

House Research Simulation Report: Property Tax

Simulation # 99K4

Date 5/17/99

Steve Hinze, Legislative Analyst (651-296-8956)

DESCRIPTION

BASELINE: Preliminary Pay '99

ALTERNATIVE: Projected Pay 2000: Tax Conference Committee Agreement

This report compares property taxes payable in 1999 to projected property taxes payable in 2000 under the provisions contained in the conference committee report for the 1999 omnibus tax bill. Note that the simulation does not include any effects of the education finance bill currently being negotiated in conference committee.

KEY POINTS

- ! **Statewide, property taxes are projected to increase by \$27 million, or 0.6%, according to the simulation.** The projected change under current law is an increase of \$187 million, or 4.1%. In the aggregate, property taxes are expected to decrease by 2.5% in greater Minnesota, and to increase by 2.3% in the metro area. New construction across all property types is projected to pay \$102 million in property taxes for pay 2000.
- ! **Agricultural properties receive the largest tax reductions, averaging 17% on agricultural production land.** Most other types of property show tax reductions in the range of 0% to 4%. A few property types show minor tax increases from pay '99 to pay 2000.

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 1999.
- ! **Levies** are based on a survey of county auditors submitted after final levy certifications. They can be regarded as almost final; there are usually only a few minor differences between the survey levies and the final levies that will be certified on the abstract of tax lists later in the year.
- ! **Education homestead credit** amounts have been subtracted in arriving at net tax burdens for homesteaded properties. The amounts were derived from a House Research model. The model estimate for total state cost of the credit is \$303.1 million.
- ! **Tax increment financing (TIF) net tax capacities** are taken from the abstract of assessment, and from a survey of county assessors. There may be some minor adjustments to these figures when final TIF NTCs are disclosed on the abstracts of tax lists.
- ! **Fiscal disparities** contribution and distribution net tax capacities are taken from the abstract of assessment. Fiscal disparities distribution levies are certified amounts obtained from the Dept. of Revenue.

ASSUMPTIONS:**ALTERNATIVE: Projected Pay 2000: Tax Conference Committee Agreement**

- ! **Market values** were derived from a survey of county assessors taken in January, 1999. Assessors were asked to submit estimates separately for market value changes due to inflation on existing property and due to new construction, at either the countywide level or for distinct areas within the county. Inflationary changes on properties subject to limited market value restraints were limited to the 8.5% growth rate specified in the bill. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay '98 to pay '99, on a city-by-city and a class-by-class basis.
- ! **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The baseline pay 2000 levies were developed to match statewide levy estimates by category developed by the Dept. of Children, Families and Learning. Approximately \$14 million of new referendum levies are assumed; they are distributed evenly across the state among all districts that are not capped (excluding Minneapolis & St. Paul).
- ! **County, city, and town baseline levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The base methodology employed is a three-year average of levy plus aid. In a few cases, the estimates were changed based upon discussions with individual local government officials. Estimated state aid amounts for pay 2000 were subtracted from levy plus aid to arrive at the levy amounts. Baseline aid amounts were changed for additional HACA payments, local government aid changes, the transfer of local performance aid to other aid programs, and HACA subtractions for the court takeover. Further levy adjustments were made for the following components of the bill: levy limit extension, court cost takeover, and charity care aid.
- ! **Special taxing district levies** were generally increased by 7%, except for the metro-wide special taxing districts, which were modeled based upon levy limits and partial estimates provided by metro agency staff.
- ! **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept. Baseline fiscal disparities tax capacities were reduced by 2.9% based on the upper-tier commercial-industrial class rate reduction in the bill; however, the areawide tax rate was increased in the same proportion so that fiscal disparities distribution levies were left unchanged.
- ! **Tax increment financing (TIF) net tax capacities** were first assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial net tax capacity, then reduced by 2.9% across-the-board to reflect the class rates contained in the bill..

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
<\$76,000 ¹	1.0 %	1.0 %
>\$76,000	1.7	1.65
Residential Non-homestead:		
Single unit:		
<\$76,000 ¹	1.25	1.2
>\$76,000	1.7	1.65
2-3 unit and undeveloped land	1.7	1.65
Apartments:		
Regular	2.5	2.4
Low-income	1.0	1.0
Small city	2.15	2.15
Commercial-Industrial-Public Utility:		
<\$150,000	2.45	2.4
>\$150,000	3.5	3.4
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c)	1.8	1.65
Seasonal Recreational Residential:		
<\$76,000 ¹	1.25	1.2
>\$76,000	2.2	1.65
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$115,000	0.35	0.35
\$115,000 - \$600,000:		
<320 acres	0.8	0.8
>320 acres	1.25	0.8
>\$600,000:		
<320 acres	0.8	1.2
>320 acres	1.25	1.2
Non-Homestead	1.25	1.2
Education homestead credit:		
Percentage	66.2%	83%
Maximum	\$320	\$390
Education agricultural credit:		
Homestead	-	54%
Nonhomestead	-	50%

¹ Tier breakpoint was \$75,000 in baseline.

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BASELINE: Preliminary Pay '99 (Revised 4/5/99)
vs.
ALTERNATIVE: Proj Pay 2000: Final Tax Conference Committee

(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	134,790,015	7,407,404	5.8	1,888,664	1,880,977	-7,686	-.4	1.48	1.40
Res Non-Hmstd	7,187,347	7,619,340	431,993	6.0	146,444	147,697	1,253	.9	2.04	1.94
Apartments	7,157,990	7,710,908	552,918	7.7	242,736	246,368	3,632	1.5	3.39	3.20
Low-income Apts	1,530,220	1,625,981	95,760	6.3	22,465	23,415	950	4.2	1.47	1.44
Seasonal Rec	6,886,598	7,392,118	505,520	7.3	116,956	111,017	-5,939	-5.1	1.70	1.50
New Construct	0	4,682,225	4,682,225	0.0	0	102,215	102,215	0.0	0.00	2.18
Com/Ind Lo Tier	6,564,692	6,714,641	149,950	2.3	229,212	223,107	-6,104	-2.7	3.49	3.32
Com/Ind Hi Tier	27,140,240	28,697,353	1,557,112	5.7	1,332,909	1,329,985	-2,924	-.2	4.91	4.63
Public Utility	5,971,945	6,143,259	171,314	2.9	273,704	267,595	-6,109	-2.2	4.58	4.36
Ag Hmstd: House	6,070,775	6,346,181	275,406	4.5	69,117	66,569	-2,548	-3.7	1.14	1.05
Ag Hmstd: Land	17,435,749	18,412,696	976,947	5.6	141,740	114,724	-27,016	-19.1	.81	.62
Ag Non-hmstd	9,319,207	9,835,023	515,816	5.5	142,295	119,638	-22,657	-15.9	1.53	1.22

Total (incl TIF) 222,647,376 239,969,741 17,322,366 7.8 4,606,242 4,633,308 27,066 .6 2.07 1.93

TIF Levy 304,588 314,464 9,876 3.2
Total (excl TIF) 4,301,654 4,318,844 17,190 .4

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	1,309,273	1,325,457	16,184	1.2	817,865	850,613	32,748	4.0
Fisc Disp Distrib	104,585	109,354	4,769	4.6	82,887	89,117	6,230	7.5
Total Levy	1,413,858	1,434,811	20,953	1.5	900,752	939,730	38,978	4.3
Property Tax Aids	258,715	289,659	30,944	12.0	623,013	640,156	17,143	2.8
Total Levy + Aid	1,672,573	1,724,470	51,898	3.1	1,523,765	1,579,886	56,121	3.7

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	1,957,739	2,033,538	75,800	3.9	142,121	157,085	14,964	10.5
Fisc Disp Distrib	185,768	188,903	3,135	1.7	24,870	25,470	600	2.4
Total Levy	2,143,507	2,222,441	78,935	3.7	166,991	182,555	15,564	9.3
Property Tax Aids	65,580	55,136	-10,444	-15.9	27,643	28,698	1,055	3.8
Total Levy + Aid	2,209,087	2,277,577	68,491	3.1	194,634	211,252	16,619	8.5

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	3,809,100	204,666	5.7					
(-) TIF Tax Cap	225,201	236,890	11,690	5.2	County	41.87	40.27	.001 .001	
(-) FD Contr Tax Cap	252,996	281,362	28,366	11.2	City/Town	25.90	25.60	.037 .035	
(=) Txbl Tax Cap	3,126,237	3,290,848	164,611	5.3	School Dist	56.46	55.24	.892 .927	
					Special Dist	4.55	4.77	0.000 0.000	
FD Distr Tax Cap	252,995	281,362	28,367	11.2	Total	128.79	125.88	.930 .963	

TAX BURDENS ON TYPICAL HOMESTEADS					TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng		Baseln	Altern	Tax Change	Pctg Chng
Lo Value				0.0	Hi Value				0.0
Net Tax			0	0.0	Net Tax			0	0.0
Effect Rate	0.00	0.00			Effect Rate	0.00	0.00		
Avg Value				0.0	Ex-Hi Value				0.0
Net Tax			0	0.0	Net Tax			0	0.0
Effect Rate	0.00	0.00			Effect Rate	0.00	0.00		

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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	43,647,679	2,369,592	5.7	535,516	529,146	-6,370	-1.2	1.30	1.21
Res Non-Hmstd	2,751,706	2,906,784	155,078	5.6	53,091	52,996	-95	-.2	1.93	1.82
Apartments	1,522,552	1,576,564	54,012	3.5	51,255	50,016	-1,239	-2.4	3.37	3.17
Low-income Apts	529,997	547,417	17,419	3.3	7,935	8,027	92	1.2	1.50	1.47
Seasonal Rec	6,671,255	7,170,345	499,090	7.5	112,251	106,956	-5,295	-4.7	1.68	1.49
New Construct	0	1,738,484	1,738,484	0.0	0	30,940	30,940	0.0	0.00	1.78
Com/Ind Lo Tier	3,514,458	3,615,415	100,957	2.9	121,754	119,586	-2,168	-1.8	3.46	3.31
Com/Ind Hi Tier	5,173,842	5,357,214	183,372	3.5	246,472	241,952	-4,520	-1.8	4.76	4.52
Public Utility	3,862,016	3,971,479	109,463	2.8	169,500	166,625	-2,874	-1.7	4.39	4.20
Ag Hmstd: House	5,230,444	5,463,059	232,615	4.4	57,698	55,565	-2,133	-3.7	1.10	1.02
Ag Hmstd: Land	16,636,859	17,573,720	936,861	5.6	136,343	110,201	-26,142	-19.2	.82	.63
Ag Non-hmstd	8,831,735	9,333,680	501,945	5.7	134,395	113,157	-21,238	-15.8	1.52	1.21

Total (incl TIF) 96,002,953 102,901,840 6,898,887 7.2 1,626,211 1,585,169 -41,041 -2.5 1.69 1.54

TIF Levy 65,343 65,781 438 .7
Total (excl TIF) 1,560,868 1,519,389 -41,479 -2.7

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	610,486	623,899	13,413	2.2	315,745	330,815	15,069	4.8
Fisc Disp Distrib	244	535	291	119.0	238	503	265	111.5
Total Levy	610,730	624,434	13,704	2.2	315,983	331,318	15,335	4.9
Property Tax Aids	148,104	155,077	6,973	4.7	325,430	335,089	9,659	3.0
Total Levy + Aid	758,834	779,511	20,677	2.7	641,413	666,406	24,994	3.9

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	759,471	767,817	8,346	1.1	12,415	13,167	753	6.1
Fisc Disp Distrib	186	383	197	106.1	7	7	0	5.0
Total Levy	759,657	768,200	8,543	1.1	12,421	13,174	753	6.1
Property Tax Aids	52,678	47,187	-5,491	-10.4	2,957	3,070	113	3.8
Total Levy + Aid	812,335	815,386	3,052	.4	15,379	16,244	866	5.6

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	1,388,169	56,617	4.3					
(-) TIF Tax Cap	46,837	48,508	1,671	3.6	County	47.52	46.59	.003 .002	
(-) FD Contr Tax Cap	449	883	434	96.6	City/Town	24.54	24.66	.007 .007	
(=) Txbl Tax Cap	1,284,265	1,338,777	54,512	4.2	School Dist	55.23	52.47	.560 .681	
					Special Dist	.97	.98	0.000 0.000	
FD Distr Tax Cap	450	885	435	96.6	Total	128.25	124.70	.569 .690	

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	49,300	52,100		5.7
Net Tax	534	521	-13	-2.5
Effect Rate	1.08	1.00		
Avg Value	73,900	78,100		5.7
Net Tax	801	793	-7	-.9
Effect Rate	1.08	1.02		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	98,500	104,100		5.7
Net Tax	1,236	1,210	-26	-2.1
Effect Rate	1.25	1.16		
Ex-Hi Value	147,800	156,200		5.7
Net Tax	2,313	2,316	2	.1
Effect Rate	1.57	1.48		

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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	91,142,336	5,037,812	5.9	1,353,147	1,351,831	-1,316	-.1	1.57	1.48
Res Non-Hmstd	4,435,641	4,712,556	276,915	6.2	93,353	94,701	1,348	1.4	2.10	2.01
Apartments	5,635,438	6,134,343	498,905	8.9	191,481	196,351	4,871	2.5	3.40	3.20
Low-income Apts	1,000,223	1,078,564	78,341	7.8	14,530	15,388	858	5.9	1.45	1.43
Seasonal Rec	215,343	221,773	6,430	3.0	4,705	4,061	-644	-13.7	2.18	1.83
New Construct	0	2,943,741	2,943,741	0.0	0	71,274	71,274	0.0	0.00	2.42
Com/Ind Lo Tier	3,050,233	3,099,226	48,993	1.6	107,458	103,521	-3,937	-3.7	3.52	3.34
Com/Ind Hi Tier	21,966,398	23,340,139	1,373,740	6.3	1,086,438	1,088,033	1,595	.1	4.95	4.66
Public Utility	2,109,929	2,171,780	61,852	2.9	104,205	100,970	-3,235	-3.1	4.94	4.65
Ag Hmstd: House	840,330	883,122	42,792	5.1	11,418	11,003	-415	-3.6	1.36	1.25
Ag Hmstd: Land	798,891	838,976	40,086	5.0	5,397	4,523	-874	-16.2	.68	.54
Ag Non-hmstd	487,472	501,343	13,871	2.8	7,900	6,482	-1,418	-18.0	1.62	1.29

Total (incl TIF) 126,644,423 137,067,901 10,423,478 8.2 2,980,031 3,048,139 68,108 2.3 2.35 2.22

TIF Levy 239,245 248,684 9,438 3.9
Total (excl TIF) 2,740,786 2,799,455 58,669 2.1

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	698,787	701,558	2,771	.4	502,120	519,798	17,679	3.5
Fisc Disp Distrib	104,341	108,819	4,478	4.3	82,649	88,614	5,965	7.2
Total Levy	803,128	810,377	7,249	.9	584,769	608,412	23,644	4.0
Property Tax Aids	110,611	134,582	23,971	21.7	297,583	305,067	7,484	2.5
Total Levy + Aid	913,739	944,959	31,221	3.4	882,352	913,479	31,127	3.5

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	1,198,268	1,265,722	67,454	5.6	129,707	143,918	14,211	11.0
Fisc Disp Distrib	185,582	188,520	2,937	1.6	24,863	25,463	600	2.4
Total Levy	1,383,850	1,454,241	70,392	5.1	154,570	169,380	14,810	9.6
Property Tax Aids	12,902	7,950	-4,952	-38.4	24,685	25,627	942	3.8
Total Levy + Aid	1,396,752	1,462,191	65,439	4.7	179,255	195,008	15,753	8.8

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	2,420,931	148,049	6.5					
(-) TIF Tax Cap	178,364	188,382	10,018	5.6	County	37.94	35.94	0.000	0.000
(-) FD Contr Tax Cap	252,546	280,478	27,932	11.1	City/Town	26.86	26.25	.059	.055
(=) Txbl Tax Cap	1,841,971	1,952,070	110,099	6.0	School Dist	57.33	57.14	1.127	1.100
					Special Dist	7.04	7.37	0.000	0.000
FD Distr Tax Cap	252,545	280,477	27,932	11.1	Total	129.16	126.70	1.186	1.155

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	82,900	87,800		5.9
Net Tax	1,028	1,021	-7	-.7
Effect Rate	1.24	1.16		
Avg Value	124,400	131,700		5.9
Net Tax	1,881	1,889	8	.4
Effect Rate	1.51	1.43		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	165,900	175,600		5.8
Net Tax	2,841	2,858	16	.6
Effect Rate	1.71	1.63		
Ex-Hi Value	248,800	263,400		5.9
Net Tax	4,760	4,795	35	.7
Effect Rate	1.91	1.82		

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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	2,536,850	143,192	6.0	33,670	33,636	-34	-.1	1.41	1.33
Res Non-Hmstd	182,312	193,280	10,968	6.0	3,788	3,804	16	.4	2.08	1.97
Apartments	177,567	179,740	2,174	1.2	5,458	5,329	-129	-2.4	3.07	2.96
Low-income Apts	50,479	50,824	344	.7	792	785	-7	-.8	1.57	1.54
Seasonal Rec	47,117	50,806	3,688	7.8	941	904	-38	-4.0	2.00	1.78
New Construct	0	102,211	102,211	0.0	0	2,335	2,335	0.0	0.00	2.28
Com/Ind Lo Tier	378,237	382,352	4,114	1.1	13,209	12,881	-328	-2.5	3.49	3.37
Com/Ind Hi Tier	412,549	408,662	-3,887	-.9	17,593	16,455	-1,138	-6.5	4.26	4.03
Public Utility	103,692	106,702	3,010	2.9	5,307	5,216	-92	-1.7	5.12	4.89
Ag Hmstd: House	11,246	11,883	637	5.7	154	157	3	2.3	1.37	1.32
Ag Hmstd: Land	16,671	17,541	870	5.2	154	126	-28	-18.2	.92	.72
Ag Non-hmstd	23,083	24,015	932	4.0	451	395	-56	-12.5	1.95	1.64
Total (incl TIF)	3,796,612	4,064,865	268,253	7.1	81,517	82,021	504	.6	2.15	2.02

TIF Levy	5,284	5,209	-74	-1.4
Total (excl TIF)	76,234	76,812	578	.8

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	29,820	30,775	955	3.2	23,415	24,396	981	4.2
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	29,820	30,775	955	3.2	23,415	24,396	981	4.2
Property Tax Aids	6,304	6,663	359	5.7	35,313	36,285	972	2.8
Total Levy + Aid	36,124	37,438	1,314	3.6	58,727	60,681	1,953	3.3

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	32,979	32,916	-63	-.2	1,241	1,335	94	7.6
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	32,979	32,916	-63	-.2	1,241	1,335	94	7.6
Property Tax Aids	1,919	1,638	-281	-14.6	410	445	35	8.5
Total Levy + Aid	34,898	34,554	-343	-1.0	1,651	1,780	129	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	61,484	64,251	2,767	4.5					
(-) TIF Tax Cap	3,698	3,750	52	1.4	County	51.53	50.80	.011	.010
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	40.16	39.98	.056	.052
(=) Txbl Tax Cap	57,785	60,500	2,715	4.7	School Dist	53.78	50.08	.502	.646
					Special Dist	2.15	2.21	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	147.62	143.06	.569	.708

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	37,300	39,500		5.9
Net Tax	477	472	-5	-1.1
Effect Rate	1.28	1.20		
Avg Value	56,000	59,300		5.9
Net Tax	717	709	-8	-1.1
Effect Rate	1.28	1.20		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	74,700	79,100		5.9
Net Tax	956	968	12	1.3
Effect Rate	1.28	1.22		
Ex-Hi Value	112,000	118,600		5.9
Net Tax	1,779	1,787	7	.4
Effect Rate	1.59	1.51		

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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	2,000,687	2,137,783	137,097	6.9	23,645	23,444	-201	-.8	1.18	1.10
Res Non-Hmstd	144,491	153,720	9,229	6.4	2,426	2,438	12	.5	1.68	1.59
Apartments	7,679	7,976	297	3.9	208	187	-21	-10.0	2.70	2.34
Low-income Apts	132	133	1	1.1	2	2	0	-1.0	1.35	1.32
Seasonal Rec	1,134,079	1,222,593	88,514	7.8	18,693	18,166	-527	-2.8	1.65	1.49
New Construct	0	120,248	120,248	0.0	0	1,430	1,430	0.0	0.00	1.19
Com/Ind Lo Tier	74,583	75,091	508	.7	2,206	2,123	-83	-3.8	2.96	2.83
Com/Ind Hi Tier	71,760	72,486	726	1.0	3,070	2,943	-127	-4.1	4.28	4.06
Public Utility	288,708	297,368	8,660	3.0	11,790	11,619	-171	-1.4	4.08	3.91
Ag Hmstd: House	745,012	787,593	42,581	5.7	8,042	7,904	-138	-1.7	1.08	1.00
Ag Hmstd: Land	2,824,995	2,955,167	130,173	4.6	25,275	19,072	-6,203	-24.5	.89	.65
Ag Non-hmstd	2,094,699	2,178,818	84,120	4.0	32,616	27,764	-4,852	-14.9	1.56	1.27
Total (incl TIF)	9,386,823	10,008,977	622,154	6.6	127,971	117,091	-10,880	-8.5	1.36	1.17

TIF Levy					61	59	-2	-3.7		
Total (excl TIF)					127,910	117,032	-10,878	-8.5		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	53,540	53,574	33	.1	12,768	13,195	427	3.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	53,540	53,574	33	.1	12,768	13,195	427	3.3
Property Tax Aids	11,658	12,097	439	3.8	4,644	5,071	427	9.2
Total Levy + Aid	65,198	65,671	473	.7	17,411	18,265	854	4.9

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	65,849	65,315	-534	-.8	2,528	2,621	92	3.7
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	65,849	65,315	-534	-.8	2,528	2,621	92	3.7
Property Tax Aids	2,670	2,331	-338	-12.7	847	889	42	5.0
Total Levy + Aid	68,519	67,646	-872	-1.3	3,375	3,509	135	4.0

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	111,050	1,349	1.2					
(-) TIF Tax Cap	54	56	2	3.5	County	48.74	48.17	.012	.012
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	11.64	11.89	0.000	0.000
(=) Txbl Tax Cap	109,646	110,994	1,347	1.2	School Dist	55.86	53.29	.551	.700
					Special Dist	2.31	2.36	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	118.54	115.72	.563	.712

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	49,900	53,400		7.0
Net Tax	493	488	-5	-1.0
Effect Rate	.99	.91		
Avg Value	74,900	80,100		6.9
Net Tax	741	755	14	2.0
Effect Rate	.99	.94		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	99,900	106,800		6.9
Net Tax	1,150	1,154	3	.3
Effect Rate	1.15	1.08		
Ex-Hi Value	149,800	160,200		6.9
Net Tax	2,161	2,211	50	2.3
Effect Rate	1.44	1.38		

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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	1,508,444	1,615,517	107,074	7.1	19,371	19,219	-151	-.8	1.28	1.19
Res Non-Hmstd	145,950	156,297	10,347	7.1	2,902	2,890	-12	-.4	1.99	1.85
Apartments	74,196	76,582	2,387	3.2	2,581	2,482	-99	-3.9	3.48	3.24
Low-income Apts	39,822	40,782	960	2.4	608	608	0	0.0	1.53	1.49
Seasonal Rec	621,347	674,583	53,236	8.6	10,571	9,506	-1,065	-10.1	1.70	1.41
New Construct	0	92,513	92,513	0.0	0	2,108	2,108	0.0	0.00	2.28
Com/Ind Lo Tier	293,464	303,193	9,729	3.3	10,219	9,926	-293	-2.9	3.48	3.27
Com/Ind Hi Tier	385,034	393,401	8,367	2.2	17,345	16,695	-650	-3.7	4.50	4.24
Public Utility	64,147	66,066	1,919	3.0	3,264	3,188	-76	-2.3	5.09	4.83
Ag Hmstd: House	13,126	13,860	733	5.6	166	163	-3	-1.6	1.26	1.18
Ag Hmstd: Land	13,419	14,353	934	7.0	82	71	-11	-13.9	.61	.49
Ag Non-hmstd	14,296	15,876	1,580	11.1	214	180	-34	-15.8	1.49	1.13
Total (incl TIF)	3,173,244	3,463,023	289,779	9.1	67,323	67,036	-287	-.4	2.12	1.94

TIF Levy					2,717	2,750	33	1.2		
Total (excl TIF)					64,606	64,286	-320	-.5		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	23,337	23,544	207	.9	15,622	16,405	783	5.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	23,337	23,544	207	.9	15,622	16,405	783	5.0
Property Tax Aids	4,119	4,511	392	9.5	19,237	20,051	815	4.2
Total Levy + Aid	27,456	28,055	598	2.2	34,859	36,456	1,597	4.6

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	29,138	29,049	-89	-.3	221	237	15	7.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	29,138	29,049	-89	-.3	221	237	15	7.0
Property Tax Aids	1,523	1,402	-121	-7.9	66	67	0	.6
Total Levy + Aid	30,661	30,451	-210	-.7	288	304	16	5.5

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	57,070	2,413	4.4					
(-) TIF Tax Cap	2,001	2,122	121	6.0	County	44.32	42.85	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	29.54	29.73	.022	.020
(=) Txbl Tax Cap	52,655	54,948	2,292	4.4	School Dist	52.79	49.08	.424	.603
					Special Dist	.42	.43	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	127.07	122.09	.446	.623

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	40,800	43,700		7.1
Net Tax	430	423	-7	-1.7
Effect Rate	1.05	.97		
Avg Value	61,200	65,600		7.2
Net Tax	645	634	-11	-1.6
Effect Rate	1.05	.97		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	81,600	87,500		7.2
Net Tax	906	914	7	.8
Effect Rate	1.11	1.04		
Ex-Hi Value	122,400	131,200		7.2
Net Tax	1,712	1,732	20	1.2
Effect Rate	1.40	1.32		

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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	2,345,308	2,514,693	169,385	7.2	27,416	26,933	-484	-1.8	1.17	1.07
Res Non-Hmstd	139,269	149,363	10,094	7.2	2,420	2,409	-12	-.5	1.74	1.61
Apartments	6,699	6,974	275	4.1	203	184	-19	-9.6	3.03	2.63
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	1,806,776	1,959,430	152,655	8.4	27,860	26,507	-1,353	-4.9	1.54	1.35
New Construct	0	131,022	131,022	0.0	0	1,665	1,665	0.0	0.00	1.27
Com/Ind Lo Tier	95,038	98,013	2,975	3.1	2,772	2,667	-105	-3.8	2.92	2.72
Com/Ind Hi Tier	63,318	66,359	3,041	4.8	2,737	2,614	-123	-4.5	4.32	3.94
Public Utility	280,482	288,870	8,388	3.0	12,705	12,286	-419	-3.3	4.53	4.25
Ag Hmstd: House	473,023	495,496	22,472	4.8	5,704	5,558	-146	-2.6	1.21	1.12
Ag Hmstd: Land	767,151	814,565	47,415	6.2	5,205	4,271	-933	-17.9	.68	.52
Ag Non-hmstd	298,836	317,414	18,578	6.2	5,099	4,314	-785	-15.4	1.71	1.36
Total (incl TIF)	6,275,900	6,842,199	566,298	9.0	92,122	89,408	-2,714	-2.9	1.47	1.31

TIF Levy					52	55	3	6.5		
Total (excl TIF)					92,070	89,353	-2,717	-3.0		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	41,246	41,578	331	.8	10,344	11,039	695	6.7
Fisc Disp Distrib	0	0	0	78.9	0	0	0	0.0
Total Levy	41,246	41,578	331	.8	10,344	11,039	695	6.7
Property Tax Aids	6,804	7,377	573	8.4	3,194	3,423	229	7.2
Total Levy + Aid	48,051	48,955	904	1.9	13,537	14,462	924	6.8

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	47,177	47,062	-115	-.2	304	323	19	6.1
Fisc Disp Distrib	0	0	0	100.2	0	0	0	5.0
Total Levy	47,177	47,062	-115	-.2	304	323	19	6.1
Property Tax Aids	2,242	1,955	-286	-12.8	92	93	2	1.8
Total Levy + Aid	49,419	49,017	-402	-.8	396	416	20	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	81,775	85,431	3,655	4.5					
(-) TIF Tax Cap	50	56	6	12.5	County	50.47	48.70	0.000	0.000
(-) FD Contr Tax Cap	0	0	-0	-7.2	City/Town	12.66	12.93	0.000	0.000
(=) Txbl Tax Cap	81,726	85,375	3,649	4.5	School Dist	55.33	51.58	.335	.475
					Special Dist	.37	.38	0.000	0.000
FD Distr Tax Cap	0	0	0	96.6	Total	118.83	113.59	.335	.475

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	50,500	54,200		7.3
Net Tax	485	469	-16	-3.3
Effect Rate	.96	.87		
Avg Value	75,800	81,300		7.3
Net Tax	733	732	-2	-.2
Effect Rate	.97	.90		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	101,100	108,400		7.2
Net Tax	1,140	1,132	-8	-.7
Effect Rate	1.13	1.04		
Ex-Hi Value	151,600	162,600		7.3
Net Tax	2,169	2,174	4	.2
Effect Rate	1.43	1.34		

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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	1,410,386	81,279	6.1	11,492	10,183	-1,308	-11.4	.86	.72
Res Non-Hmstd	90,669	96,195	5,527	6.1	2,020	1,894	-126	-6.2	2.23	1.97
Apartments	45,350	47,083	1,733	3.8	1,692	1,553	-139	-8.2	3.73	3.30
Low-income Apts	37,612	39,073	1,462	3.9	613	580	-32	-5.3	1.63	1.49
Seasonal Rec	77,674	83,113	5,439	7.0	1,537	1,469	-68	-4.4	1.98	1.77
New Construct	0	26,035	26,035	0.0	0	482	482	0.0	0.00	1.85
Com/Ind Lo Tier	195,931	201,360	5,429	2.8	7,626	7,103	-523	-6.9	3.89	3.53
Com/Ind Hi Tier	194,747	204,741	9,995	5.1	10,621	10,142	-479	-4.5	5.45	4.95
Public Utility	308,338	316,584	8,246	2.7	14,436	14,064	-372	-2.6	4.68	4.44
Ag Hmstd: House	3,268	3,461	193	5.9	35	31	-4	-12.2	1.07	.88
Ag Hmstd: Land	2,028	2,157	129	6.4	9	6	-2	-26.2	.42	.29
Ag Non-hmstd	20,482	22,319	1,837	9.0	413	334	-79	-19.0	2.01	1.50
Total (incl TIF)	2,305,206	2,452,508	147,302	6.4	50,492	47,842	-2,650	-5.2	2.19	1.95

TIF Levy	2,936	2,775	-161	-5.5
Total (excl TIF)	47,557	45,067	-2,489	-5.2

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	21,224	21,948	725	3.4	19,334	17,883	-1,451	-7.5
Fisc Disp Distrib	174	382	208	119.2	204	435	231	113.2
Total Levy	21,398	22,331	933	4.4	19,538	18,318	-1,220	-6.2
Property Tax Aids	9,662	10,012	350	3.6	36,502	38,325	1,823	5.0
Total Levy + Aid	31,060	32,343	1,283	4.1	56,040	56,643	603	1.1

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	17,682	16,184	-1,498	-8.5	358	392	34	9.4
Fisc Disp Distrib	126	262	135	107.3	5	5	0	5.0
Total Levy	17,808	16,446	-1,362	-7.6	363	397	34	9.3
Property Tax Aids	11,079	10,973	-106	-1.0	68	69	1	1.0
Total Levy + Aid	28,887	27,419	-1,468	-5.1	431	466	34	8.0

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	41,998	1,490	3.7					
(-) TIF Tax Cap	1,962	2,017	55	2.8	County	55.45	55.61	0.000	0.000
(-) FD Contr Tax Cap	269	514	245	91.2	City/Town	50.26	45.06	.043	.040
(=) Txbl Tax Cap	38,277	39,467	1,190	3.1	School Dist	43.07	37.33	.520	.593
					Special Dist	.94	.99	0.000	0.000
FD Distr Tax Cap	316	622	306	96.6	Total	149.71	139.00	.562	.633

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	31,900	33,900		6.3
Net Tax	410	382	-29	-7.0
Effect Rate	1.29	1.13		
Avg Value	47,800	50,800		6.3
Net Tax	615	572	-43	-7.0
Effect Rate	1.29	1.13		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	63,700	67,700		6.3
Net Tax	819	762	-57	-7.0
Effect Rate	1.29	1.13		
Ex-Hi Value	95,600	101,600		6.3
Net Tax	1,406	1,320	-86	-6.1
Effect Rate	1.47	1.30		

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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	2,070,613	121,200	6.2	16,646	16,113	-533	-3.2	.85	.78
Res Non-Hmstd	69,500	73,783	4,283	6.2	1,221	1,217	-4	-.3	1.76	1.65
Apartments	3,034	3,183	149	4.9	86	81	-5	-5.8	2.82	2.53
Low-income Apts	116	122	6	5.0	1	1	0	0.0	1.03	.98
Seasonal Rec	1,534,164	1,644,006	109,842	7.2	26,010	24,706	-1,304	-5.0	1.70	1.50
New Construct	0	46,661	46,661	0.0	0	505	505	0.0	0.00	1.08
Com/Ind Lo Tier	45,249	47,530	2,282	5.0	1,392	1,402	9	.7	3.08	2.95
Com/Ind Hi Tier	81,063	82,891	1,829	2.3	3,702	3,594	-108	-2.9	4.57	4.34
Public Utility	233,475	240,474	6,999	3.0	10,172	10,038	-134	-1.3	4.36	4.17
Ag Hmstd: House	96,644	101,143	4,499	4.7	544	513	-31	-5.7	.56	.51
Ag Hmstd: Land	103,853	110,278	6,425	6.2	308	190	-118	-38.3	.30	.17
Ag Non-hmstd	207,811	226,442	18,631	9.0	3,333	2,794	-539	-16.2	1.60	1.23
Total (incl TIF)	4,324,321	4,647,127	322,805	7.5	63,415	61,154	-2,261	-3.6	1.47	1.32

TIF Levy					952	913	-39	-4.1		
Total (excl TIF)					62,463	60,241	-2,222	-3.6		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	36,542	36,787	245	.7	8,781	9,058	276	3.1
Fisc Disp Distrib	70	153	83	118.4	34	68	34	101.0
Total Levy	36,612	36,940	327	.9	8,816	9,126	311	3.5
Property Tax Aids	11,855	12,532	677	5.7	4,723	5,169	446	9.4
Total Levy + Aid	48,467	49,471	1,004	2.1	13,538	14,295	757	5.6

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	28,338	27,462	-876	-3.1	1,265	1,332	67	5.3
Fisc Disp Distrib	60	122	62	103.7	2	2	0	5.0
Total Levy	28,398	27,584	-814	-2.9	1,267	1,334	67	5.3
Property Tax Aids	10,291	10,113	-178	-1.7	107	107	0	-.1
Total Levy + Aid	38,689	37,697	-992	-2.6	1,374	1,441	67	4.9

TAX BASE	TAX RATES				Net Tax Cap (Pct)		Mkt Val (mills)		
	Baseline	Altern	Change	Pctg Chng	Base	Alt	Base	Alt	
Total Tax Capacity	61,878	63,354	1,476	2.4					
(-) TIF Tax Cap	799	812	13	1.6	County	60.01	59.17	0.000	0.000
(-) FD Contr Tax Cap	180	369	189	104.6	City/Town	14.42	14.57	0.000	0.000
(=) Txbl Tax Cap	60,899	62,173	1,275	2.1	School Dist	43.81	40.60	.389	.484
					Special Dist	2.08	2.14	0.000	0.000
FD Distr Tax Cap	134	263	129	96.6	Total	120.32	116.48	.389	.484

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	50,100	53,100		6.0
Net Tax	487	462	-24	-5.0
Effect Rate	.97	.87		
Avg Value	75,100	79,700		6.1
Net Tax	730	714	-17	-2.3
Effect Rate	.97	.90		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	100,100	106,300		6.2
Net Tax	1,137	1,129	-7	-.7
Effect Rate	1.14	1.06		
Ex-Hi Value	150,200	159,400		6.1
Net Tax	2,179	2,175	-3	-.2
Effect Rate	1.45	1.36		

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BASELINE: Preliminary Pay '99 (Revised 4/5/99)
vs.
ALTERNATIVE: Proj Pay 2000: Final Tax Conference Committee

(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	2,426,904	78,371	3.3	35,069	34,233	-836	-2.4	1.49	1.41
Res Non-Hmstd	183,413	188,345	4,932	2.7	4,011	3,910	-101	-2.5	2.19	2.08
Apartments	109,328	110,286	958	.9	4,017	3,806	-210	-5.2	3.67	3.45
Low-income Apts	41,341	41,479	138	.3	632	625	-8	-1.2	1.53	1.51
Seasonal Rec	67,473	71,415	3,942	5.8	1,672	1,525	-147	-8.8	2.48	2.14
New Construct	0	43,128	43,128	0.0	0	1,176	1,176	0.0	0.00	2.73
Com/Ind Lo Tier	157,543	159,781	2,237	1.4	5,789	5,634	-154	-2.7	3.67	3.53
Com/Ind Hi Tier	370,379	375,606	5,226	1.4	19,250	18,562	-688	-3.6	5.20	4.94
Public Utility	118,484	122,032	3,549	3.0	6,233	6,087	-147	-2.4	5.26	4.99
Ag Hmstd: House	9,514	10,065	551	5.8	138	137	-1	-.4	1.45	1.36
Ag Hmstd: Land	6,613	6,995	382	5.8	42	36	-6	-15.3	.63	.51
Ag Non-hmstd	11,322	12,211	889	7.9	219	195	-24	-11.0	1.93	1.59
Total (incl TIF)	3,423,942	3,568,246	144,304	4.2	77,072	75,927	-1,146	-1.5	2.25	2.13

TIF Levy					11,629	11,484	-145	-1.2		
Total (excl TIF)					65,444	64,443	-1,001	-1.5		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	31,855	32,278	422	1.3	11,072	11,553	481	4.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	31,855	32,278	422	1.3	11,072	11,553	481	4.3
Property Tax Aids	15,814	16,489	675	4.3	27,478	28,019	541	2.0
Total Levy + Aid	47,669	48,766	1,097	2.3	38,550	39,571	1,022	2.7

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	27,952	27,365	-587	-2.1	618	666	49	7.9
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	27,952	27,365	-587	-2.1	618	666	49	7.9
Property Tax Aids	4,353	3,864	-490	-11.2	85	86	0	.4
Total Levy + Aid	32,305	31,228	-1,076	-3.3	703	752	49	7.0

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	56,261	1,209	2.2					
(-) TIF Tax Cap	7,954	8,037	83	1.0	County	67.64	66.93	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	23.51	23.96	0.000	0.000
(=) Txbl Tax Cap	47,098	48,224	1,126	2.4	School Dist	54.69	51.00	.642	.778
					Special Dist	1.31	1.38	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	147.15	143.27	.642	.778

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	51,300	52,900		3.1
Net Tax	651	634	-17	-2.5
Effect Rate	1.27	1.20		
Avg Value	76,900	79,400		3.3
Net Tax	992	977	-15	-1.5
Effect Rate	1.29	1.23		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	102,500	105,900		3.3
Net Tax	1,537	1,488	-49	-3.2
Effect Rate	1.50	1.41		
Ex-Hi Value	153,800	158,800		3.3
Net Tax	2,854	2,780	-74	-2.6
Effect Rate	1.86	1.75		

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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	1,358,988	65,900	5.1	20,000	20,248	247	1.2	1.55	1.49
Res Non-Hmstd	89,673	94,434	4,761	5.3	2,030	2,061	31	1.5	2.26	2.18
Apartments	58,065	58,655	590	1.0	2,209	2,129	-81	-3.6	3.80	3.63
Low-income Apts	38,792	38,792	0	0.0	660	662	2	.3	1.70	1.71
Seasonal Rec	28,534	29,959	1,425	5.0	677	663	-14	-2.1	2.37	2.21
New Construct	0	57,289	57,289	0.0	0	1,358	1,358	0.0	0.00	2.37
Com/Ind Lo Tier	175,216	176,321	1,105	.6	7,112	6,929	-183	-2.6	4.06	3.93
Com/Ind Hi Tier	225,073	229,738	4,665	2.1	12,917	12,654	-264	-2.0	5.74	5.51
Public Utility	64,699	66,629	1,930	3.0	3,639	3,627	-12	-.3	5.62	5.44
Ag Hmstd: House	36,916	37,083	168	.5	531	507	-24	-4.5	1.44	1.37
Ag Hmstd: Land	26,342	28,147	1,805	6.9	174	152	-23	-12.9	.66	.54
Ag Non-hmstd	15,377	16,529	1,151	7.5	298	269	-30	-9.9	1.94	1.63
Total (incl TIF)	2,051,776	2,192,566	140,790	6.9	50,249	51,257	1,008	2.0	2.45	2.34

TIF Levy					3,592	3,599	6	.2		
Total (excl TIF)					46,657	47,658	1,001	2.1		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	18,913	19,547	634	3.4	12,160	13,200	1,040	8.6
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	18,913	19,547	634	3.4	12,160	13,200	1,040	8.6
Property Tax Aids	4,631	4,954	323	7.0	10,967	11,245	278	2.5
Total Levy + Aid	23,543	24,501	957	4.1	23,127	24,445	1,318	5.7

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	18,919	19,470	551	2.9	215	231	16	7.5
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	18,919	19,470	551	2.9	215	231	16	7.5
Property Tax Aids	1,356	1,174	-182	-13.4	26	26	0	1.8
Total Levy + Aid	20,275	20,644	369	1.8	241	257	16	6.9

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	34,443	1,494	4.5					
(-) TIF Tax Cap	2,101	2,138	37	1.8	County	61.31	60.51	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	39.42	40.86	0.000	0.000
(=) Txbl Tax Cap	30,848	32,305	1,457	4.7	School Dist	58.91	56.13	.366	.616
					Special Dist	.70	.71	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	160.34	158.21	.366	.616

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	49,000	51,500		5.1
Net Tax	675	678	3	.5
Effect Rate	1.38	1.32		
Avg Value	73,500	77,200		5.0
Net Tax	1,012	1,026	14	1.4
Effect Rate	1.38	1.33		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	98,000	102,900		5.0
Net Tax	1,565	1,578	12	.8
Effect Rate	1.60	1.53		
Ex-Hi Value	147,000	154,400		5.0
Net Tax	2,899	2,954	55	1.9
Effect Rate	1.97	1.91		

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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	2,014,969	2,129,889	114,920	5.7	28,204	28,025	-179	-.6	1.40	1.32
Res Non-Hmstd	130,461	137,951	7,491	5.7	2,567	2,589	22	.9	1.97	1.88
Apartments	3,832	4,024	193	5.0	112	101	-10	-9.2	2.91	2.52
Low-income Apts	53	53	0	0.0	1	1	0	8.5	1.55	1.68
Seasonal Rec	534,137	566,735	32,598	6.1	9,898	9,763	-135	-1.4	1.85	1.72
New Construct	0	105,165	105,165	0.0	0	1,442	1,442	0.0	0.00	1.37
Com/Ind Lo Tier	42,753	43,432	678	1.6	1,500	1,461	-39	-2.6	3.51	3.36
Com/Ind Hi Tier	21,008	21,388	380	1.8	1,045	1,021	-24	-2.3	4.97	4.78
Public Utility	148,160	152,553	4,393	3.0	7,506	7,512	7	.1	5.07	4.92
Ag Hmstd: House	576,408	597,998	21,590	3.7	7,528	7,297	-231	-3.1	1.31	1.22
Ag Hmstd: Land	507,045	538,210	31,165	6.1	3,134	2,697	-437	-14.0	.62	.50
Ag Non-hmstd	174,278	187,508	13,230	7.6	3,144	2,750	-394	-12.5	1.80	1.47
Total (incl TIF)	4,153,104	4,484,906	331,802	8.0	64,638	64,658	20	.0	1.56	1.44

TIF Levy					260	258	-2	-.8		
Total (excl TIF)					64,378	64,401	22	.0		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	31,282	32,148	865	2.8	7,857	8,488	631	8.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	31,282	32,148	865	2.8	7,857	8,488	631	8.0
Property Tax Aids	7,211	7,767	557	7.7	2,626	2,675	49	1.9
Total Levy + Aid	38,493	39,915	1,422	3.7	10,483	11,163	680	6.5

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	31,704	33,397	1,694	5.3	316	340	24	7.5
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	31,704	33,397	1,694	5.3	316	340	24	7.5
Property Tax Aids	2,150	1,782	-368	-17.1	40	41	1	2.9
Total Levy + Aid	33,853	35,179	1,326	3.9	356	381	25	7.0

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	53,045	2,834	5.6					
(-) TIF Tax Cap	180	178	-2	-1.1	County	62.53	60.81	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	15.70	16.06	0.000	0.000
(=) Txbl Tax Cap	50,031	52,867	2,836	5.7	School Dist	60.78	58.71	.336	.567
					Special Dist	.63	.64	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	139.64	136.21	.336	.567

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	55,700	58,800		5.6
Net Tax	651	641	-11	-1.6
Effect Rate	1.17	1.09		
Avg Value	83,500	88,200		5.6
Net Tax	1,044	1,043	-1	-.1
Effect Rate	1.25	1.18		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	111,300	117,600		5.7
Net Tax	1,626	1,647	20	1.3
Effect Rate	1.46	1.40		
Ex-Hi Value	167,000	176,400		5.6
Net Tax	2,967	3,002	34	1.2
Effect Rate	1.78	1.70		

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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	4,078,791	4,316,379	237,589	5.8	56,041	56,535	494	.9	1.37	1.31
Res Non-Hmstd	250,349	265,223	14,874	5.9	5,040	5,138	99	2.0	2.01	1.94
Apartments	348,170	364,935	16,764	4.8	11,746	11,598	-149	-1.3	3.37	3.18
Low-income Apts	115,571	120,938	5,367	4.6	1,639	1,707	67	4.1	1.42	1.41
Seasonal Rec	27,889	29,590	1,701	6.1	575	566	-9	-1.6	2.06	1.91
New Construct	0	170,379	170,379	0.0	0	3,589	3,589	0.0	0.00	2.11
Com/Ind Lo Tier	434,181	446,577	12,396	2.9	14,680	14,608	-73	-.5	3.38	3.27
Com/Ind Hi Tier	872,238	912,344	40,106	4.6	40,879	40,726	-154	-.4	4.69	4.46
Public Utility	1,005,287	1,032,024	26,737	2.7	40,086	39,857	-229	-.6	3.99	3.86
Ag Hmstd: House	74,852	78,645	3,792	5.1	1,023	1,032	8	.8	1.37	1.31
Ag Hmstd: Land	53,079	55,125	2,046	3.9	343	304	-38	-11.1	.65	.55
Ag Non-hmstd	31,285	32,617	1,332	4.3	529	463	-66	-12.4	1.69	1.42
Total (incl TIF)	7,291,692	7,824,776	533,084	7.3	172,582	176,122	3,540	2.1	2.37	2.25

TIF Levy					12,289	12,620	331	2.7		
Total (excl TIF)					160,293	163,502	3,209	2.0		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	47,344	49,826	2,482	5.2	41,805	44,982	3,177	7.6
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	47,344	49,826	2,482	5.2	41,805	44,982	3,177	7.6
Property Tax Aids	7,689	7,785	96	1.2	24,813	25,202	389	1.6
Total Levy + Aid	55,033	57,611	2,578	4.7	66,618	70,184	3,566	5.4

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	79,472	80,292	820	1.0	2,157	2,302	145	6.7
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	79,472	80,292	820	1.0	2,157	2,302	145	6.7
Property Tax Aids	1,998	1,286	-712	-35.6	370	370	-0	-.0
Total Levy + Aid	81,471	81,578	108	.1	2,527	2,672	145	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	139,576	145,910	6,333	4.5					
(-) TIF Tax Cap	9,378	9,766	388	4.1	County	36.36	36.60	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	32.11	33.04	0.000	0.000
(=) Txbl Tax Cap	130,198	136,144	5,946	4.6	School Dist	56.60	53.75	.796	.912
					Special Dist	1.66	1.69	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	126.73	125.08	.796	.912

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	60,300	63,700		5.6
Net Tax	664	660	-4	-.6
Effect Rate	1.10	1.04		
Avg Value	90,400	95,600		5.8
Net Tax	1,106	1,111	5	.5
Effect Rate	1.22	1.16		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	120,500	127,500		5.8
Net Tax	1,707	1,740	33	1.9
Effect Rate	1.42	1.36		
Ex-Hi Value	180,800	191,200		5.8
Net Tax	3,054	3,113	59	1.9
Effect Rate	1.69	1.63		

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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	2,867,401	163,629	6.1	32,297	32,354	58	.2	1.19	1.13
Res Non-Hmstd	139,989	148,175	8,186	5.8	2,283	2,314	31	1.4	1.63	1.56
Apartments	9,348	9,935	587	6.3	239	218	-21	-8.6	2.56	2.20
Low-income Apts	427	448	21	4.9	5	5	0	3.2	1.21	1.19
Seasonal Rec	362,223	389,095	26,872	7.4	6,007	5,849	-158	-2.6	1.66	1.50
New Construct	0	122,311	122,311	0.0	0	1,416	1,416	0.0	0.00	1.16
Com/Ind Lo Tier	84,913	86,308	1,395	1.6	2,430	2,373	-57	-2.3	2.86	2.75
Com/Ind Hi Tier	60,671	62,498	1,827	3.0	2,415	2,364	-51	-2.1	3.98	3.78
Public Utility	142,063	146,324	4,262	3.0	5,604	5,571	-32	-.6	3.94	3.81
Ag Hmstd: House	728,585	754,993	26,407	3.6	7,870	7,547	-323	-4.1	1.08	1.00
Ag Hmstd: Land	952,077	981,792	29,715	3.1	6,167	5,051	-1,116	-18.1	.65	.51
Ag Non-hmstd	205,516	213,031	7,515	3.7	3,093	2,559	-534	-17.3	1.50	1.20
Total (incl TIF)	5,389,583	5,782,310	392,727	7.3	68,409	67,621	-788	-1.2	1.27	1.17

TIF Levy					190	185	-5	-2.6		
Total (excl TIF)					68,219	67,436	-783	-1.1		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	24,579	25,961	1,383	5.6	9,885	10,552	668	6.8
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	24,579	25,961	1,383	5.6	9,885	10,552	668	6.8
Property Tax Aids	3,957	4,013	57	1.4	3,629	3,723	94	2.6
Total Levy + Aid	28,535	29,974	1,439	5.0	13,514	14,275	762	5.6

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	41,796	42,960	1,164	2.8	433	467	34	8.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	41,796	42,960	1,164	2.8	433	467	34	8.0
Property Tax Aids	1,968	1,553	-415	-21.1	187	189	2	1.0
Total Levy + Aid	43,763	44,512	749	1.7	620	656	36	5.8

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	69,575	3,684	5.6					
(-) TIF Tax Cap	168	168	1	.4	County	37.40	37.40	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	15.04	15.20	0.000	0.000
(=) Txbl Tax Cap	65,723	69,407	3,684	5.6	School Dist	58.96	56.28	.620	.738
					Special Dist	.66	.67	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	112.06	109.56	.620	.738

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	71,500	75,900		6.2
Net Tax	665	649	-15	-2.3
Effect Rate	.93	.86		
Avg Value	107,300	113,800		6.1
Net Tax	1,202	1,210	8	.6
Effect Rate	1.12	1.06		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	143,100	151,700		6.0
Net Tax	1,906	1,923	17	.9
Effect Rate	1.33	1.27		
Ex-Hi Value	214,600	227,600		6.1
Net Tax	3,313	3,351	38	1.2
Effect Rate	1.54	1.47		

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BASELINE: Preliminary Pay '99 (Revised 4/5/99)

vs.

ALTERNATIVE: Proj Pay 2000: Final Tax Conference Committee

(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	3,138,480	117,706	3.9	42,328	41,003	-1,325	-3.1	1.40	1.31
Res Non-Hmstd	194,871	202,165	7,295	3.7	4,022	3,937	-84	-2.1	2.06	1.95
Apartments	164,722	166,969	2,248	1.4	5,756	5,549	-207	-3.6	3.49	3.32
Low-income Apts	55,160	55,673	513	.9	840	828	-12	-1.4	1.52	1.49
Seasonal Rec	11,695	12,015	321	2.7	311	277	-34	-11.0	2.66	2.31
New Construct	0	108,601	108,601	0.0	0	3,125	3,125	0.0	0.00	2.88
Com/Ind Lo Tier	412,658	417,103	4,446	1.1	15,279	14,809	-470	-3.1	3.70	3.55
Com/Ind Hi Tier	437,738	446,059	8,320	1.9	22,199	21,365	-833	-3.8	5.07	4.79
Public Utility	63,350	65,214	1,865	2.9	3,452	3,429	-22	-.6	5.45	5.26
Ag Hmstd: House	15,404	15,813	409	2.7	221	217	-5	-2.2	1.44	1.37
Ag Hmstd: Land	26,067	27,771	1,704	6.5	273	225	-48	-17.7	1.05	.81
Ag Non-hmstd	34,752	37,169	2,417	7.0	731	668	-63	-8.6	2.10	1.80
Total (incl TIF)	4,437,189	4,693,032	255,843	5.8	95,411	95,431	20	.0	2.15	2.03

TIF Levy	7,030	7,166	136	1.9
Total (excl TIF)	88,381	88,265	-116	-.1

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	29,335	30,060	725	2.5	29,233	30,845	1,612	5.5
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	29,335	30,060	725	2.5	29,233	30,845	1,612	5.5
Property Tax Aids	8,018	8,538	520	6.5	44,058	45,005	947	2.1
Total Levy + Aid	37,353	38,598	1,245	3.3	73,291	75,849	2,559	3.5

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	37,132	37,129	-3	-.0	464	498	33	7.2
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	37,132	37,129	-3	-.0	464	498	33	7.2
Property Tax Aids	2,449	2,089	-360	-14.7	101	111	10	10.0
Total Levy + Aid	39,581	39,217	-363	-.9	565	609	44	7.7

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	68,504	71,754	3,251	4.7					
(-) TIF Tax Cap	4,921	5,182	260	5.3	County	46.09	45.11	.007	.006
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	45.95	46.31	.004	.003
(=) Txbl Tax Cap	63,582	66,573	2,990	4.7	School Dist	54.91	51.52	.502	.605
					Special Dist	.73	.75	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	147.68	143.69	.512	.614

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	37,100	38,600		4.0
Net Tax	473	457	-16	-3.5
Effect Rate	1.28	1.18		
Avg Value	55,700	57,900		3.9
Net Tax	710	685	-25	-3.5
Effect Rate	1.28	1.18		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	74,300	77,200		3.9
Net Tax	948	922	-25	-2.7
Effect Rate	1.28	1.19		
Ex-Hi Value	111,400	115,800		3.9
Net Tax	1,759	1,717	-42	-2.4
Effect Rate	1.58	1.48		

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vs.
ALTERNATIVE: Proj Pay 2000: Final Tax Conference Committee

(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	1,176,486	57,743	5.2	13,584	13,232	-353	-2.6	1.21	1.12
Res Non-Hmstd	125,421	131,043	5,622	4.5	2,028	2,007	-21	-1.0	1.62	1.53
Apartments	2,984	3,027	43	1.4	89	86	-3	-3.6	2.98	2.83
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	232,708	244,919	12,211	5.2	4,262	4,056	-206	-4.8	1.83	1.66
New Construct	0	93,289	93,289	0.0	0	1,039	1,039	0.0	0.00	1.11
Com/Ind Lo Tier	68,134	69,443	1,309	1.9	1,998	1,935	-63	-3.2	2.93	2.79
Com/Ind Hi Tier	99,401	100,484	1,083	1.1	3,910	3,749	-161	-4.1	3.93	3.73
Public Utility	186,158	191,741	5,582	3.0	7,397	7,243	-155	-2.1	3.97	3.78
Ag Hmstd: House	784,395	810,867	26,472	3.4	7,845	7,434	-411	-5.2	1.00	.92
Ag Hmstd: Land	4,971,481	5,290,743	319,262	6.4	42,435	34,619	-7,816	-18.4	.85	.65
Ag Non-hmstd	3,006,073	3,202,032	195,959	6.5	44,157	37,324	-6,833	-15.5	1.47	1.17
Total (incl TIF)	10,595,498	11,314,074	718,576	6.8	127,705	112,723	-14,982	-11.7	1.21	1.00

TIF Levy					519	481	-39	-7.4		
Total (excl TIF)					127,186	112,242	-14,944	-11.7		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	54,193	54,199	6	.0	11,917	12,439	522	4.4
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	54,193	54,199	6	.0	11,917	12,439	522	4.4
Property Tax Aids	12,883	13,522	639	5.0	4,260	4,552	292	6.8
Total Levy + Aid	67,076	67,721	645	1.0	16,177	16,991	814	5.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	64,979	65,820	842	1.3	824	857	33	4.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	64,979	65,820	842	1.3	824	857	33	4.0
Property Tax Aids	1,806	1,490	-317	-17.5	192	206	13	6.9
Total Levy + Aid	66,785	67,310	525	.8	1,016	1,063	47	4.6

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	114,077	2,730	2.5					
(-) TIF Tax Cap	414	413	-1	-.2	County	48.81	47.64	.006	.005
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	10.74	10.94	0.000	0.000
(=) Txbl Tax Cap	110,934	113,664	2,731	2.5	School Dist	54.96	53.18	.447	.565
					Special Dist	.74	.75	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	115.25	112.51	.453	.570

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	47,800	50,300		5.2
Net Tax	453	435	-18	-4.0
Effect Rate	.95	.86		
Avg Value	71,700	75,400		5.2
Net Tax	680	652	-28	-4.1
Effect Rate	.95	.86		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	95,600	100,500		5.1
Net Tax	1,036	998	-39	-3.7
Effect Rate	1.08	.99		
Ex-Hi Value	143,400	150,800		5.2
Net Tax	1,949	1,940	-10	-.5
Effect Rate	1.36	1.29		

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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	2,935,848	135,289	4.8	37,224	36,862	-361	-1.0	1.33	1.26
Res Non-Hmstd	173,434	182,113	8,679	5.0	3,456	3,472	16	.5	1.99	1.91
Apartments	170,192	174,622	4,430	2.6	5,551	5,433	-118	-2.1	3.26	3.11
Low-income Apts	38,668	39,630	962	2.5	527	535	9	1.7	1.36	1.35
Seasonal Rec	8,503	8,889	386	4.5	194	194	0	.0	2.28	2.18
New Construct	0	81,479	81,479	0.0	0	1,737	1,737	0.0	0.00	2.13
Com/Ind Lo Tier	321,782	330,401	8,619	2.7	11,099	11,061	-37	-.3	3.45	3.35
Com/Ind Hi Tier	488,599	508,588	19,989	4.1	22,742	22,699	-42	-.2	4.65	4.46
Public Utility	78,679	80,921	2,242	2.8	3,713	3,650	-62	-1.7	4.72	4.51
Ag Hmstd: House	7,551	7,989	438	5.8	110	109	-1	-.5	1.45	1.37
Ag Hmstd: Land	15,666	16,609	944	6.0	157	131	-26	-16.6	1.00	.79
Ag Non-hmstd	19,649	20,822	1,173	6.0	357	316	-41	-11.5	1.82	1.52
Total (incl TIF)	4,123,281	4,387,908	264,628	6.4	85,127	86,201	1,074	1.3	2.06	1.96

TIF Levy	5,541	5,668	127	2.3
Total (excl TIF)	79,586	80,533	947	1.2

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	26,937	27,720	783	2.9	24,952	26,481	1,529	6.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	26,937	27,720	783	2.9	24,952	26,481	1,529	6.1
Property Tax Aids	6,527	6,288	-239	-3.7	35,774	36,612	838	2.3
Total Levy + Aid	33,464	34,008	544	1.6	60,727	63,093	2,367	3.9

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	34,752	35,672	920	2.6	206	219	13	6.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	34,752	35,672	920	2.6	206	219	13	6.3
Property Tax Aids	1,318	1,134	-184	-14.0	73	74	1	1.4
Total Levy + Aid	36,070	36,806	736	2.0	278	292	14	5.0

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	69,433	3,044	4.6					
(-) TIF Tax Cap	4,102	4,260	158	3.9	County	43.25	42.53	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	40.03	40.60	.005	.004
(=) Txbl Tax Cap	62,286	65,172	2,886	4.6	School Dist	52.16	50.38	.550	.648
					Special Dist	.33	.34	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	135.77	133.85	.555	.653

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	44,200	46,300		4.8
Net Tax	510	502	-8	-1.6
Effect Rate	1.15	1.08		
Avg Value	66,300	69,500		4.8
Net Tax	764	753	-12	-1.5
Effect Rate	1.15	1.08		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	88,400	92,700		4.9
Net Tax	1,122	1,115	-8	-.7
Effect Rate	1.27	1.20		
Ex-Hi Value	132,600	139,000		4.8
Net Tax	2,101	2,109	8	.4
Effect Rate	1.58	1.52		

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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	1,027,190	51,799	5.3	11,256	10,967	-289	-2.6	1.15	1.07
Res Non-Hmstd	92,111	97,026	4,915	5.3	1,418	1,412	-6	-.4	1.54	1.46
Apartments	2,535	2,636	101	4.0	67	63	-4	-6.5	2.65	2.39
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	65,358	68,379	3,022	4.6	1,018	974	-44	-4.3	1.56	1.42
New Construct	0	76,148	76,148	0.0	0	745	745	0.0	0.00	.98
Com/Ind Lo Tier	43,870	45,640	1,771	4.0	1,189	1,175	-13	-1.1	2.71	2.58
Com/Ind Hi Tier	51,159	53,755	2,596	5.1	1,958	1,937	-21	-1.1	3.83	3.60
Public Utility	124,354	128,031	3,677	3.0	4,532	4,459	-73	-1.6	3.64	3.48
Ag Hmstd: House	548,732	578,807	30,075	5.5	5,392	5,188	-204	-3.8	.98	.90
Ag Hmstd: Land	3,129,079	3,308,615	179,536	5.7	26,036	21,742	-4,294	-16.5	.83	.66
Ag Non-hmstd	1,566,900	1,659,357	92,456	5.9	22,305	18,455	-3,850	-17.3	1.42	1.11
Total (incl TIF)	6,599,489	7,045,584	446,095	6.8	75,172	67,119	-8,053	-10.7	1.14	.95

TIF Levy					21	21	0	.2		
Total (excl TIF)					75,150	67,097	-8,053	-10.7		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	31,500	32,027	526	1.7	7,000	7,305	305	4.4
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	31,500	32,027	526	1.7	7,000	7,305	305	4.4
Property Tax Aids	7,187	6,989	-197	-2.7	2,082	2,152	69	3.3
Total Levy + Aid	38,687	39,016	329	.9	9,083	9,457	374	4.1

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	40,246	41,217	971	2.4	181	193	12	6.7
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	40,246	41,217	971	2.4	181	193	12	6.7
Property Tax Aids	929	678	-250	-27.0	80	81	1	1.1
Total Levy + Aid	41,175	41,895	720	1.7	261	275	13	5.0

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	71,867	2,986	4.3					
(-) TIF Tax Cap	20	21	0	1.9	County	45.75	44.58	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	10.17	10.17	0.000	0.000
(=) Txbl Tax Cap	68,860	71,847	2,986	4.3	School Dist	53.99	52.36	.548	.602
					Special Dist	.26	.27	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	110.17	107.37	.548	.602

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	56,900	59,900		5.3
Net Tax	512	488	-24	-4.7
Effect Rate	.90	.81		
Avg Value	85,400	89,900		5.3
Net Tax	830	801	-29	-3.5
Effect Rate	.97	.89		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	113,900	119,900		5.3
Net Tax	1,297	1,276	-21	-1.6
Effect Rate	1.14	1.06		
Ex-Hi Value	170,800	179,800		5.3
Net Tax	2,394	2,373	-21	-.9
Effect Rate	1.40	1.32		

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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	2,979,511	3,233,053	253,541	8.5	44,633	46,343	1,710	3.8	1.50	1.43
Res Non-Hmstd	188,396	204,381	15,985	8.5	3,893	4,039	146	3.7	2.07	1.98
Apartments	118,750	130,385	11,635	9.8	4,174	4,337	163	3.9	3.52	3.33
Low-income Apts	47,355	52,090	4,735	10.0	715	777	62	8.7	1.51	1.49
Seasonal Rec	3,369	3,369	0	0.0	73	64	-9	-12.2	2.16	1.89
New Construct	0	127,470	127,470	0.0	0	2,483	2,483	0.0	0.00	1.95
Com/Ind Lo Tier	160,898	189,649	28,751	17.9	5,606	6,360	754	13.5	3.48	3.35
Com/Ind Hi Tier	636,755	687,291	50,536	7.9	31,420	32,445	1,025	3.3	4.93	4.72
Public Utility	45,977	47,317	1,340	2.9	2,161	2,089	-72	-3.3	4.70	4.41
Ag Hmstd: House	177,874	192,992	15,118	8.5	2,345	2,351	6	.3	1.32	1.22
Ag Hmstd: Land	278,209	301,855	23,645	8.5	2,211	1,875	-336	-15.2	.79	.62
Ag Non-hmstd	99,528	107,988	8,460	8.5	1,636	1,400	-236	-14.4	1.64	1.30
Total (incl TIF)	4,736,622	5,277,839	541,218	11.4	98,865	104,562	5,697	5.8	2.09	1.98

TIF Levy					4,062	4,290	228	5.6		
Total (excl TIF)					94,803	100,272	5,469	5.8		

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	34,426	36,185	1,759	5.1	19,676	20,556	880	4.5
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	34,426	36,185	1,759	5.1	19,676	20,556	880	4.5
Property Tax Aids	6,741	7,218	477	7.1	13,479	13,756	277	2.1
Total Levy + Aid	41,167	43,403	2,236	5.4	33,155	34,312	1,157	3.5

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	48,285	54,149	5,865	12.1	0	0	0	-100.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	48,285	54,149	5,865	12.1	0	0	0	0.0
Property Tax Aids	438	378	-60	-13.6	60	64	4	5.9
Total Levy + Aid	48,723	54,528	5,805	11.9	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	82,065	7,413	9.9					
(-) TIF Tax Cap	2,942	3,182	240	8.2	County	48.01	45.87	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	27.42	26.04	.004	.003
(=) Txbl Tax Cap	71,709	78,883	7,173	10.0	School Dist	59.46	59.71	1.223	1.368
					Special Dist	0.00	0.00	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	134.88	131.62	1.226	1.372

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	62,500	67,700		8.3
Net Tax	762	778	16	2.1
Effect Rate	1.22	1.15		
Avg Value	93,700	101,600		8.4
Net Tax	1,286	1,337	50	3.9
Effect Rate	1.37	1.32		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	124,900	135,500		8.5
Net Tax	1,989	2,088	99	5.0
Effect Rate	1.59	1.54		
Ex-Hi Value	187,400	203,200		8.4
Net Tax	3,499	3,652	153	4.4
Effect Rate	1.87	1.80		

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BASELINE: Preliminary Pay '99 (Revised 4/5/99)

vs.

ALTERNATIVE: Proj Pay 2000: Final Tax Conference Committee

(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	5,063,092	249,366	5.2	63,447	61,369	-2,078	-3.3	1.32	1.21
Res Non-Hmstd	270,852	284,975	14,123	5.2	5,298	5,237	-60	-1.1	1.96	1.84
Apartments	215,859	225,076	9,217	4.3	6,960	6,785	-175	-2.5	3.22	3.01
Low-income Apts	64,470	67,380	2,910	4.5	901	911	10	1.1	1.40	1.35
Seasonal Rec	27,445	28,164	718	2.6	597	534	-63	-10.6	2.17	1.90
New Construct	0	163,876	163,876	0.0	0	3,514	3,514	0.0	0.00	2.14
Com/Ind Lo Tier	475,422	487,063	11,641	2.4	16,055	15,598	-458	-2.9	3.38	3.20
Com/Ind Hi Tier	672,532	700,231	27,699	4.1	31,479	30,844	-635	-2.0	4.68	4.40
Public Utility	485,704	498,762	13,058	2.7	22,464	21,838	-626	-2.8	4.62	4.38
Ag Hmstd: House	23,944	25,002	1,058	4.4	315	301	-14	-4.6	1.32	1.20
Ag Hmstd: Land	37,288	39,552	2,264	6.1	323	258	-65	-20.2	.87	.65
Ag Non-hmstd	28,093	29,520	1,427	5.1	487	411	-76	-15.6	1.73	1.39
Total (incl TIF)	7,115,335	7,612,692	497,357	7.0	148,326	147,600	-726	-.5	2.08	1.94

TIF Levy	8,208	8,248	40	.5
Total (excl TIF)	140,118	139,352	-765	-.5

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	44,060	45,229	1,169	2.7	39,608	41,711	2,102	5.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	44,060	45,229	1,169	2.7	39,608	41,711	2,102	5.3
Property Tax Aids	9,809	10,641	832	8.5	47,505	48,496	991	2.1
Total Levy + Aid	53,868	55,869	2,001	3.7	87,113	90,206	3,094	3.6

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	68,103	68,004	-99	-.1	751	805	54	7.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	68,103	68,004	-99	-.1	751	805	54	7.1
Property Tax Aids	2,340	1,849	-491	-21.0	94	95	1	1.3
Total Levy + Aid	70,442	69,853	-590	-.8	845	900	55	6.5

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	123,769	6,047	5.1					
(-) TIF Tax Cap	6,092	6,349	257	4.2	County	39.47	38.52	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	35.31	35.36	.028	.026
(=) Txbl Tax Cap	111,630	117,420	5,790	5.2	School Dist	57.54	54.02	.546	.603
					Special Dist	.67	.69	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	132.99	128.58	.573	.629

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	49,900	52,500		5.2
Net Tax	566	543	-23	-4.0
Effect Rate	1.13	1.03		
Avg Value	74,900	78,800		5.2
Net Tax	849	832	-16	-1.9
Effect Rate	1.13	1.06		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	99,900	105,100		5.2
Net Tax	1,320	1,271	-49	-3.7
Effect Rate	1.32	1.21		
Ex-Hi Value	149,800	157,600		5.2
Net Tax	2,454	2,417	-37	-1.5
Effect Rate	1.64	1.53		

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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	1,688,126	84,512	5.3	19,194	18,448	-746	-3.9	1.20	1.09
Res Non-Hmstd	140,545	148,315	7,770	5.5	2,269	2,227	-42	-1.8	1.61	1.50
Apartments	4,244	4,477	233	5.5	107	95	-12	-11.5	2.53	2.12
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	80,766	83,286	2,520	3.1	1,356	1,235	-121	-8.9	1.68	1.48
New Construct	0	70,658	70,658	0.0	0	792	792	0.0	0.00	1.12
Com/Ind Lo Tier	54,587	56,159	1,571	2.9	1,592	1,541	-50	-3.2	2.92	2.74
Com/Ind Hi Tier	29,820	30,692	873	2.9	1,190	1,143	-46	-3.9	3.99	3.73
Public Utility	120,261	123,867	3,606	3.0	5,040	4,853	-187	-3.7	4.19	3.92
Ag Hmstd: House	903,949	939,370	35,421	3.9	9,735	9,120	-615	-6.3	1.08	.97
Ag Hmstd: Land	2,905,795	3,064,245	158,450	5.5	24,017	19,375	-4,642	-19.3	.83	.63
Ag Non-hmstd	979,755	1,030,014	50,259	5.1	15,313	12,565	-2,748	-17.9	1.56	1.22
Total (incl TIF)	6,823,336	7,239,210	415,874	6.1	79,812	71,395	-8,417	-10.5	1.17	.99

TIF Levy	0	0	0	9.7
Total (excl TIF)	79,812	71,395	-8,417	-10.5

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	30,352	30,515	163	.5	10,318	10,728	410	4.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	30,352	30,515	163	.5	10,318	10,728	410	4.0
Property Tax Aids	7,237	7,682	445	6.2	5,146	5,329	183	3.6
Total Levy + Aid	37,589	38,197	608	1.6	15,464	16,057	593	3.8

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	44,970	44,353	-617	-1.4	332	350	18	5.4
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	44,970	44,353	-617	-1.4	332	350	18	5.4
Property Tax Aids	1,850	1,496	-354	-19.1	59	59	-0	-.4
Total Levy + Aid	46,820	45,849	-971	-2.1	391	409	18	4.5

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	72,817	2,438	3.5					
(-) TIF Tax Cap	0	0	0	10.5	County	43.13	41.91	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	14.66	14.73	0.000	0.000
(=) Txbl Tax Cap	70,378	72,816	2,438	3.5	School Dist	59.01	55.24	.599	.680
					Special Dist	.47	.48	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	117.27	112.36	.599	.680

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	60,100	63,300		5.3
Net Tax	585	551	-35	-5.9
Effect Rate	.97	.87		
Avg Value	90,200	95,000		5.3
Net Tax	975	925	-50	-5.1
Effect Rate	1.08	.97		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	120,300	126,700		5.3
Net Tax	1,535	1,490	-45	-2.9
Effect Rate	1.28	1.18		
Ex-Hi Value	180,400	190,000		5.3
Net Tax	2,769	2,707	-62	-2.2
Effect Rate	1.53	1.42		

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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	9,057,655	347,999	4.0	111,614	110,857	-757	-.7	1.28	1.22
Res Non-Hmstd	328,249	341,379	13,130	4.0	6,193	6,235	42	.7	1.89	1.83
Apartments	381,216	404,760	23,545	6.2	11,284	11,200	-84	-.7	2.96	2.77
Low-income Apts	106,509	112,900	6,391	6.0	1,349	1,432	84	6.2	1.27	1.27
Seasonal Rec	26,703	27,807	1,104	4.1	468	454	-13	-2.9	1.75	1.63
New Construct	0	385,684	385,684	0.0	0	7,812	7,812	0.0	0.00	2.03
Com/Ind Lo Tier	341,158	350,226	9,068	2.7	11,249	11,021	-228	-2.0	3.30	3.15
Com/Ind Hi Tier	1,300,977	1,404,685	103,708	8.0	60,562	61,672	1,111	1.8	4.66	4.39
Public Utility	183,008	188,499	5,490	3.0	8,487	8,326	-161	-1.9	4.64	4.42
Ag Hmstd: House	68,843	71,595	2,753	4.0	854	839	-15	-1.8	1.24	1.17
Ag Hmstd: Land	51,130	55,469	4,339	8.5	307	288	-19	-6.2	.60	.52
Ag Non-hmstd	34,238	37,177	2,938	8.6	533	473	-60	-11.3	1.56	1.27
Total (incl TIF)	11,531,688	12,437,836	906,148	7.9	212,899	220,610	7,711	3.6	1.85	1.77

TIF Levy	16,468	17,875	1,407	8.5
Total (excl TIF)	196,431	202,735	6,304	3.2

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	48,821	49,437	616	1.3	36,624	38,622	1,999	5.5
Fisc Disp Distrib	11,391	11,989	598	5.3	8,478	9,332	854	10.1
Total Levy	60,212	61,426	1,214	2.0	45,102	47,954	2,853	6.3
Property Tax Aids	14,268	16,041	1,774	12.4	21,481	22,021	541	2.5
Total Levy + Aid	74,480	77,467	2,988	4.0	66,582	69,975	3,393	5.1

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	95,035	103,254	8,218	8.6	8,699	9,713	1,014	11.7
Fisc Disp Distrib	22,896	23,457	561	2.4	3,227	3,305	78	2.4
Total Levy	117,932	126,711	8,779	7.4	11,927	13,019	1,092	9.2
Property Tax Aids	2,500	1,608	-893	-35.7	2,041	2,122	81	4.0
Total Levy + Aid	120,432	128,318	7,886	6.5	13,968	15,140	1,173	8.4

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	197,006	12,770	6.9					
(-) TIF Tax Cap	13,716	14,964	1,248	9.1	County	32.06	30.59	0.000	0.000
(-) FD Contr Tax Cap	18,239	20,437	2,198	12.1	City/Town	24.05	23.90	0.000	0.000
(=) Txbl Tax Cap	152,281	161,605	9,324	6.1	School Dist	58.63	59.05	.501	.631
					Special Dist	5.71	6.01	0.000	0.000
FD Distr Tax Cap	32,783	36,409	3,626	11.1	Total	120.45	119.55	.501	.631

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	72,400	75,300		4.0
Net Tax	735	717	-18	-2.4
Effect Rate	1.02	.95		
Avg Value	108,600	112,900		4.0
Net Tax	1,330	1,318	-12	-.9
Effect Rate	1.22	1.17		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	144,800	150,500		3.9
Net Tax	2,085	2,083	-2	-.1
Effect Rate	1.44	1.38		
Ex-Hi Value	217,200	225,800		4.0
Net Tax	3,604	3,616	12	.3
Effect Rate	1.66	1.60		

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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	7,811,255	109,536	1.4	116,998	110,039	-6,959	-5.9	1.52	1.41
Res Non-Hmstd	386,254	391,932	5,678	1.5	7,550	7,261	-289	-3.8	1.95	1.85
Apartments	152,626	165,980	13,354	8.7	4,825	4,862	37	.8	3.16	2.93
Low-income Apts	53,698	58,531	4,833	9.0	732	785	53	7.2	1.36	1.34
Seasonal Rec	67,110	72,212	5,101	7.6	1,320	1,222	-97	-7.4	1.97	1.69
New Construct	0	449,523	449,523	0.0	0	8,920	8,920	0.0	0.00	1.98
Com/Ind Lo Tier	188,054	194,577	6,523	3.5	6,393	6,218	-175	-2.7	3.40	3.20
Com/Ind Hi Tier	774,780	840,072	65,291	8.4	37,402	37,653	251	.7	4.83	4.48
Public Utility	237,805	244,647	6,842	2.9	11,086	10,706	-380	-3.4	4.66	4.38
Ag Hmstd: House	175,973	188,291	12,318	7.0	2,422	2,443	21	.9	1.38	1.30
Ag Hmstd: Land	99,886	101,734	1,848	1.8	571	470	-101	-17.6	.57	.46
Ag Non-hmstd	91,874	93,513	1,639	1.8	1,464	1,195	-269	-18.4	1.59	1.28
Total (incl TIF)	9,929,780	10,612,266	682,486	6.9	190,762	191,774	1,013	.5	1.92	1.81

TIF Levy	11,106	11,886	780	7.0
Total (excl TIF)	179,656	179,888	232	.1

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	40,439	42,060	1,621	4.0	33,009	35,097	2,088	6.3
Fisc Disp Distrib	5,668	5,947	280	4.9	5,222	5,993	770	14.7
Total Levy	46,107	48,007	1,901	4.1	38,232	41,090	2,858	7.5
Property Tax Aids	9,018	9,924	907	10.1	11,769	12,092	324	2.7
Total Levy + Aid	55,124	57,932	2,808	5.1	50,001	53,182	3,182	6.4

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	93,337	93,713	375	.4	9,656	10,662	1,006	10.4
Fisc Disp Distrib	12,388	13,940	1,552	12.5	1,728	1,770	42	2.4
Total Levy	105,725	107,653	1,928	1.8	11,384	12,432	1,048	9.2
Property Tax Aids	1,113	557	-556	-49.9	1,824	1,880	57	3.1
Total Levy + Aid	106,838	108,210	1,372	1.3	13,208	14,313	1,105	8.4

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	166,556	9,022	5.7					
(-) TIF Tax Cap	9,064	10,033	969	10.7	County	29.72	29.37	0.000	0.000
(-) FD Contr Tax Cap	12,396	13,293	897	7.2	City/Town	23.46	23.74	.110	.103
(=) Txbl Tax Cap	136,073	143,230	7,157	5.3	School Dist	57.21	54.00	1.569	1.551
					Special Dist	7.10	7.44	0.000	0.000
FD Distr Tax Cap	17,556	19,497	1,942	11.1	Total	117.48	114.56	1.679	1.654

TAX BURDENS ON TYPICAL HOMESTEADS					TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng		Baseln	Altern	Tax Change	Pctg Chng
Lo Value	92,300	93,700		1.5	Hi Value	184,700	187,300		1.4
Net Tax	1,124	1,036	-88	-7.9	Net Tax	3,062	2,894	-168	-5.5
Effect Rate	1.22	1.11			Effect Rate	1.66	1.55		
Avg Value	138,500	140,500		1.4	Ex-Hi Value	277,000	281,000		1.4
Net Tax	2,062	1,932	-130	-6.3	Net Tax	5,061	4,820	-240	-4.8
Effect Rate	1.49	1.38			Effect Rate	1.83	1.72		

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BASELINE: Preliminary Pay '99 (Revised 4/5/99)
vs.
ALTERNATIVE: Proj Pay 2000: Final Tax Conference Committee

(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	12,827,206	638,935	5.2	175,272	170,436	-4,835	-2.8	1.44	1.33
Res Non-Hmstd	482,198	508,129	25,930	5.4	9,136	8,942	-194	-2.1	1.89	1.76
Apartments	762,926	857,143	94,217	12.3	23,037	23,590	553	2.4	3.02	2.75
Low-income Apts	83,035	92,734	9,698	11.7	1,096	1,161	65	5.9	1.32	1.25
Seasonal Rec	15,355	15,221	-134	-0.9	316	271	-45	-14.4	2.06	1.78
New Construct	0	633,025	633,025	0.0	0	13,142	13,142	0.0	0.00	2.08
Com/Ind Lo Tier	384,173	391,146	6,972	1.8	12,796	12,089	-707	-5.5	3.33	3.09
Com/Ind Hi Tier	2,222,141	2,367,758	145,616	6.6	103,796	102,209	-1,588	-1.5	4.67	4.32
Public Utility	444,351	457,162	12,811	2.9	21,159	20,184	-975	-4.6	4.76	4.42
Ag Hmstd: House	149,797	149,797	0	0.0	1,923	1,677	-246	-12.8	1.28	1.12
Ag Hmstd: Land	186,276	197,731	11,455	6.1	1,371	1,079	-292	-21.3	.74	.55
Ag Non-hmstd	122,704	124,966	2,262	1.8	1,882	1,474	-408	-21.7	1.53	1.18
Total (incl TIF)	17,041,228	18,622,016	1,580,788	9.3	351,785	356,254	4,470	1.3	2.06	1.91

TIF Levy	17,324	17,970	646	3.7
Total (excl TIF)	334,460	338,284	3,824	1.1

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	69,756	71,915	2,159	3.1	67,629	70,179	2,549	3.8
Fisc Disp Distrib	9,691	10,074	383	4.0	9,774	10,173	399	4.1
Total Levy	79,447	81,989	2,543	3.2	77,403	80,352	2,948	3.8
Property Tax Aids	13,779	15,311	1,532	11.1	23,840	24,368	528	2.2
Total Levy + Aid	93,226	97,300	4,074	4.4	101,244	104,720	3,476	3.4

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	162,913	168,198	5,285	3.2	9,869	11,133	1,264	12.8
Fisc Disp Distrib	23,056	23,953	896	3.9	3,070	3,145	74	2.4
Total Levy	185,969	192,150	6,181	3.3	12,940	14,278	1,338	10.3
Property Tax Aids	2,905	1,810	-1,095	-37.7	3,300	3,476	177	5.4
Total Levy + Aid	188,874	193,960	5,087	2.7	16,239	17,754	1,515	9.3

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	315,725	22,610	7.7					
(-) TIF Tax Cap	14,311	15,611	1,299	9.1	County	28.33	27.16	0.000	0.000
(-) FD Contr Tax Cap	32,588	35,314	2,726	8.4	City/Town	27.11	26.17	.051	.047
(=) Txbl Tax Cap	246,216	264,800	18,584	7.5	School Dist	59.85	55.93	.916	1.084
					Special Dist	4.01	4.20	0.000	0.000
FD Distr Tax Cap	31,188	34,638	3,449	11.1	Total	119.31	113.47	.968	1.131

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	85,900	90,300		5.1
Net Tax	975	947	-28	-2.9
Effect Rate	1.14	1.05		
Avg Value	128,800	135,500		5.2
Net Tax	1,791	1,740	-51	-2.9
Effect Rate	1.39	1.28		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	171,700	180,700		5.2
Net Tax	2,702	2,637	-65	-2.4
Effect Rate	1.57	1.46		
Ex-Hi Value	257,600	271,000		5.2
Net Tax	4,528	4,430	-98	-2.2
Effect Rate	1.76	1.63		

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BASELINE: Preliminary Pay '99 (Revised 4/5/99)

vs.

ALTERNATIVE: Proj Pay 2000: Final Tax Conference Committee

(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	5,651,595	322,709	6.1	90,128	90,791	663	.7	1.69	1.61
Res Non-Hmstd	286,455	303,795	17,340	6.1	5,942	6,003	62	1.0	2.07	1.98
Apartments	99,587	100,389	802	.8	3,338	3,204	-134	-4.0	3.35	3.19
Low-income Apts	44,563	44,563	0	0.0	649	645	-4	-.6	1.46	1.45
Seasonal Rec	24,923	25,281	358	1.4	567	490	-77	-13.6	2.28	1.94
New Construct	0	301,563	301,563	0.0	0	6,287	6,287	0.0	0.00	2.08
Com/Ind Lo Tier	189,996	193,023	3,027	1.6	6,759	6,541	-218	-3.2	3.56	3.39
Com/Ind Hi Tier	727,641	736,006	8,366	1.1	36,568	35,286	-1,282	-3.5	5.03	4.79
Public Utility	105,526	108,605	3,079	2.9	5,262	5,099	-162	-3.1	4.99	4.70
Ag Hmstd: House	338,586	366,306	27,721	8.2	4,529	4,487	-42	-.9	1.34	1.22
Ag Hmstd: Land	372,461	394,905	22,444	6.0	2,564	2,204	-360	-14.0	.69	.56
Ag Non-hmstd	119,816	126,847	7,031	5.9	1,936	1,644	-292	-15.1	1.62	1.30
Total (incl TIF)	7,638,438	8,352,879	714,441	9.4	158,241	162,681	4,440	2.8	2.07	1.95

TIF Levy	17,089	17,444	355	2.1
Total (excl TIF)	141,152	145,237	4,085	2.9

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	42,065	43,733	1,668	4.0	25,480	27,635	2,155	8.5
Fisc Disp Distrib	5,582	5,483	-99	-1.8	3,215	3,394	179	5.6
Total Levy	47,647	49,216	1,569	3.3	28,696	31,029	2,334	8.1
Property Tax Aids	9,678	10,585	907	9.4	8,062	8,166	104	1.3
Total Levy + Aid	57,325	59,801	2,475	4.3	36,757	39,196	2,438	6.6

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	66,340	69,830	3,489	5.3	4,278	4,827	550	12.9
Fisc Disp Distrib	8,610	8,490	-120	-1.4	1,100	1,127	27	2.4
Total Levy	74,951	78,320	3,369	4.5	5,378	5,954	576	10.7
Property Tax Aids	802	529	-273	-34.0	1,313	1,381	68	5.2
Total Levy + Aid	75,753	78,850	3,096	4.1	6,691	7,336	645	9.6

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	128,585	8,585	7.2					
(-) TIF Tax Cap	12,579	12,808	229	1.8	County	42.94	41.56	0.000	0.000
(-) FD Contr Tax Cap	9,447	10,560	1,113	11.8	City/Town	24.72	25.07	.169	.154
(=) Txbl Tax Cap	97,974	105,217	7,243	7.4	School Dist	60.55	58.70	.941	.988
					Special Dist	4.37	4.59	0.000	0.000
FD Distr Tax Cap	11,178	12,414	1,236	11.1	Total	132.57	129.92	1.109	1.142

TAX BURDENS ON TYPICAL HOMESTEADS					TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng		Baseln	Altern	Tax Change	Pctg Chng
Lo Value	92,900	98,600		6.1	Hi Value	185,900	197,200		6.1
Net Tax	1,254	1,246	-7	-.6	Net Tax	3,380	3,421	41	1.2
Effect Rate	1.35	1.26			Effect Rate	1.82	1.73		
Avg Value	139,400	147,900		6.1	Ex-Hi Value	278,800	295,800		6.1
Net Tax	2,280	2,308	27	1.2	Net Tax	5,577	5,647	70	1.3
Effect Rate	1.64	1.56			Effect Rate	2.00	1.91		

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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	7,646,886	8,149,907	503,021	6.6	118,881	120,904	2,024	1.7	1.55	1.48
Res Non-Hmstd	266,032	283,397	17,365	6.5	5,714	5,892	178	3.1	2.15	2.08
Apartments	414,639	450,792	36,153	8.7	14,522	15,283	761	5.2	3.50	3.39
Low-income Apts	102,033	109,195	7,161	7.0	1,567	1,652	84	5.4	1.54	1.51
Seasonal Rec	5,417	5,417	0	0.0	126	115	-11	-9.0	2.33	2.12
New Construct	0	236,810	236,810	0.0	0	6,956	6,956	0.0	0.00	2.94
Com/Ind Lo Tier	248,693	251,388	2,695	1.1	8,990	8,698	-292	-3.3	3.61	3.46
Com/Ind Hi Tier	1,550,024	1,618,047	68,023	4.4	79,745	79,133	-612	- .8	5.14	4.89
Public Utility	154,658	159,298	4,640	3.0	7,845	7,711	-134	-1.7	5.07	4.84
Ag Hmstd: House	54,288	54,288	0	0.0	812	763	-49	-6.0	1.50	1.41
Ag Hmstd: Land	50,466	50,466	0	0.0	326	274	-52	-15.9	.65	.54
Ag Non-hmstd	47,549	47,549	0	0.0	850	710	-140	-16.5	1.79	1.49
Total (incl TIF)	10,540,685	11,416,554	875,868	8.3	239,379	248,091	8,712	3.6	2.27	2.17

TIF Levy	26,429	28,024	1,595	6.0
Total (excl TIF)	212,950	220,067	7,117	3.3

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	55,957	56,213	256	.5	42,686	42,798	112	.3
Fisc Disp Distrib	11,363	12,130	767	6.7	8,985	9,961	975	10.9
Total Levy	67,321	68,343	1,022	1.5	51,671	52,758	1,087	2.1
Property Tax Aids	6,811	9,019	2,208	32.4	21,184	21,772	588	2.8
Total Levy + Aid	74,132	77,362	3,230	4.4	72,855	74,531	1,675	2.3

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	89,542	99,907	10,365	11.6	11,232	12,560	1,327	11.8
Fisc Disp Distrib	20,205	19,996	-209	-1.0	2,658	2,722	64	2.4
Total Levy	109,747	119,903	10,157	9.3	13,891	15,282	1,392	10.0
Property Tax Aids	1,734	1,017	-717	-41.4	1,832	1,915	83	4.5
Total Levy + Aid	111,480	120,920	9,439	8.5	15,723	17,197	1,475	9.4

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	189,179	12,580	7.1					
(-) TIF Tax Cap	19,557	20,595	1,038	5.3	County	40.93	38.53	0.000	0.000
(-) FD Contr Tax Cap	20,331	22,697	2,366	11.6	City/Town	29.88	28.08	.174	.161
(=) Txbl Tax Cap	136,711	145,887	9,176	6.7	School Dist	53.35	59.68	1.580	1.128
					Special Dist	8.22	8.61	0.000	0.000
FD Distr Tax Cap	27,002	29,989	2,986	11.1	Total	132.38	134.90	1.755	1.289

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	72,500	77,300		6.6
Net Tax	916	913	-3	-.4
Effect Rate	1.26	1.18		
Avg Value	108,700	115,900		6.6
Net Tax	1,630	1,673	43	2.6
Effect Rate	1.50	1.44		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	144,900	154,500		6.6
Net Tax	2,500	2,582	82	3.3
Effect Rate	1.73	1.67		
Ex-Hi Value	217,400	231,800		6.6
Net Tax	4,259	4,402	143	3.4
Effect Rate	1.96	1.90		

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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	10,430,550	11,123,836	693,286	6.6	167,901	169,701	1,800	1.1	1.61	1.53
Res Non-Hmstd	441,567	471,274	29,707	6.7	8,936	9,073	137	1.5	2.02	1.93
Apartments	979,805	1,068,943	89,138	9.1	32,661	33,584	923	2.8	3.33	3.14
Low-income Apts	112,921	123,821	10,900	9.7	1,607	1,698	91	5.7	1.42	1.37
Seasonal Rec	6,217	6,217	0	0.0	154	122	-32	-20.8	2.47	1.96
New Construct	0	180,277	180,277	0.0	0	6,497	6,497	0.0	0.00	3.60
Com/Ind Lo Tier	334,732	335,264	532	.2	11,594	11,031	-563	-4.9	3.46	3.29
Com/Ind Hi Tier	4,403,790	4,629,641	225,851	5.1	211,901	211,330	-571	-.3	4.81	4.56
Public Utility	141,865	146,118	4,252	3.0	6,876	6,723	-154	-2.2	4.85	4.60
Ag Hmstd: House	405	405	0	0.0	7	7	0	-2.4	1.67	1.63
Ag Hmstd: Land	157	157	0	0.0	1	1	0	-13.7	.46	.40
Ag Non-hmstd	293	293	0	0.0	5	4	-1	-16.0	1.61	1.35

Total (incl TIF) 16,852,301 18,086,245 1,233,944 7.3 441,642 449,768 8,126 1.8 2.62 2.49

TIF Levy 41,044 41,858 814 2.0
Total (excl TIF) 400,598 407,911 7,312 1.8

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	107,751	105,902	-1,849	-1.7	60,495	61,795	1,299	2.1
Fisc Disp Distrib	7,770	8,295	524	6.7	4,980	5,218	238	4.8
Total Levy	115,521	114,196	-1,325	-1.1	65,475	67,013	1,538	2.3
Property Tax Aids	13,113	16,989	3,876	29.6	18,488	18,806	317	1.7
Total Levy + Aid	128,634	131,185	2,551	2.0	83,963	85,818	1,855	2.2

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	162,217	170,381	8,164	5.0	24,287	26,602	2,314	9.5
Fisc Disp Distrib	12,743	13,209	467	3.7	1,818	1,862	44	2.4
Total Levy	174,960	183,590	8,630	4.9	26,105	28,463	2,358	9.0
Property Tax Aids	3	2	-1	-26.0	3,528	3,608	80	2.3
Total Levy + Aid	174,963	183,592	8,630	4.9	29,633	32,071	2,438	8.2

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	355,878	18,079	5.4					
(-) TIF Tax Cap	31,663	33,021	1,358	4.3	County	40.93	38.53	0.000	0.000
(-) FD Contr Tax Cap	42,892	48,021	5,129	12.0	City/Town	22.70	22.22	.043	.040
(=) Txbl Tax Cap	263,245	274,837	11,592	4.4	School Dist	53.10	54.11	1.332	1.199
					Special Dist	9.23	9.68	0.000	0.000
FD Distr Tax Cap	18,464	20,506	2,042	11.1	Total	125.96	124.54	1.376	1.239

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	91,900	98,100		6.7
Net Tax	1,174	1,168	-6	-.5
Effect Rate	1.28	1.19		
Avg Value	137,900	147,100		6.7
Net Tax	2,161	2,200	39	1.8
Effect Rate	1.57	1.50		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	183,900	196,100		6.6
Net Tax	3,210	3,267	58	1.8
Effect Rate	1.75	1.67		
Ex-Hi Value	275,800	294,200		6.7
Net Tax	5,304	5,405	101	1.9
Effect Rate	1.92	1.84		

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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	12,722,076	13,435,670	713,594	5.6	231,222	228,538	-2,684	-1.2	1.82	1.70
Res Non-Hmstd	717,403	758,302	40,899	5.7	15,619	15,497	-121	-.8	2.18	2.04
Apartments	701,823	768,693	66,870	9.5	23,365	24,099	734	3.1	3.33	3.14
Low-income Apts	50,806	55,290	4,484	8.8	733	773	40	5.5	1.44	1.40
Seasonal Rec	59,377	59,377	0	0.0	1,505	1,183	-322	-21.4	2.53	1.99
New Construct	0	505,891	505,891	0.0	0	14,268	14,268	0.0	0.00	2.82
Com/Ind Lo Tier	287,417	291,353	3,936	1.4	10,173	9,662	-511	-5.0	3.54	3.32
Com/Ind Hi Tier	3,125,331	3,346,640	221,309	7.1	155,048	154,639	-409	-.3	4.96	4.62
Public Utility	176,026	181,305	5,279	3.0	8,765	8,405	-360	-4.1	4.98	4.64
Ag Hmstd: House	50,867	50,867	0	0.0	848	767	-81	-9.6	1.67	1.51
Ag Hmstd: Land	37,851	37,851	0	0.0	253	204	-50	-19.6	.67	.54
Ag Non-hmstd	61,439	61,439	0	0.0	1,071	854	-217	-20.3	1.74	1.39

Total (incl TIF) 17,990,415 19,552,677 1,562,262 8.7 448,601 458,889 10,288 2.3 2.49 2.35

TIF Levy 7,721 8,023 302 3.9
Total (excl TIF) 440,880 450,866 9,987 2.3

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	118,343	118,483	141	.1	60,827	64,539	3,712	6.1
Fisc Disp Distrib	5,604	5,982	378	6.7	3,040	3,223	183	6.0
Total Levy	123,947	124,465	519	.4	63,867	67,763	3,896	6.1
Property Tax Aids	14,402	19,007	4,605	32.0	9,248	9,464	216	2.3
Total Levy + Aid	138,349	143,473	5,124	3.7	73,115	77,227	4,112	5.6

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	196,267	202,797	6,530	3.3	22,325	24,865	2,541	11.4
Fisc Disp Distrib	10,162	10,377	214	2.1	1,311	1,343	32	2.4
Total Levy	206,430	213,174	6,744	3.3	23,636	26,208	2,572	10.9
Property Tax Aids	345	145	-199	-57.8	3,875	4,037	162	4.2
Total Levy + Aid	206,774	213,319	6,545	3.2	27,510	30,245	2,734	9.9

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	335,594	359,031	23,437	7.0					
(-) TIF Tax Cap	5,924	6,321	397	6.7	County	40.93	38.53	0.000	0.000
(-) FD Contr Tax Cap	40,549	45,222	4,673	11.5	City/Town	20.61	20.58	.069	.064
(=) Txbl Tax Cap	289,122	307,489	18,367	6.4	School Dist	59.27	57.92	1.385	1.265
					Special Dist	7.72	8.09	0.000	0.000
FD Distr Tax Cap	13,316	14,789	1,473	11.1	Total	128.54	125.12	1.455	1.329

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	125,100	132,100		5.6
Net Tax	1,921	1,895	-26	-1.4
Effect Rate	1.54	1.43		
Avg Value	187,700	198,200		5.6
Net Tax	3,380	3,347	-33	-1.0
Effect Rate	1.80	1.69		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	250,300	264,300		5.6
Net Tax	4,839	4,800	-39	-.8
Effect Rate	1.93	1.82		
Ex-Hi Value	375,400	396,400		5.6
Net Tax	7,754	7,702	-52	-.7
Effect Rate	2.07	1.94		

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BASELINE: Preliminary Pay '99 (Revised 4/5/99)

vs.

ALTERNATIVE: Proj Pay 2000: Final Tax Conference Committee

(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	8,435,275	561,041	7.1	124,340	123,491	-849	-.7	1.58	1.46
Res Non-Hmstd	245,334	263,218	17,884	7.3	5,006	5,017	11	.2	2.04	1.91
Apartments	476,101	523,346	47,245	9.9	16,048	16,183	134	.8	3.37	3.09
Low-income Apts	102,285	111,339	9,054	8.9	1,487	1,554	67	4.5	1.45	1.40
Seasonal Rec	8,335	8,335	0	0.0	204	164	-40	-19.7	2.44	1.96
New Construct	0	172,323	172,323	0.0	0	4,211	4,211	0.0	0.00	2.44
Com/Ind Lo Tier	263,294	267,020	3,726	1.4	9,301	8,809	-492	-5.3	3.53	3.30
Com/Ind Hi Tier	1,958,891	2,129,721	170,830	8.7	97,274	97,752	478	.5	4.97	4.59
Public Utility	153,676	158,286	4,610	3.0	7,626	7,272	-355	-4.7	4.96	4.59
Ag Hmstd: House	1,573	1,573	0	0.0	23	21	-2	-9.6	1.46	1.32
Ag Hmstd: Land	664	664	0	0.0	4	3	-1	-16.4	.62	.52
Ag Non-hmstd	8,993	8,993	0	0.0	150	120	-30	-19.9	1.66	1.33

Total (incl TIF) 11,093,381 12,080,093 986,712 8.9 261,462 264,595 3,133 1.2 2.36 2.19

TIF Levy 20,008 20,722 713 3.6
Total (excl TIF) 241,454 243,873 2,419 1.0

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	74,654	74,832	178	.2	30,672	31,520	849	2.8
Fisc Disp Distrib	11,423	11,612	189	1.7	5,091	5,230	140	2.7
Total Levy	86,077	86,443	366	.4	35,762	36,751	988	2.8
Property Tax Aids	9,491	12,166	2,675	28.2	12,954	13,122	168	1.3
Total Levy + Aid	95,568	98,609	3,041	3.2	48,716	49,873	1,157	2.4

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	104,628	108,399	3,771	3.6	11,139	12,498	1,359	12.2
Fisc Disp Distrib	16,775	17,447	672	4.0	2,253	2,308	54	2.4
Total Levy	121,403	125,846	4,444	3.7	13,393	14,806	1,413	10.6
Property Tax Aids	3	4	1	38.2	2,124	2,225	101	4.8
Total Levy + Aid	121,406	125,851	4,445	3.7	15,516	17,031	1,514	9.8

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	213,326	15,001	7.6					
(-) TIF Tax Cap	15,881	17,104	1,222	7.7	County	47.11	44.16	0.000	0.000
(-) FD Contr Tax Cap	23,989	26,765	2,776	11.6	City/Town	19.09	18.35	.038	.035
(=) Txbl Tax Cap	158,455	169,457	11,002	6.9	School Dist	53.35	51.32	1.812	1.775
					Special Dist	7.03	7.38	0.000	0.000
FD Distr Tax Cap	22,888	25,420	2,531	11.1	Total	126.58	121.21	1.850	1.809

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	82,700	88,600		7.1
Net Tax	1,059	1,041	-18	-1.7
Effect Rate	1.28	1.17		
Avg Value	124,000	132,900		7.2
Net Tax	1,913	1,910	-4	-.2
Effect Rate	1.54	1.44		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	165,300	177,200		7.2
Net Tax	2,878	2,876	-3	-.1
Effect Rate	1.74	1.62		
Ex-Hi Value	248,000	265,800		7.2
Net Tax	4,811	4,808	-3	-.1
Effect Rate	1.94	1.81		

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BASELINE: Preliminary Pay '99 (Revised 4/5/99)

vs.

ALTERNATIVE: Proj Pay 2000: Final Tax Conference Committee

(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	8,702,114	681,732	8.5	132,386	139,774	7,388	5.6	1.65	1.61
Res Non-Hmstd	917,407	995,387	77,980	8.5	20,972	22,131	1,159	5.5	2.29	2.22
Apartments	1,086,744	1,185,454	98,710	9.1	40,447	42,481	2,034	5.0	3.72	3.58
Low-income Apts	204,796	223,637	18,841	9.2	3,186	3,492	306	9.6	1.56	1.56
Seasonal Rec	485	485	0	0.0	10	9	-1	-5.8	2.01	1.90
New Construct	0	23,781	23,781	0.0	0	1,140	1,140	0.0	0.00	4.79
Com/Ind Lo Tier	479,248	489,729	10,481	2.2	17,919	17,659	-260	-1.4	3.74	3.61
Com/Ind Hi Tier	4,248,625	4,518,203	269,577	6.3	224,871	228,530	3,659	1.6	5.29	5.06
Public Utility	319,730	328,957	9,227	2.9	16,946	16,658	-288	-1.7	5.30	5.06
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	3	-1	-15.2	1.92	1.63
Total (incl TIF)	15,277,596	16,467,925	1,190,329	7.8	456,740	471,876	15,136	3.3	2.99	2.87

TIF Levy	63,910	65,979	2,068	3.2
Total (excl TIF)	392,830	405,898	13,068	3.3

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	83,956	82,889	-1,067	-1.3	96,771	100,322	3,551	3.7
Fisc Disp Distrib	16,919	18,060	1,141	6.7	17,946	19,529	1,583	8.8
Total Levy	100,875	100,949	74	.1	114,717	119,851	5,134	4.5
Property Tax Aids	11,728	15,151	3,422	29.2	102,886	105,604	2,718	2.6
Total Levy + Aid	112,603	116,100	3,497	3.1	217,603	225,455	7,852	3.6

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	148,326	161,919	13,592	9.2	18,333	20,181	1,848	10.1
Fisc Disp Distrib	32,614	29,933	-2,681	-8.2	3,958	4,053	95	2.4
Total Levy	180,940	191,852	10,911	6.0	22,291	24,234	1,943	8.7
Property Tax Aids	528	527	-2	-.3	3,054	3,137	84	2.7
Total Levy + Aid	181,469	192,378	10,910	6.0	25,344	27,371	2,027	8.0

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	328,290	16,623	5.3					
(-) TIF Tax Cap	43,739	45,314	1,575	3.6	County	36.85	34.68	0.000	0.000
(-) FD Contr Tax Cap	40,068	43,992	3,924	9.8	City/Town	42.47	41.98	0.000	0.000
(=) Txbl Tax Cap	227,858	238,984	11,125	4.9	School Dist	58.75	60.50	.946	1.054
					Special Dist	8.05	8.44	0.000	0.000
FD Distr Tax Cap	40,203	44,649	4,446	11.1	Total	146.12	145.60	.946	1.054

TAX BURDENS ON TYPICAL HOMESTEADS					TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng		Baseln	Altern	Tax Change	Pctg Chng
Lo Value	64,300	69,800		8.6	Hi Value	128,700	139,600		8.5
Net Tax	849	874	25	2.9	Net Tax	2,232	2,392	160	7.2
Effect Rate	1.32	1.25			Effect Rate	1.73	1.71		
Avg Value	96,500	104,700		8.5	Ex-Hi Value	193,000	209,400		8.5
Net Tax	1,459	1,525	66	4.5	Net Tax	3,890	4,142	253	6.5
Effect Rate	1.51	1.46			Effect Rate	2.02	1.98		

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,481,865	5,947,824	465,959	8.5	84,407	87,300	2,893	3.4	1.54	1.47
Res Non-Hmstd	364,741	395,744	31,003	8.5	8,286	8,649	363	4.4	2.27	2.19
Apartments	579,970	608,842	28,872	5.0	21,954	21,866	-88	- .4	3.79	3.59
Low-income Apts	139,576	146,555	6,979	5.0	2,123	2,197	73	3.5	1.52	1.50
Seasonal Rec	1,422	1,422	0	0.0	36	31	-5	-13.5	2.50	2.16
New Construct	0	54,865	54,865	0.0	0	2,043	2,043	0.0	0.00	3.72
Com/Ind Lo Tier	324,415	326,447	2,032	.6	12,171	11,689	-482	-4.0	3.75	3.58
Com/Ind Hi Tier	1,404,969	1,500,138	95,169	6.8	74,967	75,816	849	1.1	5.34	5.05
Public Utility	187,667	193,121	5,453	2.9	10,055	9,794	-262	-2.6	5.36	5.07
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	6	-1	-17.3	1.90	1.57
Total (incl TIF)	8,485,013	9,175,344	690,331	8.1	214,006	219,389	5,383	2.5	2.52	2.39

TIF Levy	18,146	18,904	758	4.2
Total (excl TIF)	195,860	200,485	4,625	2.4

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	53,299	52,665	-633	-1.2	47,926	47,290	-636	-1.3
Fisc Disp Distrib	18,832	19,143	311	1.7	15,917	16,561	644	4.0
Total Levy	72,131	71,808	-323	- .4	63,843	63,851	8	.0
Property Tax Aids	7,865	9,838	1,972	25.1	67,672	69,652	1,980	2.9
Total Levy + Aid	79,996	81,646	1,650	2.1	131,515	133,503	1,988	1.5

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	79,659	87,323	7,664	9.6	9,126	10,099	972	10.7
Fisc Disp Distrib	25,962	27,527	1,565	6.0	3,715	3,804	90	2.4
Total Levy	105,621	114,849	9,228	8.7	12,841	13,903	1,062	8.3
Property Tax Aids	2,969	1,751	-1,218	-41.0	1,674	1,729	55	3.3
Total Levy + Aid	108,590	116,600	8,010	7.4	14,515	15,632	1,117	7.7

TAX BASE	Baseline	Altern	Change	Pctg Chng	TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
						Base	Alt	Base	Alt
Total Tax Capacity	148,870	158,466	9,597	6.4					
(-) TIF Tax Cap	11,928	12,612	684	5.7	County	42.67	40.00	0.000	0.000
(-) FD Contr Tax Cap	12,044	14,175	2,131	17.7	City/Town	38.37	35.91	0.000	0.000
(=) Txbl Tax Cap	124,898	131,679	6,781	5.4	School Dist	63.78	66.31	0.000	0.000
					Special Dist	7.31	7.67	0.000	0.000
FD Distr Tax Cap	37,734	41,908	4,173	11.1	Total	152.13	149.89	0.000	0.000

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	58,100	63,100		8.6
Net Tax	741	748	7	.9
Effect Rate	1.28	1.19		
Avg Value	87,200	94,600		8.5
Net Tax	1,221	1,264	43	3.5
Effect Rate	1.40	1.34		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	116,300	126,100		8.4
Net Tax	1,889	1,988	99	5.2
Effect Rate	1.62	1.58		
Ex-Hi Value	174,400	189,200		8.5
Net Tax	3,392	3,549	157	4.6
Effect Rate	1.94	1.88		