

House Research Simulation Report: Property Tax

Simulation # 99B5

Date 3/10/99

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DESCRIPTION

BASELINE: Preliminary Pay '99

ALTERNATIVE: Preliminary Pay '99: HF 200 LMV Since 1995 (Revised)

This report compares tax burdens for taxes payable in 1999 to the tax burdens that would have occurred if the limited market value provisions of HF 200 had been enacted in 1995. It is a revised version of simulation 99B4 dated 3/5/99. The baseline payable '99 data is almost final - the market value data is final, while the levies used are ones that were reported after final levy certification. The market value limitation is simulated by applying the limits collectively to classes of property by municipality, rather than on a parcel-by-parcel basis. Levies were assumed to be the same under the two alternatives. The CPI figures used for the four years were: 2.6%, 2.8%, 3.0%, and 2.1%.

KEY POINTS

- ! **On a statewide average basis, residential homesteads, commercial-industrial property and seasonal recreational property had slightly reduced tax burdens, while other property types had slightly increased tax burdens.** Generally speaking, the effects were less than 2% in either direction, except that residential nonhomestead property and public utility property had tax burden increases in the range of 4% to 6%.
- ! **The effects varied from region-to-region, reflecting the differential growth rates of properties throughout the state.** Homes generally benefitted at the expense of commercial-industrial property in greater Minnesota, while the opposite was true in the metro area.

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 '99**

- ! **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 levies actually used in calculating property taxes.
- ! **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 \$303.0 million.
- ! **Tax increment financing (TIF) net tax capacities** are based on a survey of county auditors and the abstracts of assessment. There may be some adjustments to these figures before TIF NTCs become finalized.
- ! **Fiscal disparities** contribution and distribution net tax capacities and distribution levies are certified amounts submitted by the administrative auditor.
- ! The impact of the **1998/1999 property tax rebate** does not appear in the simulation results.

ASSUMPTIONS:**ALTERNATIVE: Prelim Pay '99: HF 200 LMV Since 1995 (Revised)**

- ! **Market values** were obtained by grouping property values into approximately 10 use classes by municipality, beginning with pay '95. HF 200 growth limits were applied to these use class amounts for each year's growth between pay '95 and pay '99, with any value in excess of the cap subtracted in determining the base value for the next year's limitation. The CPI figures used in the exercise were: 2.6%, 2.8%, 3.0%, 2.1%. Data on new construction value by property type was obtained from each year's Fall mini-abstract; any excess growth due to new construction was added back to the tax base. Whenever there was property value shown in a class in a year where there had been no value in the previous year, it was assumed that the value was either new construction or reassigned to the class, so that none of the value was assumed to be in excess of the limit, regardless of whether it was listed as new construction value on the mini-abstract. New construction amounts for public utility property were not available, so for that class it was assumed that any increase over 50% was actually new construction, and therefore not regarded as excess value. Aggregate amounts of excess value by property type were subtracted from baseline pay '99 market values. All reductions were proportionate to value except in classes with split tiers; there, statistical methods were used to assign the valuation reductions differentially.
- ! **School district levies** were assumed to be the same as in the baseline. Generally speaking, this is a fair assumption because most school levies are based on adjusted net tax capacities, which are unaffected by limited market value.
- ! **County, city, and town special taxing district levies** were assumed to be the same as in the baseline; no change in local government levy behavior was assumed.
- ! **The education homestead credit** was modeled using the same methodology described in the baseline. The estimated cost of the credit under the proposal is \$299.8 million.
- ! **Fiscal disparities** net tax capacities were reduced by the same percentage as the reduction in commercial-industrial net tax capacity in each jurisdiction. Fiscal disparities distribution levies were left the same as baseline; the areawide rate was increased to account for the reduced tax capacity.
- ! **Tax increment financing (TIF) net tax capacities** were reduced by the same percentage as the reduction in commercial-industrial net tax capacity in each jurisdiction.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
<\$75,000	1.0 %	1.0 %
>\$75,000	1.7	1.7
Residential Non-homestead:		
Single unit:		
<\$75,000	1.25	1.25
>\$75,000	1.7	1.7
2-3 unit and undeveloped land	1.7	1.7
Apartments:		
Regular	2.5	2.5
Low-income	1.0	1.0
Small cities	2.15	2.15
Commercial-Industrial:		
<\$150,000	2.45	2.45
>\$150,000	3.5	3.5
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c)	1.8	1.8
Seasonal Recreational Residential:		
<\$75,000	1.25	1.25
>\$75,000	2.2	2.2
Public Utility:		
Personal property	3.5	3.5
Attached machinery	3.5	3.5
Land & buildings	3.5	3.5
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$115,000	0.35	0.35
>\$115,000:		
<320 acres	0.8	0.8
>320 acres	1.25	1.25
Non-Homestead	1.25	1.25
Education homestead credit:		
Percentage	66.2%	66.2%
Maximum	\$320	\$320

Simulation ID: 99B5
3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
vs.
ALTERNATIVE: Prelim Pay '99: HF200 LMW since 1995 (Revised)

(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	127,382,612	115,069,876	-12,312,735	-9.7	1,887,780	1,870,310	-17,470	-.9	1.48	1.63
Res Non-Hm 1 Un	4,829,053	4,455,868	-373,185	-7.7	90,732	94,364	3,633	4.0	1.88	2.12
Res Non-Hm 2-3	2,358,294	2,223,920	-134,374	-5.7	55,644	58,765	3,121	5.6	2.36	2.64
Apartments	7,157,990	6,551,764	-606,226	-8.5	242,678	246,767	4,090	1.7	3.39	3.77
Low-income Apts	1,530,220	1,397,887	-132,334	-8.6	22,468	22,806	338	1.5	1.47	1.63
Seasonal Rec	6,886,598	5,876,487	-1,010,111	-14.7	116,948	116,158	-790	-.7	1.70	1.98
Com/Ind Lo Tier	6,564,692	6,366,658	-198,034	-3.0	229,180	249,771	20,592	9.0	3.49	3.92
Com/Ind Hi Tier	27,140,240	23,803,177	-3,337,063	-12.3	1,332,445	1,304,293	-28,152	-2.1	4.91	5.48
Public Utility	5,971,945	5,697,470	-274,475	-4.6	273,625	289,145	15,520	5.7	4.58	5.07
Ag Hmstd: House	6,070,775	5,397,330	-673,445	-11.1	69,099	70,466	1,367	2.0	1.14	1.31
Ag Hmstd: Land	17,435,749	15,638,616	-1,797,133	-10.3	141,727	143,688	1,961	1.4	.81	.92
Ag Non-hmstd	9,319,207	8,210,737	-1,108,470	-11.9	142,279	140,311	-1,969	-1.4	1.53	1.71

Total (incl TIF) 222,647,376 200,689,790 -21,957,585 -9.9 4,604,604 4,606,845 2,241 .0 2.07 2.30

TIF Levy 302,900 302,319 -581 -.2
Total (excl TIF) 4,301,704 4,304,526 2,822 .1

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	1,309,273	1,309,250	-22	-.0	817,865	817,862	-3	-.0
Fisc Disp Distrib	104,585	104,585	0	0.0	82,887	82,887	0	0.0
Total Levy	1,413,858	1,413,836	-22	-.0	900,752	900,749	-3	-.0
Property Tax Aids	258,715	258,737	22	.0	623,013	623,016	3	.0
Total Levy + Aid	1,672,573	1,672,573	0	.0	1,523,765	1,523,765	0	.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	1,957,739	1,957,723	-16	-.0	142,121	142,121	0	.0
Fisc Disp Distrib	185,768	185,768	0	0.0	24,870	24,870	0	0.0
Total Levy	2,143,507	2,143,491	-16	-.0	166,991	166,991	0	.0
Property Tax Aids	65,580	65,596	16	.0	27,643	27,643	0	.0
Total Levy + Aid	2,209,087	2,209,087	0	.0	194,634	194,634	0	.0

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	3,604,433	3,210,561	-393,872	-10.9					
(-) TIF Tax Cap	223,900	201,274	-22,626	-10.1	County	41.86	46.99	.001 .001	
(-) FD Contr Tax Cap	252,996	223,406	-29,590	-11.7	City/Town	25.89	29.07	.037 .041	
(=) Txbl Tax Cap	3,127,538	2,785,881	-341,656	-10.9	School Dist	56.44	63.36	.892 .988	
					Special Dist	4.54	5.10	0.000 0.000	
FD Distr Tax Cap	252,995	252,995	0	0.0	Total	128.73	144.52	.930 1.031	

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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3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
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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	41,278,087	35,925,015	-5,353,072	-13.0	535,419	512,228	-23,190	-4.3	1.30	1.43
Res Non-Hm 1 Un	1,999,255	1,722,069	-277,187	-13.9	35,642	34,871	-771	-2.2	1.78	2.02
Res Non-Hm 2-3	752,450	673,499	-78,952	-10.5	17,438	17,716	278	1.6	2.32	2.63
Apartments	1,522,552	1,433,135	-89,417	-5.9	51,232	54,019	2,787	5.4	3.36	3.77
Low-income Apts	529,997	507,133	-22,864	-4.3	7,932	8,512	580	7.3	1.50	1.68
Seasonal Rec	6,671,255	5,675,079	-996,176	-14.9	112,245	111,174	-1,071	-1.0	1.68	1.96
Com/Ind Lo Tier	3,514,458	3,371,389	-143,069	-4.1	121,722	131,877	10,155	8.3	3.46	3.91
Com/Ind Hi Tier	5,173,842	4,751,731	-422,111	-8.2	246,385	252,244	5,859	2.4	4.76	5.31
Public Utility	3,862,016	3,710,865	-151,151	-3.9	169,463	179,325	9,862	5.8	4.39	4.83
Ag Hmstd: House	5,230,444	4,648,473	-581,972	-11.1	57,687	58,616	929	1.6	1.10	1.26
Ag Hmstd: Land	16,636,859	14,923,297	-1,713,561	-10.3	136,332	137,986	1,654	1.2	.82	.92
Ag Non-hmstd	8,831,735	7,806,796	-1,024,939	-11.6	134,389	132,744	-1,645	-1.2	1.52	1.70

Total (incl TIF) 96,002,953 85,148,482 -10,854,471 -11.3 1,625,886 1,631,312 5,426 .3 1.69 1.92

TIF Levy 65,001 67,706 2,705 4.2
Total (excl TIF) 1,560,884 1,563,606 2,721 .2

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	610,486	610,464	-22	-.0	315,745	315,756	11	.0
Fisc Disp Distrib	244	244	0	0.0	238	238	0	0.0
Total Levy	610,730	610,708	-22	-.0	315,983	315,994	11	.0
Property Tax Aids	148,104	148,126	22	.0	325,430	325,444	14	.0
Total Levy + Aid	758,834	758,834	0	0.0	641,413	641,438	25	.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	759,471	759,775	304	.0	12,415	12,415	-0	-.0
Fisc Disp Distrib	186	186	0	0.0	7	7	0	0.0
Total Levy	759,657	759,961	304	.0	12,421	12,421	-0	-.0
Property Tax Aids	52,678	52,705	27	.1	2,957	2,957	0	.0
Total Levy + Aid	812,335	812,666	331	.0	15,379	15,379	-0	-.0

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	1,331,552	1,180,513	-151,039	-11.3					
(-) TIF Tax Cap	46,584	43,446	-3,138	-6.7	County	47.51	53.69	.003 .003	
(-) FD Contr Tax Cap	449	391	-59	-13.0	City/Town	24.53	27.72	.007 .008	
(=) Txbl Tax Cap	1,284,518	1,136,675	-147,843	-11.5	School Dist	55.22	62.42	.560 .631	
					Special Dist	.97	1.09	0.000 0.000	
FD Distr Tax Cap	450	450	0	0.0	Total	128.22	144.92	.569 .642	

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	49,300	42,900		-13.0
Net Tax	534	525	-9	-1.7
Effect Rate	1.08	1.22		
Avg Value	73,900	64,300		-13.0
Net Tax	800	787	-13	-1.7
Effect Rate	1.08	1.22		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	98,500	85,700		-13.0
Net Tax	1,236	1,136	-100	-8.1
Effect Rate	1.25	1.33		
Ex-Hi Value	147,800	128,600		-13.0
Net Tax	2,313	2,170	-143	-6.2
Effect Rate	1.56	1.69		

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3/10/99
2:41 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	86,104,525	79,144,861	-6,959,663	-8.1	1,352,361	1,358,082	5,721	.4	1.57	1.72
Res Non-Hm 1 Un	2,829,798	2,733,799	-95,998	-3.4	55,090	59,493	4,404	8.0	1.95	2.18
Res Non-Hm 2-3	1,605,843	1,550,421	-55,422	-3.5	38,206	41,049	2,843	7.4	2.38	2.65
Apartments	5,635,438	5,118,628	-516,809	-9.2	191,445	192,748	1,303	.7	3.40	3.77
Low-income Apts	1,000,223	890,754	-109,470	-10.9	14,535	14,293	-242	-1.7	1.45	1.60
Seasonal Rec	215,343	201,408	-13,935	-6.5	4,703	4,984	280	6.0	2.18	2.47
Com/Ind Lo Tier	3,050,233	2,995,269	-54,964	-1.8	107,458	117,894	10,437	9.7	3.52	3.94
Com/Ind Hi Tier	21,966,398	19,051,446	-2,914,953	-13.3	1,086,060	1,052,049	-34,011	-3.1	4.94	5.52
Public Utility	2,109,929	1,986,605	-123,324	-5.8	104,163	109,821	5,658	5.4	4.94	5.53
Ag Hmstd: House	840,330	748,857	-91,473	-10.9	11,411	11,850	439	3.8	1.36	1.58
Ag Hmstd: Land	798,891	715,319	-83,572	-10.5	5,395	5,702	307	5.7	.68	.80
Ag Non-hmstd	487,472	403,941	-83,531	-17.1	7,891	7,567	-324	-4.1	1.62	1.87

Total (incl TIF) 126,644,423 115,541,308 -11,103,114 -8.8 2,978,718 2,975,533 -3,185 -.1 2.35 2.58

TIF Levy 237,899 234,613 -3,285 -1.4
Total (excl TIF) 2,740,820 2,740,920 100 .0

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	698,787	698,787	0	.0	502,120	502,106	-14	-.0
Fisc Disp Distrib	104,341	104,341	0	0.0	82,649	82,649	0	0.0
Total Levy	803,128	803,128	0	.0	584,769	584,755	-14	-.0
Property Tax Aids	110,611	110,611	0	0.0	297,583	297,572	-11	-.0
Total Levy + Aid	913,739	913,739	0	.0	882,352	882,327	-25	-.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	1,198,268	1,197,947	-320	-.0	129,707	129,707	0	.0
Fisc Disp Distrib	185,582	185,582	0	0.0	24,863	24,863	0	0.0
Total Levy	1,383,850	1,383,530	-320	-.0	154,570	154,570	0	.0
Property Tax Aids	12,902	12,891	-11	-.1	24,685	24,685	-0	-.0
Total Levy + Aid	1,396,752	1,396,420	-331	-.0	179,255	179,255	0	0.0

TAX BASE	TAX RATES				Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng	Base	Alt	Base	Alt
Total Tax Capacity	2,272,882	2,030,049	-242,833	-10.7				
(-) TIF Tax Cap	177,316	157,828	-19,488	-11.0	County	37.92	42.37	0.000 0.000
(-) FD Contr Tax Cap	252,546	223,015	-29,531	-11.7	City/Town	26.84	29.99	.059 .065
(=) Txbl Tax Cap	1,843,019	1,649,206	-193,814	-10.5	School Dist	57.30	64.01	1.127 1.235
					Special Dist	7.04	7.86	0.000 0.000
FD Distr Tax Cap	252,545	252,545	0	0.0	Total	129.09	144.24	1.186 1.300

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	82,900	76,300		-8.0
Net Tax	1,027	1,005	-22	-2.1
Effect Rate	1.24	1.32		
Avg Value	124,400	114,400		-8.0
Net Tax	1,880	1,877	-3	-.2
Effect Rate	1.51	1.64		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	165,900	152,500		-8.1
Net Tax	2,840	2,860	21	.7
Effect Rate	1.71	1.88		
Ex-Hi Value	248,800	228,800		-8.0
Net Tax	4,757	4,830	73	1.5
Effect Rate	1.91	2.11		

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 2: 41 pm

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	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,393,658	2,174,150	-219,508	-9.2	33,670	33,122	-548	-1.6	1.41	1.52
Res Non-Hm 1 Un	138,461	125,815	-12,645	-9.1	2,702	2,711	9	.3	1.95	2.15
Res Non-Hm 2-3	43,851	41,085	-2,767	-6.3	1,086	1,133	48	4.4	2.48	2.76
Apartments	177,567	162,109	-15,458	-8.7	5,458	5,427	-31	-.6	3.07	3.35
Low-income Apts	50,479	49,836	-644	-1.3	792	864	72	9.2	1.57	1.73
Seasonal Rec	47,117	37,709	-9,409	-20.0	941	854	-87	-9.3	2.00	2.26
Com/Ind Lo Tier	378,237	364,959	-13,278	-3.5	13,209	14,107	898	6.8	3.49	3.87
Com/Ind Hi Tier	412,549	386,649	-25,900	-6.3	17,593	18,044	450	2.6	4.26	4.67
Public Utility	103,692	96,830	-6,862	-6.6	5,307	5,598	290	5.5	5.12	5.78
Ag Hmstd: House	11,246	9,761	-1,484	-13.2	154	152	-2	-1.3	1.37	1.55
Ag Hmstd: Land	16,671	14,746	-1,925	-11.5	154	152	-2	-1.3	1.37	1.55
Ag Non-hmstd	23,083	20,126	-2,957	-12.8	451	430	-21	-4.6	1.95	2.14
Total (incl TIF)	3,796,612	3,483,774	-312,837	-8.2	81,517	82,594	1,077	1.3	2.15	2.37

TIF Levy	5,284	5,502	218	4.1
Total (excl TIF)	76,234	77,093	859	1.1

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	29,820	30,472	652	2.2	23,415	23,432	17	.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	29,820	30,472	652	2.2	23,415	23,432	17	.1
Property Tax Aids	6,304	6,430	126	2.0	35,313	35,347	34	.1
Total Levy + Aid	36,124	36,902	778	2.2	58,727	58,779	51	.1

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	32,979	33,480	501	1.5	1,241	1,282	41	3.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	32,979	33,480	501	1.5	1,241	1,282	41	3.3
Property Tax Aids	1,919	1,932	13	.7	410	420	10	2.4
Total Levy + Aid	34,898	35,412	514	1.5	1,651	1,702	51	3.1

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	61,484	56,563	-4,921	-8.0					
(-) TIF Tax Cap	3,698	3,453	-245	-6.6	County	51.53	57.29	.011	.013
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	40.16	43.72	.056	.061
(=) Txbl Tax Cap	57,785	53,109	-4,676	-8.1	School Dist	53.78	59.44	.502	.550
					Special Dist	2.15	2.41	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	147.62	162.87	.569	.623

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	37,300	33,900		-9.1
Net Tax	477	478	1	.2
Effect Rate	1.28	1.41		
Avg Value	56,000	50,800		-9.3
Net Tax	717	717	0	.0
Effect Rate	1.28	1.41		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	74,700	67,700		-9.4
Net Tax	956	956	-1	-.1
Effect Rate	1.28	1.41		
Ex-Hi Value	112,000	101,600		-9.3
Net Tax	1,779	1,701	-78	-4.4
Effect Rate	1.59	1.67		

Simulation ID: 99B5
 3/10/99
 2:41 pm

BASELINE: Preliminary Pay '99
 vs.
 ALTERNATIVE: Prelim Pay '99: HF200 LMV since 1995 (Revised)

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,000,687	1,703,967	-296,719	-14.8	23,645	22,330	-1,315	-5.6	1.18	1.31
Res Non-Hm 1 Un	115,260	82,676	-32,584	-28.3	1,839	1,497	-343	-18.6	1.60	1.81
Res Non-Hm 2-3	29,230	22,076	-7,155	-24.5	587	508	-79	-13.5	2.01	2.30
Apartments	7,679	6,519	-1,160	-15.1	208	199	-9	-4.4	2.70	3.05
Low-income Apts	132	132	0	0.0	2	2	0	11.4	1.35	1.51
Seasonal Rec	1,134,079	967,497	-166,582	-14.7	18,693	18,518	-174	-.9	1.65	1.91
Com/Ind Lo Tier	74,583	68,030	-6,554	-8.8	2,206	2,277	72	3.2	2.96	3.35
Com/Ind Hi Tier	71,760	68,116	-3,644	-5.1	3,070	3,247	178	5.8	4.28	4.77
Public Utility	288,708	266,306	-22,402	-7.8	11,790	11,938	148	1.3	4.08	4.48
Ag Hmstd: House	745,012	684,657	-60,356	-8.1	8,042	8,328	285	3.5	1.08	1.22
Ag Hmstd: Land	2,824,995	2,620,085	-204,910	-7.3	25,275	26,032	758	3.0	.89	.99
Ag Non-hmstd	2,094,699	1,875,570	-219,128	-10.5	32,616	32,081	-535	-1.6	1.56	1.71
Total (incl TIF)	9,386,823	8,365,629	-1,021,194	-10.9	127,971	126,958	-1,013	-.8	1.36	1.52

TIF Levy					61	56	-5	-8.0		
Total (excl TIF)					127,910	126,901	-1,009	-.8		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	53,540	52,888	-652	-1.2	12,768	12,768	0	-.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	53,540	52,888	-652	-1.2	12,768	12,768	0	-.0
Property Tax Aids	11,658	11,531	-126	-1.1	4,644	4,644	0	.0
Total Levy + Aid	65,198	64,420	-778	-1.2	17,411	17,411	0	-.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	65,849	65,393	-456	-.7	2,528	2,487	-41	-1.6
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	65,849	65,393	-456	-.7	2,528	2,487	-41	-1.6
Property Tax Aids	2,670	2,659	-11	-.4	847	837	-10	-1.2
Total Levy + Aid	68,519	68,052	-466	-.7	3,375	3,324	-51	-1.5

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	109,701	96,757	-12,944	-11.8					
(-) TIF Tax Cap	54	44	-11	-19.6	County	48.74	54.58	.012	.014
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	11.64	13.20	0.000	0.000
(=) Txbl Tax Cap	109,646	96,713	-12,933	-11.8	School Dist	55.86	62.87	.551	.619
					Special Dist	2.31	2.57	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	118.54	133.22	.563	.633

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	49,900	42,500		-14.8
Net Tax	493	472	-21	-4.3
Effect Rate	.99	1.11		
Avg Value	74,900	63,800		-14.8
Net Tax	741	709	-32	-4.3
Effect Rate	.99	1.11		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	99,900	85,100		-14.8
Net Tax	1,150	1,020	-131	-11.4
Effect Rate	1.15	1.20		
Ex-Hi Value	149,800	127,600		-14.8
Net Tax	2,161	1,951	-210	-9.7
Effect Rate	1.44	1.53		

Simulation ID: 99B5
3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,508,444	1,320,292	-188,152	-12.5	19,330	18,834	-496	-2.6	1.28	1.43
Res Non-Hm 1 Un	102,644	90,478	-12,166	-11.9	1,879	1,870	-9	-.5	1.83	2.07
Res Non-Hm 2-3	43,306	39,201	-4,105	-9.5	1,017	1,040	23	2.2	2.35	2.65
Apartments	74,196	63,966	-10,229	-13.8	2,575	2,538	-37	-1.4	3.47	3.97
Low-income Apts	39,822	38,653	-1,170	-2.9	606	658	52	8.5	1.52	1.70
Seasonal Rec	621,347	539,890	-81,456	-13.1	10,570	10,832	262	2.5	1.70	2.01
Com/Ind Lo Tier	293,464	279,978	-13,486	-4.6	10,200	11,081	881	8.6	3.48	3.96
Com/Ind Hi Tier	385,034	344,344	-40,690	-10.6	17,319	17,449	130	.8	4.50	5.07
Public Utility	64,147	59,209	-4,938	-7.7	3,256	3,396	140	4.3	5.08	5.74
Ag Hmstd: House	13,126	11,281	-1,846	-14.1	165	159	-7	-4.1	1.26	1.41
Ag Hmstd: Land	13,419	11,675	-1,744	-13.0	82	80	-2	-2.5	.61	.68
Ag Non-hmstd	14,296	13,572	-724	-5.1	213	237	23	10.9	1.49	1.74
Total (incl TIF)	3,173,244	2,812,538	-360,706	-11.4	67,213	68,172	959	1.4	2.12	2.42

TIF Levy					2,519	2,578	60	2.4		
Total (excl TIF)					64,694	65,594	899	1.4		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	23,386	23,826	440	1.9	15,622	15,605	-17	-.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	23,386	23,826	440	1.9	15,622	15,605	-17	-.1
Property Tax Aids	4,132	4,189	58	1.4	19,237	19,203	-34	-.2
Total Levy + Aid	27,517	28,015	498	1.8	34,859	34,807	-52	-.1

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	29,171	29,619	447	1.5	222	232	10	4.7
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	29,171	29,619	447	1.5	222	232	10	4.7
Property Tax Aids	1,527	1,547	20	1.3	67	68	2	2.6
Total Levy + Aid	30,698	31,166	468	1.5	289	301	12	4.2

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	54,656	48,160	-6,496	-11.9					
(-) TIF Tax Cap	1,880	1,650	-230	-12.2	County	44.31	51.23	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	29.47	33.40	.022	.025
(=) Txbl Tax Cap	52,777	46,511	-6,266	-11.9	School Dist	52.74	60.77	.424	.482
					Special Dist	.42	.50	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	126.94	145.90	.446	.507

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	40,800	35,700		-12.5
Net Tax	429	432	2	.5
Effect Rate	1.05	1.21		
Avg Value	61,200	53,600		-12.4
Net Tax	644	648	4	.6
Effect Rate	1.05	1.21		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	81,600	71,500		-12.4
Net Tax	906	865	-41	-4.5
Effect Rate	1.11	1.21		
Ex-Hi Value	122,400	107,200		-12.4
Net Tax	1,709	1,627	-82	-4.8
Effect Rate	1.40	1.52		

Simulation ID: 99B5
 3/10/99
 2:41 pm

BASELINE: Preliminary Pay '99
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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,345,308	1,999,381	-345,927	-14.7	27,389	26,042	-1,347	-4.9	1.17	1.30
Res Non-Hm 1 Un	110,626	86,112	-24,514	-22.2	1,809	1,623	-186	-10.3	1.64	1.89
Res Non-Hm 2-3	28,643	23,892	-4,751	-16.6	609	582	-26	-4.3	2.13	2.44
Apartments	6,699	6,332	-367	-5.5	203	215	12	5.8	3.03	3.39
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	1,806,776	1,530,874	-275,902	-15.3	27,848	27,591	-257	-.9	1.54	1.80
Com/Ind Lo Tier	95,038	85,165	-9,873	-10.4	2,769	2,861	92	3.3	2.91	3.36
Com/Ind Hi Tier	63,318	54,790	-8,527	-13.5	2,736	2,735	-2	-.1	4.32	4.99
Public Utility	280,482	260,491	-19,990	-7.1	12,697	13,354	657	5.2	4.53	5.13
Ag Hmstd: House	473,023	429,299	-43,725	-9.2	5,693	5,823	131	2.3	1.20	1.36
Ag Hmstd: Land	767,151	700,975	-66,176	-8.6	5,195	5,335	140	2.7	.68	.76
Ag Non-hmstd	298,836	271,069	-27,768	-9.3	5,095	5,191	97	1.9	1.70	1.92
Total (incl TIF)	6,275,900	5,448,381	-827,519	-13.2	92,043	91,353	-690	-.7	1.47	1.68

TIF Levy					48	51	3	6.6		
Total (excl TIF)					91,996	91,303	-693	-.8		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	41,198	40,799	-398	-1.0	10,344	10,349	6	.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	41,198	40,800	-398	-1.0	10,344	10,349	6	.1
Property Tax Aids	6,792	6,740	-52	-.8	3,194	3,195	1	.0
Total Levy + Aid	47,990	47,540	-450	-.9	13,537	13,544	7	.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	47,145	46,670	-475	-1.0	304	300	-3	-1.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	47,145	46,670	-475	-1.0	304	300	-3	-1.1
Property Tax Aids	2,238	2,217	-21	-.9	92	91	-1	-.4
Total Levy + Aid	49,383	48,887	-496	-1.0	395	392	-3	-1.0

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	81,775	70,090	-11,685	-14.3					
(-) TIF Tax Cap	44	39	-5	-11.0	County	50.41	58.24	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	12.66	14.77	0.000	0.000
(=) Txbl Tax Cap	81,731	70,051	-11,680	-14.3	School Dist	55.29	63.85	.335	.384
					Special Dist	.37	.43	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	118.72	137.29	.335	.384

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	50,500	43,100		-14.7
Net Tax	485	478	-6	-1.3
Effect Rate	.96	1.11		
Avg Value	75,800	64,600		-14.8
Net Tax	733	717	-16	-2.2
Effect Rate	.97	1.11		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	101,100	86,100		-14.8
Net Tax	1,139	1,038	-101	-8.9
Effect Rate	1.13	1.21		
Ex-Hi Value	151,600	129,200		-14.8
Net Tax	2,167	2,024	-143	-6.6
Effect Rate	1.43	1.57		

Simulation ID: 99B5
 3/10/99
 2:41 pm

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	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,329,107	1,214,670	-114,438	-8.6	11,492	11,601	109	1.0	.86	.96
Res Non-Hm 1 Un	66,212	56,986	-9,227	-13.9	1,354	1,307	-47	-3.5	2.05	2.29
Res Non-Hm 2-3	24,456	21,793	-2,664	-10.9	666	662	-4	-.6	2.72	3.04
Apartments	45,350	40,629	-4,721	-10.4	1,692	1,660	-32	-1.9	3.73	4.09
Low-income Apts	37,612	36,387	-1,225	-3.3	613	651	38	6.3	1.63	1.79
Seasonal Rec	77,674	64,837	-12,837	-16.5	1,537	1,455	-81	-5.3	1.98	2.24
Com/Ind Lo Tier	195,931	184,316	-11,615	-5.9	7,626	7,978	352	4.6	3.89	4.33
Com/Ind Hi Tier	194,747	181,862	-12,885	-6.6	10,621	10,751	131	1.2	5.45	5.91
Public Utility	308,338	307,646	-692	-.2	14,436	15,598	1,162	8.0	4.68	5.07
Ag Hmstd: House	3,268	2,533	-735	-22.5	35	27	-8	-23.9	1.07	1.05
Ag Hmstd: Land	2,028	1,580	-448	-22.1	9	7	-2	-21.4	.42	.43
Ag Non-hmstd	20,482	20,437	-45	-.2	413	452	39	9.6	2.01	2.21
Total (incl TIF)	2,305,206	2,133,674	-171,532	-7.4	50,492	52,149	1,657	3.3	2.19	2.44

TIF Levy	2,936	3,031	95	3.3
Total (excl TIF)	47,557	49,118	1,561	3.3

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	21,224	22,161	937	4.4	19,334	19,334	0	.0
Fisc Disp Distrib	174	174	0	.0	204	204	0	0.0
Total Levy	21,398	22,335	937	4.4	19,538	19,538	0	.0
Property Tax Aids	9,662	9,930	268	2.8	36,502	36,502	0	.0
Total Levy + Aid	31,060	32,265	1,205	3.9	56,040	56,040	0	.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	17,682	18,357	675	3.8	358	376	18	5.1
Fisc Disp Distrib	126	126	0	0.0	5	5	0	0.0
Total Levy	17,808	18,483	675	3.8	363	381	18	5.0
Property Tax Aids	11,079	11,355	276	2.5	68	71	3	4.3
Total Levy + Aid	28,887	29,838	952	3.3	431	452	21	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	40,508	37,946	-2,562	-6.3					
(-) TIF Tax Cap	1,962	1,862	-101	-5.1	County	55.45	61.80	0.000	0.000
(-) FD Contr Tax Cap	269	223	-46	-17.1	City/Town	50.26	53.64	.043	.046
(=) Txbl Tax Cap	38,277	35,861	-2,415	-6.3	School Dist	43.07	47.80	.520	.570
					Special Dist	.94	1.05	0.000	0.000
FD Distr Tax Cap	316	316	0	0.0	Total	149.71	164.29	.562	.616

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	31,900	29,100		-8.8
Net Tax	410	410	-0	-.1
Effect Rate	1.29	1.41		
Avg Value	47,800	43,700		-8.6
Net Tax	615	615	1	.1
Effect Rate	1.29	1.41		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	63,700	58,300		-8.5
Net Tax	819	821	2	.3
Effect Rate	1.29	1.41		
Ex-Hi Value	95,600	87,400		-8.6
Net Tax	1,406	1,348	-59	-4.2
Effect Rate	1.47	1.54		

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3/10/99
2:41 pm

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	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,949,413	1,623,003	-326,410	-16.7	16,646	14,510	-2,136	-12.8	.85	.89
Res Non-Hm 1 Un	55,850	35,157	-20,693	-37.1	943	685	-258	-27.4	1.69	1.95
Res Non-Hm 2-3	13,650	9,989	-3,661	-26.8	278	224	-54	-19.5	2.04	2.24
Apartments	3,034	2,776	-258	-8.5	86	90	5	5.5	2.82	3.25
Low-income Apts	116	116	0	0.0	1	1	0	21.0	1.03	1.25
Seasonal Rec	1,534,164	1,244,521	-289,643	-18.9	26,010	24,548	-1,462	-5.6	1.70	1.97
Com/Ind Lo Tier	45,249	40,181	-5,068	-11.2	1,392	1,420	28	2.0	3.08	3.53
Com/Ind Hi Tier	81,063	78,035	-3,027	-3.7	3,702	4,045	344	9.3	4.57	5.18
Public Utility	233,475	223,180	-10,295	-4.4	10,172	10,900	727	7.2	4.36	4.88
Ag Hmstd: House	96,644	80,233	-16,411	-17.0	544	489	-55	-10.1	.56	.61
Ag Hmstd: Land	103,853	86,592	-17,261	-16.6	308	285	-22	-7.3	.30	.33
Ag Non-hmstd	207,811	203,554	-4,257	-2.0	3,333	3,765	432	13.0	1.60	1.85
Total (incl TIF)	4,324,321	3,627,337	-696,984	-16.1	63,415	60,962	-2,452	-3.9	1.47	1.68

TIF Levy					952	1,051	100	10.5		
Total (excl TIF)					62,463	59,911	-2,552	-4.1		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	36,542	34,422	-2,120	-5.8	8,781	8,776	-5	-.1
Fisc Disp Distrib	70	70	0	.0	34	34	0	-.0
Total Levy	36,612	34,492	-2,120	-5.8	8,816	8,810	-6	-.1
Property Tax Aids	11,855	11,213	-642	-5.4	4,723	4,722	-1	-.0
Total Levy + Aid	48,467	45,705	-2,762	-5.7	13,538	13,532	-6	-.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	28,338	27,655	-683	-2.4	1,265	1,191	-74	-5.8
Fisc Disp Distrib	60	60	0	0.0	2	2	0	0.0
Total Levy	28,398	27,715	-683	-2.4	1,267	1,193	-74	-5.8
Property Tax Aids	10,291	10,022	-269	-2.6	107	100	-7	-7.1
Total Levy + Aid	38,689	37,737	-952	-2.5	1,374	1,292	-82	-5.9

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	61,878	51,590	-10,289	-16.6					
(-) TIF Tax Cap	799	741	-59	-7.3	County	60.01	67.92	0.000	0.000
(-) FD Contr Tax Cap	180	168	-13	-7.0	City/Town	14.42	17.32	0.000	0.000
(=) Txbl Tax Cap	60,899	50,681	-10,217	-16.8	School Dist	43.81	51.34	.389	.458
					Special Dist	2.08	2.35	0.000	0.000
FD Distr Tax Cap	134	134	0	0.0	Total	120.31	138.92	.389	.458

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	50,100	41,700		-16.8
Net Tax	487	466	-21	-4.3
Effect Rate	.97	1.12		
Avg Value	75,100	62,500		-16.8
Net Tax	730	698	-32	-4.4
Effect Rate	.97	1.12		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	100,100	83,300		-16.8
Net Tax	1,137	993	-143	-12.6
Effect Rate	1.14	1.19		
Ex-Hi Value	150,200	125,000		-16.8
Net Tax	2,179	1,960	-219	-10.0
Effect Rate	1.45	1.57		

Simulation ID: 99B5
3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
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ALTERNATIVE: Prelim Pay '99: HF200 LMW since 1995 (Revised)

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,348,532	2,237,346	-111,186	-4.7	35,069	35,642	573	1.6	1.49	1.59
Res Non-Hm 1 Un	115,627	104,660	-10,967	-9.5	2,282	2,212	-69	-3.0	1.97	2.11
Res Non-Hm 2-3	67,786	61,959	-5,827	-8.6	1,730	1,693	-36	-2.1	2.55	2.73
Apartments	109,328	108,357	-970	-.9	4,017	4,264	247	6.2	3.67	3.93
Low-income Apts	41,341	39,985	-1,356	-3.3	632	653	21	3.3	1.53	1.63
Seasonal Rec	67,473	61,512	-5,961	-8.8	1,672	1,629	-43	-2.6	2.48	2.65
Com/Ind Lo Tier	157,543	151,026	-6,518	-4.1	5,789	5,962	173	3.0	3.67	3.95
Com/Ind Hi Tier	370,379	342,714	-27,665	-7.5	19,250	19,083	-167	-.9	5.20	5.57
Public Utility	118,484	118,412	-72	-.1	6,233	6,725	491	7.9	5.26	5.68
Ag Hmstd: House	9,514	7,558	-1,955	-20.6	138	121	-17	-12.4	1.45	1.60
Ag Hmstd: Land	6,613	5,170	-1,443	-21.8	42	35	-7	-16.1	.63	.68
Ag Non-hmstd	11,322	11,096	-226	-2.0	219	236	17	7.8	1.93	2.13
Total (incl TIF)	3,423,942	3,249,796	-174,146	-5.1	77,072	78,255	1,182	1.5	2.25	2.41

TIF Levy					11,629	11,605	-24	-.2		
Total (excl TIF)					65,444	66,650	1,206	1.8		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	31,855	33,006	1,150	3.6	11,072	11,071	-0	-.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	31,855	33,006	1,150	3.6	11,072	11,071	-0	-.0
Property Tax Aids	15,814	16,205	392	2.5	27,478	27,478	-0	-.0
Total Levy + Aid	47,669	49,211	1,542	3.2	38,550	38,549	-1	-.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	27,952	27,952	-0	-.0	618	675	57	9.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	27,952	27,952	-0	-.0	618	675	57	9.3
Property Tax Aids	4,353	4,353	0	0.0	85	89	4	4.8
Total Levy + Aid	32,305	32,305	-0	-.0	703	764	61	8.7

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	55,052	51,916	-3,136	-5.7					
(-) TIF Tax Cap	7,954	7,432	-523	-6.6	County	67.64	74.20	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	23.51	24.89	0.000	0.000
(=) Txbl Tax Cap	47,098	44,485	-2,613	-5.5	School Dist	54.69	57.91	.642	.675
					Special Dist	1.31	1.52	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	147.15	158.51	.642	.675

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	51,300	48,800		-4.9
Net Tax	651	669	18	2.7
Effect Rate	1.27	1.37		
Avg Value	76,900	73,200		-4.8
Net Tax	992	1,003	11	1.1
Effect Rate	1.29	1.37		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	102,500	97,600		-4.8
Net Tax	1,537	1,544	6	.4
Effect Rate	1.50	1.58		
Ex-Hi Value	153,800	146,400		-4.8
Net Tax	2,854	2,892	38	1.3
Effect Rate	1.86	1.98		

Simulation ID: 99B5
 3/10/99
 2:41 pm

BASELINE: Preliminary Pay '99
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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,293,088	1,088,777	-204,312	-15.8	20,006	18,991	-1,015	-5.1	1.55	1.74
Res Non-Hm 1 Un	67,399	59,791	-7,607	-11.3	1,413	1,468	55	3.9	2.10	2.45
Res Non-Hm 2-3	22,275	20,507	-1,768	-7.9	618	680	62	10.0	2.77	3.31
Apartments	58,065	53,711	-4,354	-7.5	2,210	2,366	155	7.0	3.81	4.40
Low-income Apts	38,792	37,660	-1,133	-2.9	660	746	86	13.0	1.70	1.98
Seasonal Rec	28,534	26,501	-2,033	-7.1	679	734	55	8.1	2.38	2.77
Com/Ind Lo Tier	175,216	168,484	-6,732	-3.8	7,116	7,943	828	11.6	4.06	4.71
Com/Ind Hi Tier	225,073	205,884	-19,189	-8.5	12,919	13,495	576	4.5	5.74	6.55
Public Utility	64,699	59,851	-4,848	-7.5	3,641	3,947	306	8.4	5.63	6.59
Ag Hmstd: House	36,916	21,716	-15,199	-41.2	531	357	-174	-32.7	1.44	1.65
Ag Hmstd: Land	26,342	17,475	-8,867	-33.7	174	130	-45	-25.7	.66	.74
Ag Non-hmstd	15,377	8,297	-7,080	-46.0	298	188	-110	-37.0	1.94	2.27
Total (incl TIF)	2,051,776	1,768,655	-283,121	-13.8	50,266	51,044	779	1.5	2.45	2.89

TIF Levy					3,625	3,907	283	7.8		
Total (excl TIF)					46,641	47,137	496	1.1		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	18,905	19,140	236	1.2	12,160	12,158	-1	-0.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	18,905	19,140	236	1.2	12,160	12,158	-1	-0.0
Property Tax Aids	4,629	4,684	55	1.2	10,967	10,966	-1	-0.0
Total Levy + Aid	23,534	23,825	291	1.2	23,127	23,125	-2	-0.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	18,911	18,992	81	.4	215	214	-1	-.6
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	18,911	18,992	81	.4	215	214	-1	-.6
Property Tax Aids	1,356	1,345	-11	-.8	26	26	0	.2
Total Levy + Aid	20,266	20,337	70	.3	241	239	-1	-.5

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	32,949	28,631	-4,318	-13.1					
(-) TIF Tax Cap	2,116	1,998	-118	-5.6	County	61.31	71.87	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	39.44	45.65	0.000	0.000
(=) Txbl Tax Cap	30,833	26,633	-4,200	-13.6	School Dist	58.92	68.56	.366	.416
					Special Dist	.70	.80	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	160.36	186.88	.366	.416

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	49,000	41,300		-15.7
Net Tax	675	663	-12	-1.8
Effect Rate	1.38	1.60		
Avg Value	73,500	61,900		-15.8
Net Tax	1,012	993	-19	-1.9
Effect Rate	1.38	1.60		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	98,000	82,500		-15.8
Net Tax	1,566	1,405	-160	-10.2
Effect Rate	1.60	1.70		
Ex-Hi Value	147,000	123,800		-15.8
Net Tax	2,899	2,683	-216	-7.4
Effect Rate	1.97	2.17		

Simulation ID: 99B5
 3/10/99
 2:41 pm

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,014,969	1,686,907	-328,062	-16.3	28,210	26,344	-1,866	-6.6	1.40	1.56
Res Non-Hm 1 Un	100,225	82,162	-18,063	-18.0	1,857	1,779	-78	-4.2	1.85	2.16
Res Non-Hm 2-3	30,236	25,662	-4,574	-15.1	710	706	-4	-.6	2.35	2.75
Apartments	3,832	3,476	-356	-9.3	112	116	4	3.9	2.91	3.33
Low-income Apts	53	53	0	0.0	1	1	0	13.5	1.55	1.76
Seasonal Rec	534,137	475,410	-58,726	-11.0	9,903	10,194	291	2.9	1.85	2.14
Com/Ind Lo Tier	42,753	38,217	-4,537	-10.6	1,501	1,569	68	4.5	3.51	4.11
Com/Ind Hi Tier	21,008	17,268	-3,739	-17.8	1,045	985	-60	-5.7	4.98	5.71
Public Utility	148,160	137,641	-10,519	-7.1	7,507	8,143	637	8.5	5.07	5.92
Ag Hmstd: House	576,408	523,973	-52,435	-9.1	7,529	8,058	530	7.0	1.31	1.54
Ag Hmstd: Land	507,045	460,025	-47,021	-9.3	3,134	3,335	201	6.4	.62	.73
Ag Non-hmstd	174,278	154,247	-20,032	-11.5	3,145	3,252	108	3.4	1.80	2.11
Total (incl TIF)	4,153,104	3,605,040	-548,064	-13.2	64,653	64,483	-169	-.3	1.56	1.79

TIF Levy					260	148	-112	-43.1		
Total (excl TIF)					64,392	64,335	-57	-.1		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	31,290	31,030	-260	-.8	7,857	7,857	0	.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	31,290	31,030	-260	-.8	7,857	7,857	0	.0
Property Tax Aids	7,212	7,149	-63	-.9	2,626	2,627	0	.0
Total Levy + Aid	38,502	38,179	-323	-.8	10,483	10,484	0	.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	31,711	31,785	74	.2	316	309	-7	-2.2
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	31,711	31,785	74	.2	316	309	-7	-2.2
Property Tax Aids	2,150	2,168	18	.8	40	39	-1	-2.0
Total Levy + Aid	33,861	33,952	92	.3	356	348	-8	-2.2

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	50,211	42,750	-7,462	-14.9					
(-) TIF Tax Cap	180	87	-93	-51.7	County	62.54	72.73	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	15.70	18.42	0.000	0.000
(=) Txbl Tax Cap	50,031	42,663	-7,369	-14.7	School Dist	60.79	71.41	.336	.395
					Special Dist	.63	.72	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	139.67	163.29	.336	.395

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	55,700	46,600		-16.3
Net Tax	652	637	-15	-2.3
Effect Rate	1.17	1.37		
Avg Value	83,500	69,900		-16.3
Net Tax	1,044	955	-89	-8.5
Effect Rate	1.25	1.37		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	111,300	93,200		-16.3
Net Tax	1,627	1,447	-180	-11.1
Effect Rate	1.46	1.55		
Ex-Hi Value	167,000	139,800		-16.3
Net Tax	2,968	2,759	-209	-7.1
Effect Rate	1.78	1.97		

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3/10/99
2:41 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	4,078,791	3,243,779	-835,012	-20.5	56,041	49,804	-6,236	-11.1	1.37	1.54
Res Non-Hm 1 Un	147,464	132,145	-15,320	-10.4	2,678	2,892	214	8.0	1.82	2.19
Res Non-Hm 2-3	102,885	91,675	-11,210	-10.9	2,361	2,551	189	8.0	2.30	2.78
Apartments	348,170	339,465	-8,705	-2.5	11,746	13,351	1,604	13.7	3.37	3.93
Low-income Apts	115,571	103,602	-11,969	-10.4	1,639	1,724	85	5.2	1.42	1.66
Seasonal Rec	27,889	26,609	-1,280	-4.6	575	649	73	12.8	2.06	2.44
Com/Ind Lo Tier	434,181	421,793	-12,388	-2.9	14,680	16,853	2,173	14.8	3.38	4.00
Com/Ind Hi Tier	872,238	791,977	-80,260	-9.2	40,879	43,512	2,632	6.4	4.69	5.49
Public Utility	1,005,287	990,565	-14,722	-1.5	40,086	42,610	2,524	6.3	3.99	4.30
Ag Hmstd: House	74,852	52,905	-21,947	-29.3	1,023	878	-146	-14.2	1.37	1.66
Ag Hmstd: Land	53,079	32,577	-20,502	-38.6	343	264	-78	-22.8	.65	.81
Ag Non-hmstd	31,285	18,163	-13,122	-41.9	529	368	-161	-30.3	1.69	2.03
Total (incl TIF)	7,291,692	6,245,255	-1,046,437	-14.4	172,582	175,456	2,874	1.7	2.37	2.81

TIF Levy	12,289	13,304	1,015	8.3
Total (excl TIF)	160,293	162,152	1,859	1.2

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	47,344	47,750	407	.9	41,805	41,798	-7	-.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	47,344	47,750	407	.9	41,805	41,798	-7	-.0
Property Tax Aids	7,689	7,723	34	.4	24,813	24,807	-6	-.0
Total Levy + Aid	55,033	55,473	440	.8	66,618	66,605	-13	-.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	79,472	80,161	689	.9	2,157	2,175	19	.9
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	79,472	80,161	689	.9	2,157	2,175	19	.9
Property Tax Aids	1,998	2,015	17	.8	370	375	5	1.2
Total Levy + Aid	81,471	82,176	706	.9	2,527	2,550	23	.9

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	139,576	122,541	-17,035	-12.2					
(-) TIF Tax Cap	9,378	8,740	-638	-6.8	County	36.36	41.96	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	32.11	36.73	0.000	0.000
(=) Txbl Tax Cap	130,198	113,801	-16,397	-12.6	School Dist	56.60	65.37	.796	.927
					Special Dist	1.66	1.91	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	126.73	145.97	.796	.927

TAX BURDENS ON TYPICAL HOMESTEADS					TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng		Baseln	Altern	Tax Change	Pctg Chng
Lo Value	60,300	47,900		-20.6	Hi Value	120,500	95,900		-20.4
Net Tax	664	608	-56	-8.5	Net Tax	1,707	1,389	-318	-18.6
Effect Rate	1.10	1.27			Effect Rate	1.42	1.45		
Avg Value	90,400	71,900		-20.5	Ex-Hi Value	180,800	143,800		-20.5
Net Tax	1,106	912	-194	-17.5	Net Tax	3,054	2,615	-438	-14.4
Effect Rate	1.22	1.27			Effect Rate	1.69	1.82		

Simulation ID: 99B5
 3/10/99
 2:41 pm

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	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,703,772	2,292,101	-411,670	-15.2	32,297	30,373	-1,923	-6.0	1.19	1.33
Res Non-Hm 1 Un	99,263	85,104	-14,159	-14.3	1,515	1,512	-2	-.1	1.53	1.78
Res Non-Hm 2-3	40,726	35,669	-5,056	-12.4	768	779	11	1.4	1.89	2.18
Apartments	9,348	9,042	-306	-3.3	239	268	29	12.1	2.56	2.97
Low-income Apts	427	427	0	0.0	5	6	1	17.9	1.21	1.43
Seasonal Rec	362,223	320,673	-41,550	-11.5	6,007	6,268	261	4.3	1.66	1.95
Com/Ind Lo Tier	84,913	78,533	-6,379	-7.5	2,430	2,610	180	7.4	2.86	3.32
Com/Ind Hi Tier	60,671	51,734	-8,937	-14.7	2,415	2,414	-1	-.1	3.98	4.67
Public Utility	142,063	132,296	-9,767	-6.9	5,604	6,048	444	7.9	3.94	4.57
Ag Hmstd: House	728,585	633,625	-94,961	-13.0	7,870	7,993	122	1.6	1.08	1.26
Ag Hmstd: Land	952,077	827,535	-124,541	-13.1	6,167	6,263	97	1.6	.65	.76
Ag Non-hmstd	205,516	173,725	-31,792	-15.5	3,093	3,040	-53	-1.7	1.50	1.75
Total (incl TIF)	5,389,583	4,640,464	-749,119	-13.9	68,409	67,574	-835	-1.2	1.27	1.46

TIF Levy					190	190	1	.3		
Total (excl TIF)					68,219	67,384	-835	-1.2		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	24,579	24,172	-407	-1.7	9,885	9,885	0	0.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	24,579	24,172	-407	-1.7	9,885	9,885	0	0.0
Property Tax Aids	3,957	3,923	-34	-.8	3,629	3,629	-0	-.0
Total Levy + Aid	28,535	28,095	-440	-1.5	13,514	13,514	-0	-.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	41,796	41,185	-610	-1.5	433	414	-19	-4.4
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	41,796	41,185	-610	-1.5	433	414	-19	-4.4
Property Tax Aids	1,968	1,950	-17	-.9	187	182	-5	-2.4
Total Levy + Aid	43,763	43,136	-628	-1.4	620	596	-23	-3.8

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	65,890	55,504	-10,387	-15.8					
(-) TIF Tax Cap	168	141	-27	-16.0	County	37.40	43.66	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	15.04	17.85	0.000	0.000
(=) Txbl Tax Cap	65,723	55,363	-10,360	-15.8	School Dist	58.96	68.87	.620	.724
					Special Dist	.66	.75	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	112.06	131.13	.620	.724

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	71,500	60,700		-15.1
Net Tax	665	661	-4	-.6
Effect Rate	.93	1.09		
Avg Value	107,300	91,000		-15.2
Net Tax	1,202	1,104	-98	-8.2
Effect Rate	1.12	1.21		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	143,100	121,300		-15.2
Net Tax	1,906	1,783	-123	-6.5
Effect Rate	1.33	1.47		
Ex-Hi Value	214,600	182,000		-15.2
Net Tax	3,313	3,181	-132	-4.0
Effect Rate	1.54	1.75		

Simulation ID: 99B5
 3/10/99
 2:41 pm

BASELINE: Preliminary Pay '99
 vs.
 ALTERNATIVE: Prelim Pay '99: HF200 LMW since 1995 (Revised)

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,020,774	2,730,753	-290,021	-9.6	42,334	41,598	-736	-1.7	1.40	1.52
Res Non-Hm 1 Un	151,945	131,575	-20,371	-13.4	2,956	2,827	-129	-4.4	1.95	2.15
Res Non-Hm 2-3	42,926	37,961	-4,964	-11.6	1,066	1,031	-35	-3.3	2.48	2.72
Apartments	164,722	153,413	-11,309	-6.9	5,757	5,868	111	1.9	3.49	3.82
Low-income Apts	55,160	54,056	-1,104	-2.0	840	907	67	7.9	1.52	1.68
Seasonal Rec	11,695	10,647	-1,048	-9.0	311	317	5	1.7	2.66	2.97
Com/Ind Lo Tier	412,658	404,732	-7,926	-1.9	15,281	16,527	1,246	8.2	3.70	4.08
Com/Ind Hi Tier	437,738	419,452	-18,286	-4.2	22,203	23,247	1,044	4.7	5.07	5.54
Public Utility	63,350	60,216	-3,133	-4.9	3,452	3,618	166	4.8	5.45	6.01
Ag Hmstd: House	15,404	11,603	-3,801	-24.7	222	184	-38	-17.1	1.44	1.58
Ag Hmstd: Land	26,067	20,971	-5,096	-19.5	273	244	-30	-10.8	1.05	1.16
Ag Non-hmstd	34,752	29,445	-5,307	-15.3	731	689	-42	-5.8	2.10	2.34
Total (incl TIF)	4,437,189	4,064,825	-372,364	-8.4	95,426	97,056	1,629	1.7	2.15	2.39

TIF Levy	7,053	7,429	376	5.3
Total (excl TIF)	88,373	89,627	1,254	1.4

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	29,332	29,945	613	2.1	29,233	29,233	0	-0.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	29,332	29,945	613	2.1	29,233	29,233	0	-0.0
Property Tax Aids	8,017	8,156	138	1.7	44,058	44,058	0	-0.0
Total Levy + Aid	37,350	38,101	751	2.0	73,291	73,290	-0	-0.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	37,128	37,626	498	1.3	464	476	12	2.6
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	37,128	37,626	498	1.3	464	476	12	2.6
Property Tax Aids	2,449	2,468	19	.8	101	103	2	1.8
Total Levy + Aid	39,577	40,094	517	1.3	565	579	14	2.5

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	68,504	63,173	-5,331	-7.8					
(-) TIF Tax Cap	4,937	4,760	-178	-3.6	County	46.10	51.21	.007	.007
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	45.96	50.02	.004	.004
(=) Txbl Tax Cap	63,566	58,413	-5,153	-8.1	School Dist	54.92	60.56	.502	.556
					Special Dist	.73	.82	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	147.71	162.60	.512	.567

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	37,100	33,600		-9.4
Net Tax	473	472	-1	-.3
Effect Rate	1.28	1.40		
Avg Value	55,700	50,400		-9.5
Net Tax	711	708	-3	-.4
Effect Rate	1.28	1.40		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	74,300	67,200		-9.6
Net Tax	948	944	-4	-.5
Effect Rate	1.28	1.40		
Ex-Hi Value	111,400	100,800		-9.5
Net Tax	1,759	1,670	-89	-5.1
Effect Rate	1.58	1.66		

Simulation ID: 99B5
3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,118,743	936,886	-181,857	-16.3	13,585	12,536	-1,049	-7.7	1.21	1.34
Res Non-Hm 1 Un	107,038	86,934	-20,104	-18.8	1,640	1,489	-151	-9.2	1.53	1.71
Res Non-Hm 2-3	18,384	15,121	-3,263	-17.7	387	357	-30	-7.7	2.11	2.36
Apartments	2,984	2,817	-166	-5.6	89	92	4	4.1	2.98	3.28
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	232,708	212,005	-20,703	-8.9	4,262	4,405	144	3.4	1.83	2.08
Com/Ind Lo Tier	68,134	64,667	-3,467	-5.1	1,999	2,115	117	5.8	2.93	3.27
Com/Ind Hi Tier	99,401	94,092	-5,309	-5.3	3,910	4,113	203	5.2	3.93	4.37
Public Utility	186,158	176,965	-9,193	-4.9	7,397	7,757	360	4.9	3.97	4.38
Ag Hmstd: House	784,395	699,925	-84,470	-10.8	7,845	7,809	-36	-.5	1.00	1.12
Ag Hmstd: Land	4,971,481	4,465,071	-506,409	-10.2	42,438	42,345	-92	-.2	.85	.95
Ag Non-hmstd	3,006,073	2,692,736	-313,337	-10.4	44,160	43,798	-362	-.8	1.47	1.63
Total (incl TIF)	10,595,498	9,447,219	-1,148,278	-10.8	127,712	126,817	-895	-.7	1.21	1.34

TIF Levy					519	582	63	12.0		
Total (excl TIF)					127,193	126,236	-957	-.8		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	54,196	53,577	-618	-1.1	11,917	11,914	-3	-.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	54,196	53,577	-618	-1.1	11,917	11,914	-3	-.0
Property Tax Aids	12,884	12,752	-133	-1.0	4,260	4,263	3	.1
Total Levy + Aid	67,080	66,329	-751	-1.1	16,177	16,177	0	.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	64,982	64,473	-509	-.8	824	812	-12	-1.5
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	64,982	64,473	-509	-.8	824	812	-12	-1.5
Property Tax Aids	1,807	1,797	-10	-.5	192	191	-2	-1.0
Total Levy + Aid	66,789	66,270	-519	-.8	1,017	1,002	-14	-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	111,347	99,242	-12,105	-10.9					
(-) TIF Tax Cap	414	412	-2	-.5	County	48.81	54.16	.006	.006
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	10.74	12.05	0.000	0.000
(=) Txbl Tax Cap	110,934	98,831	-12,103	-10.9	School Dist	54.96	61.21	.447	.498
					Special Dist	.74	.82	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	115.26	128.25	.453	.504

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	47,800	40,100		-16.1
Net Tax	453	423	-30	-6.7
Effect Rate	.95	1.05		
Avg Value	71,700	60,100		-16.2
Net Tax	680	634	-46	-6.7
Effect Rate	.95	1.05		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	95,600	80,100		-16.2
Net Tax	1,036	881	-156	-15.0
Effect Rate	1.08	1.10		
Ex-Hi Value	143,400	120,200		-16.2
Net Tax	1,950	1,688	-262	-13.4
Effect Rate	1.36	1.40		

Simulation ID: 99B5
3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,800,559	2,494,831	-305,728	-10.9	37,157	36,559	-598	-1.6	1.33	1.47
Res Non-Hm 1 Un	115,228	107,927	-7,302	-6.3	2,098	2,211	113	5.4	1.82	2.05
Res Non-Hm 2-3	58,206	55,303	-2,903	-5.0	1,350	1,437	87	6.4	2.32	2.60
Apartments	170,192	152,829	-17,363	-10.2	5,530	5,511	-19	-.3	3.25	3.61
Low-income Apts	38,668	35,572	-3,096	-8.0	525	537	13	2.4	1.36	1.51
Seasonal Rec	8,503	5,462	-3,041	-35.8	194	155	-39	-20.2	2.28	2.84
Com/Ind Lo Tier	321,782	309,181	-12,600	-3.9	11,078	11,939	861	7.8	3.44	3.86
Com/Ind Hi Tier	488,599	446,536	-42,063	-8.6	22,657	23,086	429	1.9	4.64	5.17
Public Utility	78,679	75,535	-3,144	-4.0	3,697	3,969	272	7.3	4.70	5.25
Ag Hmstd: House	7,551	5,847	-1,704	-22.6	110	94	-16	-14.2	1.45	1.61
Ag Hmstd: Land	15,666	13,108	-2,558	-16.3	157	146	-10	-6.7	1.00	1.12
Ag Non-hmstd	19,649	15,236	-4,413	-22.5	357	312	-45	-12.5	1.82	2.05
Total (incl TIF)	4,123,281	3,717,367	-405,914	-9.8	84,909	85,957	1,048	1.2	2.06	2.31

TIF Levy	5,263	5,512	249	4.7
Total (excl TIF)	79,646	80,444	799	1.0

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	26,971	27,321	350	1.3	24,952	24,967	15	.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	26,971	27,321	350	1.3	24,952	24,967	15	.1
Property Tax Aids	6,533	6,612	79	1.2	35,774	35,786	12	.0
Total Levy + Aid	33,503	33,932	429	1.3	60,727	60,753	26	.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	34,769	35,086	316	.9	206	209	3	1.5
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	34,769	35,086	316	.9	206	209	3	1.5
Property Tax Aids	1,318	1,324	6	.5	73	74	1	1.6
Total Levy + Aid	36,087	36,410	322	.9	279	283	4	1.6

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	66,388	59,870	-6,519	-9.8					
(-) TIF Tax Cap	3,890	3,627	-263	-6.8	County	43.15	48.58	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	39.89	44.36	.005	.005
(=) Txbl Tax Cap	62,498	56,242	-6,256	-10.0	School Dist	52.01	58.33	.550	.614
					Special Dist	.33	.37	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	135.39	151.63	.555	.620

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	44,200	39,400		-10.9
Net Tax	508	507	-1	-.2
Effect Rate	1.15	1.29		
Avg Value	66,300	59,100		-10.9
Net Tax	762	761	-2	-.2
Effect Rate	1.15	1.29		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	88,400	78,800		-10.9
Net Tax	1,119	1,047	-72	-6.4
Effect Rate	1.27	1.33		
Ex-Hi Value	132,600	118,200		-10.9
Net Tax	2,095	2,004	-91	-4.3
Effect Rate	1.58	1.70		

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3/10/99
2:41 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	975,391	796,042	-179,348	-18.4	11,239	10,173	-1,066	-9.5	1.15	1.28
Res Non-Hm 1 Un	77,212	62,730	-14,482	-18.8	1,132	1,048	-84	-7.4	1.47	1.67
Res Non-Hm 2-3	14,899	12,053	-2,846	-19.1	284	263	-21	-7.3	1.91	2.19
Apartments	2,535	2,456	-79	-3.1	67	74	7	10.3	2.64	3.01
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	65,358	54,917	-10,441	-16.0	1,017	1,015	-2	-.2	1.56	1.85
Com/Ind Lo Tier	43,870	41,156	-2,713	-6.2	1,187	1,261	75	6.3	2.71	3.06
Com/Ind Hi Tier	51,159	48,532	-2,626	-5.1	1,956	2,093	137	7.0	3.82	4.31
Public Utility	124,354	119,031	-5,323	-4.3	4,528	4,866	338	7.5	3.64	4.09
Ag Hmstd: House	548,732	486,796	-61,937	-11.3	5,389	5,481	92	1.7	.98	1.13
Ag Hmstd: Land	3,129,079	2,792,581	-336,498	-10.8	26,027	26,372	345	1.3	.83	.94
Ag Non-hmstd	1,566,900	1,372,116	-194,784	-12.4	22,297	21,995	-301	-1.4	1.42	1.60
Total (incl TIF)	6,599,489	5,788,410	-811,079	-12.3	75,122	74,642	-481	-.6	1.14	1.29

TIF Levy					21	23	2	7.9		
Total (excl TIF)					75,101	74,619	-482	-.6		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	31,467	31,117	-350	-1.1	7,000	7,000	0	-.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	31,467	31,117	-350	-1.1	7,000	7,000	0	-.0
Property Tax Aids	7,181	7,102	-79	-1.1	2,082	2,082	0	-.0
Total Levy + Aid	38,648	38,219	-429	-1.1	9,083	9,083	0	0.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	40,229	39,957	-271	-.7	181	178	-3	-1.8
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	40,229	39,957	-271	-.7	181	178	-3	-1.8
Property Tax Aids	929	920	-8	-.9	80	79	-1	-1.4
Total Levy + Aid	41,158	40,878	-280	-.7	261	257	-4	-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	68,881	60,160	-8,721	-12.7					
(-) TIF Tax Cap	20	19	-1	-4.1	County	45.70	51.74	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	10.17	11.64	0.000	0.000
(=) Txbl Tax Cap	68,860	60,140	-8,720	-12.7	School Dist	53.97	61.37	.548	.623
					Special Dist	.26	.30	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	110.09	125.05	.548	.623

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	56,900	46,500		-18.3
Net Tax	512	475	-37	-7.2
Effect Rate	.90	1.02		
Avg Value	85,400	69,700		-18.4
Net Tax	829	712	-118	-14.2
Effect Rate	.97	1.02		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	113,900	92,900		-18.4
Net Tax	1,296	1,069	-227	-17.5
Effect Rate	1.14	1.15		
Ex-Hi Value	170,800	139,400		-18.4
Net Tax	2,392	2,074	-319	-13.3
Effect Rate	1.40	1.49		

Simulation ID: 99B5
3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
vs.
ALTERNATIVE: Prelim Pay '99: HF200 LMW since 1995 (Revised)

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,979,511	2,858,506	-121,005	-4.1	44,656	44,554	-102	-.2	1.50	1.56
Res Non-Hm 1 Un	129,914	125,737	-4,178	-3.2	2,471	2,521	49	2.0	1.90	2.00
Res Non-Hm 2-3	58,482	56,859	-1,623	-2.8	1,423	1,455	32	2.2	2.43	2.56
Apartments	118,750	118,168	-582	-.5	4,177	4,352	176	4.2	3.52	3.68
Low-income Apts	47,355	47,355	0	0.0	715	749	34	4.8	1.51	1.58
Seasonal Rec	3,369	2,881	-488	-14.5	73	64	-9	-12.4	2.16	2.21
Com/Ind Lo Tier	160,898	157,252	-3,646	-2.3	5,609	5,760	152	2.7	3.49	3.66
Com/Ind Hi Tier	636,755	605,157	-31,598	-5.0	31,437	31,236	-202	-.6	4.94	5.16
Public Utility	45,977	40,116	-5,860	-12.7	2,161	2,028	-134	-6.2	4.70	5.05
Ag Hmstd: House	177,874	165,861	-12,012	-6.8	2,345	2,376	30	1.3	1.32	1.43
Ag Hmstd: Land	278,209	253,319	-24,891	-8.9	2,212	2,208	-4	-.2	.80	.87
Ag Non-hmstd	99,528	89,623	-9,905	-10.0	1,637	1,607	-30	-1.8	1.64	1.79
Total (incl TIF)	4,736,622	4,520,834	-215,788	-4.6	98,916	98,910	-7	-.0	2.09	2.19

TIF Levy					4,114	4,124	10	.2		
Total (excl TIF)					94,802	94,786	-16	-.0		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	34,426	34,426	0	0.0	19,676	19,674	-2	-.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	34,426	34,426	0	0.0	19,676	19,674	-2	-.0
Property Tax Aids	6,741	6,741	0	0.0	13,479	13,475	-4	-.0
Total Levy + Aid	41,167	41,167	0	0.0	33,155	33,149	-6	-.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	48,286	48,288	2	.0	0	0	0	-100.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	48,286	48,288	2	.0	0	0	0	0.0
Property Tax Aids	438	439	1	.2	60	64	4	5.9
Total Levy + Aid	48,724	48,728	3	.0	60	64	4	5.9

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	74,652	70,836	-3,815	-5.1					
(-) TIF Tax Cap	2,979	2,846	-132	-4.4	County	48.03	50.63	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	27.43	28.91	.004	.004
(=) Txbl Tax Cap	71,673	67,990	-3,683	-5.1	School Dist	59.49	62.71	1.223	1.280
					Special Dist	0.00	0.00	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	134.95	142.26	1.226	1.284

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	62,500	59,900		-4.2
Net Tax	762	770	7	1.0
Effect Rate	1.22	1.29		
Avg Value	93,700	89,900		-4.1
Net Tax	1,287	1,276	-11	-.8
Effect Rate	1.37	1.42		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	124,900	119,900		-4.0
Net Tax	1,990	1,987	-3	-.2
Effect Rate	1.59	1.66		
Ex-Hi Value	187,400	179,800		-4.1
Net Tax	3,501	3,512	12	.3
Effect Rate	1.87	1.95		

Simulation ID: 99B5
3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	4,813,726	4,235,025	-578,700	-12.0	63,458	62,133	-1,326	-2.1	1.32	1.47
Res Non-Hm 1 Un	179,165	163,835	-15,331	-8.6	3,213	3,376	163	5.1	1.79	2.06
Res Non-Hm 2-3	91,686	84,244	-7,442	-8.1	2,085	2,191	105	5.0	2.27	2.60
Apartments	215,859	202,881	-12,979	-6.0	6,961	7,506	546	7.8	3.22	3.70
Low-income Apts	64,470	63,300	-1,170	-1.8	901	1,011	110	12.2	1.40	1.60
Seasonal Rec	27,445	23,061	-4,385	-16.0	597	581	-16	-2.7	2.18	2.52
Com/Ind Lo Tier	475,422	463,194	-12,228	-2.6	16,059	17,906	1,847	11.5	3.38	3.87
Com/Ind Hi Tier	672,532	586,491	-86,040	-12.8	31,483	31,403	-80	-.3	4.68	5.35
Public Utility	485,704	476,418	-9,286	-1.9	22,456	23,502	1,046	4.7	4.62	4.93
Ag Hmstd: House	23,944	19,851	-4,093	-17.1	315	297	-19	-6.0	1.32	1.49
Ag Hmstd: Land	37,288	32,166	-5,122	-13.7	323	318	-5	-1.5	.87	.99
Ag Non-hmstd	28,093	21,350	-6,743	-24.0	487	424	-64	-13.1	1.73	1.98
Total (incl TIF)	7,115,335	6,371,817	-743,518	-10.4	148,340	150,648	2,308	1.6	2.08	2.36

TIF Levy	8,240	8,612	373	4.5
Total (excl TIF)	140,100	142,035	1,935	1.4

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	44,050	44,889	839	1.9	39,608	39,618	10	.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	44,050	44,889	839	1.9	39,608	39,618	10	.0
Property Tax Aids	9,806	9,970	163	1.7	47,505	47,515	10	.0
Total Levy + Aid	53,857	54,859	1,002	1.9	87,113	87,133	20	.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	68,096	69,039	942	1.4	751	759	7	1.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	68,096	69,039	942	1.4	751	759	7	1.0
Property Tax Aids	2,340	2,369	29	1.2	94	93	-1	-.4
Total Levy + Aid	70,436	71,407	971	1.4	845	852	7	.8

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	117,721	105,164	-12,557	-10.7					
(-) TIF Tax Cap	6,110	5,596	-513	-8.4	County	39.47	45.08	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	35.31	39.59	.028	.031
(=) Txbl Tax Cap	111,612	99,568	-12,044	-10.8	School Dist	57.55	65.38	.546	.620
					Special Dist	.67	.76	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	133.00	150.82	.573	.651

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	49,900	43,900		-12.0
Net Tax	566	564	-1	-.3
Effect Rate	1.13	1.29		
Avg Value	74,900	65,900		-12.0
Net Tax	849	847	-2	-.2
Effect Rate	1.13	1.29		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	99,900	87,900		-12.0
Net Tax	1,320	1,240	-80	-6.1
Effect Rate	1.32	1.41		
Ex-Hi Value	149,800	131,800		-12.0
Net Tax	2,455	2,353	-101	-4.1
Effect Rate	1.64	1.79		

Simulation ID: 99B5
3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
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(All figures in \$1,000's)

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,603,614	1,288,598	-315,016	-19.6	19,196	17,081	-2,115	-11.0	1.20	1.33
Res Non-Hm 1 Un	119,721	102,247	-17,475	-14.6	1,859	1,842	-17	-.9	1.55	1.80
Res Non-Hm 2-3	20,824	18,450	-2,374	-11.4	410	423	13	3.2	1.97	2.29
Apartments	4,244	4,188	-56	-1.3	107	123	16	14.7	2.53	2.94
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	80,766	70,075	-10,692	-13.2	1,356	1,365	9	.6	1.68	1.95
Com/Ind Lo Tier	54,587	50,526	-4,062	-7.4	1,592	1,707	115	7.2	2.92	3.38
Com/Ind Hi Tier	29,820	28,097	-1,723	-5.8	1,190	1,308	118	10.0	3.99	4.66
Public Utility	120,261	110,158	-10,103	-8.4	5,041	5,329	288	5.7	4.19	4.84
Ag Hmstd: House	903,949	801,048	-102,901	-11.4	9,736	9,991	255	2.6	1.08	1.25
Ag Hmstd: Land	2,905,795	2,567,646	-338,149	-11.6	24,022	24,434	412	1.7	.83	.95
Ag Non-hmstd	979,755	816,434	-163,321	-16.7	15,315	14,677	-638	-4.2	1.56	1.80
Total (incl TIF)	6,823,336	5,857,466	-965,870	-14.2	79,826	78,282	-1,545	-1.9	1.17	1.34

TIF Levy	0	0	0	11.1
Total (excl TIF)	79,826	78,281	-1,545	-1.9

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	30,361	29,522	-839	-2.8	10,318	10,317	-0	-.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	30,361	29,522	-839	-2.8	10,318	10,317	-0	-.0
Property Tax Aids	7,239	7,076	-163	-2.2	5,146	5,147	0	.0
Total Levy + Aid	37,600	36,598	-1,002	-2.7	15,464	15,464	0	.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	44,975	44,058	-917	-2.0	332	325	-7	-2.2
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	44,975	44,058	-917	-2.0	332	325	-7	-2.2
Property Tax Aids	1,850	1,824	-25	-1.4	59	56	-3	-5.4
Total Levy + Aid	46,825	45,882	-943	-2.0	391	381	-10	-2.7

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	70,378	59,620	-10,758	-15.3					
(-) TIF Tax Cap	0	0	0	0.0	County	43.14	49.52	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	14.66	17.31	0.000	0.000
(=) Txbl Tax Cap	70,378	59,620	-10,758	-15.3	School Dist	59.02	68.26	.599	.686
					Special Dist	.47	.54	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	117.29	135.63	.599	.686

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	60,100	48,300		-19.6
Net Tax	585	543	-42	-7.2
Effect Rate	.97	1.12		
Avg Value	90,200	72,500		-19.6
Net Tax	976	816	-160	-16.4
Effect Rate	1.08	1.12		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	120,300	96,700		-19.6
Net Tax	1,535	1,264	-271	-17.7
Effect Rate	1.28	1.31		
Ex-Hi Value	180,400	145,000		-19.6
Net Tax	2,769	2,411	-359	-13.0
Effect Rate	1.54	1.66		

Simulation ID: 99B5
3/10/99
2:41 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	8,709,656	8,013,965	-695,691	-8.0	111,815	110,619	-1,196	-1.1	1.28	1.38
Res Non-Hm 1 Un	181,822	175,625	-6,197	-3.4	3,084	3,297	213	6.9	1.70	1.88
Res Non-Hm 2-3	146,427	139,265	-7,162	-4.9	3,119	3,294	176	5.6	2.13	2.37
Apartments	381,216	375,453	-5,763	-1.5	11,305	12,136	831	7.3	2.97	3.23
Low-income Apts	106,509	94,021	-12,488	-11.7	1,351	1,307	-44	-3.3	1.27	1.39
Seasonal Rec	26,703	25,501	-1,203	-4.5	468	512	43	9.3	1.75	2.01
Com/Ind Lo Tier	341,158	334,221	-6,937	-2.0	11,261	12,262	1,000	8.9	3.30	3.67
Com/Ind Hi Tier	1,300,977	1,168,367	-132,610	-10.2	60,638	60,245	-393	-.6	4.66	5.16
Public Utility	183,008	164,851	-18,158	-9.9	8,495	8,595	100	1.2	4.64	5.21
Ag Hmstd: House	68,843	66,953	-1,890	-2.7	855	957	102	11.9	1.24	1.43
Ag Hmstd: Land	51,130	49,262	-1,868	-3.7	307	337	30	9.8	.60	.68
Ag Non-hmstd	34,238	27,034	-7,205	-21.0	533	481	-53	-9.9	1.56	1.78
Total (incl TIF)	11,531,688	10,634,518	-897,170	-7.8	213,232	214,042	810	.4	1.85	2.01

TIF Levy	16,497	15,981	-516	-3.1
Total (excl TIF)	196,735	198,062	1,326	.7

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	48,821	48,821	0	.0	36,624	36,658	34	.1
Fisc Disp Distrib	11,391	11,391	0	0.0	8,478	8,478	0	0.0
Total Levy	60,212	60,212	0	.0	45,102	45,135	34	.1
Property Tax Aids	14,268	14,268	0	.0	21,481	21,500	19	.1
Total Levy + Aid	74,480	74,480	0	.0	66,582	66,635	53	.1

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	95,035	94,842	-193	-.2	9,004	9,210	206	2.3
Fisc Disp Distrib	22,896	22,896	0	0.0	3,227	3,227	0	0.0
Total Levy	117,932	117,739	-193	-.2	12,231	12,437	206	1.7
Property Tax Aids	2,500	2,494	-6	-.3	2,040	2,059	19	.9
Total Levy + Aid	120,432	120,232	-200	-.2	14,271	14,496	225	1.6

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	184,236	166,421	-17,815	-9.7					
(-) TIF Tax Cap	13,716	12,078	-1,639	-11.9	County	32.06	35.50	0.000	0.000
(-) FD Contr Tax Cap	18,239	16,806	-1,432	-7.9	City/Town	24.05	26.65	0.000	0.000
(=) Txbl Tax Cap	152,281	137,537	-14,744	-9.7	School Dist	58.63	64.77	.501	.543
					Special Dist	5.91	6.70	0.000	0.000
FD Distr Tax Cap	32,783	32,783	0	0.0	Total	120.65	133.61	.501	.543

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	72,400	66,600		-8.0
Net Tax	736	750	13	1.8
Effect Rate	1.02	1.13		
Avg Value	108,600	99,900		-8.0
Net Tax	1,332	1,312	-20	-1.5
Effect Rate	1.23	1.31		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	144,800	133,200		-8.0
Net Tax	2,089	2,076	-13	-.6
Effect Rate	1.44	1.56		
Ex-Hi Value	217,200	199,800		-8.0
Net Tax	3,610	3,625	15	.4
Effect Rate	1.66	1.81		

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3/10/99
2:41 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	7,701,719	6,853,436	-848,284	-11.0	117,253	115,298	-1,955	-1.7	1.52	1.68
Res Non-Hm 1 Un	220,742	211,622	-9,120	-4.1	4,018	4,386	368	9.2	1.82	2.07
Res Non-Hm 2-3	165,512	158,728	-6,785	-4.1	3,546	3,881	335	9.4	2.14	2.44
Apartments	152,626	137,044	-15,582	-10.2	4,835	4,912	76	1.6	3.17	3.58
Low-income Apts	53,698	48,496	-5,202	-9.7	734	750	16	2.2	1.37	1.55
Seasonal Rec	67,110	61,384	-5,726	-8.5	1,321	1,363	41	3.1	1.97	2.22
Com/Ind Lo Tier	188,054	189,017	963	.5	6,401	7,312	912	14.2	3.40	3.87
Com/Ind Hi Tier	774,780	681,479	-93,302	-12.0	37,452	37,468	16	.0	4.83	5.50
Public Utility	237,805	218,076	-19,728	-8.3	11,100	11,528	427	3.8	4.67	5.29
Ag Hmstd: House	175,973	159,756	-16,217	-9.2	2,425	2,528	103	4.2	1.38	1.58
Ag Hmstd: Land	99,886	90,632	-9,254	-9.3	572	593	22	3.8	.57	.65
Ag Non-hmstd	91,874	78,645	-13,229	-14.4	1,466	1,445	-22	-1.5	1.60	1.84
Total (incl TIF)	9,929,780	8,888,316	-1,041,464	-10.5	191,123	191,462	339	.2	1.92	2.15

TIF Levy	11,130	11,419	289	2.6
Total (excl TIF)	179,994	180,043	50	.0

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	40,439	40,439	0	.0	33,009	33,012	3	.0
Fisc Disp Distrib	5,668	5,668	0	0.0	5,222	5,222	0	0.0
Total Levy	46,107	46,107	0	0.0	38,232	38,235	3	.0
Property Tax Aids	9,018	9,018	0	.0	11,769	11,771	2	.0
Total Levy + Aid	55,124	55,124	0	0.0	50,001	50,006	5	.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	93,337	92,732	-605	-.6	9,994	9,722	-272	-2.7
Fisc Disp Distrib	12,388	12,388	0	0.0	1,728	1,728	0	-.0
Total Levy	105,725	105,120	-605	-.6	11,722	11,450	-272	-2.3
Property Tax Aids	1,113	1,112	-1	-.1	1,823	1,778	-45	-2.4
Total Levy + Aid	106,838	106,231	-606	-.6	13,545	13,228	-316	-2.3

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	157,534	138,350	-19,184	-12.2					
(-) TIF Tax Cap	9,064	8,170	-895	-9.9	County	29.72	34.04	0.000	0.000
(-) FD Contr Tax Cap	12,396	11,393	-1,004	-8.1	City/Town	23.46	26.87	.110	.123
(=) Txbl Tax Cap	136,073	118,787	-17,286	-12.7	School Dist	57.21	65.06	1.569	1.748
					Special Dist	7.34	8.18	0.000	0.000
FD Distr Tax Cap	17,556	17,556	0	0.0	Total	117.73	134.16	1.679	1.871

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	92,300	82,200		-10.9
Net Tax	1,126	1,079	-47	-4.2
Effect Rate	1.22	1.31		
Avg Value	138,500	123,300		-11.0
Net Tax	2,066	2,019	-48	-2.3
Effect Rate	1.49	1.64		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	184,700	164,400		-11.0
Net Tax	3,069	3,033	-36	-1.2
Effect Rate	1.66	1.84		
Ex-Hi Value	277,000	246,600		-11.0
Net Tax	5,071	5,061	-10	-.2
Effect Rate	1.83	2.05		

Simulation ID: 99B5
3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
vs.
ALTERNATIVE: Prelim Pay '99: HF200 LMV since 1995 (Revised)

(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	12,188,271	11,082,972	-1,105,299	-9.1	174,596	171,259	-3,336	-1.9	1.43	1.55
Res Non-Hm 1 Un	325,279	322,931	-2,348	-.7	5,743	6,338	595	10.4	1.77	1.96
Res Non-Hm 2-3	156,919	155,459	-1,460	-.9	3,360	3,717	357	10.6	2.14	2.39
Apartments	762,926	706,197	-56,729	-7.4	23,056	23,627	572	2.5	3.02	3.35
Low-income Apts	83,035	75,095	-7,940	-9.6	1,100	1,105	5	.4	1.33	1.47
Seasonal Rec	15,355	14,395	-960	-6.3	315	336	22	6.9	2.05	2.34
Com/Ind Lo Tier	384,173	378,450	-5,723	-1.5	12,793	14,104	1,311	10.2	3.33	3.73
Com/Ind Hi Tier	2,222,141	2,088,849	-133,292	-6.0	103,725	109,037	5,312	5.1	4.67	5.22
Public Utility	444,351	410,784	-33,567	-7.6	21,111	21,844	733	3.5	4.75	5.32
Ag Hmstd: House	149,797	132,998	-16,798	-11.2	1,918	1,950	32	1.7	1.28	1.47
Ag Hmstd: Land	186,276	165,510	-20,766	-11.1	1,369	1,398	30	2.2	.73	.84
Ag Non-hmstd	122,704	105,928	-16,776	-13.7	1,873	1,849	-24	-1.3	1.53	1.75
Total (incl TIF)	17,041,228	15,639,568	-1,401,660	-8.2	350,957	356,565	5,608	1.6	2.06	2.28

TIF Levy	16,033	16,885	852	5.3
Total (excl TIF)	334,925	339,680	4,756	1.4

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	69,756	69,756	0	0.0	67,629	67,620	-9	-.0
Fisc Disp Distrib	9,691	9,691	0	0.0	9,774	9,774	0	0.0
Total Levy	79,447	79,447	0	0.0	77,403	77,394	-9	-.0
Property Tax Aids	13,779	13,779	0	.0	23,840	23,833	-7	-.0
Total Levy + Aid	93,226	93,226	0	0.0	101,244	101,228	-16	-.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	162,984	163,338	354	.2	10,232	10,318	86	.8
Fisc Disp Distrib	23,056	23,056	0	0.0	3,070	3,070	0	0.0
Total Levy	186,040	186,394	354	.2	13,302	13,388	86	.6
Property Tax Aids	2,906	2,907	0	.0	3,312	3,335	23	.7
Total Levy + Aid	188,947	189,301	354	.2	16,614	16,723	109	.7

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	293,116	266,477	-26,638	-9.1					
(-) TIF Tax Cap	13,263	12,607	-656	-4.9	County	28.21	31.31	0.000	0.000
(-) FD Contr Tax Cap	32,588	31,069	-1,519	-4.7	City/Town	27.00	29.96	.051	.056
(=) Txbl Tax Cap	247,264	222,801	-24,463	-9.9	School Dist	59.63	66.33	.916	.999
					Special Dist	4.14	4.63	0.000	0.000
FD Distr Tax Cap	31,188	31,188	0	0.0	Total	118.98	132.23	.968	1.055

TAX BURDENS ON TYPICAL HOMESTEADS	Baseln	Altern	Tax Change	Pctg Chng
Net Tax	973	931	-42	-4.3
Effect Rate	1.13	1.19		
Avg Value	128,800	117,100	-11,700	-9.1
Net Tax	1,785	1,742	-43	-2.4
Effect Rate	1.39	1.49		

TAX BURDENS ON TYPICAL HOMESTEADS	Baseln	Altern	Tax Change	Pctg Chng
Net Tax	2,694	2,659	-35	-1.3
Effect Rate	1.57	1.70		
Ex-Hi Value	257,600	234,200	-23,400	-9.1
Net Tax	4,515	4,497	-18	-.4
Effect Rate	1.75	1.92		

Simulation ID: 99B5
3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
vs.
ALTERNATIVE: Prelim Pay '99: HF200 LMW since 1995 (Revised)

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,328,886	4,592,484	-736,402	-13.8	90,186	87,190	-2,996	-3.3	1.69	1.90
Res Non-Hm 1 Un	213,225	206,309	-6,916	-3.2	4,126	4,691	565	13.7	1.94	2.27
Res Non-Hm 2-3	73,230	69,722	-3,508	-4.8	1,819	2,000	181	9.9	2.48	2.87
Apartments	99,587	94,910	-4,677	-4.7	3,342	3,726	384	11.5	3.36	3.93
Low-income Apts	44,563	36,439	-8,124	-18.2	649	628	-22	-3.3	1.46	1.72
Seasonal Rec	24,923	23,545	-1,377	-5.5	568	627	59	10.4	2.28	2.66
Com/Ind Lo Tier	189,996	185,622	-4,374	-2.3	6,763	7,702	939	13.9	3.56	4.15
Com/Ind Hi Tier	727,641	649,129	-78,512	-10.8	36,597	37,491	894	2.4	5.03	5.78
Public Utility	105,526	96,452	-9,074	-8.6	5,264	5,585	320	6.1	4.99	5.79
Ag Hmstd: House	338,586	294,522	-44,063	-13.0	4,527	4,687	160	3.5	1.34	1.59
Ag Hmstd: Land	372,461	330,928	-41,533	-11.2	2,564	2,772	208	8.1	.69	.84
Ag Non-hmstd	119,816	103,653	-16,162	-13.5	1,936	1,993	57	2.9	1.62	1.92
Total (incl TIF)	7,638,438	6,683,715	-954,723	-12.5	158,341	159,091	750	.5	2.07	2.38

TIF Levy	17,108	17,529	422	2.5
Total (excl TIF)	141,233	141,562	329	.2

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	42,065	42,065	0	0.0	25,480	25,471	-9	-0.0
Fisc Disp Distrib	5,582	5,582	0	0.0	3,215	3,215	0	0.0
Total Levy	47,647	47,647	0	0.0	28,696	28,687	-9	-0.0
Property Tax Aids	9,678	9,678	-0	-0.0	8,062	8,052	-10	-0.1
Total Levy + Aid	57,325	57,325	-0	-0.0	36,757	36,739	-19	-0.1

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	66,269	65,997	-272	-0.4	4,427	4,224	-204	-4.6
Fisc Disp Distrib	8,610	8,610	0	0.0	1,100	1,100	0	0.0
Total Levy	74,880	74,607	-272	-0.4	5,528	5,324	-204	-3.7
Property Tax Aids	801	799	-2	-0.2	1,312	1,247	-65	-5.0
Total Levy + Aid	75,680	75,406	-274	-0.4	6,840	6,571	-269	-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	120,000	103,196	-16,804	-14.0					
(-) TIF Tax Cap	12,579	11,209	-1,370	-10.9	County	42.94	50.48	0.000	0.000
(-) FD Contr Tax Cap	9,447	8,664	-783	-8.3	City/Town	24.72	29.06	.169	.193
(=) Txbl Tax Cap	97,974	83,323	-14,651	-15.0	School Dist	60.48	70.80	.941	1.073
					Special Dist	4.52	5.07	0.000	0.000
FD Distr Tax Cap	11,178	11,178	0	0.0	Total	132.65	155.41	1.109	1.266

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	92,900	80,100		-13.8
Net Tax	1,255	1,172	-82	-6.6
Effect Rate	1.35	1.46		
Avg Value	139,400	120,200		-13.8
Net Tax	2,282	2,192	-90	-3.9
Effect Rate	1.64	1.82		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	185,900	160,300		-13.8
Net Tax	3,382	3,302	-80	-2.4
Effect Rate	1.82	2.06		
Ex-Hi Value	278,800	240,400		-13.8
Net Tax	5,580	5,520	-60	-1.1
Effect Rate	2.00	2.30		

Simulation ID: 99B5
3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
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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	7,646,886	7,040,466	-606,420	-7.9	118,688	118,999	311	.3	1.55	1.69
Res Non-Hm 1 Un	163,327	154,354	-8,973	-5.5	3,223	3,419	196	6.1	1.97	2.21
Res Non-Hm 2-3	102,705	95,919	-6,786	-6.6	2,483	2,619	137	5.5	2.42	2.73
Apartments	414,639	378,439	-36,200	-8.7	14,503	14,672	169	1.2	3.50	3.88
Low-income Apts	102,033	85,341	-16,692	-16.4	1,566	1,456	-109	-7.0	1.53	1.71
Seasonal Rec	5,417	5,384	-33	-.6	126	143	17	13.6	2.32	2.66
Com/Ind Lo Tier	248,693	244,475	-4,218	-1.7	8,981	9,943	962	10.7	3.61	4.07
Com/Ind Hi Tier	1,550,024	1,371,436	-178,589	-11.5	79,672	79,186	-486	-.6	5.14	5.77
Public Utility	154,658	148,048	-6,610	-4.3	7,837	8,459	622	7.9	5.07	5.71
Ag Hmstd: House	54,288	49,968	-4,319	-8.0	810	865	54	6.7	1.49	1.73
Ag Hmstd: Land	50,466	46,341	-4,124	-8.2	325	347	22	6.7	.64	.75
Ag Non-hmstd	47,549	37,886	-9,662	-20.3	848	775	-74	-8.7	1.78	2.04
Total (incl TIF)	10,540,685	9,658,058	-882,627	-8.4	239,061	240,883	1,821	.8	2.27	2.49

TIF Levy	26,391	25,650	-741	-2.8
Total (excl TIF)	212,670	215,233	2,562	1.2

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	55,957	56,802	845	1.5	42,686	42,687	2	.0
Fisc Disp Distrib	11,363	11,363	0	0.0	8,985	8,985	0	0.0
Total Levy	67,321	68,166	845	1.3	51,671	51,673	2	.0
Property Tax Aids	6,811	6,906	96	1.4	21,184	21,188	4	.0
Total Levy + Aid	74,132	75,072	941	1.3	72,855	72,861	6	.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	89,542	90,529	987	1.1	10,953	11,051	99	.9
Fisc Disp Distrib	20,205	20,205	0	0.0	2,658	2,658	0	0.0
Total Levy	109,747	110,734	987	.9	13,611	13,710	99	.7
Property Tax Aids	1,734	1,742	8	.5	1,831	1,843	12	.7
Total Levy + Aid	111,480	112,476	995	.9	15,442	15,553	111	.7

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	176,599	158,414	-18,185	-10.3					
(-) TIF Tax Cap	19,557	16,922	-2,635	-13.5	County	40.93	46.13	0.000	0.000
(-) FD Contr Tax Cap	20,331	18,348	-1,982	-9.8	City/Town	29.88	33.18	.174	.190
(=) Txbl Tax Cap	136,711	123,143	-13,567	-9.9	School Dist	53.35	59.91	1.580	1.739
					Special Dist	8.01	8.97	0.000	0.000
FD Distr Tax Cap	27,002	27,002	0	0.0	Total	132.17	148.19	1.755	1.929

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	72,500	66,700		-8.0
Net Tax	914	940	26	2.8
Effect Rate	1.26	1.41		
Avg Value	108,700	100,100		-7.9
Net Tax	1,627	1,625	-2	-.1
Effect Rate	1.50	1.62		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	144,900	133,500		-7.9
Net Tax	2,496	2,523	27	1.1
Effect Rate	1.72	1.89		
Ex-Hi Value	217,400	200,200		-7.9
Net Tax	4,252	4,332	79	1.9
Effect Rate	1.96	2.16		

Simulation ID: 99B5
 3/10/99
 2:41 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	10,430,550	9,912,330	-518,220	-5.0	167,666	176,357	8,691	5.2	1.61	1.78
Res Non-Hm 1 Un	344,438	340,841	-3,596	-1.0	6,675	7,383	708	10.6	1.94	2.17
Res Non-Hm 2-3	97,130	95,973	-1,157	-1.2	2,249	2,491	242	10.7	2.32	2.60
Apartments	979,805	801,491	-178,315	-18.2	32,620	30,051	-2,568	-7.9	3.33	3.75
Low-income Apts	112,921	86,614	-26,307	-23.3	1,605	1,367	-238	-14.8	1.42	1.58
Seasonal Rec	6,217	6,161	-56	-.9	153	169	16	10.4	2.47	2.75
Com/Ind Lo Tier	334,732	328,674	-6,058	-1.8	11,583	12,813	1,230	10.6	3.46	3.90
Com/Ind Hi Tier	4,403,790	3,704,060	-699,730	-15.9	211,709	200,482	-11,227	-5.3	4.81	5.41
Public Utility	141,865	136,119	-5,746	-4.1	6,870	7,411	541	7.9	4.84	5.44
Ag Hmstd: House	405	349	-56	-13.9	7	7	0	-3.5	1.67	1.87
Ag Hmstd: Land	157	135	-22	-13.9	1	1	0	-3.5	.46	.51
Ag Non-hmstd	293	194	-98	-33.5	5	3	-1	-25.5	1.61	1.80
Total (incl TIF)	16,852,301	15,412,941	-1,439,360	-8.5	441,143	438,536	-2,607	-.6	2.62	2.85

TIF Levy	40,990	39,723	-1,267	-3.1
Total (excl TIF)	400,153	398,813	-1,340	-.3

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	107,751	108,722	971	.9	60,495	60,495	0	0.0
Fisc Disp Distrib	7,770	7,770	0	0.0	4,980	4,980	0	0.0
Total Levy	115,521	116,492	971	.8	65,475	65,475	0	0.0
Property Tax Aids	13,113	13,218	105	.8	18,488	18,488	0	0.0
Total Levy + Aid	128,634	129,710	1,076	.8	83,963	83,963	0	0.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	162,217	162,567	350	.2	23,842	23,778	-64	-.3
Fisc Disp Distrib	12,743	12,743	0	0.0	1,818	1,818	0	0.0
Total Levy	174,960	175,310	350	.2	25,660	25,595	-64	-.3
Property Tax Aids	3	3	0	-1.1	3,526	3,528	2	.1
Total Levy + Aid	174,963	175,313	350	.2	29,186	29,123	-62	-.2

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	337,800	299,574	-38,226	-11.3					
(-) TIF Tax Cap	31,663	27,329	-4,334	-13.7	County	40.93	46.13	0.000	0.000
(-) FD Contr Tax Cap	42,892	36,546	-6,345	-14.8	City/Town	22.70	25.36	.043	.047
(=) Txbl Tax Cap	263,245	235,698	-27,547	-10.5	School Dist	53.10	59.43	1.332	1.459
					Special Dist	9.06	10.09	0.000	0.000
FD Distr Tax Cap	18,464	18,464	0	0.0	Total	125.79	141.01	1.376	1.506

TAX BURDENS ON TYPICAL HOMESTEADS	Baseln	Altern	Tax Change	Pctg Chng
Net Tax	1,172	1,216	44	3.7
Effect Rate	1.28	1.39		
Avg Value	137,900	131,000		-5.0
Net Tax	2,158	2,277	119	5.5
Effect Rate	1.57	1.74		

TAX BURDENS ON TYPICAL HOMESTEADS	Baseln	Altern	Tax Change	Pctg Chng
Net Tax	3,205	3,391	185	5.8
Effect Rate	1.74	1.94		
Ex-Hi Value	275,800	262,000		-5.0
Net Tax	5,297	5,615	318	6.0
Effect Rate	1.92	2.14		

Simulation ID: 99B5
3/10/99
2:41 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	12,722,076	11,499,725	-1,222,350	-9.6	230,823	236,532	5,709	2.5	1.81	2.06
Res Non-Hm 1 Un	508,605	480,150	-28,455	-5.6	10,674	11,614	940	8.8	2.10	2.42
Res Non-Hm 2-3	208,798	202,563	-6,235	-3.0	4,920	5,532	612	12.4	2.36	2.73
Apartments	701,823	541,685	-160,138	-22.8	23,327	20,920	-2,407	-10.3	3.32	3.86
Low-income Apts	50,806	46,842	-3,964	-7.8	732	777	45	6.1	1.44	1.66
Seasonal Rec	59,377	55,746	-3,631	-6.1	1,503	1,594	92	6.1	2.53	2.86
Com/Ind Lo Tier	287,417	282,182	-5,235	-1.8	10,162	11,472	1,310	12.9	3.54	4.07
Com/Ind Hi Tier	3,125,331	2,267,575	-857,756	-27.4	154,886	130,046	-24,839	-16.0	4.96	5.74
Public Utility	176,026	154,464	-21,562	-12.2	8,755	8,833	78	.9	4.97	5.72
Ag Hmstd: House	50,867	43,382	-7,485	-14.7	846	842	-4	-.5	1.66	1.94
Ag Hmstd: Land	37,851	32,032	-5,819	-15.4	253	250	-3	-1.2	.67	.78
Ag Non-hmstd	61,439	47,728	-13,710	-22.3	1,068	966	-102	-9.6	1.74	2.02
Total (incl TIF)	17,990,415	15,654,076	-2,336,339	-13.0	447,948	429,377	-18,570	-4.1	2.49	2.74

TIF Levy	7,709	7,419	-290	-3.8
Total (excl TIF)	440,238	421,959	-18,280	-4.2

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	118,343	112,379	-5,964	-5.0	60,827	60,822	-6	-.0
Fisc Disp Distrib	5,604	5,604	0	0.0	3,040	3,040	0	0.0
Total Levy	123,947	117,983	-5,964	-4.8	63,867	63,862	-6	-.0
Property Tax Aids	14,402	13,662	-740	-5.1	9,248	9,247	-1	-.0
Total Levy + Aid	138,349	131,645	-6,703	-4.8	73,115	73,108	-7	-.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	196,267	194,735	-1,532	-.8	21,683	20,376	-1,307	-6.0
Fisc Disp Distrib	10,162	10,162	0	0.0	1,311	1,311	0	0.0
Total Levy	206,430	204,898	-1,532	-.7	22,994	21,687	-1,307	-5.7
Property Tax Aids	345	334	-10	-2.9	3,872	3,647	-226	-5.8
Total Levy + Aid	206,774	205,232	-1,542	-.7	26,867	25,334	-1,533	-5.7

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	335,594	279,076	-56,518	-16.8					
(-) TIF Tax Cap	5,924	4,940	-984	-16.6	County	40.93	46.13	0.000	0.000
(-) FD Contr Tax Cap	40,549	30,510	-10,040	-24.8	City/Town	20.61	24.45	.069	.080
(=) Txbl Tax Cap	289,122	243,627	-45,495	-15.7	School Dist	59.27	69.80	1.385	1.578
					Special Dist	7.50	8.36	0.000	0.000
FD Distr Tax Cap	13,316	13,316	0	0.0	Total	128.31	148.75	1.455	1.658

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	125,100	113,100		-9.6
Net Tax	1,917	1,947	29	1.5
Effect Rate	1.53	1.72		
Avg Value	187,700	169,700		-9.6
Net Tax	3,374	3,472	98	2.9
Effect Rate	1.80	2.05		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	250,300	226,300		-9.6
Net Tax	4,830	4,997	166	3.4
Effect Rate	1.93	2.21		
Ex-Hi Value	375,400	339,400		-9.6
Net Tax	7,741	8,044	303	3.9
Effect Rate	2.06	2.37		

Simulation ID: 99B5
 3/10/99
 2:41 pm

BASELINE: Preliminary Pay '99
 vs.
 ALTERNATIVE: Prelim Pay '99: HF200 LMW since 1995 (Revised)

(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	7,874,234	7,422,257	-451,977	-5.7	124,583	124,960	377	.3	1.58	1.68
Res Non-Hm 1 Un	175,442	168,167	-7,275	-4.1	3,400	3,524	125	3.7	1.94	2.10
Res Non-Hm 2-3	69,892	66,647	-3,245	-4.6	1,615	1,671	56	3.5	2.31	2.51
Apartments	476,101	441,838	-34,263	-7.2	16,078	16,128	50	.3	3.38	3.65
Low-income Apts	102,285	76,962	-25,323	-24.8	1,490	1,215	-274	-18.4	1.46	1.58
Seasonal Rec	8,335	7,739	-595	-7.1	204	200	-4	-1.8	2.45	2.59
Com/Ind Lo Tier	263,294	263,405	111	.0	9,312	10,238	926	9.9	3.54	3.89
Com/Ind Hi Tier	1,958,891	1,781,765	-177,126	-9.0	97,395	97,433	38	.0	4.97	5.47
Public Utility	153,676	145,215	-8,461	-5.5	7,636	7,935	299	3.9	4.97	5.46
Ag Hmstd: House	1,573	928	-645	-41.0	23	15	-8	-34.3	1.47	1.63
Ag Hmstd: Land	664	479	-186	-27.9	4	3	-1	-15.6	.62	.73
Ag Non-hmstd	8,993	2,305	-6,688	-74.4	150	44	-106	-70.5	1.67	1.92
Total (incl TIF)	11,093,381	10,377,708	-715,673	-6.5	261,889	263,367	1,478	.6	2.36	2.54

TIF Levy					20,046	19,648	-397	-2.0		
Total (excl TIF)					241,843	243,719	1,875	.8		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	74,654	74,005	-649	-.9	30,672	30,643	-28	-.1
Fisc Disp Distrib	11,423	11,423	0	.0	5,091	5,091	0	.0
Total Levy	86,077	85,428	-649	-.8	35,762	35,734	-28	-.1
Property Tax Aids	9,491	9,404	-87	-.9	12,954	12,936	-18	-.1
Total Levy + Aid	95,568	94,832	-736	-.8	48,716	48,670	-46	-.1

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	104,628	105,219	591	.6	11,529	11,860	331	2.9
Fisc Disp Distrib	16,775	16,775	0	.0	2,253	2,253	0	0.0
Total Levy	121,403	121,994	591	.5	13,782	14,114	331	2.4
Property Tax Aids	3	3	0	.9	2,122	2,191	68	3.2
Total Levy + Aid	121,406	121,997	591	.5	15,905	16,304	400	2.5

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	198,325	182,879	-15,447	-7.8					
(-) TIF Tax Cap	15,881	14,412	-1,469	-9.3	County	47.11	50.57	0.000	0.000
(-) FD Contr Tax Cap	23,989	22,111	-1,879	-7.8	City/Town	19.09	20.65	.038	.040
(=) Txbl Tax Cap	158,455	146,356	-12,098	-7.6	School Dist	53.35	58.13	1.812	1.941
					Special Dist	7.28	8.10	0.000	0.000
FD Distr Tax Cap	22,888	22,888	0	0.0	Total	126.83	137.45	1.850	1.981

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	82,700	77,900		-5.8
Net Tax	1,061	1,046	-15	-1.4
Effect Rate	1.28	1.34		
Avg Value	124,000	116,900		-5.7
Net Tax	1,917	1,922	4	.2
Effect Rate	1.55	1.64		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	165,300	155,900		-5.7
Net Tax	2,884	2,910	26	.9
Effect Rate	1.74	1.87		
Ex-Hi Value	248,000	233,800		-5.7
Net Tax	4,820	4,885	65	1.3
Effect Rate	1.94	2.09		

Simulation ID: 99B5

3/10/99

2:41 pm

BASELINE: Preliminary Pay '99

vs.

ALTERNATIVE: Prelim Pay '99: HF200 LMW since 1995 (Revised)

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	8,020,381	7,522,750	-497,631	-6.2	132,181	132,859	679	.5	1.65	1.77
Res Non-Hm 1 Un	503,190	480,984	-22,206	-4.4	10,277	10,732	455	4.4	2.04	2.23
Res Non-Hm 2-3	414,217	395,937	-18,280	-4.4	10,666	11,140	474	4.4	2.58	2.81
Apartments	1,086,744	1,062,679	-24,065	-2.2	40,390	43,159	2,769	6.9	3.72	4.06
Low-income Apts	204,796	204,796	0	0.0	3,182	3,475	293	9.2	1.55	1.70
Seasonal Rec	485	485	0	0.0	10	11	1	9.2	2.01	2.19
Com/Ind Lo Tier	479,248	462,814	-16,434	-3.4	17,900	19,055	1,155	6.5	3.73	4.12
Com/Ind Hi Tier	4,248,625	3,810,936	-437,689	-10.3	224,632	222,118	-2,514	-1.1	5.29	5.83
Public Utility	319,730	319,730	0	0.0	16,928	18,664	1,736	10.3	5.29	5.84
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	180	180	0	0.0	3	4	0	9.2	1.92	2.10
Total (incl TIF)	15,277,596	14,261,291	-1,016,305	-6.7	456,168	461,217	5,048	1.1	2.99	3.23

TIF Levy	63,818	62,737	-1,081	-1.7
Total (excl TIF)	392,350	398,480	6,130	1.6

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	83,956	87,647	3,691	4.4	96,771	96,771	0	-0.0
Fisc Disp Distrib	16,919	16,919	0	0.0	17,946	17,946	0	0.0
Total Levy	100,875	104,566	3,691	3.7	114,717	114,717	0	-0.0
Property Tax Aids	11,728	12,213	484	4.1	102,886	102,886	0	0.0
Total Levy + Aid	112,603	116,778	4,175	3.7	217,603	217,603	0	0.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	148,326	148,326	0	0.0	17,853	18,419	566	3.2
Fisc Disp Distrib	32,614	32,614	0	0.0	3,958	3,958	0	0.0
Total Levy	180,940	180,940	0	0.0	21,811	22,377	566	2.6
Property Tax Aids	528	528	0	0.0	3,052	3,159	107	3.5
Total Levy + Aid	181,469	181,469	0	0.0	24,863	25,536	673	2.7

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	311,666	286,755	-24,911	-8.0					
(-) TIF Tax Cap	43,739	39,321	-4,418	-10.1	County	36.85	41.53	0.000	0.000
(-) FD Contr Tax Cap	40,068	36,393	-3,675	-9.2	City/Town	42.47	45.85	0.000	0.000
(=) Txbl Tax Cap	227,858	211,041	-16,818	-7.4	School Dist	58.75	63.44	.946	1.013
					Special Dist	7.84	8.73	0.000	0.000
FD Distr Tax Cap	40,203	40,203	0	0.0	Total	145.91	159.55	.946	1.013

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	64,300	60,300		-6.2
Net Tax	848	870	22	2.6
Effect Rate	1.32	1.44		
Avg Value	96,500	90,500		-6.2
Net Tax	1,457	1,452	-5	-.4
Effect Rate	1.51	1.60		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	128,700	120,700		-6.2
Net Tax	2,228	2,238	10	.5
Effect Rate	1.73	1.85		
Ex-Hi Value	193,000	181,000		-6.2
Net Tax	3,884	3,935	51	1.3
Effect Rate	2.01	2.17		

Simulation ID: 99B5
3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
vs.
ALTERNATIVE: Prelim Pay '99: HF200 LMW since 1995 (Revised)

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,481,865	5,204,477	-277,388	-5.1	84,571	84,008	-563	-.7	1.54	1.61
Res Non-Hm 1 Un	193,728	192,816	-912	-.5	3,870	4,109	239	6.2	2.00	2.13
Res Non-Hm 2-3	171,013	170,208	-805	-.5	4,430	4,704	274	6.2	2.59	2.76
Apartments	579,970	578,891	-1,079	-.2	21,991	23,418	1,427	6.5	3.79	4.05
Low-income Apts	139,576	136,147	-3,429	-2.5	2,127	2,213	86	4.1	1.52	1.63
Seasonal Rec	1,422	1,068	-354	-24.9	36	29	-7	-19.8	2.50	2.67
Com/Ind Lo Tier	324,415	317,355	-7,060	-2.2	12,187	12,871	683	5.6	3.76	4.06
Com/Ind Hi Tier	1,404,969	1,278,621	-126,348	-9.0	75,068	73,721	-1,347	-1.8	5.34	5.77
Public Utility	187,667	187,546	-121	-.1	10,069	10,863	794	7.9	5.37	5.79
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	387	387	0	0.0	7	8	0	6.7	1.90	2.03
Total (incl TIF)	8,485,013	8,067,518	-417,496	-4.9	214,356	215,944	1,588	.7	2.53	2.68

TIF Levy	18,177	17,622	-555	-3.1
Total (excl TIF)	196,179	198,322	2,143	1.1

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	53,299	53,939	641	1.2	47,926	47,926	0	0.0
Fisc Disp Distrib	18,832	18,832	0	0.0	15,917	15,917	0	0.0
Total Levy	72,131	72,772	641	.9	63,843	63,843	0	0.0
Property Tax Aids	7,865	7,951	86	1.1	67,672	67,672	0	0.0
Total Levy + Aid	79,996	80,723	727	.9	131,515	131,515	0	0.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	79,659	79,658	-1	-.0	9,446	9,920	475	5.0
Fisc Disp Distrib	25,962	25,962	0	0.0	3,715	3,715	0	0.0
Total Levy	105,621	105,620	-1	-.0	13,160	13,635	475	3.6
Property Tax Aids	2,969	2,969	-0	-.0	1,673	1,763	90	5.4
Total Levy + Aid	108,590	108,589	-1	-.0	14,833	15,398	565	3.8

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	148,870	139,775	-9,094	-6.1					
(-) TIF Tax Cap	11,928	10,840	-1,088	-9.1	County	42.67	45.80	0.000	0.000
(-) FD Contr Tax Cap	12,044	11,172	-872	-7.2	City/Town	38.37	40.70	0.000	0.000
(=) Txbl Tax Cap	124,898	117,764	-7,134	-5.7	School Dist	63.78	67.64	0.000	0.000
					Special Dist	7.56	8.42	0.000	0.000
FD Distr Tax Cap	37,734	37,734	0	0.0	Total	152.39	162.57	0.000	0.000

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	58,100	55,200		-5.0
Net Tax	743	753	11	1.5
Effect Rate	1.28	1.36		
Avg Value	87,200	82,800		-5.0
Net Tax	1,224	1,205	-19	-1.5
Effect Rate	1.40	1.45		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	116,300	110,400		-5.1
Net Tax	1,893	1,878	-15	-.8
Effect Rate	1.63	1.70		
Ex-Hi Value	174,400	165,600		-5.0
Net Tax	3,398	3,403	5	.2
Effect Rate	1.95	2.06		

Simulation ID: 99B5
3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
vs.
ALTERNATIVE: Prelim Pay '99: HF200 LMV since 1995 (Revised)

(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	149,132	132,300	-16,832	-11.3	2,112	2,072	-40	-1.9	1.42	1.57
Res Non-Hm 1 Un	13,511	12,993	-518	-3.8	254	276	22	8.8	1.88	2.12
Res Non-Hm 2-3	4,484	4,313	-171	-3.8	109	119	10	8.8	2.43	2.75
Apartments	12,185	11,899	-287	-2.4	412	455	43	10.5	3.38	3.82
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	22,347	17,383	-4,963	-22.2	490	424	-66	-13.5	2.19	2.44
Com/Ind Lo Tier	31,277	31,223	-54	-.2	1,093	1,234	141	12.9	3.49	3.95
Com/Ind Hi Tier	39,668	38,686	-982	-2.5	1,971	2,174	203	10.3	4.97	5.62
Public Utility	2,053	1,663	-390	-19.0	102	93	-9	-8.4	4.96	5.61
Ag Hmstd: House	118	89	-29	-24.8	2	2	0	-15.0	1.53	1.73
Ag Hmstd: Land	139	104	-34	-24.8	1	1	0	-15.0	.51	.58
Ag Non-hmstd	940	755	-185	-19.6	17	15	-2	-9.1	1.81	2.05
Total (incl TIF)	275,853	251,408	-24,445	-8.9	6,562	6,865	303	4.6	2.38	2.73

TIF Levy	409	454	46	11.2
Total (excl TIF)	6,153	6,410	257	4.2

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	2,786	2,930	144	5.2	1,044	1,044	0	0.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	2,786	2,930	144	5.2	1,044	1,044	0	0.0
Property Tax Aids	347	365	18	5.2	1,552	1,552	0	0.0
Total Levy + Aid	3,133	3,296	162	5.2	2,596	2,596	0	0.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	2,592	2,696	104	4.0	82	86	4	5.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	2,592	2,696	104	4.0	82	86	4	5.1
Property Tax Aids	83	86	3	4.0	23	24	1	5.3
Total Levy + Aid	2,675	2,782	107	4.0	105	110	5	5.1

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	4,816	4,442	-373	-7.8					
(-) TIF Tax Cap	291	286	-5	-1.7	County	61.58	70.51	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	23.08	25.13	0.000	0.000
(=) Txbl Tax Cap	4,525	4,156	-368	-8.1	School Dist	53.92	61.09	.552	.624
					Special Dist	1.81	2.07	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	140.38	158.80	.552	.624

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	47,600	42,200		-11.3
Net Tax	581	582	1	.2
Effect Rate	1.22	1.38		
Avg Value	71,400	63,300		-11.3
Net Tax	871	874	2	.2
Effect Rate	1.22	1.38		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	95,200	84,400		-11.3
Net Tax	1,327	1,251	-75	-5.7
Effect Rate	1.39	1.48		
Ex-Hi Value	142,800	126,600		-11.3
Net Tax	2,430	2,343	-87	-3.6
Effect Rate	1.70	1.85		

Simulation ID: 99B5
3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
vs.
ALTERNATIVE: Prelim Pay '99: HF200 LMV since 1995 (Revised)

(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	158,289	147,121	-11,167	-7.1	1,648	1,760	112	6.8	1.04	1.20
Res Non-Hm 1 Un	19,018	18,111	-907	-4.8	295	322	27	9.3	1.55	1.78
Res Non-Hm 2-3	11,758	11,207	-551	-4.7	241	264	22	9.3	2.05	2.35
Apartments	13,892	13,520	-373	-2.7	410	457	48	11.6	2.95	3.38
Low-income Apts	9,145	8,784	-361	-3.9	113	125	12	10.2	1.24	1.42
Seasonal Rec	778	579	-199	-25.6	14	12	-2	-16.0	1.84	2.08
Com/Ind Lo Tier	36,403	35,698	-705	-1.9	1,074	1,208	134	12.5	2.95	3.38
Com/Ind Hi Tier	55,303	51,677	-3,627	-6.6	2,316	2,482	167	7.2	4.19	4.80
Public Utility	1,679	1,679	0	0.0	70	81	10	14.7	4.19	4.80
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	55	4	-51	-93.2	0	0	-0	-92.2	.43	.50
Ag Non-hmstd	321	321	0	0.0	5	6	1	14.7	1.53	1.76
Total (incl TIF)	306,641	288,700	-17,941	-5.9	6,186	6,717	531	8.6	2.02	2.33
TIF Levy					210	228	18	8.5		
Total (excl TIF)					5,975	6,488	513	8.6		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	1,506	1,708	203	13.5	1,820	1,820	0	0.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	1,506	1,708	203	13.5	1,820	1,820	0	0.0
Property Tax Aids	243	273	31	12.7	2,865	2,865	0	0.0
Total Levy + Aid	1,748	1,982	233	13.3	4,685	4,685	0	0.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	3,039	3,372	334	11.0	42	47	5	10.9
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	3,039	3,372	334	11.0	42	47	5	10.9
Property Tax Aids	51	55	4	7.0	7	8	1	11.7
Total Levy + Aid	3,090	3,427	338	10.9	49	55	5	11.0

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	5,455	5,157	-298	-5.5					
(-) TIF Tax Cap	179	169	-10	-5.4	County	28.53	34.25	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	34.49	36.49	0.000	0.000
(=) Txbl Tax Cap	5,277	4,988	-289	-5.5	School Dist	54.07	63.58	.605	.697
					Special Dist	.80	.94	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	117.90	135.25	.605	.697

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	39,300	36,500		-7.1
Net Tax	380	402	22	5.8
Effect Rate	.97	1.10		
Avg Value	58,900	54,700		-7.1
Net Tax	569	602	33	5.8
Effect Rate	.97	1.10		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	78,500	72,900		-7.1
Net Tax	780	802	22	2.8
Effect Rate	.99	1.10		
Ex-Hi Value	117,800	109,400		-7.1
Net Tax	1,493	1,562	68	4.6
Effect Rate	1.27	1.43		

Simulation ID: 99B5
3/10/99
2:41 pm

BASELINE: Preliminary Pay '99
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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	519,585	484,258	-35,327	-6.8	6,169	6,099	-69	-1.1	1.19	1.26
Res Non-Hm 1 Un	13,147	13,147	0	0.0	220	239	19	8.6	1.68	1.82
Res Non-Hm 2-3	10,227	10,227	0	0.0	224	243	19	8.6	2.19	2.37
Apartments	29,753	29,753	0	0.0	953	1,035	83	8.7	3.20	3.48
Low-income Apts	5,482	4,299	-1,183	-21.6	71	60	-11	-14.8	1.29	1.40
Seasonal Rec	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Lo Tier	26,590	25,826	-765	-2.9	849	897	49	5.7	3.19	3.47
Com/Ind Hi Tier	64,511	60,145	-4,366	-6.8	2,941	2,985	44	1.5	4.56	4.96
Public Utility	10,319	10,319	0	0.0	470	512	42	8.9	4.56	4.96
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Total (incl TIF)	679,614	637,973	-41,641	-6.1	11,896	12,071	175	1.5	1.75	1.89

TIF Levy	1,508	1,533	25	1.7
Total (excl TIF)	10,388	10,538	150	1.4

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	2,344	2,418	73	3.1	2,654	2,654	-0	-0.0
Fisc Disp Distrib	813	813	0	0.0	888	888	0	0.0
Total Levy	3,157	3,230	73	2.3	3,542	3,542	-0	-0.0
Property Tax Aids	496	512	15	3.1	3,894	3,894	0	0.0
Total Levy + Aid	3,653	3,742	89	2.4	7,436	7,436	-0	-0.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	5,794	5,798	4	.1	666	689	23	3.5
Fisc Disp Distrib	1,773	1,773	0	0.0	258	258	0	0.0
Total Levy	7,567	7,571	4	.1	923	947	23	2.5
Property Tax Aids	454	454	0	0.0	119	124	5	3.8
Total Levy + Aid	8,021	8,025	4	.1	1,043	1,071	28	2.7

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	10,257	9,543	-714	-7.0					
(-) TIF Tax Cap	1,172	1,098	-74	-6.3	County	26.33	29.22	0.000	0.000
(-) FD Contr Tax Cap	181	171	-9	-5.2	City/Town	29.80	32.07	0.000	0.000
(=) Txbl Tax Cap	8,904	8,274	-630	-7.1	School Dist	64.97	69.97	.013	.015
					Special Dist	7.48	8.33	0.000	0.000
FD Distr Tax Cap	2,616	2,616	0	0.0	Total	128.58	139.59	.013	.015

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	59,000	55,000		-6.8
Net Tax	617	626	9	1.4
Effect Rate	1.05	1.14		
Avg Value	88,500	82,500		-6.8
Net Tax	1,024	998	-26	-2.6
Effect Rate	1.16	1.21		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	118,000	110,000		-6.8
Net Tax	1,586	1,559	-27	-1.7
Effect Rate	1.34	1.42		
Ex-Hi Value	177,000	165,000		-6.8
Net Tax	2,876	2,865	-11	-.4
Effect Rate	1.62	1.74		

Simulation ID: 99B5
3/10/99
2:41 pm

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,937,591	1,772,426	-165,165	-8.5	28,599	27,812	-787	-2.8	1.48	1.57
Res Non-Hm 1 Un	56,722	56,722	0	0.0	1,026	1,127	101	9.8	1.81	1.99
Res Non-Hm 2-3	12,018	12,018	0	0.0	265	291	26	10.0	2.20	2.42
Apartments	217,631	212,808	-4,823	-2.2	6,872	7,380	508	7.4	3.16	3.47
Low-income Apts	19,282	17,556	-1,726	-9.0	259	259	0	-0.2	1.34	1.47
Seasonal Rec	1,587	1,306	-280	-17.7	33	30	-3	-9.3	2.08	2.30
Com/Ind Lo Tier	72,793	72,629	-164	-0.2	2,481	2,746	265	10.7	3.41	3.78
Com/Ind Hi Tier	607,581	594,901	-12,679	-2.1	29,126	31,648	2,523	8.7	4.79	5.32
Public Utility	151,139	151,139	0	0.0	7,346	8,149	804	10.9	4.86	5.39
Ag Hmstd: House	71	71	-1	-0.9	1	1	0	8.4	1.11	1.22
Ag Hmstd: Land	26	26	0	-0.9	0	0	0	8.5	0.47	0.52
Ag Non-hmstd	117	79	-38	-32.6	2	1	-1	-26.2	1.67	1.83
Total (incl TIF)	3,076,558	2,891,681	-184,877	-6.0	76,010	79,445	3,436	4.5	2.47	2.75

TIF Levy	4,468	4,783	315	7.0
Total (excl TIF)	71,541	74,662	3,121	4.4

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	13,363	13,824	460	3.4	13,926	13,926	0	-0.0
Fisc Disp Distrib	1,608	1,608	0	0.0	1,596	1,596	0	0.0
Total Levy	14,972	15,432	460	3.1	15,522	15,522	0	-0.0
Property Tax Aids	2,632	2,723	90	3.4	3,647	3,647	0	0.0
Total Levy + Aid	17,604	18,155	551	3.1	19,169	19,169	0	-0.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	32,362	33,248	886	2.7	1,709	1,774	65	3.8
Fisc Disp Distrib	4,067	4,067	0	0.0	510	510	0	0.0
Total Levy	36,429	37,315	886	2.4	2,218	2,283	65	2.9
Property Tax Aids	293	306	13	4.5	633	659	26	4.2
Total Levy + Aid	36,722	37,621	899	2.4	2,851	2,942	91	3.2

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	60,004	56,565	-3,438	-5.7					
(-) TIF Tax Cap	3,508	3,427	-82	-2.3	County	28.29	31.39	0.000	0.000
(-) FD Contr Tax Cap	9,252	9,106	-146	-1.6	City/Town	29.48	31.63	0.000	0.000
(=) Txbl Tax Cap	47,243	44,033	-3,210	-6.8	School Dist	63.47	70.00	.773	.838
					Special Dist	3.62	4.03	0.000	0.000
FD Distr Tax Cap	5,176	5,176	0	0.0	Total	124.85	137.05	.773	.838

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	83,500	76,400		-8.5
Net Tax	970	923	-47	-4.9
Effect Rate	1.16	1.21		
Avg Value	125,200	114,600		-8.5
Net Tax	1,779	1,727	-52	-2.9
Effect Rate	1.42	1.51		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	166,900	152,800		-8.4
Net Tax	2,696	2,649	-47	-1.8
Effect Rate	1.62	1.73		
Ex-Hi Value	250,400	229,200		-8.5
Net Tax	4,533	4,493	-40	-0.9
Effect Rate	1.81	1.96		

Simulation ID: 99B5
3/10/99
2:41 pm

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,763,862	2,558,655	-205,207	-7.4	48,901	50,844	1,943	4.0	1.77	1.99
Res Non-Hm 1 Un	83,867	83,867	0	0.0	1,708	1,943	234	13.7	2.04	2.32
Res Non-Hm 2-3	31,613	31,613	0	0.0	731	837	105	14.4	2.31	2.65
Apartments	210,224	158,187	-52,037	-24.8	6,983	6,025	-958	-13.7	3.32	3.81
Low-income Apts	13,695	13,546	-149	-1.1	195	218	23	11.6	1.43	1.61
Seasonal Rec	6,703	5,635	-1,067	-15.9	168	156	-12	-6.9	2.50	2.77
Com/Ind Lo Tier	59,933	59,106	-827	-1.4	2,114	2,371	257	12.2	3.53	4.01
Com/Ind Hi Tier	922,162	784,265	-137,897	-15.0	45,707	44,503	-1,204	-2.6	4.96	5.67
Public Utility	27,691	27,161	-530	-1.9	1,385	1,543	159	11.5	5.00	5.68
Ag Hmstd: House	140	140	0	0.0	2	3	0	17.4	1.61	1.89
Ag Hmstd: Land	98	98	0	0.0	1	1	0	18.6	.51	.60
Ag Non-hmstd	110	110	0	0.0	2	2	0	12.3	1.86	2.09
Total (incl TIF)	4,120,099	3,722,384	-397,715	-9.7	107,897	108,445	548	.5	2.62	2.91

TIF Levy	2,870	2,819	-51	-1.8
Total (excl TIF)	105,027	105,626	600	.6

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	27,215	27,130	-85	-.3	13,323	13,323	0	.0
Fisc Disp Distrib	1,305	1,305	0	0.0	676	676	0	0.0
Total Levy	28,520	28,435	-85	-.3	13,998	13,998	0	.0
Property Tax Aids	3,312	3,298	-14	-.4	2,126	2,126	0	0.0
Total Levy + Aid	31,832	31,733	-99	-.3	16,124	16,124	0	.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	44,819	46,087	1,268	2.8	5,878	5,793	-85	-1.4
Fisc Disp Distrib	2,387	2,387	0	0.0	305	305	0	0.0
Total Levy	47,206	48,474	1,268	2.7	6,183	6,098	-85	-1.4
Property Tax Aids	29	29	0	1.2	891	880	-10	-1.1
Total Levy + Aid	47,235	48,503	1,268	2.7	7,073	6,978	-95	-1.3

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	80,599	70,967	-9,631	-11.9					
(-) TIF Tax Cap	2,230	1,932	-298	-13.4	County	40.93	46.13	0.000	0.000
(-) FD Contr Tax Cap	11,879	10,220	-1,659	-14.0	City/Town	20.04	22.65	0.000	0.000
(=) Txbl Tax Cap	66,489	58,815	-7,674	-11.5	School Dist	59.89	69.64	1.214	1.378
					Special Dist	8.84	9.85	0.000	0.000
FD Distr Tax Cap	3,100	3,100	0	0.0	Total	129.70	148.27	1.214	1.378

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	114,300	105,900		-7.3
Net Tax	1,658	1,717	59	3.5
Effect Rate	1.45	1.62		
Avg Value	171,500	158,800		-7.4
Net Tax	2,989	3,123	134	4.5
Effect Rate	1.74	1.97		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	228,700	211,700		-7.4
Net Tax	4,319	4,529	210	4.9
Effect Rate	1.89	2.14		
Ex-Hi Value	343,000	317,600		-7.4
Net Tax	6,978	7,344	366	5.3
Effect Rate	2.03	2.31		