	36,522	2,663	7.9	8,450	9,148	698	8.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	33,859	36,522	2,663	7.9	8,450	9,148	698	8.3
Property Tax Aids	7,832	7,966	134	1.7	2,676	2,690	14	.5
<b>Total Levy + Aid</b>	<b>41,691</b>	<b>44,488</b>	<b>2,797</b>	<b>6.7</b>	<b>11,126</b>	<b>11,838</b>	<b>712</b>	<b>6.4</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	33,761	35,214	1,453	4.3	345	365	20	5.8
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	33,761	35,214	1,453	4.3	345	365	20	5.8
Property Tax Aids	1,759	1,381	-378	-21.5	42	42	0	.5
<b>Total Levy + Aid</b>	<b>35,520</b>	<b>36,596</b>	<b>1,075</b>	<b>3.0</b>	<b>387</b>	<b>407</b>	<b>20</b>	<b>5.3</b>

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	54,322	59,577	5,255	9.7					
(-) TIF Tax Cap	82	84	2	2.4	County	62.17	61.15	.033	.030
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	15.58	15.38	0.000	0.000
(=) Txbl Tax Cap	54,239	59,493	5,253	9.7	School Dist	58.67	55.21	.460	.513
FD Distr Tax Cap	0	0	0	0.0	Special Dist	.64	.61	0.000	0.000
					Total	137.05	132.36	.493	.543

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	59,500	63,000		5.9
Net Tax	651	681	30	4.6
Effect Rate	1.09	1.08		
Avg Value	89,300	94,500		5.8
Net Tax	1,068	1,146	78	7.3
Effect Rate	1.20	1.21		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	119,100	126,000		5.8
Net Tax	1,685	1,776	91	5.4
Effect Rate	1.41	1.41		
Ex-Hi Value	178,600	189,000		5.8
Net Tax	3,060	3,186	127	4.1
Effect Rate	1.71	1.69		



Simulation ID: OOD6  
 4/12/2000  
 2:17 pm

BASELINE: Prel Pay 2000: Corrected MKVs, survey levies (Rev 3/23/00)  
 vs.  
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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	4,527,302	4,803,842	276,540	6.1	59,831	62,833	3,002	5.0	1.32	1.31
Res Non-Hmstd	246,184	249,663	3,480	1.4	4,818	4,765	-53	-1.1	1.96	1.91
Apartments	363,079	374,965	11,885	3.3	11,762	11,733	-29	-.3	3.24	3.13
Low-income Apts	133,913	143,208	9,296	6.9	1,908	1,993	85	4.4	1.42	1.39
Seasonal Rec	29,238	29,835	597	2.0	560	562	1	.3	1.92	1.88
New Construct	0	305,690	305,690	0.0	0	6,670	6,670	0.0	0.00	2.18
Com/Ind Lo Tier	448,824	455,342	6,517	1.5	14,935	14,717	-217	-1.5	3.33	3.23
Com/Ind Hi Tier	965,785	1,005,049	39,264	4.1	44,163	44,518	356	.8	4.57	4.43
Public Utility	1,014,760	1,047,972	33,212	3.3	41,130	40,922	-209	-.5	4.05	3.90
Ag Hmstd: House	77,902	80,590	2,688	3.5	1,005	1,040	35	3.5	1.29	1.29
Ag Hmstd: Land	56,704	60,381	3,676	6.5	318	347	30	9.4	.56	.58
Ag Non-hmstd	35,411	37,791	2,381	6.7	495	523	27	5.5	1.40	1.38
<b>Total (incl TIF)</b>	<b>7,899,103</b>	<b>8,594,328</b>	<b>695,225</b>	<b>8.8</b>	<b>180,925</b>	<b>190,623</b>	<b>9,698</b>	<b>5.4</b>	<b>2.29</b>	<b>2.22</b>
TIF Levy					13,176	13,807	631	4.8		
Total (excl TIF)					167,749	176,816	9,067	5.4		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	51,160	55,095	3,935	7.7	43,590	47,925	4,335	9.9
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	51,160	55,095	3,935	7.7	43,590	47,925	4,335	9.9
Property Tax Aids	7,792	7,715	-76	-1.0	25,045	26,236	1,190	4.8
<b>Total Levy + Aid</b>	<b>58,952</b>	<b>62,810</b>	<b>3,858</b>	<b>6.5</b>	<b>68,636</b>	<b>74,161</b>	<b>5,525</b>	<b>8.1</b>

  

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	84,862	85,822	960	1.1	2,362	2,482	119	5.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	84,862	85,822	960	1.1	2,362	2,482	119	5.1
Property Tax Aids	1,272	825	-447	-35.1	372	370	-2	-.6
<b>Total Levy + Aid</b>	<b>86,134</b>	<b>86,648</b>	<b>513</b>	<b>.6</b>	<b>2,734</b>	<b>2,851</b>	<b>117</b>	<b>4.3</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng	County	City/Town	Base	Alt	Base	Alt
Total Tax Capacity	146,724	158,843	12,120	8.3						
(-) TIF Tax Cap	9,917	10,776	859	8.7	37.40	37.21	0.000	0.000	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	31.86	32.37	0.000	0.000	0.000	0.000
(=) Txbl Tax Cap	136,806	148,067	11,261	8.2	56.96	51.89	.882	1.051	.882	1.051
FD Distr Tax Cap	0	0	0	0.0	1.73	1.68	0.000	0.000	0.000	0.000
					<b>Total</b>	<b>127.95</b>	<b>123.14</b>	<b>.882</b>	<b>1.051</b>	

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	63,100	66,900		6.0
Net Tax	669	710	41	6.1
Effect Rate	1.06	1.06		
Avg Value	94,700	100,400		6.0
Net Tax	1,122	1,216	94	8.4
Effect Rate	1.18	1.21		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	126,300	133,900		6.0
Net Tax	1,756	1,863	107	6.1
Effect Rate	1.39	1.39		
Ex-Hi Value	189,400	200,800		6.0
Net Tax	3,143	3,293	149	4.7
Effect Rate	1.66	1.64		

Simulation ID: OOD6  
 4/12/2000  
 2: 17 pm

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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,971,369	3,166,207	194,837	6.6	34,661	36,530	1,869	5.4	1.17	1.15
Res Non-Hmstd	151,905	157,908	6,003	4.0	2,451	2,466	15	.6	1.61	1.56
Apartments	9,637	9,996	359	3.7	215	214	-1	-.5	2.23	2.14
Low-income Apts	424	453	29	7.0	5	5	0	3.4	1.24	1.20
Seasonal Rec	378,094	391,892	13,797	3.6	5,783	5,835	51	.9	1.53	1.49
New Construct	0	166,504	166,504	0.0	0	2,255	2,255	0.0	0.00	1.35
Com/Ind Lo Tier	90,059	92,715	2,656	2.9	2,548	2,516	-32	-1.3	2.83	2.71
Com/Ind Hi Tier	67,052	69,605	2,554	3.8	2,605	2,598	-7	-.3	3.89	3.73
Public Utility	147,208	151,992	4,784	3.2	5,750	5,643	-107	-1.9	3.91	3.71
Ag Hmstd: House	781,976	828,639	46,662	6.0	8,296	8,785	489	5.9	1.06	1.06
Ag Hmstd: Land	996,307	1,067,793	71,486	7.2	5,380	5,887	507	9.4	.54	.55
Ag Non-hmstd	213,198	227,374	14,176	6.6	2,650	2,774	124	4.7	1.24	1.22
<b>Total (incl TIF)</b>	<b>5,807,229</b>	<b>6,331,078</b>	<b>523,849</b>	<b>9.0</b>	<b>70,345</b>	<b>75,509</b>	<b>5,164</b>	<b>7.3</b>	<b>1.21</b>	<b>1.19</b>
TIF Levy					190	193	3	1.5		
Total (excl TIF)					70,154	75,316	5,161	7.4		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	26,678	29,152	2,473	9.3	10,428	11,065	637	6.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	26,678	29,152	2,473	9.3	10,428	11,065	637	6.1
Property Tax Aids	3,999	4,005	6	.2	3,718	3,732	14	.4
<b>Total Levy + Aid</b>	<b>30,678</b>	<b>33,157</b>	<b>2,479</b>	<b>8.1</b>	<b>14,147</b>	<b>14,797</b>	<b>650</b>	<b>4.6</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	45,151	47,299	2,148	4.8	488	528	40	8.2
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	45,151	47,299	2,148	4.8	488	528	40	8.2
Property Tax Aids	1,535	1,140	-395	-25.8	190	192	2	1.1
<b>Total Levy + Aid</b>	<b>46,686</b>	<b>48,439</b>	<b>1,752</b>	<b>3.8</b>	<b>678</b>	<b>720</b>	<b>42</b>	<b>6.2</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	70,002	77,030	7,028	10.0						
(-) TIF Tax Cap	173	183	10	5.8	County		38.20	37.93	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town		14.93	14.40	0.000	0.000
(=) Txbl Tax Cap	69,830	76,848	7,018	10.1	School Dist		59.12	55.06	.729	.859
					Special Dist		.70	.69	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total		112.96	108.08	.729	.859

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	76,100	81,000		6.4
Net Tax	676	742	66	9.7
Effect Rate	.89	.92		
Avg Value	114,100	121,500		6.5
Net Tax	1,262	1,347	85	6.8
Effect Rate	1.11	1.11		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	152,100	162,000		6.5
Net Tax	1,998	2,104	106	5.3
Effect Rate	1.31	1.30		
Ex-Hi Value	228,200	243,000		6.5
Net Tax	3,472	3,618	146	4.2
Effect Rate	1.52	1.49		

Simulation ID: OOD6  
 4/12/2000  
 2:17 pm

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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,182,171	3,309,056	126,885	4.0	43,133	46,222	3,089	7.2	1.36	1.40
Res Non-Hmstd	205,567	213,826	8,259	4.0	4,124	4,292	168	4.1	2.01	2.01
Apartments	161,908	163,202	1,294	.8	5,512	5,566	55	1.0	3.40	3.41
Low-income Apts	65,352	68,397	3,046	4.7	997	1,045	47	4.7	1.53	1.53
Seasonal Rec	14,024	14,827	802	5.7	327	347	20	6.0	2.33	2.34
New Construct	0	120,435	120,435	0.0	0	3,355	3,355	0.0	0.00	2.79
Com/Ind Lo Tier	429,871	439,803	9,932	2.3	15,693	15,954	261	1.7	3.65	3.63
Com/Ind Hi Tier	499,911	524,709	24,798	5.0	24,784	25,851	1,067	4.3	4.96	4.93
Public Utility	65,402	67,528	2,126	3.2	3,468	3,535	67	1.9	5.30	5.24
Ag Hmstd: House	16,573	17,299	726	4.4	234	249	16	6.7	1.41	1.44
Ag Hmstd: Land	27,543	27,950	407	1.5	252	260	8	3.2	.92	.93
Ag Non-hmstd	36,265	36,436	171	.5	657	673	16	2.4	1.81	1.85
<b>Total (incl TIF)</b>	<b>4,704,588</b>	<b>5,003,468</b>	<b>298,880</b>	<b>6.4</b>	<b>99,181</b>	<b>107,349</b>	<b>8,168</b>	<b>8.2</b>	<b>2.11</b>	<b>2.15</b>
TIF Levy					7,357	7,834	478	6.5		
Total (excl TIF)					91,824	99,514	7,690	8.4		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	31,525	34,141	2,616	8.3	31,512	34,400	2,888	9.2
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	31,525	34,141	2,616	8.3	31,512	34,400	2,888	9.2
Property Tax Aids	8,615	8,638	23	.3	44,799	46,108	1,309	2.9
<b>Total Levy + Aid</b>	<b>40,139</b>	<b>42,779</b>	<b>2,639</b>	<b>6.6</b>	<b>76,311</b>	<b>80,508</b>	<b>4,197</b>	<b>5.5</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	38,515	40,436	1,921	5.0	472	502	30	6.5
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	38,515	40,436	1,921	5.0	472	502	30	6.5
Property Tax Aids	2,057	1,657	-399	-19.4	112	114	2	1.6
<b>Total Levy + Aid</b>	<b>40,572</b>	<b>42,093</b>	<b>1,522</b>	<b>3.8</b>	<b>584</b>	<b>616</b>	<b>32</b>	<b>5.5</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	72,133	77,416	5,283	7.3						
(-) TIF Tax Cap	5,104	5,516	411	8.1	County	46.99	47.45	.006	.005	
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	46.81	47.65	.029	.029	
(=) Txbl Tax Cap	67,028	71,900	4,871	7.3	School Dist	53.19	49.90	.610	.913	
FD Distr Tax Cap	0	0	0	0.0	Special Dist	.70	.70	0.000	0.000	
					Total	147.70	145.70	.644	.947	

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	38,900	40,300		3.6
Net Tax	478	511	33	6.9
Effect Rate	1.23	1.27		
Avg Value	58,400	60,500		3.6
Net Tax	718	767	49	6.9
Effect Rate	1.23	1.27		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	77,900	80,700		3.6
Net Tax	972	1,059	87	9.0
Effect Rate	1.25	1.31		
Ex-Hi Value	116,800	121,000		3.6
Net Tax	1,802	1,914	112	6.2
Effect Rate	1.54	1.58		

Simulation ID: OOD6  
 4/12/2000  
 2:17 pm

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	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,238,748	1,318,255	79,507	6.4	14,359	15,626	1,266	8.8	1.16	1.19
Res Non-Hmstd	131,690	137,049	5,359	4.1	2,049	2,105	56	2.7	1.56	1.54
Apartments	1,703	1,824	121	7.1	42	44	2	5.1	2.46	2.41
Low-income Apts	58	58	0	0.0	1	1	-0	-3.7	1.08	1.04
Seasonal Rec	243,377	255,653	12,276	5.0	4,017	4,169	152	3.8	1.65	1.63
New Construct	0	116,303	116,303	0.0	0	2,118	2,118	0.0	0.00	1.82
Com/Ind Lo Tier	73,884	77,054	3,170	4.3	2,102	2,153	52	2.5	2.84	2.79
Com/Ind Hi Tier	143,764	150,634	6,871	4.8	5,184	5,343	159	3.1	3.61	3.55
Public Utility	205,273	211,944	6,671	3.2	7,527	7,534	7	.1	3.67	3.55
Ag Hmstd: House	838,582	868,105	29,523	3.5	7,896	8,351	455	5.8	.94	.96
Ag Hmstd: Land	5,348,118	5,460,233	112,114	2.1	35,917	36,893	976	2.7	.67	.68
Ag Non-hmstd	3,105,786	3,166,222	60,436	1.9	36,589	36,997	408	1.1	1.18	1.17
<b>Total (incl TIF)</b>	<b>11,330,984</b>	<b>11,763,334</b>	<b>432,350</b>	<b>3.8</b>	<b>115,683</b>	<b>121,334</b>	<b>5,650</b>	<b>4.9</b>	<b>1.02</b>	<b>1.03</b>
TIF Levy					484	476	-9	-1.8		
Total (excl TIF)					115,199	120,858	5,659	4.9		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	56,459	59,928	3,469	6.1	11,937	12,666	729	6.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	56,459	59,928	3,469	6.1	11,937	12,666	729	6.1
Property Tax Aids	13,798	13,613	-185	-1.3	4,638	4,646	7	.2
<b>Total Levy + Aid</b>	<b>70,257</b>	<b>73,540</b>	<b>3,284</b>	<b>4.7</b>	<b>16,575</b>	<b>17,311</b>	<b>736</b>	<b>4.4</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	66,877	67,246	369	.6	813	855	41	5.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	66,877	67,246	369	.6	813	855	41	5.1
Property Tax Aids	1,417	915	-502	-35.4	209	207	-2	-.8
<b>Total Levy + Aid</b>	<b>68,294</b>	<b>68,161</b>	<b>-132</b>	<b>-.2</b>	<b>1,022</b>	<b>1,062</b>	<b>40</b>	<b>3.9</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	115,809	121,657	5,848	5.0						
(-) TIF Tax Cap	420	441	21	5.1	County	48.89	49.40	.005	.005	
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	10.34	10.45	0.000	0.000	
(=) Txbl Tax Cap	115,390	121,216	5,826	5.0	School Dist	53.34	48.17	.558	.890	
FD Distr Tax Cap	0	0	0	0.0	Special Dist	.70	.71	0.000	0.000	
					Total	113.28	108.72	.563	.895	

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	51,100	54,300		6.3
Net Tax	448	485	37	8.2
Effect Rate	.88	.89		
Avg Value	76,600	81,500		6.4
Net Tax	675	757	82	12.1
Effect Rate	.88	.93		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	102,100	108,700		6.5
Net Tax	1,035	1,142	107	10.3
Effect Rate	1.01	1.05		
Ex-Hi Value	153,200	163,000		6.4
Net Tax	2,000	2,143	143	7.1
Effect Rate	1.31	1.31		

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 4/12/2000  
 2:17 pm

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	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,966,419	3,136,863	170,444	5.7	37,755	39,650	1,896	5.0	1.27	1.26
Res Non-Hmstd	183,313	190,536	7,223	3.9	3,521	3,551	29	.8	1.92	1.86
Apartments	165,114	167,770	2,656	1.6	5,150	5,020	-130	-2.5	3.12	2.99
Low-income Apts	52,738	56,710	3,972	7.5	741	773	31	4.2	1.41	1.36
Seasonal Rec	8,589	9,295	706	8.2	182	198	16	8.6	2.12	2.13
New Construct	0	103,765	103,765	0.0	0	2,637	2,637	0.0	0.00	2.54
Com/Ind Lo Tier	339,749	347,267	7,519	2.2	11,423	11,335	-88	-.8	3.36	3.26
Com/Ind Hi Tier	550,048	582,657	32,609	5.9	24,735	25,160	425	1.7	4.50	4.32
Public Utility	79,804	82,398	2,594	3.2	3,644	3,608	-35	-1.0	4.57	4.38
Ag Hmstd: House	8,328	8,704	377	4.5	117	123	7	5.7	1.40	1.42
Ag Hmstd: Land	18,047	18,065	18	.1	153	155	2	1.5	.85	.86
Ag Non-hmstd	20,194	20,237	43	.2	306	310	3	1.1	1.52	1.53
<b>Total (incl TIF)</b>	<b>4,392,342</b>	<b>4,724,267</b>	<b>331,924</b>	<b>7.6</b>	<b>87,726</b>	<b>92,519</b>	<b>4,793</b>	<b>5.5</b>	<b>2.00</b>	<b>1.96</b>
TIF Levy					5,652	5,931	279	4.9		
Total (excl TIF)					82,074	86,588	4,514	5.5		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	28,418	29,987	1,569	5.5	26,331	28,557	2,226	8.5
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	28,418	29,987	1,569	5.5	26,331	28,557	2,226	8.5
Property Tax Aids	6,367	6,241	-126	-2.0	36,510	37,672	1,163	3.2
<b>Total Levy + Aid</b>	<b>34,785</b>	<b>36,229</b>	<b>1,443</b>	<b>4.1</b>	<b>62,840</b>	<b>66,229</b>	<b>3,389</b>	<b>5.4</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	36,598	37,201	603	1.6	204	216	12	5.9
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	36,598	37,201	603	1.6	204	216	12	5.9
Property Tax Aids	1,120	959	-161	-14.4	74	75	1	1.3
<b>Total Levy + Aid</b>	<b>37,718</b>	<b>38,160</b>	<b>442</b>	<b>1.2</b>	<b>279</b>	<b>291</b>	<b>13</b>	<b>4.6</b>

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	70,003	75,873	5,871	8.4					
(-) TIF Tax Cap	4,218	4,590	373	8.8	County	43.20	42.07	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	39.99	40.03	.005	.005
(=) Txbl Tax Cap	65,785	71,283	5,498	8.4	School Dist	50.34	46.01	.794	.935
					Special Dist	.31	.30	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	133.84	128.41	.799	.939

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	46,500	49,100		5.6
Net Tax	511	537	25	5.0
Effect Rate	1.10	1.09		
Avg Value	69,800	73,600		5.4
Net Tax	767	804	37	4.8
Effect Rate	1.10	1.09		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	93,100	98,100		5.4
Net Tax	1,137	1,216	79	7.0
Effect Rate	1.22	1.24		
Ex-Hi Value	139,600	147,200		5.4
Net Tax	2,143	2,233	89	4.2
Effect Rate	1.54	1.52		

Simulation ID: OOD6  
 4/12/2000  
 2:17 pm

BASELINE: Prel Pay 2000: Corrected MKVs, survey levies (Rev 3/23/00)  
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 ALTERNATIVE: Proj Pay 2001: Current law (Revised 4/8/00)

(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,062,895	1,135,716	72,821	6.9	11,678	12,204	526	4.5	1.10	1.07
Res Non-Hmstd	99,607	104,185	4,578	4.6	1,478	1,497	19	1.3	1.48	1.44
Apartments	2,797	2,925	127	4.6	69	69	-1	-.9	2.48	2.36
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	70,798	75,846	5,048	7.1	1,035	1,075	40	3.9	1.46	1.42
New Construct	0	86,702	86,702	0.0	0	1,659	1,659	0.0	0.00	1.91
Com/Ind Lo Tier	45,808	46,499	691	1.5	1,204	1,161	-43	-3.6	2.63	2.50
Com/Ind Hi Tier	51,312	52,642	1,330	2.6	1,873	1,824	-49	-2.6	3.65	3.46
Public Utility	129,505	133,714	4,209	3.2	4,471	4,420	-51	-1.1	3.45	3.31
Ag Hmstd: House	614,781	644,421	29,640	4.8	5,668	5,927	259	4.6	.92	.92
Ag Hmstd: Land	3,330,644	3,403,461	72,816	2.2	22,394	22,808	414	1.8	.67	.67
Ag Non-hmstd	1,642,939	1,655,650	12,710	.8	18,520	18,570	50	.3	1.13	1.12
<b>Total (incl TIF)</b>	<b>7,051,087</b>	<b>7,341,760</b>	<b>290,673</b>	<b>4.1</b>	<b>68,391</b>	<b>71,213</b>	<b>2,822</b>	<b>4.1</b>	<b>.97</b>	<b>.97</b>
TIF Levy					24	20	-4	-16.2		
Total (excl TIF)					68,367	71,193	2,826	4.1		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	32,664	34,109	1,445	4.4	7,059	7,379	320	4.5
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	32,664	34,109	1,445	4.4	7,059	7,379	320	4.5
Property Tax Aids	7,146	6,969	-177	-2.5	2,208	2,211	3	.1
<b>Total Levy + Aid</b>	<b>39,810</b>	<b>41,078</b>	<b>1,268</b>	<b>3.2</b>	<b>9,267</b>	<b>9,590</b>	<b>323</b>	<b>3.5</b>

  

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	42,247	42,729	482	1.1	179	189	9	5.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	42,247	42,729	482	1.1	179	189	9	5.3
Property Tax Aids	672	446	-225	-33.6	82	81	-1	-1.2
<b>Total Levy + Aid</b>	<b>42,918</b>	<b>43,175</b>	<b>256</b>	<b>.6</b>	<b>261</b>	<b>270</b>	<b>9</b>	<b>3.3</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng	County	City/Town	Base	Alt	Base	Alt
Total Tax Capacity	72,283	76,410	4,127	5.7	45.20	44.65	0.000	0.000	0.000	0.000
(-) TIF Tax Cap	22	23	1	4.9	9.77	9.66	0.000	0.000	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	53.01	46.96	.656	1.092	0.000	0.000
(=) Txbl Tax Cap	72,261	76,387	4,126	5.7	.25	.25	0.000	0.000	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	108.23	101.52	.656	1.092	

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	61,000	65,100		6.7
Net Tax	505	542	37	7.4
Effect Rate	.83	.83		
Avg Value	91,500	97,700		6.8
Net Tax	834	916	82	9.8
Effect Rate	.91	.94		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	122,000	130,300		6.8
Net Tax	1,334	1,433	99	7.4
Effect Rate	1.09	1.10		
Ex-Hi Value	183,000	195,400		6.8
Net Tax	2,464	2,595	131	5.3
Effect Rate	1.35	1.33		

Simulation ID: OOD6  
4/12/2000  
2:17 pm

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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,316,185	3,569,784	253,599	7.6	47,236	50,346	3,110	6.6	1.42	1.41
Res Non-Hmstd	180,756	180,931	175	.1	3,568	3,549	-19	-.5	1.97	1.96
Apartments	139,357	155,667	16,311	11.7	4,653	5,158	506	10.9	3.34	3.31
Low-income Apts	52,495	57,319	4,823	9.2	773	841	69	8.9	1.47	1.47
Seasonal Rec	5,592	5,690	98	1.8	114	116	2	2.0	2.04	2.04
New Construct	0	155,564	155,564	0.0	0	3,009	3,009	0.0	0.00	1.93
Com/Ind Lo Tier	169,028	169,037	9	.0	5,693	5,649	-43	-.8	3.37	3.34
Com/Ind Hi Tier	712,741	712,806	65	.0	33,955	33,655	-300	-.9	4.76	4.72
Public Utility	46,953	48,436	1,484	3.2	2,106	2,153	46	2.2	4.49	4.44
Ag Hmstd: House	202,882	218,164	15,283	7.5	2,501	2,673	172	6.9	1.23	1.23
Ag Hmstd: Land	302,230	326,243	24,013	7.9	1,847	2,065	218	11.8	.61	.63
Ag Non-hmstd	106,903	114,843	7,940	7.4	1,371	1,476	105	7.6	1.28	1.29
<b>Total (incl TIF)</b>	<b>5,235,122</b>	<b>5,714,485</b>	<b>479,363</b>	<b>9.2</b>	<b>103,817</b>	<b>110,691</b>	<b>6,874</b>	<b>6.6</b>	<b>1.98</b>	<b>1.94</b>
TIF Levy					4,534	4,574	40	.9		
Total (excl TIF)					99,283	106,117	6,834	6.9		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	37,182	40,600	3,418	9.2	21,404	22,830	1,426	6.7
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	37,182	40,600	3,418	9.2	21,404	22,830	1,426	6.7
Property Tax Aids	7,301	7,503	202	2.8	13,690	14,074	385	2.8
<b>Total Levy + Aid</b>	<b>44,483</b>	<b>48,103</b>	<b>3,620</b>	<b>8.1</b>	<b>35,094</b>	<b>36,904</b>	<b>1,811</b>	<b>5.2</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	51,390	53,958	2,568	5.0	0	0	0	-100.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	51,390	53,958	2,568	5.0	0	0	0	0.0
Property Tax Aids	376	292	-84	-22.3	63	62	-0	-.7
<b>Total Levy + Aid</b>	<b>51,766</b>	<b>54,250</b>	<b>2,485</b>	<b>4.8</b>	<b>63</b>	<b>62</b>	<b>-0</b>	<b>-.7</b>

TAX BASE	TAX RATES				Net Tax Cap (Pct)		Mkt Val (mills)		
	Baseline	Altern	Change	Pctg Chng	Base	Alt	Base	Alt	
Total Tax Capacity	81,664	87,500	5,835	7.1					
(-) TIF Tax Cap	3,298	3,364	66	2.0	County	47.45	48.26	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	27.29	27.11	.004	.004
(=) Txbl Tax Cap	78,366	84,136	5,770	7.4	School Dist	59.41	57.23	.946	1.040
FD Distr Tax Cap	0	0	0	0.0	Special Dist	0.00	0.00	0.000	0.000
					Total	134.14	132.60	.950	1.044

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	67,400	72,500		7.6
Net Tax	760	824	64	8.4
Effect Rate	1.13	1.14		
Avg Value	101,100	108,700		7.5
Net Tax	1,309	1,455	146	11.2
Effect Rate	1.29	1.34		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	134,800	144,900		7.5
Net Tax	2,059	2,276	217	10.6
Effect Rate	1.53	1.57		
Ex-Hi Value	202,200	217,400		7.5
Net Tax	3,615	3,938	323	8.9
Effect Rate	1.79	1.81		

Simulation ID: OOD6  
 4/12/2000  
 2:17 pm

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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,167,151	5,433,389	266,239	5.2	62,792	65,826	3,034	4.8	1.22	1.21
Res Non-Hmstd	297,770	310,974	13,204	4.4	5,483	5,580	97	1.8	1.84	1.79
Apartments	218,628	227,519	8,890	4.1	6,522	6,553	31	.5	2.98	2.88
Low-income Apts	83,358	89,927	6,569	7.9	1,137	1,200	63	5.6	1.36	1.33
Seasonal Rec	28,869	30,061	1,193	4.1	556	559	3	.5	1.92	1.86
New Construct	0	176,391	176,391	0.0	0	3,877	3,877	0.0	0.00	2.20
Com/Ind Lo Tier	502,649	519,358	16,709	3.3	16,110	16,087	-23	-.1	3.21	3.10
Com/Ind Hi Tier	746,386	785,706	39,320	5.3	32,697	33,231	534	1.6	4.38	4.23
Public Utility	491,651	507,630	15,979	3.3	22,063	22,498	435	2.0	4.49	4.43
Ag Hmstd: House	25,328	26,834	1,506	5.9	307	327	20	6.5	1.21	1.22
Ag Hmstd: Land	39,658	42,369	2,711	6.8	273	300	27	10.0	.69	.71
Ag Non-hmstd	30,296	31,952	1,656	5.5	425	446	21	5.0	1.40	1.39
<b>Total (incl TIF)</b>	<b>7,631,744</b>	<b>8,182,109</b>	<b>550,365</b>	<b>7.2</b>	<b>148,364</b>	<b>156,484</b>	<b>8,120</b>	<b>5.5</b>	<b>1.94</b>	<b>1.91</b>
TIF Levy					8,516	8,968	452	5.3		
Total (excl TIF)					139,848	147,516	7,668	5.5		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	45,923	48,729	2,806	6.1	41,355	44,336	2,981	7.2
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	45,923	48,729	2,806	6.1	41,355	44,336	2,981	7.2
Property Tax Aids	10,522	10,693	172	1.6	48,279	49,834	1,555	3.2
<b>Total Levy + Aid</b>	<b>56,445</b>	<b>59,423</b>	<b>2,977</b>	<b>5.3</b>	<b>89,634</b>	<b>94,169</b>	<b>4,536</b>	<b>5.1</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	68,123	69,729	1,606	2.4	768	806	38	5.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	68,123	69,729	1,606	2.4	768	806	38	5.0
Property Tax Aids	1,814	1,474	-340	-18.8	94	94	-0	-.5
<b>Total Levy + Aid</b>	<b>69,937</b>	<b>71,202</b>	<b>1,265</b>	<b>1.8</b>	<b>862</b>	<b>900</b>	<b>38</b>	<b>4.4</b>

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	124,140	133,651	9,511	7.7	County	39.02	38.48	0.000	0.000
(-) TIF Tax Cap	6,450	7,026	575	8.9	City/Town	35.03	34.91	.017	.016
(-) FD Contr Tax Cap	0	0	0	0.0	School Dist	54.46	50.56	.530	.699
(=) Txbl Tax Cap	117,690	126,625	8,935	7.6	Special Dist	.65	.64	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	129.16	124.59	.547	.716

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	53,100	55,700		4.9
Net Tax	548	576	28	5.1
Effect Rate	1.03	1.03		
Avg Value	79,600	83,500		4.9
Net Tax	844	910	66	7.9
Effect Rate	1.06	1.09		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	106,100	111,300		4.9
Net Tax	1,291	1,372	81	6.2
Effect Rate	1.22	1.23		
Ex-Hi Value	159,200	167,000		4.9
Net Tax	2,452	2,547	95	3.9
Effect Rate	1.54	1.53		



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 4/12/2000  
 2:17 pm

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	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,769,564	1,883,776	114,212	6.5	19,860	20,989	1,129	5.7	1.12	1.11
Res Non-Hmstd	154,169	161,949	7,780	5.0	2,350	2,402	52	2.2	1.52	1.48
Apartments	4,563	4,855	293	6.4	101	103	2	2.0	2.22	2.13
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	86,091	90,895	4,804	5.6	1,302	1,332	31	2.4	1.51	1.47
New Construct	0	117,089	117,089	0.0	0	1,853	1,853	0.0	0.00	1.58
Com/Ind Lo Tier	56,227	58,290	2,063	3.7	1,557	1,542	-16	-1.0	2.77	2.64
Com/Ind Hi Tier	34,793	36,419	1,626	4.7	1,310	1,304	-6	-.5	3.77	3.58
Public Utility	124,983	129,045	4,062	3.3	4,829	4,706	-122	-2.5	3.86	3.65
Ag Hmstd: House	958,080	1,001,111	43,031	4.5	9,465	9,931	466	4.9	.99	.99
Ag Hmstd: Land	3,129,017	3,373,867	244,851	7.8	20,008	21,661	1,653	8.3	.64	.64
Ag Non-hmstd	1,063,590	1,146,518	82,928	7.8	12,745	13,416	671	5.3	1.20	1.17
<b>Total (incl TIF)</b>	<b>7,381,077</b>	<b>8,003,815</b>	<b>622,738</b>	<b>8.4</b>	<b>73,527</b>	<b>79,240</b>	<b>5,713</b>	<b>7.8</b>	<b>1.00</b>	<b>.99</b>
TIF Levy					100	183	84	84.3		
Total (excl TIF)					73,428	79,056	5,629	7.7		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	31,286	33,635	2,349	7.5	10,711	11,318	607	5.7
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	31,286	33,635	2,349	7.5	10,711	11,318	607	5.7
Property Tax Aids	7,817	7,974	157	2.0	5,377	5,384	7	.1
<b>Total Levy + Aid</b>	<b>39,103</b>	<b>41,609</b>	<b>2,506</b>	<b>6.4</b>	<b>16,087</b>	<b>16,702</b>	<b>614</b>	<b>3.8</b>

  

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	45,875	48,387	2,512	5.5	340	363	24	7.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	45,875	48,387	2,512	5.5	340	363	24	7.0
Property Tax Aids	1,481	1,115	-365	-24.7	60	61	1	1.6
<b>Total Levy + Aid</b>	<b>47,356</b>	<b>49,503</b>	<b>2,147</b>	<b>4.5</b>	<b>399</b>	<b>424</b>	<b>25</b>	<b>6.2</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (millis)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	74,774	82,262	7,488	10.0						
(-) TIF Tax Cap	108	211	103	95.8	County		41.90	40.99	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town		14.34	13.79	0.000	0.000
(=) Txbl Tax Cap	74,666	82,051	7,385	9.9	School Dist		56.05	51.76	.647	.872
					Special Dist		.45	.44	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total		112.76	106.98	.647	.872

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	64,500	68,600		6.4
Net Tax	563	596	33	5.9
Effect Rate	.87	.87		
Avg Value	96,800	102,900		6.3
Net Tax	954	1,030	76	8.0
Effect Rate	.99	1.00		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	129,100	137,200		6.3
Net Tax	1,538	1,623	85	5.5
Effect Rate	1.19	1.18		
Ex-Hi Value	193,600	205,800		6.3
Net Tax	2,780	2,894	114	4.1
Effect Rate	1.44	1.41		

Simulation ID: OOD6  
4/12/2000  
2:17 pm

BASELINE: Prel Pay 2000: Corrected MKVs, survey levies (Rev 3/23/00)  
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ALTERNATIVE: Proj Pay 2001: Current law (Revised 4/8/00)

(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,539,408	10,094,556	555,148	5.8	116,468	123,609	7,140	6.1	1.22	1.22
Res Non-Hmstd	374,638	394,196	19,557	5.2	6,650	6,856	206	3.1	1.78	1.74
Apartments	405,620	466,421	60,801	15.0	10,966	12,208	1,242	11.3	2.70	2.62
Low-income Apts	124,726	137,169	12,444	10.0	1,569	1,704	135	8.6	1.26	1.24
Seasonal Rec	31,687	33,759	2,073	6.5	533	553	20	3.8	1.68	1.64
New Construct	0	457,051	457,051	0.0	0	9,382	9,382	0.0	0.00	2.05
Com/Ind Lo Tier	362,348	373,750	11,402	3.1	11,284	11,262	-21	-0.2	3.11	3.01
Com/Ind Hi Tier	1,495,311	1,602,201	106,890	7.1	64,732	66,730	1,998	3.1	4.33	4.16
Public Utility	182,946	188,892	5,946	3.2	7,900	7,892	-8	-0.1	4.32	4.18
Ag Hmstd: House	70,714	74,249	3,536	5.0	834	880	46	5.5	1.18	1.18
Ag Hmstd: Land	52,322	55,225	2,902	5.5	266	288	22	8.3	.51	.52
Ag Non-hmstd	34,312	36,214	1,901	5.5	438	459	21	4.8	1.28	1.27
<b>Total (incl TIF)</b>	<b>12,674,032</b>	<b>13,913,682</b>	<b>1,239,650</b>	<b>9.8</b>	<b>221,640</b>	<b>241,823</b>	<b>20,183</b>	<b>9.1</b>	<b>1.75</b>	<b>1.74</b>
TIF Levy					15,878	17,224	1,346	8.5		
Total (excl TIF)					205,762	224,599	18,838	9.2		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	51,158	55,038	3,880	7.6	39,317	44,485	5,168	13.1
Fisc Disp Distrib	12,031	12,602	571	4.7	9,350	9,996	646	6.9
Total Levy	63,189	67,640	4,451	7.0	48,667	54,481	5,813	11.9
Property Tax Aids	16,081	16,369	288	1.8	22,112	22,499	386	1.7
<b>Total Levy + Aid</b>	<b>79,270</b>	<b>84,009</b>	<b>4,739</b>	<b>6.0</b>	<b>70,780</b>	<b>76,980</b>	<b>6,200</b>	<b>8.8</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	103,540	111,202	7,662	7.4	9,464	10,126	662	7.0
Fisc Disp Distrib	23,508	25,710	2,202	9.4	3,335	3,562	227	6.8
Total Levy	127,048	136,912	9,864	7.8	12,799	13,688	889	6.9
Property Tax Aids	1,615	574	-1,041	-64.5	2,287	2,270	-17	-0.7
<b>Total Levy + Aid</b>	<b>128,663</b>	<b>137,485</b>	<b>8,822</b>	<b>6.9</b>	<b>15,086</b>	<b>15,958</b>	<b>872</b>	<b>5.8</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (millis)	
	Baseline	Altern	Change	Pctg Chng	County	City/Town	Base	Alt	Base	Alt
Total Tax Capacity	200,946	223,300	22,354	11.1	30.72	29.87	0.000	0.000	0.000	0.000
(-) TIF Tax Cap	13,758	15,560	1,801	13.1	23.61	24.15	0.000	0.000	0.000	0.000
(-) FD Contr Tax Cap	20,646	23,506	2,860	13.9	55.73	51.98	0.849	1.113	0.849	1.113
(=) Txbl Tax Cap	166,541	184,234	17,692	10.6	5.68	5.50	0.000	0.000	0.000	0.000
FD Distr Tax Cap	36,467	41,133	4,665	12.8	Total	115.73	111.49	.849	1.113	1.113

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	77,100	81,500		5.7
Net Tax	742	807	65	8.8
Effect Rate	.96	.99		
Avg Value	115,600	122,200		5.7
Net Tax	1,344	1,443	99	7.4
Effect Rate	1.16	1.18		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	154,100	162,900		5.7
Net Tax	2,112	2,237	125	5.9
Effect Rate	1.37	1.37		
Ex-Hi Value	231,200	244,400		5.7
Net Tax	3,650	3,827	178	4.9
Effect Rate	1.58	1.57		

Simulation ID: OOD6  
4/12/2000  
2:17 pm

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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	8,540,611	9,131,230	590,619	6.9	119,314	130,199	10,885	9.1	1.40	1.43
Res Non-Hmstd	421,582	436,022	14,440	3.4	7,572	7,781	208	2.8	1.80	1.78
Apartments	191,353	206,574	15,221	8.0	5,545	6,194	649	11.7	2.90	3.00
Low-income Apts	66,949	74,307	7,358	11.0	884	952	67	7.6	1.32	1.28
Seasonal Rec	68,489	71,816	3,327	4.9	1,104	1,112	8	.7	1.61	1.55
New Construct	0	424,220	424,220	0.0	0	8,860	8,860	0.0	0.00	2.09
Com/Ind Lo Tier	199,700	209,237	9,537	4.8	6,250	6,377	127	2.0	3.13	3.05
Com/Ind Hi Tier	913,633	999,668	86,036	9.4	40,526	43,373	2,846	7.0	4.44	4.34
Public Utility	248,509	256,585	8,077	3.3	10,635	10,798	163	1.5	4.28	4.21
Ag Hmstd: House	173,094	177,352	4,258	2.5	2,155	2,164	9	.4	1.25	1.22
Ag Hmstd: Land	108,201	114,246	6,046	5.6	492	530	37	7.6	.45	.46
Ag Non-hmstd	103,284	109,092	5,808	5.6	1,270	1,337	67	5.3	1.23	1.23
<b>Total (incl TIF)</b>	<b>11,035,404</b>	<b>12,210,351</b>	<b>1,174,947</b>	<b>10.6</b>	<b>195,748</b>	<b>219,675</b>	<b>23,927</b>	<b>12.2</b>	<b>1.77</b>	<b>1.80</b>
TIF Levy					8,706	9,483	776	8.9		
Total (excl TIF)					187,042	210,192	23,150	12.4		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	42,765	46,411	3,646	8.5	35,703	39,000	3,297	9.2
Fisc Disp Distrib	6,035	6,206	171	2.8	5,956	6,009	53	.9
Total Levy	48,799	52,617	3,817	7.8	41,659	45,010	3,351	8.0
Property Tax Aids	9,979	10,320	342	3.4	11,853	12,280	427	3.6
<b>Total Levy + Aid</b>	<b>58,778</b>	<b>62,937</b>	<b>4,159</b>	<b>7.1</b>	<b>53,512</b>	<b>57,289</b>	<b>3,777</b>	<b>7.1</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	99,700	113,703	14,003	14.0	10,962	11,890	929	8.5
Fisc Disp Distrib	14,082	14,792	710	5.0	1,808	1,931	123	6.8
Total Levy	113,781	128,495	14,713	12.9	12,770	13,822	1,052	8.2
Property Tax Aids	547	60	-486	-88.9	2,103	2,101	-2	-.1
<b>Total Levy + Aid</b>	<b>114,328</b>	<b>128,555</b>	<b>14,227</b>	<b>12.4</b>	<b>14,873</b>	<b>15,923</b>	<b>1,050</b>	<b>7.1</b>

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	173,535	193,996	20,461	11.8	County	27.92	27.22	0.000	0.000
(-) TIF Tax Cap	7,335	8,284	949	12.9	City/Town	22.60	22.20	.099	.095
(-) FD Contr Tax Cap	13,047	15,199	2,152	16.5	School Dist	54.72	56.16	1.448	1.477
(=) Txbl Tax Cap	153,153	170,513	17,360	11.3	Special Dist	7.16	6.97	0.000	0.000
FD Distr Tax Cap	19,773	22,303	2,530	12.8	Total	112.40	112.55	1.548	1.572

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	98,900	105,700		6.9
Net Tax	1,096	1,227	131	12.0
Effect Rate	1.11	1.16		
Avg Value	148,400	158,600		6.9
Net Tax	2,037	2,249	212	10.4
Effect Rate	1.37	1.42		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	197,900	211,500		6.9
Net Tax	3,031	3,314	283	9.3
Effect Rate	1.53	1.57		
Ex-Hi Value	296,800	317,200		6.9
Net Tax	5,019	5,443	425	8.5
Effect Rate	1.69	1.72		

Simulation ID: OOD6  
4/12/2000  
2:17 pm

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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	13,287,214	14,412,640	1,125,426	8.5	172,740	179,742	7,001	4.1	1.30	1.25
Res Non-Hmstd	536,481	581,735	45,254	8.4	9,239	9,519	281	3.0	1.72	1.64
Apartments	871,973	966,686	94,712	10.9	23,548	24,583	1,035	4.4	2.70	2.54
Low-income Apts	90,079	95,765	5,685	6.3	1,126	1,147	21	1.9	1.25	1.20
Seasonal Rec	16,406	17,182	776	4.7	299	295	-4	-1.3	1.82	1.72
New Construct	0	739,528	739,528	0.0	0	14,672	14,672	0.0	0.00	1.98
Com/Ind Lo Tier	399,692	415,312	15,620	3.9	12,170	12,038	-131	-1.1	3.04	2.90
Com/Ind Hi Tier	2,514,238	2,649,238	135,000	5.4	106,937	106,372	-565	-.5	4.25	4.02
Public Utility	465,001	480,114	15,113	3.2	19,895	19,471	-425	-2.1	4.28	4.06
Ag Hmstd: House	152,692	164,593	11,901	7.8	1,789	1,872	82	4.6	1.17	1.14
Ag Hmstd: Land	197,105	212,836	15,731	8.0	1,143	1,233	89	7.8	.58	.58
Ag Non-hmstd	119,101	126,021	6,921	5.8	1,417	1,432	16	1.1	1.19	1.14
<b>Total (incl TIF)</b>	<b>18,649,984</b>	<b>20,861,650</b>	<b>2,211,667</b>	<b>11.9</b>	<b>350,305</b>	<b>372,377</b>	<b>22,073</b>	<b>6.3</b>	<b>1.88</b>	<b>1.78</b>
TIF Levy					15,935	16,530	595	3.7		
Total (excl TIF)					334,369	355,847	21,477	6.4		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	72,561	77,465	4,904	6.8	70,651	74,930	4,280	6.1
Fisc Disp Distrib	10,339	10,897	557	5.4	10,355	11,004	649	6.3
Total Levy	82,901	88,362	5,461	6.6	81,005	85,934	4,929	6.1
Property Tax Aids	15,308	15,592	284	1.9	24,096	24,729	633	2.6
<b>Total Levy + Aid</b>	<b>98,209</b>	<b>103,954</b>	<b>5,745</b>	<b>5.9</b>	<b>105,101</b>	<b>110,663</b>	<b>5,562</b>	<b>5.3</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	163,602	173,001	9,399	5.7	10,692	11,608	916	8.6
Fisc Disp Distrib	24,598	24,698	101	.4	3,264	3,486	222	6.8
Total Levy	188,200	197,700	9,500	5.0	13,956	15,094	1,138	8.2
Property Tax Aids	1,809	526	-1,283	-70.9	3,669	3,700	31	.8
<b>Total Levy + Aid</b>	<b>190,009</b>	<b>198,226</b>	<b>8,217</b>	<b>4.3</b>	<b>17,625</b>	<b>18,794</b>	<b>1,168</b>	<b>6.6</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	316,903	355,826	38,924	12.3						
(-) TIF Tax Cap	14,454	15,934	1,480	10.2	County	27.16	25.80	0.000	0.000	
(-) FD Contr Tax Cap	35,248	39,652	4,404	12.5	City/Town	26.11	24.64	.048	.045	
(=) Txbl Tax Cap	267,200	300,240	33,040	12.4	School Dist	52.77	48.07	1.218	1.381	
FD Distr Tax Cap	35,689	40,255	4,566	12.8	Special Dist	4.00	3.87	0.000	0.000	
					Total	110.03	102.38	1.265	1.426	

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	90,900	98,600		8.5
Net Tax	936	1,007	71	7.6
Effect Rate	1.03	1.02		
Avg Value	136,400	147,900		8.4
Net Tax	1,715	1,814	98	5.7
Effect Rate	1.26	1.23		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	181,900	197,200		8.4
Net Tax	2,599	2,717	118	4.5
Effect Rate	1.43	1.38		
Ex-Hi Value	272,800	295,800		8.4
Net Tax	4,364	4,523	158	3.6
Effect Rate	1.60	1.53		

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4/12/2000

2:17 pm

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	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,010,682	6,373,048	362,366	6.0	97,476	97,648	172	.2	1.62	1.53
Res Non-Hmstd	321,739	337,152	15,413	4.8	6,354	6,265	-89	-1.4	1.97	1.86
Apartments	98,232	107,624	9,392	9.6	3,150	3,198	49	1.5	3.21	2.97
Low-income Apts	51,221	54,784	3,563	7.0	758	765	7	.9	1.48	1.40
Seasonal Rec	24,309	25,015	706	2.9	474	460	-15	-3.1	1.95	1.84
New Construct	0	491,050	491,050	0.0	0	9,847	9,847	0.0	0.00	2.01
Com/Ind Lo Tier	198,825	222,167	23,341	11.7	6,722	7,105	383	5.7	3.38	3.20
Com/Ind Hi Tier	807,168	852,128	44,960	5.6	38,469	37,792	-677	-1.8	4.77	4.44
Public Utility	114,694	118,422	3,728	3.3	5,271	5,109	-162	-3.1	4.60	4.31
Ag Hmstd: House	317,996	332,669	14,672	4.6	3,860	3,793	-66	-1.7	1.21	1.14
Ag Hmstd: Land	381,297	403,456	22,160	5.8	2,131	2,185	55	2.6	.56	.54
Ag Non-hmstd	122,592	130,130	7,537	6.1	1,598	1,600	1	.1	1.30	1.23

Total (incl TIF)	8,448,757	9,447,645	998,889	11.8	166,263	175,767	9,504	5.7	1.97	1.86
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TIF Levy					18,231	18,280	49	.3		
Total (excl TIF)					148,032	157,486	9,455	6.4		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	43,344	45,766	2,422	5.6	27,273	29,432	2,159	7.9
Fisc Disp Distrib	5,677	5,840	163	2.9	3,339	3,872	534	16.0
Total Levy	49,021	51,606	2,586	5.3	30,612	33,304	2,692	8.8
Property Tax Aids	10,528	10,913	385	3.7	7,754	8,442	688	8.9
Total Levy + Aid	59,549	62,520	2,971	5.0	38,366	41,747	3,380	8.8

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	73,924	77,960	4,036	5.5	4,718	5,169	451	9.6
Fisc Disp Distrib	8,771	9,694	923	10.5	1,171	1,251	80	6.8
Total Levy	82,695	87,654	4,959	6.0	5,889	6,420	530	9.0
Property Tax Aids	526	225	-301	-57.2	1,474	1,490	16	1.1
Total Levy + Aid	83,221	87,879	4,658	5.6	7,363	7,910	547	7.4

TAX BASE	TAX RATES				Net Tax Cap (Pct)		Mkt Val (mills)		
	Baseline	Altern	Change	Pctg Chng	Base	Alt	Base	Alt	
Total Tax Capacity	130,681	147,168	16,487	12.6					
(-) TIF Tax Cap	12,971	14,561	1,590	12.3	County	40.38	37.84	0.000	0.000
(-) FD Contr Tax Cap	10,373	11,669	1,295	12.5	City/Town	24.14	23.15	.164	.155
(=) Txbl Tax Cap	107,336	120,938	13,602	12.7	School Dist	58.81	51.58	1.305	1.681
FD Distr Tax Cap	12,803	14,441	1,638	12.8	Special Dist	4.40	4.27	0.000	0.000
					Total	127.73	116.84	1.469	1.836

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	98,100	103,900		5.9
Net Tax	1,251	1,289	38	3.1
Effect Rate	1.28	1.24		
Avg Value	147,100	155,900		6.0
Net Tax	2,295	2,325	29	1.3
Effect Rate	1.56	1.49		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	196,100	207,900		6.0
Net Tax	3,400	3,423	23	.7
Effect Rate	1.73	1.65		
Ex-Hi Value	294,200	311,800		6.0
Net Tax	5,612	5,617	5	.1
Effect Rate	1.91	1.80		

Simulation ID: OOD6  
 4/12/2000  
 2:17 pm

BASELINE: Prel Pay 2000: Corrected MKVs, survey levies (Rev 3/23/00)  
 vs.  
 ALTERNATIVE: Proj Pay 2001: Current law (Revised 4/8/00)

(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	8,422,056	9,002,172	580,116	6.9	123,296	128,039	4,743	3.8	1.46	1.42
Res Non-Hmstd	283,375	306,147	22,772	8.0	5,754	5,940	186	3.2	2.03	1.94
Apartments	438,541	498,491	59,950	13.7	14,239	15,530	1,291	9.1	3.25	3.12
Low-income Apts	123,773	130,331	6,558	5.3	1,837	1,857	20	1.1	1.48	1.42
Seasonal Rec	5,660	5,915	256	4.5	121	120	-0	-0.2	2.13	2.04
New Construct	0	499,279	499,279	0.0	0	13,825	13,825	0.0	0.00	2.77
Com/Ind Lo Tier	256,839	262,905	6,067	2.4	8,688	8,476	-212	-2.4	3.38	3.22
Com/Ind Hi Tier	1,771,856	1,878,633	106,777	6.0	84,109	84,931	822	1.0	4.75	4.52
Public Utility	160,980	166,212	5,232	3.2	7,570	7,431	-139	-1.8	4.70	4.47
Ag Hmstd: House	55,280	56,737	1,458	2.6	801	799	-2	-0.3	1.45	1.41
Ag Hmstd: Land	57,559	61,799	4,239	7.4	341	367	26	7.6	.59	.59
Ag Non-hmstd	46,711	49,438	2,726	5.8	687	697	10	1.5	1.47	1.41
<b>Total (incl TIF)</b>	<b>11,622,630</b>	<b>12,918,060</b>	<b>1,295,430</b>	<b>11.1</b>	<b>247,444</b>	<b>268,013</b>	<b>20,569</b>	<b>8.3</b>	<b>2.13</b>	<b>2.07</b>
TIF Levy					28,974	31,750	2,776	9.6		
Total (excl TIF)					218,470	236,263	17,793	8.1		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	58,998	63,551	4,553	7.7	44,440	48,412	3,972	8.9
Fisc Disp Distrib	12,033	12,730	697	5.8	9,429	10,249	820	8.7
Total Levy	71,031	76,281	5,250	7.4	53,869	58,662	4,792	8.9
Property Tax Aids	8,454	8,701	247	2.9	21,289	22,101	812	3.8
<b>Total Levy + Aid</b>	<b>79,485</b>	<b>84,982</b>	<b>5,497</b>	<b>6.9</b>	<b>75,159</b>	<b>80,763</b>	<b>5,604</b>	<b>7.5</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	95,584	101,443	5,859	6.1	12,189	13,277	1,088	8.9
Fisc Disp Distrib	19,674	21,238	1,564	8.0	2,716	2,901	185	6.8
Total Levy	115,258	122,681	7,423	6.4	14,905	16,177	1,273	8.5
Property Tax Aids	1,023	139	-884	-86.4	2,048	2,069	21	1.0
<b>Total Levy + Aid</b>	<b>116,281</b>	<b>122,820</b>	<b>6,539</b>	<b>5.6</b>	<b>16,953</b>	<b>18,247</b>	<b>1,294</b>	<b>7.6</b>

TAX BASE	TAX RATES				Net Tax Cap (Pct)		Mkt Val (mills)		
	Baseline	Altern	Change	Pctg Chng	Base	Alt	Base	Alt	
Total Tax Capacity	193,312	218,569	25,257	13.1					
(-) TIF Tax Cap	22,404	25,674	3,270	14.6	County	39.56	37.84	0.000	0.000
(-) FD Contr Tax Cap	21,765	24,956	3,191	14.7	City/Town	28.39	27.51	.181	.172
(=) Txbl Tax Cap	149,143	167,938	18,795	12.6	School Dist	52.23	49.08	1.527	1.477
FD Distr Tax Cap	29,696	33,495	3,799	12.8	Special Dist	8.17	7.91	0.000	0.000
					Total	128.35	122.33	1.708	1.649

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	77,800	83,100		6.8
Net Tax	913	975	62	6.8
Effect Rate	1.17	1.17		
Avg Value	116,700	124,600		6.8
Net Tax	1,647	1,726	79	4.8
Effect Rate	1.41	1.39		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	155,600	166,100		6.7
Net Tax	2,537	2,632	95	3.8
Effect Rate	1.63	1.58		
Ex-Hi Value	233,400	249,200		6.8
Net Tax	4,317	4,447	129	3.0
Effect Rate	1.85	1.78		

Simulation ID: OOD6  
 4/12/2000  
 2:17 pm

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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	11,135,431	11,944,581	809,149	7.3	173,387	176,086	2,698	1.6	1.56	1.47
Res Non-Hmstd	468,433	507,128	38,695	8.3	9,214	9,359	144	1.6	1.97	1.85
Apartments	1,049,131	1,206,371	157,240	15.0	33,520	35,264	1,744	5.2	3.20	2.92
Low-income Apts	135,908	145,146	9,238	6.8	1,880	1,936	56	3.0	1.38	1.33
Seasonal Rec	6,261	6,590	329	5.3	127	124	-3	-2.1	2.03	1.88
New Construct	0	293,207	293,207	0.0	0	9,692	9,692	0.0	0.00	3.31
Com/Ind Lo Tier	336,978	343,045	6,068	1.8	11,227	10,648	-579	-5.2	3.33	3.10
Com/Ind Hi Tier	4,783,110	5,120,820	337,710	7.1	220,262	218,267	-1,995	-.9	4.60	4.26
Public Utility	143,375	148,034	4,660	3.3	6,626	6,331	-296	-4.5	4.62	4.28
Ag Hmstd: House	415	426	11	2.6	7	6	-0	-4.7	1.64	1.52
Ag Hmstd: Land	158	158	0	0.0	1	1	-0	-7.0	.40	.37
Ag Non-hmstd	1,233	1,338	105	8.5	17	17	0	.8	1.35	1.26
<b>Total (incl TIF)</b>	<b>18,060,432</b>	<b>19,716,843</b>	<b>1,656,412</b>	<b>9.2</b>	<b>456,268</b>	<b>467,730</b>	<b>11,462</b>	<b>2.5</b>	<b>2.53</b>	<b>2.37</b>
TIF Levy					42,999	42,579	-420	-1.0		
Total (excl TIF)					413,269	425,151	11,882	2.9		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	107,606	113,347	5,740	5.3	61,763	64,203	2,440	4.0
Fisc Disp Distrib	8,430	8,918	488	5.8	5,274	5,671	397	7.5
Total Levy	116,036	122,265	6,228	5.4	67,037	69,874	2,838	4.2
Property Tax Aids	15,418	15,518	100	.6	18,857	18,987	130	.7
<b>Total Levy + Aid</b>	<b>131,454</b>	<b>137,782</b>	<b>6,329</b>	<b>4.8</b>	<b>85,893</b>	<b>88,861</b>	<b>2,968</b>	<b>3.5</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	172,853	171,370	-1,483	-.9	25,031	26,719	1,687	6.7
Fisc Disp Distrib	13,399	14,748	1,348	10.1	1,903	2,032	130	6.8
Total Levy	186,252	186,118	-135	-.1	26,934	28,751	1,817	6.7
Property Tax Aids	0	0	0	-100.0	3,735	3,691	-44	-1.2
<b>Total Levy + Aid</b>	<b>186,252</b>	<b>186,118</b>	<b>-135</b>	<b>-.1</b>	<b>30,669</b>	<b>32,442</b>	<b>1,772</b>	<b>5.8</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng	County	City/Town	Base	Alt	Base	Alt
Total Tax Capacity	355,754	392,339	36,584	10.3	39.56	37.84	0.000	0.000	0.000	0.000
(-) TIF Tax Cap	33,740	37,607	3,867	11.5	22.43	21.17	.041	.040		
(-) FD Contr Tax Cap	49,996	55,209	5,213	10.4	54.74	44.74	1.327	1.896		
(=) Txbl Tax Cap	272,018	299,523	27,505	10.1	9.20	8.92	0.000	0.000		
FD Distr Tax Cap	20,804	23,465	2,661	12.8	Total	125.93	112.67	1.368	1.936	

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	97,800	104,800		7.2
Net Tax	1,196	1,258	62	5.2
Effect Rate	1.22	1.20		
Avg Value	146,700	157,200		7.2
Net Tax	2,237	2,280	43	1.9
Effect Rate	1.52	1.45		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	195,600	209,600		7.2
Net Tax	3,320	3,356	36	1.1
Effect Rate	1.70	1.60		
Ex-Hi Value	293,400	314,400		7.2
Net Tax	5,486	5,507	21	.4
Effect Rate	1.87	1.75		

Simulation ID: OOD6  
 4/12/2000  
 2:17 pm

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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	13,741,738	14,635,044	893,306	6.5	237,691	240,365	2,674	1.1	1.73	1.64
Res Non-Hmstd	725,512	779,734	54,221	7.5	15,098	15,210	112	.7	2.08	1.95
Apartments	776,755	838,549	61,794	8.0	24,316	24,469	152	.6	3.13	2.92
Low-income Apts	63,909	67,569	3,660	5.7	922	929	7	.8	1.44	1.38
Seasonal Rec	59,634	62,156	2,522	4.2	1,187	1,169	-18	-1.5	1.99	1.88
New Construct	0	523,945	523,945	0.0	0	13,470	13,470	0.0	0.00	2.57
Com/Ind Lo Tier	290,791	310,919	20,128	6.9	9,695	9,755	60	.6	3.33	3.14
Com/Ind Hi Tier	3,548,113	3,854,520	306,407	8.6	164,377	167,799	3,422	2.1	4.63	4.35
Public Utility	180,423	186,287	5,864	3.2	8,371	8,107	-264	-3.2	4.64	4.35
Ag Hmstd: House	52,224	53,787	1,564	3.0	836	815	-20	-2.4	1.60	1.52
Ag Hmstd: Land	39,809	41,767	1,958	4.9	238	247	9	3.9	.60	.59
Ag Non-hmstd	59,324	62,363	3,038	5.1	833	832	-1	-.1	1.40	1.33
<b>Total (incl TIF)</b>	<b>19,538,232</b>	<b>21,416,640</b>	<b>1,878,408</b>	<b>9.6</b>	<b>463,564</b>	<b>483,167</b>	<b>19,604</b>	<b>4.2</b>	<b>2.37</b>	<b>2.26</b>
TIF Levy					7,986	8,064	78	1.0		
Total (excl TIF)					455,578	475,104	19,526	4.3		

LEVIES

	COUNTY				CITY/TOW			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	121,888	128,570	6,682	5.5	63,911	67,897	3,986	6.2
Fisc Disp Distrib	6,014	6,362	348	5.8	3,162	3,504	342	10.8
Total Levy	127,901	134,931	7,030	5.5	67,073	71,401	4,328	6.5
Property Tax Aids	17,464	17,602	138	.8	9,372	9,506	133	1.4
<b>Total Levy + Aid</b>	<b>145,365</b>	<b>152,533</b>	<b>7,168</b>	<b>4.9</b>	<b>76,446</b>	<b>80,907</b>	<b>4,461</b>	<b>5.8</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	206,380	209,423	3,043	1.5	23,723	25,326	1,603	6.8
Fisc Disp Distrib	10,399	11,187	789	7.6	1,357	1,450	92	6.8
Total Levy	216,779	220,611	3,832	1.8	25,080	26,775	1,695	6.8
Property Tax Aids	113	12	-101	-89.6	4,231	4,187	-45	-1.1
<b>Total Levy + Aid</b>	<b>216,891</b>	<b>220,622</b>	<b>3,731</b>	<b>1.7</b>	<b>29,311</b>	<b>30,962</b>	<b>1,651</b>	<b>5.6</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	359,539	397,794	38,255	10.6						
(-) TIF Tax Cap	6,383	7,151	767	12.0	County		39.56	37.84	0.000	0.000
(-) FD Contr Tax Cap	45,036	50,893	5,857	13.0	City/Town		20.33	19.59	.065	.063
(=) Txbl Tax Cap	308,120	339,751	31,631	10.3	School Dist		55.72	47.69	1.778	2.215
					Special Dist		7.70	7.45	0.000	0.000
FD Distr Tax Cap	14,841	16,739	1,899	12.8	Total		123.30	112.58	1.843	2.278

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	132,600	141,200		6.5
Net Tax	1,943	1,998	55	2.8
Effect Rate	1.47	1.42		
Avg Value	198,900	211,800		6.5
Net Tax	3,414	3,471	56	1.7
Effect Rate	1.72	1.64		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	265,200	282,400		6.5
Net Tax	4,885	4,943	57	1.2
Effect Rate	1.84	1.75		
Ex-Hi Value	397,800	423,600		6.5
Net Tax	7,828	7,887	60	.8
Effect Rate	1.97	1.86		



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 4/12/2000  
 2:17 pm

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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	8,403,723	9,034,815	631,092	7.5	122,993	122,296	-697	-.6	1.46	1.35
Res Non-Hmstd	260,252	282,301	22,049	8.5	4,977	4,948	-29	-.6	1.91	1.75
Apartments	509,981	562,152	52,172	10.2	15,869	16,014	145	.9	3.11	2.85
Low-income Apts	118,018	130,027	12,009	10.2	1,663	1,680	17	1.0	1.41	1.29
Seasonal Rec	8,172	8,569	398	4.9	161	155	-7	-4.1	1.98	1.81
New Construct	0	155,932	155,932	0.0	0	4,244	4,244	0.0	0.00	2.72
Com/Ind Lo Tier	270,476	294,593	24,117	8.9	8,955	9,015	60	.7	3.31	3.06
Com/Ind Hi Tier	2,208,737	2,541,203	332,466	15.1	101,932	107,986	6,055	5.9	4.61	4.25
Public Utility	154,640	159,665	5,026	3.2	7,149	6,816	-333	-4.7	4.62	4.27
Ag Hmstd: House	1,552	1,608	55	3.6	21	20	-1	-4.4	1.32	1.22
Ag Hmstd: Land	665	665	0	0.0	3	3	0	-8.0	.52	.48
Ag Non-hmstd	10,358	11,173	815	7.9	138	138	0	.2	1.33	1.23
<b>Total (incl TIF)</b>	<b>11,946,574</b>	<b>13,182,705</b>	<b>1,236,131</b>	<b>10.3</b>	<b>263,862</b>	<b>273,316</b>	<b>9,454</b>	<b>3.6</b>	<b>2.21</b>	<b>2.07</b>
TIF Levy					21,813	23,481	1,667	7.6		
Total (excl TIF)					242,048	249,835	7,787	3.2		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	74,909	76,876	1,967	2.6	31,338	32,286	948	3.0
Fisc Disp Distrib	11,411	11,906	495	4.3	5,071	5,485	414	8.2
Total Levy	86,320	88,782	2,462	2.9	36,409	37,771	1,362	3.7
Property Tax Aids	12,080	12,178	98	.8	12,737	13,112	375	2.9
<b>Total Levy + Aid</b>	<b>98,400</b>	<b>100,960</b>	<b>2,560</b>	<b>2.6</b>	<b>49,146</b>	<b>50,883</b>	<b>1,737</b>	<b>3.5</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	107,127	108,255	1,128	1.1	11,681	12,683	1,002	8.6
Fisc Disp Distrib	16,990	18,258	1,268	7.5	2,280	2,435	155	6.8
Total Levy	124,117	126,513	2,395	1.9	13,962	15,119	1,157	8.3
Property Tax Aids	0	0	0	100.0	2,289	2,300	11	.5
<b>Total Levy + Aid</b>	<b>124,117</b>	<b>126,513</b>	<b>2,395</b>	<b>1.9</b>	<b>16,250</b>	<b>17,418</b>	<b>1,168</b>	<b>7.2</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng	County	City/Town	Base	Alt	Base	Alt
Total Tax Capacity	211,655	238,425	26,770	12.6	44.95	41.20	0.000	0.000	0.000	0.000
(-) TIF Tax Cap	17,981	21,307	3,325	18.5	18.56	17.07	.035	.033	.035	.033
(-) FD Contr Tax Cap	27,015	30,510	3,494	12.9	52.03	46.22	1.709	1.670	1.709	1.670
(=) Txbl Tax Cap	166,658	186,609	19,950	12.0	7.01	6.80	0.000	0.000	0.000	0.000
FD Distr Tax Cap	24,933	28,123	3,190	12.8	Total	122.55	111.28	1.744	1.703	1.703

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	87,400	93,900		7.4
Net Tax	1,023	1,045	22	2.1
Effect Rate	1.17	1.11		
Avg Value	131,100	140,900		7.5
Net Tax	1,884	1,887	3	.2
Effect Rate	1.44	1.34		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	174,800	187,900		7.5
Net Tax	2,844	2,830	-14	-.5
Effect Rate	1.63	1.51		
Ex-Hi Value	262,200	281,800		7.5
Net Tax	4,764	4,714	-49	-1.0
Effect Rate	1.82	1.67		

Simulation ID: OOD6  
 4/12/2000  
 2:17 pm

BASELINE: Prel Pay 2000: Corrected MKVs, survey levies (Rev 3/23/00)  
 vs.  
 ALTERNATIVE: Proj Pay 2001: Current law (Revised 4/8/00)

(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	8,634,745	9,368,699	733,953	8.5	139,769	145,419	5,650	4.0	1.62	1.55
Res Non-Hmstd	963,370	1,045,257	81,886	8.5	21,524	21,993	469	2.2	2.23	2.10
Apartments	1,244,087	1,466,828	222,741	17.9	44,531	49,044	4,513	10.1	3.58	3.34
Low-income Apts	245,897	270,487	24,590	10.0	3,884	4,023	139	3.6	1.58	1.49
Seasonal Rec	407	407	0	0.0	8	7	-0	-6.1	1.92	1.80
New Construct	0	214,109	214,109	0.0	0	8,603	8,603	0.0	0.00	4.02
Com/Ind Lo Tier	496,495	514,560	18,066	3.6	17,933	17,442	-491	-2.7	3.61	3.39
Com/Ind Hi Tier	4,558,946	5,006,185	447,239	9.8	229,713	235,144	5,431	2.4	5.04	4.70
Public Utility	322,436	332,915	10,479	3.3	16,285	15,751	-533	-3.3	5.05	4.73
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-hmstd	371	403	32	8.5	6	6	0	2.8	1.64	1.56
<b>Total (incl TIF)</b>	<b>16,466,754</b>	<b>18,219,850</b>	<b>1,753,095</b>	<b>10.6</b>	<b>473,653</b>	<b>497,434</b>	<b>23,781</b>	<b>5.0</b>	<b>2.88</b>	<b>2.73</b>
TIF Levy					68,958	71,687	2,729	4.0		
Total (excl TIF)					404,695	425,747	21,052	5.2		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	85,005	91,120	6,115	7.2	104,260	109,912	5,652	5.4
Fisc Disp Distrib	17,276	18,277	1,001	5.8	18,658	21,007	2,349	12.6
Total Levy	102,281	109,397	7,116	7.0	122,918	130,919	8,001	6.5
Property Tax Aids	13,897	14,221	324	2.3	105,564	108,299	2,736	2.6
<b>Total Levy + Aid</b>	<b>116,178</b>	<b>123,617</b>	<b>7,440</b>	<b>6.4</b>	<b>228,482</b>	<b>239,218</b>	<b>10,736</b>	<b>4.7</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	158,607	163,296	4,689	3.0	19,159	20,807	1,647	8.6
Fisc Disp Distrib	28,597	31,957	3,360	11.7	3,899	4,165	266	6.8
Total Levy	187,204	195,253	8,049	4.3	23,058	24,971	1,913	8.3
Property Tax Aids	514	514	0	0.0	3,278	3,295	17	.5
<b>Total Levy + Aid</b>	<b>187,718</b>	<b>195,767</b>	<b>8,049</b>	<b>4.3</b>	<b>26,336</b>	<b>28,266</b>	<b>1,930</b>	<b>7.3</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	328,455	367,174	38,718	11.8						
(-) TIF Tax Cap	47,724	53,482	5,758	12.1	County		35.62	34.08	0.000	0.000
(-) FD Contr Tax Cap	42,056	46,322	4,266	10.1	City/Town		43.68	41.11	0.000	0.000
(=) Txbl Tax Cap	238,675	267,370	28,695	12.0	School Dist		57.17	51.07	1.346	1.469
					Special Dist		8.03	7.78	0.000	0.000
FD Distr Tax Cap	42,635	48,090	5,454	12.8	Total		144.49	134.04	1.346	1.469

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	69,100	74,900		8.4
Net Tax	877	909	32	3.6
Effect Rate	1.27	1.21		
Avg Value	103,700	112,300		8.3
Net Tax	1,521	1,615	94	6.2
Effect Rate	1.47	1.44		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	138,300	149,700		8.2
Net Tax	2,380	2,479	99	4.2
Effect Rate	1.72	1.66		
Ex-Hi Value	207,400	224,600		8.3
Net Tax	4,120	4,245	125	3.0
Effect Rate	1.99	1.89		

Simulation ID: OOD6  
 4/12/2000  
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 ALTERNATIVE: Proj Pay 2001: Current law (Revised 4/8/00)

(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,859,770	6,357,850	498,080	8.5	84,362	85,367	1,005	1.2	1.44	1.34
Res Non-Hmstd	385,800	417,882	32,082	8.3	8,247	8,210	-37	-0.5	2.14	1.96
Apartments	602,168	684,677	82,508	13.7	21,351	22,264	913	4.3	3.55	3.25
Low-income Apts	172,602	193,315	20,712	12.0	2,555	2,628	73	2.8	1.48	1.36
Seasonal Rec	1,455	1,524	70	4.8	31	30	-1	-3.7	2.16	1.98
New Construct	0	42,703	42,703	0.0	0	1,725	1,725	0.0	0.00	4.04
Com/Ind Lo Tier	334,460	374,645	40,185	12.0	11,853	12,257	404	3.4	3.54	3.27
Com/Ind Hi Tier	1,599,014	1,921,513	322,499	20.2	79,797	88,370	8,573	10.7	4.99	4.60
Public Utility	196,082	202,455	6,373	3.3	9,842	9,379	-463	-4.7	5.02	4.63
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-hmstd	426	462	36	8.5	7	7	-0	-0.3	1.55	1.42
<b>Total (incl TIF)</b>	<b>9,151,778</b>	<b>10,197,025</b>	<b>1,045,248</b>	<b>11.4</b>	<b>218,045</b>	<b>230,237</b>	<b>12,192</b>	<b>5.6</b>	<b>2.38</b>	<b>2.26</b>
TIF Levy					21,192	23,462	2,270	10.7		
Total (excl TIF)					196,853	206,775	9,922	5.0		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	53,637	55,501	1,865	3.5	47,802	48,669	867	1.8
Fisc Disp Distrib	18,543	19,348	805	4.3	16,041	16,585	544	3.4
Total Levy	72,180	74,849	2,669	3.7	63,843	65,255	1,411	2.2
Property Tax Aids	9,923	10,079	155	1.6	69,654	71,405	1,751	2.5
<b>Total Levy + Aid</b>	<b>82,103</b>	<b>84,928</b>	<b>2,824</b>	<b>3.4</b>	<b>133,497</b>	<b>136,659</b>	<b>3,162</b>	<b>2.4</b>

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	83,934	87,242	3,308	3.9	9,603	10,508	905	9.4
Fisc Disp Distrib	26,662	29,122	2,459	9.2	3,705	3,958	252	6.8
Total Levy	110,597	116,364	5,767	5.2	13,308	14,465	1,157	8.7
Property Tax Aids	1,741	475	-1,265	-72.7	1,809	1,832	23	1.3
<b>Total Levy + Aid</b>	<b>112,337</b>	<b>116,839</b>	<b>4,502</b>	<b>4.0</b>	<b>15,117</b>	<b>16,298</b>	<b>1,181</b>	<b>7.8</b>

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng	County	City/Town	Base	Alt	Base	Alt
Total Tax Capacity	159,207	182,112	22,905	14.4	40.72	37.33	0.000	0.000	0.000	0.000
(-) TIF Tax Cap	14,317	17,305	2,988	20.9	36.29	32.74	0.000	0.000	0.000	0.000
(-) FD Contr Tax Cap	13,172	16,132	2,960	22.5	63.72	58.45	0.000	0.034	0.000	0.000
(=) Txbl Tax Cap	131,718	148,676	16,958	12.9	7.29	7.07	0.000	0.000	0.000	0.000
FD Distr Tax Cap	40,517	45,701	5,183	12.8	Total	148.02	135.58	0.000	0.034	

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	62,100	67,300		8.4
Net Tax	725	723	-1	-0.2
Effect Rate	1.17	1.07		
Avg Value	93,200	100,900		8.3
Net Tax	1,218	1,258	40	3.3
Effect Rate	1.31	1.25		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	124,300	134,500		8.2
Net Tax	1,915	1,954	39	2.0
Effect Rate	1.54	1.45		
Ex-Hi Value	186,400	201,800		8.3
Net Tax	3,431	3,461	30	0.9
Effect Rate	1.84	1.72		