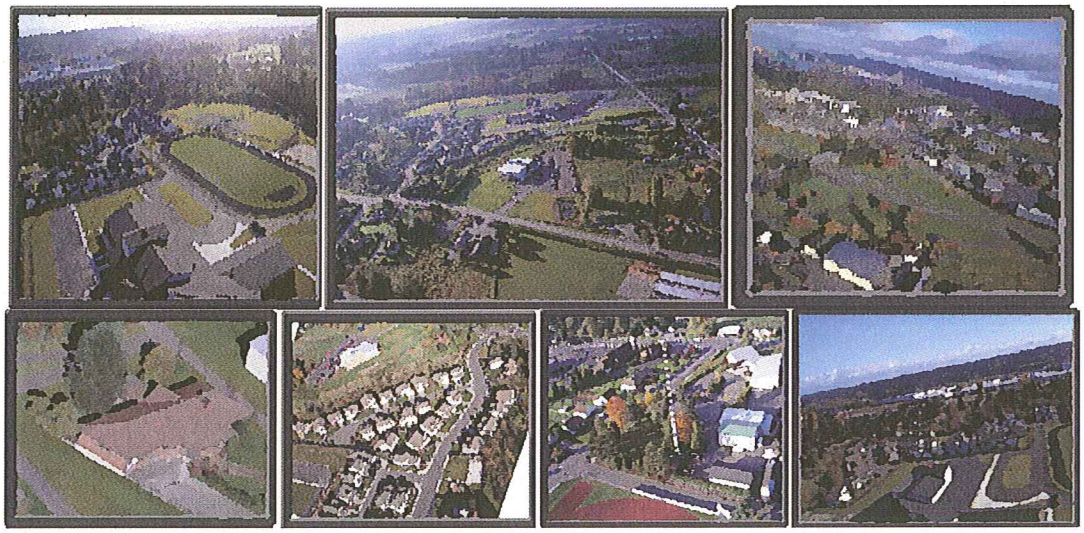

City of Fife Tax Revenue Impact Study 2009:
Revenue impact study to aid land use policy formulation within the City of Fife

By: Chris Pasinetti, Planner 1
Dorian Waller

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Executive summary:

The purpose of this study is to identify where general fund revenue(s) come from and to help aid policy makers in decisions for the future of the City. This study could help aid in incentivizing policy decisions regarding land uses within the City of Fife Comprehensive Plan to help ensure a sound fiscal future, especially in light of current economic disparities. The study shows tax revenue(s) generated within the City of Fife from three major types of land uses: industrial, commercial and residential. Within those 3 types of land uses, the study showed that there are 3 major tax revenue contributors to general fund revenue: property, sales and utility.

Manufacturing uses generate substantially more tax revenue to the City of Fife that any other traditional industrial use*

	Cross Dock Warehouse	Port Related Warehouse	Non-Port Related Warehouse	Manufacturing
Fife Tax Revenue Per Acre	$ 768.21	$ 1,264.64	$ 1,872.31	$ 4,576.54

*=Large Retail/Wholesale is allowed in the Industrial Zone, but is excluded from the definition of traditional Industrial for the purposes of this comparison.

Commercial/Retail uses generates, by far, more tax revenue than any other use in the City of Fife.

	Restaurant	Retail Complex	Miscellaneous Small Retail	Vehicle Retail Sales
Fife Tax Revenue Per Acre	$10,469.54	$13,771.49	$5,524.30	$86,547.78

City utility taxes generate a large amount of general fund revenue. Manufacturing uses in the Industrial Zone generates the most City of Fife utility tax.

	Cross Dock Warehouse	Port Related Warehouse	Non-Port Related Warehouse	Manufacturing
Fife Tax Revenue Per Acre	$75.12	$90.01	$262.02	$2,683.12

When older residential single family homes are compared to new single family density, there is a significant contrast in Fife tax revenue per acre.

	Residential #1 Dale/Holm Rd Area	Residential #2 Radiance Area		
Fife Tax Revenue Per Acre	$1,030.32	$4,483.14		

This study started with an inventory of property in Regional Commercial, Industrial and the residential zones. Property taxes were analyzed by zone. A calculation was generated using tax assessed values provided by the Pierce County Assessor Treasurer.* These taxes are broken down into real property and personal property. Real property is a calculation of property value (value of the land) and an improvement value (the buildings or improvements to the land). These totals are added together and become the taxable value. Personal property is property attributed to that parcel. For example, an auto shop would have a lift and other property improvements (a pit, tools, etc.). These items would be reported to the county, typically with the business license application. Personal property is based on the cost of the item minus the sales tax and is taxed at the same rate as real property.

Property: Tax rate for the City of Fife 2009: %1.14655951

Attachment **A** shows the breakdown for certain industrial businesses by category in Fife that are industrial in nature and located within the Industrial District. The calculations show real and personal property totals and include the amount(s) collected for each in local taxes (in 2009 dollars and assuming that they are all collected). Personal property taxes add very little to the total property taxes collected. For example, a port related warehousing use has 2.5 million in personal property valuation; this equates to only $2,800 in taxes collected per year added to their total property tax. Their real property taxes total $45,800 a year. There is an exception because some of the businesses have personal property that is just added to their real property. The attachments (**A**, **B**, & **C**) show averages of building value square footage to assessed building value. The businesses with a high average likely have personal property calculated in with their real property. Looking at the 3 manufacturing type businesses, these collected more in total taxes together and also had a higher total of taxes collected per acre than cross-dock operations. Cross-dock collected the least amount of taxes total and per acre.

Attachment **B** shows 4 types of different retail. Retail businesses are quite different from other businesses as they usually lease space in a retail complex. Retail businesses generate far more taxes per acre on average than industrial/manufacturing businesses. Like the industrial businesses, personal property taxes are still very low and do not contribute much to the total property tax collected. Of the retail businesses that offered the information, sales taxes were the largest contributor to tax collections than any other category.

Attachment **C** shows residential uses. Two homes were chosen for the study, one in an older neighborhood and one in a new neighborhood. The imputed totals for all categories which are water, sewer, electricity and property tax collected for each home. Electricity taxes for the older home are higher, possibly due to lack of energy efficiency in the structure, but also human behavior could affect this as some people like their houses to be warmer than others. Property taxes are lower due to an aging home and property value over time. The total taxes generated by comparison are very close, within twenty five dollars of each other. The drastic difference is the average taxes collected per acre has a very wide margin of nearly three thousand dollars difference.

Utilities: Tax Rate 2009: 4.5% for water and sewer, 3% for electricity.

Utilities for this case are water, sewer and power. Gathering the information on water and sewer taxes (or rates) is not difficult; the City sells this to customers, and it is public knowledge. The heaviest users of the water and sewer system are the industrial type businesses. Of those, manufacturing is by far the greatest user. These businesses generate the most utility taxes and typically have the largest water and sewer bills. Retail and residential use significantly less water, sewer and generate far less utility taxes. The type of structure did not seem to impact that amount. For example, a retail business in a warehouse will generate the same (or relatively the same) amount of water and sewer bill as a retail business with the same number of employees within a retail complex. Residential homes that were studied used such a small amount of water and sewer that the tax generation was nearly insignificant over a year period. Water and Sewer totals are in attachment **D**.

Tacoma Power provides almost all of the power needs within the City. They provided us some calculations of power usage. Attachment **E** shows the break downs by large category. A conclusion based on the information provided indicates that, like the water and sewer, manufacturing businesses use more power and generate more tax collections. By comparison retail, residential or other industrial type uses which used very little energy and generated very little in tax revenue. One manufacturer did offer this information and the tax total for them was close to $90,000 in local tax collected for 2008. Getting information on power usage was difficult, and narrowing down to the smaller users even more so; see attachment **E**.

Telecommunications includes phone, cellular phone, and internet services. Again, this information was volunteered by some businesses and not by others and therefore was not imputed into the totals for this study. Acknowledging that there is some amount of taxes generated from this category is important.

Business Licenses:

This information is public record and the cost is based on the highest number of employees a company will employ in a given year. Manufacturing or industrial businesses employ a large number of people and therefore have the highest cost business licenses. Retail businesses were lower than the industrial businesses, but the variation depended on the type of business. For example, a restaurant's business license cost was nearly the same as some of the manufacturing type businesses due to the number of employees. Residential was not factored in; by code a home occupation is allowed, but the number of employees is limited to people who live in the home and one other person. Of the two homes studied, no home occupation permits were issued.

Sales Taxes:

This category is the most difficult to gather information about. Generally, a retail sale is the sale of a service or tangible personal property. It is the sale of services such as installation, repair, cleaning, altering, improving, construction, and decorating. Other services include improving real or personal property, amusement and recreational activities, lawn maintenance, and physical fitness activities.

- Retail sales tax includes the state and local components of the tax.
- Sales tax amounts collected are considered trust funds and must be remitted to the Department of Revenue.
- The seller is liable to the Department of Revenue for sales tax, whether or not it is collected.
- Use tax is paid by the consumer when the retail sales tax was not collected by the seller/service provider.
- Businesses that make a purchase for resale must provide a resale certificate to the seller. If not, the seller must charge the buyer retail sales tax on the total purchase.
- Businesses also pay the retail sales tax on purchases of items for their own use (such as supplies or equipment) that will not be resold in the regular course of business.

Sales & Use | Motor Vehicle Sales/Rentals | Lodging

Retail Sales/Use Tax	
Effective dates	11/01/09 - 11/30/09
Location code (view map)	**2706**
City	Fife
County	Pierce
State Sales and Use Tax	.065
Local City/County Sales and Use Tax	.028
Total tax rate	**.093**
Confirmation code	*BDA7B38354*

Keep this code to confirm the tax rate given for the displayed effective dates.

Source: http://dor.wa.gov/content/FindTaxesAndRates/RetailSalesTax/Default.aspx

Sales taxes are divided among many different jurisdictions and entities for various reasons. The city receives very little of the total sales tax collected, but the amount the city does collect is significant. See attachment **B** which shows the sales taxes collected from retail uses. This totaled nearly 1.4 million dollars to the general fund.

Indirect benefits

For the purposes of this study indirect benefits are described as third party beneficiaries; as an example, a business may hire a window cleaning company to clean windows. There is a small amount of difficulty in determining the effect(s) a business has on the local economy as a whole, but this topic was explored to help show how much a large employer may affect the economy in Fife.

Industrial businesses employ large numbers of people, ranging from 28 to 171 employees of the businesses surveyed. Wages varied; many of these employees make a "living wage" ranging from $14-$26 per hour, or higher when in management. One of the companies surveyed reported an average for the entire site of $55,000 per year. These industrial employers also hire many

outside services, such as machine repair. While most of these service companies were located throughout the Puget Sound area, some are located in Fife. Manufacturing and industrial businesses typically hire other smaller companies for a variety of services like janitorial and landscaping services.
Retail businesses and retail complexes (strip development) employ between 1 and 40 employees, of the businesses surveyed. Wages for these jobs is typically minimum wage and includes "tips," excluding management. Retail businesses support janitorial/window cleaning, but the poor economy has resulted in most of them discontinuing those types of services. Depending on the type, they also employ many outside services to maintain and repair equipment.
Fife businesses together affect the regional economy because many outside services employed by them are in the Puget Sound, not just within the City of Fife. All business types support outside service businesses like janitorial and mechanical repair, but industrial and manufacturing supported more so than retail. Also, many of the businesses employ some citizens of Fife, but most employees live in outlying cities such as Tacoma, Federal Way and Puyallup. Many of the employers surveyed were not sure where their employees lived.

Summary

Utilities
1. Water and sewer collections were typical. Retail users used significantly less than industrial users. Among industrial users, manufacturing types used significantly more water and sewer services than other industrial users (port related, cross dock, etc). Of the industrial/manufacturing users, manufacturing used more water/sewer and thus paid more in tax collections.

2. Electricity taxes and collections are a major source of revenue. Electricity taxes collected were highest among the manufacturing users as opposed to other industrial users.

3. Some of the businesses surveyed indicated that they were "going green." This may reduce the amount of resources that company uses. Energy efficient lights and water recycling programs are two of the indicated methods mentioned in reducing their use as well as their bills. This would result in less tax collection over time as these new processes are implemented into the everyday operation of these businesses.

4. Residential homes use very little water, sewer, or electricity, and the amount of revenue generated is negligible.

Property
5. On average, retail zoned property yields more tax per acre than industrial property. But, industrial properties generate almost double what retail generates in total collection amounts (so far) within the City (see attachment **F**).

6. Six of the ten businesses surveyed do not own the property but lease it.

7. Personal property taxes are generated the same as real property and account for a very small amount of the total property taxes collected. In some cases, personal property was calculated into the real property total because these appurtenances are attached to the structures, so it makes the real property taxes appear higher.

8. Retail property consumes less land than industrial/manufacturing consume.

9. Residential property tax collections are very low by comparison, and the total amounts collected each year are about the same for the older neighborhood as the newer one, but the home surveyed in the newer neighborhood produced more in tax collections and consumed less property.

Indirect Benefits

10. Manufacturing users created more jobs and at a much higher wage than any other businesses surveyed.

11. After discussions with many local businesses, it is clear that the Fife area is heavily dependent on the region as a whole. Most workers in the area do not live in Fife and most of the businesses purchase services from outside of the local area (i.e. many businesses contract services from companies located in King County).

12. Spending (or lack thereof): Fewer customers have resulted in many retail sector businesses cutting hours for employees and hours of operation. The manufacturing and industrial sectors do not appear to be hit as hard, but they too have experienced a reduction in production due to reduced sales and slowing in shipping at the Port of Tacoma.

13. Industrial businesses create higher-paying jobs than retail (2 to 4.5 times higher), and they pay more taxes into the local economy. While the industrial businesses surveyed do not generate sales tax, the retail businesses that do, do so by selling the products produced by manufacturers such as these. Regional sales-tax-producing retail businesses that rely on Fife's industrial sector include Food Services of America, Northwest Produce and Costco (among others).

Some other important items to discuss would be the "green" factor. Going green is the new thing, and it has very practical applications. Businesses are not only seeing the value of going more green, but they are literally taking that money to the bank. Heavy users (manufacturing/industrial businesses) have realized that reductions in electricity and water usage can save large sums of money. Some of the businesses in this category indicated that they are implementing (or intend on) measures to reduce their resource uses. The implications of this would reduce tax related revenue by thousands of dollars a year if rates for these utilities are not adjusted. This is particularly important because electricity is one of the categories that generate a substantial amount of taxes.

Attachments:

A- Industrial/manufacturing imputed totals
B- Retail imputed totals
C- Residential imputed totals
D-Water and Sewer Utility imputed totals for 2008
E- Electricity totals for 2008 by type provided by Tacoma Power
F- Industrial, Regional Commercial, and residential zoned real property tax assessed calculations (only the totals page provided)

Attachment A- Industrial
Best guess imputed totals

Imputed Totals		Land Acres	Real Property	Water	Sewer	Sales-2008	Electricity (Guess)	Average Without Sales tax	Without sales or electricity	Building Value per SF	Total	Average $ Per/Acre
	Port Related Warehousing-1											
	Port Related Warehousing-1											
	Port Related Warehousing-1											
	Port Related Warehousing-1											
Totals		**40.86**	**$ 48,608.92**	**$ 342.26**	**$ 227.34**	**$ -**	**$ 2,500.00**	$1,264.64	**$1,203.47**	$ 33.29	**$ 51,678.52**	**$ 1,264.64**
	Retail Wholesale-1											
	Retail Wholesale-1											
	Retail Wholesale-1											
	Retail Wholesale-1											
	Retail Wholesale-1											
Totals		**18.39**	**$ 27,886.65**	**$ 125.37**	**$ 183.74**	**$ 85,800.00**	**$ 3,000.00**	**$1,696.36**	**$1,533.23**	$ 45.13	**$ 116,995.77**	**$ 6,361.99**
	Non-Port Related Warehousing-1											
	Non-Port Related Warehousing-1											
Totals		**9.46**	**$ 15,233.10**	**$ 121.46**	**$ 357.28**	**$ -**	**$ 2,000.00**	$1,872.31	**$1,660.89**	$ 35.27	**$ 17,711.84**	**$ 1,872.31**
	Cross-dock Warehousing-1											
	Cross-dock Warehousing-1					$ -						
Totals		**21.13**	**$ 14,330.50**	**$ 339.70**	**$ 62.14**	**$ -**	**$ 1,500.00**	$768.21	**$697.22**	$ 103.28	**$ 16,232.35**	**$ 768.21**
All Totals for other Industrial		**89.84**	**$ 106,059.18**	**$ 928.79**	**$ 830.51**	**$ 85,800.00**	**$ 9,000.00**				**$ 202,618.48**	**$ 2,255.23**
	Manufacturing-3											
	Manufacturing-1	11.18	$ 33,842.15	**$ 1,011.78**	**$ 3,138.34**	$ 80.00	$ 12,887.89	$ 4,551.04	$3,398.27	$ 230.28	**$ 50,880.15**	
	Manufacturing-2	16.63	$ 34,020.93	**$ 767.22**	**$ 128.10**	$ -	$ 3,060.00	$ 2,283.60	$2,099.59	$ 33.66	**$ 37,976.25**	
	Manufacturing-3	14.98	$ 12,926.62	**$ 2,799.02**	**$ 1,215.32**	$ 167.00	$ 89,803.15	$ 7,123.92	$1,130.61		**$ 106,744.11**	
Totals		**42.79**	**$ 80,789.71**	**$ 4,578.02**	**$ 4,481.75**	**$ 247.00**	**$ 105,751.04**	$4,570.77	**$2,099.59**	$ 87.25	**$ 195,847.52**	**$ 4,576.54**

*Underlined totals for manufacturing are actual estimates. The other totals are best guess estimates for comparison purposes.

Attachment B- Retail
Best Guess Imputed Totals

Imputed Totals		Land Acres	Real Property	Water	Sewer	Sales-2008	Electricity (Guess)*	Average Without Sales tax	Building Value per SF	Total	Average $ Per/Acre
	Restaurant-1										
	Restaurant-1	1.2811	$4,019.85	$239.50	$353.18	$8,800.00	$1,620.00		$ 68.90		
Totals		**1.2811**	**$4,019.85**	**$239.50**	**$353.18**	**$8,800.00**	**$1,620.00**	$11,734.08		**$15,032.53**	**$10,469.54**
	Miscellaneous retail complex-1										
	Miscellaneous retail complex-1	1.2451	$6,309.86	$133.88	$131.15	$10,572.00	$750.00		$ 221.82		
Totals		**1.2451**	**$6,309.86**	**$133.88**	**$131.15**	**$10,572.00**	**$750.00**	$14,373.85		**$17,896.88**	**$13,771.49**
	Other Miscellaneous retail-1										
	Other Miscellaneous retail-1	3.5399	$12,225.50	$15.13	$54.84	$7,260.00	$500.00		$ 78.66		
Totals		**3.5399**	**$12,225.50**	**$15.13**	**$54.84**	**$7,260.00**	**$500.00**	$5,665.55		**$20,055.47**	**$5,524.30**
	Automobile Retail Sales-5										
	Automobile Retail Sales-1	3.0799	$7,274.63	$239.52	$714.21	$186.35	$750.00		$ 59.24	**$8,414.70**	
	Automobile Retail Sales-2	2.4512	$7,069.77	$177.40	$192.10	$155,829.67	$750.00		$ 64.00	**$163,268.94**	
	Automobile Retail Sales-3	2.9899	$8,141.86	$183.13	$125.51	$337,643.72	$750.00		$ 79.56	**$346,094.22**	
	Automobile Retail Sales-4	3.1899	$9,734.36	$212.75	$667.98	$512,708.47	$950.00		$ 119.99	**$523,323.57**	
	Automobile Retail Sales-5	3.7999	$10,106.18	$69.71	$267.67	$290,880.34	$950.00		$ 115.14	**$301,323.90**	
Totals		**15.5108**	**$42,326.79**	**$882.51**	**$1,967.48**	**$1,297,248.55**	**$4,150.00**	$86,815.34		**$1,346,575.33**	**$86,547.78**

*Electricity totals are a best guess based on google searchs and comparisons of other like businesses. This section was to show examples for industrial comparisons which many industrial and manufacturing were actual totals.

Attachment C - Residential
Best Guess Imputed totals

Imputed Totals		Land Acres	Real Property	Water	Sewer	Sales-2008	Electricity*	Building Value per SF	**Total**	**Average $ Per/Acre**
	Residential-2									
	Holm Rd	0.39	$ 351.16	$ 9.21	$ -	NA	$37.26	$ 72.34	**$398.01**	**$1,030.32**
	Radiance	0.09	$ 397.47	$ 2.16	$ 5.14	NA	$18.89	$ 70.60	**$423.66**	**$4,483.17**

*Underlined Electricity totals were actuals from 2008 provided by the homeowner.

Attachment D
Water/Sewer Totals by category

TAX_PARCEL	TAX_PAYER_	Water	Sewer	Tax Water	Tax Sewer
	Port Related Warehousing				
	Port Related Warehousing-1	$ (7,605.74)	$ (5,052.02)	$ (342.26)	$ (227.34)
Totals Collected to the City				**$ (342.26)**	**$ (227.34)**
	Manufacturing-1	$ (22,483.90)	$ (69,740.87)	$ (1,011.78)	$ (3,138.34)
	Manufacturing-2	$ (17,049.42)	$ (2,846.67)	$ (767.22)	$ (128.10)
	Manufacturing-3	$ (62,200.52)	$ (27,007.01)	$ (2,799.02)	$ (1,215.32)
Totals Collected to the City				**$ (4,578.02)**	**$ (4,481.75)**
	Retail Wholesale-1				
	Retail Wholesale-1	$ (2,786.04)	$ (4,083.19)	$ (125.37)	$ (183.74)
	Retail Wholesale-1				
	Retail Wholesale-1				
	Retail Wholesale-1				
Totals Collected to the City				$ (125.37)	$ (183.74)
	Non-Port Related Warehousing-1	$ (2,699.10)	$ (7,939.57)	$ (121.46)	$ (357.28)
	Non-Port Related Warehousing-1				
Totals Collected to the City				**$ (121.46)**	**$ (357.28)**
	Cross-dock Warehousing-1	$ (7,548.94)	$ (1,380.99)	$ (339.70)	$ (62.14)
	Cross-dock Warehousing-1				
Totals Collected to the City				**$ (339.70)**	**$ (62.14)**
	Restaurant-1				
	Restaurant-1	$ (5,322.30)	$ (7,848.39)	$ (239.50)	$ (353.18)
Totals Collected to the City				**$ (239.50)**	**$ (353.18)**
	Retail Complex-1				
	Retail Complex-1	$ (2,975.08)	$ (2,914.37)	$ (133.88)	$ (131.15)
Totals Collected to the City				**$ (133.88)**	**$ (131.15)**
	Other retail-1				
	Other retail-1	$ (83,531.98)	$ (51,173.52)	$ (15.13)	$ (54.84)
Totals Collected to the City				**$ (15.13)**	**$ (54.84)**
	Automobile Retail Sales-5				
	Automobile Retail Sales-1	$ (5,322.66)	$ (15,871.24)	$ (239.52)	$ (714.21)
	Automobile Retail Sales-2	$ (3,942.24)	$ (4,268.97)	$ (177.40)	$ (192.10)
	Automobile Retail Sales-3	$ (4,069.56)	$ (2,789.12)	$ (183.13)	$ (125.51)
	Automobile Retail Sales-4	$ (4,727.80)	$ (14,844.07)	$ (212.75)	$ (667.98)
	Automobile Retail Sales-5	$ (1,549.04)	$ (5,948.30)	$ (69.71)	$ (267.67)
Totals Collected to the City				**$ (882.51)**	**$ (1,967.48)**
	Residential-2				
	Holm Rd	$ (204.68)	$ -	$ (9.21)	$ -
	Radiance	$ (47.89)	$ (114.12)	$ (2.16)	$ (5.14)
Totals Collected to the City				$ (11.37)	$ (5.14)

Attachment E
2008 Electricity Totals

Fife Revenues by customer type

	2008	Total received by the city based on 3% Rate
	Total amount	
Specific Categories	$ 5,912.79	$ 177.38
Labels removed for	$ 429,596.20	$ 12,887.89
privacy.	$ 3,727.56	$ 111.83
	$ 8,779.52	$ 263.39
	$ 153,008.34	$ 4,590.25
	$ 293,203.54	$ 8,796.11
	$ 1,444,324.46	$ 43,329.73
	$ 922,543.83	$ 27,676.31
	$ 57,219.88	$ 1,716.60
	$ 60,955.98	$ 1,828.68
	$ 139,299.72	$ 4,178.99
	$ 155,384.60	$ 4,661.54
	$ 31,344.92	$ 940.35
	$ 125,388.72	$ 3,761.66
	$ 1,735.65	$ 52.07
	$ 4,979.93	$ 149.40
	$ 65,755.90	$ 1,972.68
		$ -
	$ 12,639.84	$ 379.20
	$ 1,541.76	$ 46.25
	$ 14,100.32	$ 423.01
	$ 9,515.18	$ 285.46
	$ 174,564.67	$ 5,236.94
	$ 323.98	$ 9.72
	$ 10,181.74	$ 305.45
	$ 147,690.19	$ 4,430.71
	$ 341,206.02	$ 10,236.18
	$ 19,898.83	$ 596.96
	$ 708.19	$ 21.25
	$ 17,852.60	$ 535.58
	$ 172,354.94	$ 5,170.65
	$ 8,921.05	$ 267.63
	$ 12,195.37	$ 365.86
	$ 402.74	$ 12.08
	$ 7,282.27	$ 218.47
	$ 4,367,561.15	$ 131,026.83
	$ 445,770.43	$ 13,373.11
Result	$ 9,667,872.81	$ 290,036.18
	$ 2,993,438.44	$ 89,803.15
Result	$ 2,993,438.44	$ 89,803.15

General Categories

	Calendar year	2008
Labels removed for	Total amount	Total received by the city based on 3% Rate
privacy.	$ 124.80	$ 3.74
	$ 14,043.07	$ 421.29
	$ 1,617,805.41	$ 48,534.16
	$ 8,004,186.68	$ 240,125.60
	$ 21,181.68	$ 635.45
	$ 10,531.17	$ 315.94
	$ 2,993,438.44	$ 89,803.15
	$ 190.85	$ 5.73
	$ 28,762.26	$ 862.87
	$ 5,707.14	$ 171.21
	$ 2,527,942.13	$ 75,838.26

The industrial/manufacturing businesses that were surveyed for this study were in the Elec Com General Service

Attachment F -Industrial

GIS calucation of property real property Taxes

Tax Parcel	Land Acres	Land Value	Building Value	Assessed Taxable Value	Amounts collected
5215200070	5.7661	$ 742,200.00	$ 100.00	$ 742,300.00	$ 851.09
0420084016	1.4299	$ 498,300.00	$ 628,300.00	$ 1,126,600.00	$ 1,291.71
5215200050	0.3495	$ 100,500.00	$ 65,800.00	$ 166,300.00	$ 190.67
0320132001	0.9979	$ 82,200.00	$ 91,100.00	$ 173,300.00	$ 198.70
0320131003	3.7	$ 262,700.00	$ 101,300.00	$ 364,000.00	$ 417.35
0420181703	21.13	$ 7,547,500.00	$ 4,951,200.00	$ 12,498,700.00	$ 14,330.50
0420171036	0.1899	$ 44,000.00	$ 102,100.00	$ 146,100.00	$ 167.51
0420172056	8.83	$ 3,077,100.00	$ 72,700.00	$ 3,149,800.00	$ 3,611.43
0420171064	8.3199	$ 2,645,700.00	$ 906,000.00	$ 3,551,700.00	$ 4,072.24
0420176021	7.77	$ 2,707,700.00	$ 7,650,100.00	$ 10,357,800.00	$ 11,875.83
0420176022	10.31	$ 3,592,800.00	$ 9,079,300.00	$ 12,672,100.00	$ 14,529.32
0420171046	2.37	$ 439,500.00	$ 120,200.00	$ 559,700.00	$ 641.73
0420173701	40.08	$ 6,257,300.00	$ 26,300.00	$ 285,260.00	$ 327.07
0420173002	29	$ 10,105,900.00	$ 18,134,700.00	$ 28,240,600.00	$ 32,379.53
0420174010	6.51	$ 353,600.00	$ 124,600.00	$ 478,200.00	$ 548.28
0420184052	2.08	$ 815,400.00	$ 213,000.00	$ 1,028,400.00	$ 1,179.12
0420173005	1	$ 285,800.00	$ 42,400.00	$ 42,000.00	$ 48.16
0420177004	4	$ 1,568,200.00	$ 1,638,700.00	$ 3,206,900.00	$ 3,676.90
0420177003	8.14	$ 2,326,000.00	$ 3,205,000.00	$ 5,531,000.00	$ 6,341.62
0420173011	5	$ 1,129,100.00	$ 49,900.00	$ 1,179,000.00	$ 1,351.79
0420173012	20	$ 6,969,600.00	$ 2,195,300.00	$ 9,164,900.00	$ 10,508.10
0420184038	0.5899	$ 168,600.00	$ 14,700.00	$ 47,480.00	$ 54.44
0420184044	3.61	$ 1,031,700.00	$ 11,100.00	$ 1,042,800.00	$ 1,195.63
0420173044	5.8399	$ 2,035,100.00	$ 2,923,200.00	$ 4,958,300.00	$ 5,684.99
0420177001	2.9	$ 1,010,600.00	$ 123,500.00	$ 1,134,100.00	$ 1,300.31
0420184018	6.23	$ 2,171,000.00	$ 1,052,600.00	$ 3,223,600.00	$ 3,696.05
0420184039	0.5993	$ 208,800.00	$ 4,100.00	$ 212,900.00	$ 244.10
0420184041	0.3967	$ 138,200.00	$ 8,200.00	$ 146,400.00	$ 167.86
					$ -
TOTALS	**776.5283**	**$ 306,911,100.00**	**$ 413,735,300.00**	**$ 701,717,140.00**	$ 804,560.46
Totals received	**Yearly**			**$ 804,560.46**	
Stats	Average per acre yearly			$ 1,036.10	

Attachment F- Regional Commercial

GIS calucation of property real property Taxes

Tax Parcel	Land Acres	Land Value	Building Value	Assessed Taxable Value	Amounts collected
0320126002	1.8322	$ 1,991,700.00	$ 2,457,600.00	$ 4,449,300.00	$ 5,101.39
0320121071	1.51	$ 1,644,400.00	$ -	$ 1,644,400.00	$ 1,885.40
0320126003	2.9648	$ 3,215,500.00	$ 989,300.00	$ 4,204,800.00	$ 4,821.05
0320121046	4.0863	$ 4,452,200.00	$ 2,092,600.00	$ 6,544,800.00	$ 7,504.00
0320122060	2.1516	$ 2,332,600.00	$ 1,871,800.00	$ 4,204,400.00	$ 4,820.59
0320121066	2.211	$ 2,409,800.00	$ 3,038,400.00	$ 5,448,200.00	$ 6,246.69
0320126004	1.9635	$ 2,139,800.00	$ 127,800.00	$ 2,267,600.00	$ 2,599.94
0320122059	1.0881	$ 1,179,700.00	$ -	$ 1,179,700.00	$ 1,352.60
0320122030	0.954	$ 783,300.00	$ 242,300.00	$ 1,025,600.00	$ 1,175.91
0320111058	0.1699	$ 157,000.00	$ -	$ 157,000.00	$ 180.01
0320111026	0.7199	$ 1,150,100.00	$ 684,300.00	$ 1,834,400.00	$ 2,103.25
0320111015	1.0399	$ 960,500.00	$ 1,134,400.00	$ 2,094,900.00	$ 2,401.93
0320111059	0.7299	$ 741,200.00	$ 650,500.00	$ 1,391,700.00	$ 1,595.67
0320111022	0.2869	$ 285,900.00	$ 10,000.00	$ 295,900.00	$ 339.27
0320121090	0.3334	$ 269,000.00	$ 42,000.00	$ 311,000.00	$ 356.58
0320122018	0.2583	$ 212,100.00	$ -	$ 212,100.00	$ 243.19
0320121033	0.1673	$ 135,000.00	$ 12,000.00	$ 147,000.00	$ 168.54
0320121093	0.3254	$ 262,500.00	$ -	$ 262,500.00	$ 300.97
0320115006	1.19	$ 907,100.00	$ 229,500.00	$ 1,136,600.00	$ 1,303.18
0320121078	0.03	$ 32,700.00	$ -	$ 32,700.00	$ 37.49
0320121079	0.1736	$ 189,100.00	$ 235,800.00	$ 424,900.00	$ 487.17
					$ -
TOTALS	**293.1643**	**$ 270,247,700.00**	**$ 148,103,000.00**	**$ 387,643,750.00**	$ 444,456.63
Totals received	**Yearly**			**$ 444,456.63**	
Stats	Average per acre yearly			$ 1,516.07	

Attachment F -Residential

GIS calucation of property real property Taxes

Tax Parcel	Land Acres	Land Value	Building Value	Assessed Taxable Value	Amounts collected
9004370080	0.1728	$87,000.00	$62,400.00	$149,400.00	$ 171.30
9004370090	0.1728	$87,000.00	$62,400.00	$149,400.00	$ 171.30
9004370100	0.1728	$87,000.00	$62,400.00	$149,400.00	$ 171.30
0420201035	1	$185,500.00	$88,700.00	$274,200.00	$ 314.39
9004020010	0.1728	$87,000.00	$58,400.00	$145,400.00	$ 166.71
9004020020	0.1728	$87,000.00	$58,400.00	$145,400.00	$ 166.71
9004020030	0.1728	$87,000.00	$58,400.00	$145,400.00	$ 166.71
9004020040	0.1728	$87,000.00	$58,400.00	$145,400.00	$ 166.71
9004020050	0.1728	$87,000.00	$58,400.00	$145,400.00	$ 166.71
9004020060	0.1728	$87,000.00	$60,700.00	$147,700.00	$ 169.35
9004020070	0.1728	$87,000.00	$58,400.00	$145,400.00	$ 166.71
9004020080	0.1728	$87,000.00	$58,400.00	$145,400.00	$ 166.71
0420205014	0.5279	$146,300.00	$18,900.00	$165,200.00	$ 189.41
0420205015	0.4133	$133,600.00	$78,300.00	$211,900.00	$ 242.96
0420201050	0.982	$165,900.00	$0.00	$165,900.00	$ 190.21
0420201055	1.0411	$188,400.00	$86,600.00	$275,000.00	$ 315.30
0420201005	1.2799	$193,200.00	$193,200.00	$386,400.00	$ 443.03
0420201006	0.95	$172,900.00	$111,800.00	$284,700.00	$ 326.43
0420201104	9.22	$247,800.00	$0.00	$247,800.00	$ 284.12
0420201049	1.0699	$190,300.00	$174,500.00	$364,800.00	$ 418.26
0420201064	0.88	$176,900.00	$144,900.00	$321,800.00	$ 368.96
TOTALS	**115.5636**	**$ 21,792,400.00**	**$ 18,412,100.00**	**$ 36,251,600.00**	$ 41,564.62
Totals receive	**Yearly**			**$ 41,564.62**	
Stats	Average per acre yearly			$ 359.67	