

House Research Simulation Report: Property Tax

Simulation #00P2

Date 10/24/2000

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DESCRIPTION

BASELINE: Final Pay 1999

ALTERNATIVE: Final Pay 2000 (corrected)

This report compares tax burdens for taxes payable in 1999 to tax burdens for taxes payable in 2000. The data for both years is final, meaning it is derived from final abstracts submitted by county assessors and auditors to the Dept. of Revenue. This report corrects a slight error contained in report #00P1, dated 8/16/2000.

KEY POINTS

- ! **On a statewide average basis, property taxes are about \$74 million, or 1.6%, higher in 2000 compared to 1999.** Property taxes were actually lower in 2000 compared to 1999 for agricultural and seasonal recreational properties; substantially lower in the case of agricultural properties. Property taxes for other classes of property increased from 0% to 4%. Although property taxes appear to have increased significantly for the low-income apartment class, it should be noted that there was a substantial increase in the market value of that class, which may reflect substantial amounts of new construction or reclassification, in addition to normal inflationary increases in value. Effective tax rates declined for all types of property, meaning that taxes grew at a lower rate than market values.
- ! **Tax changes by property type are similar between greater Minnesota and the metro area.** There is an overall decrease in taxes of 0.4% in greater Minnesota and an overall tax increase in the metro area of 2.7%; however that apparent regional difference is due to the fact that agricultural property, which received a large tax reduction through the new education agricultural credit, makes up a significantly greater share of the tax base in greater Minnesota than in the metro area.
- ! The impact of the **1999 agricultural assistance program** does not appear in the simulation results.

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

ASSUMPTIONS:**Baseline: Final Pay 1999**

- ! **Property values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- ! **Levies** are actual levies reported by county auditors on the abstracts of tax lists.
- ! **Property tax aids** are actual amounts certified by the Dept. of Revenue.
- ! **Education homestead credit** amounts are simulated, and differ slightly from amounts reported on the abstracts of tax lists. The simulated statewide total is \$303.0 million versus the actual total of \$304.3 million.
- ! **Tax increment financing (TIF)** net tax capacities are derived from the abstracts of tax lists; TIF levies are simulated. The simulated statewide total is \$301.4 million versus the actual total of \$301.9 million.
- ! **Taconite homestead credit** amounts are simulated, and differ slightly from amounts reported on the abstracts of tax lists. The simulated statewide total is \$15.3 million versus the actual total of \$15.3 million.

ASSUMPTIONS:**ALTERNATIVE: Final Pay 2000 (corrected)**

- ! **Property values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- ! **Levies** are actual levies reported by county auditors on the abstracts of tax lists.
- ! **Property tax aids** are actual amounts certified by the Dept. of Revenue.
- ! **Education homestead credit** amounts are simulated, and differ slightly from amounts reported on the abstracts of tax lists. The simulated statewide total is \$393.4 million versus the actual total of \$394.4 million.
- ! **Tax increment financing (TIF)** net tax capacities are derived from the abstracts of tax lists; TIF levies are simulated. The simulated statewide total is \$314.1 million versus the actual total of \$314.4 million.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
<\$76,000*	1.0 %	1.0 %
>\$76,000*	1.7	1.65
Residential Non-homestead:		
Single unit:		
<\$76,000*	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 cities	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*	1.25	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
* Tier breakpoint changed from \$75,000 in payable 1999 to \$76,000 in payable 2000.		

Simulation ID: OOP2
10/24/2000
11:46 am

BASELINE: Final Pay '99
vs.
ALTERNATIVE: Final Pay 2000 (corrected)

(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	138,466,671	11,084,059	8.7	1,888,313	1,940,292	51,979	2.8	1.48	1.40
Res Non-Hm 1 Un	4,829,053	5,243,546	414,493	8.6	90,751	93,615	2,864	3.2	1.88	1.79
Res Non-Hm 2-3	2,358,294	2,454,796	96,502	4.1	55,657	55,328	-329	-.6	2.36	2.25
Apartments	7,157,990	7,728,241	570,251	8.0	242,727	246,217	3,490	1.4	3.39	3.19
Low-income Apts	1,530,220	1,842,559	312,338	20.4	22,462	26,747	4,285	19.1	1.47	1.45
Seasonal Rec	6,886,598	7,457,008	570,410	8.3	116,718	113,518	-3,199	-2.7	1.69	1.52
Com/Ind Lo Tier	6,564,692	6,854,316	289,624	4.4	229,171	228,817	-354	-.2	3.49	3.34
Com/Ind Hi Tier	27,140,240	30,201,586	3,061,346	11.3	1,332,737	1,397,135	64,399	4.8	4.91	4.63
Public Utility	5,971,945	6,274,206	302,261	5.1	273,564	273,862	298	.1	4.58	4.36
Ag Hmstd: House	6,070,775	6,466,366	395,591	6.5	69,224	68,661	-562	-.8	1.14	1.06
Ag Hmstd: Land	17,435,749	18,627,973	1,192,224	6.8	141,752	117,961	-23,791	-16.8	.81	.63
Ag Non-hmstd	9,319,207	9,664,226	345,019	3.7	142,421	117,484	-24,937	-17.5	1.53	1.22
Total (incl TIF)	222,647,376	241,281,495	18,634,120	8.4	4,605,494	4,679,637	74,143	1.6	2.07	1.94
TIF Levy					301,402	314,069	12,667	4.2		
Total (excl TIF)					4,304,093	4,365,568	61,476	1.4		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	1,309,077	1,355,532	46,456	3.5	817,400	861,375	43,974	5.4
Fisc Disp Distrib	104,585	108,402	3,817	3.6	82,887	87,464	4,577	5.5
Total Levy	1,413,662	1,463,935	50,273	3.6	900,287	948,839	48,552	5.4
Property Tax Aids	258,712	285,804	27,092	10.5	623,013	635,559	12,546	2.0
Total Levy + Aid	1,672,374	1,749,738	77,365	4.6	1,523,300	1,584,398	61,098	4.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	1,958,854	2,048,193	89,338	4.6	144,001	152,357	8,356	5.8
Fisc Disp Distrib	185,768	187,259	1,491	.8	24,870	25,475	605	2.4
Total Levy	2,144,622	2,235,452	90,830	4.2	168,871	177,832	8,961	5.3
Property Tax Aids	65,587	54,336	-11,251	-17.2	27,643	30,174	2,532	9.2
Total Levy + Aid	2,210,209	2,289,788	79,579	3.6	196,514	208,006	11,493	5.8

TAX BASE					Pctg Chng	TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change			County	City/Town	Base	Alt	Base	Alt
Total Tax Capacity	3,604,293	3,840,822	236,528	6.6							
(-) TIF Tax Cap	222,856	237,008	14,152	6.4	41.84	40.76	.001	.002			
(-) FD Contr Tax Cap	252,995	279,283	26,288	10.4	25.86	25.65	.038	.037			
(=) Txbl Tax Cap	3,128,442	3,324,530	196,088	6.3	56.44	54.34	.895	1.033			
FD Distr Tax Cap	252,995	279,285	26,289	10.4	4.60	4.58	0.000	0.000	.934	1.072	
					Total	128.74	125.33				

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Lo Value				0.0
Net Tax			0	0.0
Effect Rate	0.00	0.00		
Avg Value				0.0
Net Tax			0	0.0
Effect Rate	0.00	0.00		

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

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 11:46 am

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	41,278,087	44,891,292	3,613,205	8.8	535,047	552,630	17,583	3.3	1.30	1.23
Res Non-Hm 1 Un	1,999,255	2,164,518	165,263	8.3	35,613	36,789	1,176	3.3	1.78	1.70
Res Non-Hm 2-3	752,450	792,641	40,191	5.3	17,408	17,532	123	.7	2.31	2.21
Apartments	1,522,552	1,540,400	17,848	1.2	51,182	49,225	-1,957	-3.8	3.36	3.20
Low-income Apts	529,997	649,477	119,480	22.5	7,927	9,648	1,720	21.7	1.50	1.49
Seasonal Rec	6,671,255	7,234,529	563,273	8.4	112,006	109,470	-2,536	-2.3	1.68	1.51
Com/Ind Lo Tier	3,514,458	3,693,088	178,630	5.1	121,657	123,781	2,124	1.7	3.46	3.35
Com/Ind Hi Tier	5,173,842	5,743,142	569,300	11.0	246,212	262,354	16,143	6.6	4.76	4.57
Public Utility	3,862,016	4,099,502	237,486	6.1	169,336	174,240	4,904	2.9	4.38	4.25
Ag Hmstd: House	5,230,444	5,642,399	411,954	7.9	57,796	58,357	561	1.0	1.10	1.03
Ag Hmstd: Land	16,636,859	17,790,857	1,153,998	6.9	136,352	113,345	-23,007	-16.9	.82	.64
Ag Non-hmstd	8,831,735	9,166,513	334,778	3.8	134,522	111,078	-23,444	-17.4	1.52	1.21
Total (incl TIF)	96,002,953	103,408,360	7,405,407	7.7	1,625,058	1,618,449	-6,609	-.4	1.69	1.57
TIF Levy					63,300	64,420	1,120	1.8		
Total (excl TIF)					1,561,758	1,554,028	-7,729	-.5		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	610,256	639,977	29,721	4.9	315,437	335,136	19,698	6.2
Fisc Disp Distrib	244	504	260	106.5	238	830	592	248.8
Total Levy	610,500	640,481	29,981	4.9	315,675	335,966	20,290	6.4
Property Tax Aids	148,101	156,144	8,043	5.4	325,430	332,273	6,843	2.1
Total Levy + Aid	758,601	796,625	38,025	5.0	641,105	668,238	27,133	4.2

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	760,366	782,984	22,618	3.0	12,688	13,286	598	4.7
Fisc Disp Distrib	186	378	192	103.4	7	11	5	69.1
Total Levy	760,552	783,362	22,810	3.0	12,694	13,298	603	4.8
Property Tax Aids	52,685	46,450	-6,235	-11.8	2,957	3,125	167	5.7
Total Levy + Aid	813,237	829,812	16,575	2.0	15,652	16,422	771	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	1,331,412	1,401,511	70,099	5.3					
(-) TIF Tax Cap	45,580	46,671	1,091	2.4	County	47.46	47.22	.003	.006
(-) FD Contr Tax Cap	449	853	404	89.9	City/Town	24.48	24.70	.009	.008
(=) Txbl Tax Cap	1,285,383	1,353,987	68,604	5.3	School Dist	55.22	53.37	.564	.625
					Special Dist	.99	.98	0.000	0.000
FD Distr Tax Cap	450	854	404	89.7	Total	128.14	126.27	.576	.639

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	49,300	52,500		6.5
Net Tax	577	531	-45	-7.9
Effect Rate	1.17	1.01		
Avg Value	73,900	78,700		6.5
Net Tax	864	813	-52	-6.0
Effect Rate	1.17	1.03		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	98,500	104,900		6.5
Net Tax	1,335	1,239	-96	-7.2
Effect Rate	1.36	1.18		
Ex-Hi Value	147,800	157,400		6.5
Net Tax	2,312	2,366	54	2.3
Effect Rate	1.56	1.50		

Simulation ID: OOP2
10/24/2000
11:46 am

BASELINE: Final Pay '99
vs.
ALTERNATIVE: Final Pay 2000 (corrected)

(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	93,575,378	7,470,854	8.7	1,353,266	1,387,661	34,396	2.5	1.57	1.48
Res Non-Hm 1 Un	2,829,798	3,079,028	249,230	8.8	55,138	56,827	1,689	3.1	1.95	1.85
Res Non-Hm 2-3	1,605,843	1,662,155	56,312	3.5	38,248	37,796	-452	-1.2	2.38	2.27
Apartments	5,635,438	6,187,841	552,403	9.8	191,545	196,992	5,447	2.8	3.40	3.18
Low-income Apts	1,000,223	1,193,082	192,858	19.3	14,535	17,099	2,564	17.6	1.45	1.43
Seasonal Rec	215,343	222,479	7,137	3.3	4,712	4,048	-663	-14.1	2.19	1.82
Com/Ind Lo Tier	3,050,233	3,161,228	110,995	3.6	107,515	105,036	-2,478	-2.3	3.52	3.32
Com/Ind Hi Tier	21,966,398	24,458,444	2,492,045	11.3	1,086,525	1,134,781	48,256	4.4	4.95	4.64
Public Utility	2,109,929	2,174,704	64,775	3.1	104,228	99,621	-4,606	-4.4	4.94	4.58
Ag Hmstd: House	840,330	823,968	-16,363	-1.9	11,428	10,304	-1,123	-9.8	1.36	1.25
Ag Hmstd: Land	798,891	837,116	38,226	4.8	5,399	4,616	-783	-14.5	.68	.55
Ag Non-hmstd	487,472	497,713	10,242	2.1	7,899	6,405	-1,493	-18.9	1.62	1.29
Total (incl TIF)	126,644,423	137,873,136	11,228,713	8.9	2,980,437	3,061,188	80,752	2.7	2.35	2.22
TIF Levy					238,102	249,648	11,547	4.8		
Total (excl TIF)					2,742,335	2,811,540	69,205	2.5		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	698,821	715,556	16,734	2.4	501,963	526,239	24,276	4.8
Fisc Disp Distrib	104,341	107,898	3,557	3.4	82,649	86,635	3,985	4.8
Total Levy	803,162	823,453	20,291	2.5	584,612	612,873	28,261	4.8
Property Tax Aids	110,611	129,659	19,049	17.2	297,583	303,286	5,703	1.9
Total Levy + Aid	913,773	953,113	39,340	4.3	882,195	916,160	33,965	3.9

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	1,198,488	1,265,209	66,721	5.6	131,314	139,071	7,757	5.9
Fisc Disp Distrib	185,582	186,881	1,299	.7	24,863	25,463	600	2.4
Total Levy	1,384,070	1,452,090	68,020	4.9	156,177	164,534	8,358	5.4
Property Tax Aids	12,902	7,886	-5,016	-38.9	24,685	27,050	2,365	9.6
Total Levy + Aid	1,396,972	1,459,976	63,004	4.5	180,862	191,584	10,722	5.9

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	2,439,311	166,429	7.3					
(-) TIF Tax Cap	177,276	190,337	13,061	7.4	County	37.92	36.31	0.000	0.000
(-) FD Contr Tax Cap	252,546	278,431	25,884	10.2	City/Town	26.83	26.31	.059	.057
(=) Txbl Tax Cap	1,843,059	1,970,543	127,484	6.9	School Dist	57.29	55.01	1.130	1.319
FD Distr Tax Cap	252,545	278,431	25,885	10.2	Special Dist	7.12	7.06	0.000	0.000
					Total	129.16	124.69	1.189	1.376

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	82,900	88,400		6.6
Net Tax	1,100	1,036	-64	-5.8
Effect Rate	1.33	1.17		
Avg Value	124,400	132,600		6.6
Net Tax	1,948	1,904	-44	-2.2
Effect Rate	1.57	1.44		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	165,900	176,800		6.6
Net Tax	2,842	2,875	33	1.2
Effect Rate	1.71	1.63		
Ex-Hi Value	248,800	265,200		6.6
Net Tax	4,761	4,815	54	1.1
Effect Rate	1.91	1.82		

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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	2,393,658	2,577,068	183,410	7.7	33,647	34,324	677	2.0	1.41	1.33
Res Non-Hm 1 Un	138,461	149,083	10,622	7.7	2,701	2,758	58	2.1	1.95	1.85
Res Non-Hm 2-3	43,851	47,210	3,358	7.7	1,085	1,105	19	1.8	2.48	2.34
Apartments	177,567	168,102	-9,464	-5.3	5,454	4,886	-568	-10.4	3.07	2.91
Low-income Apts	50,479	68,353	17,874	35.4	792	1,037	245	30.9	1.57	1.52
Seasonal Rec	47,117	52,362	5,245	11.1	936	935	-1	-.1	1.99	1.79
Com/Ind Lo Tier	378,237	395,279	17,042	4.5	13,200	13,185	-15	-.1	3.49	3.34
Com/Ind Hi Tier	412,549	448,640	36,092	8.7	17,601	18,087	486	2.8	4.27	4.03
Public Utility	103,692	108,726	5,033	4.9	5,301	4,958	-343	-6.5	5.11	4.56
Ag Hmstd: House	11,246	12,322	1,076	9.6	154	157	3	1.9	1.37	1.27
Ag Hmstd: Land	16,671	19,475	2,803	16.8	153	142	-11	-7.2	.92	.73
Ag Non-hmstd	23,083	23,127	44	.2	451	371	-80	-17.7	1.95	1.60
Total (incl TIF)	3,796,612	4,069,746	273,135	7.2	81,476	81,944	469	.6	2.15	2.01
TIF Levy					5,239	4,986	-252	-4.8		
Total (excl TIF)					76,237	76,958	721	.9		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	29,838	30,664	826	2.8	23,419	24,616	1,197	5.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	29,838	30,664	826	2.8	23,419	24,616	1,197	5.1
Property Tax Aids	6,307	6,682	375	6.0	35,315	36,195	881	2.5
Total Levy + Aid	36,145	37,346	1,201	3.3	58,734	60,812	2,078	3.5

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	33,003	33,567	565	1.7	1,200	1,266	65	5.4
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	33,003	33,567	565	1.7	1,200	1,266	65	5.4
Property Tax Aids	1,921	1,571	-349	-18.2	410	444	34	8.2
Total Levy + Aid	34,923	35,139	215	.6	1,610	1,709	99	6.1

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	61,483	64,611	3,128	5.1					
(-) TIF Tax Cap	3,681	3,571	-110	-3.0	County	51.55	50.17	.011	.010
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	40.15	39.99	.056	.052
(=) Txbl Tax Cap	57,802	61,040	3,238	5.6	School Dist	53.81	50.77	.502	.635
FD Distr Tax Cap	0	0	0	0.0	Special Dist	2.08	2.07	0.000	0.000
					Total	147.59	143.00	.569	.697

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	37,300	39,700		6.4
Net Tax	509	475	-34	-6.7
Effect Rate	1.37	1.20		
Avg Value	56,000	59,600		6.4
Net Tax	765	714	-51	-6.7
Effect Rate	1.37	1.20		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	74,700	79,500		6.4
Net Tax	1,020	977	-42	-4.2
Effect Rate	1.37	1.23		
Ex-Hi Value	112,000	119,200		6.4
Net Tax	1,868	1,799	-69	-3.7
Effect Rate	1.67	1.51		

Simulation ID: OOP2
 10/24/2000
 11:46 am

BASELINE: Final Pay '99
 vs.
 ALTERNATIVE: Final Pay 2000 (corrected)

(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	2,234,076	233,389	11.7	23,584	24,420	837	3.5	1.18	1.09
Res Non-Hm 1 Un	115,260	127,249	11,989	10.4	1,838	1,905	67	3.6	1.59	1.50
Res Non-Hm 2-3	29,230	32,222	2,991	10.2	587	607	20	3.5	2.01	1.88
Apartments	7,679	8,185	506	6.6	207	191	-17	-8.1	2.70	2.33
Low-income Apts	132	192	60	45.6	2	2	1	39.9	1.35	1.29
Seasonal Rec	1,134,079	1,246,991	112,912	10.0	18,618	18,040	-578	-3.1	1.64	1.45
Com/Ind Lo Tier	74,583	82,397	7,814	10.5	2,202	2,299	96	4.4	2.95	2.79
Com/Ind Hi Tier	71,760	85,870	14,110	19.7	3,065	3,412	346	11.3	4.27	3.97
Public Utility	288,708	391,571	102,863	35.6	11,784	13,825	2,041	17.3	4.08	3.53
Ag Hmstd: House	745,012	803,800	58,788	7.9	8,041	7,946	-95	-1.2	1.08	.99
Ag Hmstd: Land	2,824,995	2,984,174	159,180	5.6	25,215	19,073	-6,142	-24.4	.89	.64
Ag Non-hmstd	2,094,699	2,104,870	10,171	.5	32,645	26,168	-6,477	-19.8	1.56	1.24
Total (incl TIF)	9,386,823	10,101,596	714,773	7.6	127,788	117,888	-9,900	-7.7	1.36	1.17

TIF Levy					61	72	11	18.5		
Total (excl TIF)					127,727	117,816	-9,911	-7.8		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	53,442	53,799	356	.7	12,772	12,848	75	.6
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	53,442	53,799	356	.7	12,772	12,848	75	.6
Property Tax Aids	11,655	12,373	718	6.2	4,644	5,106	462	10.0
Total Levy + Aid	65,097	66,172	1,074	1.7	17,416	17,954	538	3.1

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	65,814	66,186	372	.6	2,472	2,389	-83	-3.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	65,814	66,186	372	.6	2,472	2,389	-83	-3.3
Property Tax Aids	2,668	2,192	-476	-17.9	846	915	69	8.1
Total Levy + Aid	68,482	68,378	-104	-.2	3,318	3,304	-14	-.4

	TAX BASE				TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	109,629	114,744	5,115	4.7					
(-) TIF Tax Cap	54	68	14	26.0	County	48.68	46.82	.012	.011
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	11.66	11.20	0.000	0.000
(=) Txbl Tax Cap	109,575	114,676	5,101	4.7	School Dist	55.88	52.34	.549	.692
FD Distr Tax Cap	0	0	0	0.0	Special Dist	2.26	2.08	0.000	0.000
					Total	118.47	112.45	.561	.703

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	49,900	54,300		8.8
Net Tax	536	482	-53	-10.0
Effect Rate	1.07	.89		
Avg Value	74,900	81,500		8.8
Net Tax	804	753	-51	-6.4
Effect Rate	1.07	.92		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	99,900	108,700		8.8
Net Tax	1,250	1,148	-102	-8.2
Effect Rate	1.25	1.06		
Ex-Hi Value	149,800	163,000		8.8
Net Tax	2,159	2,194	35	1.6
Effect Rate	1.44	1.35		

Simulation ID: OOP2
 10/24/2000
 11:46 am

BASELINE: Final Pay '99
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 ALTERNATIVE: Final Pay 2000 (corrected)

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,508,444	1,644,027	135,583	9.0	19,409	20,054	645	3.3	1.29	1.22
Res Non-Hm 1 Un	102,644	111,531	8,887	8.7	1,886	1,919	33	1.7	1.84	1.72
Res Non-Hm 2-3	43,306	45,633	2,328	5.4	1,021	1,022	1	.1	2.36	2.24
Apartments	74,196	71,299	-2,897	-3.9	2,586	2,311	-275	-10.6	3.49	3.24
Low-income Apts	39,822	51,349	11,526	28.9	610	790	180	29.6	1.53	1.54
Seasonal Rec	621,347	664,268	42,921	6.9	10,572	9,720	-852	-8.1	1.70	1.46
Com/Ind Lo Tier	293,464	311,252	17,789	6.1	10,237	10,523	286	2.8	3.49	3.38
Com/Ind Hi Tier	385,034	406,326	21,292	5.5	17,375	18,015	640	3.7	4.51	4.43
Public Utility	64,147	66,224	2,077	3.2	3,273	3,243	-30	-.9	5.10	4.90
Ag Hmstd: House	13,126	13,750	624	4.8	166	162	-4	-2.7	1.26	1.18
Ag Hmstd: Land	13,419	13,976	557	4.1	81	69	-12	-15.1	.61	.49
Ag Non-hmstd	14,296	15,113	817	5.7	214	182	-32	-15.0	1.50	1.20
Total (incl TIF)	3,173,244	3,414,748	241,504	7.6	67,428	68,009	580	.9	2.12	1.99
TIF Levy					2,720	3,234	513	18.9		
Total (excl TIF)					64,708	64,775	67	.1		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	23,366	23,630	265	1.1	15,637	16,948	1,311	8.4
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	23,366	23,630	265	1.1	15,637	16,948	1,311	8.4
Property Tax Aids	4,121	4,404	283	6.9	19,235	19,965	730	3.8
Total Levy + Aid	27,487	28,035	548	2.0	34,872	36,914	2,042	5.9

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	29,140	28,812	-328	-1.1	274	307	33	11.9
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	29,140	28,812	-328	-1.1	274	307	33	11.9
Property Tax Aids	1,524	1,197	-327	-21.5	66	71	5	6.8
Total Levy + Aid	30,664	30,009	-655	-2.1	341	378	37	10.9

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	54,656	56,119	1,463	2.7					
(-) TIF Tax Cap	2,000	2,357	357	17.8	County	44.37	43.95	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	29.56	31.38	.022	.023
(=) Txbl Tax Cap	52,656	53,763	1,106	2.1	School Dist	52.80	50.79	.424	.443
					Special Dist	.52	.57	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	127.26	126.70	.446	.465

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	40,800	43,600		6.9
Net Tax	467	434	-33	-7.1
Effect Rate	1.14	1.00		
Avg Value	61,200	65,400		6.9
Net Tax	700	651	-50	-7.1
Effect Rate	1.14	1.00		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	81,600	87,200		6.9
Net Tax	985	937	-48	-4.9
Effect Rate	1.21	1.07		
Ex-Hi Value	122,400	130,800		6.9
Net Tax	1,766	1,779	14	.8
Effect Rate	1.44	1.36		

Simulation ID: OOP2
 10/24/2000
 11:46 am

BASELINE: Final Pay '99
 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	2,345,308	2,594,939	249,631	10.6	27,458	28,357	899	3.3	1.17	1.09
Res Non-Hm 1 Un	110,626	123,883	13,257	12.0	1,814	1,908	95	5.2	1.64	1.54
Res Non-Hm 2-3	28,643	34,057	5,414	18.9	610	666	56	9.2	2.13	1.96
Apartments	6,699	6,467	-232	-3.5	203	165	-38	-18.8	3.04	2.55
Low-income Apts	0	772	772	0.0	0	11	11	0.0	0.00	1.47
Seasonal Rec	1,806,776	1,963,845	157,069	8.7	27,876	27,324	-553	-2.0	1.54	1.39
Com/Ind Lo Tier	95,038	104,205	9,166	9.6	2,775	2,890	115	4.1	2.92	2.77
Com/Ind Hi Tier	63,318	71,657	8,339	13.2	2,745	2,823	78	2.9	4.34	3.94
Public Utility	280,482	323,019	42,537	15.2	12,736	13,607	871	6.8	4.54	4.21
Ag Hmstd: House	473,023	516,537	43,514	9.2	5,720	5,807	87	1.5	1.21	1.12
Ag Hmstd: Land	767,151	827,800	60,649	7.9	5,159	4,354	-805	-15.6	.67	.53
Ag Non-hmstd	298,836	305,593	6,756	2.3	5,124	4,169	-954	-18.6	1.71	1.36
Total (incl TIF)	6,275,900	6,872,772	596,872	9.5	92,220	92,083	-138	-.1	1.47	1.34
TIF Levy					52	24	-28	-54.0		
Total (excl TIF)					92,168	92,059	-110	-.1		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	41,225	42,800	1,575	3.8	10,325	11,220	894	8.7
Fisc Disp Distrib	0	0	0	80.2	0	0	0	0.0
Total Levy	41,225	42,800	1,575	3.8	10,325	11,220	894	8.7
Property Tax Aids	6,802	7,428	626	9.2	3,194	3,423	230	7.2
Total Levy + Aid	48,027	50,228	2,201	4.6	13,519	14,643	1,124	8.3

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	47,131	48,233	1,102	2.3	486	533	47	9.7
Fisc Disp Distrib	0	0	0	95.5	0	0	0	76.1
Total Levy	47,131	48,233	1,102	2.3	486	533	47	9.7
Property Tax Aids	2,241	1,771	-470	-21.0	92	101	10	10.6
Total Levy + Aid	49,372	50,004	632	1.3	577	634	57	9.9

TAX BASE					TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	81,727	86,474	4,748	5.8						
(-) TIF Tax Cap	50	22	-27	-55.4	County		50.47	49.51	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	-75.0	City/Town		12.58	12.89	.009	.011
(=) Txbl Tax Cap	81,677	86,452	4,775	5.8	School Dist		55.32	53.01	.333	.376
FD Distr Tax Cap	0	0	0	98.5	Special Dist		.59	.62	0.000	0.000
					Total		118.96	116.03	.343	.387

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	50,500	53,900		6.7
Net Tax	531	475	-56	-10.6
Effect Rate	1.05	.88		
Avg Value	75,800	80,800		6.6
Net Tax	802	738	-65	-8.1
Effect Rate	1.06	.91		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	101,100	107,700		6.5
Net Tax	1,248	1,140	-108	-8.7
Effect Rate	1.23	1.06		
Ex-Hi Value	151,600	161,600		6.6
Net Tax	2,173	2,193	20	.9
Effect Rate	1.43	1.36		

Simulation ID: OOP2
 10/24/2000
 11:46 am

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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	1,405,775	76,668	5.8	11,470	12,170	700	6.1	.86	.87
Res Non-Hm 1 Un	66,212	76,243	10,031	15.1	1,357	1,530	172	12.7	2.05	2.01
Res Non-Hm 2-3	24,456	25,314	858	3.5	663	674	11	1.6	2.71	2.66
Apartments	45,350	46,889	1,538	3.4	1,696	1,695	-2	-1.1	3.74	3.61
Low-income Apts	37,612	45,133	7,521	20.0	613	739	126	20.5	1.63	1.64
Seasonal Rec	77,674	89,719	12,044	15.5	1,533	1,720	188	12.2	1.97	1.92
Com/Ind Lo Tier	195,931	204,771	8,840	4.5	7,630	7,894	264	3.5	3.89	3.85
Com/Ind Hi Tier	194,747	204,900	10,154	5.2	10,739	11,055	317	2.9	5.51	5.40
Public Utility	308,338	314,808	6,470	2.1	14,421	16,464	2,042	14.2	4.68	5.23
Ag Hmstd: House	3,268	3,403	135	4.1	34	36	2	4.7	1.05	1.05
Ag Hmstd: Land	2,028	2,062	34	1.7	8	7	-1	-11.6	.42	.36
Ag Non-hmstd	20,482	22,277	1,795	8.8	407	388	-19	-4.7	1.99	1.74
Total (incl TIF)	2,305,206	2,441,295	136,088	5.9	50,572	54,371	3,799	7.5	2.19	2.23
TIF Levy					2,910	2,920	10	.3		
Total (excl TIF)					47,662	51,451	3,789	7.9		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	20,872	21,858	986	4.7	19,731	23,437	3,705	18.8
Fisc Disp Distrib	174	362	188	107.6	204	746	542	265.7
Total Levy	21,046	22,220	1,174	5.6	19,935	24,182	4,247	21.3
Property Tax Aids	9,608	9,909	301	3.1	36,502	36,852	350	1.0
Total Levy + Aid	30,655	32,129	1,475	4.8	56,437	61,034	4,597	8.1

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	17,643	17,307	-336	-1.9	424	480	56	13.2
Fisc Disp Distrib	126	258	132	104.7	5	8	3	70.0
Total Levy	17,769	17,566	-204	-1.1	429	488	59	13.8
Property Tax Aids	11,088	10,999	-90	-0.8	68	70	2	3.1
Total Levy + Aid	28,858	28,565	-293	-1.0	497	558	61	12.3

	TAX BASE				TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	40,508	41,792	1,285	3.2					
(-) TIF Tax Cap	1,931	1,904	-28	-1.4	County	54.49	55.49	0.000	0.000
(-) FD Contr Tax Cap	269	495	226	84.1	City/Town	51.25	59.24	.043	.040
(=) Txbl Tax Cap	38,308	39,394	1,086	2.8	School Dist	42.91	40.72	.523	.520
FD Distr Tax Cap	316	604	288	90.9	Special Dist	1.11	1.22	0.000	0.000
					Total	149.76	156.67	.566	.560

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	31,900	33,800		6.0
Net Tax	439	438	-2	-.4
Effect Rate	1.38	1.29		
Avg Value	47,800	50,700		6.1
Net Tax	658	657	-2	-.3
Effect Rate	1.38	1.29		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	63,700	67,600		6.1
Net Tax	877	875	-2	-.2
Effect Rate	1.38	1.29		
Ex-Hi Value	95,600	101,400		6.1
Net Tax	1,507	1,518	10	.7
Effect Rate	1.58	1.50		

Simulation ID: OOP2
 10/24/2000
 11:46 am

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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	2,137,367	187,954	9.6	16,396	17,701	1,305	8.0	.84	.83
Res Non-Hm 1 Un	55,850	74,351	18,501	33.1	932	1,186	255	27.3	1.67	1.60
Res Non-Hm 2-3	13,650	14,909	1,259	9.2	273	284	11	4.1	2.00	1.91
Apartments	3,034	3,095	61	2.0	84	84	-0	-2.2	2.77	2.71
Low-income Apts	116	0	-116	-100.0	1	0	-1	-100.0	1.03	0.00
Seasonal Rec	1,534,164	1,677,310	143,146	9.3	25,860	25,906	47	.2	1.69	1.54
Com/Ind Lo Tier	45,249	48,753	3,504	7.7	1,369	1,467	98	7.2	3.03	3.01
Com/Ind Hi Tier	81,063	86,253	5,191	6.4	3,636	3,781	145	4.0	4.49	4.38
Public Utility	233,475	241,473	7,998	3.4	10,067	10,222	155	1.5	4.31	4.23
Ag Hmstd: House	96,644	104,366	7,722	8.0	535	593	58	10.8	.55	.57
Ag Hmstd: Land	103,853	107,625	3,772	3.6	308	251	-57	-18.6	.30	.23
Ag Non-hmstd	207,811	234,507	26,696	12.8	3,314	3,012	-301	-9.1	1.59	1.28
Total (incl TIF)	4,324,321	4,730,009	405,687	9.4	62,775	64,487	1,713	2.7	1.45	1.36
TIF Levy					949	646	-303	-31.9		
Total (excl TIF)					61,826	63,841	2,016	3.3		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	36,039	38,394	2,354	6.5	8,558	9,097	538	6.3
Fisc Disp Distrib	70	142	72	103.6	34	84	50	147.2
Total Levy	36,109	38,536	2,427	6.7	8,592	9,181	588	6.8
Property Tax Aids	11,747	12,541	794	6.8	4,723	4,857	135	2.9
Total Levy + Aid	47,856	51,077	3,221	6.7	13,315	14,038	723	5.4

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	28,378	29,538	1,160	4.1	1,277	1,389	112	8.8
Fisc Disp Distrib	60	120	60	100.5	2	3	1	66.8
Total Levy	28,437	29,658	1,220	4.3	1,279	1,392	114	8.9
Property Tax Aids	10,288	10,247	-42	-4.4	106	112	5	5.1
Total Levy + Aid	38,726	39,905	1,179	3.0	1,385	1,504	119	8.6

TAX BASE	TAX RATES				Net Tax Cap (Pct)		Mkt Val (mills)		
	Baseline	Altern	Change	Pctg Chng	Base	Alt	Base	Alt	
Total Tax Capacity	61,874	64,569	2,694	4.4					
(-) TIF Tax Cap	797	552	-245	-30.8	County	59.18	60.31	0.000	0.000
(-) FD Contr Tax Cap	180	358	178	98.6	City/Town	14.05	14.29	0.000	0.000
(=) Txbl Tax Cap	60,898	63,659	2,762	4.5	School Dist	43.86	43.40	.391	.410
FD Distr Tax Cap	134	250	116	86.9	Special Dist	2.10	2.18	0.000	0.000
					Total	119.19	120.18	.391	.410

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	50,100	54,300		8.4
Net Tax	528	492	-36	-6.8
Effect Rate	1.05	.91		
Avg Value	75,100	81,400		8.4
Net Tax	792	767	-24	-3.1
Effect Rate	1.05	.94		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	100,100	108,500		8.4
Net Tax	1,232	1,212	-20	-1.6
Effect Rate	1.23	1.12		
Ex-Hi Value	150,200	162,800		8.4
Net Tax	2,156	2,311	155	7.2
Effect Rate	1.44	1.42		

Simulation ID: OOP2
10/24/2000
11:46 am

BASELINE: Final Pay '99
vs.
ALTERNATIVE: Final Pay 2000 (corrected)

(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	2,464,629	116,097	4.9	34,443	34,427	-16	-.0	1.47	1.40
Res Non-Hm 1 Un	115,627	126,428	10,801	9.3	2,235	2,331	96	4.3	1.93	1.84
Res Non-Hm 2-3	67,786	70,810	3,024	4.5	1,694	1,700	7	.4	2.50	2.40
Apartments	109,328	108,099	-1,229	-1.1	3,934	3,691	-243	-6.2	3.60	3.41
Low-income Apts	41,341	45,171	3,831	9.3	619	670	51	8.2	1.50	1.48
Seasonal Rec	67,473	58,241	-9,232	-13.7	1,639	1,078	-560	-34.2	2.43	1.85
Com/Ind Lo Tier	157,543	161,023	3,480	2.2	5,679	5,615	-63	-1.1	3.60	3.49
Com/Ind Hi Tier	370,379	399,522	29,143	7.9	18,854	19,558	704	3.7	5.09	4.90
Public Utility	118,484	122,052	3,568	3.0	6,131	6,026	-105	-1.7	5.17	4.94
Ag Hmstd: House	9,514	10,288	775	8.1	136	139	3	2.3	1.43	1.35
Ag Hmstd: Land	6,613	6,832	219	3.3	41	33	-8	-19.8	.62	.49
Ag Non-hmstd	11,322	11,931	609	5.4	215	186	-30	-13.8	1.90	1.56
Total (incl TIF)	3,423,942	3,585,027	161,085	4.7	75,619	75,454	-165	-.2	2.21	2.10
TIF Levy					9,340	9,615	274	2.9		
Total (excl TIF)					66,279	65,840	-440	-.7		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	32,507	34,057	1,550	4.8	11,077	11,257	180	1.6
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	32,507	34,057	1,550	4.8	11,077	11,257	180	1.6
Property Tax Aids	15,974	16,754	780	4.9	27,478	27,960	482	1.8
Total Levy + Aid	48,481	50,811	2,330	4.8	38,555	39,217	662	1.7

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	27,961	27,109	-853	-3.0	662	720	58	8.8
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	27,961	27,109	-853	-3.0	662	720	58	8.8
Property Tax Aids	4,353	3,812	-542	-12.4	87	90	2	2.8
Total Levy + Aid	32,315	30,920	-1,394	-4.3	749	810	60	8.1

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	55,052	56,621	1,569	2.8					
(-) TIF Tax Cap	6,534	6,787	253	3.9	County	67.00	68.34	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	22.83	22.59	0.000	0.000
(=) Txbl Tax Cap	48,518	49,834	1,316	2.7	School Dist	53.11	49.81	.642	.640
FD Distr Tax Cap	0	0	0	0.0	Special Dist	1.36	1.44	0.000	0.000
					Total	144.31	142.18	.642	.640

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	51,300	53,700		4.7
Net Tax	685	635	-50	-7.3
Effect Rate	1.34	1.18		
Avg Value	76,900	80,500		4.7
Net Tax	1,044	985	-59	-5.7
Effect Rate	1.36	1.22		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	102,500	107,300		4.7
Net Tax	1,614	1,497	-117	-7.3
Effect Rate	1.57	1.40		
Ex-Hi Value	153,800	161,000		4.7
Net Tax	2,794	2,788	-6	-.2
Effect Rate	1.82	1.73		

Simulation ID: OOP2
 10/24/2000
 11:46 am

BASELINE: Final Pay '99
 vs.
 ALTERNATIVE: Final Pay 2000 (corrected)

(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	1,396,174	103,086	8.0	20,004	20,387	383	1.9	1.55	1.46
Res Non-Hm 1 Un	67,399	70,654	3,255	4.8	1,413	1,405	-9	-.6	2.10	1.99
Res Non-Hm 2-3	22,275	25,319	3,044	13.7	618	664	46	7.5	2.77	2.62
Apartments	58,065	57,306	-759	-1.3	2,210	2,071	-139	-6.3	3.81	3.61
Low-income Apts	38,792	50,094	11,302	29.1	661	838	178	26.9	1.70	1.67
Seasonal Rec	28,534	31,436	2,902	10.2	677	687	10	1.5	2.37	2.18
Com/Ind Lo Tier	175,216	183,364	8,148	4.7	7,116	7,144	28	.4	4.06	3.90
Com/Ind Hi Tier	225,073	241,238	16,164	7.2	12,928	13,030	102	.8	5.74	5.40
Public Utility	64,699	66,828	2,129	3.3	3,640	3,538	-102	-2.8	5.63	5.29
Ag Hmstd: House	36,916	39,867	2,952	8.0	531	529	-1	-.3	1.44	1.33
Ag Hmstd: Land	26,342	29,291	2,949	11.2	174	156	-18	-10.6	.66	.53
Ag Non-hmstd	15,377	14,923	-454	-3.0	298	234	-64	-21.6	1.94	1.57
Total (incl TIF)	2,051,776	2,206,493	154,718	7.5	50,269	50,682	413	.8	2.45	2.30
TIF Levy					3,571	3,368	-203	-5.7		
Total (excl TIF)					46,698	47,314	616	1.3		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	18,923	19,597	674	3.6	12,157	12,942	784	6.5
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	18,923	19,597	674	3.6	12,157	12,942	784	6.5
Property Tax Aids	4,632	4,871	239	5.2	10,967	10,972	5	.0
Total Levy + Aid	23,555	24,468	913	3.9	23,125	23,914	789	3.4

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	18,932	19,273	340	1.8	236	247	11	4.8
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	18,932	19,273	340	1.8	236	247	11	4.8
Property Tax Aids	1,357	1,160	-197	-14.5	26	26	0	1.1
Total Levy + Aid	20,289	20,432	143	.7	261	273	12	4.5

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	32,949	34,727	1,778	5.4					
(-) TIF Tax Cap	2,085	2,064	-21	-1.0	County	61.31	59.77	0.000	.034
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	39.39	39.62	0.000	0.000
(=) Txbl Tax Cap	30,864	32,663	1,799	5.8	School Dist	58.93	55.88	.366	.466
					Special Dist	.76	.76	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	160.39	156.03	.366	.501

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	49,000	51,500		5.1
Net Tax	719	662	-57	-7.9
Effect Rate	1.47	1.29		
Avg Value	73,500	77,300		5.2
Net Tax	1,078	1,004	-74	-6.8
Effect Rate	1.47	1.30		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	98,000	103,100		5.2
Net Tax	1,667	1,545	-122	-7.3
Effect Rate	1.70	1.50		
Ex-Hi Value	147,000	154,600		5.2
Net Tax	2,900	2,897	-3	-.1
Effect Rate	1.97	1.87		

Simulation ID: OOP2
 10/24/2000
 11:46 am

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,014,969	2,235,433	220,464	10.9	28,195	29,866	1,670	5.9	1.40	1.34
Res Non-Hm 1 Un	100,225	118,081	17,856	17.8	1,856	2,097	240	12.9	1.85	1.78
Res Non-Hm 2-3	30,236	33,221	2,985	9.9	710	749	39	5.5	2.35	2.25
Apartments	3,832	4,173	342	8.9	112	104	-7	-6.4	2.91	2.50
Low-income Apts	53	76	23	44.3	1	1	0	45.2	1.55	1.56
Seasonal Rec	534,137	585,684	51,547	9.7	9,897	10,199	302	3.1	1.85	1.74
Com/Ind Lo Tier	42,753	45,945	3,192	7.5	1,501	1,549	49	3.2	3.51	3.37
Com/Ind Hi Tier	21,008	26,944	5,937	28.3	1,046	1,271	225	21.5	4.98	4.72
Public Utility	148,160	159,263	11,103	7.5	7,504	7,623	119	1.6	5.07	4.79
Ag Hmstd: House	576,408	613,632	37,224	6.5	7,529	7,591	62	.8	1.31	1.24
Ag Hmstd: Land	507,045	551,354	44,308	8.7	3,116	2,798	-319	-10.2	.61	.51
Ag Non-hmstd	174,278	179,589	5,311	3.0	3,143	2,688	-455	-14.5	1.80	1.50
Total (incl TIF)	4,153,104	4,553,397	400,293	9.6	64,610	66,536	1,926	3.0	1.56	1.46
TIF Levy					259	114	-145	-55.9		
Total (excl TIF)					64,351	66,422	2,070	3.2		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	31,267	33,835	2,568	8.2	7,857	8,453	596	7.6
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	31,267	33,835	2,568	8.2	7,857	8,453	596	7.6
Property Tax Aids	7,208	7,825	618	8.6	2,626	2,676	49	1.9
Total Levy + Aid	38,475	41,660	3,185	8.3	10,483	11,129	646	6.2

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	31,700	33,745	2,045	6.5	308	333	25	8.2
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	31,700	33,745	2,045	6.5	308	333	25	8.2
Property Tax Aids	2,149	1,758	-390	-18.2	40	42	2	5.2
Total Levy + Aid	33,849	35,504	1,654	4.9	348	375	27	7.8

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	50,198	54,322	4,124	8.2					
(-) TIF Tax Cap	179	82	-97	-54.2	County	62.51	61.87	0.000	.066
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	15.71	15.59	0.000	0.000
(=) Txbl Tax Cap	50,019	54,239	4,221	8.4	School Dist	60.79	58.63	.336	.461
					Special Dist	.62	.61	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	139.62	136.69	.336	.527

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	55,700	59,500		6.8
Net Tax	700	651	-49	-7.0
Effect Rate	1.26	1.09		
Avg Value	83,500	89,300		6.9
Net Tax	1,123	1,068	-55	-4.9
Effect Rate	1.34	1.20		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	111,300	119,100		7.0
Net Tax	1,710	1,684	-26	-1.5
Effect Rate	1.54	1.41		
Ex-Hi Value	167,000	178,600		6.9
Net Tax	2,967	3,057	90	3.0
Effect Rate	1.78	1.71		

Simulation ID: OOP2
 10/24/2000
 11:46 am

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	4,078,791	4,527,302	448,511	11.0	56,299	59,719	3,419	6.1	1.38	1.32
Res Non-Hm 1 Un	147,464	143,958	-3,506	-2.4	2,687	2,525	-162	-6.0	1.82	1.75
Res Non-Hm 2-3	102,885	102,225	-660	- .6	2,368	2,281	-87	-3.7	2.30	2.23
Apartments	348,170	363,079	14,909	4.3	11,755	11,766	11	.1	3.38	3.24
Low-income Apts	115,571	133,913	18,342	15.9	1,641	1,905	264	16.1	1.42	1.42
Seasonal Rec	27,889	29,238	1,349	4.8	578	558	-20	-3.5	2.07	1.91
Com/Ind Lo Tier	434,181	448,824	14,644	3.4	14,682	14,909	226	1.5	3.38	3.32
Com/Ind Hi Tier	872,238	965,785	93,547	10.7	40,919	44,218	3,299	8.1	4.69	4.58
Public Utility	1,005,287	1,014,760	9,474	.9	40,028	40,917	888	2.2	3.98	4.03
Ag Hmstd: House	74,852	77,902	3,050	4.1	1,035	1,001	-35	-3.4	1.38	1.28
Ag Hmstd: Land	53,079	56,704	3,625	6.8	349	316	-32	-9.3	.66	.56
Ag Non-hmstd	31,285	35,411	4,126	13.2	533	493	-39	-7.4	1.70	1.39
Total (incl TIF)	7,291,692	7,899,103	607,411	8.3	172,875	180,607	7,732	4.5	2.37	2.29
TIF Levy					12,555	12,626	71	.6		
Total (excl TIF)					160,320	167,982	7,662	4.8		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	47,326	51,389	4,063	8.6	41,394	43,595	2,201	5.3
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	47,326	51,389	4,063	8.6	41,394	43,595	2,201	5.3
Property Tax Aids	7,685	7,800	114	1.5	24,813	25,047	235	.9
Total Levy + Aid	55,012	59,189	4,177	7.6	66,206	68,642	2,436	3.7

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	79,942	84,910	4,968	6.2	2,139	2,304	165	7.7
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	79,942	84,910	4,968	6.2	2,139	2,304	165	7.7
Property Tax Aids	1,998	1,273	-725	-36.3	370	372	2	.6
Total Levy + Aid	81,940	86,183	4,243	5.2	2,509	2,676	167	6.6

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	139,576	146,724	7,147	5.1					
(-) TIF Tax Cap	9,579	9,505	-74	-.8	County	36.41	37.45	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	31.84	31.77	0.000	0.000
(=) Txbl Tax Cap	129,998	137,219	7,221	5.6	School Dist	56.82	56.82	.837	.882
					Special Dist	1.65	1.68	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	126.71	127.72	.837	.882

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	60,300	63,100		4.6
Net Tax	716	668	-48	-6.7
Effect Rate	1.19	1.06		
Avg Value	90,400	94,700		4.8
Net Tax	1,192	1,120	-72	-6.0
Effect Rate	1.32	1.18		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	120,500	126,300		4.8
Net Tax	1,782	1,752	-30	-1.7
Effect Rate	1.48	1.39		
Ex-Hi Value	180,800	189,400		4.8
Net Tax	3,061	3,138	77	2.5
Effect Rate	1.69	1.66		

Simulation ID: OOP2
 10/24/2000
 11:46 am

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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	2,971,369	267,598	9.9	32,431	34,471	2,040	6.3	1.20	1.16
Res Non-Hm 1 Un	99,263	105,766	6,503	6.6	1,520	1,583	63	4.2	1.53	1.50
Res Non-Hm 2-3	40,726	46,140	5,414	13.3	770	856	86	11.1	1.89	1.85
Apartments	9,348	9,637	289	3.1	240	214	-26	-10.7	2.57	2.22
Low-income Apts	427	424	-3	-0.7	5	5	0	.6	1.22	1.24
Seasonal Rec	362,223	378,094	15,871	4.4	6,013	5,768	-245	-4.1	1.66	1.53
Com/Ind Lo Tier	84,913	90,059	5,146	6.1	2,434	2,539	105	4.3	2.87	2.82
Com/Ind Hi Tier	60,671	67,052	6,381	10.5	2,419	2,596	178	7.3	3.99	3.87
Public Utility	142,063	147,208	5,145	3.6	5,666	5,713	47	.8	3.99	3.88
Ag Hmstd: House	728,585	781,976	53,391	7.3	7,907	8,231	324	4.1	1.09	1.05
Ag Hmstd: Land	952,077	996,307	44,230	4.6	6,183	5,344	-840	-13.6	.65	.54
Ag Non-hmstd	205,516	213,198	7,682	3.7	3,102	2,635	-467	-15.1	1.51	1.24
Total (incl TIF)	5,389,583	5,807,229	417,646	7.7	68,690	69,955	1,265	1.8	1.27	1.20
TIF Levy					190	190	-1	-.3		
Total (excl TIF)					68,500	69,766	1,266	1.8		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	24,596	26,451	1,855	7.5	9,880	10,427	547	5.5
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	24,596	26,451	1,855	7.5	9,880	10,427	547	5.5
Property Tax Aids	3,960	3,991	31	.8	3,629	3,718	89	2.5
Total Levy + Aid	28,556	30,442	1,886	6.6	13,509	14,145	636	4.7

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	42,065	44,968	2,903	6.9	434	505	70	16.2
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	42,065	44,968	2,903	6.9	434	505	70	16.2
Property Tax Aids	1,968	1,535	-433	-22.0	187	189	2	1.2
Total Levy + Aid	44,033	46,503	2,470	5.6	621	694	73	11.7

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	65,890	70,002	4,112	6.2					
(-) TIF Tax Cap	168	173	5	2.9	County	37.42	37.88	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	15.03	14.93	0.000	0.000
(=) Txbl Tax Cap	65,722	69,830	4,107	6.2	School Dist	59.31	58.86	.629	.729
FD Distr Tax Cap	0	0	0	0.0	Special Dist	.66	.72	0.000	0.000
					Total	112.43	112.40	.629	.729

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	71,500	76,100		6.4
Net Tax	729	672	-57	-7.8
Effect Rate	1.02	.88		
Avg Value	107,300	114,100		6.3
Net Tax	1,310	1,254	-56	-4.3
Effect Rate	1.22	1.10		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	143,100	152,100		6.3
Net Tax	1,915	1,986	71	3.7
Effect Rate	1.34	1.31		
Ex-Hi Value	214,600	228,200		6.3
Net Tax	3,326	3,453	127	3.8
Effect Rate	1.55	1.51		

Simulation ID: OOP2
 10/24/2000
 11:46 am

BASELINE: Final Pay '99
 vs.
 ALTERNATIVE: Final Pay 2000 (corrected)

(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	3,182,171	161,396	5.3	42,397	43,114	717	1.7	1.40	1.35
Res Non-Hm 1 Un	151,945	161,855	9,909	6.5	2,957	3,057	100	3.4	1.95	1.89
Res Non-Hm 2-3	42,926	43,712	787	1.8	1,067	1,064	-3	-0.3	2.49	2.43
Apartments	164,722	161,908	-2,813	-1.7	5,760	5,513	-247	-4.3	3.50	3.41
Low-income Apts	55,160	65,352	10,192	18.5	841	997	156	18.5	1.52	1.53
Seasonal Rec	11,695	14,024	2,330	19.9	311	329	17	5.5	2.66	2.34
Com/Ind Lo Tier	412,658	429,871	17,214	4.2	15,283	15,682	399	2.6	3.70	3.65
Com/Ind Hi Tier	437,738	499,911	62,172	14.2	22,196	24,782	2,586	11.7	5.07	4.96
Public Utility	63,350	65,402	2,053	3.2	3,432	3,460	28	.8	5.42	5.29
Ag Hmstd: House	15,404	16,573	1,169	7.6	222	233	11	5.0	1.44	1.41
Ag Hmstd: Land	26,067	27,543	1,476	5.7	273	251	-22	-7.9	1.05	.91
Ag Non-hmstd	34,752	36,265	1,514	4.4	733	656	-77	-10.5	2.11	1.81
Total (incl TIF)	4,437,189	4,704,588	267,399	6.0	95,473	99,138	3,665	3.8	2.15	2.11
TIF Levy					7,033	7,375	343	4.9		
Total (excl TIF)					88,440	91,763	3,323	3.8		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	29,345	31,545	2,200	7.5	29,270	31,520	2,250	7.7
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	29,345	31,545	2,200	7.5	29,270	31,520	2,250	7.7
Property Tax Aids	8,018	8,614	596	7.4	44,058	44,799	741	1.7
Total Levy + Aid	37,362	40,159	2,797	7.5	73,328	76,319	2,991	4.1

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	37,091	38,399	1,308	3.5	481	498	18	3.7
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	37,091	38,399	1,308	3.5	481	498	18	3.7
Property Tax Aids	2,449	2,056	-393	-16.0	101	112	11	11.0
Total Levy + Aid	39,540	40,455	916	2.3	582	611	29	5.0

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	68,503	72,133	3,629	5.3					
(-) TIF Tax Cap	4,926	5,116	191	3.9	County	46.11	47.03	.007	.006
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	45.82	46.83	.031	.029
(=) Txbl Tax Cap	63,578	67,017	3,439	5.4	School Dist	54.85	53.03	.501	.610
					Special Dist	.76	.74	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	147.54	147.63	.539	.644

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	37,100	38,900		4.9
Net Tax	506	478	-28	-5.5
Effect Rate	1.36	1.23		
Avg Value	55,700	58,400		4.8
Net Tax	759	717	-42	-5.5
Effect Rate	1.36	1.23		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	74,300	77,900		4.8
Net Tax	1,013	971	-41	-4.1
Effect Rate	1.36	1.25		
Ex-Hi Value	111,400	116,800		4.8
Net Tax	1,852	1,801	-51	-2.7
Effect Rate	1.66	1.54		

Simulation ID: OOP2
 10/24/2000
 11:46 am

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,118,743	1,238,748	120,005	10.7	13,593	14,342	749	5.5	1.22	1.16
Res Non-Hm 1 Un	107,038	111,709	4,672	4.4	1,641	1,646	5	.3	1.53	1.47
Res Non-Hm 2-3	18,384	19,981	1,597	8.7	387	401	14	3.6	2.11	2.01
Apartments	2,984	1,703	-1,281	-42.9	89	42	-48	-53.2	3.00	2.46
Low-income Apts	0	58	58	0.0	0	1	1	0.0	0.00	1.08
Seasonal Rec	232,708	243,377	10,670	4.6	4,261	4,017	-244	-5.7	1.83	1.65
Com/Ind Lo Tier	68,134	73,884	5,750	8.4	1,999	2,101	102	5.1	2.93	2.84
Com/Ind Hi Tier	99,401	143,764	44,362	44.6	3,923	5,177	1,255	32.0	3.95	3.60
Public Utility	186,158	205,273	19,114	10.3	7,408	7,521	113	1.5	3.98	3.66
Ag Hmstd: House	784,395	838,582	54,187	6.9	7,865	7,880	15	.2	1.00	.94
Ag Hmstd: Land	4,971,481	5,348,118	376,638	7.6	42,482	35,876	-6,607	-15.6	.85	.67
Ag Non-hmstd	3,006,073	3,105,786	99,713	3.3	44,209	36,529	-7,680	-17.4	1.47	1.18
Total (incl TIF)	10,595,498	11,330,984	735,486	6.9	127,857	115,532	-12,325	-9.6	1.21	1.02
TIF Levy					513	485	-28	-5.5		
Total (excl TIF)					127,345	115,048	-12,297	-9.7		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	54,191	56,447	2,256	4.2	11,931	11,942	11	.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	54,191	56,447	2,256	4.2	11,931	11,942	11	.1
Property Tax Aids	12,884	13,799	915	7.1	4,260	4,638	378	8.9
Total Levy + Aid	67,075	70,246	3,171	4.7	16,191	16,580	389	2.4

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	65,076	66,698	1,622	2.5	850	848	-2	-.2
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	65,076	66,698	1,622	2.5	850	848	-2	-.2
Property Tax Aids	1,806	1,417	-389	-21.6	192	209	16	8.5
Total Levy + Aid	66,882	68,115	1,233	1.8	1,042	1,057	15	1.4

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (millis)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	111,346	115,809	4,463	4.0					
(-) TIF Tax Cap	409	420	10	2.5	County	48.80	48.88	.006	.005
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	10.75	10.35	0.000	0.000
(=) Txbl Tax Cap	110,937	115,390	4,453	4.0	School Dist	55.06	53.19	.446	.558
					Special Dist	.77	.73	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	115.38	113.15	.451	.563

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	47,800	51,100		6.9
Net Tax	494	448	-47	-9.5
Effect Rate	1.03	.88		
Avg Value	71,700	76,600		6.8
Net Tax	742	674	-68	-9.1
Effect Rate	1.03	.88		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	95,600	102,100		6.8
Net Tax	1,132	1,033	-98	-8.7
Effect Rate	1.18	1.01		
Ex-Hi Value	143,400	153,200		6.8
Net Tax	1,957	1,997	40	2.1
Effect Rate	1.36	1.30		

Simulation ID: OOP2
10/24/2000
11:46 am

BASELINE: Final Pay '99
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	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,800,559	2,966,419	165,860	5.9	37,223	37,766	544	1.5	1.33	1.27
Res Non-Hm 1 Un	115,228	122,799	7,571	6.6	2,101	2,162	60	2.9	1.82	1.76
Res Non-Hm 2-3	58,206	60,514	2,308	4.0	1,355	1,361	7	.5	2.33	2.25
Apartments	170,192	165,114	-5,078	-3.0	5,551	5,151	-400	-7.2	3.26	3.12
Low-income Apts	38,668	52,738	14,070	36.4	526	742	216	41.0	1.36	1.41
Seasonal Rec	8,503	8,589	86	1.0	194	182	-12	-6.2	2.28	2.12
Com/Ind Lo Tier	321,782	339,749	17,967	5.6	11,098	11,425	327	2.9	3.45	3.36
Com/Ind Hi Tier	488,599	550,048	61,449	12.6	22,742	24,727	1,985	8.7	4.65	4.50
Public Utility	78,679	79,804	1,126	1.4	3,713	3,644	-68	-1.8	4.72	4.57
Ag Hmstd: House	7,551	8,328	776	10.3	110	117	7	6.1	1.46	1.40
Ag Hmstd: Land	15,666	18,047	2,381	15.2	157	153	-4	-2.4	1.00	.85
Ag Non-hmstd	19,649	20,194	545	2.8	357	306	-50	-14.1	1.82	1.52
Total (incl TIF)	4,123,281	4,392,342	269,062	6.5	85,126	87,736	2,611	3.1	2.06	2.00
TIF Levy					5,477	5,682	205	3.7		
Total (excl TIF)					79,649	82,054	2,406	3.0		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	26,964	28,443	1,479	5.5	24,969	26,305	1,336	5.4
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	26,964	28,443	1,479	5.5	24,969	26,305	1,336	5.4
Property Tax Aids	6,530	6,366	-163	-2.5	35,774	36,510	735	2.1
Total Levy + Aid	33,493	34,809	1,316	3.9	60,744	62,815	2,071	3.4

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	34,774	36,589	1,814	5.2	198	197	-1	-.6
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	34,774	36,589	1,814	5.2	198	197	-1	-.6
Property Tax Aids	1,319	1,119	-200	-15.1	73	74	2	2.6
Total Levy + Aid	36,093	37,708	1,615	4.5	270	271	1	.3

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	66,388	70,003	3,615	5.4	County	43.26	43.25	0.000	0.000
(-) TIF Tax Cap	4,058	4,243	186	4.6	City/Town	40.03	39.97	.005	.005
(-) FD Contr Tax Cap	0	0	0	0.0	School Dist	52.17	50.35	.549	.794
(=) Txbl Tax Cap	62,331	65,760	3,429	5.5	Special Dist	.32	.30	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	135.77	133.87	.554	.799

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	44,200	46,500		5.2
Net Tax	549	511	-37	-6.8
Effect Rate	1.24	1.10		
Avg Value	66,300	69,800		5.3
Net Tax	823	767	-55	-6.7
Effect Rate	1.24	1.10		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	88,400	93,100		5.3
Net Tax	1,208	1,137	-71	-5.9
Effect Rate	1.37	1.22		
Ex-Hi Value	132,600	139,600		5.3
Net Tax	2,124	2,144	20	1.0
Effect Rate	1.60	1.54		

Simulation ID: OOP2
 10/24/2000
 11:46 am

BASELINE: Final Pay '99
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	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	975,391	1,062,895	87,504	9.0	11,276	11,687	412	3.7	1.16	1.10
Res Non-Hm 1 Un	77,212	83,599	6,387	8.3	1,134	1,182	48	4.3	1.47	1.41
Res Non-Hm 2-3	14,899	16,008	1,109	7.4	285	296	11	3.9	1.91	1.85
Apartments	2,535	2,797	262	10.3	67	70	2	3.4	2.65	2.49
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	65,358	70,798	5,441	8.3	1,016	1,035	19	1.9	1.56	1.46
Com/Ind Lo Tier	43,870	45,808	1,938	4.4	1,191	1,204	14	1.2	2.71	2.63
Com/Ind Hi Tier	51,159	51,312	153	.3	1,962	1,874	-87	-4.5	3.83	3.65
Public Utility	124,354	129,505	5,150	4.1	4,533	4,472	-61	-1.3	3.64	3.45
Ag Hmstd: House	548,732	614,781	66,049	12.0	5,395	5,670	276	5.1	.98	.92
Ag Hmstd: Land	3,129,079	3,330,644	201,565	6.4	26,027	22,395	-3,632	-14.0	.83	.67
Ag Non-hmstd	1,566,900	1,642,939	76,039	4.9	22,292	18,519	-3,773	-16.9	1.42	1.13
Total (incl TIF)	6,599,489	7,051,087	451,598	6.8	75,177	68,406	-6,771	-9.0	1.14	.97
TIF Levy					21	24	2	9.7		
Total (excl TIF)					75,155	68,382	-6,773	-9.0		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	31,512	32,674	1,162	3.7	7,035	7,064	29	.4
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	31,512	32,674	1,162	3.7	7,035	7,064	29	.4
Property Tax Aids	7,184	7,147	-37	-.5	2,082	2,208	126	6.0
Total Levy + Aid	38,695	39,820	1,125	2.9	9,117	9,272	155	1.7

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	40,212	42,262	2,050	5.1	170	168	-2	-1.1
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	40,212	42,262	2,050	5.1	170	168	-2	-1.1
Property Tax Aids	928	672	-256	-27.6	80	82	2	2.0
Total Levy + Aid	41,140	42,934	1,794	4.4	250	250	-0	-.1

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	68,881	72,283	3,402	4.9					
(-) TIF Tax Cap	20	22	1	7.2	County	45.76	45.22	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	10.22	9.78	0.000	0.000
(=) Txbl Tax Cap	68,860	72,261	3,401	4.9	School Dist	53.96	53.03	.546	.656
FD Distr Tax Cap	0	0	0	0.0	Special Dist	.25	.23	0.000	0.000
					Total	110.18	108.26	.546	.656

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	56,900	61,000		7.2
Net Tax	562	505	-56	-10.0
Effect Rate	.99	.83		
Avg Value	85,400	91,500		7.1
Net Tax	911	835	-76	-8.4
Effect Rate	1.07	.91		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	113,900	122,000		7.1
Net Tax	1,378	1,335	-43	-3.1
Effect Rate	1.21	1.09		
Ex-Hi Value	170,800	183,000		7.1
Net Tax	2,394	2,464	70	2.9
Effect Rate	1.40	1.35		

Simulation ID: OOP2
10/24/2000
11:46 am

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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	2,979,511	3,316,185	336,674	11.3	44,636	47,203	2,567	5.8	1.50	1.42
Res Non-Hm 1 Un	129,914	124,263	-5,651	-4.3	2,470	2,251	-220	-8.9	1.90	1.81
Res Non-Hm 2-3	58,482	56,493	-1,989	-3.4	1,423	1,315	-108	-7.6	2.43	2.33
Apartments	118,750	139,357	20,606	17.4	4,175	4,652	477	11.4	3.52	3.34
Low-income Apts	47,355	52,495	5,141	10.9	715	772	58	8.1	1.51	1.47
Seasonal Rec	3,369	5,592	2,223	66.0	73	114	41	56.5	2.16	2.03
Com/Ind Lo Tier	160,898	169,028	8,130	5.1	5,606	5,691	85	1.5	3.48	3.37
Com/Ind Hi Tier	636,755	712,741	75,986	11.9	31,423	33,954	2,531	8.1	4.93	4.76
Public Utility	45,977	46,953	976	2.1	2,161	2,104	-57	-2.6	4.70	4.48
Ag Hmstd: House	177,874	202,882	25,008	14.1	2,345	2,493	149	6.3	1.32	1.23
Ag Hmstd: Land	278,209	302,230	24,020	8.6	2,211	1,842	-369	-16.7	.79	.61
Ag Non-hmstd	99,528	106,903	7,375	7.4	1,636	1,368	-268	-16.4	1.64	1.28
Total (incl TIF)	4,736,622	5,235,122	498,500	10.5	98,873	103,758	4,886	4.9	2.09	1.98
TIF Levy					4,062	4,478	416	10.3		
Total (excl TIF)					94,811	99,280	4,469	4.7		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	34,429	37,182	2,753	8.0	19,678	21,404	1,726	8.8
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	34,429	37,182	2,753	8.0	19,678	21,404	1,726	8.8
Property Tax Aids	6,741	7,301	560	8.3	13,479	13,689	210	1.6
Total Levy + Aid	41,169	44,483	3,313	8.0	33,158	35,093	1,936	5.8

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	48,288	51,382	3,095	6.4	0	0	0	-100.0
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	48,288	51,382	3,095	6.4	0	0	0	0.0
Property Tax Aids	438	376	-62	-14.2	60	63	2	4.0
Total Levy + Aid	48,726	51,758	3,032	6.2	60	63	2	4.0

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	74,652	81,664	7,013	9.4					
(-) TIF Tax Cap	2,942	3,258	316	10.7	County	48.01	47.42	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	27.42	27.27	.004	.004
(=) Txbl Tax Cap	71,710	78,407	6,697	9.3	School Dist	59.46	59.37	1.223	.946
					Special Dist	0.00	0.00	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	134.89	134.07	1.226	.950

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	62,500	67,400		7.8
Net Tax	815	760	-55	-6.8
Effect Rate	1.30	1.13		
Avg Value	93,700	101,100		7.9
Net Tax	1,377	1,309	-69	-5.0
Effect Rate	1.47	1.29		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	124,900	134,800		7.9
Net Tax	2,042	2,058	15	.7
Effect Rate	1.64	1.53		
Ex-Hi Value	187,400	202,200		7.9
Net Tax	3,499	3,613	114	3.2
Effect Rate	1.87	1.79		

Simulation ID: OOP2
 10/24/2000
 11:46 am

BASELINE: Final Pay '99
 vs.
 ALTERNATIVE: Final Pay 2000 (corrected)

(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	5,167,151	353,425	7.3	63,392	62,771	-621	-1.0	1.32	1.21
Res Non-Hm 1 Un	179,165	200,605	21,440	12.0	3,210	3,398	188	5.8	1.79	1.69
Res Non-Hm 2-3	91,686	97,165	5,479	6.0	2,084	2,084	1	.0	2.27	2.14
Apartments	215,859	218,628	2,769	1.3	6,951	6,520	-431	-6.2	3.22	2.98
Low-income Apts	64,470	83,358	18,888	29.3	901	1,137	236	26.2	1.40	1.36
Seasonal Rec	27,445	28,869	1,424	5.2	597	556	-41	-6.9	2.18	1.93
Com/Ind Lo Tier	475,422	502,649	27,227	5.7	16,063	16,106	43	.3	3.38	3.20
Com/Ind Hi Tier	672,532	746,386	73,854	11.0	31,449	32,682	1,234	3.9	4.68	4.38
Public Utility	485,704	491,651	5,947	1.2	22,486	22,074	-411	-1.8	4.63	4.49
Ag Hmstd: House	23,944	25,328	1,383	5.8	317	307	-10	-3.1	1.32	1.21
Ag Hmstd: Land	37,288	39,658	2,370	6.4	323	273	-51	-15.7	.87	.69
Ag Non-hmstd	28,093	30,296	2,203	7.8	488	425	-63	-13.0	1.74	1.40
Total (incl TIF)	7,115,335	7,631,744	516,409	7.3	148,261	148,333	73	.0	2.08	1.94
TIF Levy					8,347	8,482	134	1.6		
Total (excl TIF)					139,913	139,851	-62	-.0		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	44,036	45,929	1,892	4.3	39,429	41,351	1,922	4.9
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	44,036	45,929	1,892	4.3	39,429	41,351	1,922	4.9
Property Tax Aids	9,803	10,522	719	7.3	47,504	48,279	775	1.6
Total Levy + Aid	53,839	56,450	2,611	4.8	86,933	89,630	2,697	3.1

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	68,102	68,130	28	.0	755	761	6	.8
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	68,102	68,130	28	.0	755	761	6	.8
Property Tax Aids	2,338	1,815	-524	-22.4	94	94	0	.3
Total Levy + Aid	70,440	69,944	-495	-.7	849	855	6	.7

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	117,721	124,140	6,419	5.5					
(-) TIF Tax Cap	6,168	6,421	253	4.1	County	39.48	39.02	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	35.17	35.02	.028	.017
(=) Txbl Tax Cap	111,553	117,719	6,166	5.5	School Dist	57.56	54.45	.548	.530
					Special Dist	.68	.65	0.000	0.000
FD Distr Tax Cap	0	0	0	0.0	Total	132.88	129.13	.576	.547

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	49,900	53,100		6.4
Net Tax	608	548	-60	-9.9
Effect Rate	1.22	1.03		
Avg Value	74,900	79,600		6.3
Net Tax	913	844	-69	-7.5
Effect Rate	1.22	1.06		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	99,900	106,100		6.2
Net Tax	1,419	1,291	-129	-9.1
Effect Rate	1.42	1.22		
Ex-Hi Value	149,800	159,200		6.3
Net Tax	2,453	2,451	-2	-.1
Effect Rate	1.64	1.54		

Simulation ID: OOP2
 10/24/2000
 11:46 am

BASELINE: Final Pay '99
 vs.
 ALTERNATIVE: Final Pay 2000 (corrected)

(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	1,769,564	165,949	10.3	19,194	19,852	658	3.4	1.20	1.12
Res Non-Hm 1 Un	119,721	132,461	12,740	10.6	1,860	1,946	86	4.6	1.55	1.47
Res Non-Hm 2-3	20,824	21,708	884	4.2	410	403	-7	-1.7	1.97	1.86
Apartments	4,244	4,563	319	7.5	107	101	-6	-5.7	2.52	2.22
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	80,766	86,091	5,325	6.6	1,354	1,302	-53	-3.9	1.68	1.51
Com/Ind Lo Tier	54,587	56,227	1,640	3.0	1,593	1,557	-36	-2.2	2.92	2.77
Com/Ind Hi Tier	29,820	34,793	4,974	16.7	1,191	1,310	120	10.0	3.99	3.77
Public Utility	120,261	124,983	4,722	3.9	5,053	4,830	-223	-4.4	4.20	3.86
Ag Hmstd: House	903,949	958,080	54,132	6.0	9,754	9,464	-290	-3.0	1.08	.99
Ag Hmstd: Land	2,905,795	3,129,017	223,222	7.7	24,091	20,013	-4,078	-16.9	.83	.64
Ag Non-hmstd	979,755	1,063,590	83,835	8.6	15,360	12,749	-2,611	-17.0	1.57	1.20
Total (incl TIF)	6,823,336	7,381,077	557,741	8.2	79,968	73,528	-6,440	-8.1	1.17	1.00
TIF Levy					0	100	99	*****		
Total (excl TIF)					79,968	73,428	-6,539	-8.2		

	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	30,377	31,284	907	3.0	10,317	10,711	393	3.8
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Property Tax Aids	7,242	7,817	575	7.9	5,146	5,377	230	4.5
Total Levy + Aid	37,619	39,101	1,482	3.9	15,464	16,087	624	4.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	45,114	45,875	762	1.7	322	341	19	5.8
Fisc Disp Distrib	0	0	0	0.0	0	0	0	0.0
Total Levy	45,114	45,875	762	1.7	322	341	19	5.8
Property Tax Aids	1,851	1,481	-370	-20.0	59	60	1	.9
Total Levy + Aid	46,965	47,356	391	.8	382	401	19	5.1

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	70,378	74,774	4,396	6.2					
(-) TIF Tax Cap	0	108	107	*****	County	43.16	41.90	0.000	0.000
(-) FD Contr Tax Cap	0	0	0	0.0	City/Town	14.66	14.34	0.000	0.000
(=) Txbl Tax Cap	70,378	74,666	4,288	6.1	School Dist	59.09	56.06	.615	.647
FD Distr Tax Cap	0	0	0	0.0	Special Dist	.46	.46	0.000	0.000
					Total	117.37	112.76	.615	.647

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	60,100	64,500		7.3
Net Tax	639	563	-77	-12.0
Effect Rate	1.06	.87		
Avg Value	90,200	96,800		7.3
Net Tax	1,066	954	-112	-10.5
Effect Rate	1.18	.99		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	120,300	129,100		7.3
Net Tax	1,597	1,538	-59	-3.7
Effect Rate	1.33	1.19		
Ex-Hi Value	180,400	193,600		7.3
Net Tax	2,774	2,780	6	.2
Effect Rate	1.54	1.44		

Simulation ID: OOP2
10/24/2000
11:46 am

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	8,709,656	9,539,408	829,752	9.5	111,786	117,628	5,842	5.2	1.28	1.23
Res Non-Hm 1 Un	181,822	227,734	45,912	25.3	3,087	3,717	630	20.4	1.70	1.63
Res Non-Hm 2-3	146,427	146,904	477	.3	3,121	2,978	-143	-4.6	2.13	2.03
Apartments	381,216	405,620	24,405	6.4	11,338	11,033	-305	-2.7	2.97	2.72
Low-income Apts	106,509	124,726	18,217	17.1	1,353	1,587	234	17.3	1.27	1.27
Seasonal Rec	26,703	31,687	4,984	18.7	468	537	68	14.6	1.75	1.69
Com/Ind Lo Tier	341,158	362,348	21,190	6.2	11,272	11,327	55	.5	3.30	3.13
Com/Ind Hi Tier	1,300,977	1,495,311	194,334	14.9	60,728	64,944	4,216	6.9	4.67	4.34
Public Utility	183,008	182,946	-62	-.0	8,505	7,930	-575	-6.8	4.65	4.33
Ag Hmstd: House	68,843	70,714	1,871	2.7	855	841	-14	-1.6	1.24	1.19
Ag Hmstd: Land	51,130	52,322	1,192	2.3	307	268	-39	-12.6	.60	.51
Ag Non-hmstd	34,238	34,312	74	.2	533	441	-92	-17.2	1.56	1.29
Total (incl TIF)	11,531,688	12,674,032	1,142,344	9.9	213,352	223,231	9,879	4.6	1.85	1.76
TIF Levy					16,562	15,828	-734	-4.4		
Total (excl TIF)					196,790	207,403	10,613	5.4		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	48,825	51,161	2,336	4.8	36,625	39,318	2,693	7.4
Fisc Disp Distrib	11,391	12,031	640	5.6	8,478	9,350	873	10.3
Total Levy	60,216	63,191	2,976	4.9	45,103	48,669	3,566	7.9
Property Tax Aids	14,268	16,081	1,813	12.7	21,481	22,112	632	2.9
Total Levy + Aid	74,483	79,272	4,789	6.4	66,584	70,781	4,198	6.3
	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	95,059	103,592	8,534	9.0	9,129	11,046	1,916	21.0
Fisc Disp Distrib	22,896	23,508	612	2.7	3,227	3,335	108	3.3
Total Levy	117,955	127,101	9,146	7.8	12,357	14,381	2,024	16.4
Property Tax Aids	2,500	1,615	-885	-35.4	2,040	2,287	247	12.1
Total Levy + Aid	120,455	128,716	8,261	6.9	14,396	16,668	2,272	15.8

TAX BASE

					TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	184,236	200,946	16,709	9.1						
(-) TIF Tax Cap	13,716	13,688	-28	-.2	County		32.06	30.71	0.000	0.000
(-) FD Contr Tax Cap	18,238	20,646	2,408	13.2	City/Town		24.05	23.60	0.000	0.000
(=) Txbl Tax Cap	152,282	166,612	14,330	9.4	School Dist		58.88	55.08	.469	.935
					Special Dist		5.99	6.63	0.000	0.000
FD Distr Tax Cap	32,783	36,467	3,684	11.2	Total		120.99	116.02	.469	.935

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	72,400	77,100		6.5
Net Tax	794	751	-43	-5.4
Effect Rate	1.10	.97		
Avg Value	108,600	115,600		6.4
Net Tax	1,439	1,358	-81	-5.6
Effect Rate	1.32	1.17		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	144,800	154,100		6.4
Net Tax	2,102	2,131	29	1.4
Effect Rate	1.45	1.38		
Ex-Hi Value	217,200	231,200		6.4
Net Tax	3,614	3,679	65	1.8
Effect Rate	1.66	1.59		

Simulation ID: OOP2
 10/24/2000
 11:46 am

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	7,701,719	8,540,611	838,892	10.9	117,373	119,235	1,862	1.6	1.52	1.40
Res Non-Hm 1 Un	220,742	261,397	40,655	18.4	4,017	4,421	404	10.1	1.82	1.69
Res Non-Hm 2-3	165,512	160,185	-5,328	-3.2	3,540	3,149	-391	-11.1	2.14	1.97
Apartments	152,626	191,353	38,727	25.4	4,818	5,553	735	15.2	3.16	2.90
Low-income Apts	53,698	66,949	13,251	24.7	734	886	151	20.6	1.37	1.32
Seasonal Rec	67,110	68,489	1,379	2.1	1,325	1,106	-219	-16.5	1.97	1.62
Com/Ind Lo Tier	188,054	199,700	11,647	6.2	6,405	6,265	-140	-2.2	3.41	3.14
Com/Ind Hi Tier	774,780	913,633	138,852	17.9	37,413	40,568	3,155	8.4	4.83	4.44
Public Utility	237,805	248,509	10,704	4.5	11,104	10,653	-451	-4.1	4.67	4.29
Ag Hmstd: House	175,973	173,094	-2,878	-1.6	2,432	2,159	-273	-11.2	1.38	1.25
Ag Hmstd: Land	99,886	108,201	8,314	8.3	573	493	-80	-14.0	.57	.46
Ag Non-hmstd	91,874	103,284	11,410	12.4	1,467	1,269	-198	-13.5	1.60	1.23
Total (incl TIF)	9,929,780	11,035,404	1,105,624	11.1	191,201	195,756	4,555	2.4	1.93	1.77
TIF Levy					11,076	8,723	-2,352	-21.2		
Total (excl TIF)					180,125	187,033	6,907	3.8		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	40,437	42,763	2,326	5.8	33,009	35,703	2,693	8.2
Fisc Disp Distrib	5,668	6,035	367	6.5	5,222	5,956	733	14.0
Total Levy	46,105	48,798	2,693	5.8	38,232	41,658	3,427	9.0
Property Tax Aids	9,018	9,979	961	10.7	11,769	11,853	84	.7
Total Levy + Aid	55,123	58,776	3,654	6.6	50,001	53,512	3,511	7.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	93,388	99,678	6,290	6.7	10,005	10,976	971	9.7
Fisc Disp Distrib	12,388	14,082	1,694	13.7	1,728	1,808	80	4.6
Total Levy	105,776	113,760	7,984	7.5	11,733	12,784	1,051	9.0
Property Tax Aids	1,113	547	-566	-50.9	1,823	2,103	280	15.4
Total Levy + Aid	106,888	114,306	7,418	6.9	13,556	14,887	1,331	9.8

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	157,534	173,535	16,001	10.2	County	29.72	27.92	0.000	0.000
(-) TIF Tax Cap	9,064	7,320	-1,744	-19.2	City/Town	23.46	22.60	.110	.099
(-) FD Contr Tax Cap	12,396	13,047	650	5.2	School Dist	56.62	54.86	1.656	1.426
(=) Txbl Tax Cap	136,073	153,168	17,095	12.6	Special Dist	7.35	7.17	0.000	0.000
FD Distr Tax Cap	17,556	19,773	2,217	12.6	Total	117.15	112.54	1.766	1.525

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	92,300	98,900		7.2
Net Tax	1,217	1,096	-121	-10.0
Effect Rate	1.32	1.11		
Avg Value	138,500	148,400		7.1
Net Tax	2,092	2,036	-55	-2.6
Effect Rate	1.51	1.37		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	184,700	197,900		7.1
Net Tax	3,069	3,031	-39	-1.3
Effect Rate	1.66	1.53		
Ex-Hi Value	277,000	296,800		7.1
Net Tax	5,071	5,018	-52	-1.0
Effect Rate	1.83	1.69		

Simulation ID: OOP2
10/24/2000
11:46 am

BASELINE: Final Pay '99
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	12,188,271	13,287,214	1,098,943	9.0	174,679	172,332	-2,347	-1.3	1.43	1.30
Res Non-Hm 1 Un	325,279	372,565	47,286	14.5	5,745	6,034	288	5.0	1.77	1.62
Res Non-Hm 2-3	156,919	163,916	6,997	4.5	3,366	3,188	-178	-5.3	2.15	1.94
Apartments	762,926	871,973	109,047	14.3	22,920	23,443	523	2.3	3.00	2.69
Low-income Apts	83,035	90,079	7,044	8.5	1,092	1,126	34	3.1	1.32	1.25
Seasonal Rec	15,355	16,406	1,052	6.8	316	299	-17	-5.3	2.06	1.82
Com/Ind Lo Tier	384,173	399,692	15,519	4.0	12,765	12,150	-615	-4.8	3.32	3.04
Com/Ind Hi Tier	2,222,141	2,514,238	292,097	13.1	103,395	106,661	3,266	3.2	4.65	4.24
Public Utility	444,351	465,001	20,650	4.6	21,137	19,850	-1,287	-6.1	4.76	4.27
Ag Hmstd: House	149,797	152,692	2,896	1.9	1,921	1,788	-133	-6.9	1.28	1.17
Ag Hmstd: Land	186,276	197,105	10,830	5.8	1,370	1,143	-227	-16.5	.74	.58
Ag Non-hmstd	122,704	119,101	-3,603	-2.9	1,881	1,416	-465	-24.7	1.53	1.19
Total (incl TIF)	17,041,228	18,649,984	1,608,756	9.4	350,586	349,428	-1,158	-.3	2.06	1.87
TIF Levy					16,095	15,605	-490	-3.0		
Total (excl TIF)					334,491	333,823	-668	-.2		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	69,758	72,564	2,806	4.0	67,623	70,658	3,035	4.5
Fisc Disp Distrib	9,691	10,339	648	6.7	9,774	10,355	580	5.9
Total Levy	79,449	82,903	3,454	4.3	77,397	81,013	3,615	4.7
Property Tax Aids	13,779	15,308	1,529	11.1	23,840	24,096	255	1.1
Total Levy + Aid	93,228	98,211	4,983	5.3	101,238	105,108	3,871	3.8
	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	162,917	163,599	682	.4	9,894	10,131	236	2.4
Fisc Disp Distrib	23,056	24,598	1,541	6.7	3,070	3,264	193	6.3
Total Levy	185,973	188,197	2,223	1.2	12,965	13,395	430	3.3
Property Tax Aids	2,905	1,809	-1,096	-37.7	3,312	3,671	359	10.9
Total Levy + Aid	188,878	190,006	1,127	.6	16,276	17,066	789	4.8

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng	County	City/Town	Base	Alt	Base	Alt
Total Tax Capacity	293,116	316,903	23,787	8.1						
(-) TIF Tax Cap	13,263	14,219	955	7.2	28.21	27.13			0.000	0.000
(-) FD Contr Tax Cap	32,588	35,248	2,659	8.2	27.00	26.09			.051	.048
(=) Txbl Tax Cap	247,264	267,436	20,172	8.2	59.59	52.38			.918	1.267
FD Distr Tax Cap	31,188	35,689	4,501	14.4	4.00	3.79			0.000	0.000
					Total	118.80	109.39		.969	1.315

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	85,900	90,900		5.8
Net Tax	1,047	934	-113	-10.8
Effect Rate	1.22	1.03		
Avg Value	128,800	136,400		5.9
Net Tax	1,840	1,711	-129	-7.0
Effect Rate	1.43	1.25		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	171,700	181,900		5.9
Net Tax	2,690	2,592	-99	-3.7
Effect Rate	1.57	1.42		
Ex-Hi Value	257,600	272,800		5.9
Net Tax	4,508	4,352	-156	-3.5
Effect Rate	1.75	1.60		

Simulation ID: OOP2
 10/24/2000
 11:46 am

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,328,886	6,010,682	681,796	12.8	89,510	96,818	7,308	8.2	1.68	1.61
Res Non-Hm 1 Un	213,225	248,256	35,032	16.4	4,095	4,491	396	9.7	1.92	1.81
Res Non-Hm 2-3	73,230	73,483	253	.3	1,812	1,826	14	.7	2.47	2.48
Apartments	99,587	98,232	-1,355	-1.4	3,307	3,122	-185	-5.6	3.32	3.18
Low-income Apts	44,563	51,221	6,659	14.9	644	754	109	17.0	1.45	1.47
Seasonal Rec	24,923	24,309	-613	-2.5	565	472	-93	-16.4	2.27	1.94
Com/Ind Lo Tier	189,996	198,825	8,829	4.6	6,721	6,689	-32	-.5	3.54	3.36
Com/Ind Hi Tier	727,641	807,168	79,527	10.9	36,267	38,155	1,888	5.2	4.98	4.73
Public Utility	105,526	114,694	9,168	8.7	5,228	5,240	12	.2	4.95	4.57
Ag Hmstd: House	338,586	317,996	-20,589	-6.1	4,524	3,855	-669	-14.8	1.34	1.21
Ag Hmstd: Land	372,461	381,297	8,836	2.4	2,563	2,129	-435	-17.0	.69	.56
Ag Non-hmstd	119,816	122,592	2,777	2.3	1,930	1,594	-336	-17.4	1.61	1.30
Total (incl TIF)	7,638,438	8,448,757	810,319	10.6	157,166	165,143	7,976	5.1	2.06	1.95
TIF Levy					16,891	18,159	1,269	7.5		
Total (excl TIF)					140,275	146,983	6,708	4.8		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	42,056	43,345	1,289	3.1	25,298	27,016	1,717	6.8
Fisc Disp Distrib	5,582	5,677	95	1.7	3,215	3,339	123	3.8
Total Levy	47,638	49,021	1,384	2.9	28,514	30,354	1,840	6.5
Property Tax Aids	9,678	10,528	850	8.8	8,062	7,754	-308	-3.8
Total Levy + Aid	57,316	59,550	2,233	3.9	36,576	38,108	1,532	4.2

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	66,332	73,933	7,601	11.5	3,583	3,920	338	9.4
Fisc Disp Distrib	8,610	8,771	161	1.9	1,100	1,171	70	6.4
Total Levy	74,942	82,704	7,762	10.4	4,683	5,091	408	8.7
Property Tax Aids	802	526	-276	-34.4	1,313	1,473	160	12.2
Total Levy + Aid	75,745	83,230	7,485	9.9	5,996	6,564	568	9.5

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	120,000	130,681	10,680	8.9					
(-) TIF Tax Cap	12,540	13,036	496	4.0	County	42.91	40.41	0.000	0.000
(-) FD Contr Tax Cap	9,447	10,373	926	9.8	City/Town	24.53	23.92	.169	.164
(=) Txbl Tax Cap	98,013	107,271	9,258	9.4	School Dist	60.21	58.65	.980	1.332
					Special Dist	3.66	3.65	0.000	0.000
FD Distr Tax Cap	11,178	12,803	1,625	14.5	Total	131.30	126.62	1.149	1.497

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	92,900	98,100		5.6
Net Tax	1,328	1,241	-87	-6.6
Effect Rate	1.43	1.27		
Avg Value	139,400	147,100		5.5
Net Tax	2,298	2,278	-20	-.9
Effect Rate	1.65	1.55		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	185,900	196,100		5.5
Net Tax	3,354	3,375	21	.6
Effect Rate	1.80	1.72		
Ex-Hi Value	278,800	294,200		5.5
Net Tax	5,534	5,572	37	.7
Effect Rate	1.99	1.89		

Simulation ID: OOP2
 10/24/2000
 11:46 am

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	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	7,646,886	8,422,056	775,170	10.1	119,101	123,254	4,154	3.5	1.56	1.46
Res Non-Hm 1 Un	163,327	176,823	13,495	8.3	3,234	3,312	78	2.4	1.98	1.87
Res Non-Hm 2-3	102,705	106,552	3,848	3.7	2,490	2,438	-52	-2.1	2.42	2.29
Apartments	414,639	438,541	23,902	5.8	14,536	14,209	-327	-2.3	3.51	3.24
Low-income Apts	102,033	123,773	21,740	21.3	1,569	1,835	266	16.9	1.54	1.48
Seasonal Rec	5,417	5,660	242	4.5	127	120	-6	-4.9	2.34	2.13
Com/Ind Lo Tier	248,693	256,839	8,145	3.3	8,996	8,681	-315	-3.5	3.62	3.38
Com/Ind Hi Tier	1,550,024	1,771,856	221,832	14.3	79,782	84,051	4,269	5.4	5.15	4.74
Public Utility	154,658	160,980	6,322	4.1	7,856	7,566	-290	-3.7	5.08	4.70
Ag Hmstd: House	54,288	55,280	992	1.8	818	800	-18	-2.2	1.51	1.45
Ag Hmstd: Land	50,466	57,559	7,093	14.1	328	341	13	3.9	.65	.59
Ag Non-hmstd	47,549	46,711	-837	-1.8	851	686	-165	-19.4	1.79	1.47
Total (incl TIF)	10,540,685	11,622,630	1,081,944	10.3	239,688	247,293	7,605	3.2	2.27	2.13
TIF Levy					26,446	28,457	2,012	7.6		
Total (excl TIF)					213,243	218,836	5,593	2.6		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	55,982	59,177	3,195	5.7	42,688	44,439	1,751	4.1
Fisc Disp Distrib	11,363	12,033	669	5.9	8,985	9,429	444	4.9
Total Levy	67,346	71,210	3,865	5.7	51,673	53,868	2,195	4.2
Property Tax Aids	6,811	8,472	1,661	24.4	21,184	21,287	103	.5
Total Levy + Aid	74,156	79,682	5,526	7.5	72,857	75,156	2,298	3.2

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	89,604	95,611	6,006	6.7	11,481	12,325	844	7.4
Fisc Disp Distrib	20,205	19,674	-531	-2.6	2,658	2,716	57	2.2
Total Levy	109,809	115,284	5,475	5.0	14,139	15,041	902	6.4
Property Tax Aids	1,734	1,022	-711	-41.0	1,831	2,053	221	12.1
Total Levy + Aid	111,543	116,307	4,764	4.3	15,970	17,093	1,123	7.0

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	176,599	193,312	16,713	9.5					
(-) TIF Tax Cap	19,557	22,024	2,467	12.6	County	40.95	39.58	0.000	0.000
(-) FD Contr Tax Cap	20,331	21,765	1,434	7.1	City/Town	29.88	28.32	.174	.181
(=) Txbl Tax Cap	136,711	149,523	12,812	9.4	School Dist	53.42	51.97	1.577	1.544
FD Distr Tax Cap	27,002	29,696	2,693	10.0	Special Dist	8.40	8.24	0.000	0.000
					Total	132.65	128.11	1.751	1.725

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	72,500	77,800		7.3
Net Tax	975	913	-62	-6.4
Effect Rate	1.34	1.17		
Avg Value	108,700	116,700		7.4
Net Tax	1,738	1,645	-93	-5.3
Effect Rate	1.60	1.41		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	144,900	155,600		7.4
Net Tax	2,521	2,535	14	.5
Effect Rate	1.74	1.63		
Ex-Hi Value	217,400	233,400		7.4
Net Tax	4,267	4,314	47	1.1
Effect Rate	1.96	1.85		

Simulation ID: OOP2
 10/24/2000
 11:46 am

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	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	10,430,550	11,135,431	704,882	6.8	168,217	173,445	5,228	3.1	1.61	1.56
Res Non-Hm 1 Un	344,438	356,062	11,624	3.4	6,695	6,700	6	.1	1.94	1.88
Res Non-Hm 2-3	97,130	112,371	15,241	15.7	2,256	2,516	260	11.5	2.32	2.24
Apartments	979,805	1,049,131	69,325	7.1	32,718	33,528	810	2.5	3.34	3.20
Low-income Apts	112,921	135,908	22,987	20.4	1,610	1,881	271	16.8	1.43	1.38
Seasonal Rec	6,217	6,261	44	.7	154	127	-27	-17.5	2.48	2.03
Com/Ind Lo Tier	334,732	336,978	2,246	.7	11,609	11,229	-380	-3.3	3.47	3.33
Com/Ind Hi Tier	4,403,790	4,783,110	379,320	8.6	212,151	220,315	8,163	3.8	4.82	4.61
Public Utility	141,865	143,375	1,509	1.1	6,885	6,627	-258	-3.7	4.85	4.62
Ag Hmstd: House	405	415	11	2.6	7	7	0	.6	1.67	1.64
Ag Hmstd: Land	157	158	1	.7	1	1	-0	-13.1	.46	.40
Ag Non-hmstd	293	1,233	940	321.5	5	17	12	254.4	1.61	1.35
Total (incl TIF)	16,852,301	18,060,432	1,208,131	7.2	442,306	456,392	14,086	3.2	2.62	2.53
TIF Levy					41,114	42,938	1,824	4.4		
Total (excl TIF)					401,192	413,454	12,261	3.1		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	107,798	107,680	-118	-.1	60,499	61,768	1,269	2.1
Fisc Disp Distrib	7,770	8,430	659	8.5	4,980	5,274	294	5.9
Total Levy	115,569	116,110	541	.5	65,479	67,042	1,563	2.4
Property Tax Aids	13,113	15,414	2,301	17.5	18,488	18,857	369	2.0
Total Levy + Aid	128,682	131,524	2,842	2.2	83,967	85,899	1,932	2.3
	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	162,232	172,864	10,632	6.6	24,816	25,123	307	1.2
Fisc Disp Distrib	12,743	13,399	657	5.2	1,818	1,903	85	4.7
Total Levy	174,974	186,263	11,289	6.5	26,634	27,026	392	1.5
Property Tax Aids	3	0	-3	-100.0	3,526	3,735	209	5.9
Total Levy + Aid	174,977	186,263	11,286	6.5	30,160	30,760	600	2.0

TAX BASE

					TAX RATES		Net Tax Cap (Pct)		Mkt Val (millis)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	337,800	355,754	17,955	5.3						
(-) TIF Tax Cap	31,663	33,687	2,024	6.4	County		40.95	39.58	0.000	0.000
(-) FD Contr Tax Cap	42,892	49,996	7,104	16.6	City/Town		22.71	22.43	.043	.041
(=) Txbl Tax Cap	263,245	272,072	8,827	3.4	School Dist		53.10	54.73	1.332	1.327
					Special Dist		9.43	9.23	0.000	0.000
FD Distr Tax Cap	18,464	20,804	2,340	12.7	Total		126.18	125.97	1.376	1.368

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	91,900	97,800		6.4
Net Tax	1,264	1,196	-68	-5.3
Effect Rate	1.38	1.22		
Avg Value	137,900	146,700		6.4
Net Tax	2,185	2,238	53	2.4
Effect Rate	1.58	1.53		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	183,900	195,600		6.4
Net Tax	3,215	3,321	106	3.3
Effect Rate	1.75	1.70		
Ex-Hi Value	275,800	293,400		6.4
Net Tax	5,313	5,488	174	3.3
Effect Rate	1.93	1.87		

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 11:46 am

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	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	12,722,076	13,741,738	1,019,662	8.0	231,541	237,500	5,959	2.6	1.82	1.73
Res Non-Hm 1 Un	508,605	500,415	-8,190	-1.6	10,705	9,986	-719	-6.7	2.10	2.00
Res Non-Hm 2-3	208,798	225,097	16,299	7.8	4,932	5,094	162	3.3	2.36	2.26
Apartments	701,823	776,755	74,932	10.7	23,392	24,299	907	3.9	3.33	3.13
Low-income Apts	50,806	63,909	13,103	25.8	734	922	188	25.6	1.44	1.44
Seasonal Rec	59,377	59,634	257	.4	1,508	1,186	-322	-21.4	2.54	1.99
Com/Ind Lo Tier	287,417	290,791	3,374	1.2	10,182	9,691	-491	-4.8	3.54	3.33
Com/Ind Hi Tier	3,125,331	3,548,113	422,782	13.5	155,147	164,283	9,136	5.9	4.96	4.63
Public Utility	176,026	180,423	4,397	2.5	8,770	8,366	-405	-4.6	4.98	4.64
Ag Hmstd: House	50,867	52,224	1,357	2.7	849	835	-14	-1.7	1.67	1.60
Ag Hmstd: Land	37,851	39,809	1,959	5.2	253	238	-16	-6.2	.67	.60
Ag Non-hmstd	61,439	59,324	-2,114	-3.4	1,071	832	-239	-22.3	1.74	1.40
Total (incl TIF)	17,990,415	19,538,232	1,547,817	8.6	449,085	463,231	14,146	3.2	2.50	2.37
TIF Levy					7,735	7,990	256	3.3		
Total (excl TIF)					441,350	455,241	13,890	3.1		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	118,395	121,944	3,549	3.0	60,831	63,914	3,083	5.1
Fisc Disp Distrib	5,604	6,014	410	7.3	3,040	3,162	122	4.0
Total Levy	123,999	127,957	3,958	3.2	63,871	67,076	3,205	5.0
Property Tax Aids	14,402	17,455	3,053	21.2	9,248	9,372	125	1.3
Total Levy + Aid	138,401	145,413	7,012	5.1	73,118	76,448	3,330	4.6
	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	196,282	206,311	10,028	5.1	22,725	23,394	669	2.9
Fisc Disp Distrib	10,162	10,399	236	2.3	1,311	1,357	46	3.5
Total Levy	206,445	216,709	10,264	5.0	24,036	24,751	715	3.0
Property Tax Aids	345	112	-232	-67.4	3,872	4,229	357	9.2
Total Levy + Aid	206,790	216,822	10,032	4.9	27,909	28,981	1,072	3.8

TAX BASE

	TAX BASE				TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng			Base	Alt	Base	Alt
Total Tax Capacity	335,594	359,539	23,944	7.1						
(-) TIF Tax Cap	5,924	6,393	469	7.9	County		40.95	39.58	0.000	0.000
(-) FD Contr Tax Cap	40,549	45,036	4,486	11.1	City/Town		20.61	20.33	.069	.065
(=) Txbl Tax Cap	289,122	308,110	18,989	6.6	School Dist		59.28	55.70	1.386	1.778
FD Distr Tax Cap	13,316	14,841	1,525	11.5	Special Dist		7.86	7.59	0.000	0.000
					Total		128.70	123.20	1.455	1.844

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	125,100	132,600		6.0
Net Tax	1,981	1,941	-40	-2.0
Effect Rate	1.58	1.46		
Avg Value	187,700	198,900		6.0
Net Tax	3,384	3,411	27	.8
Effect Rate	1.80	1.72		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	250,300	265,200		6.0
Net Tax	4,845	4,881	36	.8
Effect Rate	1.94	1.84		
Ex-Hi Value	375,400	397,800		6.0
Net Tax	7,764	7,821	57	.7
Effect Rate	2.07	1.97		

Simulation ID: OOP2
 10/24/2000
 11:46 am

BASELINE: Final Pay '99
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 ALTERNATIVE: Final Pay 2000 (corrected)

(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	8,403,723	529,489	6.7	124,082	122,968	-1,114	-.9	1.58	1.46
Res Non-Hm 1 Un	175,442	192,987	17,545	10.0	3,390	3,520	131	3.9	1.93	1.82
Res Non-Hm 2-3	69,892	67,265	-2,627	-3.8	1,611	1,456	-154	-9.6	2.30	2.16
Apartments	476,101	509,981	33,879	7.1	16,049	15,852	-197	-1.2	3.37	3.11
Low-income Apts	102,285	118,018	15,733	15.4	1,484	1,661	178	12.0	1.45	1.41
Seasonal Rec	8,335	8,172	-163	-2.0	204	162	-42	-20.7	2.44	1.98
Com/Ind Lo Tier	263,294	270,476	7,182	2.7	9,294	8,949	-344	-3.7	3.53	3.31
Com/Ind Hi Tier	1,958,891	2,208,737	249,845	12.8	97,220	101,865	4,645	4.8	4.96	4.61
Public Utility	153,676	154,640	964	.6	7,624	7,144	-479	-6.3	4.96	4.62
Ag Hmstd: House	1,573	1,552	-21	-1.3	23	21	-2	-10.6	1.46	1.32
Ag Hmstd: Land	664	665	1	.1	4	3	-1	-16.3	.62	.52
Ag Non-hmstd	8,993	10,358	1,366	15.2	150	138	-12	-7.7	1.66	1.33
Total (incl TIF)	11,093,381	11,946,574	853,193	7.7	261,133	263,741	2,608	1.0	2.35	2.21
TIF Levy					20,031	21,690	1,658	8.3		
Total (excl TIF)					241,102	242,052	950	.4		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	74,441	74,866	425	.6	30,677	31,340	663	2.2
Fisc Disp Distrib	11,423	11,411	-12	-.1	5,091	5,071	-20	-.4
Total Levy	85,864	86,277	413	.5	35,767	36,410	643	1.8
Property Tax Aids	9,491	12,084	2,593	27.3	12,954	12,737	-217	-1.7
Total Levy + Aid	95,355	98,361	3,006	3.2	48,721	49,147	426	.9

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	104,674	107,068	2,393	2.3	10,989	11,784	794	7.2
Fisc Disp Distrib	16,775	16,990	215	1.3	2,253	2,280	27	1.2
Total Levy	121,449	124,057	2,608	2.1	13,243	14,064	821	6.2
Property Tax Aids	3	0	-3	-93.4	2,122	2,289	167	7.8
Total Levy + Aid	121,452	124,058	2,605	2.1	15,365	16,353	988	6.4

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	198,325	211,655	13,330	6.7					
(-) TIF Tax Cap	15,881	17,900	2,019	12.7	County	46.98	44.90	0.000	0.000
(-) FD Contr Tax Cap	23,989	27,015	3,026	12.6	City/Town	19.10	18.55	.038	.035
(=) Txbl Tax Cap	158,455	166,739	8,285	5.2	School Dist	53.67	51.92	1.771	1.717
FD Distr Tax Cap	22,888	24,933	2,045	8.9	Special Dist	6.94	7.07	0.000	0.000
					Total	126.68	122.43	1.808	1.751

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	82,700	87,400		5.7
Net Tax	1,126	1,023	-103	-9.2
Effect Rate	1.36	1.17		
Avg Value	124,000	131,100		5.7
Net Tax	1,980	1,883	-97	-4.9
Effect Rate	1.60	1.44		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	165,300	174,800		5.7
Net Tax	2,874	2,843	-31	-1.1
Effect Rate	1.74	1.63		
Ex-Hi Value	248,000	262,200		5.7
Net Tax	4,804	4,761	-43	-.9
Effect Rate	1.94	1.82		

Simulation ID: OOP2
 10/24/2000
 11:46 am

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

	MARKET VALUE				NET TAX				EFFECTIVE TAX RATES	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	8,020,381	8,634,745	614,364	7.7	132,577	139,727	7,150	5.4	1.65	1.62
Res Non-Hm 1 Un	503,190	534,706	31,516	6.3	10,304	10,724	419	4.1	2.05	2.01
Res Non-Hm 2-3	414,217	428,664	14,447	3.5	10,695	10,794	99	.9	2.58	2.52
Apartments	1,086,744	1,244,087	157,343	14.5	40,500	44,519	4,020	9.9	3.73	3.58
Low-income Apts	204,796	245,897	41,101	20.1	3,190	3,883	693	21.7	1.56	1.58
Seasonal Rec	485	407	-77	-16.0	10	8	-2	-19.9	2.01	1.92
Com/Ind Lo Tier	479,248	496,495	17,247	3.6	17,936	17,929	-8	-.0	3.74	3.61
Com/Ind Hi Tier	4,248,625	4,558,946	310,320	7.3	225,095	229,666	4,571	2.0	5.30	5.04
Public Utility	319,730	322,436	2,706	.8	16,963	16,281	-681	-4.0	5.31	5.05
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	371	191	106.3	3	6	3	76.3	1.92	1.64
Total (incl TIF)	15,277,596	16,466,754	1,189,158	7.8	457,274	473,538	16,264	3.6	2.99	2.88
TIF Levy					63,996	68,913	4,917	7.7		
Total (excl TIF)					393,278	404,624	11,347	2.9		

LEVIES	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	83,879	84,718	839	1.0	96,786	104,279	7,493	7.7
Fisc Disp Distrib	16,919	17,276	357	2.1	17,946	18,658	712	4.0
Total Levy	100,798	101,994	1,196	1.2	114,732	122,937	8,205	7.2
Property Tax Aids	11,728	13,891	2,163	18.4	102,886	105,564	2,677	2.6
Total Levy + Aid	112,526	115,886	3,360	3.0	217,618	228,501	10,882	5.0

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	148,337	158,615	10,279	6.9	18,833	19,347	514	2.7
Fisc Disp Distrib	32,614	28,597	-4,017	-12.3	3,958	3,899	-59	-1.5
Total Levy	180,950	187,212	6,262	3.5	22,791	23,246	456	2.0
Property Tax Aids	528	514	-15	-2.7	3,052	3,277	225	7.4
Total Levy + Aid	181,479	187,726	6,247	3.4	25,843	26,523	680	2.6

TAX BASE					TAX RATES	Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change	Pctg Chng		Base	Alt	Base	Alt
Total Tax Capacity	311,666	328,455	16,789	5.4					
(-) TIF Tax Cap	43,739	47,706	3,967	9.1	County	36.81	35.49	0.000	0.000
(-) FD Contr Tax Cap	40,068	42,056	1,988	5.0	City/Town	42.48	43.69	0.000	0.000
(=) Txbl Tax Cap	227,858	238,693	10,834	4.8	School Dist	58.76	57.17	.946	1.346
					Special Dist	8.27	8.11	0.000	0.000
FD Distr Tax Cap	40,203	42,635	2,433	6.1	Total	146.31	144.45	.946	1.346

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Lo Value	64,300	69,100		7.5
Net Tax	902	877	-25	-2.7
Effect Rate	1.40	1.27		
Avg Value	96,500	103,700		7.5
Net Tax	1,550	1,521	-29	-1.9
Effect Rate	1.61	1.47		

TAX BURDENS ON TYPICAL HOMESTEADS				
	Baseln	Altern	Tax Change	Pctg Chng
Hi Value	128,700	138,300		7.5
Net Tax	2,296	2,379	83	3.6
Effect Rate	1.78	1.72		
Ex-Hi Value	193,000	207,400		7.5
Net Tax	3,895	4,119	224	5.7
Effect Rate	2.02	1.99		

Simulation ID: OOP2
 10/24/2000
 11:46 am

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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	5,481,865	5,859,770	377,905	6.9	84,400	84,754	354	.4	1.54	1.45
Res Non-Hm 1 Un	193,728	208,083	14,355	7.4	3,866	3,922	56	1.4	2.00	1.88
Res Non-Hm 2-3	171,013	177,718	6,705	3.9	4,425	4,357	-68	-1.5	2.59	2.45
Apartments	579,970	602,168	22,198	3.8	21,967	21,434	-533	-2.4	3.79	3.56
Low-income Apts	139,576	172,602	33,026	23.7	2,125	2,565	440	20.7	1.52	1.49
Seasonal Rec	1,422	1,455	33	2.3	36	32	-4	-11.3	2.50	2.17
Com/Ind Lo Tier	324,415	334,460	10,045	3.1	12,176	11,890	-286	-2.3	3.75	3.56
Com/Ind Hi Tier	1,404,969	1,599,014	194,045	13.8	75,000	80,049	5,049	6.7	5.34	5.01
Public Utility	187,667	196,082	8,415	4.5	10,060	9,873	-187	-1.9	5.36	5.04
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	426	39	10.0	7	7	-1	-10.0	1.90	1.56
Total (incl TIF)	8,485,013	9,151,778	666,764	7.9	214,062	218,883	4,821	2.3	2.52	2.39
TIF Levy					18,157	21,345	3,188	17.6		
Total (excl TIF)					195,905	197,538	1,633	.8		

LEVIES

	COUNTY				CITY/TOWN			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	53,522	53,672	150	.3	47,927	47,804	-123	-.3
Fisc Disp Distrib	18,832	18,543	-289	-1.5	15,917	16,041	124	.8
Total Levy	72,354	72,215	-139	-.2	63,844	63,846	1	.0
Property Tax Aids	7,868	9,919	2,051	26.1	67,672	69,654	1,982	2.9
Total Levy + Aid	80,222	82,134	1,912	2.4	131,516	133,499	1,984	1.5

	SCHOOL DISTRICT				SPECIAL TAXING DISTRICT			
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng
Local Levy	79,659	83,936	4,276	5.4	9,085	10,251	1,166	12.8
Fisc Disp Distrib	25,962	26,662	700	2.7	3,715	3,705	-9	-.3
Total Levy	105,621	110,598	4,977	4.7	12,800	13,956	1,156	9.0
Property Tax Aids	2,969	1,741	-1,229	-41.4	1,673	1,807	134	8.0
Total Levy + Aid	108,591	112,339	3,748	3.5	14,473	15,764	1,290	8.9

TAX BASE					Pctg Chng	TAX RATES		Net Tax Cap (Pct)		Mkt Val (mills)	
	Baseline	Altern	Change			County	City/Town	Base	Alt	Base	Alt
Total Tax Capacity	148,870	159,207	10,337	6.9							
(-) TIF Tax Cap	11,928	14,364	2,436	20.4	County	42.84	40.76	0.000	0.000		
(-) FD Contr Tax Cap	11,996	13,173	1,177	9.8	City/Town	38.36	36.31	0.000	0.000		
(=) Txbl Tax Cap	124,946	131,670	6,724	5.4	School Dist	63.76	63.75	0.000	0.000		
FD Distr Tax Cap	37,734	40,517	2,783	7.4	Special Dist	7.27	7.79	0.000	0.000		
					Total	152.22	148.60	0.000	0.000		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Lo Value	58,100	62,100		6.9
Net Tax	789	728	-61	-7.7
Effect Rate	1.36	1.17		
Avg Value	87,200	93,200		6.9
Net Tax	1,300	1,224	-76	-5.9
Effect Rate	1.49	1.31		

TAX BURDENS ON TYPICAL HOMESTEADS

	Baseline	Altern	Tax Change	Pctg Chng
Hi Value	116,300	124,300		6.9
Net Tax	1,972	1,924	-49	-2.5
Effect Rate	1.70	1.55		
Ex-Hi Value	174,400	186,400		6.9
Net Tax	3,394	3,446	52	1.5
Effect Rate	1.95	1.85		