

House Research Simulation Report: Property Tax

Simulation # 98S1

Date 5/13/98

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DESCRIPTION

BASELINE: Preliminary Pay '98

ALTERNATIVE: Projected Pay '99: Incl Tax bill & K-12 bill impacts (Revised)

This report compares property taxes payable in 1998 to projected property taxes payable in 1999, incorporating the effects of the omnibus tax bill and K-12 funding bills passed by the 1998 legislature. The underlying assumptions have been modified slightly from the assumptions in earlier simulations. Further revisions of this simulation are not anticipated until final ANTCs become available from the Dept. of Revenue in early July.

KEY POINTS

- ! **Statewide, property taxes are expected to decline by \$62 million, or 1.3%, according to the simulation.** The overall reduction in taxes is slightly less in greater Minnesota (1.1%) than in the metro area (1.5%).
- ! **Property taxes are reduced on all types of property.** The reduction is greatest for residential nonhomestead property, at 19.5% statewide. Low-income apartments also show a large reduction from pay '98 to pay '99, 15.5%. Taxes on existing homes are expected to show a reduction of 0.8%, on a statewide average basis.
- ! The effects of the **1998 and 1999 property tax rebates** are not reflected in the simulation results.

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 '98**

- ! **Property values** are actual values for taxes payable in 1998.
- ! **Levies** are based on a survey of county auditors submitted after final levy certifications. They can be regarded as almost final; there are usually only a few minor differences between the survey levies and the final levies that will be certified on the abstract of tax lists later in the year.
- ! **Education homestead credit** amounts have been subtracted in arriving at net tax burdens for homesteaded properties. The amounts were derived from a House Research model. The model estimate for total state cost of the credit is \$155.8 million.
- ! **Tax increment financing (TIF) net tax capacities** are taken from the abstracts of assessment. There may be some minor adjustments to these figures when final TIF NTCs are disclosed on the abstracts of tax lists.
- ! **Fiscal disparities** contribution and distribution net tax capacities and distribution levies are certified amounts submitted by the administrative auditor.

ASSUMPTIONS:**ALTERNATIVE: Projected Pay '99: Incl Tax bill & K-12 bill impacts (Revised 5/13/98)**

- ! **Market values** were derived from a survey of county assessors taken in January, 1998. Assessors were asked to submit estimates separately for market value changes due to inflation on existing property and due to new construction, at either the countywide level or for distinct areas within the county. Inflationary changes on properties subject to limited market value restraints were limited to the appropriate growth rate. The existing low-income apartment classes were assumed to split so that 60% would qualify for the new low-income class (4d), and 40% would not qualify and would be assigned the transition class rate.
- ! **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The baseline pay '99 levies were developed to matchup with statewide levy estimates by category developed by the Dept. of Children, Families and Learning. House Research then modeled levy changes based upon the school district levy provisions of the tax bill and the two education bills affecting school levies, using preliminary ANTC's provided by the Dept. of Revenue. Approximately \$17 million of new referendum levies are assumed; they are distributed evenly across the state among all districts that are not capped (excluding Minneapolis & St. Paul).
- ! **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, subject to any constraints imposed by levy limits. In a few cases, the estimates were changed based upon discussions with individual local government officials. Estimated state aid amounts for '99 under the tax bill provisions were subtracted from levy plus aid to arrive at the levy amounts. Tax bill provisions affecting aid amounts or levy limits for individual jurisdictions were taken into account.
- ! **Special taxing district levies** were assumed to increase at 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 66.2%. The estimated cost of the credit is \$296.7 million, which is \$136.2 million over the current law cost of \$160.5 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
Residential Homestead:		
<\$75,000	1.0 %	1.0 %
>\$75,000	1.85	1.7
Residential Non-homestead:		
Single unit:		
<\$75,000	1.9	1.25
>\$75,000	2.1	1.7
2-3 unit and undeveloped land	2.1	1.7
Apartments:		
Regular	2.9	2.5
Low-income	1.9/2.0	1.0*
Small cities	2.3	2.15
Commercial-Industrial:		
<\$150,000	2.7	2.45
>\$150,000	4.0	3.5
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c)	2.1	1.8
Seasonal Recreational Residential:		
<\$75,000	1.4	1.25
>\$75,000	2.5	2.2
Public Utility:		
Personal property	4.0	3.5
Attached machinery	4.0	3.5
Land & buildings	4.0	3.5
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$115,000	0.4	0.35
>\$115,000:		
<320 acres	0.9	0.8
>320 acres	1.4	1.25
Non-Homestead	1.4	1.25
Education homestead credit:		
Percentage	32%	66.2%
Maximum	\$225	\$320
* 1.6% class rate on existing low-income housing class applied for purposes of simulation, representing a mix of properties that would qualify and would not qualify for new class 4d.		

Simulation ID: 98S1
5/13/98
2:06 pm

BASELINE: Preliminary Pay '98 (Revised)
vs.
ALTERNATIVE: Proj Pay '99: Incl Tax Bills and K-12 bills (Rev 5/13/98)

(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-exist	118,315,839	124,580,741	6,264,902	5.3	1,842,329	1,826,706	-15,623	- .8	1.56	1.47
Res Hmstd-new	0	2,734,737	2,734,737	0.0	0	42,160	42,160	0.0	0.00	1.54
Res Non-Hmstd	6,685,073	7,046,883	361,810	5.4	177,203	142,708	-34,495	-19.5	2.65	2.03
Apartments	6,031,072	6,443,087	412,015	6.8	229,238	219,765	-9,474	-4.1	3.80	3.41
Low-income Apts	1,940,370	2,072,361	131,990	6.8	55,531	46,919	-8,612	-15.5	2.86	2.26
Seasonal Rec	6,270,806	6,884,224	613,418	9.8	114,526	115,758	1,233	1.1	1.83	1.68
Com/Ind Lo Tier	6,336,310	6,512,191	175,881	2.8	235,445	227,180	-8,265	-3.5	3.72	3.49
Com/Ind Hi Tier	24,308,587	26,749,958	2,441,371	10.0	1,328,069	1,320,003	-8,066	-.6	5.46	4.93
Public Utility	5,769,114	5,831,380	62,267	1.1	287,691	268,316	-19,375	-6.7	4.99	4.60
Ag Hmstd: House	5,683,648	6,055,330	371,681	6.5	69,606	67,785	-1,821	-2.6	1.22	1.12
Ag Hmstd: Land	16,342,929	17,576,753	1,233,824	7.5	141,240	140,706	-535	-.4	.86	.80
Ag Non-hmstd	8,681,352	9,292,840	611,487	7.0	142,117	142,838	721	.5	1.64	1.54

Total (incl TIF) 206,365,101 221,780,484 15,415,384 7.5 4,622,994 4,560,844 -62,150 -1.3 2.24 2.06

TIF Levy 301,049 296,256 -4,792 -1.6
Total (excl TIF) 4,321,946 4,264,588 -57,358 -1.3

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	1,249,550	1,309,428	59,878	4.8	774,843	816,840	41,997	5.4
Fisc Disp Distrib	104,167	104,694	527	.5	81,578	84,060	2,482	3.0
Total Levy	1,353,717	1,414,122	60,406	4.5	856,420	900,899	44,479	5.2
Property Tax Aids	257,825	261,219	3,394	1.3	610,930	623,677	12,747	2.1
Total Levy + Aid	1,611,542	1,675,342	63,800	4.0	1,467,351	1,524,576	57,226	3.9

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	1,935,019	1,925,624	-9,395	-.5	129,308	136,763	7,454	5.8
Fisc Disp Distrib	200,032	185,557	-14,475	-7.2	23,917	24,221	304	1.3
Total Levy	2,135,051	2,111,181	-23,869	-1.1	153,226	160,984	7,759	5.1
Property Tax Aids	99,341	71,217	-28,125	-28.3	27,781	27,781	0	-.0
Total Levy + Aid	2,234,392	2,182,398	-51,994	-2.3	181,007	188,765	7,759	4.3

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	3,637,501	3,578,575	-58,927	-1.6					
(-) TIF Tax Cap	228,148	216,696	-11,453	-5.0	County	39.73	42.11	.001 .001	
(-) FD Contr Tax Cap	264,620	253,093	-11,527	-4.4	City/Town	24.44	26.05	.031 .032	
(=) Txbl Tax Cap	3,144,733	3,108,786	-35,947	-1.1	School Dist	56.99	57.51	.712 .642	
					Special Dist	4.11	4.40	0.000 0.000	
FD Distr Tax Cap	264,636	253,093	-11,543	-4.4	Total	125.27	130.07	.744 .675	

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	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

	Baseln	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		

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 5/13/98
 2:06 pm

BASELINE: Preliminary Pay '98 (Revised)

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ALTERNATIVE: Proj Pay '99: Incl Tax Bills and K-12 bills (Rev 5/13/98)

(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-exist	38,074,779	40,288,171	2,213,392	5.8	518,510	517,145	-1,365	-.3	1.36	1.28
Res Hmstd-new	0	1,042,333	1,042,333	0.0	0	13,750	13,750	0.0	0.00	1.32
Res Non-Hmstd	2,483,864	2,627,512	143,648	5.8	63,847	50,369	-13,478	-21.1	2.57	1.92
Apartments	1,281,928	1,334,677	52,749	4.1	46,422	44,285	-2,137	-4.6	3.62	3.32
Low-income Apts	658,778	689,216	30,438	4.6	18,729	16,165	-2,564	-13.7	2.84	2.35
Seasonal Rec	6,057,840	6,665,148	607,309	10.0	109,427	111,039	1,612	1.5	1.81	1.67
Com/Ind Lo Tier	3,343,439	3,465,090	121,651	3.6	122,032	119,895	-2,137	-1.8	3.65	3.46
Com/Ind Hi Tier	4,819,230	5,208,889	389,659	8.1	250,098	248,658	-1,439	-.6	5.19	4.77
Public Utility	3,746,712	3,780,513	33,801	.9	176,018	166,822	-9,196	-5.2	4.70	4.41
Ag Hmstd: House	4,875,363	5,187,381	312,018	6.4	57,789	56,438	-1,351	-2.3	1.19	1.09
Ag Hmstd: Land	15,587,665	16,793,780	1,206,114	7.7	135,822	135,619	-203	-.1	.87	.81
Ag Non-hmstd	8,211,243	8,816,187	604,944	7.4	133,945	135,191	1,246	.9	1.63	1.53

Total (incl TIF) 89,140,841 95,898,897 6,758,056 7.6 1,632,638 1,615,375 -17,263 -1.1 1.83 1.68

TIF Levy 68,282 66,734 -1,548 -2.3
 Total (excl TIF) 1,564,357 1,548,641 -15,715 -1.0

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	581,863	608,830	26,967	4.6	295,737	315,229	19,493	6.6
Fisc Disp Distrib	0	734	734	0.0	0	725	725	0.0
Total Levy	581,863	609,564	27,702	4.8	295,737	315,954	20,218	6.8
Property Tax Aids	148,757	150,421	1,664	1.1	319,138	325,388	6,249	2.0
Total Levy + Aid	730,620	759,985	29,366	4.0	614,875	641,342	26,467	4.3

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	750,159	747,643	-2,516	-.3	11,620	11,620	0	-.0
Fisc Disp Distrib	0	564	564	0.0	0	17	17	0.0
Total Levy	750,159	748,207	-1,952	-.3	11,620	11,637	17	.1
Property Tax Aids	68,798	58,030	-10,769	-15.7	2,957	2,957	0	.0
Total Levy + Aid	818,957	806,237	-12,720	-1.6	14,577	14,594	17	.1

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	1,351,489	1,324,992	-26,498	-2.0					
(-) TIF Tax Cap	52,004	48,562	-3,442	-6.6	County	44.77	47.73	.003	.002
(-) FD Contr Tax Cap	441	1,214	774	175.6	City/Town	22.74	24.69	.004	.004
(=) Txbl Tax Cap	1,299,044	1,275,215	-23,829	-1.8	School Dist	54.62	55.63	.484	.428
					Special Dist	.89	.91	0.000	0.000
FD Distr Tax Cap	441	1,214	773	175.5	Total	123.02	128.96	.491	.434

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	46,100	49,100		6.5
Net Tax	532	528	-4	-.7
Effect Rate	1.15	1.08		
Avg Value	69,100	73,700		6.7
Net Tax	798	793	-5	-.6
Effect Rate	1.15	1.08		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	92,100	98,300		6.7
Net Tax	1,224	1,226	2	.2
Effect Rate	1.33	1.25		
Ex-Hi Value	138,200	147,400		6.7
Net Tax	2,204	2,298	95	4.3
Effect Rate	1.59	1.56		

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5/13/98
2:06 pm

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vs.

ALTERNATIVE: Proj Pay '99: Incl Tax Bills and K-12 bills (Rev 5/13/98)

(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-exist	80,241,060	84,292,571	4,051,510	5.0	1,323,818	1,309,560	-14,258	-1.1	1.65	1.55
Res Hmstd-new	0	1,692,405	1,692,405	0.0	0	28,410	28,410	0.0	0.00	1.68
Res Non-Hmstd	4,201,209	4,419,371	218,162	5.2	113,356	92,339	-21,017	-18.5	2.70	2.09
Apartments	4,749,144	5,108,410	359,266	7.6	182,816	175,480	-7,336	-4.0	3.85	3.44
Low-income Apts	1,281,593	1,383,145	101,553	7.9	36,802	30,754	-6,048	-16.4	2.87	2.22
Seasonal Rec	212,966	219,075	6,109	2.9	5,099	4,719	-380	-7.4	2.39	2.15
Com/Ind Lo Tier	2,992,871	3,047,100	54,229	1.8	113,413	107,285	-6,128	-5.4	3.79	3.52
Com/Ind Hi Tier	19,489,358	21,541,070	2,051,712	10.5	1,077,971	1,071,344	-6,627	-.6	5.53	4.97
Public Utility	2,022,402	2,050,867	28,465	1.4	111,673	101,494	-10,179	-9.1	5.52	4.95
Ag Hmstd: House	808,286	867,948	59,663	7.4	11,817	11,348	-470	-4.0	1.46	1.31
Ag Hmstd: Land	755,263	782,973	27,710	3.7	5,418	5,087	-331	-6.1	.72	.65
Ag Non-hmstd	470,109	476,652	6,543	1.4	8,172	7,648	-524	-6.4	1.74	1.60

Total (incl TIF) 117,224,260 125,881,588 8,657,327 7.4 2,990,356 2,945,469 -44,887 -1.5 2.55 2.34

TIF Levy 232,767 229,523 -3,244 -1.4
Total (excl TIF) 2,757,589 2,715,946 -41,643 -1.5

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	667,687	700,598	32,911	4.9	479,106	501,610	22,504	4.7
Fisc Disp Distrib	104,167	103,960	-207	-.2	81,578	83,335	1,757	2.2
Total Levy	771,854	804,558	32,704	4.2	560,684	584,945	24,261	4.3
Property Tax Aids	109,069	110,799	1,730	1.6	291,792	298,289	6,497	2.2
Total Levy + Aid	880,923	915,357	34,434	3.9	852,476	883,234	30,759	3.6

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	1,184,860	1,177,981	-6,879	-.6	117,689	125,143	7,454	6.3
Fisc Disp Distrib	200,032	184,993	-15,039	-7.5	23,917	24,204	287	1.2
Total Levy	1,384,892	1,362,974	-21,918	-1.6	141,606	149,347	7,742	5.5
Property Tax Aids	30,543	13,187	-17,356	-56.8	24,824	24,824	0	.0
Total Levy + Aid	1,415,435	1,376,161	-39,274	-2.8	166,430	174,171	7,742	4.7

TAX BASE	TAX RATES				Net Tax Cap (Pct)		Mkt Val (mills)		
	Baseline	Altern	Change	Pctg Chng	Base	Alt	Base	Alt	
Total Tax Capacity	2,286,012	2,253,583	-32,429	-1.4					
(-) TIF Tax Cap	176,144	168,134	-8,011	-4.5	County	36.18	38.21	0.000	0.000
(-) FD Contr Tax Cap	264,180	251,879	-12,301	-4.7	City/Town	25.64	27.00	.050	.052
(=) Txbl Tax Cap	1,845,688	1,833,570	-12,118	-.7	School Dist	58.65	58.81	.875	.794
					Special Dist	6.38	6.83	0.000	0.000
FD Distr Tax Cap	264,195	251,879	-12,316	-4.7	Total	126.85	130.84	.926	.847

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	77,800	82,300		5.8
Net Tax	995	1,002	7	.7
Effect Rate	1.28	1.22		
Avg Value	116,700	123,400		5.7
Net Tax	1,860	1,842	-18	-1.0
Effect Rate	1.59	1.49		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	155,600	164,500		5.7
Net Tax	2,762	2,791	30	1.1
Effect Rate	1.77	1.70		
Ex-Hi Value	233,400	246,800		5.7
Net Tax	4,659	4,692	32	.7
Effect Rate	2.00	1.90		

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 5/13/98
 2:06 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-exist	2,269,826	2,355,760	85,934	3.8	33,126	33,196	70	.2	1.46	1.41
Res Hmstd-new	0	50,328	50,328	0.0	0	717	717	0.0	0.00	1.42
Res Non-Hmstd	170,371	178,519	8,148	4.8	4,782	3,717	-1,065	-22.3	2.81	2.08
Apartments	143,802	149,453	5,651	3.9	4,513	4,498	-14	-.3	3.14	3.01
Low-income Apts	67,392	72,531	5,139	7.6	1,980	1,781	-199	-10.1	2.94	2.46
Seasonal Rec	41,838	46,754	4,917	11.8	891	906	16	1.8	2.13	1.94
Com/Ind Lo Tier	358,362	371,824	13,462	3.8	13,751	13,625	-126	-.9	3.84	3.66
Com/Ind Hi Tier	373,566	400,885	27,319	7.3	18,195	18,289	93	.5	4.87	4.56
Public Utility	96,139	97,267	1,128	1.2	5,421	5,016	-406	-7.5	5.64	5.16
Ag Hmstd: House	10,621	11,315	694	6.5	151	154	4	2.3	1.42	1.36
Ag Hmstd: Land	16,273	16,945	672	4.1	164	161	-3	-1.7	1.01	.95
Ag Non-hmstd	23,172	23,873	701	3.0	477	479	3	.6	2.06	2.01
Total (incl TIF)	3,571,362	3,775,456	204,094	5.7	83,450	82,539	-911	-1.1	2.34	2.19

TIF Levy	5,427	5,233	-194	-3.6
Total (excl TIF)	78,023	77,306	-717	-.9

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	28,495	29,652	1,157	4.1	21,985	23,471	1,486	6.8
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	28,495	29,652	1,157	4.1	21,985	23,471	1,486	6.8
Property Tax Aids	6,361	6,422	62	1.0	34,496	35,249	753	2.2
Total Levy + Aid	34,856	36,075	1,219	3.5	56,481	58,720	2,239	4.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	33,623	32,581	-1,043	-3.1	1,188	1,181	-8	-.6
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	33,623	32,581	-1,043	-3.1	1,188	1,181	-8	-.6
Property Tax Aids	2,581	2,012	-569	-22.1	409	407	-2	-.5
Total Levy + Aid	36,204	34,592	-1,612	-4.5	1,597	1,588	-10	-.6

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	62,759	60,721	-2,038	-3.2					
(-) TIF Tax Cap	3,859	3,621	-238	-6.2	County	48.31	51.86	.012	.011
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	36.96	40.73	.061	.058
(=) Txbl Tax Cap	58,900	57,100	-1,800	-3.1	School Dist	55.08	54.50	.332	.388
					Special Dist	2.02	2.07	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	142.36	149.15	.405	.457

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	35,100	36,700		4.6
Net Tax	470	471	1	.2
Effect Rate	1.34	1.28		
Avg Value	52,600	55,100		4.8
Net Tax	704	706	3	.4
Effect Rate	1.34	1.28		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	70,100	73,500		4.9
Net Tax	938	942	5	.5
Effect Rate	1.34	1.28		
Ex-Hi Value	105,200	110,200		4.8
Net Tax	1,740	1,741	1	.1
Effect Rate	1.65	1.58		

Simulation ID: 98S1
 5/13/98
 2:06 pm

BASELINE: Preliminary Pay '98 (Revised)

vs.

ALTERNATIVE: Proj Pay '99: Incl Tax Bills and K-12 bills (Rev 5/13/98)

(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-exist	1,833,097	1,969,066	135,969	7.4	23,338	23,423	85	.4	1.27	1.19
Res Hmstd-new	0	58,529	58,529	0.0	0	650	650	0.0	0.00	1.11
Res Non-Hmstd	122,519	131,024	8,505	6.9	2,826	2,207	-619	-21.9	2.31	1.68
Apartments	7,159	7,783	624	8.7	209	212	3	1.6	2.91	2.72
Low-income Apts	112	131	19	17.1	3	2	-0	-7.2	2.25	1.78
Seasonal Rec	1,029,488	1,142,906	113,418	11.0	18,515	18,746	232	1.3	1.80	1.64
Com/Ind Lo Tier	67,692	72,318	4,625	6.8	2,150	2,155	6	.3	3.18	2.98
Com/Ind Hi Tier	63,895	71,128	7,234	11.3	3,018	3,093	75	2.5	4.72	4.35
Public Utility	273,818	277,532	3,714	1.4	11,729	11,380	-348	-3.0	4.28	4.10
Ag Hmstd: House	688,842	730,328	41,486	6.0	7,874	7,768	-106	-1.3	1.14	1.06
Ag Hmstd: Land	2,725,342	2,827,818	102,476	3.8	25,641	25,165	-476	-1.9	.94	.89
Ag Non-hmstd	1,998,966	2,067,347	68,382	3.4	32,843	32,649	-194	-.6	1.64	1.58
Total (incl TIF)	8,810,930	9,355,911	544,981	6.2	128,145	127,452	-693	-.5	1.45	1.36

TIF Levy					112	119	6	5.7		
Total (excl TIF)					128,033	127,333	-700	-.5		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	51,279	53,474	2,196	4.3	12,058	12,999	941	7.8
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	51,279	53,474	2,196	4.3	12,058	12,999	941	7.8
Property Tax Aids	11,617	11,725	108	.9	4,637	4,648	10	.2
Total Levy + Aid	62,896	65,200	2,304	3.7	16,695	17,647	951	5.7

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	65,700	65,385	-314	-.5	2,310	2,318	8	.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	65,700	65,385	-314	-.5	2,310	2,318	8	.3
Property Tax Aids	3,669	2,676	-993	-27.1	847	849	2	.2
Total Levy + Aid	69,369	68,061	-1,307	-1.9	3,157	3,167	10	.3

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	111,932	108,400	-3,532	-3.2					
(-) TIF Tax Cap	102	108	6	6.2	County	45.76	49.29	.013	.012
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	10.78	12.00	0.000	0.000
(=) Txbl Tax Cap	111,830	108,292	-3,538	-3.2	School Dist	55.67	57.08	.434	.431
					Special Dist	2.07	2.14	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	114.29	120.51	.447	.443

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	46,300	50,100		8.2
Net Tax	492	498	6	1.1
Effect Rate	1.06	.99		
Avg Value	69,500	75,100		8.1
Net Tax	739	747	8	1.1
Effect Rate	1.06	.99		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	92,700	100,100		8.0
Net Tax	1,139	1,162	23	2.0
Effect Rate	1.23	1.16		
Ex-Hi Value	139,000	150,200		8.1
Net Tax	2,047	2,191	143	7.0
Effect Rate	1.47	1.46		

Simulation ID: 98S1
5/13/98
2:06 pm

BASELINE: Preliminary Pay '98 (Revised)

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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-exist	1,391,548	1,495,630	104,082	7.5	18,503	18,910	406	2.2	1.33	1.26
Res Hmstd-new	0	39,083	39,083	0.0	0	442	442	0.0	0.00	1.13
Res Non-Hmstd	131,297	140,879	9,583	7.3	3,422	2,752	-670	-19.6	2.61	1.95
Apartments	52,145	53,979	1,834	3.5	1,829	1,764	-65	-3.5	3.51	3.27
Low-income Apts	54,509	57,137	2,628	4.8	1,558	1,387	-171	-11.0	2.86	2.43
Seasonal Rec	573,526	639,364	65,838	11.5	10,472	10,583	111	1.1	1.83	1.66
Com/Ind Lo Tier	277,003	290,773	13,771	5.0	9,991	9,968	-23	-.2	3.61	3.43
Com/Ind Hi Tier	373,405	418,406	45,001	12.1	18,397	18,813	416	2.3	4.93	4.50
Public Utility	62,747	63,755	1,008	1.6	3,434	3,215	-219	-6.4	5.47	5.04
Ag Hmstd: House	12,759	13,616	857	6.7	169	170	1	.6	1.32	1.25
Ag Hmstd: Land	12,769	13,943	1,174	9.2	82	82	0	.1	.64	.59
Ag Non-hmstd	12,585	13,702	1,117	8.9	204	207	2	1.1	1.62	1.51
Total (incl TIF)	2,954,293	3,240,268	285,975	9.7	68,062	68,293	231	.3	2.30	2.11

TIF Levy	5,035	4,966	-69	-1.4
Total (excl TIF)	63,028	63,327	300	.5

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	22,514	23,284	770	3.4	14,374	15,564	1,190	8.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	22,514	23,284	770	3.4	14,374	15,564	1,190	8.3
Property Tax Aids	4,209	4,254	46	1.1	18,762	19,171	409	2.2
Total Levy + Aid	26,723	27,539	816	3.1	33,136	34,735	1,599	4.8

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	27,733	28,080	347	1.3	218	215	-2	-1.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	27,733	28,080	347	1.3	218	215	-2	-1.0
Property Tax Aids	1,949	1,639	-310	-15.9	66	65	-0	-.4
Total Levy + Aid	29,682	29,719	37	.1	283	281	-2	-.9

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	56,588	56,167	-421	-.7					
(-) TIF Tax Cap	4,148	3,880	-268	-6.4	County	42.93	44.53	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	27.27	29.63	.024	.022
(=) Txbl Tax Cap	52,440	52,287	-153	-.3	School Dist	50.48	50.81	.428	.468
					Special Dist	.41	.41	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	121.10	125.38	.452	.491

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	37,900	41,100		8.4
Net Tax	428	427	-1	-.3
Effect Rate	1.13	1.04		
Avg Value	56,800	61,600		8.5
Net Tax	642	640	-2	-.3
Effect Rate	1.13	1.04		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	75,700	82,100		8.5
Net Tax	862	902	40	4.7
Effect Rate	1.14	1.10		
Ex-Hi Value	113,600	123,200		8.5
Net Tax	1,640	1,708	68	4.2
Effect Rate	1.44	1.39		

Simulation ID: 98S1
5/13/98
2:06 pm

BASELINE: Preliminary Pay '98 (Revised)

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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-exist	2,135,479	2,273,144	137,665	6.4	25,915	25,847	-67	-.3	1.21	1.14
Res Hmstd-new	0	61,175	61,175	0.0	0	624	624	0.0	0.00	1.02
Res Non-Hmstd	122,062	129,819	7,757	6.4	2,817	2,215	-602	-21.4	2.31	1.71
Apartments	6,625	6,728	103	1.6	196	190	-6	-3.0	2.95	2.82
Low-income Apts	474	474	0	0.0	12	10	-2	-17.9	2.62	2.15
Seasonal Rec	1,632,957	1,802,044	169,087	10.4	26,752	27,261	509	1.9	1.64	1.51
Com/Ind Lo Tier	83,512	88,800	5,289	6.3	2,545	2,546	1	.0	3.05	2.87
Com/Ind Hi Tier	65,408	71,845	6,436	9.8	2,957	2,975	17	.6	4.52	4.14
Public Utility	274,331	277,768	3,438	1.3	13,250	12,508	-743	-5.6	4.83	4.50
Ag Hmstd: House	453,247	484,633	31,387	6.9	5,684	5,748	63	1.1	1.25	1.19
Ag Hmstd: Land	718,128	778,951	60,823	8.5	5,077	5,115	38	.8	.71	.66
Ag Non-hmstd	271,262	292,435	21,173	7.8	4,888	4,967	79	1.6	1.80	1.70
Total (incl TIF)	5,763,484	6,267,817	504,334	8.8	90,093	90,004	-89	-.1	1.56	1.44

TIF Levy					181	180	-1	-.5		
Total (excl TIF)					89,912	89,824	-88	-.1		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	39,315	41,146	1,831	4.7	9,275	10,115	840	9.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	39,315	41,146	1,831	4.7	9,275	10,115	840	9.1
Property Tax Aids	6,697	6,813	117	1.7	3,189	3,205	15	.5
Total Levy + Aid	46,012	47,959	1,947	4.2	12,465	13,320	855	6.9

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	44,478	45,371	894	2.0	262	262	-0	-.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	44,478	45,371	894	2.0	262	262	-0	-.0
Property Tax Aids	2,804	2,259	-545	-19.4	91	91	0	.1
Total Levy + Aid	47,281	47,630	349	.7	352	352	0	.0

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	81,446	80,988	-458	-.6					
(-) TIF Tax Cap	179	173	-6	-3.3	County	48.38	50.91	0.000	0.000
(-) FD Contr Tax Cap	1	0	-1	-99.7	City/Town	11.41	12.52	0.000	0.000
(=) Txbl Tax Cap	81,267	80,815	-452	-.6	School Dist	52.50	53.17	.336	.413
					Special Dist	.32	.32	0.000	0.000
FD Distr Tax Cap	0	0	0	175.5	Total	112.61	116.92	.336	.413

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	47,100	50,400		7.0
Net Tax	487	477	-10	-2.0
Effect Rate	1.03	.95		
Avg Value	70,700	75,600		6.9
Net Tax	731	720	-11	-1.5
Effect Rate	1.03	.95		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	94,300	100,800		6.9
Net Tax	1,139	1,118	-21	-1.8
Effect Rate	1.21	1.11		
Ex-Hi Value	141,400	151,200		6.9
Net Tax	2,051	2,134	83	4.1
Effect Rate	1.45	1.41		

Simulation ID: 98S1
 5/13/98
 2:06 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-exist	1,255,476	1,337,322	81,846	6.5	12,402	11,215	-1,187	-9.6	.99	.84
Res Hmstd-new	0	26,400	26,400	0.0	0	241	241	0.0	0.00	.91
Res Non-Hmstd	86,380	92,113	5,733	6.6	2,541	2,007	-534	-21.0	2.94	2.18
Apartments	33,170	35,265	2,095	6.3	1,333	1,293	-40	-3.0	4.02	3.67
Low-income Apts	42,722	45,755	3,033	7.1	1,269	1,135	-133	-10.5	2.97	2.48
Seasonal Rec	71,420	78,211	6,791	9.5	1,504	1,517	13	.9	2.11	1.94
Com/Ind Lo Tier	186,527	195,705	9,178	4.9	7,351	7,466	116	1.6	3.94	3.82
Com/Ind Hi Tier	183,681	199,372	15,691	8.5	10,474	10,701	227	2.2	5.70	5.37
Public Utility	309,608	311,191	1,582	.5	15,831	14,974	-856	-5.4	5.11	4.81
Ag Hmstd: House	2,731	2,934	203	7.4	26	27	1	5.2	.94	.92
Ag Hmstd: Land	1,844	1,970	126	6.8	8	8	0	1.5	.41	.39
Ag Non-hmstd	17,811	19,458	1,647	9.2	370	380	10	2.7	2.08	1.95
Total (incl TIF)	2,191,371	2,345,694	154,323	7.0	53,107	50,964	-2,143	-4.0	2.42	2.17

TIF Levy	2,932	2,853	-79	-2.7
Total (excl TIF)	50,175	48,111	-2,064	-4.1

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	20,431	21,076	645	3.2	18,614	19,280	666	3.6
Fisc Disp Distrib	0	526	526	0.0	0	633	633	0.0
Total Levy	20,431	21,602	1,171	5.7	18,614	19,913	1,299	7.0
Property Tax Aids	10,128	10,242	114	1.1	35,995	36,532	537	1.5
Total Levy + Aid	30,559	31,844	1,285	4.2	54,609	56,445	1,836	3.4

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	18,643	17,632	-1,011	-5.4	400	402	2	.5
Fisc Disp Distrib	0	385	385	0.0	0	12	12	0.0
Total Levy	18,643	18,017	-626	-3.4	400	414	14	3.5
Property Tax Aids	13,656	13,277	-379	-2.8	71	70	-1	-1.4
Total Levy + Aid	32,299	31,294	-1,005	-3.1	471	484	13	2.8

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	42,889	41,330	-1,559	-3.6					
(-) TIF Tax Cap	2,091	1,948	-142	-6.8	County	50.49	54.44	0.000	0.000
(-) FD Contr Tax Cap	331	668	337	101.8	City/Town	45.97	49.77	.005	.005
(=) Txbl Tax Cap	40,467	38,714	-1,753	-4.3	School Dist	43.48	43.04	.479	.413
					Special Dist	.99	1.04	0.000	0.000
FD Distr Tax Cap	312	859	547	175.5	Total	140.93	148.30	.484	.418

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	30,100	32,400		7.6
Net Tax	262	237	-25	-9.7
Effect Rate	.87	.73		
Avg Value	45,200	48,600		7.5
Net Tax	394	355	-39	-9.8
Effect Rate	.87	.73		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	60,300	64,800		7.5
Net Tax	525	501	-24	-4.6
Effect Rate	.87	.77		
Ex-Hi Value	90,400	97,200		7.5
Net Tax	1,054	1,099	45	4.3
Effect Rate	1.17	1.13		

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2:06 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-exist	1,758,625	1,881,390	122,765	7.0	16,043	15,851	-192	-1.2	.91	.84
Res Hmstd-new	0	39,899	39,899	0.0	0	305	305	0.0	0.00	.76
Res Non-Hmstd	58,603	62,502	3,899	6.7	1,361	1,085	-276	-20.3	2.32	1.74
Apartments	2,493	2,572	78	3.1	71	69	-2	-3.4	2.85	2.67
Low-income Apts	188	206	19	9.9	5	6	0	2.6	2.91	2.71
Seasonal Rec	1,376,764	1,501,602	124,838	9.1	25,204	25,655	450	1.8	1.83	1.71
Com/Ind Lo Tier	40,981	43,479	2,498	6.1	1,286	1,344	58	4.5	3.14	3.09
Com/Ind Hi Tier	70,943	76,200	5,256	7.4	3,435	3,517	82	2.4	4.84	4.62
Public Utility	227,606	230,348	2,742	1.2	10,977	10,559	-418	-3.8	4.82	4.58
Ag Hmstd: House	90,371	98,164	7,793	8.6	623	558	-65	-10.4	.69	.57
Ag Hmstd: Land	94,738	102,278	7,540	8.0	335	305	-30	-8.9	.35	.30
Ag Non-hmstd	183,430	199,988	16,558	9.0	3,194	3,259	65	2.0	1.74	1.63
Total (incl TIF)	3,904,742	4,238,627	333,886	8.6	62,534	62,512	-23	-.0	1.60	1.47

TIF Levy	1,018	999	-20	-1.9
Total (excl TIF)	61,516	61,513	-3	-.0

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	33,567	35,126	1,558	4.6	7,971	8,598	627	7.9
Fisc Disp Distrib	0	208	208	0.0	0	92	92	0.0
Total Levy	33,567	35,334	1,767	5.3	7,971	8,690	719	9.0
Property Tax Aids	11,273	11,464	191	1.7	4,794	4,806	12	.2
Total Levy + Aid	44,840	46,798	1,958	4.4	12,765	13,496	731	5.7

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	28,076	28,327	251	.9	1,294	1,305	11	.9
Fisc Disp Distrib	0	179	179	0.0	0	5	5	0.0
Total Levy	28,076	28,506	429	1.5	1,294	1,310	16	1.2
Property Tax Aids	12,239	11,995	-243	-2.0	103	104	1	1.3
Total Levy + Aid	40,315	40,501	186	.5	1,397	1,414	17	1.2

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	60,581	60,095	-486	-.8					
(-) TIF Tax Cap	872	831	-42	-4.8	County	56.32	59.82	0.000	0.000
(-) FD Contr Tax Cap	109	546	438	403.2	City/Town	13.37	14.64	0.000	0.000
(=) Txbl Tax Cap	59,600	58,718	-882	-1.5	School Dist	44.86	46.03	.348	.311
					Special Dist	2.17	2.22	0.000	0.000
FD Distr Tax Cap	129	355	226	175.5	Total	116.72	122.72	.348	.311

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	45,700	49,100		7.4
Net Tax	332	313	-19	-5.7
Effect Rate	.73	.64		
Avg Value	68,500	73,700		7.6
Net Tax	497	469	-28	-5.6
Effect Rate	.73	.64		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	91,300	98,300		7.7
Net Tax	805	806	1	.1
Effect Rate	.88	.82		
Ex-Hi Value	137,000	147,400		7.6
Net Tax	1,722	1,842	120	6.9
Effect Rate	1.26	1.25		

Simulation ID: 98S1
5/13/98
2:06 pm

BASELINE: Preliminary Pay '98 (Revised)
vs.

ALTERNATIVE: Proj Pay '99: Incl Tax Bills and K-12 bills (Rev 5/13/98)

(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-exist	2,254,504	2,328,690	74,186	3.3	33,773	33,277	-496	-1.5	1.50	1.43
Res Hmstd-new	0	26,614	26,614	0.0	0	409	409	0.0	0.00	1.54
Res Non-Hmstd	173,961	178,602	4,641	2.7	4,750	3,770	-980	-20.6	2.73	2.11
Apartments	98,119	100,108	1,989	2.0	3,816	3,549	-267	-7.0	3.89	3.55
Low-income Apts	45,254	46,029	775	1.7	1,259	1,060	-198	-15.7	2.78	2.30
Seasonal Rec	65,150	69,235	4,085	6.3	1,671	1,644	-27	-1.6	2.57	2.37
Com/Ind Lo Tier	151,740	156,471	4,730	3.1	5,625	5,519	-106	-1.9	3.71	3.53
Com/Ind Hi Tier	339,166	362,892	23,727	7.0	18,395	18,089	-306	-1.7	5.42	4.98
Public Utility	117,928	119,242	1,314	1.1	6,514	6,038	-476	-7.3	5.52	5.06
Ag Hmstd: House	8,647	9,249	603	7.0	126	126	0	-	1.46	1.36
Ag Hmstd: Land	5,645	6,050	405	7.2	37	36	-1	-1.9	.65	.60
Ag Non-hmstd	9,168	10,062	895	9.8	184	189	5	2.6	2.01	1.88
Total (incl TIF)	3,269,281	3,413,245	143,964	4.4	76,150	73,706	-2,444	-3.2	2.33	2.16

TIF Levy	9,403	9,162	-241	-2.6
Total (excl TIF)	66,747	64,544	-2,202	-3.3

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	31,108	32,497	1,390	4.5	10,534	10,843	309	2.9
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	31,108	32,497	1,390	4.5	10,534	10,843	309	2.9
Property Tax Aids	16,780	16,829	48	.3	26,855	27,504	648	2.4
Total Levy + Aid	47,888	49,326	1,438	3.0	37,390	38,347	957	2.6

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	27,574	26,558	-1,016	-3.7	620	609	-12	-1.9
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	27,574	26,558	-1,016	-3.7	620	609	-12	-1.9
Property Tax Aids	5,377	4,859	-517	-9.6	89	89	0	-.4
Total Levy + Aid	32,951	31,418	-1,533	-4.7	710	697	-12	-1.7

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	57,308	54,953	-2,355	-4.1					
(-) TIF Tax Cap	7,056	6,540	-516	-7.3	County	61.90	67.13	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	20.96	22.40	0.000	0.000
(=) Txbl Tax Cap	50,252	48,412	-1,839	-3.7	School Dist	50.82	50.69	.624	.592
					Special Dist	1.23	1.26	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	134.92	141.47	.624	.592

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	49,300	51,100		3.7
Net Tax	633	621	-13	-2.0
Effect Rate	1.28	1.22		
Avg Value	74,000	76,700		3.6
Net Tax	951	946	-5	-.5
Effect Rate	1.28	1.23		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	98,700	102,300		3.6
Net Tax	1,515	1,464	-51	-3.3
Effect Rate	1.53	1.43		
Ex-Hi Value	148,000	153,400		3.6
Net Tax	2,701	2,717	16	.6
Effect Rate	1.83	1.77		

Simulation ID: 98S1
 5/13/98
 2:06 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-exist	1,183,093	1,247,511	64,417	5.4	19,153	20,114	961	5.0	1.62	1.61
Res Hmstd-new	0	42,680	42,680	0.0	0	736	736	0.0	0.00	1.72
Res Non-Hmstd	82,395	87,336	4,941	6.0	2,531	2,048	-483	-19.1	3.07	2.35
Apartment	46,414	46,679	265	.6	1,918	1,873	-44	-2.3	4.13	4.01
Low-income Apts	47,167	47,476	309	.7	1,542	1,311	-232	-15.0	3.27	2.76
Seasonal Rec	27,980	30,636	2,656	9.5	723	735	12	1.6	2.58	2.40
Com/Ind Lo Tier	168,804	173,535	4,731	2.8	7,252	7,228	-24	-.3	4.30	4.17
Com/Ind Hi Tier	210,756	220,969	10,212	4.8	13,145	13,027	-118	-.9	6.24	5.90
Public Utility	60,913	61,790	877	1.4	3,749	3,602	-147	-3.9	6.15	5.83
Ag Hmstd: House	33,303	35,201	1,898	5.7	504	522	18	3.5	1.51	1.48
Ag Hmstd: Land	24,886	28,203	3,317	13.3	178	192	14	8.2	.71	.68
Ag Non-hmstd	13,891	15,609	1,717	12.4	290	320	30	10.2	2.09	2.05
Total (incl TIF)	1,899,603	2,037,625	138,022	7.3	50,985	51,709	724	1.4	2.68	2.54

TIF Levy					3,903	3,796	-107	-2.7		
Total (excl TIF)					47,083	47,913	831	1.8		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	18,510	19,399	889	4.8	11,547	12,738	1,191	10.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	18,510	19,399	889	4.8	11,547	12,738	1,191	10.3
Property Tax Aids	4,761	4,780	19	.4	10,683	10,960	277	2.6
Total Levy + Aid	23,272	24,179	907	3.9	22,230	23,699	1,468	6.6

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	18,455	19,171	716	3.9	203	199	-4	-1.9
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	18,455	19,171	716	3.9	203	199	-4	-1.9
Property Tax Aids	1,731	1,443	-287	-16.6	26	26	0	-1.7
Total Levy + Aid	20,186	20,614	428	2.1	229	225	-4	-1.9

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	33,524	32,682	-842	-2.5					
(-) TIF Tax Cap	2,382	2,158	-224	-9.4	County	59.44	63.55	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	37.08	41.73	0.000	0.000
(=) Txbl Tax Cap	31,142	30,524	-618	-2.0	School Dist	56.94	59.80	.383	.454
					Special Dist	.65	.65	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	154.11	165.74	.383	.454

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	45,500	48,500		6.6
Net Tax	662	697	34	5.2
Effect Rate	1.46	1.44		
Avg Value	68,200	72,700		6.6
Net Tax	993	1,044	51	5.2
Effect Rate	1.46	1.44		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	90,900	96,900		6.6
Net Tax	1,515	1,605	90	6.0
Effect Rate	1.67	1.66		
Ex-Hi Value	136,400	145,400		6.6
Net Tax	2,734	2,973	239	8.7
Effect Rate	2.00	2.04		

Simulation ID: 98S1
 5/13/98
 2:06 pm

BASELINE: Preliminary Pay '98 (Revised)

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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-exist	1,774,959	1,885,300	110,341	6.2	26,491	27,025	534	2.0	1.49	1.43
Res Hmstd-new	0	61,575	61,575	0.0	0	884	884	0.0	0.00	1.44
Res Non-Hmstd	111,591	119,020	7,429	6.7	2,984	2,369	-615	-20.6	2.67	1.99
Apartments	3,683	3,698	15	.4	109	108	-1	-1.1	2.96	2.92
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	488,768	533,263	44,495	9.1	9,772	9,841	69	.7	2.00	1.85
Com/Ind Lo Tier	37,613	38,975	1,363	3.6	1,416	1,391	-26	-1.8	3.77	3.57
Com/Ind Hi Tier	18,929	20,314	1,386	7.3	1,040	1,025	-15	-1.4	5.49	5.05
Public Utility	137,445	139,011	1,566	1.1	7,731	7,362	-369	-4.8	5.62	5.30
Ag Hmstd: House	562,192	601,441	39,250	7.0	7,910	7,903	-7	-.1	1.41	1.31
Ag Hmstd: Land	486,995	541,433	54,438	11.2	3,257	3,320	63	1.9	.67	.61
Ag Non-hmstd	161,104	177,510	16,406	10.2	3,171	3,252	81	2.5	1.97	1.83
Total (incl TIF)	3,783,277	4,121,541	338,264	8.9	63,882	64,480	598	.9	1.69	1.56

TIF Levy					272	266	-6	-2.0		
Total (excl TIF)					63,610	64,214	603	.9		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	29,326	31,352	2,027	6.9	7,046	7,639	592	8.4
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	29,326	31,352	2,027	6.9	7,046	7,639	592	8.4
Property Tax Aids	6,921	7,150	229	3.3	2,619	2,630	10	.4
Total Levy + Aid	36,247	38,502	2,255	6.2	9,666	10,268	603	6.2

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	30,126	31,658	1,533	5.1	344	348	5	1.4
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	30,126	31,658	1,533	5.1	344	348	5	1.4
Property Tax Aids	2,593	2,146	-448	-17.3	39	39	1	1.6
Total Levy + Aid	32,719	33,804	1,085	3.3	382	388	6	1.4

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	48,427	48,993	567	1.2					
(-) TIF Tax Cap	189	170	-19	-10.2	County	60.79	64.22	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	14.61	15.65	0.000	0.000
(=) Txbl Tax Cap	48,238	48,824	586	1.2	School Dist	59.93	61.47	.346	.434
					Special Dist	.71	.71	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	136.05	142.05	.346	.434

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	51,800	55,400		6.9
Net Tax	658	664	6	1.0
Effect Rate	1.27	1.20		
Avg Value	77,700	83,100		6.9
Net Tax	1,015	1,062	47	4.6
Effect Rate	1.31	1.28		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	103,600	110,800		6.9
Net Tax	1,616	1,658	42	2.6
Effect Rate	1.56	1.50		
Ex-Hi Value	155,400	166,200		6.9
Net Tax	2,873	3,020	147	5.1
Effect Rate	1.85	1.82		

Simulation ID: 98S1
5/13/98
2:06 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-exist	3,732,274	3,988,366	256,091	6.9	52,057	52,755	697	1.3	1.39	1.32
Res Hmstd-new	0	141,523	141,523	0.0	0	1,991	1,991	0.0	0.00	1.41
Res Non-Hmstd	217,286	231,695	14,409	6.6	5,516	4,544	-972	-17.6	2.54	1.96
Apartments	335,644	350,630	14,985	4.5	12,090	11,450	-640	-5.3	3.60	3.27
Low-income Apts	104,320	108,195	3,876	3.7	2,745	2,324	-421	-15.4	2.63	2.15
Seasonal Rec	22,599	24,090	1,491	6.6	486	475	-11	-2.2	2.15	1.97
Com/Ind Lo Tier	412,522	425,221	12,699	3.1	14,332	13,954	-378	-2.6	3.47	3.28
Com/Ind Hi Tier	803,997	867,950	63,952	8.0	39,639	39,150	-489	-1.2	4.93	4.51
Public Utility	992,305	996,355	4,050	.4	40,136	39,285	-852	-2.1	4.04	3.94
Ag Hmstd: House	69,184	75,329	6,145	8.9	979	976	-3	-.3	1.42	1.30
Ag Hmstd: Land	49,065	53,950	4,885	10.0	338	336	-1	-.4	.69	.62
Ag Non-hmstd	27,710	30,307	2,597	9.4	491	502	11	2.3	1.77	1.66
Total (incl TIF)	6,766,906	7,293,611	526,705	7.8	168,810	167,741	-1,069	-.6	2.49	2.30

TIF Levy	13,146	12,981	-165	-1.3
Total (excl TIF)	155,664	154,760	-904	-.6

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	45,251	46,850	1,599	3.5	38,091	40,979	2,889	7.6
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	45,251	46,850	1,599	3.5	38,091	40,979	2,889	7.6
Property Tax Aids	7,629	7,640	11	.1	24,135	24,884	749	3.1
Total Levy + Aid	52,879	54,490	1,610	3.0	62,226	65,863	3,638	5.8

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	75,654	75,794	140	.2	1,789	1,756	-33	-1.8
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	75,654	75,794	140	.2	1,789	1,756	-33	-1.8
Property Tax Aids	3,050	2,027	-1,023	-33.6	378	370	-9	-2.3
Total Levy + Aid	78,705	77,821	-884	-1.1	2,167	2,126	-41	-1.9

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	145,136	140,054	-5,083	-3.5					
(-) TIF Tax Cap	10,686	10,067	-620	-5.8	County	33.66	36.04	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	28.33	31.53	0.000	0.000
(=) Txbl Tax Cap	134,450	129,987	-4,463	-3.3	School Dist	53.58	55.54	.536	.495
					Special Dist	1.33	1.35	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	116.90	124.46	.536	.495

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	56,800	61,200		7.7
Net Tax	627	642	14	2.3
Effect Rate	1.10	1.05		
Avg Value	85,200	91,800		7.7
Net Tax	1,032	1,080	48	4.6
Effect Rate	1.21	1.18		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	113,600	122,400		7.7
Net Tax	1,599	1,677	77	4.8
Effect Rate	1.41	1.37		
Ex-Hi Value	170,400	183,600		7.7
Net Tax	2,806	3,002	196	7.0
Effect Rate	1.65	1.64		

Simulation ID: 98S1
 5/13/98
 2:06 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-exist	2,441,451	2,641,686	200,235	8.2	30,579	31,098	519	1.7	1.25	1.18
Res Hmstd-new	0	112,636	112,636	0.0	0	1,261	1,261	0.0	0.00	1.12
Res Non-Hmstd	120,630	130,234	9,604	8.0	2,587	2,099	-488	-18.9	2.14	1.61
Apartments	8,746	8,889	143	1.6	227	226	-2	-.8	2.60	2.54
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	335,449	370,396	34,947	10.4	5,868	6,056	188	3.2	1.75	1.63
Com/Ind Lo Tier	78,510	82,156	3,646	4.6	2,367	2,308	-59	-2.5	3.02	2.81
Com/Ind Hi Tier	54,533	61,147	6,614	12.1	2,373	2,393	20	.8	4.35	3.91
Public Utility	134,862	136,302	1,441	1.1	5,943	5,424	-519	-8.7	4.41	3.98
Ag Hmstd: House	665,488	717,404	51,916	7.8	7,717	7,451	-266	-3.4	1.16	1.04
Ag Hmstd: Land	890,023	975,818	85,795	9.6	6,076	6,066	-10	-.2	.68	.62
Ag Non-hmstd	189,718	208,062	18,344	9.7	3,055	3,102	47	1.5	1.61	1.49
Total (incl TIF)	4,919,409	5,444,731	525,321	10.7	66,792	67,483	690	1.0	1.36	1.24

TIF Levy					152	143	-9	-6.0		
Total (excl TIF)					66,640	67,339	699	1.0		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	22,145	24,386	2,241	10.1	9,331	10,102	771	8.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	22,145	24,386	2,241	10.1	9,331	10,102	771	8.3
Property Tax Aids	3,714	3,951	238	6.4	3,620	3,630	10	.3
Total Levy + Aid	25,859	28,337	2,478	9.6	12,951	13,732	781	6.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	38,919	40,920	2,001	5.1	492	525	33	6.7
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	38,919	40,920	2,001	5.1	492	525	33	6.7
Property Tax Aids	2,493	1,963	-530	-21.3	179	187	9	4.8
Total Levy + Aid	41,413	42,884	1,471	3.6	671	713	41	6.2

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	63,628	65,950	2,321	3.6					
(-) TIF Tax Cap	141	131	-10	-7.3	County	34.88	37.05	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	14.70	15.35	0.000	0.000
(=) Txbl Tax Cap	63,487	65,819	2,331	3.7	School Dist	57.65	58.38	.514	.505
					Special Dist	.78	.80	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	108.00	111.58	.514	.505

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	66,600	72,300		8.6
Net Tax	672	660	-12	-1.8
Effect Rate	1.01	.91		
Avg Value	99,900	108,400		8.5
Net Tax	1,211	1,205	-6	-.5
Effect Rate	1.21	1.11		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	133,200	144,500		8.5
Net Tax	1,818	1,908	90	5.0
Effect Rate	1.36	1.32		
Ex-Hi Value	199,800	216,800		8.5
Net Tax	3,181	3,316	135	4.2
Effect Rate	1.59	1.53		

Simulation ID: 98S1
 5/13/98
 2:06 pm

BASELINE: Preliminary Pay '98 (Revised)

vs.

ALTERNATIVE: Proj Pay '99: Incl Tax Bills and K-12 bills (Rev 5/13/98)

(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-exist	2,849,812	2,977,201	127,388	4.5	40,786	40,127	-658	-1.6	1.43	1.35
Res Hmstd-new	0	64,896	64,896	0.0	0	972	972	0.0	0.00	1.50
Res Non-Hmstd	178,306	186,176	7,870	4.4	4,898	3,720	-1,178	-24.0	2.75	2.00
Apartments	117,634	126,928	9,294	7.9	4,370	4,252	-118	-2.7	3.71	3.35
Low-income Apts	91,047	99,494	8,448	9.3	2,612	2,338	-274	-10.5	2.87	2.35
Seasonal Rec	10,419	10,971	552	5.3	287	278	-9	-3.0	2.75	2.54
Com/Ind Lo Tier	398,249	410,709	12,460	3.1	15,264	14,808	-455	-3.0	3.83	3.61
Com/Ind Hi Tier	399,199	427,967	28,769	7.2	21,796	21,047	-749	-3.4	5.46	4.92
Public Utility	60,240	61,092	851	1.4	3,526	3,275	-251	-7.1	5.85	5.36
Ag Hmstd: House	13,444	14,109	665	4.9	200	200	-1	-0.4	1.49	1.42
Ag Hmstd: Land	23,753	25,775	2,022	8.5	267	271	4	1.4	1.12	1.05
Ag Non-hmstd	31,432	34,067	2,634	8.4	671	683	13	1.9	2.13	2.01
Total (incl TIF)	4,173,536	4,439,386	265,849	6.4	94,676	91,971	-2,705	-2.9	2.27	2.07

TIF Levy	7,009	6,709	-300	-4.3
Total (excl TIF)	87,668	85,263	-2,405	-2.7

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	28,174	29,640	1,466	5.2	27,091	28,530	1,440	5.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	28,174	29,640	1,466	5.2	27,091	28,530	1,440	5.3
Property Tax Aids	8,206	8,300	93	1.1	43,160	44,032	872	2.0
Total Levy + Aid	36,380	37,940	1,560	4.3	70,250	72,562	2,312	3.3

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	35,710	34,486	-1,224	-3.4	467	470	3	.6
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	35,710	34,486	-1,224	-3.4	467	470	3	.6
Property Tax Aids	3,259	2,652	-607	-18.6	101	102	1	.7
Total Levy + Aid	38,969	37,138	-1,831	-4.7	569	572	3	.6

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	69,711	68,336	-1,376	-2.0					
(-) TIF Tax Cap	5,230	4,834	-395	-7.6	County	43.65	46.63	.007	.007
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	41.99	44.91	.003	.003
(=) Txbl Tax Cap	64,482	63,501	-981	-1.5	School Dist	53.18	52.13	.341	.312
					Special Dist	.72	.74	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	139.54	144.41	.351	.322

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	35,000	36,900		5.4
Net Tax	457	451	-6	-1.3
Effect Rate	1.31	1.22		
Avg Value	52,500	55,400		5.5
Net Tax	686	678	-8	-1.2
Effect Rate	1.31	1.22		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	70,000	73,900		5.6
Net Tax	915	904	-11	-1.2
Effect Rate	1.31	1.22		
Ex-Hi Value	105,000	110,800		5.5
Net Tax	1,696	1,678	-18	-1.1
Effect Rate	1.62	1.51		

Simulation ID: 98S1
 5/13/98
 2:06 pm

BASELINE: Preliminary Pay '98 (Revised)
 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-exist	1,005,750	1,057,994	52,244	5.2	12,861	12,651	-210	-1.6	1.28	1.20
Res Hmstd-new	0	25,789	25,789	0.0	0	311	311	0.0	0.00	1.21
Res Non-Hmstd	114,567	120,301	5,734	5.0	2,566	1,949	-618	-24.1	2.24	1.62
Apartment	2,820	2,933	113	4.0	95	90	-4	-4.5	3.36	3.09
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	212,365	230,168	17,803	8.4	4,042	4,100	58	1.4	1.90	1.78
Com/Ind Lo Tier	65,360	67,609	2,249	3.4	2,035	1,973	-63	-3.1	3.11	2.92
Com/Ind Hi Tier	91,933	96,099	4,166	4.5	4,050	3,881	-170	-4.2	4.41	4.04
Public Utility	170,203	172,825	2,622	1.5	7,491	6,976	-515	-6.9	4.40	4.04
Ag Hmstd: House	720,643	767,274	46,631	6.5	7,818	7,623	-196	-2.5	1.08	.99
Ag Hmstd: Land	4,626,884	5,046,653	419,769	9.1	41,984	42,343	359	.9	.91	.84
Ag Non-hmstd	2,784,689	3,031,883	247,193	8.9	44,079	44,690	611	1.4	1.58	1.47

Total (incl TIF) 9,795,214 10,619,527 824,314 8.4 127,022 126,586 -436 -.3 1.30 1.19

TIF Levy 793 766 -27 -3.4
 Total (excl TIF) 126,229 125,820 -409 -.3

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	52,477	54,520	2,044	3.9	11,408	12,287	880	7.7
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	52,477	54,520	2,044	3.9	11,408	12,287	880	7.7
Property Tax Aids	12,849	12,903	54	.4	4,268	4,276	8	.2
Total Levy + Aid	65,325	67,423	2,098	3.2	15,675	16,563	888	5.7

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	63,851	62,917	-934	-1.5	736	733	-3	-.4
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	63,851	62,917	-934	-1.5	736	733	-3	-.4
Property Tax Aids	2,827	1,870	-956	-33.8	192	192	-1	-.3
Total Levy + Aid	66,677	64,787	-1,890	-2.8	928	924	-3	-.4

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	113,056	110,057	-2,999	-2.7					
(-) TIF Tax Cap	721	660	-61	-8.5	County	46.67	49.79	.006	.006
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	10.15	11.23	0.000	0.000
(=) Txbl Tax Cap	112,335	109,397	-2,938	-2.6	School Dist	53.94	54.66	.383	.351
					Special Dist	.65	.67	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	111.42	116.35	.389	.356

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	44,100	46,700		5.9
Net Tax	454	442	-12	-2.7
Effect Rate	1.03	.95		
Avg Value	66,100	70,100		6.1
Net Tax	681	664	-17	-2.5
Effect Rate	1.03	.95		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	88,100	93,500		6.1
Net Tax	1,018	1,003	-15	-1.4
Effect Rate	1.16	1.07		
Ex-Hi Value	132,200	140,200		6.1
Net Tax	1,844	1,892	48	2.6
Effect Rate	1.39	1.35		

Simulation ID: 98S1
 5/13/98
 2:06 pm

BASELINE: Preliminary Pay '98 (Revised)

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-exist	2,630,614	2,770,519	139,905	5.3	37,260	37,382	122	.3	1.42	1.35
Res Hmstd-new	0	49,971	49,971	0.0	0	781	781	0.0	0.00	1.56
Res Non-Hmstd	159,976	169,053	9,077	5.7	4,296	3,397	-898	-20.9	2.69	2.01
Apartments	140,682	145,454	4,772	3.4	5,093	4,745	-348	-6.8	3.62	3.26
Low-income Apts	64,292	65,466	1,174	1.8	1,786	1,497	-289	-16.2	2.78	2.29
Seasonal Rec	7,825	8,537	711	9.1	185	194	9	4.6	2.37	2.27
Com/Ind Lo Tier	307,856	318,681	10,825	3.5	11,360	11,173	-187	-1.6	3.69	3.51
Com/Ind Hi Tier	444,316	482,137	37,821	8.5	22,962	22,696	-266	-1.2	5.17	4.71
Public Utility	75,575	76,459	884	1.2	3,956	3,633	-323	-8.2	5.23	4.75
Ag Hmstd: House	6,799	7,164	365	5.4	102	101	-1	-6.6	1.50	1.41
Ag Hmstd: Land	14,466	15,489	1,023	7.1	156	155	-1	-7.1	1.08	1.00
Ag Non-hmstd	17,536	18,799	1,264	7.2	345	349	4	1.2	1.97	1.86
Total (incl TIF)	3,869,936	4,127,729	257,793	6.7	87,500	86,103	-1,397	-1.6	2.26	2.09

TIF Levy	5,403	5,306	-97	-1.8
Total (excl TIF)	82,097	80,797	-1,300	-1.6

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	26,234	27,605	1,371	5.2	23,326	24,889	1,563	6.7
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	26,234	27,605	1,371	5.2	23,326	24,889	1,563	6.7
Property Tax Aids	6,558	6,669	112	1.7	35,070	35,795	725	2.1
Total Levy + Aid	32,792	34,275	1,483	4.5	58,396	60,684	2,288	3.9

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	35,941	35,414	-527	-1.5	203	204	1	.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	35,941	35,414	-527	-1.5	203	204	1	.3
Property Tax Aids	1,990	1,426	-564	-28.3	73	73	1	.8
Total Levy + Aid	37,930	36,839	-1,091	-2.9	276	277	1	.4

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	67,575	66,413	-1,162	-1.7					
(-) TIF Tax Cap	4,124	3,878	-247	-6.0	County	41.35	44.14	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	36.76	39.80	0.000	0.000
(=) Txbl Tax Cap	63,451	62,536	-915	-1.4	School Dist	53.50	53.60	.516	.460
					Special Dist	.32	.33	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	131.93	137.87	.516	.460

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	41,800	44,400		6.2
Net Tax	519	517	-2	-.5
Effect Rate	1.24	1.16		
Avg Value	62,700	66,600		6.2
Net Tax	779	776	-4	-.5
Effect Rate	1.24	1.16		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	83,600	88,800		6.2
Net Tax	1,126	1,142	16	1.4
Effect Rate	1.35	1.29		
Ex-Hi Value	125,400	133,200		6.2
Net Tax	2,069	2,139	71	3.4
Effect Rate	1.65	1.61		

Simulation ID: 98S1
5/13/98
2:06 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-exist	871,380	929,773	58,394	6.7	10,952	10,949	-2	-0.0	1.26	1.18
Res Hmstd-new	0	18,978	18,978	0.0	0	239	239	0.0	0.00	1.26
Res Non-Hmstd	83,882	89,052	5,171	6.2	1,812	1,392	-419	-23.1	2.16	1.56
Apartments	2,501	2,550	49	1.9	73	68	-5	-7.2	2.94	2.67
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	58,802	64,536	5,733	9.8	980	1,005	25	2.6	1.67	1.56
Com/Ind Lo Tier	41,675	43,320	1,645	3.9	1,231	1,202	-30	-2.4	2.95	2.77
Com/Ind Hi Tier	47,256	51,912	4,656	9.9	2,057	2,034	-23	-1.1	4.35	3.92
Public Utility	118,261	119,820	1,559	1.3	4,863	4,533	-330	-6.8	4.11	3.78
Ag Hmstd: House	505,370	534,466	29,096	5.8	5,489	5,296	-192	-3.5	1.09	.99
Ag Hmstd: Land	2,935,888	3,140,861	204,973	7.0	26,598	26,342	-257	-1.0	.91	.84
Ag Non-hmstd	1,453,620	1,567,092	113,472	7.8	22,691	22,814	123	.5	1.56	1.46

Total (incl TIF) 6,118,635 6,562,360 443,725 7.3 76,747 75,874 -873 -1.1 1.25 1.16

TIF Levy 95 98 2 2.4
Total (excl TIF) 76,652 75,776 -875 -1.1

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	30,664	31,652	988	3.2	6,720	7,172	452	6.7
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	30,664	31,652	988	3.2	6,720	7,172	452	6.7
Property Tax Aids	7,162	7,167	5	.1	2,082	2,084	2	.1
Total Levy + Aid	37,826	38,819	993	2.6	8,802	9,257	454	5.2

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	40,919	40,473	-445	-1.1	179	179	-1	-.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	40,919	40,473	-445	-1.1	179	179	-1	-.3
Property Tax Aids	1,552	917	-635	-40.9	80	79	-1	-.7
Total Levy + Aid	42,470	41,390	-1,080	-2.5	259	258	-1	-.4

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	69,803	67,789	-2,014	-2.9					
(-) TIF Tax Cap	86	80	-5	-6.0	County	43.98	46.75	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	9.64	10.59	0.000	0.000
(=) Txbl Tax Cap	69,718	67,709	-2,009	-2.9	School Dist	54.78	55.95	.511	.469
					Special Dist	.26	.26	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	108.66	113.55	.511	.469

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	52,300	56,300		7.6
Net Tax	529	520	-9	-1.8
Effect Rate	1.01	.92		
Avg Value	78,500	84,400		7.5
Net Tax	823	837	14	1.7
Effect Rate	1.05	.99		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	104,700	112,500		7.4
Net Tax	1,303	1,308	6	.4
Effect Rate	1.24	1.16		
Ex-Hi Value	157,000	168,800		7.5
Net Tax	2,318	2,422	103	4.5
Effect Rate	1.48	1.43		

Simulation ID: 98S1

5/13/98

2:06 pm

BASELINE: Preliminary Pay '98 (Revised)

vs.

ALTERNATIVE: Proj Pay '99: Incl Tax Bills and K-12 bills (Rev 5/13/98)

(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-exist	2,762,112	2,831,160	69,049	2.5	43,542	41,992	-1,550	-3.6	1.58	1.48
Res Hmstd-new	0	75,000	75,000	0.0	0	1,073	1,073	0.0	0.00	1.43
Res Non-Hmstd	168,979	173,204	4,224	2.5	4,598	3,609	-989	-21.5	2.72	2.08
Apartments	112,585	114,178	1,593	1.4	4,431	4,178	-254	-5.7	3.94	3.66
Low-income Apts	45,441	46,120	679	1.5	1,312	1,098	-214	-16.3	2.89	2.38
Seasonal Rec	3,256	3,256	0	0.0	77	72	-6	-7.1	2.37	2.21
Com/Ind Lo Tier	156,962	160,438	3,476	2.2	5,824	5,778	-46	-.8	3.71	3.60
Com/Ind Hi Tier	632,628	676,434	43,806	6.9	34,573	35,023	450	1.3	5.46	5.18
Public Utility	47,123	47,762	639	1.4	2,411	2,299	-112	-4.6	5.12	4.81
Ag Hmstd: House	164,701	164,766	65	.0	2,280	2,097	-183	-8.0	1.38	1.27
Ag Hmstd: Land	262,027	291,884	29,856	11.4	2,151	2,208	56	2.6	.82	.76
Ag Non-hmstd	96,586	107,591	11,005	11.4	1,664	1,735	70	4.2	1.72	1.61
Total (incl TIF)	4,452,399	4,691,792	239,393	5.4	102,866	101,162	-1,704	-1.7	2.31	2.16

TIF Levy					4,376	4,496	120	2.8		
Total (excl TIF)					98,490	96,666	-1,824	-1.9		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	31,617	33,052	1,436	4.5	19,147	19,963	815	4.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	31,617	33,052	1,436	4.5	19,147	19,963	815	4.3
Property Tax Aids	6,683	6,763	81	1.2	13,055	13,267	212	1.6
Total Levy + Aid	38,299	39,815	1,516	4.0	32,203	33,230	1,027	3.2

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	51,803	51,102	-701	-1.4	0	0	0	-100.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	51,803	51,102	-701	-1.4	0	0	0	0.0
Property Tax Aids	1,020	442	-578	-56.7	62	61	-1	-1.8
Total Levy + Aid	52,824	51,544	-1,279	-2.4	62	61	-1	-1.8

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	77,617	74,784	-2,834	-3.7					
(-) TIF Tax Cap	3,275	3,046	-229	-7.0	County	42.53	46.07	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	25.74	27.81	.003	.003
(=) Txbl Tax Cap	74,342	71,738	-2,605	-3.5	School Dist	62.33	70.06	1.256	.185
					Special Dist	0.00	0.00	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	130.59	143.94	1.259	.188

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	59,200	60,800		2.7
Net Tax	770	734	-36	-4.7
Effect Rate	1.30	1.21		
Avg Value	88,800	91,200		2.7
Net Tax	1,293	1,235	-57	-4.4
Effect Rate	1.46	1.35		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	118,400	121,600		2.7
Net Tax	1,973	1,923	-50	-2.5
Effect Rate	1.67	1.58		
Ex-Hi Value	177,600	182,400		2.7
Net Tax	3,457	3,422	-35	-1.0
Effect Rate	1.95	1.88		

Simulation ID: 98S1
 5/13/98
 2:06 pm

BASELINE: Preliminary Pay '98 (Revised)

vs.

ALTERNATIVE: Proj Pay '99: Incl Tax Bills and K-12 bills (Rev 5/13/98)

(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-exist	4,473,477	4,761,496	288,019	6.4	63,049	62,697	-352	-.6	1.41	1.32
Res Hmstd-new	0	110,755	110,755	0.0	0	1,662	1,662	0.0	0.00	1.50
Res Non-Hmstd	251,176	268,492	17,316	6.9	6,631	5,245	-1,386	-20.9	2.64	1.95
Apartments	164,525	173,589	9,064	5.5	5,963	5,634	-329	-5.5	3.62	3.25
Low-income Apts	95,862	100,202	4,339	4.5	2,645	2,215	-430	-16.2	2.76	2.21
Seasonal Rec	25,230	27,274	2,044	8.1	619	586	-32	-5.2	2.45	2.15
Com/Ind Lo Tier	453,953	467,018	13,065	2.9	16,499	15,764	-735	-4.5	3.63	3.38
Com/Ind Hi Tier	615,430	671,035	55,605	9.0	32,256	31,625	-631	-2.0	5.24	4.71
Public Utility	474,232	476,877	2,644	.6	23,794	21,861	-1,933	-8.1	5.02	4.58
Ag Hmstd: House	23,100	24,852	1,752	7.6	329	316	-13	-3.9	1.42	1.27
Ag Hmstd: Land	34,258	37,189	2,931	8.6	315	308	-7	-2.1	.92	.83
Ag Non-hmstd	25,834	27,678	1,843	7.1	484	473	-11	-2.3	1.88	1.71
Total (incl TIF)	6,637,076	7,146,456	509,380	7.7	152,584	148,387	-4,197	-2.8	2.30	2.08

TIF Levy	9,025	8,663	-363	-4.0
Total (excl TIF)	143,559	139,724	-3,834	-2.7

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	42,024	44,174	2,149	5.1	37,422	39,615	2,193	5.9
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	42,024	44,174	2,149	5.1	37,422	39,615	2,193	5.9
Property Tax Aids	9,964	10,077	114	1.1	46,543	47,528	985	2.1
Total Levy + Aid	51,988	54,251	2,263	4.4	83,965	87,143	3,178	3.8

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	69,543	67,905	-1,638	-2.4	621	622	1	.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	69,543	67,905	-1,638	-2.4	621	622	1	.1
Property Tax Aids	3,427	2,493	-934	-27.2	93	94	1	.6
Total Levy + Aid	72,970	70,398	-2,571	-3.5	715	716	1	.2

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	119,657	117,987	-1,671	-1.4					
(-) TIF Tax Cap	6,863	6,436	-427	-6.2	County	37.26	39.60	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	33.16	35.49	.003	.003
(=) Txbl Tax Cap	112,794	111,550	-1,244	-1.1	School Dist	58.94	57.70	.463	.496
					Special Dist	.55	.56	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	129.90	133.36	.466	.499

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	46,900	50,300		7.2
Net Tax	573	568	-6	-1.0
Effect Rate	1.22	1.13		
Avg Value	70,300	75,500		7.4
Net Tax	859	856	-3	-.4
Effect Rate	1.22	1.13		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	93,700	100,700		7.5
Net Tax	1,332	1,331	-2	-.1
Effect Rate	1.42	1.32		
Ex-Hi Value	140,600	151,000		7.4
Net Tax	2,391	2,479	87	3.6
Effect Rate	1.70	1.64		

Simulation ID: 98S1
 5/13/98
 2:06 pm

BASELINE: Preliminary Pay '98 (Revised)
 vs.

ALTERNATIVE: Proj Pay '99: Incl Tax Bills and K-12 bills (Rev 5/13/98)

(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-exist	1,451,302	1,556,163	104,861	7.2	18,680	18,636	-44	-.2	1.29	1.20
Res Hmstd-new	0	36,500	36,500	0.0	0	455	455	0.0	0.00	1.25
Res Non-Hmstd	129,883	139,490	9,607	7.4	2,927	2,242	-686	-23.4	2.25	1.61
Apartment	3,182	3,262	81	2.5	88	86	-2	-2.0	2.76	2.63
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	74,005	81,905	7,900	10.7	1,378	1,385	7	.5	1.86	1.69
Com/Ind Lo Tier	56,118	58,057	1,939	3.5	1,754	1,694	-60	-3.4	3.13	2.92
Com/Ind Hi Tier	30,189	32,197	2,008	6.7	1,334	1,282	-52	-3.9	4.42	3.98
Public Utility	113,376	115,116	1,740	1.5	5,261	4,881	-380	-7.2	4.64	4.24
Ag Hmstd: House	843,922	895,135	51,212	6.1	9,807	9,401	-406	-4.1	1.16	1.05
Ag Hmstd: Land	2,664,680	2,888,570	223,890	8.4	23,158	23,205	47	.2	.87	.80
Ag Non-hmstd	892,730	970,725	77,996	8.7	14,845	15,142	297	2.0	1.66	1.56
Total (incl TIF)	6,259,387	6,777,120	517,733	8.3	79,232	78,410	-822	-1.0	1.27	1.16

TIF Levy	0	0	0	0.0
Total (excl TIF)	79,232	78,410	-822	-1.0

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	28,733	29,944	1,211	4.2	9,798	10,445	647	6.6
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	28,733	29,944	1,211	4.2	9,798	10,445	647	6.6
Property Tax Aids	7,246	7,270	24	.3	5,173	5,186	14	.3
Total Levy + Aid	35,979	37,214	1,236	3.4	14,971	15,631	660	4.4

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	43,410	43,867	457	1.1	293	292	-1	-.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	43,410	43,867	457	1.1	293	292	-1	-.3
Property Tax Aids	2,582	1,932	-650	-25.2	58	58	1	.9
Total Levy + Aid	45,993	45,799	-193	-.4	351	350	-0	-.1

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	69,849	69,292	-556	-.8					
(-) TIF Tax Cap	0	0	0	0.0	County	41.14	43.21	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	14.03	15.07	0.000	0.000
(=) Txbl Tax Cap	69,849	69,292	-556	-.8	School Dist	58.23	59.00	.508	.528
					Special Dist	.42	.42	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	113.81	117.70	.508	.528

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	55,700	60,100		7.9
Net Tax	593	582	-10	-1.7
Effect Rate	1.06	.97		
Avg Value	83,600	90,200		7.9
Net Tax	964	972	8	.8
Effect Rate	1.15	1.08		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	111,500	120,300		7.9
Net Tax	1,501	1,533	32	2.1
Effect Rate	1.35	1.27		
Ex-Hi Value	167,200	180,400		7.9
Net Tax	2,655	2,767	112	4.2
Effect Rate	1.59	1.53		

Simulation ID: 98S1
5/13/98
2:06 pm

BASELINE: Preliminary Pay '98 (Revised)
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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-exist	8,113,184	8,356,579	243,396	3.0	109,262	105,777	-3,485	-3.2	1.35	1.27
Res Hmstd-new	0	200,000	200,000	0.0	0	2,895	2,895	0.0	0.00	1.45
Res Non-Hmstd	298,648	307,607	8,959	3.0	7,117	5,823	-1,294	-18.2	2.38	1.89
Apartments	340,918	348,836	7,918	2.3	10,998	10,409	-589	-5.4	3.23	2.98
Low-income Apts	98,525	101,327	2,802	2.8	2,398	1,981	-417	-17.4	2.43	1.95
Seasonal Rec	23,830	24,725	895	3.8	449	425	-24	-5.3	1.88	1.72
Com/Ind Lo Tier	324,724	332,834	8,110	2.5	11,399	10,989	-410	-3.6	3.51	3.30
Com/Ind Hi Tier	1,121,855	1,255,595	133,740	11.9	57,734	58,509	775	1.3	5.15	4.66
Public Utility	172,934	175,883	2,949	1.7	8,877	8,218	-660	-7.4	5.13	4.67
Ag Hmstd: House	66,725	69,226	2,502	3.7	885	846	-39	-4.4	1.33	1.22
Ag Hmstd: Land	47,524	49,959	2,435	5.1	300	294	-6	-2.0	.63	.59
Ag Non-hmstd	33,850	35,562	1,713	5.1	554	553	-1	-.2	1.64	1.55
Total (incl TIF)	10,642,716	11,258,134	615,418	5.8	209,972	206,718	-3,254	-1.5	1.97	1.84

TIF Levy	15,361	15,681	320	2.1
Total (excl TIF)	194,612	191,037	-3,574	-1.8

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	45,324	48,206	2,882	6.4	32,701	34,834	2,133	6.5
Fisc Disp Distrib	11,733	11,261	-472	-4.0	8,196	8,374	178	2.2
Total Levy	57,057	59,467	2,410	4.2	40,897	43,208	2,311	5.7
Property Tax Aids	13,982	14,247	265	1.9	20,660	21,751	1,092	5.3
Total Levy + Aid	71,039	73,715	2,675	3.8	61,556	64,960	3,403	5.5

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	90,733	93,205	2,472	2.7	7,194	7,691	497	6.9
Fisc Disp Distrib	24,418	22,636	-1,781	-7.3	3,081	3,118	37	1.2
Total Levy	115,150	115,841	691	.6	10,275	10,809	534	5.2
Property Tax Aids	4,092	2,480	-1,612	-39.4	2,003	2,007	4	.2
Total Levy + Aid	119,242	118,321	-921	-.8	12,278	12,816	537	4.4

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	181,392	179,375	-2,017	-1.1					
(-) TIF Tax Cap	13,449	13,024	-425	-3.2	County	30.43	32.52	0.000	0.000
(-) FD Contr Tax Cap	19,013	18,129	-884	-4.7	City/Town	21.96	23.50	0.000	0.000
(=) Txbl Tax Cap	148,930	148,222	-708	-.5	School Dist	57.11	59.24	.535	.481
					Special Dist	4.83	5.19	0.000	0.000
FD Distr Tax Cap	34,032	32,446	-1,586	-4.7	Total	114.33	120.45	.535	.481

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	68,900	71,500		3.8
Net Tax	747	720	-27	-3.6
Effect Rate	1.08	1.01		
Avg Value	103,400	107,300		3.8
Net Tax	1,369	1,297	-72	-5.3
Effect Rate	1.32	1.21		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	137,900	143,100		3.8
Net Tax	2,045	2,047	1	.1
Effect Rate	1.48	1.43		
Ex-Hi Value	206,800	214,600		3.8
Net Tax	3,531	3,545	14	.4
Effect Rate	1.71	1.65		

Simulation ID: 98S1
 5/13/98
 2:06 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-exist	6,994,112	7,483,700	489,588	7.0	107,025	107,543	518	.5	1.53	1.44
Res Hmstd-new	0	290,000	290,000	0.0	0	4,516	4,516	0.0	0.00	1.56
Res Non-Hmstd	383,460	410,302	26,842	7.0	9,168	7,712	-1,456	-15.9	2.39	1.88
Apartments	131,801	140,151	8,350	6.3	4,417	4,297	-119	-2.7	3.35	3.07
Low-income Apts	49,104	52,711	3,608	7.3	1,286	1,085	-201	-15.6	2.62	2.06
Seasonal Rec	69,938	74,338	4,400	6.3	1,516	1,442	-75	-4.9	2.17	1.94
Com/Ind Lo Tier	182,871	183,318	447	.2	6,565	6,107	-458	-7.0	3.59	3.33
Com/Ind Hi Tier	694,787	790,405	95,618	13.8	36,381	37,971	1,590	4.4	5.24	4.80
Public Utility	229,054	231,914	2,860	1.2	11,899	10,896	-1,004	-8.4	5.19	4.70
Ag Hmstd: House	176,867	192,948	16,081	9.1	2,623	2,525	-99	-3.8	1.48	1.31
Ag Hmstd: Land	98,053	98,268	216	.2	589	518	-71	-12.1	.60	.53
Ag Non-hmstd	87,391	87,575	184	.2	1,446	1,319	-128	-8.8	1.65	1.51
Total (incl TIF)	9,097,438	10,035,631	938,193	10.3	182,915	185,929	3,014	1.6	2.01	1.85

TIF Levy	10,986	11,455	469	4.3
Total (excl TIF)	171,929	174,475	2,545	1.5

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	37,945	40,598	2,654	7.0	31,131	33,779	2,648	8.5
Fisc Disp Distrib	5,739	5,553	-186	-3.2	5,183	5,186	2	.0
Total Levy	43,684	46,151	2,467	5.6	36,314	38,965	2,651	7.3
Property Tax Aids	8,777	9,070	294	3.3	11,655	11,898	243	2.1
Total Levy + Aid	52,460	55,222	2,761	5.3	47,969	50,863	2,894	6.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	84,942	87,956	3,014	3.5	8,211	9,074	863	10.5
Fisc Disp Distrib	13,025	12,186	-839	-6.4	1,640	1,659	20	1.2
Total Levy	97,967	100,142	2,175	2.2	9,851	10,733	883	9.0
Property Tax Aids	2,399	1,117	-1,283	-53.5	1,809	1,873	64	3.5
Total Levy + Aid	100,366	101,259	892	.9	11,660	12,607	947	8.1

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	155,825	159,773	3,949	2.5					
(-) TIF Tax Cap	9,301	9,138	-163	-1.8	County	28.21	29.34	0.000	0.000
(-) FD Contr Tax Cap	12,006	12,262	256	2.1	City/Town	22.68	23.92	.069	.068
(=) Txbl Tax Cap	134,518	138,373	3,855	2.9	School Dist	57.16	60.95	.890	.362
					Special Dist	6.10	6.56	0.000	0.000
FD Distr Tax Cap	18,112	17,268	-844	-4.7	Total	114.15	120.77	.959	.431

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	87,300	94,100		7.8
Net Tax	1,086	1,079	-8	-.7
Effect Rate	1.24	1.15		
Avg Value	130,900	141,200		7.9
Net Tax	1,956	2,006	50	2.6
Effect Rate	1.49	1.42		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	174,500	188,300		7.9
Net Tax	2,900	2,993	93	3.2
Effect Rate	1.66	1.59		
Ex-Hi Value	261,800	282,400		7.9
Net Tax	4,827	4,965	138	2.9
Effect Rate	1.84	1.76		

Simulation ID: 98S1
5/13/98
2:06 pm

BASELINE: Preliminary Pay '98 (Revised)

vs.

ALTERNATIVE: Proj Pay '99: Incl Tax Bills and K-12 bills (Rev 5/13/98)

(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-exist	11,303,503	11,813,956	510,453	4.5	173,542	170,043	-3,499	-2.0	1.54	1.44
Res Hmstd-new	0	391,555	391,555	0.0	0	6,328	6,328	0.0	0.00	1.62
Res Non-Hmstd	476,940	499,453	22,513	4.7	11,592	9,405	-2,187	-18.9	2.43	1.88
Apartments	616,503	658,179	41,676	6.8	20,911	19,906	-1,005	-4.8	3.39	3.02
Low-income Apts	163,841	176,572	12,731	7.8	4,220	3,536	-685	-16.2	2.58	2.00
Seasonal Rec	13,897	14,194	297	2.1	315	291	-25	-7.8	2.27	2.05
Com/Ind Lo Tier	372,393	383,746	11,353	3.0	13,336	12,724	-612	-4.6	3.58	3.32
Com/Ind Hi Tier	1,970,368	2,224,989	254,620	12.9	103,992	104,371	379	.4	5.28	4.69
Public Utility	433,989	439,127	5,138	1.2	23,003	20,750	-2,253	-9.8	5.30	4.73
Ag Hmstd: House	147,851	157,179	9,328	6.3	1,942	1,859	-83	-4.3	1.31	1.18
Ag Hmstd: Land	172,012	184,628	12,616	7.3	1,279	1,263	-16	-1.3	.74	.68
Ag Non-hmstd	120,625	120,815	191	.2	1,950	1,828	-122	-6.3	1.62	1.51
Total (incl TIF)	15,791,922	17,064,393	1,272,471	8.1	356,084	352,303	-3,781	-1.1	2.25	2.06

TIF Levy	16,259	16,100	-158	-1.0
Total (excl TIF)	339,825	336,203	-3,622	-1.1

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	66,890	70,304	3,414	5.1	65,382	70,021	4,639	7.1
Fisc Disp Distrib	9,461	9,533	73	.8	9,517	9,700	183	1.9
Total Levy	76,351	79,837	3,486	4.6	74,899	79,721	4,822	6.4
Property Tax Aids	13,501	13,851	350	2.6	23,729	24,004	275	1.2
Total Levy + Aid	89,852	93,688	3,837	4.3	98,628	103,725	5,097	5.2

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	159,252	161,692	2,439	1.5	8,946	9,675	729	8.2
Fisc Disp Distrib	23,943	22,681	-1,262	-5.3	2,913	2,947	35	1.2
Total Levy	183,195	184,373	1,177	.6	11,858	12,622	764	6.4
Property Tax Aids	5,106	2,946	-2,159	-42.3	3,298	3,349	50	1.5
Total Levy + Aid	188,301	187,319	-982	-.5	15,156	15,971	815	5.4

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	293,987	293,283	-704	-.2					
(-) TIF Tax Cap	13,738	13,305	-433	-3.2	County	27.28	28.42	0.000	0.000
(-) FD Contr Tax Cap	35,020	32,633	-2,387	-6.8	City/Town	26.35	27.96	.048	.051
(=) Txbl Tax Cap	245,229	247,345	2,116	.9	School Dist	59.21	58.92	.894	.939
					Special Dist	3.65	3.91	0.000	0.000
FD Distr Tax Cap	32,172	30,673	-1,500	-4.7	Total	116.49	119.22	.942	.990

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	82,000	86,500		5.5
Net Tax	1,000	988	-12	-1.2
Effect Rate	1.22	1.14		
Avg Value	123,000	129,700		5.4
Net Tax	1,835	1,811	-23	-1.3
Effect Rate	1.49	1.40		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	164,000	172,900		5.4
Net Tax	2,721	2,729	8	.3
Effect Rate	1.66	1.58		
Ex-Hi Value	246,000	259,400		5.4
Net Tax	4,565	4,568	3	.1
Effect Rate	1.86	1.76		

Simulation ID: 98S1
 5/13/98
 2:06 pm

BASELINE: Preliminary Pay '98 (Revised)

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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-exist	4,767,804	5,103,763	335,959	7.0	87,394	88,475	1,081	1.2	1.83	1.73
Res Hmstd-new	0	195,000	195,000	0.0	0	3,237	3,237	0.0	0.00	1.66
Res Non-Hmstd	252,885	270,817	17,932	7.1	7,077	5,736	-1,341	-19.0	2.80	2.12
Apartments	83,171	85,469	2,297	2.8	3,247	3,020	-226	-7.0	3.90	3.53
Low-income Apts	51,190	52,517	1,327	2.6	1,525	1,255	-269	-17.7	2.98	2.39
Seasonal Rec	22,638	22,638	0	0.0	574	517	-57	-10.0	2.54	2.28
Com/Ind Lo Tier	177,164	178,744	1,580	.9	6,957	6,517	-440	-6.3	3.93	3.65
Com/Ind Hi Tier	637,209	683,509	46,300	7.3	37,000	35,968	-1,032	-2.8	5.81	5.26
Public Utility	100,249	101,667	1,418	1.4	5,706	5,172	-534	-9.4	5.69	5.09
Ag Hmstd: House	311,556	343,203	31,647	10.2	4,603	4,506	-97	-2.1	1.48	1.31
Ag Hmstd: Land	358,632	371,041	12,409	3.5	2,769	2,578	-190	-6.9	.77	.69
Ag Non-hmstd	115,503	119,384	3,881	3.4	2,107	2,002	-105	-5.0	1.82	1.68
Total (incl TIF)	6,878,003	7,527,752	649,749	9.4	158,958	158,984	27	.0	2.31	2.11

TIF Levy	20,229	19,994	-236	-1.2
Total (excl TIF)	138,728	138,991	262	.2

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	40,024	43,180	3,156	7.9	23,672	25,403	1,731	7.3
Fisc Disp Distrib	5,807	5,460	-347	-6.0	3,117	3,276	158	5.1
Total Levy	45,831	48,639	2,809	6.1	26,789	28,678	1,889	7.1
Property Tax Aids	9,306	9,610	304	3.3	7,694	7,993	298	3.9
Total Levy + Aid	55,137	58,250	3,113	5.6	34,484	36,671	2,187	6.3

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	62,930	63,620	689	1.1	3,141	3,474	333	10.6
Fisc Disp Distrib	8,815	8,453	-362	-4.1	1,042	1,055	13	1.2
Total Levy	71,745	72,073	327	.5	4,183	4,529	346	8.3
Property Tax Aids	1,677	807	-870	-51.9	1,236	1,276	40	3.3
Total Levy + Aid	73,423	72,880	-543	-.7	5,419	5,805	386	7.1

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	116,436	117,421	985	.8					
(-) TIF Tax Cap	14,565	13,426	-1,139	-7.8	County	43.56	45.80	0.000	0.000
(-) FD Contr Tax Cap	9,981	9,721	-261	-2.6	City/Town	24.46	25.56	.177	.178
(=) Txbl Tax Cap	91,890	94,274	2,384	2.6	School Dist	64.54	63.52	.539	.508
					Special Dist	3.42	3.69	0.000	0.000
FD Distr Tax Cap	11,510	10,974	-537	-4.7	Total	135.97	138.57	.717	.686

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	87,300	93,600		7.2
Net Tax	1,279	1,282	3	.3
Effect Rate	1.46	1.37		
Avg Value	131,000	140,400		7.2
Net Tax	2,315	2,356	41	1.8
Effect Rate	1.77	1.68		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	174,700	187,200		7.2
Net Tax	3,428	3,491	63	1.8
Effect Rate	1.96	1.86		
Ex-Hi Value	262,000	280,800		7.2
Net Tax	5,687	5,760	73	1.3
Effect Rate	2.17	2.05		

Simulation ID: 98S1
 5/13/98
 2:06 pm

BASELINE: Preliminary Pay '98 (Revised)

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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-exist	7,129,395	7,480,495	351,100	4.9	116,355	113,348	-3,007	-2.6	1.63	1.52
Res Hmstd-new	0	136,850	136,850	0.0	0	2,408	2,408	0.0	0.00	1.76
Res Non-Hmstd	247,506	260,078	12,571	5.1	6,835	5,476	-1,359	-19.9	2.76	2.11
Apartments	378,635	437,090	58,455	15.4	15,260	15,604	344	2.3	4.03	3.57
Low-income Apts	80,604	93,702	13,098	16.2	2,422	2,180	-242	-10.0	3.00	2.33
Seasonal Rec	5,300	5,300	0	0.0	138	123	-14	-10.5	2.60	2.33
Com/Ind Lo Tier	241,711	247,021	5,310	2.2	9,418	8,886	-532	-5.7	3.90	3.60
Com/Ind Hi Tier	1,359,884	1,563,716	203,832	15.0	78,388	79,856	1,468	1.9	5.76	5.11
Public Utility	131,869	134,237	2,368	1.8	7,515	6,805	-710	-9.4	5.70	5.07
Ag Hmstd: House	52,990	52,990	0	0.0	851	773	-79	-9.2	1.61	1.46
Ag Hmstd: Land	48,383	48,383	0	0.0	293	263	-30	-10.1	.60	.54
Ag Non-hmstd	43,398	43,398	0	0.0	832	756	-76	-9.1	1.92	1.74
Total (incl TIF)	9,719,675	10,503,260	783,584	8.1	238,305	236,477	-1,828	-.8	2.45	2.25

TIF Levy	23,959	24,133	174	.7
Total (excl TIF)	214,346	212,345	-2,001	-.9

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	51,822	56,408	4,586	8.8	40,000	42,433	2,433	6.1
Fisc Disp Distrib	11,003	11,251	249	2.3	8,639	9,315	676	7.8
Total Levy	62,824	67,659	4,835	7.7	48,639	51,748	3,108	6.4
Property Tax Aids	6,585	6,953	368	5.6	20,701	21,112	410	2.0
Total Levy + Aid	69,409	74,612	5,203	7.5	69,341	72,860	3,519	5.1

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	89,453	89,198	-255	-.3	9,785	10,782	997	10.2
Fisc Disp Distrib	20,908	20,095	-813	-3.9	2,547	2,578	31	1.2
Total Levy	110,362	109,294	-1,068	-1.0	12,332	13,360	1,027	8.3
Property Tax Aids	3,064	1,740	-1,323	-43.2	1,819	1,877	57	3.2
Total Levy + Aid	113,425	111,034	-2,391	-2.1	14,151	15,236	1,085	7.7

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	174,472	176,768	2,296	1.3					
(-) TIF Tax Cap	18,053	17,902	-151	-.8	County	38.31	40.70	0.000	0.000
(-) FD Contr Tax Cap	21,166	20,257	-909	-4.3	City/Town	28.51	29.36	.149	.166
(=) Txbl Tax Cap	135,253	138,610	3,356	2.5	School Dist	58.26	57.10	1.099	.961
					Special Dist	7.23	7.78	0.000	0.000
FD Distr Tax Cap	28,136	26,824	-1,312	-4.7	Total	132.32	134.93	1.248	1.127

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	68,100	71,900		5.6
Net Tax	907	883	-24	-2.7
Effect Rate	1.33	1.23		
Avg Value	102,100	107,900		5.7
Net Tax	1,639	1,582	-57	-3.5
Effect Rate	1.60	1.47		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	136,100	143,900		5.7
Net Tax	2,441	2,435	-6	-.2
Effect Rate	1.79	1.69		
Ex-Hi Value	204,200	215,800		5.7
Net Tax	4,185	4,165	-20	-.5
Effect Rate	2.05	1.93		

Simulation ID: 98S1
 5/13/98
 2:06 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-exist	9,971,359	10,387,364	416,004	4.2	165,517	165,024	-493	-.3	1.66	1.59
Res Hmstd-new	0	53,500	53,500	0.0	0	972	972	0.0	0.00	1.82
Res Non-Hmstd	424,104	442,601	18,497	4.4	10,903	8,829	-2,074	-19.0	2.57	1.99
Apartments	740,066	822,850	82,784	11.2	27,577	27,898	321	1.2	3.73	3.39
Low-income Apts	214,018	238,436	24,418	11.4	5,927	5,224	-703	-11.9	2.77	2.19
Seasonal Rec	6,625	6,625	0	0.0	173	159	-14	-8.2	2.61	2.39
Com/Ind Lo Tier	342,830	347,456	4,626	1.3	12,669	12,144	-525	-4.1	3.70	3.50
Com/Ind Hi Tier	3,935,994	4,317,390	381,397	9.7	210,548	211,312	765	.4	5.35	4.89
Public Utility	135,038	137,273	2,235	1.7	7,276	6,757	-519	-7.1	5.39	4.92
Ag Hmstd: House	396	396	0	0.0	7	7	0	-2.9	1.77	1.71
Ag Hmstd: Land	151	151	0	0.0	1	1	0	-4.7	.48	.46
Ag Non-hmstd	843	843	0	0.0	16	15	-1	-6.5	1.92	1.79
Total (incl TIF)	15,771,424	16,754,886	983,462	6.2	440,613	438,342	-2,272	-.5	2.79	2.62

TIF Levy	38,889	39,214	325	.8
Total (excl TIF)	401,724	399,128	-2,596	-.6

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	102,336	105,798	3,463	3.4	58,605	60,457	1,851	3.2
Fisc Disp Distrib	7,867	8,045	178	2.3	5,109	5,187	79	1.5
Total Levy	110,203	113,843	3,641	3.3	63,714	65,644	1,930	3.0
Property Tax Aids	13,002	13,040	38	.3	18,477	18,590	113	.6
Total Levy + Aid	123,205	126,883	3,679	3.0	82,191	84,234	2,043	2.5

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	158,686	160,964	2,278	1.4	22,773	23,834	1,060	4.7
Fisc Disp Distrib	13,613	13,148	-465	-3.4	1,821	1,843	22	1.2
Total Levy	172,298	174,112	1,813	1.1	24,595	25,677	1,082	4.4
Property Tax Aids	2,092	3	-2,089	-99.9	3,592	3,520	-73	-2.0
Total Levy + Aid	174,390	174,114	-276	-.2	28,187	29,197	1,010	3.6

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	344,010	333,766	-10,244	-3.0					
(-) TIF Tax Cap	30,798	29,374	-1,424	-4.6	County	38.31	40.70	0.000	0.000
(-) FD Contr Tax Cap	46,121	44,417	-1,704	-3.7	City/Town	21.68	22.97	.045	.044
(=) Txbl Tax Cap	267,091	259,975	-7,116	-2.7	School Dist	55.24	57.45	.707	.693
					Special Dist	8.53	9.17	0.000	0.000
FD Distr Tax Cap	20,118	19,180	-938	-4.7	Total	123.76	130.29	.752	.736

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	85,200	88,900		4.3
Net Tax	1,114	1,102	-12	-1.1
Effect Rate	1.31	1.24		
Avg Value	127,800	133,400		4.4
Net Tax	2,028	2,049	21	1.0
Effect Rate	1.59	1.54		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	170,400	177,900		4.4
Net Tax	3,016	3,067	52	1.7
Effect Rate	1.77	1.72		
Ex-Hi Value	255,600	266,800		4.4
Net Tax	5,030	5,102	72	1.4
Effect Rate	1.97	1.91		

Simulation ID: 98S1
 5/13/98
 2:06 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-exist	11,886,428	12,336,384	449,957	3.8	224,896	220,211	-4,686	-2.1	1.89	1.79
Res Hmstd-new	0	297,500	297,500	0.0	0	5,702	5,702	0.0	0.00	1.92
Res Non-Hmstd	691,636	719,645	28,009	4.0	18,714	15,506	-3,208	-17.1	2.71	2.15
Apartments	518,013	576,819	58,806	11.4	19,498	19,381	-117	-0.6	3.76	3.36
Low-income Apts	150,876	169,430	18,554	12.3	4,297	3,730	-567	-13.2	2.85	2.20
Seasonal Rec	59,043	59,043	0	0.0	1,607	1,455	-152	-9.4	2.72	2.46
Com/Ind Lo Tier	285,885	290,526	4,641	1.6	10,815	10,222	-593	-5.5	3.78	3.52
Com/Ind Hi Tier	2,711,958	3,117,292	405,334	14.9	149,424	154,347	4,923	3.3	5.51	4.95
Public Utility	160,188	162,855	2,667	1.7	8,850	8,082	-768	-8.7	5.52	4.96
Ag Hmstd: House	50,394	50,394	0	0.0	882	811	-71	-8.1	1.75	1.61
Ag Hmstd: Land	30,009	30,009	0	0.0	186	168	-18	-9.6	.62	.56
Ag Non-hmstd	59,779	59,779	0	0.0	1,102	1,016	-86	-7.8	1.84	1.70
Total (incl TIF)	16,604,209	17,869,677	1,265,467	7.6	440,272	440,630	358	.1	2.65	2.47

TIF Levy	7,350	7,559	210	2.9
Total (excl TIF)	432,922	433,071	148	.0

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	111,117	116,835	5,718	5.1	58,058	61,410	3,351	5.8
Fisc Disp Distrib	5,375	5,496	121	2.3	3,026	3,023	-3	-0.1
Total Levy	116,492	122,332	5,840	5.0	61,084	64,433	3,349	5.5
Property Tax Aids	14,118	14,400	282	2.0	9,196	9,253	58	.6
Total Levy + Aid	130,610	136,732	6,122	4.7	70,280	73,686	3,407	4.8

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	193,550	190,946	-2,605	-1.3	21,321	22,623	1,302	6.1
Fisc Disp Distrib	10,305	9,994	-311	-3.0	1,244	1,259	15	1.2
Total Levy	203,855	200,940	-2,915	-1.4	22,565	23,882	1,317	5.8
Property Tax Aids	2,889	349	-2,540	-87.9	3,901	3,887	-14	-0.4
Total Levy + Aid	206,744	201,289	-5,455	-2.6	26,466	27,769	1,303	4.9

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	335,793	332,400	-3,393	-1.0					
(-) TIF Tax Cap	5,778	5,719	-58	-1.0	County	38.32	40.70	0.000	0.000
(-) FD Contr Tax Cap	40,007	39,587	-419	-1.0	City/Town	19.75	21.11	.047	.046
(=) Txbl Tax Cap	290,009	287,093	-2,915	-1.0	School Dist	60.22	59.99	1.139	1.048
					Special Dist	7.35	7.88	0.000	0.000
FD Distr Tax Cap	13,745	13,104	-641	-4.7	Total	125.64	129.67	1.186	1.094

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	116,100	121,100		4.3
Net Tax	1,852	1,801	-50	-2.7
Effect Rate	1.59	1.49		
Avg Value	174,100	181,700		4.4
Net Tax	3,227	3,203	-24	-0.7
Effect Rate	1.85	1.76		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	232,100	242,300		4.4
Net Tax	4,644	4,606	-39	-0.8
Effect Rate	2.00	1.90		
Ex-Hi Value	348,200	363,400		4.4
Net Tax	7,481	7,408	-73	-1.0
Effect Rate	2.15	2.04		

Simulation ID: 98S1
 5/13/98
 2:06 pm

BASELINE: Preliminary Pay '98 (Revised)

vs.

ALTERNATIVE: Proj Pay '99: Incl Tax Bills and K-12 bills (Rev 5/13/98)

(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-exist	7,374,537	7,890,754	516,218	7.0	123,924	124,527	603	.5	1.68	1.58
Res Hmstd-new	0	73,367	73,367	0.0	0	1,317	1,317	0.0	0.00	1.80
Res Non-Hmstd	223,525	239,172	15,647	7.0	5,911	4,849	-1,062	-18.0	2.64	2.03
Apartments	402,702	423,084	20,382	5.1	15,035	14,324	-711	-4.7	3.73	3.39
Low-income Apts	156,404	164,967	8,563	5.5	4,575	3,669	-907	-19.8	2.93	2.22
Seasonal Rec	7,761	8,222	461	5.9	210	201	-9	-4.3	2.71	2.45
Com/Ind Lo Tier	261,810	263,154	1,344	.5	9,972	9,300	-672	-6.7	3.81	3.53
Com/Ind Hi Tier	1,710,789	1,866,357	155,569	9.1	94,493	93,140	-1,353	-1.4	5.52	4.99
Public Utility	147,412	149,653	2,241	1.5	8,157	7,477	-680	-8.3	5.53	5.00
Ag Hmstd: House	1,507	1,613	105	7.0	23	22	-1	-3.9	1.53	1.37
Ag Hmstd: Land	499	533	35	7.0	3	3	0	-5.9	.56	.49
Ag Non-hmstd	7,682	8,220	538	7.0	143	139	-5	-3.2	1.86	1.69
Total (incl TIF)	10,294,627	11,089,096	794,469	7.7	262,446	258,968	-3,478	-1.3	2.55	2.34

TIF Levy					19,146	19,181	35	.2		
Total (excl TIF)					243,300	239,787	-3,513	-1.4		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	72,679	77,221	4,543	6.3	29,992	30,985	994	3.3
Fisc Disp Distrib	11,109	11,035	-74	-.7	4,959	4,958	-2	-.0
Total Levy	83,788	88,257	4,469	5.3	34,951	35,943	992	2.8
Property Tax Aids	9,258	9,426	168	1.8	12,725	12,935	209	1.6
Total Levy + Aid	93,045	97,682	4,637	5.0	47,677	48,877	1,201	2.5

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	100,627	102,183	1,556	1.5	9,709	10,540	832	8.6
Fisc Disp Distrib	17,369	16,327	-1,042	-6.0	2,099	2,124	25	1.2
Total Levy	117,996	118,510	514	.4	11,808	12,665	857	7.3
Property Tax Aids	1,426	3	-1,423	-99.8	2,115	2,152	37	1.8
Total Levy + Aid	119,422	118,513	-909	-.8	13,923	14,817	894	6.4

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	198,509	196,769	-1,740	-.9					
(-) TIF Tax Cap	15,480	14,703	-777	-5.0	County	46.21	48.58	0.000	0.000
(-) FD Contr Tax Cap	25,766	23,100	-2,666	-10.3	City/Town	18.84	19.23	.036	.037
(=) Txbl Tax Cap	157,263	158,966	1,703	1.1	School Dist	51.83	55.48	1.858	1.262
					Special Dist	6.17	6.63	0.000	0.000
FD Distr Tax Cap	23,186	22,105	-1,081	-4.7	Total	123.06	129.92	1.894	1.300

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	77,900	83,600		7.3
Net Tax	1,042	1,060	19	1.8
Effect Rate	1.34	1.27		
Avg Value	116,900	125,400		7.3
Net Tax	1,918	1,930	12	.6
Effect Rate	1.64	1.54		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	155,900	167,200		7.2
Net Tax	2,835	2,908	73	2.6
Effect Rate	1.82	1.74		
Ex-Hi Value	233,800	250,800		7.3
Net Tax	4,756	4,863	107	2.3
Effect Rate	2.03	1.94		

Simulation ID: 98S1
 5/13/98
 2:06 pm

BASELINE: Preliminary Pay '98 (Revised)

vs.

ALTERNATIVE: Proj Pay '99: Incl Tax Bills and K-12 bills (Rev 5/13/98)

(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-exist	7,510,780	7,886,319	375,539	5.0	132,573	132,089	-484	-0.4	1.77	1.67
Res Hmstd-new	0	3,000	3,000	0.0	0	49	49	0.0	0.00	1.63
Res Non-Hmstd	849,166	891,624	42,458	5.0	25,696	20,747	-4,949	-19.3	3.03	2.33
Apartments	994,213	1,043,222	49,009	4.9	42,920	39,661	-3,259	-7.6	4.32	3.80
Low-income Apts	190,320	199,836	9,516	5.0	6,088	4,958	-1,130	-18.6	3.20	2.48
Seasonal Rec	3,126	3,126	0	0.0	95	86	-9	-9.4	3.05	2.76
Com/Ind Lo Tier	474,174	485,393	11,218	2.4	19,409	18,421	-988	-5.1	4.09	3.80
Com/Ind Hi Tier	3,869,850	4,139,463	269,614	7.0	233,144	222,392	-10,752	-4.6	6.02	5.37
Public Utility	322,759	326,611	3,853	1.2	19,449	17,550	-1,898	-9.8	6.03	5.37
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	508	508	0	0.0	11	10	-1	-7.9	2.13	1.96
Total (incl TIF)	14,214,897	14,979,103	764,206	5.4	479,385	455,964	-23,421	-4.9	3.37	3.04

TIF Levy	64,505	60,847	-3,658	-5.7
Total (excl TIF)	414,879	395,116	-19,763	-4.8

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	81,102	81,892	790	1.0	92,030	94,994	2,964	3.2
Fisc Disp Distrib	16,704	17,081	377	2.3	17,523	18,141	618	3.5
Total Levy	97,806	98,973	1,167	1.2	109,553	113,135	3,583	3.3
Property Tax Aids	11,969	11,733	-236	-2.0	100,700	103,005	2,305	2.3
Total Levy + Aid	109,775	110,706	931	.8	210,253	216,140	5,887	2.8

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	167,207	154,677	-12,530	-7.5	17,156	17,527	372	2.2
Fisc Disp Distrib	35,438	32,961	-2,477	-7.0	3,867	3,913	46	1.2
Total Levy	202,645	187,638	-15,008	-7.4	21,023	21,441	418	2.0
Property Tax Aids	2,938	664	-2,274	-77.4	3,176	3,039	-137	-4.3
Total Levy + Aid	205,583	188,302	-17,282	-8.4	24,198	24,479	281	1.2

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	323,101	305,946	-17,155	-5.3					
(-) TIF Tax Cap	43,963	41,074	-2,889	-6.6	County	34.35	36.49	0.000	0.000
(-) FD Contr Tax Cap	43,034	40,428	-2,606	-6.1	City/Town	38.98	42.32	0.000	0.000
(=) Txbl Tax Cap	236,105	224,444	-11,661	-4.9	School Dist	66.13	61.52	.779	1.108
					Special Dist	7.27	7.81	0.000	0.000
FD Distr Tax Cap	42,716	40,724	-1,991	-4.7	Total	146.73	148.14	.779	1.108

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	58,900	61,800		4.9
Net Tax	839	836	-4	-0.4
Effect Rate	1.42	1.35		
Avg Value	88,300	92,700		5.0
Net Tax	1,410	1,407	-3	-0.2
Effect Rate	1.60	1.52		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	117,700	123,600		5.0
Net Tax	2,166	2,152	-14	-0.6
Effect Rate	1.84	1.74		
Ex-Hi Value	176,600	185,400		5.0
Net Tax	3,771	3,777	6	.2
Effect Rate	2.14	2.04		

Simulation ID: 98S1
5/13/98
2:06 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-exist	5,189,958	5,553,255	363,297	7.0	83,331	82,524	-807	-1.0	1.61	1.49
Res Hmstd-new	0	51,633	51,633	0.0	0	986	986	0.0	0.00	1.91
Res Non-Hmstd	353,338	378,072	24,734	7.0	10,344	8,256	-2,087	-20.2	2.93	2.18
Apartments	543,121	572,710	29,589	5.4	22,954	20,979	-1,975	-8.6	4.23	3.66
Low-income Apts	126,712	133,649	6,937	5.5	4,065	3,137	-927	-22.8	3.21	2.35
Seasonal Rec	808	864	57	7.0	21	20	-1	-4.6	2.60	2.32
Com/Ind Lo Tier	319,649	325,247	5,599	1.8	12,742	11,850	-891	-7.0	3.99	3.64
Com/Ind Hi Tier	1,225,441	1,331,130	105,689	8.6	72,260	69,188	-3,072	-4.3	5.90	5.20
Public Utility	183,689	186,341	2,652	1.4	10,845	9,697	-1,148	-10.6	5.90	5.20
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	530	567	37	7.0	11	10	-0	-4.0	2.04	1.83
Total (incl TIF)	7,943,245	8,533,468	590,223	7.4	216,572	206,648	-9,924	-4.6	2.73	2.42

TIF Levy	16,083	15,360	-724	-4.5
Total (excl TIF)	200,488	191,288	-9,200	-4.6

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	54,409	56,396	1,987	3.7	47,536	47,295	-241	-.5
Fisc Disp Distrib	19,284	19,157	-128	-.7	16,307	16,174	-133	-.8
Total Levy	73,693	75,553	1,859	2.5	63,843	63,470	-374	-.6
Property Tax Aids	8,057	8,003	-54	-.7	66,254	67,749	1,495	2.3
Total Levy + Aid	81,750	83,556	1,806	2.2	130,098	131,219	1,121	.9

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	77,477	73,537	-3,939	-5.1	8,667	9,182	515	5.9
Fisc Disp Distrib	32,038	26,362	-5,676	-17.7	3,644	3,687	44	1.2
Total Levy	109,515	99,899	-9,615	-8.8	12,310	12,870	559	4.5
Property Tax Aids	4,860	3,077	-1,783	-36.7	1,733	1,720	-13	-.8
Total Levy + Aid	114,375	102,977	-11,398	-10.0	14,044	14,590	546	3.9

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	151,969	148,867	-3,102	-2.0					
(-) TIF Tax Cap	11,021	10,469	-552	-5.0	County	42.22	44.39	0.000	0.000
(-) FD Contr Tax Cap	12,063	11,342	-720	-6.0	City/Town	36.88	37.22	0.000	0.000
(=) Txbl Tax Cap	128,886	127,056	-1,830	-1.4	School Dist	60.11	57.88	0.000	0.000
					Special Dist	6.72	7.23	0.000	0.000
FD Distr Tax Cap	40,249	38,373	-1,876	-4.7	Total	145.93	146.72	0.000	0.000

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	54,900	59,100		7.7
Net Tax	739	727	-12	-1.6
Effect Rate	1.35	1.23		
Avg Value	82,400	88,600		7.5
Net Tax	1,194	1,208	13	1.1
Effect Rate	1.45	1.36		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	109,900	118,100		7.5
Net Tax	1,879	1,855	-24	-1.3
Effect Rate	1.71	1.57		
Ex-Hi Value	164,800	177,200		7.5
Net Tax	3,294	3,329	36	1.1
Effect Rate	2.00	1.88		