MINUTES

HOUSE COMMITTEE ON TAXATION

September 9-10, 1993
Room 519-S -- Statehouse

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Legislative
Administrative Services

Members Present

Representative Keith Roe, Chairperson
Representative Kent Glasscock, Vice-Chairperson
Representative Joan Wagnon, Ranking Minority Member
Representative David Adkins
Representative Barbara Allen
Representative Nancy Brown
Representative Rex Crowell
Representative Cindy Empson
Representative Ken Grotewiel
Representative Richard Lahti
Representative Bruce Larkin (September 9)
Representative James Lowther
Representative Doug Mays
Representative Dennis McKinney (September 10)
Representative Gayle Mollenkamp
Representative J. G. Novak
Representative Jo Ann Pottorff (September 9)
Representative Rand Rock
Representative Susan Wagle
Representative Gwen Welshimer (September 9)
Representative Jack Wempe
Representative Steve Wiard

Member Absent

Representative Robert Krehbiel

Staff Present

Chris Courtwright, Kansas Legislative Research Department
Lynne Holt, Kansas Legislative Research Department
Tom Severn, Kansas Legislative Research Department
Bill Edds, Revisor of Statutes Office
Don Hayward, Revisor of Statutes Office
Bob Nugent, Revisor of Statutes Office
Lenore Olson, Committee Secretary

Conferees

Secretary Nancy Parrish, Kansas Department of Revenue
Mark Burghart, General Counsel, Kansas Department of Revenue
David Cunningham, Director, Division of Property Valuation, Kansas Department of Revenue
Allan Foster, Legislative Division of Post Audit
Mike Reecht, State Director of Government Affairs, AT&T in Kansas
Eva Powers, MCI Telecommunications Corporation
David Frost, Assistant Treasurer and Director of Accounting, KINI L.C.
Mikel Filter, Kansas Inc.
Tim Rogers, Executive Director, Salina Airport Authority, and President of the Kansas Association of Airports
Phil Kloster, City Manager, City of Newton
Bob Maier, Manager, Newton City/County Airport

September 9, 1993
Morning Session

Representative Keith Roe, Chairperson, called the meeting to order at 9:15 a.m. The Chairperson briefly reviewed the agenda and welcomed the guests present (Attachment 1).

Chairperson Roe opened the public hearing on H.B. 2535, a bill regarding property taxation; definition of a public utility.

Mike Reecht, State Director of Governmental Affairs, AT&T in Kansas, testified in support of H.B. 2535. He said that this bill proposes to change the classification of competitive telecommunications carriers from "public utility" to "commercial business" for property tax purposes (Attachment 2). Mr. Reecht quoted from a December, 1990 article in the *American Legislative Exchange Council* which said "to the extent that these taxes are applied only to investments or services provided by common carriers and not to telecommunications investments or services provided over private communications networks, government tax policy distorts the demand for the different telecommunications options available to customers and artificially encourages investment in private carriage at the expense of common carriage. This distortion should be eliminated." He said that his industry would, from a cost standpoint, prefer to correct the regulatory constraints through legislation rather than through litigation, but are not opposed to going through the court system.

Eva Powers, MCI Telecommunications Corporation, testified in support of H.B. 2535, stating that MCI supports reclassification of the property of competitive telecommunications companies; to take it out of the public utility category and place it into the commercial business classification. Ms. Powers said that long-distance companies that invest in Kansas are paying more property taxes than those that invest outside of Kansas, which will make these companies reluctant to place telecommunications property in Kansas (Attachment 3).

David Frost, Assistant Treasurer and Director of Accounting, KINI L.C., testified in support of H.B. 2535. He said that the cellular industry has developed into an extremely competitive environment and that they should not be classified as a public utility (Attachment 4).

David Cunningham, Director, Division of Property Valuation, Kansas Department of Revenue, stated that the Department currently has not taken a position on H.B. 2535 but is appearing before the Committee to explain the fiscal impact (Attachment 5). Responding to questions, he said that if carriers which provide public services across the wires were no longer considered as public utilities, they could not be state-assessed.

The Committee discussed options for reclassifying property of telecommunications carriers by statute and the definition of "public utility" in statutes. Mike Reecht, AT&T, was requested to provide justification as to why the property should continue to be state-assessed.

Chairperson Roe concluded the hearing on H.B. 2535.

Staff distributed appraisal litigation remarks dated July 19, 1993 from Judge Terry L. Bullock (Attachment 6).

Staff distributed copies of the Court Order issued July 19, 1993 on uniform and equal valuation of property in Kansas (Attachment 7).

Allan Foster, Auditor with the Legislative Division of Post Audit, reviewed a performance audit report on selected issues regarding uniform and equal appraisal of property in Kansas. The audit found that major problems included: insufficient education and training for state and county staff, a computer system that was difficult to use, lack of good information for establishing proper values, weaknesses in the method used to measure the counties' compliance, laws and directives that allow properties to be valued below fair market value, and burdensome requirements on appraisal staff which have caused animosity. Mr. Foster said that the Division of Property Valuation (PVD) plan for bringing counties into compliance with the Court Order addressed many of the problems but did not provide many specific timeframes for implementing solutions and resources to address the problems. Mr. Foster concluded by stating that it appears the appraisal system has not been equipped with the resources necessary to accomplish the goal of uniform and equal property appraisal across the state. A copy of this performance audit report in on file in the Legislative Division of Post Audit.

The Committee discussed with Mr. Foster the audit report recommendations to PVD, the Legislature, and the counties. Representative Welshimer suggested that county appraisers report to county commissioners rather than to PVD, and that the county commissioners report to PVD. Representative Welshimer also said that the CAMA computers and software are badly outdated and should be replaced or upgraded.

David Cunningham, Director, Division of Property Valuation (PVD) said that PVD is developing procedures to lengthen the physical inspection timeframe. Regarding the two-year appraisal cycle, he said that it would address some of the timeframe problems, but that it alone would not address some of the key staffing and resource issues for the counties. Mr. Cunningham then responded to the Post Audit report and explained that PVD has completed an overhaul of substantial compliance and does not rely solely on ratio studies anymore. The education issues have been addressed, and in future years PVD will provide training to county appraisers in a timely manner. Regarding the CAMA system, PVD is aware that CAMA does present some problems and is addressing those problems. PVD is considering including the price-related differential in future compliance criteria; however, a final decision has not been made as of this date. Mr. Cunningham said that, in regard to the ratio study, PVD makes every effort to include only valid sales even though PVD acknowledges mistakes have been made. To help diminish the animosity between the counties

and the Division, he said that PVD has and will continue to involve the counties in the process of improving the appraisal system (Attachment 8). Mr. Cunningham distributed copies of letters from two members of the Ratio Study Advisory Committee: Edwin Olson, Department of Economics, Kansas State University (Attachment 9), and Glenn Fisher, Hugo Wall School for Urban and Public Affairs, Wichita State University (Attachment 10).

Chris Courtwright, Legislative Research Department, distributed a staff memorandum dated August 25, 1993, on not-for-profit assessment levels (Attachment 11).

Mr. Cunningham said that he has prepared suggested legislation for changes to the statutes to clarify what sales are included in the statutes used for calculating the ratio study so that only valid sales are included. He agreed to provide information on the process of appealing and payment under protest and the part the Board of Tax Appeals plays in reviewing appeals in situations where the county and the taxpayer agree to the value. Mr. Cunningham distributed copies of a suggested amendment to H.B. 2535 which would leave telecommunications and radio common carrier property state-assessed (Attachment 12).

The meeting was recessed for lunch.

Afternoon Session

Chairperson Roe reconvened the meeting at 1:30 p.m.

Mark Burghart, General Counsel, Kansas Department of Revenue, briefed the Committee on recent events regarding the military retiree refund litigation in Shawnee County District Court. Mr. Burghart said that if the state is ordered to make refunds, the maximum liability is $92.6 million, but that it could be as low as $14 million (Attachment 13). Mr. Burghart also distributed copies of a study conducted by Ernst and Young which determined that any refunds that might be ordered would have to be reduced by as much as 29 percent to take into account the fact that state retirees paid tax previously on contributions to their pension system (Attachment 14).

Mr. Burghart said that the Department is expecting a decision on the case before the start of the next legislative session.

Secretary of Revenue Nancy Parrish briefed the Committee on FY 1993 receipts and FY 1994 estimates of sales taxes on labor services performed on new construction at the 2.5 percent rate. She said that the estimate for original construction services in FY 1994 is currently $25 million, but it is too early to tell whether this estimate should be revised. Secretary Parrish also reviewed reporting errors in tax filings and explained the Discovery Project enforcement activities (Attachment 15). Responding to questions, Secretary Parrish said that the Discovery Project appears to be successful and it may be expanded statewide, and she agreed to provide data on how many of the contractors and subcontractors are registered retailers.

A subcommittee of Representatives Glasscock, Wagnon, and Wempe conducted a roundtable discussion on economic development issues, tax related and nontax related. Representative Glasscock reported that they had spent extensive time with legislative staff and with Dr. Charles Warren, Kansas Inc. and members of his staff in an attempt to formulate an approach and a sense

of direction with regard to economic development issues. The subcommittee agreed that there must be a strategy based on a vision and that existing and future statutes be conformed to the vision and the strategy and should be results-oriented.

Lynne Holt, Kansas Legislative Research Department, presented an overview of four key concepts discussed by the subcommittee, covering both tax related and nontax related issues (Attachment 16).

She then reviewed a table on economic development tax incentives and focused on the accountability and options columns in the table (Attachment 17).

Chris Courtwright, Kansas Legislative Research Department, reviewed IRB property tax exemptions and economic development property tax abatements in Attachment 17. He explained the problems associated with the lack of data availability for these exemptions and abatements.

Mikel Filter, Kansas Inc., presented recommendations that Kansas Inc. has made regarding amendments to existing economic development legislation. She also discussed new initiatives Kansas Inc. has under consideration (Attachment 18).

Representative Glasscock distributed copies of a letter he received from Kansas Inc. with recommended legislation on property tax abatements (Attachment 19).

A motion was made by Representative Wagnon, seconded by Representative Glasscock, to introduce a bill to limit the property tax exemptions granted through the issuance of industrial revenue bonds (IRBs) to businesses engaged in manufacturing, warehousing, and research and development activities (the same purposes for which constitutional economic development (EDX) abatements may be granted). Tax-exempt IRBs would be eliminated for some of the purposes currently authorized in K.S.A. 12-1740, including recreational, hospital, agricultural, and natural resource purposes. (Though language in the Committee report will encourage the Legislature to look at expanding the IRB purposes to include certain service-sector industries if a good definition of "high-paying, export-oriented services" can be crafted, there will be no such provision in the bill as introduced.)

All locally-granted property tax exemptions, IRBs and EDXs, would be required to have a cost-benefit analysis completed before the exemptions are approved by the State Board of Tax Appeals (SBOTA). (Current law requires a cost-benefit analysis only for EDX abatements.) The cost-benefit analyses would be required to include the effect of the exemptions on state revenues. SBOTA would be required to reject any exemption if the projected costs exceeded the projected benefits. SBOTA would have discretionary authority to reject other exemptions where projected benefits exceeded projected costs.

The counties would be required to provide exempt real and personal property rolls certified under K.S.A. 1992 Supp. 79-1466 and 79-1467 to the Property Valuation Division (PVD). Counties also would be required to send to PVD all annual filings for IRB and EDX exemptions required pursuant to K.S.A. 1992 Supp. 79-210a. PVD would be required to issue an annual report to the House Taxation Committee and the Senate Assessment and Taxation Committee on the amount of exempt IRB and EDX valuation.

Cities and counties would be prohibited from exempting any property already on the tax rolls.

Finally, cities and counties attempting to grant exemptions through the issuance of IRBs would be required to follow the same public hearing and notification procedures currently required for EDX abatements. K.S.A. 79-251 currently requires that local units must hold public hearings prior to granting EDX abatements after publishing notice of the proposed abatements in the official newspapers and notifying the affected school districts in writing. The motion carried.

A motion was made by Representative Wagnon, seconded by Representative Welshimer, to introduce a bill to require Kansas, Inc., subject to appropriations, to develop or adapt a uniform cost-benefit model for IRB and EDX property tax exemptions. The model would be made available, free of charge, to all cities and counties seeking to grant exemptions. The model would then become the mandatory cost-benefit methodology for all exemptions granted by local units. (Normal private-sector match requirements (K.S.A. 74-8009a) for appropriations to Kansas, Inc. would not apply with respect to the funding of the model.) The motion carried.

A motion was made by Representative Glasscock, seconded by Representative Grotewiel, to introduce a bill to require the Department of Revenue to release information to Kansas, Inc. regarding economic development income tax credits and sales tax exemptions. Kansas, Inc. would be required to evaluate the data and make annual reports to the tax and economic development committees regarding the cost-effectiveness of the credits and exemptions. The motion carried.

Staff distributed copies of bills passed at the June 14-15, 1993, Committee meeting (Attachment 20).

Information on property taxes and exemptions was submitted by Cedric Moege, Kansans for Equal Property and Pension Taxes (Attachment 21).

The meeting adjourned at 5:25 p.m.

September 10, 1993
Morning Session

Chairperson Roe called the meeting to order at 9:15 a.m.

Chris Courtwright, Kansas Legislative Research Department, briefed the Committee on Kansas local sales taxes. He said that with the enactment of H.B. 2041 by the 1989 Legislature, the state and local sales tax bases are now in substantial conformity, with the exception of the sales taxes on certain residential utility services, which are exempt from state sales tax but not from local taxes. Mr. Courtwright also explained special rate provisions, special distribution provisions, local sales tax revenue bonds, and local sales tax base uniformity (Attachment 22).

Mr. Courtwright also presented information on the excise tax on rental car transactions, first reviewing the staff memorandum which was covered at the June 9, 1993, Committee meeting. He said that although some proponents of S.B. 14 contended that the 3.5 percent excise tax would provide adequate replacement revenues for the loss of motor vehicle tax receipts, it now appears the revenue from the excise tax has not offset the reduction in tax and tags receipts (Attachment 23). He then explained how Indiana and Arizona attempt to assure revenue-neutrality with respect to

their property tax on motor vehicles and presented recent data on Kansas rental car registrations and excise tax collections. Mr. Courtwright noted that since the June Committee meeting, the Kansas Department of Revenue reported that the number of rental car registrations in Kansas has continued to increase by 44 percent over the past year; at the same time, excise tax receipts actually decreased slightly. This data could be an indication that more rental vehicles registered in Kansas are being transferred out of state. Both Indiana and Arizona do not exempt rental vehicles from their property tax. Included in this packet were copies of Arizona statutes and detailed information sent by the State of Indiana (Attachment 24).

Responding to questions, Mr. Courtwright said that the excise tax is collected along with the sales tax and sent to the Department of Revenue along with the sales tax, and the state distributes the money to local units under the same formula as the motor vehicle tax. Representative Wempe requested data from the Department of Revenue on the number of rental car companies who have applied for the exemptions.

Information on the excise tax on rental car transactions was submitted by John C. Peterson, Kansas Governmental Consulting (Attachment 25).

After Committee review, a motion was made by Representative Lahti, seconded by Representative Lowther, to approve the June 14-15, 1993, minutes. The motion carried.

Chris Courtwright led the Committee through the 1993 preliminary assessed valuation data recently received from the counties. He said that the data was from the July 15 preliminary abstract; the final 1993 numbers will not be available until the November abstract is obtained from the counties. This data showed that the assessed property values across the state increased almost 2.4 percent, and the mandatory 33-mill USD general fund levy should raise $11.4 million more than was anticipated for tax year 1993 (Attachment 26). Mr. Courtwright explained the same data which was sorted top to bottom by where counties appeared relative to the school finance proxy estimates (Attachment 27), and sorted by percent above or below the proxy estimate (Attachment 28). Mr. Courtwright next reviewed data starting in 1990 on statewide assessed valuation by class of property. He noted that due to the new classification amendment, utility inventory came back on line in 1993 (Attachment 29).

Mr. Courtwright briefly reviewed 1993 preliminary assessed valuation data by county by class of property (Attachment 30).

Chairperson Roe opened the public hearing on airport motor fuel flowage fees.

Tim Rogers, Executive Director, Salina Airport Authority and President, Kansas Association of Airports, testified that an Association survey conducted this summer indicated that the larger Kansas airports currently charge a fuel flowage fee by means of a contract with operators on the airfield.

Phil Kloster, City Manager, City of Newton, said that a ruling by the Kansas Supreme Court that the fuel flowage fee instituted by the Newton City/County Airport was contrary to state law meant that the fee can no longer be assessed. Mr. Kloster requested that the Legislature allow Kansas airports to collect a reasonable fuel flowage fee in order to operate and improve the airports.

Bob Maier, Manager of the Newton City/County Airport, also testified in support of legislation to allow airports to assess the fuel flowage fee.

A motion was made by Representative Mays, seconded by Representative Wagle, that a bill be drafted and introduced to allow airports to charge a fuel flowage which is to be used only for airport operations where collected. The fees collected are to be reported to the Kansas Department of Revenue. The motion carried.

Representative Adkins encouraged the Committee to consider having PVD Director Cunningham and county officials develop a package of recommendations on appraisal strategy before the Committee introduces any bills on this issue. The work group is to complete their report by no later than December 1, 1993. Chairperson Roe requested that information on the structure of BOTA be available early in the 1994 Session. He instructed staff to draft a letter from the Committee to Secretary of Revenue Parrish to convene a work group to look at various Department recommendations with regard to reappraisal as well as the Post Audit recommendations and to include representatives from the counties, the appraisers association, BOTA, PVD, and members of the Committee.

The meeting adjourned at 12:15 p.m.

Prepared by Chris W. Courtwright

Approved by Committee on:

October 1, 1993
(date)

93-7352/CC

HOUSE TAXATION COMMITTEE

DATE Sept 9, 1993

NAME	ADDRESS	REPRESENTING
Mike Reecat	Topeka	AT&T
WILLIAM DVORAK	412 MT KEMBLE AVE MORRISTOWN, NJ	AT&T
HARRY O. SIVESS	5429 LBJ Fwy, Suite 740 DALLAS, TX 75240	AT&T
Cedric Maege	Topeka, Ks	United We Stand America
STEVE KEARNEY	TOPEKA, KS.	KINI
Dave Frost	Salina, Ks.	KINI L.C.
Tova Powers	Topeka	MCI Telecomm.
Ann Smith	Topeka	Ks Assoc of Counties
Bill Farrell	Wichita	Boeing
Janet Stubbs	Topeka	Stubbs & Assoc.
BEV BRADLEY	TOPEKA	KS Assoc of Counties
Bernie Koch	Wichita	Wichita Chamber
SCOTT TEEKEN	TOPEKA	GOVERNOR'S OFFICE
Ann Tapay	Ulysses	Grant County
Brad Welch	LAKIN, KS	Kearny County
Whitney Damron	TOPEKA, KS	Pete McGill & Associates
Ken Bahr	"	Beech Aircraft
Terry Ferguson	Box 422, Cawker City Ks	Cloud County
BEN NEILL	OVERLAND PARK	Ks Co. Appr. Assn
Rod Broberg	Saline County	Ks Co Appr Assn.
Mark Siebuhr	Hill City Ks	Graham-Sheridan County
George Quinton	Trego Co.	Ks Co. Appr Assn.
Randy Sangster	Wallace Co.	Wallace/Wichita/Logan/Cheyenne Cty.

9/9/93

House Taxation Committee Attachment 1

HOUSE TAXATION COMMITTEE

DATE 9/9/93

NAME	ADDRESS	REPRESENTING
Paul Welcome	OLATHE KS	Johnson County Appraiser's Office
[illegible] Clark	Olathe, Ks	Ks Co. Appraisers
Don Schnacke	Topeka	ICIOGA
Bob Corkins	Topeka	KCCI
Bill Waters	Topeka	PVD
KAREN France	TOPEKA	KAR
[illegible] GRANT	"	KCCI
Chris Mondoza	McPherson	McPherson County Appraisers Office
Lynda Zorbaugh	McPherson	McPherson Co Appraiser
William S. Rowe	Alma, Ks.	WABAUNSEE COUNTY APPRAISER
Bill Brown	topeka	KS. Lumber Dealers Assn
Jim McGuire	Topeka	Observer
KEVIN ROBERTSON	TOPEKA	BARBER & ASSOC
Craig Grant	Topeka	KNEA

HOUSE TAXATION COMMITTEE

DATE 9/10/93

NAME	ADDRESS	REPRESENTING
HAROLD PITTS	TOPEKA	AARP-CCTF
Alan Steppat	Topeka	Pete McGill & Assoc.
J. M. Merrick	Topeka	Observer
Whitney Damron	Topeka	Pete McGill & Associates
Bernie Koch	Wichita	Wichita Chamber
ED SCHAUB	TOPEKA	WESTERN RESOURCES INC
PAM SOMERVILLE	TOPEKA	KS Motor Car Dealers
Christy Young	Topeka	Topeka Chamber of Comm.
Roger Travis	Topeka	KS. Govt Consultancy
John Peterson	Tyro	Budget Car Rental
GERRY RAY	Overland Park	Johnson Co & Overland Park
Ken Bahn	Topeka	Budget Car Rental
Brad Smoot	"	Black & Veatch
Tim Rogers	Salina, KS	Salina Airport Authority & Kansas Association of Airports
Doug Shepherd	Topeka	KS Electric Cooperatives
HARRY SIVESS	5429 LBJ Fwy, Suite 740 DALLAS TX 75240	AT&T
WILLIAM DVORAK	412 MT KEMBLE AVE MORRISTOWN, NJ	AT&T
Craig Grant	Topeka	KNEA
SCOTT FEEKEN	TOPEKA	GOVERNORS OFFICE
Steve Neske	Topeka	KDOR
Bill Jarred	Wichita	BOEING
Jim Ludwig	Topeka	WESTERN RESOURCES

9/10/93

1-3

HOUSE TAXATION COMMITTEE

DATE 9/10/93

NAME	ADDRESS	REPRESENTING
Philip A. Kloster	Newton	Newton City/County Airport
Robert G. Maier	Newton	Newton City/County Airport
Lon W Walker	Newton	Newton City/County Airport

9/10/93
1-4

Mike Reecht
State Director
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TESTIMONY OF MIKE REECHT ON BEHALF OF AT&T BEFORE HOUSE TAXATION COMMITTEE HOUSE BILL 2535 SEPTEMBER 9, 1993

Good morning. My name is Mike Reecht. I am Director State Government Affairs for AT&T in Kansas. I appear before you today to testify in support of House Bill 2535 which proposes to change the classification of competitive telecommunications carriers from "public utility" to "commercial business" for property taxation purposes. The result would be to assess the property of competitive carriers at 25% of fair market value -- the same basis as commercial business property.

Over the course of the last two decades, the telecommunications industry has seen rapid changes in technology as well as tremendous growth of competition in the long distance market. In recognition of these changes and in line with basic fairness in taxation, there should be a modification of the current taxation system that discriminates between competitive carriers and other types of business. I appreciate the opportunity to share with you AT&T's view of how current tax policy should be adjusted to recognize these fundamental market changes.

Kansas currently classifies the property of both interexchange long distance companies and local exchange companies as public utilities. In reality, they are two different businesses. A local exchange company has an assigned service territory with a captive customer base, unlike an interexchange carrier, like AT&T, which competes for every customer's long distance business. For example, if you move to Kansas City, you must order local service from the local exchange company assigned to that area -- you have no other choice. On the other hand, for long distance service, you can choose from a myriad of long distance companies listed in the phone book.

9/9/83
House Taxation Cmte
Attachment 2

The State of Kansas is one of eleven states whose statutes currently allow for the disparate property tax treatment of the telecommunications interexchange industry. That is, the property of telecommunications interexchange companies are, by statute, assessed at rates either in excess of those imposed upon the general business community, or our property is subject to taxation while that of the general business community is not.

In each of these eleven states, the tax is imposed as part of the overall treatment of utilities doing business in the state. The states of New Jersey, Arizona and Tennessee have already eliminated the discriminatory property tax treatment that once was in effect in those states. In addition, Ohio is currently considering a bill that will eliminate the disparity as it applies to the interexchange industry. As a result of the property tax treatment afforded our industry in the State of Kansas, AT&T Communications will pay approximately $920 thousand more in property taxes in tax year 1993 than we would have if we had been assessed as a general business concern.

The historic rationale for this type of tax levy was that it constituted a quid pro quo for the special rights and privileges that the state granted to utilities, such as monopoly status within a defined franchised service area. In other words, utilities that were not subject to market competition.

Today, competition is the hallmark of the interexchange telecommunications industry. As a result, AT&T has become by necessity, an enterprise no different in virtually all respects from other service or product providers. Under such circumstances, it is not reasonable to subject us to differentiated taxing schemes, based essentially upon factors that are incompatible with competition. Interexchange carriers are no longer protected from competition by the state, so the arguments that they should be subjected to discriminatory taxation in exchange for a monopoly franchise no longer exists.

This discriminatory treatment takes on even greater significance when it is recognized that the interexchange industry competes not only among itself, but also against businesses in other industries. There are also numerous companies that sell excess capacity from their private microwave systems. For example, Boeing, Martin Marietta, IBM and DEC have all

bid against AT&T for telecommunications projects. Yet these companies would not be subject to a higher property tax assessment rate in Kansas because they are not considered public utilities. AT&T would operate at a competitive disadvantage.

The very issue of "what is a public utility for purposes of property taxation" was taken before the Kansas Supreme Court by a Kansas paging company, First Page of Kansas. In this case, First Page argued that, although technically covered by the Public Utility statutes, they did not possess the traditional public utility characteristics. In its March 5, 1993, decision, the Kansas Supreme Court ruled that First Page provides a competitive non-franchised, non-monopoly service. Their service is different from the telephone company who provides basic telecommunication services, and therefore should not be assessed as a public utility as defined by KSA 79-5a01.

The same logic used by the Kansas Supreme Court in the First Page case is expressed in House Bill 2535. It conforms tax policy to recognize the emergence of a telecommunications marketplace that is as competitive as any other industry in our state, and provides for the equitable valuation of property used by competitive carriers in their telecommunications operations.

In summary, technological innovations have changed the telecommunications industry. We have seen the rise of paging companies, cellular companies, sophisticated radio communications systems, satellite networks and high speed data links. All of these various communication systems have emerged in an extremely competitive long distance industry. In addition, through technological advancement and regulatory direction, private industry has gained the ability to build and own its own telephone networks.

The emergence of a highly competitive industry and the development of sophisticated private networks was not contemplated when the public utility definitions found in the property tax statutes were drafted for telephone companies. House Bill 2535 would amend tax policy to recognize the changes in the telecommunications marketplace consistent with the Supreme Court ruling.

I urge your support for the bill.

MCI

Discussion of Kansas House Bill 2535 Relating to Taxation of Interexchange Telecommunications Property

Introduction

Kansas tax statutes currently define public utilities to include corporations transmitting telephonic messages. This definition encompasses both competitive and non-competitive (monopoly) telecommunications carriers. Public utility property is assessed at 33% of value. Other business and industry property is assessed at 25%.

Competitive long distance interexchange companies should be classified as other business and industry, not as public utilities. House Bill 2535 would change the definition of public utilities to exclude interexchange telecommunications carriers.

MCI supports HB 2535 and urges your consideration and yes vote.

Discussion

Kansas tax statutes define public utilities for property tax purposes. If a company is considered a public utility, the Kansas public utility property of that company is taxed at 33% instead of 25%. A company that is not included in the definition of public utility could own the same kind of property, but would only be taxed at 25%.

For example, MCI could build a telecommunications network in Kansas in order to offer competitively priced services to all residents of Kansas. MCI would be taxed on 33% of the value of the telecommunications property. A retail chain operating throughout Kansas could build the same network for its exclusive use and benefit and only be taxed on 25% of the value of the telecommunications property. This additional tax puts MCI at a competitive disadvantage when trying to obtain business in Kansas.

Long-distance companies that have made a commitment to invest in property in Kansas are being treated unfairly. Companies that invest in Kansas are paying more property taxes than those that invest outside of Kansas. Higher property taxes put companies placing telecommunications property in Kansas at a competitive disadvantage to other long distance companies that do not put property in Kansas. The result is

9/9/93
House Taxation Cmte
Attachment 3

that long distance companies will be reluctant to place telecommunications property in Kansas. Effectively, we will be penalized in the form of higher tax rates if we choose to increase or maintain Kansas investments.

Traditionally, public utilities have paid higher property taxes than competitive companies. The higher taxes were intended to pay for the monopoly franchise which protects the utility from competition and assures profit. Public utilities are rate regulated and assured a certain rate of return. Higher property taxes therefore have no impact on the utilities' profit because they are assured that additional taxes will be recovered in the form of increased rates for consumers. We do not have that assurance.

Competitive long-distance telecommunications companies do not have the monopoly franchises that the higher taxes are intended to pay for. Nor are we guaranteed a certain rate of return. Higher property taxes directly affect the profitability of competitive long-distance companies.

The Kansas Supreme Court has recently held that a paging company that does not possess the characteristics of a public utility could not be included in the definition of public utility. MCI does not possess the characteristics identified by the court as those of a utility: we are not a monopoly, we provide a service in a highly competitive market, we are not guaranteed a rate of return, nor do we require a franchise to operate. The nature of our service requires us to make use of rights-of-ways, but we purchase or lease these rights at fair market value. MCI is not a public utility and should not be included in the definition of public utility.

The Supreme Court decision will no doubt require other taxpayers to examine whether they are public utilities. HB 2535 will make any question of litigation in this matter moot, saving money for the State, and its taxpayers.

Again, we urge your positive consideration of HB 2535.

KINI L.C.™
A Management Company
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621 Westport Blvd. ▪ Salina, KS 67401

September 9, 1993

Testimony of David Frost for KINI L.C. before the house taxation committee

RE: House Bill 2535

My name is David Frost. I am the Assistant Treasurer and Director of Finance & Accounting for KINI L.C., successor in interest to Kansas Independent Networks, Inc. I am appearing in support of House Bill 2535.

KINI L.C. is a management company that oversees the installation and operation of a cellular telephone network throughout rural Kansas. Over the past four years KINI has grown from two employees to over 130 employees located in five cities in Kansas.

In the mid 1980's, 28 independent telephone companies in Kansas pooled their resources to develop a statewide cellular telephone company, Liberty Cellular, Inc., which does business as Kansas Cellular. A limited liability corporation, KINI L.C., was formed to manage the installation, development and operations of Kansas Cellular.

We support House Bill 2535. Because of the tremendous growth of the telecommunication industry, the cellular industry has developed into an extremely competitive environment. The original legislation did not contemplate a competitive business environment. It appeared to address services provided in a monopolistic setting. The development of nonfranchised competitive businesses such as paging and cellular service cannot equally compete in this environment. To apply a monopolistic definition to a competitive industry may restrict the growth of the industry.

With the recent Supreme Court determination that First Page, Inc. was improperly classified as a public utility, now is a good time for the Legislature to review the definition of public utilities. It is our position that cellular providers should not be classified as a public utility.

Sincerely,

David W. Frost

David W. Frost
Director, Finance and
Accounting

9/9/93
House Taxation Cmte
Attachment 4

KINNET™
FIBER OPTIC COMMUNICATIONS

Kansas Cellular®
The State's Largest Cellular Telephone System

STATE OF KANSAS

David C. Cunningham, Director
Robert B. Docking State Office Building
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Department of Revenue
Division of Property Valuation

MEMORANDUM

To: Keith Roe, Chairman
House Committee on Taxation

From: David C. Cunningham, Director,
Division of Property Valuation

Date: September 9, 1993

Subject: H.B. 2535

The Department currently does not take a position on this Bill. A fiscal impact was previously provided; however, today I have included a spreadsheet showing the potential loss of tax dollars to counties if this Bill is enacted. The loss in revenue occurs because the current valuation process (unit value) generates a market value estimate while the constitutional method of using a depreciated original cost method does not, and the change in assessment level from 33% to 25%. The constitutional method may reflect market, but it also results in over and under valuations when compared to market. For this type of property, the result is a decrease in value.

The estimated revenues if these companies remain centrally assessed are $9,996,132. If these companies are locally assessed, and thus assessed at 25% of depreciated original cost, the revenue estimates range from a high of $7,890,231 to a low of $2,763,654.

9/9/93
House Taxation Cmte
Attachment 5

HB 2535 Estimated Tax Impact

ID	Company Name	% OC Real	Kansas Original Cost	Assessed at 33% of Market	Estimate of General Taxes by Market Value*	Estimate of General Taxes by OCLD@25%**	Estimate of General Taxes by OCLD@25%#
	Long Lines						
T410	American Telephone & Telegraph Co.	17.25	169,775,881	33,179,190	3,981,503	2,908,261	1,018,655
T412	Central States Microwave Trns.Co.	00.00	1,396,545	201,313	24,158	23,923	8,379
T415	MCI Telecommunications Corp.	00.00	8,850,000	1,522,043	182,645	151,601	53,100
T417	U.S. Sprint	04.85	141,545,553	19,023,180	2,282,782	2,424,675	849,273
T419	Williams Telecommunications	00.02	40,216,283	5,502,965	660,356	688,905	241,298
	Sub total		**361,784,262**	**59,428,691**	**7,131,443**	**6,197,364**	**2,170,706**
	Resellers						
T502	The Communigroup of K.C, Inc.	00.00	864,367	587,007	70,441	14,807	5,186
T504	Econ-A-Call, Inc.	00.00	269,394	24,067	2,888	4,615	1,616
T510	RTSC Communications, Inc.	00.00	3,775,273	825,000	99,000	64,670	22,652
T512	Valu-Line of Kansas, Inc.	02.57	502,643	118,226	14,187	8,610	3,016
T514	Midwest Telephone Service, Inc.	00.00	260,058	23,760	2,851	4,455	1,560
	Sub total		**5,671,735**	**1,578,060**	**189,367**	**97,157**	**34,030**
	Cellular Telephones						
C851	Kin Network (Real Not Returned)	RNR	18,970,867	4,455,000	534,600	324,971	113,825
C852	Kansas 9 Cellular Lmtd Ptnshp.	30.81	767,427	147,989	17,759	13,146	4,605
C853	Kansas 10 Cellular Lmtd. Ptnshp	24.34	2,256,776	429,000	51,480	38,659	13,541
C854	Kansas RSA 5B1	26.92	797,815	204,648	24,558	13,667	4,787
C857	Liberty Cellular	00.00	23,835,072	5,445,000	653,400	408,295	143,010
C858	MCF, Inc. (MCCAW)	00.00	1,101,668	264,000	31,680	18,872	6,610
C859	Midwest Cellular (McCaw Commnctns.)	01.47	19,569,838	4,464,050	535,686	335,231	117,419
C860	Miscellco Communications	06.73	4,905,663	910,312	109,237	84,034	29,434
C861	Kansas City SMSA Lmtd. Ptnshp.	19.15	11,436,929	3,166,587	379,990	195,915	68,622
C862	Topeka SMSA Limited	31.96	3,376,355	1,031,250	123,750	57,837	20,258
C863	Wichita SMSA Limited Ptnshp.	26.10	4,310,592	1,430,009	171,601	73,840	25,864
C864	Topeka Cellular Telephone Co.	00.00	1,058,759	198,000	23,760	18,137	6,353
C865	Kansas 4 Cellular Telephone Co.	42.40	765,162	148,500	17,820	13,107	4,591
	Sub total		**93,152,923**	**22,294,345**	**2,675,321**	**1,595,710**	**558,918**
	Totals	09.23	**460,608,920**	**83,301,096**	**9,996,132**	**7,890,231**	**2,763,654**

* Average 1992 Mill + .010 Mills = .120

** Original Cost Less SL Depreciation, Economic Life of 7 years
Ave Cond 3 YRS Old (.571) - Assessed at C&I rate of 25%

\# Original Cost Less SL Depreciation, Economic Life of 7 years
Ave Cond 6 YRS Old (.20) - Assessed at C&I rate of 25%

HB 2535 Tax Est

5-2

5-2

APPRAISAL LITIGATION
REMARKS FROM THE BENCH
JUDGE TERRY L. BULLOCK
July 19, 1993

At the outset, when this case was filed and assigned to me, three things became quickly apparent:

1. Our Constitution requires all real estate tax appraisals to be "uniform and equal" -- statewide, border to border.

2. Our statutes require these uniform appraisals to be based on "fair market value" -- defined as the price each property would bring at an arms-length sale.

3. Kansas consists of about 1.4 million parcels of land worth about $9.75 billion and raising real estate taxes, in 1992, of $1.15 billion. These parcels are located in 105 counties and are appraised at the present time by both local appraisers (many with assistants), and in some cases, by the State directly.

So, it was apparent that all we had to do in this litigation was hear enough evidence to figure out if each of these 1,400,000 parcels were properly appraised and, if not, fashion a remedy to correct the problem. My estimate of the time that would have taken is three to four years, at a cost of many hundreds of thousands of taxpayer dollars -- and that just to confirm there was a problem to correct!

9/9/93
House Taxation Cmte
Attachment 6

The remedies apparent to the Court, assuming problems were found, included:

1. Enjoining the collection and spending of all real estate taxes until constitutional appraisals were in place -- having the effect of bringing city and county government and public schools to a standstill statewide; or

2. Ordering another statewide reappraisal -- at an estimated cost of $120,000,000 and placing government in limbo during the four to six additional years that process would probably take.

Faced with these bleak prospects for the citizens of Kansas, the Court convened an early conference of all parties to determine if another way forward could be found. The Court first inquired whether, in all honesty, substantial appraisal problems existed. The refreshingly candid answer was "yes". The Court next inquired if the people of Kansas would be better served if we used the time and resources which would be required by this lawsuit instead to simply correct the problems. Again, the answer was "yes".

Accordingly, a consent decree was entered June 30, 1992, and the parties began work on a corrective plan for consideration by the Court. Many conferences have been held, much hard work has been done and by agreement of the parties the Court is pleased to announce that the Court today adopts that completed corrective plan by Court order.

6-2

Before summarizing the corrective plan, the Court wishes to compliment the parties and to express its gratitude for a job very well done in the best interests of all Kansas citizens. First, permit me to specifically recognize Attorney General Robert Stephan, Secretary Nancy Parrish and Director David Cunningham. Not once has partisan politics interfered in the conduct of these highly professional and effective deliberations and negotiations. The Secretary and Director, under the auspices of Governor Finney and the General, with his entire staff, have crafted a plan which will, if given proper legislative support, correct the appraisal problems which exist throughout the State and will thus avoid the drastic remedies of statewide re-appraisal and governmental shut-down. The savings to our people in avoided inconvenience through disrupted services and costs in the many millions of dollars are immense. To their great credit, the Secretary and Director have actually begun to implement many aspects of the new plan, not waiting for formal adoption. In the Court's humble opinion, we are seeing government at its very best carried out here today. The Court would also like to express its appreciation to the Kansas Supreme Court, which this month gave us an excellent opinion confirming the Director's authority to carry out the corrective steps contained in this plan. And, of course, we must not overlook the highly significant contributions of counsel, without whose untiring efforts none of this could have been accomplished today.

Turning finally to the plan itself, since the Court's Order is somewhat technical, a summary of a few highlights may be helpful.

1. The Plan requires the development of reliable statewide statistical data against which individual appraisals can be measured for accuracy and equity. Not all properties are susceptible to such benchmarking, but for those which are, an accurate and reliable data base is essential. The order then also mandates compliance with certain statistical ratios and tolerances as compared to that data.

2. The Plan requires the Director to primarily and initially address appraisal problems which exist in commercial and industrial properties -- conceded by all to present the most prevalent and pressing of all problems extant. In this connection, the Court has directed that:

   a. similar types of properties be indexed and studied statewide,

   b. a statewide land valuation study be conducted and that

   c. homogeneous commercial property, income and expense regions be established for comparative purposes.

3. The Plan requires the acquisition of legislative funding for a crack team of either staff or contract appraisers with specific expertise in commercial and industrial properties to assist in appraisal corrections.

4. The Plan also requires all other properties in turn

to be evaluated and appraisals adjusted where necessary.

5. The Plan mandates that the Director require suitable local support for the appraisal process from local county commissions and appraisers offices.

6. The Plan requires all local appraisal efforts to be under the supervision and control of the Director, with county-wide re-appraisal or state take-over of local offices mentioned as possible remedies for failure to act.

7. The Plan requires full constitutional compliance as to all properties within 4.5 years, with steady progress reported and monitored by the Court in the interim.

As is apparent from this Order, the Court will hold other state and local officials responsible for their contribution to the work that lies ahead. To those who may believe that the corrective costs are high, the Court can only remind them that the costs of a complete reappraisal or governmental shutdown would be far greater than any cost emanating from this order.

Attorney General Stephan is directed to watch this process closely and this Order presumes that he will contribute the weight and resources of his office to the strict enforcement of all laws that direct the administration of the property tax system in the several counties, as requested by the Director.

As for the Court's role, this case will remain in its jurisdiction for periodic review and if necessary for further action. If the Director and his department do their job, with the

support of the legislature as well as the support of other state and local officials, the Court does not anticipate further action. If they fail, the Court has reserved all its remedies as outlined above.

Unquestionably, the time frame contemplated by this Order is longer than all of us would prefer, but in such highly technical matters as this with such an enormous volume of property appraisal records and data to be gathered for nearly 1.4 million parcels of property, we will almost certainly exacerbate the problems if we act in undue haste.

History tells us that our last state-wide appraisal was carried out with unprecedented speed and, unfortunately, that tight timeframe also produced unintended side effects of wasted effort and technical error, despite the good intentions of the many who were involved in that process. Therefore, as we make repairs we will move steadily but not hastily to complete the considerable tasks before us.

Finally, every good appraisal process is always ongoing. Proper maintenance of the system then is the last ingredient of the Plan. Although such maintenance may be expensive, it is absolutely required and in any event a far less expensive endeavor than to start the process all over anew, which without today's Order would likely have been the necessary result.

6-6

IN THE DISTRICT COURT OF SHAWNEE COUNTY, KANSAS
DIVISION VI

STATE OF KANSAS, *ex rel.*, ROBERT T. STEPHAN, Attorney General, Plaintiff, vs. Kansas Department of Revenue, MARK BESHEARS, Secretary, Kansas Department of Revenue, and DAVID C. CUNNINGHAM, Director, Division of Property Valuation, Kansas Department of Revenue, and the Honorable SALLY THOMPSON, State Treasurer, Defendants.	)	Case No. 92-CV-796

JOURNAL ENTRY

[1] The above-captioned matter was brought by plaintiff demanding that defendants insure to the fullest extent practical that all real property throughout the State of Kansas is valued on a uniform and equal basis in compliance with section 1 of article 11 of the Kansas Constitution.

[2] On June 30, 1992, the parties entered into an agreed order of the Court requiring defendants to develop and file with the Court a plan to correct existing problems with real property appraisals throughout the state.

9/9/93
House Taxation Cmte
Attachment 7

[3] The Court orders that defendants' plan, as set forth herein, shall be adopted.

[4] The Court orders that the Director shall require, on or before January 1, 1998, that every county in the State of Kansas attain the following statistical standards[1] for all real property subclassified by section 1 of article 11 of the Kansas Constitution as residential and commercial and industrial:

MEDIAN RATIO[2]:	+/- 10% with a confidence interval of 95%[3]
C.O.D.[4]	≤ 20
REGRESSIVITY[5]	.98 to 1.03 (inclusive)

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1 These assessment standards represent a consensus in the assessing profession and have been adopted by the Executive Board of the International Association of Assessing Officers (IAAO), except that the IAAO recommends a C.O.D. of ≤ 20 in smaller, rural jurisdictions, and a C.O.D. of ≤ 10 to 15 in larger, urban jurisdictions, for residential and income producing properties. See Standard of Ratio Studies, IAAO, July, 1990.

2 The middle ratio found in a sample of ratios which have been arranged from highest to lowest to highest. This statistical measure is generally considered the most appropriate indicator of appraisal level. The ideal appraisal level is 100%.

3 The required degree of confidence in a statistical test. A 95% confidence interval would mean that one can be 95% confident that the population parameter (such as the median or mean ratio of appraiseed values to market values) falls in the indicated range.

4 C.O.D. is an acronym for coefficient of dispersion. It measures the average deviation of the group of ratios from the median ratio and describes how tight the sample of ratios are clustered around the median ratio. This statistical measure is generally considered the most appropriate measure of appraisal uniformity. The ideal level is 0.

5 An appraisal bias such that high-value properties are appraised below market value and low-value properties are appraised above market value. The ideal level is 1.

7-2

or such statistical standards as may be subsequently enacted into law.[6]

[5] The Court orders that the determination of whether the foregoing standards have been met shall be measured by the official 1998 appraisal/sales ratio study required by K.S.A. 1992 Supp. 79-1485 *et seq.*, to be completed on or about March 1, 1999.

[6] The Court orders defendants to allocate primary resources to correcting existing problems with commercial and industrial real property appraisals. To that end, defendants shall (1) develop a capitalization rate study by specific commercial property types, (2) develop a statewide cost index study, (3) develop a statewide land valuation study, (4) define homogeneous commercial property regions throughout the state for purposes of analyzing specific cost, income, and sales information, (5) develop a statewide income and expense study, and (6) develop a statewide sales data base of commercial property sales by type.

[7] The Court orders the Director to pursue legislative funding for development of an expert commercial and industrial property appraisal staff, and/or legislative funding to contract with expert commercial and industrial property appraisers, to assist county appraisers in the valuation of commercial and industrial properties throughout the state.

[8] The Court finds that the legislature is required to provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation in the state as to subclass. Kan. Const., art. 11, § 1.

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[6] Of the statistical standards being adopted herein, only the median ratio requirement is currently required by law. See K.S.A. 1992 Supp. 79-503a.

7-3

[9] The Court finds that the legislature has provided that all property subject to taxation shall be valued at fair market value, except where other valuation methods are expressly provided by the Kansas Constitution. K.S.A. 1992 Supp. 79-501; K.S.A. 1992 Supp. 79-503a; K.S.A. 1992 Supp. 79-1439.

[10] The Court finds that the legislature has placed on the Director of Property Valuation ("Director") ultimate supervisory responsibility with attending enforcement power and authority to see to it that the foregoing constitutional and statutory provisions are complied with and enforced throughout the state. K.S.A. 79-1401; 79-1402; 79-1403; K.S.A. 1992 Supp. 79-1404; 79-1405; State, *ex rel.* Stephan v. Kansas Department of Revenue, No. 68,703, No. 69,031, No. 69,291, slip. op., (Kan. July 9, 1993); McManaman v. Board of County Commissioners, 205 Kan. 118, 126-127, 468 P.2d 243 (1970); Garvey Grain, Inc. v. MacDonald, 203 Kan. 1, 11-12, 453 P.2d 59 (1969).

[11] The Court finds that the Director's authority extends over boards of county commissioners, county appraisers and all other officers whose duties pertain to the appraisal, assessment and collection of property taxes to the end that property shall be valued and assessed uniformly and equally as to subclass throughout the state. K.S.A. 79-1402; K.S.A. 1992 Supp. 79-1404.

[12] The Court finds that defendants have agreed that if, after the publication of the official 1998 appraisal/sales ratio study, the foregoing standards have not been met in any county, the Director shall file a complaint with the State Board of Tax Appeals ("BOTA") as provided in K.S.A. 1992 Supp. 79-1413a and K.S.A. 1992 Supp. 79-1479, requesting BOTA (1) to order a reappraisal in such county and/or (2) to order the

7-4

Director to assume control of the office of county appraiser of such county until such time as the foregoing criteria are met. The foregoing remedies shall be pursued, of course, pursuant to all statutory, administrative, judicial, appellate or other legal process.

[13] The Court finds that defendants have agreed to measure interim progress towards meeting the foregoing standards as follows: (1) substantial compliance pursuant to Directive #92-002[7], (2) mid-year and annual ratio studies, (3) continuous county monitoring by Property Valuation Division (PVD) staff, (4) development of a joint county/state Individualized Appraisal Plan (IAP), setting forth the steps that will be followed by each county to meet the criteria set forth herein, (5) county audits, (6) use of PVD Directives, as needed; (7) G.I.S.[8] applications, (8) direct edit of KSCAMA[9] (preferably, on-line or, in the alternative, by obtaining computer tapes from the counties), and (9) such other measures deemed appropriate by the Director or as mandated by the legislature.

[14] The Court finds that Director has agreed to impose the following penalties, if necessary, to insure continuous progress towards compliance with the foregoing standards: (1) suspension or termination of the employment of county appraisers for cause, as authorized by K.S.A. 1992 Supp. 19-431, (2) mandamus actions to require adherence

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[7] Appraisal Directive #92-002 was issued by the Director of Property Valuation on November 30, 1992, pursuant to K.S.A. 1992 Supp. 79-505, prescribing criteria and standards to be met by counties to assure substantial compliance with the constitutional and statutory requirements to value and assess property uniformly and equally throughout the state.

[8] Geographic Information System.

[9] Kansas Computer Assisted Mass Appraisal System.

7-5

to PVD Directives, (3) K.S.A. 1992 Supp. 79-1479 actions with BOTA for PVD to assume control of county appraisal operations, (4) withholding "reimbursement funds" appropriated by the Kansas legislature pursuant to K.S.A. 79-1478a, and/or (5) any other action deemed appropriate by the Director. The foregoing remedies shall be pursued, of course, pursuant to all statutory, administrative, judicial, appellate or other legal process.

[15] The parties have agreed that the time-frame to achieve the foregoing standards will be approximately 4.5 years. The Court finds that this time-frame is necessary for the following reasons: (1) the sheer complexity of this undertaking requires that a reasonable amount of time be allocated to successfully meet the foregoing standards, (2) budgeting requirements are such that funds are not immediately available to implement all facets of the plan, *i.e.*, the next KDOR[10] budget year is FY95 (requiring state appropriations during the 1994 legislative session), and the next county budget year is calendar year 1994 (requiring county budgeting in August, 1993); however, IAPs cannot be completed before the establishment of 1994 county budgets, thereby delaying additional resources until 1995 (requiring county budgeting in August, 1994), (3) additional staffing will be required at the county level requiring time to recruit, hire, train and assign such personnel, (4) additional staff, if necessary, requested and funded by the 1994 Kansas legislature, cannot be hired and trained to meet a shorter time-frame, and (5) the educational calendar cannot presently accommodate significant additional trainees.

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10 Kansas Department of Revenue

7-6

[16] The parties have agreed that at the time this lawsuit was filed, the director of property valuation, as required by K.S.A. 79-1445, had determined and reported to the governor in September, 1991, that seven (7) Kansas counties were in substantial compliance with the requirements of law to appraise taxable property at fair market value[11]. Ninety eight (98) Kansas counties were determined by the director to be in "non-compliance." Since that time, the number of counties in or out of compliance has changed depending upon the criteria used to determine compliance. Without determining the validity of the criteria used to determine compliance in September, 1991, or at any time thereafter, the Court finds that the parties agree that significant problems continue to exist with real property appraisals in the State of Kansas.

[17] Excluding the real property subclass of vacant lots and examining only the subclasses of residential and other real property, when the median ratio and coefficient of deviation (COD) criteria set forth in paragraph 4 above are applied to the results of the 1992 preliminary ratio study filed with the Court on March 1, 1993, pursuant to the Court's June 30, 1992, **ORDER OF THE COURT FOR CORRECTIVE ACTION**, with respect to the residential subclass only 30/105 counties satisfy both the median ratio and COD criteria; 10/105 counties fail to satisfy both the median ratio and COD criteria; 64/105 counties fail to satisfy the COD criterion only; and 1/105 counties fails to meet the median ratio criterion only. With respect to the subclass of other real

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[11] The Court recognizes that section 1 of article 11 of the Kansas Constitution requires land devoted to agricultural use to be valued at "use value." See also section 12 of article 11 of the Kansas Constitution.

7-7

property 16/105 counties satisfy both the median ratio and COD criteria; 23/105 counties fail to satisfy both the median ratio and COD criteria; 64/105 counties fail to satisfy the COD criterion only; and 2/105 counties fail to meet the median ratio criterion only.

[18] Plaintiff has alleged that the existing problems with appraisals constitute a failure to meet the constitutional requirements of article 11 of the Kansas Constitution. Defendants admit that while problems do exist to varying degrees in various counties, defendants argue that such problems do not rise to the level of a constitutional violation.

[19] The Court makes no finding of a constitutional violation at this time. However, the Court notes that were it to find a violation of the constitutional requirement that all property be appraised at fair market value on a uniform and equal basis by subclass, then the Court would grant Plaintiff's demand to enjoin the collection and distribution of property taxes throughout the state.

[20] In order to avoid going forward with evidence on plaintiff's allegations and to avoid the possibility of an injunction and protracted and costly litigation, the Court finds that the parties have agreed to this order in the belief that taxpayer dollars would be better spent addressing those problems that both parties recognize exist.

[21] The Court finds that the Kansas legislature, boards of county commissioners throughout the state, and the parties involved, should cooperate to affect the timely completion of defendants' plan. The plaintiff, with the cooperation of defendants, shall monitor the

78

implementation of the plan to insure compliance with this order. The Court shall maintain continuing jurisdiction of this matter.

IT IS SO ORDERED this 19th day of July, 1993.

TERRY L. BULLOCK
JUDGE OF THE DISTRICT COURT

APPROVED:

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7-9

STATE OF KANSAS

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Department of Revenue
Division of Property Valuation

MEMORANDUM

To: Representative Keith Roe
Chairman, House Committee on Taxation

From: David C. Cunningham, Director, DCC
Division of Property Valuation

Date: September 9, 1993

Subject: Legislative Post Audit Report Regarding the Division of Property Valuation

Initially, I would tell the committee that the audit team members were extremely professional and made every attempt to schedule their interviews so as to cause the least disruption possible. Furthermore, I appreciated their willingness to ask questions until they understood what at times is a very complicated subject. Finally, I appreciate the time taken to craft a report that helps set forth solutions to a myriad of actual and perceived problems.

The audit performed by the Legislative Post Auditor made nine (9) recommendations to the Division of Property Valuation. Each recommendation will be carefully considered and every effort will be made to implement those that will enhance the appraisal process. I believe it would be appropriate to respond to each of these recommendations individually.

The portions in italics have been added to up-date this memorandum, which was presented to the Legislative Post Audit Committee on June 7, 1993, with the current status of Division actions in response to the recommendations.

RECOMMENDATION

1. To ensure that county appraisal staff possess adequate knowledge to conduct property appraisal on a uniform and equal basis, the Division

House Taxation Committee 9/9/93 Attachment 8

of Property Valuation should remove grandfather clauses from the education and training requirements it has established for county staff.

RESPONSE

The Division certainly agrees that adequate education is essential to the appraisal process at both the state and local level. However, to suggest that existing county personnel be required to meet new experience or educational levels that were not in place when they were employed is not appropriate. To the extent that the Division establishes a county employee is not qualified to perform appraisal functions, then additional education and training can be mandated.

RECOMMENDATION

2. To ensure that training courses are as accessible to the counties as possible, the Division should review the schedule, location, and cost of its training courses to be certain that course schedules do not conflict with peak workload periods for county staff, that courses are generally offered in all areas of the State, and that the cost is kept as low as possible.

RESPONSE

The Division is sensitive to the peak workloads of county appraisal staff. Every attempt is made to schedule courses within time frames that coincide with the non-peak time of the appraisal cycle. In the 1993 education calendar year, scheduling was not so flexible. Special funding made available by the Kansas Legislature was to expire on July 1, 1993. Therefore, as many courses as possible were scheduled before July 1, 1993, to enable the counties to take advantage of this opportunity. This funding also enabled the Division to waive tuition for county appraisal staff. The cost to the county was therefore minimal (lodging, transportation, per diem). The standard fee for 1-2 day Division workshop is $40. The standard fee for a 3-5 day course is $60. The Division believes these costs are minimal when compared to other courses of instruction. The difficulty is that many counties budget little to no money for education. In 1993, courses are scheduled to be held in 15 different cities/towns across Kansas. Given staffing limitations and lack of adequate, low cost facilities, the Division cannot schedule courses in some locations.

Each county appraiser was sent a survey on June 7, 1993 soliciting suggestions for course topics and months of the year most convenient for the county appraisers and their staff to attend courses. Twenty-seven counties responded. Of those responding, the consensus was that, due to the appraisal cycle and resulting workload, no courses should be scheduled before May 1 or after November 1. As a result, the 1994 course year will begin on May 1 and end on November 1. A few exceptions will be necessary in order to provide appraisers with courses that correspond with the work they are performing during the appraisal cycle.

The cost of training will be reduced by one-half in calendar year 1994. The fee for a 2 - 5 day course will be $30.00 and the fee for a 1 - 2 day seminar will be $20.00.

A survey is being prepared to solicit suggestions from appraisers regarding locations in their counties that are low cost and adequate for conducting educational programs. The Division will continue to make every effort to schedule courses in locations convenient to all county appraisers. Most facilities charge a usage fee of $50.00 to $200.00 per day if a minimum number of 10 sleeping rooms are not booked. A total of $160 has been allocated for meeting room rental in FY 94; therefore, classes must be scheduled where there is sufficient attendance. Additionally, it is difficult to find adequate, low cost facilities in many rural locations.

RECOMMENDATION

3. To ensure that all members of its own staff are properly trained and possess the knowledge needed to provide technical assistance to the counties, the Division of Property Valuation should develop continuing education requirements for its staff, require that a minimum number of training hours be completed each year, and budget adequate funding and time to allow staff to meet those requirements.

RESPONSE

The Division agrees with this recommendation. The Division is exploring cost effective ways to improve staff education.

Division staff are enrolled in any current courses where scheduling permits and space is available.

A two week refresher course is being developed by the education department and senior division staff and all appraisal staff will be required to attend. The course will be offered this fall and will cover major course topics from all Division courses.

Money has been budgeted in FY 94 and FY 95 to send each appraiser to one advanced course of training offered by the IAAO, the Appraisal Institute, or a college/university.

Transcripts of all appraisal staff have been reviewed. Course assignments will be made based on job duties and individual job performance. Staff will be enrolled in Division courses which relate to the area in which they are assigned to work.

An additional week of in-service training has been scheduled for all appraisal staff next July.

RECOMMENDATION

4. To ensure that its test of the Computer Assisted Mass Appraisal (CAMA) System was valid, the Division should test the accuracy of the Ellis County data and models it used in the test.

RESPONSE

The Division does not believe it is necessary to test the accuracy of the Ellis County data. While it is correct that an audit would probably indicate there are errors in the Ellis County data, the Division does not believe they would be significant enough to change the results.

The Division is still of the opinion there is no need to perform the suggested audit to validate the functionality of the CAMA system. The County Appraiser's CAMA Committee has completed a review of the Director's CAMA Committee report and filed recommendations for specific enhancements.

RECOMMENDATION

5. To ensure that property is appraised and taxed on a uniform and equal basis Statewide; the Division of Property Valuation should do the following:

   a. Stop allowing county appraisers to offer discounts to property developers that are not available to other taxpayers.

   b. Review all Division directives to determine if any appear to allow practices that could be contrary to the intent of providing uniform and equal property valuation, and rescind any such directives.

   c. Review the statutes governing the appraisal of property in Kansas and provide the 1994 Legislature with a list of those statutes that contain loopholes or need to be changed to ensure that all taxpayers are treated equally.

RESPONSE

   a. The Division has authorized the use of developers' discounts if calculated correctly when a county appraiser believes it is appropriate. The Division does not mandate the use of these discounts. It is agreed that there will be different values for similar lots and it has been approved by the Board of Tax Appeals.

   b. The Division will continuelly review directives to ensure they are current and that they reflect appropriate appraisal theory and practice.

   c. The Division annually reviews appraisal laws to make recommendations for change that will improve the process.

   a. The county appraiser must exercise proper judgment in this area. Notwithstanding the obvious differences in value between a developer's lot and a homeowner's lot, if properly applied all like property owners are uniformly

valued. If deemed appropriate, legislation can be considered to disallow this approach.

b. Done.

c. Currently being done.

RECOMMENDATION

6. To help ensure that counties have the information they need to develop good appraisal models and perform their appraisal work, the Division should do the following:

   a. Take an active role in helping the counties to set up appropriate systems for sharing information on a regional basis.

   b. Explore using the Director's authority under K.S.A. 79-1404 to obtain the necessary income and expense information needed to value commercial properties, or petition the Legislature to pass legislation requiring income and expense information to be provided to the county appraisers.

RESPONSE

   a. The Division's plan includes as a priority the regionalization of information and resources. The Division has available and will develop new statewide databases to assist county appraisers in the valuation process.

   b. The Division will explore the possibility of assisting counties in the acquisition of income and expense information. If this approach is not feasible, legislation may be needed to gather the necessary data.

   a. The Division continues to work on the commercial/industrial sales data base. Additionally, pursuant to the Court Order, Division staff have been assigned to develop and/or monitor the development of statewide cost indices and capitalization rate studies to assist counties in valuing commercial properties. In the FY 95 Level C budget there is a plan that would allow the

counties to dial up and access this data base and pull information into their personal computers. The Division is also working with INK to determine the feasibility of providing information electronically through this service and use any fees generated therefrom for educational purposes.

b. Division staff have been assigned to develop a statewide data base which includes income and expense information.

RECOMMENDATION

7. To ensure counties cannot be considered in compliance with the requirements for uniform and equal appraisal when they have non-uniform values, the Division should:

   a. Alter its point system so that a county cannot be considered in compliance with the law if it has major sales ratio study problems.

   b. Include the price-related differential, or some other means of measuring the uniformity of appraisals among various price categories, in its assessment of whether counties have complied with the law.

RESPONSE

   a. The Division is not certain that placing the suggested level of importance on the ratio study for compliance purposes is prudent. The point system was developed to assure all parties that a fair review of the county performance was achieved. When it is inappropriate to place an undue weight on the ratio study, other criteria must be considered. Furthermore, the Division is not yet prepared to place more weight on the uniformity measure (coefficient of dispersion) than is placed on the accuracy measure (median ratio) without further research.

   Requiring counties to be uniform and equal in their appraisals is not only appropriate it is required by the Kansas Constitution. A ratio study measures the counties

appraisal work based on those properties that sold in a given timeframe (normally a 12 month period). Every property in a county is not measured. It is presumed that the properties that sold are representative of all properties, however, when there are limited numbers of sales, such is not the case. For compliance purposes, the Division weights the measures and if there are insufficient sales, shifts to other criteria to determine compliance.

b. The Division is considering including the price-related differential in future compliance criteria; however, a final decision has not been made as of this date.

a. Fifty percent of the weight for determining substantial compliance is on the ratio study. Counties cannot be out of compliance on both the median ratio and C.O.D. and be in substantial compliance.

b. The Division will publish the price related differential beginning with the 1993 "official" ratio study. Whether the price related differential should be a factor in determining substantial compliance is still being considered; however, this is a criteria that was adopted in the Court Order. All counties are required to have a differential between .98 and 1.03 by January 1, 1998.

RECOMMENDATION

8. To ensure that the sales ratio study is as accurate and valid as it can be, the Division of Property Valuation should implement the recommendations made by the experts who reviewed the study. Those recommendation include, testing for the representativeness of sales used in the study, correcting for outliers, eliminating adjustments of counties' uniformity scores, and using past years' sales to supplement information from counties with few property sales.

RESPONSE

The recommendations made by experts reviewing the ratio study were helpful. Most of the recommendations have or will be implemented, including, for example, corrections for outliers. The International Association of Assessing Officers, a Professor from Kansas University, the Division's Ratio Study Committee (three

economics professors from Kansas University, Kansas State University and Wichita State University) have all agreed outliers (those sales which produce extreme ratios) should be removed even though they may be valid sales. The Legislative Post Auditor has suggested implementing this recommendation. Removal of outliers is an accepted practice and will be incorporated into this study.

Using past years' sales to supplement where there are insufficient sales is controlled by statute which limits the inclusion to the previous year. The Division proposed legislation to allow four years of sales to be included but no action was taken by the 1993 Legislature. The Division will continue to review the ratio study and consider all recommendations for improvement.

a. *Test Sales for Representativeness: The Ratio Study Technical Advisory Committee currently has an outline of a phase I plan which calls for a complete revision of residential sample selection procedures in large counties. The phase II plan will provide smaller counties with the procedures to define the population characteristics and weight selected samples before statistical calculations are made.*

b. *Discontinue Practice of Broadening Counties Uniformity Scores: The Division does not broaden scores; however, the basis for determining compliance will shift to appraisal procedures and statutory mandates if the statistics are not reliable. Furthermore, the Ratio Study Advisory Committee (Glen Fisher, WSU; Jack Gaunimitz, KU; and, Ed Olson, KSU) have reviewed the use of confidence intervals and accepted the methodology for computing the interval. They have agreed it is necessary given some of the small sample sizes. Finally, the Divisions summer intern, a Ph.D. candidate in statistics, is reviewing the procedure to recommend improvements.*

c. *Make Corrections for Outliers: The Division has incorporated this procedure for 1992 and will continue this practice in future studies.*

d. *Use Sales From Past Years: This requires a legislative change that will be requested during the 1994 session.*

RECOMMENDATION

9. To help diminish the animosity between the counties and the Division and to ensure that the State and the counties are working together to achieve the same goals, the Division should continue to look for ways to involve county appraisers as much as possible in decisions affecting the appraisal process.

RESPONSE

The Division has and will continue to involve the counties in the process of improving the appraisal system. The Division would encourage the counties to continue providing feedback to the Division on ways to improve the process.

The education department met with the KCAA Education Committee to review proposed changes to the County Appraiser Eligibility Rules.

The counties were surveyed regarding their education needs.

The education calendar will be reviewed by the KCAA Education Committee prior to its publication.

County appraisal staff were invited to be members of several committees including:

- *Property Valuation Advisory Committee*
- *Irrigation Committee*
- *KSCAMA Committee*
- *Education Committee*

The KCAA Executive Board are given the opportunity to review guidelines and directives prior to their distribution to the counties. Specific examples where counties have contributed, participated in the development or reviewed Division material include the substantial compliance criteria, the Court Plan, the Sales Validation Questionnaire, the July and November Abstract formats and CAMA enhancements to name a few. Additionally, the Division also provides assistance through phone calls and direct in-county contact. Finally, with the completion of the 1992 ratio study (except for legal appeals), the Division has been able to reassign staff to provide field assistance on a regular basis.

This memorandum does not address the recommendations made to the Legislature or the counties.

Again, I would like to thank the auditors for their assistance and professionalism, and I look forward to working with them in the future. I hope these comments have been helpful and I am available to answer any questions you may have.

KSU
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Department of Economics

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September 1, 1993

Mr. David Cunningham, Director
Division of Property Valuation
Department of Revenue
Docking State Office Building
Topeka, KS 66612-1585

Dear Mr. Cunningham:

I would like to share my views on the work of the Property Valuation Division with the House and Senate Committees on Assessment and Taxation. Please convey the enclosed letter to appropriate committee staff.

Sincerely,

Edwin G. Olson

9/9/93
House Taxation Cmte
Attachment 9

KANSAS STATE UNIVERSITY

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September 1, 1993

House and Senate Committees on Assessment and Taxation
State Capitol Building
Topeka, Kansas

Honorable Committee Members:

In the summer of 1992, Nancy Parrish, Secretary of Revenue, appointed a Ratio Study Advisory Committee selected from the faculty of the three state universities within Kansas. I was pleased to have been appointed to that committee, which collectively has many decades of experience with issues of property taxation.

David Cunningham and the staff of Property Valuation Division (PVD) asked the Advisory Committee for suggestions to improve the residential ratio study, as well as for frank and impartial comments regarding proposals of the PVD.

During the past year the committee has met five times with the PVD. Without exception, I have wholeheartedly supported all changes and modifications suggested by the PVD for the ratio study.

In particular, I would like to endorse changes in the sampling procedure that will both improve the accuracy of statistics produced for the ratio study and reduce the cost of generating these statistics.

Sample size and composition

The correct size and composition of the sample required to develop accurate statistics for the residential ratio study is not based on the number of residences or even the number of annual sales of property. Rather, the appropriate sample size is determined by (a) the variation or dispersion of ratios and (b) the need to proportionately represent all categories of property in the sample.

In accordance with standard sampling procedures of many decades standing and baseline data developed from the 1990, 1991 and 1992 studies, the PVD can determine the sample size required to yield statistics with pre-determined confidence of being within a given percent of the ratio for the entire population (sold and unsold properties). The required sample may be a small percent of annual sales that enter the ratio study.

Indeed, a sample of 400 (or possibly 200 or 100) can provide a more accurate estimate of the ratio statistics for all residences than will a 100 percent sample of all annual sales, perhaps 4,000 in a populous country. How is this possible? Random sampling (that insures an equal chance of each sale entering the sample) and stratification by property category are the keys to improved accuracy.

An accurate ratio must be taken from a sample that represents all residences. Currently some categories of housing are over-represented and others under-represented in the annual sales data. Stratification of data in the ratio study to give proportional representation to specific categories of residences, such as age and type of neighborhood, will provide statistics on the population of all homes that is more accurate than the current 100 percent sample.

Even if residential sales represented all classes of property and stratification were not required, there is still no reason to use a 100 percent sample of sales. First, even if all sales were used, we are not guaranteed that the ratio and other statistics would be precisely the same as those that would be obtained if somehow one could determine the sales price all houses in a county. The sales themselves are merely a sample. Second, reducing the size of the sample to less than 100 percent in populous counties has little effect on the ratio and other statistics, as can be demonstrated by tests conducted by the PVD. Finally, the decrease in sample size can save expenses.

If legislation is required to institute stratification and sample size based on the variance of observations, I suggest such legislation be drafted and adopted. If Kansas adopts this program, they will have advanced statistically beyond the suggestions made by the International Association of Assessing Officers (IAAO).

Screening and eliminating property sales from the sample

An additional and vital aspect of improving the ratios is appropriate screening of data. Data that are unrepresentative of an arms-length sale or appraisals that do not accurately reflect market value at time of sale (which are inevitable for all appraisal programs) must be eliminated from the sample, whether it is a 100 percent sample or a sample of 5 percent of sales.

Specific legislation on techniques of screening would be cumbersome and perhaps become outdated. However, legislation could direct the PVD to establish screening techniques that are duly published for review and revision on, say, a biennial basis. The PVD has discussed these techniques with the Advisory Committee; they are valid and objective. The screening can be provided by mathematical formulas that preclude introduction of any individual biases.

I wish to thank the staff of the PVD who have assisted David Cunningham, in particular Larry Reynolds and Pete Davis for their patient attention and responses to questions from the Advisory Committee.

I wish to thank the Committees on Assessment and Taxation for considering my comments.

Sincerely,

Edwin G. Olson
Associate Professor

The
Wichita
State University
Hugo Wall School for Urban & Public Affairs

August 24, 1993

Mr. Larry Reynolds
Compliance/Audit Bureau Chief
Division of Property Valuation
Robert B. Docking State Office Building
915 SW Harrison Street
Topeka, KS 66612-1585

Dear Mr. Reynolds:

I have reviewed the material presented to the Ratio Study Advisory Committee at its August 20th meeting.

I believe that the procedure proposed by Mr. Pete Davis for sampling the sales of residential properties in the 20 largest counties would be a significant improvement over the present procedure. Using all validated sales, as is presently done, produces a sample that is not representative of the properties to be assessed, but is larger than is needed for any reasonable degree of statistical accuracy.

The proposed methodology will result in a sample that is more representative of the properties to be assessed and will reduce the number of sales that need to be validated. If the resources not expended in validating these sales is expanded in more careful validation of the selected sales, I believe that the quality of the ratio study will be improved.

I hope that this procedure can be implemented soon.

Sincerely,

Glenn W. Fisher

Glenn W. Fisher
Professor Emeritus

cc: Mr. Pete Davis

9/9/93
House Taxation Cmte
Attachment 10

MEMORANDUM

Kansas Legislative Research Department

300 S.W. 10th Avenue
Room 545-N – Statehouse
Topeka, Kansas 66612-1504
Telephone (913) 296-3181 FAX (913) 296-3824

August 25, 1993

To: House Committee on Taxation

From: Chris W. Courtwright, Principal Analyst

Re: Not-for-Profit Assessment Levels

One of the topics scheduled to be addressed by PVD Director Dave Cunningham on September 9 concerns the assessment level on property owned by not-for-profit groups. As you will recall, a memo to the Committee in June noted that the real property owned by such groups was being assessed at 25 percent in some cases and at 30 percent in other instances. The machinery and equipment owned by not-for-profit groups also was being assessed as commercial and industrial machinery and equipment at 25 percent.

There are a number of issues the Committee could discuss at the September meeting regarding the not-for-profit assessment level.

- If a group is chartered pursuant to Section 501(c) of the Internal Revenue Code to attain not-for-profit status, does that mean taxable property owned by the group cannot qualify for "commercial and industrial" status (25 percent) and should be assessed as "all other" (30 percent)? A February 19 memo from PVD to the counties said that, "Since not-for-profit organizations cannot be considered to be 'commercial,' they should not be reclassified into the commercial/industrial subclass."

- Notwithstanding the letter from PVD, a quick telephone survey revealed that real property owned by the following groups was being assessed at 25 percent rather than 30 percent in Shawnee and Sedgwick counties: Kansas Association of Realtors, Kansas Grain and Feed Dealers Association, Kansas Medical Society, Kansas Livestock Association, Masonic Grand Lodge, League of Kansas Municipalities, and the Wichita Area Chamber of Commerce.

- In the case of the Masonic Grand Lodge, it is clear that this 25 percent assessment level represents a bit of an unexpected windfall, since A. O. Arnold testified repeatedly that the lodge would be assessed at 30 percent unless the Legislature passed a bill implementing the special 12 percent not-for-profit assessment level. Harold Riehm was making similar statements while collectively representing a number of the association groups last session.

9/9/93
House Taxation Cmte
Attachment 11

- According to reports I have not yet had a chance to confirm, I think that there is a good chance that a number of country clubs around the state are being assessed at 25 percent.

- Machinery and equipment owned by all not-for-profit groups in the telephone survey, including some groups whose real property is being assessed at 30 percent, is being assessed as "commercial and industrial" machinery and equipment at 25 percent. If the groups cannot be considered commercial entities for purposes of classification of their real property, how could they be considered as commercial entities for purposes of assessing their machinery and equipment? If not-for-profit groups do not qualify for the commercial and industrial machinery and equipment assessment level, not only should their machinery and equipment be assessed as "all other" at 30 percent, but its valuation basis should be changed from "retail cost when new" to "market" value.

- Although the distinction between real "commercial and industrial" property and "all other" real property has only been in existence for tax year 1993, the distinction has existed for personal property since tax year 1989. It is therefore possible that counties have been failing to correctly assess machinery and equipment owned by not-for-profit groups each and every year since 1989.

- How can not-for-profit groups be identified by the PVD Director and/or county appraisers? Information as to which groups and organizations are chartered pursuant to Section 501(c) is available for a price from the IRS on magnetic tape or as a computer printout. Another way of obtaining the information would be to get the corporation filings from the Kansas Secretary of State's office. However the information is obtained, presumably PVD could make the list available to all counties.

- In the meantime, should PVD prepare some guidelines offering additional instructions as to which groups are not entitled to the lower assessment levels? Example: country clubs, association groups, chambers of commerce, etc.

- If the counties fail to act pursuant to the February 19 memo or additional guidelines or lists prepared by PVD, what additional steps should be taken to assure compliance regarding the assessment level for 1993 and all future years?

- Is a PVD or Post Audit study necessary to determine how pervasive the potential mis-assessment problem is?

- Should the Committee introduce legislation seeking to define "commercial and industrial" for purposes of property tax classification?

93-7149/cwc

9/10/93 DRAFT #2 by PVD

DRAFT

CHAPTER

Article ___ Centrally Assessed Company

AN ACT relating to property taxation; concerning the definition of a centrally assessed company; returns; valuation; assessment and enforcement; amending K.S.A. 79-5a25 and 79-5a27 and repealing the existing sections.

Section 1. Centrally Assessed Company; defined. (a) As used in this act, the term "centrally assessed company" shall mean every individual, company, corporation, association of persons, lessees or receiver licensed by the Federal Communications Commission as:

(1) resellers and/or

(2) cellular telephones and/or

(3) any interexchange telecommunications carrier, that does not provide basic local exchange telephone services.

For the purposes of this section, "basic local exchange telephone services" means the provision by a telephone company of each access line and each dial tone to a fixed location for sending and receiving telephone service in the telephone company's local exchange network.

(b) The term "centrally assessed company" shall not include "Public Utilities" as defined by K.S.A. 79-5a01.

Sec. 2. Same; report to director of property valuation of information necessary for appraisal and apportionment of value of property; enforcement by attorney general. Every centrally assessed company with property in this state shall through its owner, officer or agent having control of its affairs, before March 20 each year, make a return in writing to the director of property valuation on forms prescribed by the director showing all the information that the director shall require and deem necessary for the appraisal and apportionment of values of said property. If any centrally assessed company shall fail to provide the information as required, the director of property valuation shall proceed against such company to enforce compliance herewith.

9/9/93
House Taxation Cmte
Attachment 12

Sec. 3. Same; contract by director for appraisal of property; annual determination of fair market value; records; investigations; unlawful acts. The director of property valuation shall annually determine the fair market value of the property of all centrally assessed companies and shall keep a complete record of how such valuations were determined for a period of seven years. The director is authorized to make any investigations and findings to properly arrive at the fair market value of the property of each of the centrally assessed companies to be appraised. Any centrally assessed company or representative shall upon request of the director furnish any records or files of said company material to such investigation. Any centrally assessed company or representative who shall furnish false information shall be guilty of perjury.

Sec. 4 Same; assessment of real and personal property. For the purposes of this section the assessment rate shall be controlled: for real by, Article 11, §1; Class 1 (6), for personal by, Article 11, §1; Class 2 (5) and for intangible by, Article 11, §1; Class 2 (5) of the Kansas Constitution (1992).

Sec. 5 Same; valuation of real and personal property. The director of property valuation shall annually determine the fair market value of centrally assessed company property, both real and personal, tangible and intangible excluding money, and receivables.

As used in this section, "fair market value" means the amount in terms of money that a well informed buyer is justified in paying and a well informed seller is justified in accepting for property in an open and competitive market, assuming that the parties are acting without undue compulsion. For the purposes of this definition, it shall be assumed that consummation of a sale occur as of January 1.

The division of property valuation in determining the fair market value of centrally assessed company property shall, where practicable, determine the unit valuation of the company, allocated to Kansas, and in doing so shall use generally accepted appraisal procedures developed through the appraisal process and may consider, including but not by way of exclusion, the following factors:

(a) Original cost.

(b) Original cost less depreciation or reproduction cost less depreciation, or both, or replacement cost new less depreciation, except that where either method is used proper allowance and deduction shall be made for functional or economic obsolescence.

(c) The market or actual value of all outstanding capital stock and debt.

(d) The companies operating income, capitalized in the manner and at such rate or rates as shall be just and reasonable.

(e) Such other information or evidence as to value as may be obtained that will enable the property valuation department to determine the fair market value of the property of such company.

The fair market value of affiliated properties separately assessed, or the nonoperating properties of such companies, or both, shall (1) not be included in the unit to be appraised or (2) if included in the unit, be ascertained and determined as nearly as possible and deducted from the total unit value of the properties of such companies. Except that insofar as it is practicable to do so, the same method of evaluating the properties of the companies separately assessed or nonoperating properties, or both, shall be used as was used in determining the unit value of such companies. All property of any entity enumerated in sub section (a) of K.S.A. 79-5b01 and amendments thereto not centrally appraised, shall be valued by the county or district appraiser in the same manner as provided by law for the valuation of the same type or class of property in the county.

Sec. 6. Same; statement of appraised valuation; objection by company, notice and informal conference; correction of valuation. Before the assessed valuation of centrally assessed company property is finally determined, the director of property valuation shall cause to be sent to each company a statement of the appraised valuation of the companies property. The determination contained in such statement shall not require an adjudicative proceeding under the Kansas administrative procedure act. The failure to request an informal conference shall not preclude any appeal under K.S.A. 74-2438 and amendments thereto. If a company has any objection to the statement as issued, the company shall, within 15 days of the date of mailing of such statement, notify the director in writing of such objection. Within 30 days of the date of receipt by the director of such written objection, the director shall hold an informal conference with the company and shall issue a written finding, ruling, order, decision or other final action thereon, which finding, ruling, order, decision or other final action shall become effective for purposes of the appeal as provided by K.S.A. 74-2438 and amendments thereto, three days following the mailing of a copy thereof to the company. Informal conferences held pursuant to this section may be conducted by the director or the director;s designee. The rules of evidence shall not apply to an informal conference and no record shall be made except at the request and expense of the director or the company.

At any time before certification of the assessed valuation to the counties, the director may correct any valuation that will make it more just and equal.

Sec. 7. Same; acquisition of property of one centrally assessed company by another; sales validation questionnaire to director. Any centrally assessed company be it individual, partnership, corporation or other, which acquires by deed or other instrument all or any portion of another centrally assessed company property, shall forward a completed sales validation questionnaire to the director of property valuation. The forms for the sales validation questionnaire shall be prescribed and furnished by the director of property valuation. For the purposes of this section, the phrase "acquires by deed or other instrument" includes, without limitation, sales mergers, acquisitions, take-overs, consolidations and liquidations of all or any portion of a centrally assessed company operating in this state and, whenever such sales, mergers, acquisitions, take-overs, consolidations and liquidations concern property located both within and without this state, the entire transaction shall be reported.

Sec. 8. Same; failure to comply with act; penalties. Every centrally assessed company which shall fail or refuse to comply with any of the provisions of this act shall forfeit not less than one thousand dollars ($1,000) for each such offense, such penalty to be recovered in an action in the name of the state of Kansas and paid into the state treasury.

Sec. 9. Administration and enforcement by secretary of revenue; rules and regulations. The secretary of revenue is hereby authorized and empowered to administer and enforce the provisions of this act and the act of which this act is amendatory and to adopt such rules and regulations in pursuance thereof as he or her deems necessary to administer and enforce the same.

APPORTIONMENT OF ASSESSED VALUATION

Sec. 10. Apportionment of assessed valuation of certain companies to taxing districts. After the completion of the valuation of properties valued under K.S.A. 79-5b01 *et seq.*, and amendments thereto the director of property valuation shall apportion the assessed valuation to the taxing units where property is located in the same manner as provided for in 79-5A25 and 79-5a27.

Sec. 11. Application of 79-5B. The provisions of this act shall apply to all taxable years commencing after December 31, 1993.

K.S.A. 79-5a25 is hereby amended to read as follows:

K.S.A. 79-5a25. Apportionment of assessed valuation of certain utilities to taxing districts. After the completion of the valuation of properties valued under K.S.A. 79-5a01 *et seq* .*and K.S.A.79-5b01 et seq.*, , and amendments thereto, excepting railroad properties, the director of property valuation shall apportion the assessed valuation to the taxing units where property is located in the following manner:

First. There shall be assigned an assessed value, in proportion to original cost thereof, to land, other than rights-or-way, improvements, and equipment affixed thereto; vehicles; power operated equipment; materials and supplies; and

Second. All remaining assessed valuation shall be assigned in proportion to the length of lines according to the average original cost of the conjunctive properties and their appurtenances.

K.S.A. 79-5a27 is amended to read as follows: K.S.A. 79-5a27. Certification of assessed valuations apportioned to taxing districts to county clerks. On or before June 15, 1994, and on or before June 15 each year thereafter, the director of property valuation shall certify to the county clerk of each county the amount of assessed valuation apportioned to each taxing unit therein for properties valued and assessed under K.S.A.79-5a01 *et seq. and K.S.A.79-5b01 et seq.*, and amendments thereto. The county clerk shall include such assessed valuations in the applicable taxing districts with all other assessed valuations in those taxing districts and on or before July 1 notify the appropriate officials of each taxing district within the county of the assessed valuation estimates to be utilized in the preparation of budgets for ad valorem tax purposes. If in any year the county clerk has not received the applicable valuations from the director of property valuation, the county clerk shall use the applicable assessed valuations of the preceding year as an estimate for such notification.

Sec. 12 K.S.A. 79-5a25 and 79-5a27 are hereby repealed.

Sec. 13 This act shall take effect and be in force from an after its publication in the statute book.

STATE OF KANSAS

Mark A. Burghart, General Counsel
Robert B. Docking State Office Building
915 S.W. Harrison St.
Topeka, Kansas 66612-1588

(913) 296-2381
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Department of Revenue
Legal Services Bureau

MEMORANDUM

To: The Honorable Keith Roe, Chairman
House Committee on Taxation

From: Mark A. Burghart, General Counsel
Kansas Department of Revenue

Date: September 9, 1993

RE: *Barker et al. v. State of Kansas et al.*

In *Barker et al. v. State of Kansas et al.*, military retirees are seeking the refund of state income taxes paid on military retired pay for tax years 1984-1991. The Kansas Department of Revenue has raised various defenses to the plaintiffs' claim for refunds. The purpose of this memorandum is to advise you of the major defense strategies which have been employed in the case. The memorandum also will identify the State's refund exposure under various scenarios. These estimates are based upon the best information available to the Department at this time.

Initially, it is important to note that the recent United States Supreme Court decision of *Harper v. Virginia Department of Taxation* specifically held that income tax refunds were *not* required as a matter of federal law. Rather, state law must be examined to determine the relief available to military retirees for the past tax treatment of military retired pay. The Court stated as follows:

> "We do not enter judgment for petitioners, however, because federal law does not necessarily entitle them to a refund. Rather, the Constitution requires Virginia 'to provide relief consistent with federal due process principles.' *American Trucking*, 496 U. S. at 181 (plurality opinion). Under the Due Process Clause, U. S. Const., Amdt. 14, § 1, 'a State found to have imposed an impermissibly discriminatory tax retains flexibility in responding to this determination.' *McKesson Corp. v. Division of Alcoholic Beverages & Tobacco*, 496 U. S. 18, 39-40 (1990). If Virginia 'offers a meaningful opportunity for taxpayers to withhold contested tax assessments and to challenge their validity in a predeprivation hearing,' the 'availability of a predeprivation hearing

9/9/93
House Taxation Cmte
Attachment 13

constitutes a procedural safeguard . . . sufficient by itself to satisfy the Due Process Clause.'"

The State's primary defenses are as follows:

1. Failure to Exhaust Administrative Remedies.

This defense is based on the companion cases of *Dean v. Kansas* and *Zarda v. Kansas* decided by the Kansas Supreme Court during the summer of 1992. These decisions dealt with the method by which the Kansas motor vehicle tax was computed. In the cases, plaintiffs had sought tax refunds totalling $220,000,000. The Kansas Supreme Court ruled in both cases that the taxpayers had failed to exhaust administrative remedies and therefor, the district court lacked the necessary subject matter jurisdiction to grant tax refunds. Should the present district court action be dismissed for the same reason, it is possible that only those retirees who properly exercised their administrative appeal rights would be eligible to claim a refund. Preliminary figures indicate that approximately 20% of eligible retirees actually filed administrative appeals. Obviously such a ruling would substantially reduce the refund exposure in Kansas. Legal experts retained by the Department believe this to be perhaps the strongest argument in favor of the State of Kansas.

2. Predeprivation Remedy.

As previously noted the United States Supreme Court in *Harper* suggested that if state remedies were available to taxpayers that would have allowed the taxpayers to challenge a state tax without first paying the tax and the taxpayers chose not to pursue these remedies, then the taxpayers are not entitled to refunds. Kansas appears to provide at least three predeprivation remedies: (1) injunctive relief for assessment, collection or enforcement of invalid tax, (2) declaratory relief as to validity of tax statutes and the opportunity to petition for further relief to give effect to terms of the court's judgment; (3) taxpayer may withhold payment and appeal notice of assessment. A district court judge will determine whether these predeprivation remedies are adequate under constitutional guidelines.

There is very little case law which specifically addresses this particular issue and it is difficult to assess the chances of prevailing. However, the State's expert who is knowledgeable on the issue has stated that Kansas is perhaps the best postured of all of the states to advance this argument.

3. Limitation on Refunds.

In the event that the district court determines that as a general rule refunds are required, it will be the Department's position that only the *discriminatory* portion of the state tax would be required to be refunded. That is to say, only that portion of the state tax paid by military retirees

which exceeds the tax paid by state retirees on their retirement pay should be refunded. This argument recognizes that state retirees paid state income tax on their contributions to their pension plan, while military retirees did not. The Department has retained the public accounting firm of Ernst & Young to determine the proper refund percentage utilizing this theory. Preliminary computations indicate that refunds could be reduced anywhere from 15% to 29% depending on years of service. The average reduction in the refunds would be approximately 22%.

4. Payment Alternatives.

In the event refunds are ordered, the State has argued that the refunds should be paid in installments over several years to minimize fiscal disruption. Defendants also have argued that credits or vouchers should be used to offset tax due in future years.

Judge Adrian Allen has scheduled oral argument on these matters for September 16, 1993. Barring a settlement of the case, we expect a ruling from the District Court before the 1994 Legislature convenes.

Fiscal Note

Many commentators have viewed this case as an "all or nothing" proposition. This may be an overly simplistic assessment of the case. The fiscal impact to the State under a variety of scenarios is set forth below.

SCENARIO 1. MAXIMUM POTENTIAL REFUND
(A) ASSUMES ALL RETIREES ACTUALLY PAID THE TAX
(B) INCLUDES INTEREST TO SEPTEMBER 15, 1993
1984-1991 $92.61 Million

SCENARIO 2. ESTIMATED REFUNDS TAKING INTO ACCOUNT:
(A) NONCOMPLIANCE BY TAXPAYERS
(B) ADJUSTMENT FOR PREVIOUSLY-TAXED CONTRIBUTIONS
(C) INCLUDES INTEREST TO SEPTEMBER 15, 1993
1984-1991 $62.66 Million

SCENARIO 3. ESTIMATED REFUNDS TAKING INTO ACCOUNT:
(A) ONLY FOR 1989-1991
(B) NONCOMPLIANCE BY TAXPAYERS
(C) ADJUSTMENT FOR PREVIOUSLY-TAXED CONTRIBUTIONS
(D) INCLUDES INTEREST TO SEPTEMBER 15, 1993
1989-1991 $20.29 Million

SCENARIO 4. ESTIMATED REFUNDS FOR THOSE FILING ADMINISTRATIVE APPEALS:
(A) ASSUMES ONLY 20% APPEALED
(B) ADJUSTMENT FOR PREVIOUSLY-TAXED CONTRIBUTIONS
(C) INCLUDES INTEREST TO SEPTEMBER 15, 1993

1984-1991	$14.19 Million

I would be happy to respond to any questions you might have.

ERNST & YOUNG

■ Sears Tower
233 South Wacker Drive
Chicago, Illinois 60606-6301

■ Phone: 312 879 2000

EXHIBIT A

August 24, 1993

Mr. Mark Burghart
Department of Revenue, Legal Services
Robert B. Docking State Office Building
915 Southwest Harrison Street
Topeka, Kansas 66612-1588

Dear Mr. Burghart:

Introduction

We have analyzed the state tax treatment of benefits received by employees of the State of Kansas ("State Employees") from the Kansas Public Employees Retirement System ("KPERS"). Our analysis included evaluating whether State Employees have previously been taxed for state income tax purposes on a portion of their KPERS benefits. Our analysis also included estimating what portion of any KPERS benefits had been previously taxed for state income tax purposes.

This analysis constitutes an overall survey of the situation. The related calculations are based upon certain assumptions. While we believe that this survey and the related assumptions are representative of KPERS participants, we did not analyze specific individual participants as a part of this project. Attached is a copy of correspondence dated May 19, 1993 summarizing the scope of the project.

Results of Project

In our opinion State Employees have previously paid tax on a portion of the retirement benefits that they have received from KPERS. The portion of the KPERS retirement benefits on which State Employees have previously paid taxes varies based upon the years of service of the individual KPERS participant. The following table summarizes that portion for four example participants with varied years of service with the State of Kansas.

Years of Service	Portion of Benefit Previously Taxed for State Purposes
10	29%
20	23%
30	19%
40	15%

9/9/93
House Taxation Cmte
Attachment 14

Procedures Employed

We performed the following procedures in order to reach the above overall conclusions:

a) Assembled a service team within Ernst & Young of diverse disciplines including:

- Actuarial and benefits specialists
- State and federal tax specialists
- Financial expertise

b) Interviewed KPERS Member Services Officer.

c) Read portions of the KPERS Employee Information Manual to become familiar with the KPERS benefit formula.

d) Reviewed state tax treatment of KPERS benefits from 1984 to present.

e) Confirmed that State Employees had contributed after-tax dollars to the plan in the form of employee contributions.

f) Estimated KPERS benefits for hypothetical State Employees under varying assumptions.

g) Based upon Internal Revenue Code Sec. 72(b) guidance, knowledge of Kansas State Income Tax law and the results of the above procedures, calculated the employee's tax basis in their retirement benefit (i.e., the portion of their benefit that had previously been taxed).

Conclusion

As a result of our analysis it appears that 15% to 29% of the KPERS retirement benefits received by State Employees represents a return of their original contributions. Those original contributions were after-tax dollars as a result of having been taxed for state purposes prior to the time of contribution.

This analysis is provided to assist the Kansas Department of Revenue in its evaluation of pending litigation against the State of Kansas. It should not be used for any other purpose.

Very truly yours,

Ernst + Young

STATE OF KANSAS

Mark A. Burghart, General Counsel
Robert B. Docking State Office Building
915 S.W. Harrison St.
Topeka, Kansas 66612-1588

MAY 24 [illegible]

(913) 296-2381
FAX (913) 296-7928

Department of Revenue
Legal Services Bureau

May 19, 1993

Michael C. Clark
Ernst & Young
233 S. Wacker Drive
Sears Tower
Chicago, Illinois 60606

RE: *Barker et al. v. Kansas*
Shawnee County District Court
Case No. 89-CV-666

Dear Mr. Clark:

Pursuant to the terms of a professional services contract dated April 26, 1993, Ernst & Young has agreed to serve as a consultant to the Kansas Department of Revenue and provide certain litigation support services in reference to the above captioned matter which is currently pending in the District Court of Shawnee County, Kansas. The services which your firm is requested to perform are as follows.

During tax years 1984-1991 pension benefits received by state and local government retirees from the Kansas Public Employees Retirement System (KPERS) were exempt from Kansas income tax. In contrast, nondisability military retired pay received during that same period by retirees of the United States armed forces was subject to Kansas income tax. It was ultimately determined by the Supreme Court of the United States that the practice of taxing military retired pay but not taxing KPERS benefits was unlawfully discriminatory and violated 4 U.S.C. § 111. *Barker v. Kansas*, 503 U.S. ___, 118 L. Ed. 2d 243, 112 S. Ct. 1619 (1992). The case was remanded to the Kansas Supreme Court for further proceedings.

On remand, it is likely that our state courts will be called upon to determine whether the plaintiff class of military retirees residing in Kansas are entitled to receive refunds of taxes paid on military retired pay during the years 1984-1991. In the event the court determines that refunds are due, it will be our position that the state is required to refund only the discriminatory portion of the taxes paid.

Kansas law provides that contributions made by state and local government employees to the KPERS fund are subject to Kansas income tax in the year they are made. [See K.S.A. 1992 Supp. 79-32,117(a)(vi).] Consequently, we believe that portion of KPERS benefits paid to state and local government retirees which represents

14-4

previously taxed contributions is not truly tax-exempt. If, for example, previously taxed contributions constitute 15% of the total KPERS benefits paid, then we believe military retirees would be entitled to receive a refund of only 85% of the taxes paid on military retired pay. It is our theory that, to the extent state and local government retirees have paid tax on a portion of their KPERS benefits, the tax on the corresponding percentage of military retired pay is not discriminatory.

Your firm has been retained to quantify and assign a percentage to that portion, if any, of KPERS benefits which represents previously taxed employee contributions. Our department and the KPERS staff will cooperate with you in providing any documents and information you may require in making this determination. The methodology and results of your study should be summarized in a written report in a format suitable for submission to the district court. You or a member of your firm should be prepared to offer sworn testimony to explain the manner in which you performed your study and the conclusions drawn.

We have retained your firm to perform these services because of your high standing and reputation in the field of public accounting. You will be expected to provide the court with a professional and independent analysis as to the taxation of KPERS benefits and military retired pay. While it is understood that we will pay your firm a reasonable fee for these services, your work must be performed with the utmost objectivity and impartiality. You are not being asked to confirm or validate any predetermined theories that we, as defendants' counsel, may have already formulated. Further, you have not been instructed by us as to the manner in which your study should be conducted. All of this lies within your professional judgment and we ask only that you compile and provide the most accurate and comprehensive analysis possible under the circumstances.

Please feel free to contact our office with any questions you might have regarding this matter.

Sincerely,

Mark A. Burghart

Mark A. Burghart
General Counsel

14-5

To: Representative Keith Roe, Chairman
House Taxation Committee

From: Nancy Parrish NEP
Secretary of Revenue

Date: September 9, 1993

RE: Labor Services

FY 1993 RECEIPTS AND FY 1994 ESTIMATES

In fiscal year 1993 retailers reported collecting about $4.4 million in sales taxes on labor services performed (on new construction) at the 2.5% rate as established during the 1992 legislative session. The original estimate, $39.9 million, was revised to $12.6 million prior to the 1993 legislative session, in part to reflect lower than expected collections for this tax and to take into account the provision that exempted original construction covered by contracts entered into prior to May 15, 1993... a provision that resulted in $12 million in lost revenue. The original FY '94 estimate, $43 million, was revised to $25.7 million. At that time, we weren't sure of the reasons for that shortfall. A number of assumptions were suggested... e.g. that it took time for some companies to learn of the new rates, or to reprogram their computers to accommodate the bifurcated rate, and that a few companies would not collect the tax unless the department exercised stronger enforcement measures.

Tax Filings: Reporting errors

15 months after the imposition of the tax, we have a clearer picture and understanding of the shortfall. Our tentative conclusions are that (1) Some companies have misreported retail sales tax collections, reporting total collections, but not differentiating between non-original construction and new construction, thereby swelling the apparent collection numbers for repair and rehabilitation of buildings, but at the same time incorrectly reflecting a shortfall in new construction receipts and (2) Some companies did not comply with the new law.

Other factors, such as new construction trends, must certainly enter into the picture, but that information is not clear.

We will continue to try to sort out new construction tax receipts from other construction tax receipts, but without auditing each filer, it will not be possible to precisely measure those receipts. We will continue to work for accurate estimates, and will keep the committee informed in the process. Furthermore, the Department will continue to work with contractors to assist them in accurate reporting procedures. If necessary, we will redesign tax forms to make filing easier.

As to current receipts, let me explain the situation as follows:

Retailers providing labor services for the construction industry are located in the department's 7100 business code classification. In this classification, FY 1992 collections were $44.3 million, in FY 1993 $65.7 million... a 48% increase.

9/9/93
House Taxation Cmte
Attachment 15

For a true comparison between the years, we adjust the FY 1992 figure for the increase resulting from the new 4.9% sales tax rate. The FY 1992 collection figure, (adjusted) is $51.1 million. Comparing FY 1992 (adjusted) to FY 1993 (actual) reveals a growth rate of approximately 28.5%, or $14.6 million, in this category. This figure is significantly higher than expected, and raised concerns that this, in part, would explain why new construction receipts were lower than expected.

The department's audit services bureau has conducted several audits of construction companies in the Wichita area and have discovered (1) that several of these companies are charging the full 4.9% rate on all labor services, original or non-original, and (2) that some companies are filling out the return by estimating the dollar amount of tax due, from which they are deriving an estimated cost of labor services performed. If companies fill out the tax forms incorrectly, we cannot accurately calculate the amount of 2.5% tax being collected and remitted.

We know that some of the 28.5% increase in non-original construction labor services is actually being reported as new construction, but we have no way of determining the actual amount. A detailed audit of each construction company would be required to arrive at accurate numbers.

The estimate for original construction services in fiscal year 1994 is currently $25 million. At this point it is too early to tell whether this estimate should be revised. The consensus estimating group meets in mid November and by that time we will have figures for the first quarter of the fiscal year. If the $25 million estimate requires revision it will be revised at this time.

Enforcement Activities: Discovery Project

As of August 13, the department's discovery project had identified 1,937 contractors/subcontractors as potential unregistered retailers. 400 of the 1,937 had been contacted. Of the 400 contacts about 300, or 75%, had been identified as unregistered for at least one of the following taxes: income withholding, corporate income, sales. These companies have been mailed application packets. 37 referrals have been made to the department's audit service bureau, and 12 companies have registered and filed returns.

Currently very little revenue has been received because the focus has been to identify unregistered taxpayers, get them registered and into compliance with the system. Once they are in the system and submitting monthly returns the department's audit and business tax bureaus will work with each retailer to resolve tax liabilities.

One of the major accomplishments of the discovery project has been the establishment of a computer data base of construction contractors and subcontractors. Many cities and counties have shared building permit information with the department. The department compiles this information, matches the information against the department's tax registration files and identifies unregistered contractors.

Georgann Smith
Kansas Cavalry/
Publications Coordinator

JOAN [illegible] *Governor*

KANSAS

DEPARTMENT OF COMMERCE
& HOUSING

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Commander-in-Chief

JILL DOCKING
Commanding General

DAVE KING
Deputy Commanding General

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MEMORANDUM

DATE: September 2, 1993

TO: Lynn Holt
Legislative Research

FROM: Georgann Smith / Georgann Smith
Kansas Cavalry Coordinator

RE: INFORMATION ABOUT THE KANSAS CAVALRY

As you requested, following is some basic information about the Kansas Cavalry.

The Kansas Cavalry was established in 1973 as a not-for-profit organization by Governor Robert Docking. Headquarters for the Kansas Cavalry is based in the Industrial Development Division of the Kansas Department of Commerce & Housing.

The mission of the Kansas Cavalry is to assist businesses looking for new geographical locations, by joining forces with the State, private business sector and other concerned citizens to strengthen Kansas' recruitment activities.

Over the last five years, seventeen companies have relocated to Kansas as a result of the combined efforts of the Cavalry, the State, and private businesses.

Members of the Kansas Cavalry pay annual dues of $150. As the Kansas Cavalry is strictly a volunteer organization, members choosing to participate in recruitment missions, trade shows or in-state industrial tours pay their own expenses and volunteer their time.

I believe that this is the type of information you were wanting. If you have questions, please give me a call.

cc: Bill Thompson

9/9/93
House Taxation Comte
Attachment 16

The Associated Press

Many lack basic skills, literacy report says

Kansas City Star 9-8-93

The Washington Post

WASHINGTON — Nearly half of all adult Americans read and write so poorly that they have difficulty holding a decent job, according to the most comprehensive literacy study ever done by the U.S. government.

The 90 million people with poor literacy skills represent 47 percent of the nation's 191 million adults.

Many of these adults cannot write a brief letter explaining an error on a credit-card bill, figure out a Saturday departure on a bus schedule or use a calculator to determine the difference between a sale price and a regular price, the study said.

"This should be a wake-up call for all Americans to consider going back to school and getting a tune-up," said Education Secretary Richard Riley. "It paints a picture of a society in which the vast majority of Americans do not know that they do not have the skills they need to earn a living in our increasingly technologi-

See **HALF, A-13,** Col. 1

"This should be a wake-up call for all Americans to consider going back to school and getting a tune-up. It paints a picture of a society in which the vast majority of Americans do not know that they do not have the skills they need to earn a living in our increasingly technological society and international marketplace."

Education Secretary Richard Riley.

16-2

Half of adults lack basic literacy skills, report says

Continued from A-1

cal society and international marketplace."

The "Adult Literacy in America" study was set in motion by Congress five years ago. The conclusions underscore alarms raised in recent years by business leaders and education experts about the literacy and quality of the American work force and about millions of high-school students earning diplomas though barely able to read and write.

This $14 million study used a broad definition of literacy, attempting to assess adults' ability "to use printed and written information to function in society" as well as their capacity to perform everyday functions that involve simple arithmetic. As it conducted lengthy interviews with 26,000 adults in a dozen states, even some in prisons, it assigned a number value to everyday skills on a 500-point scale.

Those who earned a score between 0 and 225, about 40 million Americans, had only the most rudimentary reading and writing skills. For instance, they could find the expiration date on a driver's license but not an intersection on a simple city map.

Of these adults with the lowest skills, a quarter were born in another country, a quarter reported some physical, mental or health condition, and half never finished high school. Minorities and poor people were disproportionately at the bottom. Half were white.

Fifty million other adults fared a little better but still were considered to have inadequate reading and writing skills. They could not, for instance, use a calculator for basic addition.

One-third of all adults performed at middle level (scoring 276 to 325). About 20 percent scored high, handling challenging tasks that involved complex documents and background information.

"I can't stress enough the importance of these findings," said Riley, who urged schools to improve, business to increase efforts at workplace training, and "parents to slow down in their lives to give their children's education more attention."

For years, business executives have said the low level of literacy among tens of millions of Americans was a direct threat to the U.S. economy. President Clinton, along with Riley and Labor Secretary Robert Reich, have been focusing attention on the need for skills training for the half of high-school graduates who never go on to college.

Riley and Reich have been warning of a further divided society, one where the educated get well-paying jobs and the rest have a hard time eking out a living.

Recent best-selling books warn

"American business has been paying dearly for the nation's literacy problems, and it is not unusual for employers to "reject three out of four applications because they cannot read or write well enough to hold entry-level jobs. Half the applications are thrown in the trash."

Keith Poston, spokesman for the National Alliance of Business

of the intellectual consequences of America's romance with television and divorce from books, and scholars use a troubling new term, "aliteracy," describing adults who know how to read but do not.

"I am not shocked," said Keith Poston, spokesman for the National Alliance of Business, a group dedicated to building a competitive work force through public-education reform. "This reaffirms what we have known."

American business has been paying dearly for the nation's literacy problems, Poston said, and it is not unusual for employers to "reject three out of four applications because they cannot read or write well enough to hold entry-level jobs. Half the applications are thrown in the trash."

Jobs have changed. Even a generation ago a person was far more likely to be able to earn a decent living with few reading and writing skills. Even the definition of literacy has changed: Once, being able to sign one's name qualified.

"We are not talking about assembly-line jobs any more," said Poston, who said today's jobs require workers to read manuals, write and interpret. The results of the survey, he said, "translate into low wages and lost jobs."

The last comprehensive government study on adult literacy was done in 1975. Since then, the often-quoted estimate of the number of functionally illiterate American adults has been 23 million to 27 million.

Irwin S. Kirsch, a principal author of the new report, said the 40 million to 44 million Americans with the lowest reading and writing skills were a diverse group of people and that "immigrant patterns do not account for this."

They were less likely to vote and to read newspapers and more likely to be unemployed. Their median pay was around $245 a week.

At no time in American history have so many people earned high school and college degrees — leading many to describe the country as better educated than ever.

However, according to this study, a diploma doesn't mean a person is functionally literate. More than half of high school graduates were found to have restricted abilities in math and reading.

It said one of the biggest obstacles to getting adults to read more, stretch their learning skills, take additional schooling and sign up for retraining is their own misperception of how they are faring. The overwhelming majority of all Americans said they read and write "well" or "very well."

No. 3

Abatement, bonds pass on 3-2 vote

LJW 9-8-93

By MARK FAGAN
J-W Staff Writer

John Nalbandian, Lawrence resident, wouldn't have faced the dilemma that John Nalbandian, Lawrence mayor, did.

"If I had the money, and I was asked, I would invest in this business," Nalbandian said while struggling over which way to vote on a 50-percent tax break for Carrousel Printwear Inc. over the next decade.

Instead, after asking for a motion, Nalbandian provided the swing vote that would commit the public's potential tax money for the abatement.

On the same vote, with Commissioners Bob Moody and Jo Andersen opposed, the commission also agreed to sign onto $1.5 million in industrial revenue bonds for Carrousel. The bonds are issued in the city's name to take advantage of lower interest rates, but are paid through the company, which accepts all financial responsibility.

Carrousel, 2600 Iowa, plans a $1.2 million expansion into a 2.5-acre site at Oread West Research Park. The company sells imprinted sportswear and researches and develops printing equipment.

Nalbandian is a member of the Administrative Review Committee that last month recommended approval of the requests based on several factors, including a computer analysis that identified a benefit-to-cost ratio of 1.03 to 1.

Over the next 15 years, the city and county will give up an estimated $50,312 in property taxes because of the abatement, the analysis said.

Andersen said the computer ratio — which takes into account the effects of new jobs, increased sales taxes and new housing purchases — should be at least 1.25 to 1, to qualify for approval.

"This really bothers me a lot," she said.

Moody didn't mind the ratio as much as the possible effect on other screen-printing businesses in town. The abatement could give Carrousel an advantage over other companies, he said.

But Daniel Hix, president of Carrousel, said his business didn't compete with any other Lawrence company, because of its concentration on out-of-town business. Carrousel last week landed a nationwide sweatshirt and T-shirt contract with Budweiser, and was preparing a proposal for NASA's Kennedy Space Center later this week.

If the abatement wasn't approved, he told commissioners, the company "probably" would have moved out of town. After the meeting, he said Carrousel would have relocated to Eudora, which has similar tax abatement policies to Lawrence's.

"Anything you can do to save on taxes is a must," Hix said.

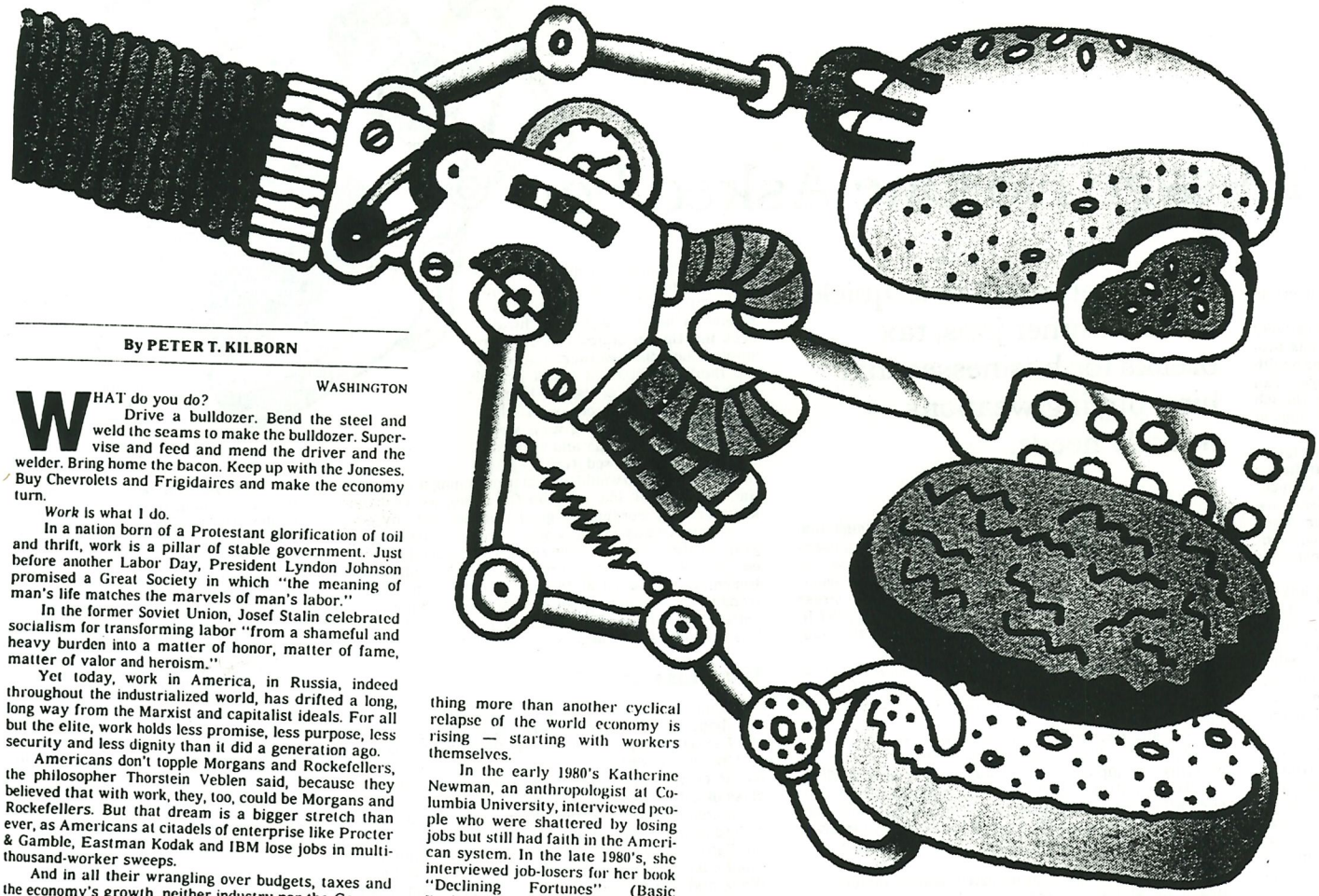
The company plans to hire 30 new employees in Lawrence, including three managers, five professionals and 22 production and clerical workers, eight of whom would work part time, according to the company's application.

Average annual salaries for new full-time workers would range from $18,000 to $40,000, the application said.

16-4

Working Is Harder, Not Working Harder Still

A Labor Day Message No One Asked to Hear



Stuart Goldenberg

By PETER T. KILBORN

WASHINGTON

WHAT do you *do*?

Drive a bulldozer. Bend the steel and weld the seams to make the bulldozer. Supervise and feed and mend the driver and the welder. Bring home the bacon. Keep up with the Joneses. Buy Chevrolets and Frigidaires and make the economy turn.

Work is what I do.

In a nation born of a Protestant glorification of toil and thrift, work is a pillar of stable government. Just before another Labor Day, President Lyndon Johnson promised a Great Society in which "the meaning of man's life matches the marvels of man's labor."

In the former Soviet Union, Josef Stalin celebrated socialism for transforming labor "from a shameful and heavy burden into a matter of honor, matter of fame, matter of valor and heroism."

Yet today, work in America, in Russia, indeed throughout the industrialized world, has drifted a long, long way from the Marxist and capitalist ideals. For all but the elite, work holds less promise, less purpose, less security and less dignity than it did a generation ago.

Americans don't topple Morgans and Rockefellers, the philosopher Thorstein Veblen said, because they believed that with work, they, too, could be Morgans and Rockefellers. But that dream is a bigger stretch than ever, as Americans at citadels of enterprise like Procter & Gamble, Eastman Kodak and IBM lose jobs in multi-thousand-worker sweeps.

And in all their wrangling over budgets, taxes and the economy's growth, neither industry nor the Government has much to say about what it means when the economy's castoffs no longer buy Chevies and Frigidaires, or who is entitled to a decent life, or why bad jobs drive out good jobs, or what the devaluation of work means for democracy.

President Clinton may scratch at these questions in his summit conference on jobs, probably in February. For now, the Government attempts quick fixes — summer jobs, tax breaks for businesses that hire and train the unemployed and buying weapons no one needs any more because, as the Administration allowed last week, making the weapons at least provides work.

In other quarters, however, concern about something more than another cyclical relapse of the world economy is rising — starting with workers themselves.

In the early 1980's Katherine Newman, an anthropologist at Columbia University, interviewed people who were shattered by losing jobs but still had faith in the American system. In the late 1980's, she interviewed job-losers for her book "Declining Fortunes" (Basic Books) published in May. "I was now seeing people who don't believe anybody has any solid answers anymore," she said. "Some serious issues of dignity are involved here, not only dignity but identity. If you lose your place in the world of work, you lose your soul."

In an article in Harper's entitled "The End of Jobs," Richard J. Barnet, a fellow at the Institute for Policy Studies in Washington, writes of a "global job crisis." It raises a fundamental question, he says: "What are we doing here?"

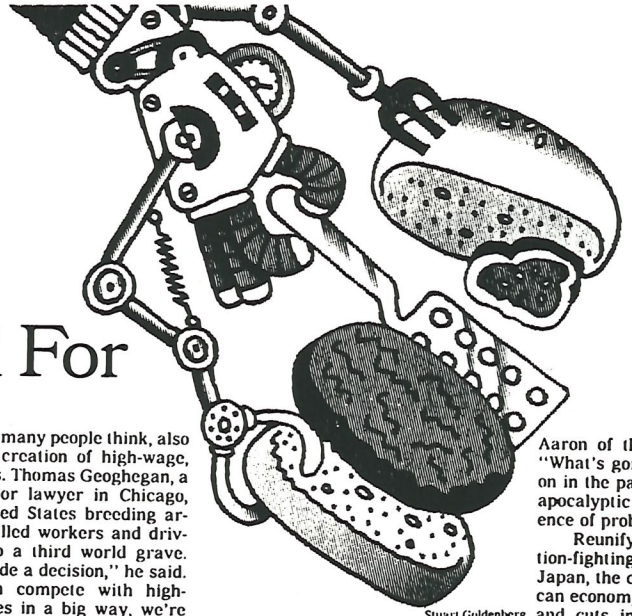
Around the world, just getting work has become a mean business. A political axiom of the Europe of the 1960's promised rioting in the streets if the unemployment rate ever exceeded 3 percent. Today it is 10 percent and climbing. Layoffs of the magnitudes of American industry just couldn't happen there. But Mercedes-Benz has let 22,000 people go in two years and said last week that 14,000 more will be going next year.

In the nature of work, the most striking changes are afoot in the United States. Among all American workers, Frank Levy, a labor economist at the Massachusetts Institute of Technology, identifies a tiny core of 500,000

Continued on page 4

The Nation

Labor Day Message No One Asked For



Stuart Goldenberg

Continued from page 1

"supernovas" earning vastly more than their peers in Europe and Japan.

But America is also the place where comparatively light regulation of worker-employer relations has produced the disposable job. It comes with little or no health or pension coverage, with hours the employer can change at will, and often with no assurance that the job will still be around next week. Two of every five jobs in the United States are temporary or part-time.

These workers are the nation's data entry clerks, telemarketing sales agents, bank tellers, warehouse workers, janitors, fast food, supermarket and convenience store clerks and cashiers. Around 20 million work in low-wage stores and restaurants — 2 million more than in higher-wage factories. In America, whole communities of people go to work selling things to people on their breaks from selling things.

For most workers wages have been stable or sinking for 20 years. The center of the labor force has been hollowing out, Mr. Levy says, as the top and bottom have grown. Eighteen percent of American workers do not earn enough to keep their families out of poverty. Minimally educated men have suffered the sharpest declines in wages. To support families, they, like single mothers, choose between food stamps and moonlighting and send the kids to work to pay for their clothes.

Many economists assume that these problems will ease with recovery, but they also note stickier trends. One is the old ogre of automation. Fear of robots and computer-run factories reared up in the 1950's, only to fade as new industries ignited the '60's boom and propelled American factory workers into the middle class.

These days, too, automation roars ahead, letting industries grow and prosper. But no one sees the emerging industries that can take on the workers they are letting go. Last week, when the Government reported the August unemployment rate at 6.7 percent, the number of factory jobs was still falling. Automation is also invading the lower-wage services, which accounted for much of the last decade's job growth.

The government tries quick fixes: summer jobs, tax breaks for businesses that hire, buying weapons nobody needs.

Bank tellers share work with automated teller machines. Insurance and credit card companies keep barns full of $5-an-hour clerks who type data from forms and receipts into computers. It can be hard and painful work, a source of the rise in wrist-crippling repetitive stress injuries. But it is work, and soon there will be less of it. Uncomplaining machines called optical character readers are coming along to displace the typists.

"I have a feeling," said Robert L. Heilbroner, economic journalist and author of "The Worldly Philosophers," "that technology is taking a course that is much more threatening."

Wassily Leontief, Nobel laureate at New York University, said: "Modern technology will put very great pressure on employment and wages. It's unavoidable."

Another stress is intensifying competition from Asia and Latin America. Their workers are paid in a day what Germans and Americans earn in an hour, in factories whose products sell for vastly less than competing American products.

To survive, American industry installs factories in Brazil or Malaysia, making goods abroad to sell to American workers who in buying them put themselves out of jobs. The same is happening in services; data entry clerks can work just as efficiently in Jamaica or Ireland as they can in Wichita.

A mismatch between the American school system and industry, many people think, also impedes the creation of high-wage, high-skill jobs. Thomas Geoghegan, a pro-union labor lawyer in Chicago, sees the United States breeding armies of unskilled workers and driving them into a third world grave. "We have made a decision," he said. "Rather than compete with high-wage countries in a big way, we're going to take on China and Mexico." He said the proposed trade agreement with Mexico would be less threatening if unions and the Government, like those in Germany, worried more about rearing workers for good jobs, not just any job.

These trends in the workplace are tearing up the grain of the economy. "We're at a watershed period in our postwar industrial experience," said Stephen S. Roach, an economist at Morgan Stanley. "This is not a transitional or temporary or cyclical problem of job deficiency. This is a lasting and structural problem that hits economies like ours every 50 years or so."

The Class Structure

There is a threat to social cohesion, too, when people lose hope for jobs, particularly in a society including chief executives paid 100 and 200 times more than they pay the shop-floor workers, a middle class that can't rely on the chief executive to keep it aboard and an underclass of urban youths whom no one will take aboard.

"Clearly, we have this division of skilled and unskilled people," said William A. Niskanen, chairman of the Cato Institute and a former Reagan Administration economist. "Some other things are still more disturbing. Black and white teen-age male unemployment was the same in 1950. Since then it has doubled for blacks. These are internal twists in the labor market over 30 or 40 years that are dramatic and troubling."

Economists caution that cyclical winds of recession account for some of the pain. "We've been through these periods of chin-stroking doubt before," said Henry J. Aaron of the Brookings Institutio "What's going on now and has go on in the past is a tendency to dr apocalyptic visions from the confl ence of problems."

Reunifying Germany, the infl tion-fighting policies in Germany a Japan, the constraints on the Amc can economy from the budget defi and cuts in military spending a dampening growth now, he said.

President Clinton can't depl the old Keynesian tools of Government spending becau the Government is still choking on the deficits amass in the 1980's. "There's a guy riding a horse in San Barbara," Mr. Levy said. "He's the guy who gave t tools away." Still, economists say growth will resum brightening the outlook for jobs. It always does.

But even as the economy strengthens, the changes the nature of work are likely to persist.

The Clinton Administration wants schools and indu tries to teach and train people better for high-wage, hig skill jobs. Labor Secretary Robert Reich is promoting national system of apprenticeship programs.

From the right come urgings to leave the discover of new skills and industries to the markets and leav business free of burdens like taxes for health care so can invest in growth. The left would help chose the skil and new industries.

But nagging questions remain: What will thos industries be? Will they have jobs enough for America 130 million workers? Might the earth, at some point, set limit on work-driven growth?

People like Professor Leontief say they just don see enough jobs coming along, particularly for the man who cannot be supernovas. Shorter work weeks an shorter careers would let industry spread the wor around. Scarcer, richly paid supernovas would be richl taxed to subsidize a new, low-wage leisure class an Professor Leontief says, "a civilized existence."

Maybe Americans could be happy riding bikes i four-hour jobs.

NTA Forum

Perspectives, Ideas and News from the National Tax Association — Summer, 1993

From the Editor

In the last issue of the *NTA Forum*, Hal Hovey argued that one desirable change in state tax structures would be "to deemphasize and ultimately terminate taxes on corporate income", partly because special tax expenditure provisions have seriously eroded the revenue as well as whatever fairness such a tax might have.

In this issue Richard Pomp looks at the same problem but comes to a different view. Disclosure of state tax return information for individual corporations, he argues, would strengthen the tax by allowing the public to know which corporations pay little or no corporate income tax (in relation to sales and profits), and what apportionment provisions, credits and special deductions in the law allow this situation. His argument is that disclosure might increase both the revenue from state corporation income taxes and their fairness. The traditional arguments for confidentiality of tax returns he sees as not convincing.

Richard Pomp is the Alva P. Loiselle Professor of Law at the University of Connecticut School of Law, a prolific writer on state tax topics in the *National Tax Journal* and other publications, and a regular participant in NTA conference programs. In 1982-87 he served as Director of the New York State Tax Study Commission.

The Editor invites comments on Pomp's arguments and proposals. These should be addressed to the NTA office. The *NTA Forum* also welcomes suggestions for or submissions of short articles on other topics that would be of interest to the wide range of professionals represented in NTA membership.◆

The Disclosure of State Corporate Tax Data

by Richard D. Pomp
Professor, School of Law, University of Connecticut

As readers of the *NTA Forum* are aware, one of the catalysts for the Tax Reform Act of 1986 was information provided by Citizens for Tax Justice (CTJ), a Washington-based think tank. Working with data from annual reports to shareholders and to the SEC, CTJ documented that some of the largest and most profitable corporations in the country were paying only nominal federal income taxes.

These disclosures had a profound effect on educating the public and on shaping public opinion. But CTJ's work cannot be replicated at the state level. SEC reports and annual shareholder reports typically contain information only on the aggregate amount of state and local income taxes. The information is not broken down state-by-state. And, until very recently, only Wisconsin allowed the public to obtain information on the amount of state income tax paid by specific corporations.

In the mid 1980s, the New York Tax Study Commission proposed that the amount of state corporate income taxes paid and other related information should be made publicly available on

(continued on page 2)

Symposium Hears Skeptical Analysis of Benefits of Increased Infrastructure Investment

Increased spending on infrastructure is unlikely to contribute much to the nation's economic growth, according to an analysis presented by University of Maryland economists Charles R. Hulten and Robert M. Schwab at the NTA Spring Symposium.

This conclusion emerges from their effort to sort out the main issues in the debate over how serious a crisis exists in the nation's public infrastructure and how much help increased investment might provide in raising employment and productivity.

Hulten and Schwab examine four arguments for more public investment: (1) shortsighted government policies have caused infrastructure spending to fall sharply and allowed the nation's roads and bridges to deteriorate, (2) lower infrastructure spending in the past is a key reason the economy performed poorly during the last two decades, (3) additional spending will allow the U.S. to grow faster and become more competitive in international markets, and (4) infrastructure spending provides a needed short-term economic stimulus.

Their own research, together with

(continued on page 6)

NTA Forum

Number 15, Summer, 1993

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a corporation-by-corporation basis. In the last few years, three states have been able to implement versions of this proposal. In Arkansas, corporations report the amount of tax savings they derived from certain rather insignificant tax credits, none of which are creditable against the corporate income tax. Arkansas does not publish these data, though they are available to the public. Massachusetts will soon release an array of state tax information on a corporation-by-corporation basis. West Virginia publishes information about the amount of tax savings corporations receive from tax credits. The exact amount of credit is not disclosed; rather, there are certain ranges of tax savings (the top range is "more than $1 million") and the corporation indicates within which range its tax savings fall.

The notion that the public has a right of access to tax data has deep roots. During the Civil War, newspapers routinely published the names of individuals and the amount of their taxes. This practice was resurrected in 1924. A New York Times headline on October 24, 1924, trumpeted "J.D. Rockefeller, Jr. Paid $7,435,169; Ford Family and Company Pay $19,000,000." As of 1934, the country was still debating the extent to which individual and corporate taxes should be published, with the issue ultimately resolved in favor of secrecy.

In recent years, the need for public access to federal corporate income tax data has been mooted. The SEC has essentially preempted the issue by mandating the disclosure by publicly-traded corporations of extensive data. To be sure, the SEC rules and regulations are not an adequate substitute for public access to the actual tax returns. For example, the SEC does not require corporations to disclose the amount of their credits or other tax expenditures, which would be valuable information for analysts and researchers to evaluate. Nonetheless, given the federal data already in the public domain, it is easy to understand why there has been no further debate at the national level about public access to corporate returns.

The debate has now shifted to whether the public should have access to state tax data by name of corporation. This debate has been fueled by revelations that large numbers of profitable corporations are paying only a minimum state income tax. For example, until New York's major corporate tax reform in the late 1980s, many of that State's largest and most profitable corporations—some having New York sales in excess of $1 billion and New York property in excess of $2 billion—also paid a minimum tax.

These statistics have led to efforts to learn more about the workings of state corporate income taxes, but these attempts have been stymied by the inability to correlate data with specific corporations. This essay presents and evaluates the argument that states should publish, by name of corporation, the amount of income tax or other related information, such as the amount of any tax incentives claimed.

The Case in Favor of Disclosure

The Securities Exchange Act of 1934 and its concomitant regulations require publicly-traded corporations to disclose income tax information on Form 10-K and in their annual reports to shareholders. SEC regulations require corporations to state separately their liabilities for foreign, federal, and other income taxes. Significantly, in 1973, the Commission tightened its requirements on disclosing income tax information despite corporate arguments that the proposed disclosure would be too costly, would violate the confidentiality of income tax returns, would disclose proprietary secrets to competitors, and would be of little value to the average investor. In the Commission's view, the public benefits of disclosure outweighed a corporation's interest in secrecy.

A state's concern with disclosing corporate tax information should similarly be motivated by the public interest. Corporations are major participants in any state's economic, social, and political institutions. The states should evaluate whether the public interest requires the disclosure of corporate tax data by name of corporation.

1. Disclosure Would Raise Public Consciousness About Who Bears the Costs of Government

The public has an obvious interest in a state's corporate income tax. First, if for no other reason, huge sums of money are involved—both in the amount of corporate taxes imposed and the amount forgiven through tax expenditures.

On a more fundamental level, the issue of how a state taxes, or exempts from tax, corporate activity raises fundamental value judgments about how the costs of government should be distributed. Both large-scale corporate tax avoidance and inefficient tax expenditures mean that a state must rely more heavily on other taxes—with different incidence patterns—or cut spending.

Disclosure would allow informed and critical public evaluation of the distribution of tax burdens among corporations and of corporate requests for tax relief—

In addition to the question of how taxes are distributed between corporations and individuals, another significant issue is how the corporate tax is distributed among corporations. At the federal level, at least prior to the 1986 tax reforms, corporate tax incentives had been shown to benefit mainly "smokestack" industries whose investments in machinery and infrastructure enabled them to take advantage of special depreciation deductions and investment tax credits. Conversely, high-technology firms and retailers were penalized by their inability to claim such deductions and credits.

The federal corporate income tax was characterized by striking inter-industry disparities in effective corporate tax rates. Almost certainly, similar state tax differentials exist among industries. Existing state corporate taxes are replete with provisions that discriminate between small and large corporations, in-state corporations and out-of-state corporations, capital-intensive corporations and labor-intensive corporations, and corporations that sell out-of-state and those that sell within the state. The level playing field that was a goal of the 1986 tax reforms is still a fantasy in most states.

2. Disclosure Would Facilitate Greater Public Consideration and Evaluation of Corporate Tax Policies

In all but a few states, secrecy statutes prevent the public from finding out the identity of corporations that are taxed heavily and those that pay no taxes at all. Persons interested in such information must rely on whatever aggregate data are available to determine how the corporate tax burden is distributed among businesses in their state.

Tax credits and other incentives or subsidies represent another feature of the corporate income tax of public concern. To evaluate whether tax incentives serve their ostensible purposes, the public must know, at the least, which corporations received what types of incentives and in what amounts. Only then can the public and the state legislatures judge whether the benefits of these incentives justify the foregone revenue, whether the benefits are equitably distributed among the corporate community, and whether such incentives need to be enhanced, reduced, or redirected.

Disclosure would facilitate public consideration of a full range of issues surrounding corporate tax policies. Disclosure would allow informed and critical public evaluation of the distribution of tax burdens among corporations and of corporate requests for tax relief—requests that may be underscored by express or implied threats to abandon a state for a more favorable tax climate. Disclosure would allow the public to evaluate more effectively corporate claims that they are straining under an excessive and discriminatory state tax burden.

The Case Against Disclosure

1. Disclosure Would Violate a Corporation's Right to Privacy

The extent of SEC-required disclosure of information by registered corporations makes it obvious that such corporations have long ago surrendered any claim that their financial data should be protected under some right of privacy. If the disclosure of their federal income tax liabilities and other financial information does not raise a constitutional issue, then neither should the disclosure of their state tax information. As early as 1910, the U.S. Supreme Court upheld a federal law that provided for the public inspection of corporate tax returns against attacks that it was unconstitutional.

To be sure, in certain situations the business affairs of a small corporation may be closely identified with that of the shareholders. Revealing the taxes paid by small, closely held, corporations might be viewed as violating legitimate expectations of privacy by its shareholders. Accordingly, such corporations could be exempted from any disclosure requirements. Privately held corporations that were not the alter egos of their shareholders could be subject to the rules for public corporations.

2. Disclosure Would Reveal Proprietary Information

A corporation can assert a legitimate interest in protecting the confidentiality of proprietary information. Opponents of disclosure assert that revealing the amount of a corporation's taxes or credits would reveal proprietary information.

Surprisingly, one does not hear this argument being made about the copious information that federal laws force corporations to reveal. SEC and other federal laws already require many corporations to disclose tax and financial information, and apparently such disclosures have not jeopardized the economic interests of the corporations.

Further, for information to be valuable, one needs to know yesterday what a competitor is going to do tomorrow.

16-9

But by the time a corporation requests the normal extensions and files its return, whatever tax information would be disclosed would be stale. Yesterday's information obtained tomorrow is worthless. Moreover, for a business person to learn two or three years after the fact that a competitor paid $X in state taxes or claimed $Y in state credits—even assuming that such information is relevant and timely—pales by comparison with what can be learned by analyzing annual reports and 10-K's, reading the trade press, schmoozing at conferences, searching computer data bases, or hanging out at the local bars found near all large plants—all traditional low-tech ways of obtaining information about competitors.

3. Disclosure Would Discourage the Filing of Accurate Tax Returns

The successful operation of the U.S. income tax depends on the voluntary cooperation of taxpayers. A commonly stated rationale for protecting the confidentiality of tax information, at least in the context of individuals, is to facilitate tax enforcement by encouraging a taxpayer to make full and truthful declarations in its return, without fear that those statements would be revealed or used against it for other purposes. The assumption is that even limited access by government agencies to information obtained from tax returns would deter some taxpayers from truthful reporting. Secrecy is seen as a necessary palliative to taxpayers who might otherwise falsify their tax returns if they knew that non-tax officials would have access to that information.

The "full and frank disclosure" rationale presumes that secrecy helps assure honesty and that publicity discourages it. Some researchers, however, have cast doubt on the causal relationship between tax return confidentiality and honest reporting by examining a 1976 federal change, part of the fallout from Watergate, which dramatically increased the degree of confidentiality accorded federal income tax returns. Proponents of the change had predicted that the increased level of confidentiality would encourage more honest reporting but apparently voluntary compliance actually decreased. [Joyce, "Raiding the Confessional: The Use of Income Tax Returns in Nontax Criminal Investigations", *Fordham Law Review* 1251, 1267 (1980).]

Contrary to the thesis that secrecy induces honest reporting, it could be argued that if taxpayers were publicly accountable for the information furnished on their income tax returns, their incentive to report truthfully would be even greater. Publicity would increase the possibility that employees, competitors, or other business persons would notice glaring omissions and bring them to the attention of the tax authorities.

Public disclosure might actually discourage corporations from minimizing their tax liabilities through illegitimate tax avoidance techniques. For public relations purposes, corporations required to disclose tax information might be leery of paying only nominal amounts of tax. The scrutiny of the public and the possibility that increased publicity would aid taxing authorities in detecting illegitimate tax avoidance or fraud could help safeguard the integrity of the corporate income tax.

Tax withholding, information returns, civil and criminal sanctions, and information sharing with other taxing authorities all help to insure voluntary corporate compliance with tax laws. The significance of confidentiality in assuring honest taxpayer reporting is simply unknown. As a matter of logic, however, it is difficult to understand why a corporation would be less likely to file an honest return because of disclosure.

4. Disclosure Is Not Valuable Because the Public Would Not Understand Tax Information

Opponents of disclosure contend that the general public is generally unsophisticated about tax matters and would be unable to understand the significance and implications of corporate tax information. Only tax experts, it is held, can understand the multifarious and complex factors that interact to generate a corporation's t. liability. The public would merely be confused, or unreasonably angered, by learning of nominal corporate tax liabilities. The public is evidently thought to lack the astuteness and sophistication to appreciate why liabilities are only nominal.

Of course, not all of the public is uninformed about tax issues. At the least, academics, legislators and legislative staff, journalists, researchers, and the like would fully appreciate the value of the information disclosed. Nor did the public seem to have any trouble understanding the 1986 revelations by Citizens for Tax Justice and the resulting national debate over corporate tax reform.

More fundamentally, the "ignorant public" argument ultimately challenges the premises underlying a democratic society. A well-functioning democracy requires an informed public. If corporations feel that the disclosed information is likely to be misinterpreted, they can educate the public by providing more information and a fuller explanation. If the media report a large, profitable corporation to have a seemingly low tax liability, that taxpayer can use its public relations resources to explain, for example, how the existence of loss carryovers or tax credits helped lower its tax liability. The dialectical process of media thrust and corporation parry is one that routinely occurs in contemporary society, exemplified by corporations that buy advertising space in newspapers and magazines regarding tort or health care reform, plant closings, labor disputes, or alleged malfeasance by corporate officers. This process plays a critical role in a healthy democracy. Perhaps the real fear is that the public would understand too well.

5. Disclosure Would Undercut the State's "Business Climate"

Opponents of disclosure argue that it would create or exacerbate an anti-business climate in the state. Disclosing corporate taxes would antagonize the business community and fuel the hostility of its enemies. It would detract from the aura of goodwill

16-10

that cr[illegible] a positive "business climate" and, it is argued, would provide one more weight in the balance of factors that may ultimately influence a corporation to relocate its business to a friendlier state.

On a general level, this argument proves too much. Any legislation that the corporate community opposes can be characterized as poisoning the business climate. Obviously, in considering any legislative proposal, the intended benefits must be weighed against possible deleterious effects.

On a more specific level, evaluating this argument is difficult because the factors that comprise a state's "business climate" elude easy analysis. Many considerations affect a corporation's view of a state's business climate—plant or site availability, access to and cost of transportation, quality and cost of labor, proximity to markets, cost of utilities, proximity to supplies, proximity to other company facilities, the regulatory environment, cost of housing, the level and quality of public services, and the range of other amenities that enter into the general quality of life offered—and the issues important to one corporation may be unimportant to another. Perceptions of business climate are also based on intangibles and imponderables that defy easy analysis or quantification (e.g., personal idiosyncracies of executives). Unlike many of the factors that affect the business climate, however, the disclosure of corporate tax information would not affect the cost of doing business or a corporation's "bottom line." It is hard to believe that, compared to all the other factors that affect the location decision, disclosure would be significant. Finally, no one has ever argued that the extensive reporting requirements of the SEC have damaged the U.S. business climate or that Wisconsin's longstanding disclosure law has hurt that State's economy.

Even if disclosure were viewed as undercutting the business climate, it not clear what defensive actions a corporation would be able to take. If disclosure were limited to all publicly traded corporations (and corporations controlled by publicly traded corporations) that do business in the state, there would be two ways of avoiding this requirement. The first is to cease doing business in the state. The second is to conduct business in a non-corporate form. Both reactions would be rather extreme. If a corporation felt so strongly about avoiding state disclosure that it would operate as a partnership (or as a closely held corporation, if disclosure did not apply to such corporations), presumably it would have already done so to avoid the SEC's rules on disclosure. The possibility that a corporation would leave a state in order to avoid disclosing a subset of tax information—state corporate taxes—seems somewhat fanciful and would work only if other states did not pass disclosure laws of their own.

Any legislative proposal to withdraw, albeit slightly, the cloak of secrecy that protects the confidentiality of corporate income tax data would be controversial. But not all businesses might resist such a proposal, and some might actually welcome it, if only to dispel the negative image that corporations are somehow tax freeloaders. Corporations that pay little or no income tax might be few in number but yet, in the public's mind, be identified with business in general. Many taxpayers would be unfairly tarred with the same brush. Disclosure of tax information might contradict the public perception that corporations are undertaxed and enhance, rather than prejudice, attitudes toward business. Moreover, some businesses might respect, if not welcome, legislative efforts directed at examining an important component of the state's revenue structure. Certainly, to the extent disclosure might lead to changes in the tax system that produce a more level playing field, most businesses would benefit.

6. Statistical Aggregates Can Be Used Instead of Disclosing the Names of Corporations

Data on corporate income taxes are already routinely published in aggregate terms without identifying any corporation by name. Why should it be necessary to identify the taxpayer as well?

The answer is that unless the na[illegible] of a taxpayer is published along with its corporate tax information, it would be nearly impossible to obtain the benefits intended by disclosure. Corporations whose tax liabilities appear unconscionably low cannot be identified from statistical aggregates. Tax policy judgments cannot be made in the abstract but need an identifiable context in which to operate.

Further, it is virtually impossible based only on statistical aggregates to evaluate the claims of various corporations for tax relief or to verify other tax-related information that corporations might provide in their lobbying efforts. Moreover, it is difficult to evaluate the worth of various tax incentives without knowing the identity of the beneficiaries. The benefits of certain tax incentives are highly concentrated, an important fact that can get buried in a statistical aggregate. Indeed, the only way to do a meaningful cost-benefit analysis of a provision like the investment tax credit is to identify specific beneficiaries and do longitudinal studies of their tax returns over several years.

In addition, publishing statistical data without identifying the taxpayers involved inevitably limits its use by researchers. Statistical information can be presented in various ways. For example, income taxes paid by a corporation can be compared with receipts, property, number of employees, amount of assets, type of business, and so forth. The value of the data is obviously constrained by the way it is presented. What might be a valuable presentation for some policymakers would be irrelevant for others. The cross tabulation of data would be limited, as would the interpretation of what might prove to be relevant data. By contrast, providing the names of corporations along with relevant tax data allows researchers to use this information to pursue whatever issues are most relevant—then, or at any time in the future.

Another difficulty with the use of aggregates is that it ignores a basic truth: in order to spark interest in an issue it must be made real and human. A cold statistic is just that—cold. Eyes

16-11

glaze at ...erest wanes. Policymakers and other concerned citizens cannot have a dialogue with a statistic. The impact that CTJ had on federal tax reform provides a dramatic example of the effectiveness of using "warm bodies" rather than impersonal data. After all, there was no shortage of statistics before CTJ's work, but the raw data alone were not enough to result in sweeping reform.

Finally, the fear of violating existing laws on the privacy of tax returns constrains the publication of statistical data. Situations commonly exist in which knowing certain limited information about an unnamed corporation, such as its size and the nature of its primary business activities, allows an informed judgment to be made about its identity. Consequently, in order to avoid publishing statistical information in a manner that facilitates identifying particular corporations, a common practice is to sanitize the data perhaps by intentionally aggregating it and presenting it as part of a larger group or class. Obviously, the need to present data in a manner that protects the identity of a taxpayer reduces the value of the information that can be made public. Moreover, those situations in which the data need to be sanitized are exactly those in which the public interest is greatest because they involve major taxpayers.

Conversely, in situations where the data could describe only a limited number of corporations, the public would speculate on which corporations are involved. At that point, a state might as well dash the speculation by identifying the corporations by name.

Conclusion

Corporations are subject to being regulated in the public interest. I find the arguments that the public interest favors the disclosure of state tax information to easily outweigh the objections. Indeed, the proposal is hardly radical. Given the reams of data that publicly-traded corporations are already releasing because of various federal regulations, the disclosure of state corporate tax information seems rather mundane and unexceptional.

While this limited forum does not permit a full exploration of the issues involved in designing a disclosure law (or an evaluation of those that alre... exist), I would propose to limit disclosure to publicly-traded corporations and affiliated corporations and large, privately-held corporations. I would, however, have a special rule for those who avail themselves of certain tax expenditures, such as credits. Here I would require identifying any corporation that received more than a designated amount of benefit.

Among the items of information that could usefully be disclosed are federal taxable income, pre- and post-apportioned income to the state, the apportionment formula and its components, the amount and type of credits claimed, and the amount of tax paid. All of these items are easily available from the return and are presumably already being keypunched (or could be without major disruption) by a tax department for audit purposes. If the tax department, rather than the taxpayer or another government agency is given the responsibility for disclosure, these items could be published by name of corporation without undue administrative hurdles.◆

Symposium,

(Continued from page 1)

analysis of studies by others, provides little support for any of these...contentions.

The decline in spending during the past two decades they attribute largely to the unprecedented investment of the preceding decades, including construction of the interstate highway system and the expansion of schools to meet the needs of the baby boom. The period after any spending boom, they point out, will show reduced construction spending, aging of the capital stock, and rising congestion as the country grows into the new capacity.

On the second argument, which shows lower U.S. infrastructure spending to have coincided with poorer economic performance, Hulten and Schwab argue that the causality runs from economic performance to infrastructure spending, rather than the reverse. In support of this view they cite studies in this country using various model specifications as well as studies in other countries.

The third argument, which links private sector productivity to public infrastructure investment, Hulten and Schwab find unconvincing. If "spillover" benefits of public investment are ignored or underestimated in cost-benefit analyses, as is pointed out by those who hold to the underinvestment viewpoint, so also are negative spillovers. For example, the contribution of new road construction to increased private sector productivity may well exacerbate environmental problems (particularly air quality), if it encourages people to abandon public transportation and drive to work. Whatever bias exists in cost benefit analysis, in other words, is as likely to underestimate costs as benefits.

Finally, infrastructure investment is a very poor short-term job creation tool, according to Hulten and Schwab. Because such projects involve long lead times, it often turns out that by the time funds are actually spent, the need for stimulus has passed.

Hulten and Schwab draw five conclusions from their review: (1) the link between infrastructure and investment is very weak, (2) there is no strong evidence of a broad collapse of the public capital stock, (3) many of our infrastructure problems can be traced to poor policy decisions rather than inadequate funding, (4) it is unwise to use infrastructure spending as a tool to solve short-term economic problems, and (5) infrastructure programs should be evaluated on their own merits (and demerits), with a stronger commitment to spending existing resources more efficiently.

The full text of Hulten and Schwab's paper will be published in the September issue of the *National Tax Journal*, along with the other papers given at the Spring Symposium.◆

10-12

OHIO JOB CREATION TAX CREDIT AUTHORITY

The Ohio Job Creation Tax Credit Authority, comprised of five members, was created from legislation passed by the Ohio General Assembly and signed by Governor George V. Voinovich in October 1992. The law became effective on January 14, 1993. This program provides a tax credit toward a company's corporate franchise tax when new full-time jobs are created. The credit is based on a percentage of new employee income taxes withheld for payment to the state. The Authority determines a prospective company's eligibility for the credit and then authorizes a credit, which can be granted for up to 100 percent and for a term of up to 10 years.

Forty-two companies have been awarded tax credits by the Ohio Job Creation Tax Credit Authority to date. These **42** companies will have invested over **$611** million upon completion of their respective projects, creating a projected **5,928** new jobs for Ohioans.

Tax Credits have ranged from 85% for ten years to as low as 40% for seven years.

AP Parts Manufacturing Company
Maumee/Lucas County

96 Jobs Created, 195 Jobs Retained
$5,382,000 Investment

AP Parts Manufacturing Company, a manufacturer of exhaust systems for the automotive industry, was approved a 65% tax credit for 10 years. The company will use the credit to purchase equipment and inventory necessary to supply two new contracts for the Ford Motor Company.

Abrasive Technology
Westerville/Delaware County

25 Jobs Created, 147 Jobs Retained
$200,000 Investment

Abrasive Technology was approved a 60% tax credit for 10 years to consolidate its facility and equipment from Marina del Rey, California to Westerville. Abrasive is a manufacturing of superabrasive cutting, grinding, and polishing tools specifically used in the jewelry and optical industry.

AlliedSignal
Perryburg Twp./Lucas County

70 Jobs Created, 35 Jobs Retained
$4,200,000 Investment

AlliedSignal is a manufacturer of filter and spark plugs for the automotive industry. The company was approved a 70% tax credit for 10 years to help construct a 53,000 square-foot technical and customer support facility. The project will help AlliedSignal consolidate its filter engineering function from East Providence, Rhode Island.

Anchor Hocking Packaging Co.
Cincinnati/Hamilton County

95 Jobs Created
$4,389,000 Investment

Anchor Hocking was approved a 70% tax credit for 10 years to help relocate its corporate headquarter's to Cincinnati from Lancaster. The company chose Cincinnati over Northern Kentucky. Anchor Hocking specializes in packaging materials.

16-13

Andersons General Store, The
American Twp./Allen County

40 Jobs Created
$7,100,000 Investment

Andersons General Store is a general merchandise and home improvement store. The company was approved a 40% tax credit for 7 years to help locate its operations in the American Mall near Lima.

BMY Wheeled Vehicles Division
Marysville/Union County

427 Jobs Created, 254 Jobs Retained
$11,000,000 Investment

BMY, an assembler and manufacturer of five-ton trucks for the U.S. military, was approved a 75% tax credit for 10 years. BMY plans to purchase the assets of Wayne Corporation located in Richmond, Indiana and begin the production of school buses in Marysville. This is a defense conversion project.

Cincinnati Milacron
Cincinnati/Hamilton County

90 Jobs Created, 70 Jobs Retained
$6,100,000 Investment

Cincinnati Milacron was approved a 70% tax credit for 10 years to help relocate and integrate its New Jersey products and core technologies into the plastic extrusion systems operation in Cincinnati. The consolidation will strengthen Cincinnati Milacron as a world leader in plastic extrusion application technology.

Consolidated Store Corporation
Columbus/Franklin County

600 Jobs Created, 1,316 Jobs Retained
$21,000,000 Investment

Consolidated Stores, commonly known as the Odd Lots/Big Lots chain, is an Ohio-based New York Stock Exchange company with its principal offices in Columbus. The company was approved a 60% tax credit for 10 years to help expand its warehouse and distribution facilities in Columbus. Consolidated plans to construct a 349,000 square-foot distribution and transportation facility.

Cooper Tire & Rubber Company
Bowling Green/Wood County

217 Jobs Created, 589 Jobs Retained
$26,986,000 Investment

Cooper Tire and Rubber Company was approved a 60% tax credit for 10 years to expand its Engineered Products Division in Bowling Green. The company plans to construct and equip a 180,000 square-foot facility and expand its current facility. Cooper Tire is a manufacturer of rubber hose and automotive body sealing products.

DowBrands
Urbana

180 Jobs Created
$49,000,000 Investment

DowBrands, a subsidiary of Dow Chemicals, is a manufacturer of consumer products. The company was approved a 75% tax credit for 10 years as part of an incentive to encourage the company to construct a 75,000 square-foot manufacturing and an adjoining distribution center in the State of Ohio or purchase an existing vacant facility. DowBrands will be making a location decision in June.

Easco Corporation
Girard/Trumbull County

64 Jobs Created, 325 Jobs Retained
$1,650,000 Investment

Easco Corporation, a manufacturer of aluminum and vinyl extrusions, was approved a 60% tax credit for 10 years to expand its operations. The tax credit will help the company expand its facility and install a new paint line to increase product capacity.

16-44

Federated Department Stores
Cincinnati/Hamilton County

100 Jobs Created
$500,000 Investment

Federated Department Stores, headquartered in downtown Cincinnati, was approved a 60% tax credit for 10 years to help consolidate its finance operations. Federated plans to relocate its accounting related operations from divisions outside of Ohio to its centralized operations in downtown Cincinnati.

Federated Department Stores
Sharonville/Hamilton County

210 Jobs Created
$1,450,000 Investment

Federated Department Stores was approved a 60% tax credit for 10 years to consolidate their accounting operations in Sharonville.

Galion Holdings Company
Galion/Crawford County

95 Jobs Created, 142 Jobs Retained
$5,500,000 Investment

Galion Holdings Company was approved a 75% tax credit for 10 years to expand its operations. Galion Holdings plans to renovate and purchase new equipment for the manufacturing of garbage truck and dump truck bodies.

Geauga Company
Middlefield/Geauga County

90 Jobs Created, 345 Jobs Retained
$2,300,000 Investment

Geauga Company was approved a 60% tax credit for 10 years to begin manufacturing door seals for General Motors. Geauga will also purchase new equipment for the expansion.

Hobart Brothers
Troy/Miami County

79 Jobs Created, 469 Jobs Retained
$5,163,000 Investment

Hobart Brothers plans to move its recently acquired manufacturing facility from York, Pennsylvania to their Troy and Piqua facilities. Hobart, a manufacturer of welding materials, was approved a 50% tax credit for 10 years. Hobart will construct a 30,000 sq. ft. addition in Troy and will purchase new machinery and equipment.

Hobart/Trimark
Piqua/Miami County

25 Jobs Created, 162 Jobs Retained
$1,655,000 Investment

Hobart Brothers plans to move its recently acquired manufacturing facility from York, Pennsylvania to their Troy and Piqua facilities. Hobart, a manufacturer of welding materials, was approved a 50% tax credit for 10 years. Hobart plans a 8,000 sq. ft. expansion in Piqua and will purchase new machinery and equipment.

Kadee Metalfab, Inc.
Bedford/Cuyahoga County

25 Jobs Created, 49 Jobs Retained
$400,000 Investment

Kadee Metalfab, Inc. was approved a 60% tax credit for 8 years to expand its operations in Bedford. Kadee, a manufacturer of seat rail assemblies and window sashes for General Motors, will purchase new machinery and equipment to accommodate a new line and begin a second shift.

16-15

Kenco/MicroAge, Inc.
Union Township/Butler County

50 Jobs Created, 12 Jobs Retained
$251,000,000 Investment

Kenco/MicroAge, Inc., a distribution facility for computer manufacturers, was approved 60% tax credit for 5 years to help provide distribution services for MicroAge, Inc.'s East Coast Distribution Center. MicroAge is a reseller of computer products.

Kiffer Industries, Inc.
Cleveland/Cuyahoga County

30 Jobs Created
$4,430,000 Investment

Kiffer Industries, a manufacturer of special precision machinery, was approved a 60% tax credit for 10 years to construct a 50,000 sq. ft. high tech manufacturing facility.

Kohl's Department Stores, Inc.
Findlay/Hancock County

348 Jobs Created, 220 Part-time Jobs
$23,300,000 Investment

Kohl's was approved a 60% tax credit for 10 years to construct a 450,000 sq. ft. distribution center. Kohl's is a retailer of apparel, general merchandise, and furniture.

Kurdziel Industries, Inc.
Wauseon/Fulton County

38 Jobs Created
$256,000 Investment

Kurdziel Industries, Inc. was approved a 60% tax credit for 10 years for a start-up facility. Kurdziel produces large counterweight castings.

LEWISystems
Urbana/Champaign County

75 Jobs Created, 142 Jobs Retained
$6,655,000 Investment

LEWISystems was approved a 60% tax credit for 10 years to help expand and maintain its operations. The company, a manufacturer of plastic containers, will construct a new warehouse and production facility.

Lincoln Electric Company
Euclid/Cuyahoga County

269 Jobs Created, 185 Jobs Retained
$20,800,000 Investment

Lincoln Electric will receive a 70% tax credit for 10 years to expand its operations. Lincoln, which manufactures arc welding equipment, has acquired some of the assets of General Motors' Delco Machine Control Systems in Dayton and plans to move the equipment to its Euclid facility.

Litco Wood Products Company
Wooster/Wayne County

67 Jobs Created
$1,380,000 Investment

Litco Wood Products Company was approved a 65% tax credit for 10 years to expand its operations. Litco repairs and manufactures wooden pallets as well as processing lumber.

May Department Stores
Sheffield Township/Lorain County

159 Jobs Created, 294 Jobs Retained
$6,700,000 Investment

The May Department Stores was approved a 60% tax credit for 10 years to help expand its data processing operations center and consolidate its East Coast Data Center in Sheffield Township. The company will renovate vacant office space for the expansion.

16-16

Meyer Tool, Inc.
Cincinnati/Hamilton County

189 Jobs Created, 190 Jobs Retained
$8,600,000 Investment

Meyer Tool, a manufacturer of precision parts for the aerospace industry, was approved a 70% tax credit for 10 years to expand its operations. The company plans to expand its office and manufacturing space by 35,000 square feet and purchase new equipment.

Mill's Pride, Inc.
Waverly/Pike County

1,000 Jobs Created, 543 Jobs Retained
$30,000,000 Investment

Mills Pride, Inc., a manufacturer of ready-to-assemble kitchen cabinets and bathroom vanities, will receive a 85% tax credit for 10 years to expand its operations in Pike County. The company plans to construct additional manufacturing facilities and purchase state-of-the-art equipment.

Motor Panels
Shadyside/Belmont County

180 Jobs Created
$13,000,000 Investment

Motor Panels, a manufacturer of Class 8 truck cabs, was approved a 85% tax credit for 10 years. The company will use the tax credit to help purchase the assets of the closed Shadyside Stamping Plant to manufacture parts for its truck cab assembly operation.

Navistar International
Clark County

60 Jobs Created
$3,087,000 Investment

Navistar was approved a 50% tax credit for 10 years to help consolidate its order processing activities in Clark County. The company will relocate 60 jobs from its Kansas City, Kansas and Fort Wayne, Indiana operations to establish a Customer Responsiveness Center in Clark County.

Norwest Mortgage, Inc.
Springfield/Clark County

225 Jobs Created, 100 Jobs Retained
$9,000,000 Investment

Norwest Mortgage, Inc., headquartered in Des Moines, Iowa, provides mortgage banking services for residential real estate loans. The company was approved a 70% tax credit for 10 years to expand their mortgage servicing operations to Springfield.

Ohio Beef Corporation
Sandusky/Erie County

80 Jobs Created, 98 Jobs Retained
$7,705,000 Investment

Ohio Beef Corporation, a new business start-up, was approved a 70% tax credit for 10 years to begin its meat packing operations. The company will use the tax credit to help purchase real estate and equipment from Sandusky Dressed Beef.

Ohio Lamp Manufacturing
Mentor/Lake County

114 Jobs Created
$8,500,000 Investment

Ohio Lamp was approved a 65% tax credit for 10 years to relocate and expand within the City of Mentor. Ohio Lamp is a manufacturer of HID lamp components.

16-17

Olympic Steel, Inc.
Bedford Heights/Cuyahoga County

44 Jobs Created, 130 Jobs Retained
$13,100,000 Investment

Olympic Steel, Inc., a processor of hot rolled and cold rolled steel, will receive a 60% tax credit for 10 years to expand its Bedford Heights operations. Olympic will construct a 125,000 sq. ft. temper mill and purchase new equipment.

Perfection Corporation
Geneva/Ashtabula County

35 Jobs Created, 96 Jobs Retained
$7,300,000 Investment

Perfection Corporation, a manufacturer of LP & natural gas production, was approved a 50% tax credit for 7 years. Perfection will construct a 80,000 sq. ft. manufacturing and warehouse addition, and purchase new equipment.

SPS Technologies, Inc.
Cleveland/Cuyahoga County

63 Jobs Created, 373 Jobs Retained
$1,100,000 Investment

SPS Technologies, Inc. was approved a 65% tax credit for 10 years to concentrate all of its Unbrako North American Division manufacturing operations in Cleveland. SPS is a manufacturer of nuts, bolts, and screws for the aerospace, industrial, and automotive industries.

Superior Label Systems, Inc.
Mason/Warren County

35 Jobs Created, 215 Jobs Retained
$1,010,800 Investment

Superior Label Systems, Inc. was approved a 50% tax credit for 7 years to construct a 30,000 square-foot manufacturing and office facility. In addition, the company will purchase equipment necessary for the expansion.

Tastemaker
Sharonville/Hamilton County

45 Jobs Created
$10,400,000 Investment

Tastemaker, a manufacturer of food and beverage flavors, was approved a 60% tax credit for 10 years to expand its operations in Sharonville.

Toledo Molding & Die
Toledo/Lucas County

28 Jobs Created, 126 Jobs Retained
$4,660,000 Investment

Toledo Molding & Die, a manufacturer of injection molding for the automotive industry, was approved a 70% tax credit for 10 years to expand its operations in Toledo. The company will purchase building and machinery necessary for the expansion project.

Tri-State Expediting Services, Inc.
Millbury/Wood County

105 Jobs Created, 45 Jobs Retained
$2,600,000 Investment

Tri-State Expediting was approved a 60% tax credit for 10 years to construct a new office building in Millbury. Tri-State is a freight expeditor for time sensitive freight shipments.

16-18

Union Metal Corporation
Canton/Stark County

136 Jobs Created, 250 Jobs Retained
$2,400,000 Investment

Union Metal Corporation, a manufacturer of street and highway lighting products, was approved a 65% tax credit for 10 years. Union plans to consolidate its Muskogee, Oklahoma operations in its Canton facility.

Westreco, Inc.
Marysville/Union County

25 Jobs Created, 165 Jobs Retained
$20,000,000 Investment

Westreco, Inc. was approved a 60% tax credit for 10 years. Westreco, a research and development business for food and related products, will restructure and upgrade efficiency.

For further information contact:

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16-19

OHIO JOB CREATION TAX CREDIT AUTHORITY
PROJECT TRACKING REPORT

July 1993

PROJECT	BUSINESS REP	CITY / COUNTY	COMPANY INVESTMENT	COMMUNITY INVESTMENT	EMPLOYMENT CREATE	EMPLOYMENT RETAIN	TAX CREDIT % / TERM	AUTHORITY APPROVED
AP Parts	Stempfer	Maumee/Lucas	$5,382,000	EZ	96	195	65% /10 years	03/22/93
Abrasive Technology	Allen	Westerville/Delaware	$200,000		25	147	60% / 10 years	06/28/93
Allied Signal	Stempfer	Perrysburg Twp./Lucas	$4,200,000	100%/10yr CRA	70	35	70% / 10 years	02/22/93
Anchor Hocking Packaging	Ryan	Cincinnati/Hamilton	$4,389,000	Tax Credit	95	0	70% / 10 years	04/26/93
Anderson General Store	Stempfer	American Twp./Allen	$7,100,000	EZ in process.	40	0	40% / 7 years	02/22/93
BMY Wheeled Vehicles Division	Wise	Marysville/Union	$11,000,000	EZ	427	254	75% / 10 years	05/24/93
Cincinnati Milacron	Ryan	Cincinnati/Hamilton	$6,100,000	Negotiating EZ	90	70	70% / 10 years	03/22/93
Consolidated Stores	Wise/Allen	Columbus/Franklin	$21,000,000	EZ/Tax Credit/Road	600	1,316	60% / 10 years	02/22/93
Cooper Tire & Rubber	Stempfer	Bowling Green/Wood	$26,986,000	EZ/Tax Credit	217	589	60% / 10 years	03/22/93
DowBrands	Wallace	Urbana	$49,000,000	EZ/CRA/Water Tower	180	0	75% / 10 years	02/22/93
Easco Corporation	Sweeney	Girard/Trumbull	$1,650,000	EZ	64	325	60% / 10 years	03/22/93
Federated Department Stores	Ryan	Cincinnati/Hamilton	$500,000	Tax Credit	100	0	60% / 10 years	04/26/93
Federated Department Stores	Ryan	Sharonville/Hamilton	$1,450,000	EZ	210	0	60% / 10 years	04/26/93
Galion Holdings Company	Allen	Galion/Crawford	$5,500,000	EZ	95	142	75% / 10 years	05/24/93
Geauga Company	Venters	Middlefield/Geauga	$2,300,000	None	90	345	60% / 10 years	05/24/93
Hobart Brothers	Wallace	Troy/Miami	$5,163,000	CRA	79	469	50% / 10 years	05/24/93
Hobart/Trimark	Wallace	Piqua/Miami	$1,655,000	EZ	25	162	50% / 10 years	05/24/93
Kadee Metalfab Inc.	Venters	Bedford/Cuyahoga	$400,000	EZ	25	49	60% / 8 years	05/24/93
Kenco/MicroAge, Inc.	Ryan	Union Twp/Butler	$251,000,000	EZ	50	12	60% / 5 years	04/26/93
Kiffer Industries, Inc.	Smith	Cleveland/Cuyahoga	$4,430,000	EZ/RLF	30	0	60% / 10 years	06/28/93
Kohl's Department Stores, Inc.	Stempfer	Findlay/Hancock	$23,300,000	EZ/TIF/CDBG	348	0	60% / 10 years	06/28/93
Kurdziel Industries, Inc.	Stempfer	Wauseon/Fulton	$256,000	EZ	38	0	60% / 10 years	06/28/93
LEWISystems	Wallace	Urbana/Champaign	$6,655,000	EZ/Rail/Issue2	75	142	60% / 10 years	03/22/93
Lincoln Electric Company	Wallace	Euclid/Cuyahoga	$20,800,000	EZ/Loan/Grant	269	185	70% / 10 years	05/24/93
Litco Wood Products Company	Bradford	Wooster/Wayne	$1,380,000	RLF	67	16	65% / 10 years	06/28/93
May Department Stores	Smith	Sheffield Twp/Lorain	$6,700,000	Negotiating EZ	159	294	60% / 10 years	04/26/93
Meyer Tool	Ryan	Cincinnati/Hamilton	$8,600,000	Negotiating EZ	189	190	70% / 10 years	04/26/93
Mill's Pride	Ryan	Waverly/Pike	$30,000,000	EZ/Road	1,000	543	85% / 10 years	03/22/93
Motor Panels	Sweeney	Shadyside/Belmont	$13,000,000	RLF/EZ	180	0	85% / 10 years	02/22/93
Navistar International	Wallace	Clark County	$3,087,000	None	60	0	50% / 10 years	04/26/93
Norwest Mortgage, Inc.	Wallace	Springfield/Clark	$9,000,000	EZ/Training	225	100	70% / 10 years	04/26/93
Ohio Beef	Stempfer	Sandusky/Erie	$7,705,000	EZ/JTPA	80	98	70% / 10 years	03/22/93
Ohio Lamp Manufacturing	Arcari	Mentor/Lake	$8,500,000	CRA/EZ	114	0	65% / 10 years	06/28/93
Olympic Steel, Inc.	Venters	Bedford Hts./Cuyahoga	$13,100,000	EZ	44	130	60% / 10 years	05/24/93
Perfection Corporation	Sweeney	Geneva/Ashtabula	$7,300,000	EZ	35	98	50% / 7 years	05/24/93
SPS Technologies, Inc.	Smith	Cleveland/Cuyahoga	$1,100,000	EZ	63	373	65% / 10 years	06/28/93
Superior Label Systems	Ryan	Mason/Warren	$1,010,800	CRA	35	215	50% / 7 years	03/22/93
Tastemaker	Arcari	Sharonville/Hamilton	$10,400,000	EZ	45	0	60% / 10 years	06/28/93
Toledo Molding & Die	Stempfer	Toledo/Lucas	$4,660,000	EZ/Bond Fund Negot	28	126	70% / 10 yeras	04/26/93
Tri-State Expediting Services, Inc.	Stempfer	Millbury/Wood	$2,600,000	County Edge Fund	105	45	60% / 10 years	06/28/93
Union Metal Corporation	Bradford	Canton/Stark	$2,400,000	EZ	136	250	65% / 10 years	05/24/93
Westreco, Inc.	Allen	Marysville/Union	$20,000,000	EZ	25	165	60% / 10 years	06/28/93
			$610,958,800		5,928	7,078		

Note: Under "Community Investment" the abbreviations mean the following:

EZ	Ohio Enterprise Zone Program
CRA	Community Reinvestment Area
Tax Credit	Municipal tax credit similar to State's program
RLF	Local Revolving Loan Fund
JTPA	Job Training Partnership Act

16-20

ECONOMIC DEVELOPMENT TAX INCENTIVES

Type of Incentive	Statutory Cite	Targeted	Accountability	Options
1. Venture capital -- income tax credit in an amount equal to 25 percent of a taxpayer's cash investment in the venture capital company in the taxable year of the investment. May be carried forward until the total amount of the credit is used.	K.S.A. 74-8301 *et seq.*; extended to January 1, 1998 by 1993 S.B. 76.	Investments in certified Kansas venture capital companies, which, in return for equity, invest in ventures needing capital for expansion, product development, or for similar business purposes. Investments by a company in oil and gas exploration and development, real estate development or appreciation, banking or lending operations, or service or retail do not qualify for credits.	The Secretary of Commerce and Housing must conduct an annual review of each Kansas venture capital company certified under the Act to ensure compliance. Information about specific company investments is available to both the Secretary of Commerce and Housing and the Secretary of Revenue but may not be disclosed to the public. The Secretary of Commerce and Housing must submit an annual report with aggregate data concerning investments and credits to the Governor, the Legislature, Kansas Inc., and each certified company. At present, there is no means for an agency such as Kansas Inc. to effectively evaluate the costs and benefits associated with this program.	In order to ensure proper evaluation, the Legislature could require that data on the amount of credit claimed and the recipient company be disclosed to the agency or other entity charged with that responsibility. Disclosure of data on these tax incentives could also be made available to the public in various forms: 1. automatically, with company-specific data; 2. upon request, with company-specific data; or 3. automatically or upon request, with company-specific ranges of tax savings. Moreover, this program could be targeted by industry to technologically-oriented ventures.
2. Local seed capital pools -- income tax credit in an amount equal to 25 percent of a taxpayer's cash investment in the venture capital company in the taxable year of the investment. May be	K.S.A. 74-8401 *et seq.*; extended to January 1, 1998 by 1993 S.B. 76.	Investments in local seed capital pools, as defined in K.S.A. 74-8401 (specifically development of prototypes, marketing studies, or business plans of small Kansas businesses).	The same requirements apply to the review of local seed capital pools and reporting of such investments as pertain to venture capital companies. As with venture capital company invest-	Same as above.

House Taxation 9-9-93 Attachment 17

Attachment 17 9/9/93 House Taxation

Type of Incentive	Statutory Cite	Targeted	Accountability	Options
carried forward until the total amount of the credit is used.			ments, information about specific local seed capital investments may be disclosed only to the Secretary of Commerce and Housing and to the Secretary of Revenue, but not to the public.	
3. Research and Development (R&D) -- income tax credit in an amount equal to 6 1/2 percent of the amount by which expenditures in a taxable year exceed the average of actual R&D expenditures for the taxable year and the immediately preceding two years. In any taxable year, the maximum deduction from tax liability is 25 percent plus carryovers.	K.S.A. 79-32,182; sunsets December 31, 1993.	R&D expenses allowed for deduction under the federal tax code; under the federal code, such deduction may apply to expenses incurred for experimental research and for research to discover information which is technological in nature and is used to develop a new or improved business component, or to address the performance, reliability, or quality of such component.	There is no evaluation or reporting requirement for R&D tax credits. Information about specific company investments is only available to the Secretary of Revenue.	The Science and Technology Council could be requested to review this credit and respond to the following questions: 1. Why have these credits not been used more extensively? 2. Should the formula or incentive level be changed? Alternatively, should the program remain sunsetted? 3. Are there any other incentives or efforts that the Legislature might undertake to increase research and development activity in Kansas?
4. Job and Investment tax credits for not more than 50 percent of a taxpayer's state income if certain conditions are met; three types of credit include: -- (one time enhanced credits for businesses in non-	K.S.A. 79-32,153 *et seq.*; 1992 H.B. 2681 (now K.S.A, 79-32,160a) amended law to allow expanded credits for job investments under certain circumstances (new Kansas Enterprise Zone Act).	Any qualified business (all types meeting definition of K.S.A. 79-32,154) may be eligible for unenhanced credits if they have a net addition of at least two employees; manufacturing and nonmanufacturing businesses may qualify for	There are no evaluation and reporting requirements for job and investment credits. The data on specific investments eligible for such credits may be accessed by the Secretary of Commerce and Housing from the Department of Revenue.	For options concerning disclosure, see venture capital. In addition, there are no wage requirements for granting credits. Although the exclusion of the reta sector should result, for the

12-2

Type of Incentive	Statutory Cite	Targeted	Accountability	Options
metropolitan areas) $2,500 for each qualified employee and $1,000 for each $100,000 for an amount exceeding 50 percent of a qualified business investment; -- (one time enhanced credits for businesses in metropolitan areas) $1,500 for each qualified employee and same investment credit as above; -- (unenhanced credits for all businesses, including retail, not eligible for above credits) $100 for each qualified employee and may be carried forward; same investment credit as above.		enhanced credits if they have a net addition of at least two and five full-time employees, respectively; eligible businesses located in nonmetropolitan areas may be eligible for the greatest credit enhancements under the program.	However, such data are not available to the public.	most part, in granting credits for value-added jobs, it is conceivable that some nonmanufacturing firms, in particular, may not currently add value or pay good wages but could still receive credits.
5. Sales tax exemption -- construction, reconstruction, enlarging, or remodeling; purchase of materials, machinery, and equipment associated with the project.	K.S.A. 1992 Supp. 79-3606a (ee) and 1992 K.S.A. Supp. 74-50,114 *et seq.*, for eligible recipients (new Kansas Enterprise Zone Act).	Manufacturing company with at least two additional employees; nonmanufacturing company with at least five additional employees; and retail business with at least two additional employees within a city having a population of 2,500 or less.	There are no evaluation and reporting requirements concerning sales tax exemptions. Data concerning individual company exemptions are available only to the Secretary of Revenue and may not be disclosed to the public.	Same options concerning public disclosure as outlined for venture capital.
6. High performance business incentives. Note that business facility tax credits are enhanced to allow for a credit in an amount of 10 percent of an investment exceeding $50,000 in the business facility; by contrast,	1993 S.B. 73 allows sales tax exemptions under K.S.A. 1992 Supp. 79-3606a (ee) (new Enterprise Zone law) without employment requirement; enhanced business facility tax credit without employment require-	For-profit manufacturing firm with state tax liability, no more than 500 full-time employees, and generally above-average employee wage requirements.	The Secretary of Commerce and Housing must certify companies for eligibility for tax and nontax incentives pursuant to 1993 S.B. 73. Apparently, access to information about specific company tax incentives claimed	Same option concerning public disclosure as outlined for venture capital. Moreover, an analysis of tax incentives claimed by geographic area may be in order.

Type of Incentive	Statutory Cite	Targeted	Accountability	Options
the new Enterprise Zone law allows for only $1,000 per $100,000 investment for an amount in excess of 50 percent of a qualified business investment.	ment pursuant to K.S.A. 1992 Supp. 79-32,160a; and new income tax credit created in S.B. 73 for investment in employee training and education for that amount in excess of 2 percent of total payroll costs incurred for that purpose.		and granted is not necessary for certification. However, the Secretary of Commerce and Housing is statutorily authorized to access company-specific information on job creation and investment derived from income tax schedules. Therefore, data related to job and investment credits and to investment credit for employee training and education could be accessed upon agency request. However, such information may not be disclosed to the public.	
7. Industrial Revenue Bond property tax exemptions.	K.S.A. 79-201a; property used to promote business activities intended for coverage are specified in K.S.A. 12-1740.	Costs associated with purchasing, acquiring, constructing, improving, or expanding facilities associated with agriculture, commercial, hospital, industrial, natural resources, recreational, or manufacturing purposes. Property tax exemptions are prohibited for swine, rabbit, and poultry confinement facilities.	Although some IRB numbers are available from the State Board of Tax Appeals (SBOTA), the data: (1) reflect only the maximum amount of bonds authorized and not necessarily the value of the property; (2) are for only the year in which SBOTA approved the exemption and do not reflect any subsequent change in valuation; (3) do not account for the fact that the actual amount of bonds issued may be less than the amount authorized; (4) do not distinguish between projects that would otherwise be tax-exempt (like not-for-profit hospitals) and	1. Target IRB exemptions to manufacturing, research and development, and warehousing. 2. Require a cost-benefit analysis on exemptions, to be conducted using a uniform methodology. 3. Fund the development, testing, and reproduction of a model to be used by all Kansas communities with IRB exemption policies. 4. Include a statement in statute supporting a city's or county's use of "clawbacks."

4-17

Type of Incentive	Statutory Cite	Targeted	Accountability	Options
			other projects that receive an exemption only because of the issuance of the IRBs; (5) do not account for the fact that some IRB issues are related to project financing plans for which no property tax exemption is sought; (6) make no distinction between IRBs issued for real and for personal property; (7) do not reflect the fact that some IRB issues may have been refunded in recent years to take advantage of lower interest rates, and any subsequent issuance of IRBs for the same project could show up again as additional "value." Appraisers are required to annually appraise exempt property, and K.S.A. 1992 Supp. 79-1466 and 79-1467 require the certification to the county clerk of exempt real and personal property tax rolls. But these data normally have not been made available to PVD or the Legislature. K.S.A. 1992 Supp. 79-210a requires that owners of property exempted through the issuance of IRBs annually file an exemption claim prior to March 1 with the county appraiser (after	5. Require follow-up analysis of IRB exemptions so that initial claims can be matched to actual use. 6. Require the same hearing and notification procedure that is required for tax abatements. 7. Require the counties to provide the exempt real and personal property rolls certified under K.S.A. 1992 Supp. 79-1466 and 79-1467. 8. Require the counties to provide to the state all annual filings for IRB and EDX exemptions required pursuant to K.S.A. 1992 Supp. 79-210a.

Type of Incentive	Statutory Cite	Targeted	Accountability	Options
			the exemption has been approved in the initial year by SBOTA). The annual exemption claims are required to include a written statement signed by city or county clerks that the property continues to meet all terms and conditions for granting the exemption. The appraiser is specifically mandated to place all previously exempt property on the tax rolls if the claim forms are not filed each year. Though the annual exemption claim forms are prescribed by the PVD Director, this information also has not normally been made available to PVD or the Legislature. Finally, cost-benefit analyses are not required in connection with the granting of exemptions through IRBs.	
8. Economic development property tax abatements.	Article 11 of Section 13 of the *Kansas Constitution*; restrictions to those provisions in K.S.A. 79-251-252.	Buildings, land, and tangible personal property associated with manufacturing, research and development, and warehousing of traded commodities in interstate commerce. Property tax abatements are prohibited for swine, rabbit, and poultry confinement facilities.	EDX data provided by SBOTA also are for only the year in which SBOTA approved the exemption and do not reflect any subsequent changes in valuation. Moreover, the SBOTA data also fail to disaggregate the EDX data into real and personal property. Finally, the statutes mentioned above with respect to annual	1. Require the use of a uniform cost-benefit methodology for cost-benefit analysis. 2. Fund the development, testing, and reproduction of a model to be used by all Kansas communities with EDX policies. 3. Same as No. 4 above.

Type of Incentive	Statutory Cite	Targeted	Accountability	Options
			valuation, certification, and filing requirements for property exempt by IRBs also apply to property exempt by the EDXs. Although a cost-benefit analysis is required prior to the granting of EDX exemptions or abatements, the analyses do not have to be performed under any uniform methodology or face any scrutiny by a state agency. PVD for the first time this year required counties as part of the July 15 preliminary abstract to send data on the valuation of IRBs and EDXs. It remains to be seen whether the IRB data will be based on the appraiser's determination of 1993 values or on the original amount of the bond issuance. For EDXs, it also will have to be determined whether the amount of exempt valuation has been updated to reflect potential tax year 1993 valuation.	4. Same as No. 5 above. 5. Require that no personal or real property may be abated if it is or has been exempted in Kansas and allow no exceptions. 6. Require that granting of abatements only be allowed for properties that are currently not assessed. 7. Same as No. 7 above. 8. Same as No. 8 above.

EXISTING ECONOMIC DEVELOPMENT SERVICES AND OPTIONS FOR CHANGE

Type of Assistance	Statutory Cite	Targeted	Accountability	Options
Kansas Partnership Fund: Provides financial assistance to cities and counties by making low-interest loans for public infrastructure needs relating to the creation or retention of jobs either through relocation of a new business or expansion of an existing business. *[Relevance to Strategy: Investments in public infrastructure enhance the expansion and competitiveness of Kansas business.]*	74-5055 through 74-5057 Funds appropriated yearly with no provision for carry-over. **FY89**-$3.5 million allocated, $2.015 returned to GF. **FY90**-$.8 million, none returned to GF. **FY91**-$.5 million, $.29 returned to GF. **FY92**- $0 appropriated. **FY93**- Special appropriation $.99 million. All of **FY93** approp. as well as receipts through 3/94 are committed to Ottawa/Franklin Co WalMart project. No uncommitted funds avail. should new project arise.	Public infrastructure improvement projects that will directly result in the creation or retention of private sector jobs in Kansas basic enterprises. (Basic Kansas enterprises are: agriculture, mining, manufacturing, interstate transportation, wholesale trade, financial services, business services, R&D, or tourism, and which meet certain other requirements.) City or County must show that the project is a valid one, that the infrastructure improvement could not be made without these funds, and that the city or county has the means and commitment to repay the loan.	No formal reporting required. Local job-to-cost judgement. No statutory requirement. Project audit is done at completion of construction to determine whether jobs promised were actually created. No further audits conducted. No claw-back provision. As to date, of the 7 loans made, none have been defaulted on or have even fallen into arrears.	1. The Fund should be recapitalized to approximately $2 million to ensure its availability and flexibility for use in major relocation and expansion projects. 2. That current legislation be amended to include a carry-over provision. [Benefit Option 1&2: Affords high leveraging of funds at very low risk to the state.] 3. Amend legislation to require that businesses receiving benefit from Fund also meet certain wage criteria. [Benefit: Contributes to the creation and retention of high quality high-wage jobs for Kansas.] 4. Broaden usage of funds to include funding for privately owned infrastructure projects if company doesn't meet LMI standards for CDBG funds. [Benefit: Adds another flexible financing tool aiding in recruitment and retention efforts of high-performance firms.]

House Taxation Committee Attachment 18 9-9-93

9/9/93 Attachment 18 House Taxation Cmte

EXISTING ECONOMIC DEVELOPMENT SERVICES AND OPTIONS FOR CHANGE

Type of Assistance	Statutory Cite	Targeted	Accountability	Options
The **Kansas Industrial Training Program** provides training assistance primarily to manufacturing, distribution and regional or national service firms in the process of adding ten or more new jobs to a new or existing Kansas facility. The **Kansas Industrial Retraining Program** offers the same assistance to firms undergoing restructuring where workers are likely to be displaced due to inadequate job skills and knowledge. *[Relevance to Strategy: Aids the state in achieving its goal of having a highly-skilled work force.]*	74-5065-5068	Provides services primarily to manufacturing, distribution, and regional or national service firms. Linked to job creation or retention. Applications meeting basic application guidelines are approved on a first-come first-serve basis. This policy leads to premature draining of funds, leaving the well dry when "better" projects make application after the year's appropriation is expended. This policy continues despite current legislation which requires the Department to "establish standards and criteria for consideration of proposals and for assigning priorities among industries making proposals." Statute does not however, give specific criteria on which these priorities are to be set. As a result, KIT/KIR program managers are vulnerable to political pressures making it difficult to approve or disapprove applications on the basis of merit. Hence the first-come first-serve policy.	No formal reporting required. Program results measureed primarily by number of trainees and cost per trainee. Just now beginning to require wage information from firms applying for funds. Although Commerce conducts no post-training evaluation of trainees to tell whether instruction received actually increased skills, a study commissioned by Kansas Inc. and done by the Institute for Public Policy and Business Research at KU confirms the value of these programs. For example: Case studies on 40 firms receiving KIT grants and 7 receiving KIR grants showed the programs to have significant impact on firm relocation decisions, expansion decisions, and overall job creation and retention.	Amend legislation to include specific criteria to target training funds toward high performance firms meeting certain wage criteria. [Benefit: Contributes to goal of creating and retaining high-quality, high-wage jobs for Kansas.]

EXISTING ECONOMIC DEVELOPMENT SERVICES AND OPTIONS FOR CHANGE

Type of Assistance	Statutory Cite	Targeted	Accountability	Options
The Kansas Trade Show Assistance Program allows a Kansas company to receive a reimbursement of up to 50% of their overseas trade show expenses to a maximum of $3,500 per show and $7,000 per state fiscal year. *[Relevance to Strategy: Expands Kansas companies' ability to compete in the global market.]*	KSA 74-5075 through 74-5081.	Small business concerns which have their principal office located in Kansas and which are determined to be particularly appropriate to receive financial assistance under this act with regard to maximizing the promotion of export opportunities for services originating or products produced in Kansas.	Good system for accounting for program results including next-day and six month post-show evaluations which collect data on numbers of contacts made, sales leads, and the U.S. value of expected and actual sales.	The Trade Development Division should again introduce an amendment to expand the use of the Kansas Trade Show Assistance Program (KATSAP) to include the funding of domestic trade show participation by Kansas firms. [Added Benefit: Leverages a firm's ability to expand its market nationally, brings new dollars into the state and furthers the Trade Divisions statutory mandate to promote the export of Kansas products outside the state as well as internationally.]
The Kansas Export Finance Program allows the state to enter into agreements with Kansas exporters and financial institutions, and other public and private agencies to provide guarantees, insurance, re-insurance, and coinsurance for commercial pre-export and post-export credit risks. *[Relevance to Strategy: Expands Kansas companies' ability to compete in the global market.]*	KSA 74-5069 through 5074	For companies exporting products or services substantially produced in Kansas. Priority given to firms which have not previously engaged in exporting activities or companies which intend to substantially expand exporting activities.	Program success measured by value of products or services actually exported as a result of guarantees issued.	Increase the Export Finance Program's capacity to guarantee larger loans by amending current legislation, which restricts loan guarantee amounts to 30% of the fund, to allow guanrantees on loans up to 50% of the fund. [Added Benefit: Further leverages funding currently dedicated without requiring additional funding or placing undo risk on state funds.]

ECONOMIC DEVELOPMENT SERVICES
SPECIFIC INITIATIVES ALREADY UNDER CONSIDERATION

Type of Assistance	Initiatives Under Consideration	Targeted Toward	Accountability
Business Finance/Industrial Development/Retention & Expansion *[Relevance to Strategy: Aids in accomplishing the state's strategic goal that "Kansas business and industry expand through accessible financing."]*	Develop a guaranteed, low interest loan program similar to Missouri's MO-Bucks which provides loans through banks using state idle funds. Assisting in arranging for business financing has become an important part of the industrial recruitment and business retention package. Kansas has few tools available in this regard. In our competition with Missouri, we are often attempting to match "offers" that include a guaranteed, low-interest loan through their MO-Bucks program. Kansas Inc.'s Action Planning Committee on Business Finance will be addressing this issue as a possible initiative to pursue.	Relocating or expanding existing businesses paying above average wage, with other high performance indicators also being made criteria to qualify.	Tied to quality job creation or retention.
Business Finance/Industrial Development/Retention & Expansion *[Relevance to Strategy: Aids in accomplishing the state's strategic goal that "Kansas business and industry expand through accessible financing."]*	Form a consortium of lenders that would review financing needs of major relocation, retention, or expansion projects. Relocating or expanding companies sometimes require financing for new facilities and equipment at a scale that is beyond the capability of a single lending institution. This consortium of lenders could pool lending strength and share risk. This private sector financial consortium would be made up of banks, bank holding companies, and insurance companies. Kansas Inc.'s Action Planning Committee on Business Finance will be addressing this issue as a possible initiative to pursue.	Relocating or expanding existing businesses paying above average wage, with other high performance indicators also being made criteria to qualify.	
Business Finance/Industrial Development/Retention & Expansion *[Relevance to Strategy: Aids in accomplishing the state's strategic goal that "Kansas business and industry expand through accessible financing."]*	Develop an Industrial Recruitment and Business Retention Fund, similar to the KEEP fund enacted by the 1993, capitalized at $5 to $10 million. This fund would build on the precedent of the Kansas Economic Initiative Opportunity Fund now in place and funded at $1.485 million. (This fund was used to help retain Sealright in Kansas.) This initiative is being considered by the Kansas Inc. Board of Directors.	Relocating or expanding existing businesses paying above average wage, with other high performance indicators also being made criteria to qualify.	Tied to quality job creation or retention.

ECONOMIC DEVELOPMENT SERVICES
SPECIFIC INITIATIVES ALREADY UNDER CONSIDERATION

Type of Assistance	Initiatives Under Consideration	Targeted Toward	Accountability
Targeted Business Assistance/ Incentives Package *[Relevance to Strategy: Identify and promote factors contributing to successful export-oriented service sector growth.]*	The Service Sector Development Committee formed by Kansas Inc. will be addressing initiatives to assist in the development of export-oriented service sector firms in rural and urban areas of the state. They will be proposing initiatives to provide business assistance and relocation and expansion incentives to export-oriented service sector firms, much like those now offered to the manufacturing sector of the economy.	Rural and Urban Export-Oriented Service Sector firms paying above average wage, with other high performance indicators also being made criteria to qualify.	Tied to investment or quality job creation or retention.
Rural Community Assistance/ Business Retention & Expansion [*Relevance to Strategy: Allows communities to develop local economic development strategies, improve their local business climates, deliver business assistance, and improve relationships between local government and business. All of which lead to the retention and expansion of existing business.*]	Develop a self-contained Business Retention & Expansion (BR&E) Program suitable for unassisted use by communities and counties wishing to increase the odds of their existing businesses remaining in and expanding in their communities. The package would contain a survey instrument, instruction for conducting the survey, and software to accurately tabulate survey results. The package would also include instructions for analyzing individual surveys and making appropriate business assistance referrals, and interpreting the aggregate results of the surveys. Most importantly, the program would suggest actions communities might take to promote business retention and expansion in light of the survey results. Development of this program would require additional budget appropriations or major corporate sponsorship. This initiative would be a joint effort betwen Kansas Inc. and the Kansas Department of Commerce & Housing.	Non-metropolitan counties and communities having completed their strategic plan.	

18-5

KANSAS Inc.

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August 27, 1993

Kent Glasscock
State Representative
P.O. Box 37
Manhattan, KS 66502

Dear Kent:

At our meeting on August 23rd, you asked that I indicate to you and Joan the priorities and issues that ought to be addressed by the House Tax Committee. My suggestions follow.

The single most important issue the Committee needs to address is property tax abatements. The "tax incentives" spread sheet prepared by Lynn and Chris is attached. Seven options are listed for both the IRB and constitutional abatements. These options should be included in a Committee bill. The best approach would be to draft a "clean" bill rather than reviving S.B. 2 or 69. I have attached a revised two page statement of options that I prepared for our use earlier. I think it is critical to have a state funded, uniform cost-benefit model developed for city and county use.

The next priority issue for the Committee is to establish a system of accountability and evaluation covering existing tax credits and other incentives provided by the State. Two changes are needed: (1) public disclosure of the businesses receiving tax incentives; and (2) release of sufficiently detailed information on tax incentives to Kansas Inc. so that an evaluation of their use and impact can be conducted. The first approach is a "government in the sunshine" approach that would enable the public to know how incentives were being used. The second approach would enable evaluation of their use. More detailed language for disclosure and accountability is being draft for the incentives spreadsheet.

9/9/93
House Taxation Cmte
Attachment 19

The Committee might want to begin a discussion of the issue of wage levels and incentives. However, the jobs tax credit program in Kansas followed national legislation designed as a "Targeted Jobs Tax Credit," that was intended to boost employment of disadvantaged and minority persons. In other words, job tax credits were originally designed to encourage employers to hire the "hard-to-employ." In this instance, minimum wage employment may be appropriate.

The committee might also wish to discuss some limitation or modification of the enterprise zone credits. We discussed the questionable value of these incentives in our meetings. One option would be to limit their use to rural areas of Kansas. Another would be to establish a wage criteria for their use in metropolitan areas.

The R&D tax credits expire in December 1993 and I would consider its renewal as a high priority. We have asked the Kansas Science and Technology Council to make recommendations on revisions to the present statute in time for the final committee report. You may wish to remind the committee that this issue is being studied and a recommendation will be forthcoming.

Aside from the tax abatement reforms and the accountability issues, the other changes we have reviewed are probably not ready yet to move beyond the committee discussion stage.

With regard to the non-tax incentives, the Department of Commerce and Housing is undertaking an internal review of many of the options that will be presented to the Committee. The Committee may wish to discuss the need to regionalize or decentralize programs and to ensure greater understanding of, and access to, the existing economic development programs.

I hope this is helpful. If there are other ideas that you would like my views on, please give me a call.

Sincerely,

Charles R. Warren
President

cc: Joan Wagnon
Lynne Holt

19-2

Recommended Legislation On Property Tax Abatements

A tax abatement reform bill should be introduced by the Committee to make the following changes:

1. Limit the eligibility for property tax abatements under the IRB provisions to firms in manufacturing, warehousing, and research and development activities. (Eligibility for service sector firms needs more review.)

2. Require a cost-benefit analysis on all property tax abatements, whether constitutional or IRB related, adding a requirement for analysis of the effect of the abatement on state revenues, and requiring that BOTA approval be granted only when ~~benefits exceed~~ effect benefits costs.

3. Require that granting of abatements to real and personal property only be allowed for properties or additional values that are not currently assessed.

The House Tax Committee should draft legislation that would authorize the development of a cost-benefit methodology or model for the analysis of local property tax abatements. The bill should incorporate the following provisions:

1. An appropriation of funds from the Economic Development Initiatives Fund for the development, testing, and reproduction of the model to be distributed free-of-charge to Kansas cities and counties. The model should consist of software and user manuals. It should be capable of being used in a personal computer environment and include tutorials and embedded help explanations.

2. A firm or institution in Kansas or outside should be contracted with for the development of the model. A competitive request for proposals could be prepared under the leadership of the Kansas Municipal League. Approval of the RFP and the selection of the contractor would be done by a seven member Committee On Tax Abatement Methodology composed of the following ex-officio, voting members:

a. The President of Kansas Inc.
b. The Director of the Division of Property Valuation, or a designated member of its staff.
c. The Chairman of the Board or Tax Appeals, or a designated member of its staff.

The governor should appoint the following members:

d. The Executive Director of the Institute of Public Policy and Business Research, University of Kansas, or a designated member of its staff.

e. Two members of the Kansas Legislature -- a senator appointed by the President of the Senate and a

representative appointed by the Speaker of the House.

f. A person who is a member or staff of the League of Kansas Municipalities nominated by its board of directors; and,

g. A person who is active in local economic development and industrial recruitment, nominated by the Commanding General of the Kansas Cavalry.

The committee should approve the final model prepared by the contractor and certify it for use by local governments and in the approval process of the Board of Tax Appeals.

A joint model policy statement on property tax abatements should be prepared by the League of Kansas municipalities and the Kansas Association of Counties which could then be endorsed by a resolution of the Kansas Legislature.

The model policy statement should include a provision that explicitly links the level and period of abatements provided to the level of wages paid and/or investments made by the firm receiving the abatement. The statement should also include a provision that requires a "claw-back" provision in local tax abatements, where the firm must repay a portion of the taxes abated if job or investment goals are not met. The model policy statement would enable local governments to waive the "claw-back" provision under extraordinary circumstances beyond the control of the firm.

SESSION OF 1994

SUPPLEMENTAL NOTE ON HOUSE SUBSTITUTE FOR SENATE BILL NO. 157

As Recommended by House Committee on Taxation

Brief*

House Sub. for S.B. 157 would reduce the assessment level from 30 percent to 12 percent starting in tax year 1994 on all taxable real property owned and operated by groups or organizations chartered pursuant to subsections 501(c)(3), 501(c)(4), 501(c)(8), and 501(c)(10) of the Internal Revenue Code. The reduction also would apply to certain taxable real property owned and operated by 501(c)(2) organizations if such property is leased to a 501(c)(8) organization.

Background

An amendment of Article 11, Section 1 of the *Kansas Constitution*, adopted by the voters in 1992, authorized the Legislature to determine which not-for-profit groups or organizations would be eligible to have their taxable real property assessed at 12 percent. The provision is not self-executing, so taxable real property owned and operated by such groups will continue to be assessed as "all other" at 30 percent unless included by law in this new subclass of property.

All property "used exclusively" for literary, educational, scientific, religious, benevolent, or charitable purposes is already totally exempt from property taxation.

The federal Internal Revenue Code defines the subsections referenced in the bill as follows:

501(c)(2) -- Corporations organized for the exclusive purpose of holding title to property, collecting income therefrom, and turning

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* Supplemental Notes are prepared by the Legislative Research Department and do not express legislative intent.

6657/cc

9/9/93
House Taxation Cmte
attachment 20

over the entire amount thereof, less expenses, to an organization which itself is exempt under this section.

501(c)(3) -- Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation, (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

501(c)(4) -- Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare, or local associations of employees, the membership of which is limited to the employees of a designated person or persons in a particular municipality, and the net earnings of which are devoted exclusively to charitable, educational, or recreational purposes.

501(c)(8) -- Fraternal beneficiary societies, orders, or associations -- (A) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system; and (B) providing for the payment of life, sick, accident, or other benefits to the members of such society, order, or association of their dependents.

501(c)(10) -- Domestic fraternal societies, orders, or associations, operating under the lodge system -- (A) the net earnings of which are devoted exclusively to religious, charitable, scientific, literary, educational, and fraternal purposes; and (B) which do not provide for the payment of life, sick, accident, or other benefits.

The original S.B. 157 would have amended K.S.A. 79-1478 to clarify that the Division of Property Valuation (PVD) currently assists counties in the "updating

of appraisal" rather than a reappraisal. The bill also would have required that all consultants hired by counties be on a list approved by PVD.

The House Committee on June 14, 1993, struck the original provisions and recommended the substitute bill containing the not-for-profit assessment level provisions.

The Governor on May 20, 1993, had vetoed H.B. 2035, which would have implemented the provisions of House Sub. S.B. 157 starting in tax year 1993. H.B. 2035 also contained a number of other provisions referred to as the "economic development trifecta."

SESSION OF 1994

SUPPLEMENTAL NOTE ON HOUSE SUBSTITUTE FOR SENATE BILL NO. 191

As Recommended by House Committee on Taxation

Brief*

House Sub. for S.B. 191 would establish, beginning in 1995, a new tax system starting in 1995 for recreational vehicles, which include those motorized vehicles and trailers "designed primarily as living quarters for recreational, camping, vacation, or travel use." The bill would remove such vehicles from the motor vehicle tax and personal property tax systems and impose a new tax as follows:

Age of Vehicle	Base Amount		Plus: The Amount of the Weight Factor (Below) Times Each 100 Pounds of Weight
0-5 years	$70.00	plus	$0.90
6-10 years	$50.00	plus	$0.70
11 and over	$30.00	plus	$0.50

Currently, motorized recreational vehicles are subject to the motor vehicle tax imposed by K.S.A. 1992 Supp. 79-5101 *et seq.*, while pull-trailers and other types of recreational vehicles are assessed personal property taxes under Chapter 79, Article 3. Although the bill removes recreational vehicles from these tax systems, the revenue received from the new tax would continue to be distributed to all taxing subdivisions in a similar manner.

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* Supplemental Notes are prepared by the Legislative Research Department and do not express legislative intent.

6662/cc

House Taxation Cmte
Attachment 20.4

The bill contains an amnesty provision which would eliminate back taxes, penalties, and interest for persons who have not paid taxes for any tax year or any registration period commencing prior to January 1, 1995.

Background

Based on data provided by the Department of Revenue, an estimated 14,153 motorized recreational vehicles were registered under the motor vehicle tax ("tax and tags") law in 1992. Those vehicles would pay approximately $1.60 million in CY 1994 motor vehicle taxes under current law, a statewide average of $113 per vehicle. (CY 1995 motor vehicle taxes, which are based on 1993 mill levies, cannot yet be estimated.) Under House Sub. S.B. 191, the new recreational vehicle tax paid by those motorized vehicles would be approximately $1.15 million, an average of $81 per vehicle. Using CY 1994 as a proxy for CY 1995, the fiscal note from the change in the system of taxing motorized recreational vehicles therefore would be a reduction of less than $0.5 million statewide.

The Department of Revenue also calculated that the 26,175 pull-trailers and other recreational vehicles currently assessed personal property taxes would generate approximately $2.6 million in CY 1995 receipts under House Sub. for S.B. 191, or an average of about $99 per vehicle. Although the amount of tax collected from such vehicles now is not known on a statewide basis, one sample from Douglas County suggested that the average tax in 1992 for trailers was $158. Another sample from Jewell County found that the 1992 average tax was about $88. Projecting the Douglas County average statewide, the estimated amount of taxes collected on trailers in 1992 would have been about $4.136 million (out of $1.608 billion of property taxes statewide, $228 million of which was from personal property). Using the Jewell County data to project the statewide 1992 average would suggest that $2.3 million in taxes was collected from trailers.

Using the Douglas County 1992 sample data as a proxy for 1995 provides an estimated reduction in receipts from trailers of $1.5 million, from $4.1 million to $2.6 million. Using the Jewell County data would suggest that there would be an increase of $0.3 million statewide in receipts from trailers.

The fiscal notes presented above for CY 1995 do not assume any sort of increase in the sales of recreational vehicles to Kansas residents or in the number of vehicles registered in Kansas which may have been registered elsewhere previously.

The new property tax classification amendment, adopted by voters in 1992, authorizes the Legislature to implement a separate tax system for recreational vehicles. Proponents of this particular proposal said that the bill was patterned after a Texas law.

The Governor in 1993 vetoed H.B. 2088 and H.B. 2035, both of which would have implemented this recreational vehicle tax proposal starting in tax year 1994. Those bills also contained a number of other provisions relating to the "economic development trifecta."

The provisions of the original S.B. 191, which related to joint rural benefit fire district levies, were enacted as part of 1993 H.B. 2227. The House Committee on June 14, 1993 struck the original provisions of S.B. 191 and recommended the substitute bill with the recreational vehicle tax.

20-6

SESSION OF 1994

SUPPLEMENTAL NOTE ON SENATE BILL NO. 230

As Amended by House Committee on Taxation

Brief*

S.B. 230 would, beginning with tax year 1994, authorize corporation income tax or financial institution privilege tax credits for contributions by business firms for the purpose of financing the provision of health care services.

"Health care services" are defined to include local health departments; city, county, or district hospitals; city or county nursing homes; preventive health care services; mental health services; indigent health care; physician or health care worker recruitment; health education; emergency medical services; rural health clinics, integration of health care services; home health services; and rural health networks.

The credit could not exceed 50 percent of the amount contributed, or 70 percent of the amount contributed by a firm in a rural community service. The contribution would be deductible at the federal level, but not at the state level. This treatment would be accomplished by adding the amount of the contribution to federal taxable income in computing Kansas taxable income for corporations, or subtracting the amount of the contribution from federal itemized deductions in determining Kansas itemized deductions for individuals. The credits would be limited to a total of $5,000,000 per year. Any credits not used could be carried forward until used.

"Rural community" would mean a city with population of fewer than 15,000 located in a county that is not a part of a Standard Metropolitan Statistical Area (SMSA) as defined by the U.S. Department of Commerce. However, a city of fewer than 15,000 could be considered a rural community even though located in a county within an SMSA if a substantial number of persons within the community derive their incomes from agriculture. Also, if there is only one city in the county

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* Supplemental Notes are prepared by the Legislative Research Department and do not express legislative intent.

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House Taxation Ante
Attachment 20-7

with population of more than 15,000, other communities will be considered rural even though located within an SMSA.

Background

The original S.B. 230 would have authorized credits for contributions to "community service organizations." The House Taxation Committee amended the bill to limit the credits to contributions for health care services.

SESSION OF 1994

SUPPLEMENTAL NOTE ON HOUSE SUBSTITUTE FOR SENATE BILL NO. 324

As Recommended by House Committee on Taxation

Brief*

House Sub. S.B. 324 would phase in an expansion in the property tax credit allowed in the severance tax law on natural gas from 1 percent to 3.67 percent, thereby reducing the effective rate from 7 percent to 4.33 percent, the same as for the tax on crude oil. The effective rate on gas will be reduced from 7 percent to 6 percent on July 1, 1994; to 5 percent on July 1, 1995; and to 4.33 percent on July 1, 1996.

Under current law, 93 percent of severance tax receipts is deposited in the State General Fund (SGF) and 7 percent is deposited in the County Mineral Production Tax Fund (CMPTF).

Based on the April, 1993 consensus estimate of price and taxable production and assuming a two-month lag in receipts, the bill would reduce severance tax receipts as follows:

	$ in Thousands				
	FY 1995	FY 1996	FY 1997	FY 1998 and Annually Thereafter	Cumulative through FY 1998
SGF	$ (7,614)	$ (16,846)	$ (23,553)	$ (24,586)	$ (72,598)
CMPTF	(573)	(1,268)	(1,773)	(1,851)	(5,464)
TOTAL	$ (8,187)	$ (18,114)	$ (25,325)	$ (26,436)	$ (78,062)

* Supplemental Notes are prepared by the Legislative Research Department and do not express legislative intent.

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House Taxation Cmte
attachment 20-9

Background

The original S.B. 324 would have amended K.S.A. 1992 Supp.79-1466 and 79-1467 to clarify that appraisal rolls consist of appraisal information rather than property records and to limit properties required to be on the exempt property rolls to those which are required to be appraised by the county appraiser.

On June 14, 1993, the House Committee recommended the substitute bill, which struck the original provisions and replaced them with the severance tax reduction.

Earlier in 1993, the Governor had vetoed two "economic development trifecta" bills which contained, among other provisions, similar reductions in the severance tax on natural gas.

20-10

K. E. P. P. T.

KANSANS for EQUAL PROPERTY and PENSION TAXES

I. We propose a Property Tax Cap of 1% of appraised Value (APV) on owner occupied homes and agricultural land and a Cap of 1.5% of appraised value and/or book value of industrial, commercial, rental, and personal property (autos, trucks, boats, trailers, RV, motorcycles, etc.)

A. A property Tax Cap would eliminate the need for Mill Levies and Reclassification.

B. Tax mix should be one-third Property Tax, one third Sales Tax, one third Income Tax.

C. We estimate the 1% Cap would provide 60% and the 1.5% Cap would provide 85% of the 1992 property taxes collected.

D. We propose that non-profit and fraternal organizations, country clubs, and business and professional buildings be taxed at 1% of APV to provide for police - fire protection and street and utility maintance. Churches, parochial schools, and buildings built and maintained by tax dollars would be tax-exempt.

E. Existing levies (at time law is effective) for bonded debt obligations and special benefit districts could be added to the property tax cap.

F. It would seem appropriate to allow a 3% annual APV increase based on the original APV as suggested by Ks. & Topeka Bd. of Realtors

G. We suggest 75% of Real Estate taxes collected be sent to schools and the balance needed for a uniform amount per pupil come from General State Funds. Personal property taxes remain with City and/or County.

TO REPLACE LOST REVENUES - WE PROPOSE

1) Remove all present Sales Tax Exemptions Possible.
2) Apply Sales Tax to Services not now taxed.
3) Adjust Individual and/or Corporate Income Taxes.
4) Provide for a County/City Earnings Tax up to 1%, if voters Approve.
5) 10% Cut in State Spending saves 300 Million - 5% Saves 150 Million

II. We propose that ALL Pensions; public, private, or military be subject to State Income Tax on a Equal Basis.

A. We suggest a Basic Exemption of $8,000 Annually (Revenue Neutral)

B. Such action would treat ALL pensioners fairly, equally, and non-discriminately and would avoid Class Action lawsuits.

C. Retirees with pensions of less than $8,000 annually should not be subject to state income tax due to cost of living increases and increased medical costs in retirement.

K.E.P.P.T. Cedric Moege
3045 Kentucky
Topeka, KS 66605 (913)266-8922

9/9/93
House Taxation Cmte
Attachment 21

STATE OF KANSAS

OFFICE OF THE GOVERNOR

JOAN FINNEY, *Governor*
State Capitol, 2nd Floor
Topeka, KS 66612-1590

913-296-3232
1-800-432-2487
TDD# 1-800-992-0152
FAX# (913) 296-7973

July 14, 1993

Cedric Moege, Treasurer
K.E.P.P.T.
3045 S.E. Kentucky
Topeka, Kansas 66605

Re: Equal Tax Treatment for Public and Private Pensions

Dear Mr. Moege:

Thank you for your letter of June 21, 1993 wherein you discuss the equal state tax treatment of all pensions -- both private and public. In your letter you suggest that you may file a class-action lawsuit to obtain equal tax treatment for private pensions.

As you know, the Kansas Legislature has examined the possibility of providing equal treatment for all pensioners. Most recently, the 1992 Special Committee on Assessment and Taxation studied the state policy on the income taxation of retirement benefits. That Committee made no recommendation for changing the status quo. No doubt the Committee was concerned about the fiscal note associated with exempting private pensions (estimated to be $51.5 million annually).

The rationale for taxing private pensions and not public pensions is in part attributable to the fact the private pensions generally are larger than state or federal pensions. The tax exemption is one method of attracting qualified workers to the state system. It is also my understanding that this taxing policy has been challenged on equal protection grounds in other states such as Missouri and Arkansas. In each case the state law has been upheld as being supported by a "rational basis."

I too believe that all pensioners should be treated equally. The taxation of all pensions above a certain threshhold amount would appear to be one method of accomplishing that objective.

I hope this letter satisfies your immediate needs. Please feel free to contact my office in the future if you have any further inquiries.

Sincerely,

Joan Finney
Governor

21-2

Cedric "Ced" [redacted] Moege

District Representative — Retired
Aid Association for Lutherans

3045 Kentucky — Ph. 913-266-8922
Topeka, KS 66605

FREE ADVICE given on TAXES, GOVT., GOLF, HUNTING, FISHING, GARDENING, ETC. ETC.

A case of legislative malfeasance

It isn't the taxing of federal pensions that got the state of Kansas into $100 million worth of trouble.

Not at all.

It's the free ride that the Kansas Legislature provided for all retired state and local Kansas retirees that is responsible for the horrendous mess.

Everyone is wringing hands over how the Legislature is going to come up with $100 million to repay the federal retirees, with interest, for the state taxes that the U.S. Supreme Court now says they were illegally assessed.

Now that problem is quite simple to fix.

The question is only, does the Legislature have the guts to fix it.

How? Simply subject all state and local retirees to state taxes, based on their incomes. That probably will allow the state also to tax the federal retirees.

Of course it won't be popular. Or will it? A lot of Kansas pensioners who do pay income tax probably think it is a wonderful idea.

It isn't that nobody saw this crisis coming. Everybody saw it coming. The Legislature's own experts warned them that it was not just possible, but probable.

Of course, state legislators, while exempting the pensions of state and local government pensions from state taxes, were also exempting their own pensions.

If this isn't malfeasance by every legislator who chose not to take action toward a remedy, what does it take to commit malfeasance?

— The Ottawa Herald

[redacted]

Why favor one owner group?

In response to Rep. Keith Roe on tax relief for RV vehicles: Why don't they lower taxes on all vehicles and not just recreational vehicles? People need their vehicles to go to work, doctors' offices, stores and even volunteer work.

Why do they favor one group when their whole taxing system is unfair?

If people can afford these vehicles, then they can afford the tax. — **GEORGE EMMENDORFER, Garnett.**

2/3

MEMORANDUM

Kansas Legislative Research Department

300 S.W. 10th Avenue
Room 545-N – Statehouse
Topeka, Kansas 66612-1504
Telephone (913) 296-3181 FAX (913) 296-3824

June 14, 1993

To: House Committee on Taxation

From: Chris W. Courtwright, Principal Analyst

Re: Kansas Local Sales Taxes

Current Local Sales Tax Structure

Local sales taxes, which were first authorized by the Legislature in 1970, may be levied by cities and counties in 0.25 percent increments up to a normal maximum of 2.0 percent, subject to several exceptions. (Prior to 1992, the normal maximum rate was 1.0 percent for cities and counties.) Sales taxes up to 1.0 percent may be used for general purposes, but the additional authority (up to 1.0 percent) in excess of that amount normally must be used only for financing "health care services." A city may impose a health care sales tax only if the county has no such tax. Moreover, any such city tax expires immediately upon the imposition of a county health care sales tax. Elections are required prior to the imposition of or increase in any local sales tax, and a statement describing the purposes for which the taxes will be used must be part of the ballot proposition.

Revenue from a non-health care countywide sales tax is apportioned among the county and cities, 50 percent in proportion to total, unitwide property tax levies and 50 percent in proportion to urban and nonurban population. This distribution formula also is subject to several exceptions.

With the enactment of H.B. 2041 by the 1989 Legislature, the state and local sales tax bases are now in substantial conformity, with the exception of the sales taxes on residential utility services. Such services are exempt from the state sales tax but are not exempt from local taxes. Other areas of nonconformity regarding sales of farm machinery and business machinery and equipment have been eliminated.

As of July 1, 1993, 134 cities and 63 counties will be imposing local sales taxes. Of the 134 cities, 43 impose the tax at the 0.5 percent rate, 88 impose the tax at the 1.0 percent rate, two (Caney and Wamego) impose a 1.75 percent rate, and one (Neodesha) imposes a 2.0 percent rate. Of the 63 counties, eight impose the 0.5 percent rate, 48 impose the 1.0 percent rate, Jackson County imposes a 2.0 percent rate, Johnson County imposes a 0.6 percent rate, Ford County imposes a 0.75 percent rate, Geary and Sherman counties impose a 1.25 percent rate, and Saline and Franklin counties impose a 1.5 percent rate.

Special Rate Provisions

Note: The additional health care sales tax authority of up to 1.0 percent is in addition to the following exceptions to the old 1.0 percent maximum rate.

9/10/93
House Taxation Cmte
Attachment 22

Pursuant to the enactment of 1989 H.B. 2023, Jackson County was authorized to increase its sales tax from 1 percent to 2 percent, with the county's share of the additional 1 percent tax earmarked solely for the Banner Creek Reservoir Project. The additional 1 percent tax was implemented on July 1, 1989 and will sunset on July 1, 1994.

Wyandotte and Saline counties are authorized to levy an additional 0.5 percent tax and Barton County is authorized an additional 1.0 percent tax, if the additional amount is earmarked solely for financing a courthouse, jail, law enforcement facility, or county administrative facility.

All counties were authorized to levy a 1/10 of 1 percent sales tax for stormwater improvements if the tax was imposed prior to the end of 1990. The stormwater management sales tax did not require an election, but was instead subject to a protest petition. Proponents of the tax, which was authorized by 1988 H.B. 2271, said that the only counties that would likely attempt to impose the tax would be Johnson, Wyandotte, and Leavenworth, since there had been efforts underway to develop a comprehensive flood control plan in the Kansas City metropolitan area. The Johnson County stormwater management sales tax became effective July 1, 1990. Leavenworth County approved a resolution on October 15, 1990 seeking to impose the tax on January 1, 1991, but a protest petition was successful in blocking implementation absent an election. The Attorney General informally opined that the tax still could have been implemented during 1991 (assuming voter approval in the election), since the resolution had passed in 1990, but the county commission on January 8, 1991 rescinded its attempt to impose the tax.

Geary and Sherman counties have utilized the health care services rate authority to boost their rates to 1.25 percent, and Franklin County has utilized the authority to raise its rate to 1.5 percent.

H.B. 2275, passed in 1991, enacted the Kansas and Missouri Metropolitan Culture District Compact. Each participating county must impose a sales tax at a rate not to exceed 0.25 percent. Johnson County (and Jackson County, Missouri) must participate for the Compact to be effective; pursuant to 1993 S.B. 200, other Kansas (and Missouri) counties within 60 miles also are eligible. An election must be held in each county to approve the tax.

Pursuant to 1990 S.B. 602 and 1991 S.B. 150, any Class B city (redefined as a city with a population of more than 1,000 but less than 2,000 located in a county with a population of more than 150,000 but less than 175,000) may impose an additional 0.5 percent or 1.0 percent sales tax (above the existing 1.0 percent authority) if the revenue is earmarked for flood control projects. An election to impose the additional tax would have to be held in 1990, 1991, or 1992, and the tax would expire upon the payment of all costs incurred in the financing of the flood control projects. Proponents said that this provision was designed to allow only the City of Rossville the option of imposing the new tax while leaving the local sales tax statutes uniform in their application to cities. Rossville currently imposes a 1.0 percent sales tax.

Pursuant to 1992 S.B. 723, class D cities (cities in Montgomery County) are granted additional 0.5 or 0.75 percent authority with the revenues pledged for economic development initiatives or public infrastructure projects and the new tax scheduled to sunset after five years, <u>if and only if</u> Montgomery County fails to place a countywide sales tax proposition on the ballot prior to September 30, 1992, or the county does so and the countywide tax fails. The city of Caney imposed an additional 0.75 percent tax pursuant to this authority on January 1, 1993, raising its rate to 1.75 percent.

The city of Neodesha increased its rate to 2.0 percent on October 1, 1992 by utilizing the additional rate authority to levy for health care purposes. The city of Wamego also has utilized this authority, increasing its rate to 1.75 percent on January 1, 1993.

Special Distribution Provisions

K.S.A. 12-192 provides exceptions to the normal countywide apportionment formula for Riley, Geary, and Johnson counties. For that half of the tax distributed between the cities and county based on the share of population in unincorporated areas of the county and in each city, persons residing at Fort Riley are specifically excluded from the determination of Junction City's population. For Geary County, both the unincorporated county population and the city populations are adjusted to subtract persons residing on military reservations. An optional apportionment formula is provided for Johnson County in the event the county imposes a 1.0 percent sales tax. The normal Johnson County formula was modified slightly by 1993 S.B. 182, which related to fire protection service levies within cities.

Jefferson, Montgomery, Wyandotte, Riley, Lyon, Butler, Barton, and Saline counties also may impose a countywide tax with the entire amount earmarked solely for courthouse, jail, law enforcement, or county administrative facility construction. Taxes earmarked for this purpose in these counties would expire upon the payment of all costs incurred in the financing of such facilities. Montgomery County's 1.0 percent tax was imposed for this purpose on January 1, 1988, and the tax sunset on July 30, 1990. Jefferson County, which has had a 1.0 percent tax in effect since 1983, has not attempted to change the distribution of its tax by reimposing it under this provision. Wyandotte County does not earmark any part of its current 1.0 percent sales tax for this purpose, nor has it attempted to use its additional 0.5 percent authority. Riley and Lyon counties were authorized to utilize this distribution formula pursuant to 1990 S.B. 602 and 1990 H.B. 3115, respectively. Riley County currently imposes a rate of 0.5 percent, but does not use this formula, and Lyon County imposes a 0.5 percent tax that does utilize this formula. Saline County was authorized to use this formula and levy an additional 0.5 percent pursuant to the enactment of S.B. 213 in 1992. The additional 0.5 percent tax in Saline County was effective on January 1, 1993. Butler and Barton counties were granted this authority pursuant to 1993 S.B. 194.

Although not authorized to exceed the old normal 1.0 percent rate, Ford and Finney counties were authorized to impose sales taxes of 0.25 percent, pursuant to 1990 H.B. 2947, with the revenues pledged exclusively for system enhancement highway projects. Elections are required to be called and held as provided by the General Bond Law prior to imposition, and the taxes would expire upon payment of all costs incurred in the financing of the highway projects. Since Ford and Finney counties each previously imposed a sales tax of 0.5 percent, the highway project sales tax allowed these counties to impose a combined rate of 0.75 percent. Both counties implemented the additional quarter percent rate on July 1, 1991, and Finney County's tax expired on September 30, 1992.

Should the Kansas and Missouri Metropolitan Culture District Compact become effective, all moneys collected would be credited to the Metropolitan Culture District Retailers' Sales Tax Fund. After the State Treasurer remits the money in such fund back to the counties of collection, the counties would have to remit the money to the District Commission within 60 days. The Metropolitan Culture Commission would have authority to allow revenues pooled from both states to be used for "cultural activities."

All revenue from a countywide health care sales tax is retained by the county, unless a city has had such a tax in effect, in which case the city will retain revenues from the countywide tax which are collected within the city.

An alternative distribution formula is provided for a Montgomery County sales tax voted on prior to September 30, 1992 which would distribute the moneys among the county and its cities based entirely on population.

Local Sales Tax Revenue Bonds

Legislation enacted in 1987 and 1988 authorized cities and counties imposing local sales taxes to issue revenue bonds backed by the sales tax (or by the sales tax in combination with other revenue sources) to provide for public facilities and improvements which could otherwise be funded through the issuance of general obligation bonds.

The bonds were normally prohibited from being used for any facilities or improvements to be used for commercial or retail purposes, but an exception to the prohibition was provided for bonds issued for the payment of the cost of constructing or improving convention centers, exposition halls, and public auditoriums.

H.B. 2188, passed in 1991, allows cities and counties to issue general obligation bonds to pay for public facilities and improvements and to pledge local sales tax revenue to amortize the debt. The bonds are within a city's or county's debt limit, except for the City of Wichita.

S.B. 416, also passed in 1991, permits cities which have created municipal improvement districts to issue bonds backed by a pledge of all or part of revenue from a local option sales tax. Also authorized are bonds backed by a combination of local sales tax revenue and a property tax levy or income from revenue-producing improvements.

S.B. 200, enacted in 1993, authorizes the Metropolitan Culture District Compact to issue sales-tax backed bonds beginning five years after the Compact is effective. Any such attempt to issue bonds requires a mandatory election.

Local Sales Tax Base Uniformity

Attorney General Opinion No. 92-96 concluded that the local sales tax statutes had been rendered nonuniform in their application to cities because of the enactment of 1992 legislation which authorized the imposition of the new sales taxes for health care purposes.

Although at least five cities have passed charter ordinances attempting to remove original construction services from their local sales tax base, the Department of Revenue noted that it does not have the statutory authority under current law to implement such charter ordinances.

The 1992 Special Committee on Assessment and Taxation introduced H.B. 2004, which would have eliminated the "anti-stacking" provision the Attorney General had said made the law nonuniform.

The Senate Assessment and Taxation Committee amended the bill to allow all cities and counties to charter out of the local sales tax on original construction labor services.

LOCAL SALES TAXES – CITY

City (134) (County Where Located)	Rate	Effective Date
Abilene[1] (Dickinson)	0.5%	May 1, 1983
Americus[1] (Lyon)	0.5	April 1, 1987
Anthony (Harper)	0.5	November 1, 1984
Argonia (Sumner)	1.0	January 1, 1991
Arkansas City[9] (Cowley)	1.0	April 1, 1985
Arma[1] (Crawford)	0.5	November 1, 1982
Atchison[9] (Atchison)	1.0	August 1, 1983
Auburn (Shawnee)	1.0	July 1, 1984
Augusta (Butler)	0.5	October 1, 1991
Baldwin[24] (Douglas)	1.0	July 1, 1991
Basehor (Leavenworth)	0.5	July 1, 1982
Baxter Springs[1,14] (Cherokee)	1.0	July 1, 1985
Belle Plaine (Sumner)	1.0	October 1, 1989
Bonner Springs[1,18] (Wyandotte)	1.0	January 1, 1986
Caldwell[2] (Sumner)	1.0	November 1, 1982
Caney[2,26] (Montgomery)	1.75	January 1, 1993
Chanute[21] (Neosho)	1.0	November 1, 1987
Cherryvale[3] (Montgomery)	1.0	November 1, 1982
Chetopa[1] (Labette)	1.0	July 1, 1985
Clay Center[1,2] (Clay)	1.0	November 1, 1984
Coffeyville[2] (Montgomery)	1.0	May 1, 1984
Columbus[1,14] (Cherokee)	1.0	April 1, 1987
Concordia[5] (Cloud)	1.0	February 1, 1983
Conway Springs (Sumner)	1.0	October 1, 1989
Cottonwood Falls (Chase)	1.0	January 1, 1991
Delphos[1] (Ottawa)	1.0	November 1, 1984
DeSoto[1,14] (Johnson)	1.0	January 1, 1991
Dighton (Lane)	1.0	July 1, 1983
Dodge City[1] (Ford)	0.5	December 1, 1981
Easton (Leavenworth)	1.0	July 1, 1985
Edgerton[1,14] (Johnson)	1.0	July 1, 1985
Edna[1] (Labette)	1.0	January 1, 1989
Edwardsville[1] (Wyandotte)	1.0	January 1, 1986
Effingham (Atchison)	1.0	November 1, 1983
El Dorado (Butler)	1.0	October 1, 1989
Elkhart (Morton)	0.5	November 1, 1981
Ellis (Ellis)	1.0	November 1, 1983
Ellsworth (Ellsworth)	1.0	July 1, 1983
Elwood (Doniphan)	1.0	November 1, 1984
Emporia[1] (Lyon)	0.5	September 1, 1984
Erie[7] (Neosho)	1.0	January 1, 1988
Eudora (Douglas)	0.5	November 1, 1982
Eureka (Greenwood)	1.0	January 1, 1991
Fairway[1,20] (Johnson)	1.0	July 1, 1986
Fort Scott (Bourbon)	1.0	January 1, 1984
Fredonia (Wilson)	1.0	January 1, 1986
Frontenac[1] (Crawford)	0.5	November 1, 1982
Galena[1,17] (Cherokee)	1.0	July 1, 1984
Garden City[1] (Finney)	0.5	February 1, 1983
Gardner[1,7] (Johnson)	1.0	January 1, 1989
Gas[1] (Allen)	1.0	January 1, 1991
Girard[1] (Crawford)	0.5	November 1, 1982
Glasco (Cloud)	1.0	July 1, 1983

City (134) (County Where Located)	Rate	Effective Date
Hays[7] (Ellis)	1.0%	July 1, 1992
Herington[1] (Dickinson)	0.5	July 1, 1980
Hiawatha[1] (Brown)	0.5	November 1, 1980
Hill City (Graham)	1.0	July 1, 1985
Hillsboro[1] (Marion)	0.5	May 1, 1985
Horton[1,2] (Brown)	1.0	July 1, 1987
Hugoton (Stevens)	0.5	November 1, 1980
Humboldt[1] (Allen)	0.5	January 1, 1982
Hutchinson[1] (Reno)	0.5	July 1, 1986
Independence[3] (Montgomery)	1.0	April 1, 1986
Iola[1,23] (Allen)	1.0	January 1, 1990
Junction City[1] (Geary)	1.0	November 1, 1982
Kanopolis (Ellsworth)	1.0	July 1, 1985
Kansas City[1,2] (Wyandotte)	1.0	January 1, 1984
LaCygne (Linn)	1.0	October 1, 1988
Lakin (Kearny)	1.0	July 1, 1983
Lansing[14] (Leavenworth)	1.0	January 1, 1989
Lawrence[4] (Douglas)	1.0	October 1, 1990
Leavenworth[19] (Leavenworth)	1.0	March 1, 1985
Leawood[1,6] (Johnson)	1.0	January 1, 1984
Lenexa[1,10] (Johnson)	1.0	February 1, 1984
Lindsborg[1] (McPherson)	0.5	July 1, 1991
Longford[1] (Clay)	1.0	January 1, 1989
Louisburg[1] (Miami)	0.5	July 1, 1982
Manhattan[1,4] (Riley & Pottawatomie)	1.0	November 1, 1982
Mayfield (Sumner)	0.5	November 1, 1982
Medicine Lodge[1] (Barber)	0.5	July 1, 1991
Merriam[1,11] (Johnson)	1.0	February 1, 1984
Miltonvale (Cloud)	1.0	July 1, 1987
Mission[1,8] (Johnson)	1.0	July 1, 1985
Moran[1] (Allen)	0.5	July 1, 1984
Mound City (Linn)	1.0	July 1, 1993
Neodesha[2,25] (Wilson)	2.0	October 1, 1992
Norton (Norton)	0.5	April 1, 1993
Ogden[1,2] (Riley)	1.0	November 1, 1982
Olathe[1,12] (Johnson)	1.0	February 1, 1984
Onaga (Pottawatomie)	1.0	November 1, 1982
Osawatomie[1] (Miami)	0.5	July 1, 1981
Ottawa[1] (Franklin)	0.5	February 1, 1979
Overland Park[1,13] (Johnson)	1.0	February 1, 1984
Oxford (Sumner)	1.0	November 1, 1984
Paola[1] (Miami)	0.5	July 1, 1981
Parsons[1] (Labette)	0.5	January 1, 1993
Perry[1] (Jefferson)	0.5	July 1, 1981
Pittsburg[1] (Crawford)	0.5	February 1, 1981
Plainville (Rooks)	0.5	February 1, 1985
Pomona[1] (Franklin)	0.5	July 1, 1981
Prairie Village[1,9] (Johnson)	1.0	February 1, 1984
Riley[1] (Riley)	1.0	July 1, 1992
Roeland Park[1,14] (Johnson)	1.0	March 1, 1984
Rossville (Shawnee)	1.0	October 1, 1986

22-5

City (134) (County Where Located)	Rate	Effective Date
Sabetha[1] (Nemaha)	0.5%	July 1, 1991
St. Marys[7] (Pottawatomie)	1.0	November 1, 1984
Salina[1] (Saline)	0.5	January 1, 1991
Satanta[1] (Haskell)	0.5	January 1, 1987
Scammon[1] (Cherokee)	1.0	April 1, 1988
Sedan[1] (Chautauqua)	0.5	November 1, 1981
Shawnee[1,2] (Johnson)	1.0	July 1, 1985
South Hutchinson[1] (Reno)	0.5	January 1, 1993
Spivey (Kingman)	0.5	January 1, 1979
Spring Hill[1,14] (Miami & Johnson)	1.0	February 1, 1984
Strong City (Chase)	1.0	January 1, 1990
Sublette[1] (Haskell)	0.5	January 1, 1983
Syracuse[1] (Hamilton)	1.0	June 1, 1984
Tonganoxie[22] (Leavenworth)	1.0	July 1, 1989
Topeka[4] (Shawnee)	1.0	November 1, 1982
Toronto (Woodson)	0.5	November 1, 1982
Ulysses (Grant)	1.0	November 1, 1983
WaKeeney (Trego)	1.0%	February 1, 1983
Wakefield[1,2] (Clay)	1.0	November 1, 1982
Wamego[7,27] (Pottawatomie)	1.75	January 1, 1993
Weir[1] (Cherokee)	1.0	November 1, 1984
Wellington[8] (Sumner)	1.0	July 1, 1983
Wellsville[1] (Franklin)	0.5	January 1, 1993
Westmoreland[25] (Pottawatomie)	1.0	January 1, 1993
Westwood[1,15] (Johnson)	1.0	February 1, 1984
Westwood Hills[1,16] (Johnson)	1.0	February 1, 1984
Williamsburg[1] (Franklin)	0.5	July 1, 1982
Wilson (Ellsworth)	1.0	September 1, 1983
Winfield[18] (Cowley)	1.0	November 1, 1984
Yates Center[7] (Woodson)	1.0	January 1, 1986

Footnotes:

1) City sales tax is in addition to the county sales tax; see "Local Sales Taxes – County."
2) Rate of 0.5% had been effective November 1, 1980.
3) Rate of 0.5% had been effective February 1, 1981.
4) Rate of 0.5% had been effective July 1, 1971.
5) Rate of 0.5% had been effective September 1, 1981.
6) Rate of 0.5% had been effective January 1, 1979.
7) Rate of 0.5% had been effective November 1, 1982.
8) Rate of 0.5% had been effective February 1, 1979.
9) Rate of 0.5% had been effective October 1, 1978.
10) Rate of 0.5% had been effective February 1, 1980.
11) Rate of 0.5% had been effective July 1, 1979.
12) Rate of 0.5% had been effective June 1, 1980.
13) Rate of 0.5% had been effective January 1, 1978.
14) Rate of 0.5% had been effective July 1, 1982.
15) Rate of 0.5% had been effective July 1, 1981.
16) Rate of 0.5% had been effective July 1, 1980.
17) Rate of 0.5% had been effective February 1, 1977.
18) Rate of 0.5% had been effective October 1, 1981.
19) Rate of 0.5% had been effective July 1, 1977.
20) Rate of 0.5% had been effective September 1, 1983.
21) Rate of 0.5% had been effective October 1, 1979.
22) Rate of 0.5% had been effective November 1, 1984.
23 Rate of 0.5% had been effective November 1, 1981.
24) Rate of 0.5% had been effective January 1, 1981.
25) Rate of 1.0% had been effective February 1, 1983.
26) Rate of 1.0% had been effective November 1, 1982.
27) Rate of 1.0% had been effective September 1, 1983.

Exhibit: Forty-three cities impose the tax at the rate of 0.5%, 88 cities impose the tax at the rate of 1.0%, two cities impose the tax at the rate of 1.75%, and one city imposes the tax at the rate of 2.0%. Combined city and county sales tax rates exceed 1.0% in the following cities and Franklin, Geary, Jackson, Saline, and Sherman counties:

1.25% Rate (1 city and 2 counties)

- Dodge City (0.5) in Ford County (0.75)
- Geary County (1.25) other than Junction City
- Sherman County (1.25). (No cities in Sherman County currently impose a local sales tax.)

1.5% Rate (28 cities and parts of 2 counties)

- Gas (1.0) and Iola (1.0) in Allen County (0.5)
- Medicine Lodge (0.5) in Barber County (1.0)
- Hiawatha (0.5) in Brown County (1.0)
- Sedan (0.5) in Chautauqua County (1.0)
- Clay Center (1.0), Longford (1.0), and Wakefield (1.0) in Clay County (0.5)
- Arma (0.5), Frontenac (0.5), Girard (0.5), and Pittsburg (0.5) in Crawford County (1.0)
- Abilene (0.5) and Herington (0.5) in Dickinson County (1.0)
- Syracuse (1.0) in Hamilton County (0.5)
- Perry (0.5) in Jefferson County (1.0)
- Parsons (0.5) in Labette County (1.0)
- Hillsboro (0.5) in Marion County (1.0)
- Lindsborg (0.5) in McPherson County (1.0)
- Louisburg (0.5), Osawatomie (0.5), and Paola (0.5) in Miami County (1.0)
- Sabetha (0.5) in Nemaha County (1.0)
- Hutchinson (0.5) and South Hutchinson (0.5) in Reno County (1.0)
- Manhattan (part) (1.0), Ogden (1.0), and Riley (1.0) in Riley County (0.5)
- Franklin County (1.5) other than Ottawa, Pomona, Wellsville, and Williamsburg
- Saline County (1.5) other than Salina

1.6% Rate (16 cities)

- DeSoto (1.0), Edgerton (1.0), Fairway (1.0), Gardner (1.0), Leawood (1.0), Lenexa (1.0), Merriam (1.0), Mission (1.0), Olathe (1.0), Overland Park (1.0), Prairie Village (1.0), Roeland Park (1.0), Shawnee (1.0), Spring Hill (part) (1.0), Westwood (1.0), and Westwood Hills (1.0) in Johnson County (0.6)

1.75% Rate (2 cities)

- Caney (1.75) in Montgomery County (Montgomery County currently has no local sales tax)
- Wamego (1.75) in Pottawatomie County (Pottawatomie County currently has no local sales tax)

2% Rate (19 cities and 1 county)

- Horton (1.0) in Brown County (1.0)
- Baxter Springs (1.0), Columbus (1.0), Galena (1.0), Scammon (1.0), and Weir (1.0) in Cherokee County (1.0)
- Ottawa (0.5), Pomona (0.5), Wellsville (0.5), and Williamsburg (0.5) in Franklin County (1.5)
- Chetopa (1.0) and Edna (1.0) in Labette County (1.0)
- Spring Hill (part) (1.0) in Miami County (1.0)
- Delphos (1.0) in Ottawa County (1.0)
- Salina (0.5) in Saline County (1.5)
- Bonner Springs (1.0), Edwardsville (1.0), and Kansas City (1.0) in Wyandotte County (1.0)
- Neodesha (2.0) in Wilson County. (Wilson County currently has no local sales tax.)
- Jackson County (2.0). (No cities in Jackson County currently impose a local sales tax.)

2.25% Rate (1 city)

- Junction City (1.0) in Geary County (1.25)

LOCAL SALES TAXES – COUNTY

County (63)	Rate	Effective Date
Allen	0.5%	November 1, 1982
Anderson	1.0	January 1, 1983
Barber	1.0	February 1, 1983
Barton	1.0	November 1, 1982
Brown	1.0	November 1, 1982
Chautauqua	1.0	February 1, 1983
Cherokee	1.0	November 1, 1982
Cheyenne	1.0	July 1, 1986
Clay	0.5	November 1, 1982
Crawford	1.0	November 1, 1983
Decatur	1.0	November 1, 1984
Dickinson	1.0	July 1, 1983
Edwards	1.0	November 1, 1983
Elk	1.0	November 1, 1982
Finney[7]	0.5	October 1, 1992
Ford[7]	0.75	July 1, 1991
Franklin[6]	1.5	January 1, 1993
Geary[1]	1.25	April 1, 1993
Gove	1.0	November 1, 1984
Gray	1.0	February 1, 1983
Greeley	1.0	November 1, 1982
Hamilton	0.5%	January 1, 1993
Harvey	1.0	July 1, 1986
Haskell	0.5	January 1, 1983
Jackson[2]	2.0	July 1, 1989
Jefferson	1.0	May 1, 1983
Jewell	1.0	February 1, 1983
Johnson[3,4]	0.6	July 1, 1990
Kiowa	1.0	November 1, 1982
Labette	1.0	September 1, 1981
Lincoln	1.0	February 1, 1983
Logan	1.0	November 1, 1982
Lyon	0.5	October 1, 1992
Marion	1.0	July 1, 1987
McPherson	1.0	July 1, 1982
Meade	1.0	November 1, 1984
Miami	1.0	July 1, 1983
Mitchell	1.0	November 1, 1982
Morris	1.0	November 1, 1982
Nemaha	1.0	November 1, 1982
Osage	1.0	November 1, 1982
Osborne	0.5	January 1, 1983
Ottawa	1.0	February 1, 1983
Pawnee	1.0%	July 1, 1983
Pratt	1.0	July 1, 1982
Rawlins	1.0	February 1, 1983
Reno[5]	1.0	July 1, 1986
Republic	1.0	November 1, 1982
Rice	1.0	November 1, 1982
Riley	0.5	February 1, 1983
Russell	1.0	April 1, 1988
Saline[2]	1.5	January 1, 1993
Scott	1.0	May 1, 1982
Sedgwick	1.0	October 1, 1985
Seward[3]	1.0	November 1, 1980
Sherman[8]	1.25	October 1, 1992
Stafford	1.0	November 1, 1984
Stanton	1.0	November 1, 1984
Thomas	1.0	November 1, 1982
Wabaunsee	1.0	February 1, 1983
Washington	1.0	February 1, 1983
Wichita	1.0	November 1, 1982
Wyandotte[3]	1.0	January 1, 1984

1) Rate of 0.5 percent was effective November 1, 1974, and rate of 1.0 percent was effective October 1, 1978.
2) Rate of 1.0 percent was effective November 1, 1982.
3) Rate of 0.5 percent was effective October 1, 1975.
4) Combined rate of 0.6 percent includes 0.5 percent county tax plus 0.1 percent for stormwater management.
5) Rate of 0.5 percent was effective November 1, 1977.
6) Rate of 1.0 percent was effective July 1, 1983.
7) Combined rate of 0.75 percent includes 0.5 percent county tax plus 0.25 percent which became effective July 1, 1991. Finney County had been at 0.5 percent since November 1, 1981, and Ford County had been at 0.5 percent since January 1, 1983. Finney County's 0.25 percent tax expired on September 30, 1992.
8) Rate of 1.0 percent was effective February 1, 1983.

Note: Currently, eight counties impose the tax at the rate of 0.5 percent, one county imposes the tax at a rate of 0.6 percent, one county imposes the tax at the rate of 0.75 percent, 48 counties impose the tax at the rate of 1.0 percent, two counties impose the tax at the rate of 1.25 percent, two counties impose the tax at the rate of 1.5 percent, and one county imposes the tax at the rate of 2.0 percent. County tax may be in addition to a city sales tax. For information on city sales tax rates and combined local rates, see "Local Sales Taxes – City."

MEMORANDUM

Kansas Legislative Research Department

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June 9, 1993

To: House Committee on Taxation

From: Chris W. Courtwright, Principal Analyst

Re: Excise Tax on Rental Car Transactions

The purpose of this memo is to update you as to the implementation of the excise tax on certain car rental transactions and to acquaint you with some of the policy issues which have arisen since the tax was enacted in 1991.

Background

S.B. 14, enacted in 1991, imposed a special 3.5 percent excise tax (in addition to state and applicable local sales taxes) upon the gross receipts received from the rental or lease of motor vehicles for less than 28 days, provided that the vehicles are owned by a car rental company and otherwise would be subject to the Kansas motor vehicle tax. All vehicles owned by such companies upon which any amount of the excise tax has been paid were exempted from the car tax law.

The Fiscal Note

Although excise-tax proponents had projected that the 3.5 percent rate would provide adequate replacement revenues for the loss of the motor vehicle tax on the rental vehicles[1], it now appears that the money being raised by the excise tax has not offset the reduction in tax and tags receipts. The excise tax is raising approximately $1.4 to $1.5 million per year, but the amount of tax that would have been collected on the affected vehicles from the tax and tags law is probably in excess of $2.2 million, according to the Department of Revenue.[2] Based on these numbers, the rate would have to be increased from 3.5 percent to about 5.25 percent to "hold local units harmless" as was claimed by the proponents of the bill.

Moreover, proponents said that 3.5 percent would be the revenue-neutral rate for those car rental companies <u>in compliance with</u> the motor vehicle tax law and fleet registration agreements,

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[1] Special Committee on Assessment and Taxation minutes, October 4-5, 1990, page 4.

[2] Memo from Steve Neske to Mark Burghart, September 24, 1992, page 2.

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Attachment 23

and the proponents went on to say that excise-tax collections from companies not in compliance with the old system should mean that more money would be raised under the new tax than had been collected previously under the motor vehicle tax.[3] Another conferee representing local units seemed to agree with this assertion in supporting the bill and noted that it was possible the new system could "be a break-even proposition and will probably be one that shows a revenue gain."[4] Other conferees representing large counties also supported the legislation.[5]

The Distribution of the Fiscal Note

In September of 1992, a Department of Revenue study of the tax for the first ten months of its imposition concluded that "while many of the smaller to medium sized counties realize approximately the same excise tax revenue as the property taxes lost through (the motor vehicle tax) exemption, there are a significant number of counties that do not have excise tax revenues even approaching the property tax loss."[6] The following table annualizes the ten-month data used in that analysis to show the impact on some sample counties.

	Annualized Excise Tax Collections	Foregone 1992 MV Taxes	Loss to All Taxing Units in County	What Rate Would Have to be for Revenue Neutrality
Johnson	$ 388,098	$ 808,508	$ (420,410)	7.81%
Sedgwick	614,802	892,796	(277,994)	5.45
Shawnee	73,441	141,575	(68,134)	7.23
Douglas	30,514	34,885	(4,371)	4.29
Cowley	6,919	19,553	(12,634)	10.60
Riley	21,385	51,697	(30,312)	9.07
Leavenworth	9,799	18,230	(8,431)	6.98
Bourbon	458	3,645	(3,187)	29.82
Barton	10,592	17,084	(6,492)	6.05
Ellis	5,540	10,916	(5,376)	7.39
Seward	5,863	14,186	(8,323)	9.07
Trego	10,363	38,754	(28,391)	14.02

[3] House Taxation Committee minutes, March 28, 1991, Attachment 2, page 2.

[4] Senate Assessment and Taxation Committee minutes, February 4, 1991, Attachment 2, page 2; House Taxation Committee minutes, March 28, 1991, Attachment 1, page 2.

[5] Senate Committee minutes, February 4, 1991, Attachments 4 and 5.

[6] Neske to Burghart memo, page 4.

No Restrictions on Minimum Receipts or Minimum Number of Days in Kansas

Since there are no restrictions on the minimum amount of tax collections per vehicle or on the minimum number of days the vehicles must remain in the state, there may now be an incentive for major multi-state car rental companies to remove Kansas-tagged rental vehicles from the state. The effect of doing this is that Kansas would be foregoing both the motor vehicle tax and excise taxes on such vehicles if they are not being rented in Kansas. Moreover, to the extent that a Kansas-tagged vehicle in another state often will not have any property tax liability in that other state, many vehicles could be escaping taxation altogether.

-- Some evidence may be turning up in recent registration data that could suggest that a growing number of Kansas-tagged rental vehicles are leaving the state. According to the Department of Revenue, 6,484 vehicles were registered in Kansas and exempt from our motor vehicle tax as rental vehicles in September of 1992. In April of 1993, the number had grown to 7,995 -- an increase of 23 percent in seven months. Meanwhile, the excise tax receipts from the September through April period actually showed a slight decrease when compared to the September through April period during the preceding year (when far fewer rental vehicles were registered). The greater number of rental vehicles registered (and therefore exempt) in Kansas, coupled with no increase in receipts, could well be a sign that more vehicles are being transferred out-of-state.

No Restrictions on Minimum Number of Vehicles Owned

The excise tax law also does not contain any provision setting a minimum number of rental vehicles owned as a prerequisite to the motor vehicle tax exemption. Since car rental agencies are not by and large separately licensed and regulated in Kansas,[7] it may be possible for individuals to avoid motor vehicles taxes by meeting sales tax bonding requirements and obtaining sales and excise tax numbers from the Department of Revenue and occasionally renting their vehicles to family or friends.

Qualifications for Motor Vehicle Tax Exemption

The original S.B. 14, which was recommended to the 1991 Session as part of an interim study by the 1990 Special Committee on Assessment and Taxation, only would have exempted from the motor vehicle tax those vehicles owned by car rental companies with a minimum of 20 vehicles registered in Kansas which were not purchased solely for resale but for bona fide rental or lease purposes for a minimum of 120 days (unless stolen or damaged). (Emphasis added.)

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[7] K.S.A. 8-266, originally enacted in 1937 and amended last in 1976, provides that persons renting vehicles must (1) be licensed to operate the vehicles themselves; (2) inspect the license of the persons to whom vehicles are rented to compare and verify signatures; and (3) maintain certain records, including the vehicle registration numbers, and the name and address and drivers license number of persons renting the vehicles. K.S.A. 50-654 *et seq.*, the Kansas Collision Damage Waiver Act, provides that persons and organizations in the business of renting vehicles for periods of 60 days or less may not offer collision damage waivers (CDWs) as part of rental agreements unless the agreements also meet a number of requirements describing the CDWs, including the fact that the purchase of CDWs is not mandatory.

The bill was amended during the 1991 Session so that the exemption applies to all motor vehicles upon which any amount of excise tax has been paid when the vehicles are owned by any car rental company.

Restoration of some of these minimum qualifications as prerequisites for the exemption could eliminate some of the potential compliance problems discussed above.

The Indiana Approach

Indiana, which has motor vehicle and rental car excise taxes similar to both Kansas taxes, has addressed the issue in a different manner. Rather than totally exempting rental cars from the in-lieu of property tax on motor vehicles, Indiana allows persons or companies renting cars to credit the amount of rental car excise tax collections against the motor vehicle tax liability.[8] In other words, an Indiana-registered rental vehicle that would otherwise have a motor vehicle tax liability of $250 would still owe $200 if the annual rental tax collections from that vehicle were only $50.

The Arizona Approach

Arizona, which also imposes a motor vehicle "license" tax based on the valuation of vehicles, in 1992 enacted a rental vehicle surcharge of 5 percent on all rental contracts of 180 days or less; but Arizona rental cars were not exempted from the motor vehicle license tax. The rental car surcharge receipts are retained by the vehicle owner or person engaged in the business of renting motor vehicles as a "reimbursement" toward the license tax liability. Annual reports are required, and any rental surcharge collections in excess of the license tax liability on any vehicle are to be remitted by the rental car owners for distribution to local units through the license tax formula.[9]

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[8] *Indiana Code* 6-6-5-6.7.

[9] *Arizona Statutes* 28-1591.05.

STATE OF KANSAS

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Department of Revenue
Research & Revenue Analysis

September 24, 1992

TO: Mark Burghart, General Counsel
Kansas Department of Revenue

FROM: Steve Neske, Revenue Analyst
Research and Revenue Analysis Bureau

RE: Vehicle Rental Excise Tax

Background:

In 1991, the Legislature enacted Senate Bill 14 which provided for a 3.5% excise tax upon the gross receipts received from the rental or lease of motor vehicles for periods not to exceed 28 days. The bill further provided for the exemption of the rental vehicles subject to the excise tax from motor vehicle property taxes levied under K.S.A. 79-5100 et. seq.

At the time of the committee hearings on Senate Bill 14, one of the issues addressed was the tax rate. Industry representatives presented testimony to the effect that other states had enacted such legislation and that a rate of 3.5% should be sufficient to generate the necessary revenue to offset the loss in property tax revenues due to the exemption. The Department was not in a position to dispute this testimony and could not provide evidence that would support a higher tax rate. The Department took the view that after the first years' tax receipts were in, then an evaluation of the appropriateness of the rate could be made.

In November of 1991 the first distribution back to the counties took place. Representing tax collections for the period 7/1/91 through 8/31/91 received in the Department in August and September of 1991, $234,843.34 was distributed back to 63 counties. In June of 1992 the second statutory distribution occurred with $1,018,628.03 being distributed to 79 counties. This distribution represented collections for the period 9/1/91 through 4/30/92 received in the Department from October 1991 to May of 1992. Total collections for this ten month period totaled $1.253 million.

After the June 1992 distribution I asked Information Systems to extract some information from the VIPS database that would allow a comparison of excise tax collections and distributions to the amount of motor vehicle property taxes that were being exempted. When the exemption was originally implemented a new class code was established (96) so that the Department would be able to determine which vehicles were being exempted from property taxes as a result of the excise tax. When IS provided the finished reports and that data was analyzed the following was determined:

a) Approximately 6484 vehicles have been assigned the class 96 class code to designate them as rental vehicles that are subject to the Vehicle Rental Excise Tax and thus exempt from motor vehicle property taxes under K.S.A. 79-5100 et seq.

23-5

b) The computed full year property taxes at the calendar year 1992 (reg year 1993) mill levies fo the counties where the vehicles are located amounted to $2,192,542.37. This computation, on a county by county basis, is attached to this paper.

Observations:

1) If the $1.253 million in excise tax receipts were annualized for a twelve month period it would amount to $1.504 million still leaving a shortfall of approximately $689,000.

2 The $2.192 million estimate in lost motor vehicle property tax revenues is a low estimate because 191 of the 6,484 total classed as class 96 vehicles errored when IS tried to recalculate their property taxes. The majority of the 191 vehicles are model years 90, 91 or 92. If their taxes average only $250, an additional $47,750 would be added to the $2.192 million for a total of $2.240 million.

3) To generate the $2.192 million in excise tax revenues would require a tax rate increase to around 6.12%. To generate the higher $2.240 million would require a tax rate approaching 6.70%.

4) While many of the smaller to medium sized counties realize approximately the same excise tax revenue as the property taxes lost through exemption, there are a significant number of counties that do not have excise tax revenues even approaching the property tax loss. Some selected examples are:

County Name	Excise Tax Collection	1992 Computed Property Tax	
Bourbon	$ 381.66	$ 3,644.94	(1)
Barton	8,826.53	17,083.76	(7)
Cowley	5,765.54	19,552.81	(6)
Douglas	25,428.42	34,885.16	(4)
Ellis	4,617.36	10,916.09	(1)
Johnson	323,414.64	808,507.92	(56)
Leavenworth	8,165.74	18,230.10	(1)
Riley	17,821.17	51,697.12	(4)
Sedgwick	512,335.19	892,796.13	(20)
Shawnee	61,201.14	141,574.57	(28)
Seward	4,886.31	14,186.45	(1)
Trego	8,636.15	38,754.11	(25)

NOTE: The numbers in the far right column represent the number of vehicles, classed as a class 96, that IS was unable to compute the property taxes for. The column labeled "1992 Computed Property Tax" does not include these vehicles. If it is assumed that the average tax on these vehicles is only $250, then the computed property tax column would increase accordingly.

5) In the course of this research it was discovered that a number of companies are collecting the vehicle rental excise tax upon transactions involving motor vehicles that have not been exempted from property taxes. Usually, this was because the vehicles involved did not carry Kansas registrations. Large, nation-wide corporations such as U-Haul and Ryder are prime examples.

6) It was also discovered that some counties did not follow requested procedures when exempting some vehicles. While a unique class code of 96 was designated for this exemption, some counties used class 93 (State Assessed Motor Carrier) or 94 (All Other Exempt) to exempt their rental vehicles. This was not considered to be wide-spread enough to significantly affect the results supplied in this paper, although the general effect would be to understate the property tax computation figure. T & R is in the process of sending out a reminder memo the the County Treasurers that will again inform them of the proper class code to assign to these vehicles.

7) Rental companies, or their representatives, will undoubtedly argue that the computed tax figu is too high because if their vehicles were subject to the "tax and tag" law as before those vehicle would not bear Kansas registrations. In other words, they would be continuing to register their vehicles out-of-State. This argument, of course, ignores the fact that many of those vehicles bearing out-of-State registrations should have legally been registered in Kansas and were not due to lax enforcement of (International Registration Plan) IRP provisions.

Recommendation:

Given the significant shortfalls in Johnson, Sedgwick and Shawnee counties I believe that an increase in the Vehicle Rental Excise Tax rate would be warranted and justifiable. If a full increase to the 6.70% level is felt to be too great an increase, perhaps 5% would be more acceptable. Since rental excise tax revenues are distributed back to the counties 100%, this increase would result in a revenue increase at the county level only. The State would not benefit from the rate increase.

CC: Nancy Parrish
Betty McBride
Steve Stotts
Marge Bailey

	11/91 Excise Dist	6/92 Excise Dist	TOTAL 7/91-5/92	'92 Computed PptyTax	Error Ve... s
ALLEN	$66.41	$400.97	$467.38		
ANDERSON	$0.00	$65.70	$65.70	U-Haul	
ATCHISON	$208.63	$736.67	$945.30		1
BARBER	$0.00	$75.02	$75.02	U-Haul	
BOURBON	$96.94	$284.72	$381.66	$3,644.94	1
BROWN	$86.13	$555.14	$641.27	$527.58	
BARTON	$1,202.26	$7,624.27	$8,826.53	$17,083.76	7
BUTLER	$96.82	$603.38	$700.20	$467.98	
CLARK	$0.00	$0.00	$0.00	N/A	
CLOUD	$0.00	$140.59	$140.59	U-Haul	
COFFEY	$20.78	$56.12	$76.90	U-Haul	
CHEROKEE	$0.00	$0.00	$0.00	N/A	
COWLEY	$896.21	$4,869.33	$5,765.54	$19,552.81	6
COMANCHE	$0.00	$0.00	$0.00	N/A	
CHEYENNE	$0.00	$0.00	$0.00	N/A	
CHAUTAUQUA	$0.00	$0.00	$0.00	N/A	
CRAWFORD	$2,203.24	$6,862.57	$9,065.81	$2,420.06	1
CHASE	$0.00	$0.00	$0.00	N/A	
CLAY	$92.55	$698.56	$791.11	$1,261.88	1
DECATUR	$0.00	$5.85	$5.85	U-Haul	
DOUGLAS	$4,784.25	$20,644.17	$25,428.42	$34,885.16	4
DICKINSON	$5,157.12	$14,865.52	$20,022.64	$7,004.39	
DONIPHAN	$0.00	$0.00	$0.00	N/A	
EDWARDS	$23.89	$16.39	$40.28	U-Haul	
ELK	$0.00	$9.57	$9.57	U-Haul	
ELLIS	$780.67	$3,836.69	$4,617.36	$10,916.09	1
ELLSWORTH	$316.38	$725.18	$1,041.56	$926.20	
FINNEY	$278.54	$9,426.11	$9,704.65	$355.88	
FORD	$3,965.38	$9,301.34	$13,266.72	$4,771.64	2
FRANKLIN	$143.30	$1,979.49	$2,122.79	$775.99	
GEARY	$3,363.72	$15,997.64	$19,361.36	$17,070.59	9
GRAHAM	$0.00	$29.33	$29.33	$130.20	
GREELEY	$0.00	$0.00	$0.00	N/A	
GOVE	$0.00	$0.00	$0.00	N/A	
GRANT	$143.99	$892.76	$1,036.75	$998.72	
GREENWOOD	$19.45	$90.52	$109.97	U-Haul	
GRAY	$0.00	$0.00	$0.00	N/A	
HODGEMAN	$0.00	$0.00	$0.00	N/A	
HAMILTON	$0.00	$0.00	$0.00	N/A	1
HARPER	$11.10	$134.81	$145.91	U-Haul	
HASKELL	$0.00	$0.00	$0.00	N/A	
HARVEY	$144.68	$1,156.13	$1,300.81	$6,881.32	3
JACKSON	$178.07	$779.01	$957.08		
JEFFERSON	$0.00	$0.00	$0.00	N/A	
JOHNSON	$53,922.99	$269,491.65	$323,414.64	$808,507.92	56
JEWELL	$0.00	$54.22	$54.22	U-Haul	
KEARNY	$0.00	$0.00	$0.00	N/A	
KINGMAN	$0.00	$0.00	$0.00	N/A	
KIOWA	$0.00	$187.82	$187.82	$310.77	
LABETTE	$143.59	$795.91	$939.50	$1,519.52	
LINCOLN	$0.00	$0.00	$0.00	N/A	
LANE	$0.00	$0.00	$0.00	N/A	
LOGAN	$110.93	$409.75	$520.68	$1,260.00	
LINN	$0.00	$0.00	$0.00	N/A	
LEAVENWORTH	$1,264.91	$6,900.83	$8,165.74	$18,230.10	1
LYON	$990.94	$3,726.54	$4,717.48	$10,401.74	
MITCHELL	$11.97	$96.62	$108.59	U-Haul	
MEADE	$0.00	$0.00	$0.00	N/A	
MONTGOMERY	$933.55	$3,164.61	$4,098.16	$8,557.33	1
MIAMI	$19.49	$269.33	$288.82	U-Haul	

23-8

	11/91 Excise Dist	6/92 Excise Dist	TOTAL 7/91-5/92	'92 Computed PptyTax	Error Vehicles
MARION	$81.43	$270.35	$351.78	$947.07	
MCPHERSON	$188.48	$1,236.65	$1,425.13	$208.47	
MORRIS	$9.87	$274.08	$283.95	$1,961.63	
MARSHALL	$112.90	$420.57	$533.47		
MORTON	$1.69	$107.67	$109.36	U-Haul	
NEMAHA	$51.42	$237.00	$288.42	$635.54	
NEOSHO	$92.28	$1,255.69	$1,347.97	$5,226.14	
NESS	$0.00	$0.00	$0.00	N/A	
NORTON	$41.15	$321.26	$362.41	U-Haul	
OSBORNE	$0.00	$0.00	$0.00	N/A	
OSAGE	$0.00	$7.98	$7.98	U-Haul	
OTTAWA	$16.84	$94.78	$111.62		
PHILLIPS	$4.62	$76.50	$81.12	U-Haul	
PAWNEE	$73.29	$616.18	$689.47	$1,178.92	
PRATT	$91.91	$373.52	$465.43	$375.31	
POTTAWATOMIE	$944.52	$15,838.08	$16,782.60		
RAWLINS	$26.41	$114.78	$141.19		1
RICE	$27.92	$231.55	$259.47	$423.26	
RUSH	$0.00	$0.00	$0.00	N/A	
RILEY	$3,742.13	$14,079.04	$17,821.17	$51,697.12	4
RENO	$4,020.69	$16,936.01	$20,956.70	$22,972.80	7
ROOKS	$0.00	$15.22	$15.22	U-Haul	
REPUBLIC	$73.48	$232.72	$306.20		
RUSSELL	$48.99	$281.67	$330.66	$453.25	1
SALINE	$9,232.99	$29,321.18	$38,554.17	$25,424.23	8
SCOTT	$0.00	$94.77	$94.77	U-Haul	
SHERIDAN	$0.00	$0.00	$0.00	N/A	
STAFFORD	$0.00	$0.00	$0.00	N/A	
SEDGWICK	$99,871.32	$412,463.87	$512,335.19	$892,796.13	20
SHERMAN	$74.04	$553.20	$627.24		
SMITH	$0.00	$62.21	$62.21	U-Haul	
SHAWNEE	$10,985.60	$50,215.54	$61,201.14	$141,574.57	28
STANTON	$0.00	$0.00	$0.00	N/A	
SUMNER	$147.76	$596.58	$744.34	$620.74	
STEVENS	$0.00	$25.64	$25.64	U-Haul	
SEWARD	$646.82	$4,239.49	$4,886.31	$14,186.45	1
THOMAS	$87.21	$245.65	$332.86	U-Haul	
TREGO	$1,250.61	$7,385.54	$8,636.15	$38,754.11	25
WALLACE	$0.00	$9.58	$9.58	U-Haul	
WABAUNSEE	$0.00	$0.00	$0.00	N/A	
WICHITA	$16.29	$71.35	$87.64	$366.00	
WILSON	$1,614.41	$5,250.69	$6,865.10		
WOODSON	$0.00	$0.00	$0.00	N/A	
WASHINGTON	$29.81	$8.03	$37.84		
WYANDOTTE	$19,557.58	$67,102.58	$86,660.16	$14,278.06	1
TOTAL	$234,843.34	$1,018,628.03	$1,253,471.37	$2,272,099.40	191

NOTES:

1) The column labeled "11/91 Excise Dist" shows the amount the county received in the first distribution in November of 1991.

2) The column labeled "6/92 Excise Dist" shows the amount the county received in the second distribution in June of 1992.

3) The column labeled "TOTAL 7/91-5/92" is the total excise tax revenue the county has received for the period.

4) The column labeled "'92 Computed Ppty Tax" is the total amount of motor vehicle property tax that would be collected upon exempt vehicles in calendar year 1992 if they were subject to "tax and tag" taxation.

a) if column is blank this means that no vehicles were found with an exemption code of 96 for that county

b) if column contains "U-Haul" this means that the only account in that county is U-Haul and their vehicles are not exempt due to out-of-State registration

c) if column contains "N/A" this means that the county received no tax distributions and has no exempt vehicles

5) The column labeled "Error Vehicles" shows the number of exempt, class 96 vehicles, that IS was unable to recompute taxes for.

23-9

STATE OF KANSAS

Mark Beshears, Secretary of Revenue
Robert B. Docking State Office Building
915 S.W. Harrison St.
Topeka, Kansas 66612-1588

(913) 296-3041
FAX (913) 296-7928
Information (913) 296-3909

Department of Revenue
Office of the Secretary

MEMORANDUM

TO: Sally Thompson
State Treasurer

FROM: Mark V. Beshears
Secretary of Revenue

DATE: June 16, 1992

RE: Rental Motor Vehicle Excise Tax Fund (7681)

Attached is the voucher and the detailed listing for 77 warrants to be paid from the Rental Motor Vehicle Excise Tax Fund (7681) to the county treasurers before June 30, 1992. The total amount to be distributed for the period October 1, 1991 through May 31, 1992 is $1,018,628.03.

Please let me know if you have any questions.

Mark Beshears

Mark V. Beshears
Secretary of Revenue

MB:shr

cc: Marge Bailey
Alisa Dotson
Susan Duffy
Shirley Hollis
Gary Kinnan
Steve Neske
Karla Pierce

23-10

STATE OF KANSAS

Nancy Parrish, Secretary of Revenue
Robert B. Docking State Office Building
915 S.W. Harrison St.
Topeka, Kansas 66612-1588

(913) 296-3041
FAX (913) 296-7928
Information (913) 296-3909

Department of Revenue
Office of the Secretary

MEMORANDUM

TO: Sally Thompson
State Treasurer

FROM: Nancy Parrish
Secretary of Revenue

DATE: November 16, 1992

RE: Rental Motor Vehicle Excise Tax Fund (7681)

Attached is the voucher and the detailed listing for 77 warrants to be paid from the Rental Motor Vehicle Excise Tax Fund (7681) to the county treasurers before November 30, 1992. The total amount to be distributed for the period June 1, 1992 through September 30, 1992 is $ 506,847.65.

Please let me know if you have any questions.

Nancy Parrish
Secretary of Revenue

MB:shr

cc: Marge Bailey
Alisa Dotson
Susan Duffy
Shirley Hollis
Gary Kinnan
Steve Neske
Karla Pierce

23-11

MEMORANDUM

Kansas Legislative Research Department

300 S.W. 10th Avenue
Room 545-N – Statehouse
Topeka, Kansas 66612-1504
Telephone (913) 296-3181 FAX (913) 296-3824

September 8, 1993

To: House Committee on Taxation

From: Chris W. Courtwright

Re: Excise Tax on Rental Car Transactions

This memo is to update the Committee on recent data regarding Kansas rental car registrations and excise tax collections and on responses from Indiana and Arizona received pursuant to the Committee's request for information on rental taxes in those states. This information supplements the memo dated June 9 and presented to the Committee at the June meeting.

Increasing Number of Exempt Registrations

The number of vehicles registered in Kansas as rental vehicles (and therefore exempt from property taxes) has continued to increase. According to the Kansas Department of Revenue, rental car registrations have increased by 44 percent over the past year.

	Rental Cars
September, 1992	6,484
April, 1993	7,995
June, 1993	8,411
September, 1993	9,321

No Increase in Excise Tax Receipts

Notwithstanding the rapid increase in rental car registrations, excise tax receipts have actually decreased slightly. Receipts from August, 1992 through July, 1993 were $1.496 million, while receipts from August, 1991 through July, 1992 were $1.524 million.

The greater number of rental vehicles registered in Kansas, coupled with no increase in excise tax receipts, could be an indication that more vehicles are being transferred out-of-state.

9/10/93
House Taxation Cmte
Attachment 24

Indiana and Arizona

Although many states earmark rental car tax receipts for tourism promotion, the rental taxes in Kansas, Indiana, and Arizona were designed to be complementary to the property taxes imposed on motor vehicles. While Indiana and Arizona took steps to assure no loss of property tax revenues, Kansas did not.

Indiana

Indiana does not exempt rental vehicles from its "excise" or property tax. The state allows persons renting vehicles to claim the previous calendar year's rental car tax receipts as a credit against the current year's property tax, which is collected mainly in February (the designated registration month for all rental cars). The amount of rental car tax collections from any given vehicle does not necessarily need to be tracked for purposes of claiming the credit for that particular vehicle, since the total amount of credit is calculated based on the collections from ALL vehicles owned by the lessor. The total amount of the credit can then be split up and claimed against the property tax liability on any or all of the rental vehicles registered by the lessor. All credit forms listing amount of credit claimed are sent to the state, where they are audited. If a lessor claims more total credit than was earned in rental car tax collections in the previous calendar year, the state sends a bill for the overused amount plus a 10 percent penalty (Attachment 1).

Arizona

Arizona also does not exempt rental vehicles from its "license" or property tax. The state allows lessors of rental vehicles to retain the 5 percent rental car "surcharge" as a direct "reimbursement" for their motor vehicle tax liability. Annual reports are required to be filed by February 15 of each year, and any rental surcharge collections in excess of the license tax liability are required to be remitted for distribution to local units through the license tax formula. (Similar to the approach in Indiana, agencies renting more than one vehicle may retain the entire amount of collections from all vehicles as a reimbursement toward the total amount of license tax collections from all rental vehicles registered in the state.) Arizona statutes specifically provide that misrepresentations of the amount of rental surcharge collections or the amount of license tax liability will be treated as perjury (Attachment 2).

VehRentExciseTaxRcpts

Aug-91	$158,025.69			
Sep-91	$76,817.65	1st Dist 11/91	$234,843.34	
Oct-91	$200,162.55			
Nov-91	$169,662.77			
Dec-91	$171,464.42			
Jan-92	$104,652.26			
Feb-92	$70,858.73			
Mar-92	$111,941.59			
Apr-92	$77,274.89			
May-92	$112,621.90	2nd Dist 06/92	$1,018,628.03	(off -$11.08)
Jun-92	$140,286.87			
Jul-92	$129,852.60			
Aug-92	$95,101.56			
Sep-92	$141,595.55	3rd Dist 11/92	$506,847.65	(off + $11.07)
Oct-92	$157,985.62			
Nov-92	$102,641.81			
Dec-92	$180,670.23			
Jan-93	$78,706.02			
Feb-93	$109,118.84			
Mar-93	$153,755.00			
Apr-93	$119,172.34	4th Dist 06/93	$902,049.86	
May-93	$114,270.48			
Jun-93	$133,903.22			
Jul-93	$109,497.51			
Aug-93	$189,949.45			
TOTAL 8/91-7/92 -		$1,523,621.92		
TOTAL 8/92-7/93 -		$1,496,418.18		

24-3

STATE OF INDIANA
BUREAU OF MOTOR VEHICLES
100 NORTH SENATE AVENUE
INDIANAPOLIS, INDIANA 46204

GILBERT L. HOLMES
COMMISSIONER

September 3, 1993

Chris Courtwright
Kansas Legislative Research Dept.
Room 545-N State House
Topeka, Kansas 66612-1504

Dear Mr. Courtwright:

Thank you for your recent request for additional information on our rental vehicle program. We feel our program is a success due to not only the cooperative effort between our Revenue Department and our agency, but the fact that the Indiana General Assembly gave us the tools to make it work.

While most rental companies do not intentionally over-use their credit, insuffient accounting measures taken by these lessors required the Bureau to collect $143,010 in 1991 and $473,765 in 1992.

Enclosed is an overview, copies of Indiana Statute and the forms and letters that are used.

If additional questions exist or if more information is needed, please feel free to contact either my office at (317) 232-2822 or Andy Cain, Director of Registrations/Excise at (317) 233-6323.

Sincerely,

Jane Morrical

Jane Morrical
Director, Accounting Operations
RM N440 IGCN
Indianapolis, IN 46204

Enclosures

cc: Andy Cain
Aleta Hodge
Marjorie Maginn

24-4

HISTORY AND FACTS ABOUT THE RENTAL EXCISE TAX

Effective January 1, 1986, Indiana lessors that rent a passenger motor vehicle or truck 7, 9, or 11,000 lbs for a period of less than thirty days are required to collect a four percent (4%) rental excise tax. The rental excise tax is collected by the lessor in addition to the five percent (5%) sales/use tax. The monies are submitted to the Indiana Department of Revenue on a monthly basis. Revenue distributes the monies to the county where the vehicle was rented. The Indiana lessor is allowed to use the amount of rental excise tax money collected as a credit against the excise tax due the following registration year when purchasing their Indiana plates. The credit is "lump sum" and can be used on any of their rental vehicles.

With Indiana being one of the few states to assess excise tax at the time of registration, a limited number of rental fleets were registered in Indiana prior to this credit being established. This new law requires the four percent (4%) rental tax to be collected on any rental transaction that occurs in the State of Indiana regardless of where the vehicle is registered. The rental excise credit has brought additional monies to the State of Indiana by encouraging Indiana lessors to purchase their plates in Indiana.

The following procedures were established by the Dept. of Revenue and the Bureau of Motor Vehicles to implement the four percent (4%) rental excise tax laws:

1. All Indiana lessors are required to collect and submit 4% rental excise tax. The funds are submitted to the Dept. of Revenue at the same time and manner as their Indiana sales/use tax collections.
2. Revenue distributes the money to the county in which the lessor is located. The County Treasurer distributes the funds to the proper taxing district.
3. Revenue submits to the Bureau a list that contains the name of each lessor and the amount of monies that may be used as a credit against the excise tax.

A. Monies paid to Revenue during the calendar year may be used in the next registration year by the lessor. (i.e. monies paid January through December 1992 to the Dept. of Revenue may be used for credit against the 1993 registration year taxes.) Rental credit does not carry over from year to year nor is the lessor entitled to a refund for any unused rental excise tax credit.

4. The Bureau sends each lessor the credit forms. The lessor is responsible for keeping their own usage records and is held accountable for the amount of credit used.
5. The credit form must be submitted with each regis- tration form where a rental credit is used. The license branch employee should enter the amount of credit used on the form or, if the lessor has already completed the block, the branch employee needs to verify the amount entered. It is very important that the form is completed and all the information is accurate since this form will be used to audit the lessor.

EXAMPLES: 1. The lessor has a Class 12 vehicle with excise tax due in the amount of $500.00 but has rental credit in the amount of $1,500.00. The lessor should be given the full $500.00 credit and $500.00 should be entered on the credit form.

24-5

2. The lessor has a Class 12 vehicle with excise tax due in the amount of $500.00 and the lessor only has $200.00 rental credit to use. The $200.00 amount should be entered on the credit form. The lessor must pay the difference in the excise vs. credit amounts ($300.00). The registration will show Excise due $500.00, $200.00 excise credit and $300.00 excise paid.

6. All credit forms are to be sent in to the Bureau where they are audited by the rental excise tax coordinator. If the lessor has used more credit than earned, a bill will be sent for the overused amount plus a ten percent (10%) penalty.

7. The Bureau has the right to suspend any plates registered in the lessor's name if the assessment is not paid.

If a lessor transfers a vehicle or a fleet of vehicles during the course of a registration year, the rental credit should be treated the same as an excise tax credit. A rental credit affidavit does not need to be completed unless the lessor 'trades up' and needs to use additional rental excise tax credit. If the lessor 'trades down' or reduces his fleet and has rental excise tax credit, the branch needs to complete a excise credit certificate. Please remember rental excise tax credit is only good for one registration year and should be indicated on the credit certificate.

INDIANA STATUTES

IC 6-6-9 Creates the Auto Rental Tax

IC 6-6-5-6.7 Allows the rental companies to use the tax as credit in the next year. Authorizes the BMV to audit and collect overused tax and a 10% penalty.

IC 6-6-5-12 Authorizes the BMV to suspend plates for the non-payment of excise tax.

IC 9-1-4-9.1 All rental vehicle registrations expire on the last day of February

6-6-8-12 Refund of erroneously paid fee

Sec. 12. (a) If the commissioner determines that a carrier has erroneously paid the fee imposed under this chapter and obtained an emblem, the carrier is entitled to a refund of the erroneously paid fee.

(b) To obtain a refund under this section, the carrier must file a written claim with the commissioner:

(1) within six (6) months after the expiration date of the emblem obtained;

(2) that states the reason a refund should be granted; and

(3) that includes an affirmation by the claimant.

As added by P.L.97-1987, SEC.47.

Chapter 9. Auto Rental Excise Tax

6-6-9-1 "Department" defined
6-6-9-2 "Gross retail income" defined
6-6-9-3 "Passenger motor vehicle" defined
6-6-9-4 "Person" defined
6-6-9-5 "Retail merchant" defined
6-6-9-6 "Truck" defined
6-6-9-7 Imposition of tax; amount
6-6-9-8 Exemption of certain trucks
6-6-9-9 Liability for tax
6-6-9-10 Manner of imposition, payment and collection; filing of returns
6-6-9-11 Revenues; deposit; auto rental excise tax account; distribution of funds to county treasurers; distribution among taxing units of counties; warrants

6-6-9-1 "Department" defined

Sec. 1. As used in this chapter, "department" refers to the department of state revenue. *As added by P.L.19-1986, SEC.18.*

6-6-9-2 "Gross retail income" defined

Sec. 2. As used in this chapter, "gross retail income" has the meaning set forth in IC 6-2.5-1-5, except that the term does not include taxes imposed under IC 6-2.5. *As added by P.L.19-1986, SEC.18.*

6-6-9-3 "Passenger motor vehicle" defined

Sec. 3. As used in this chapter, "passenger motor vehicle" has the meaning set forth in IC 9-1-1-2. *As added by P.L.19-1986, SEC.18.*

6-6-9-4 "Person" defined

Sec. 4. As used in this chapter, "person" has the meaning set forth in IC 6-2.5-1-3. *As added by P.L.19-1986, SEC.18.*

6-6-9-5 "Retail merchant" defined

Sec. 5. As used in this chapter, "retail merchant" has the meaning set forth in IC 6-2.5-1-8. *As added by P.L.19-1986, SEC.18.*

6-6-9-6 "Truck" defined

Sec. 6. As used in this chapter, "truck" has the meaning set forth in IC 9-1-1-2. *As added by P.L.19-1986, SEC.18.*

6-6-9-7 Imposition of tax; amount

Sec. 7. (a) An excise tax, known as the auto rental excise tax, is imposed upon the rental of passenger motor vehicles and trucks in Indiana for periods of less than thirty (30) days.

(b) The auto rental excise tax imposed upon the rental of a passenger motor vehicle or truck equals four percent (4%) of the gross retail income received by the retail merchant for the rental. *As added by P.L.19-1986, SEC.18.*

6-6-9-8 Exemption of certain trucks

Sec. 8. (a) The rental of a truck is exempt from the auto rental excise tax if the declared gross weight of the truck being rented exceeds eleven thousand (11,000) pounds.

(b) The rental of a passenger motor vehicle or truck by a funeral director licensed under IC 25-15 is exempt from the auto rental excise tax if the rental is part of the services provided by the director for a funeral. *As added by P.L.19-1986, SEC.18. Amended by P.L.24-1986, SEC.32.*

24-8

6-6-9-9 Liability for tax

Sec. 9. The person who rents a passenger motor vehicle or truck is liable for the auto rental excise tax. The person shall pay the tax to the retail merchant as a separate amount added to the consideration for the rental. The retail merchant shall collect the tax as an agent for the state. *As added by P.L.19-1986, SEC.18.*

6-6-9-10 Manner of imposition, payment and collection; filing of returns

Sec. 10. (a) Except as otherwise provided in this section, the auto rental excise tax shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(b) Each retail merchant filing a return for the auto rental excise tax shall indicate in the return:

(1) all locations in Indiana where the retail merchant collected auto rental excise taxes; and

(2) the amount of auto rental excise taxes collected at each location.

(c) The return to be filed for the payment of the auto rental excise tax may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue. *As added by P.L.19-1986, SEC.18.*

6-6-9-11 Revenues; deposit; auto rental excise tax account; distribution of funds to county treasurers; distribution among taxing units of counties; warrants

Sec. 11. (a) All revenues collected from the auto rental excise tax shall be deposited in a special account of the state general fund called the auto rental excise tax account.

(b) On or before May 20 and November 20 of each year, all amounts held in the auto rental excise tax account shall be distributed to the county treasurers of Indiana.

(c) The amount to be distributed to a county treasurer equals that part of the total auto rental excise taxes being distributed that were initially imposed and collected from within that treasurer's county. The department shall notify each county auditor of the amount of taxes to be distributed to the county treasurer. At the same time each distribution is made to a county treasurer, the department shall certify to the county auditor each taxing district within the county where auto rental excise taxes were collected and the amount of the county distribution that was collected with respect to each taxing district.

(d) The county treasurer shall deposit auto rental excise tax collections into a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year.

(e) The county auditor shall apportion and the county treasurer shall distribute the auto rental excise taxes among the taxing units of the county in the same manner that property taxes are apportioned and distributed with respect to property located in the taxing district where the auto rental excise tax was initially imposed and collected. The auto rental excise taxes distributed to a taxing unit shall be allocated among the taxing unit's funds in the same proportions that the taxing unit's property tax collections are allocated among those funds.

(f) Taxing units of a county may request and receive advances of auto rental excise tax revenues in the manner provided under IC 5-13-6-3.

(g) All distributions from the auto rental excise tax account shall be made by warrants issued by the auditor of state to the treasurer of state ordering those payments to the appropriate county treasurer. *As added by P.L.19-1986, SEC.18. Amended by P.L.19-1987, SEC.19.*

24-9

Year of Manufacture	XI	XII	XIII	XIV	XV
1st	$413	$500	$600	$700	$812
2nd	358	434	520	607	705
3rd	312	378	450	529	614
4th	269	326	387	456	513
5th	229	278	300	389	420
6th	188	228	242	319	338
7th	155	188	192	263	268
8th	127	129	129	181	181
9th	62	62	62	87	87
10th and thereafter	21	26	30	36	42

Year of Manufacture	XVI	XVII
1st	$938	$1,063
2nd	814	922
3rd	709	795
4th	611	693
5th	521	591
6th	428	483
7th	353	383
8th	258	258
9th	125	125
10th and thereafter	49	55

(d) Every vehicle shall be taxed as a vehicle in its first year of manufacture throughout the calendar year in which vehicles of that make and model are first offered for sale in the state of Indiana, except that a vehicle of a make and model first offered for sale in the state of Indiana after August 1 of any year shall continue to be taxed as a vehicle in its first year of manufacture until the end of the calendar year following the year in which it is first so offered for sale. Thereafter, such vehicle shall be considered to have aged one (1) year as of January 1 of each year. *(Formerly: Acts 1969, c.423, s.5; Acts 1973, P.L.54, SEC.3; Acts 1975, P.L.21, SEC.10). As amended by Acts 1979, P.L.216, SEC.2; Acts 1980, P.L.38, SEC.22; Acts 1982, P.L.60, SEC.2; P.L.91-1983, SEC.2.*

6-6-5-6 Payment of tax; registration of vehicle

Sec. 6. Except as otherwise provided in this chapter, the excise tax imposed under this chapter upon vehicles shall be payable for each registration year, by the owners thereof in respect to vehicles required to be registered for such registration year as provided in the motor vehicle laws of the state of Indiana. Except as provided in section 7 of this chapter, such excise tax shall be due on or before the regular annual registration date in each year on or before which the owner is required under the motor vehicle registration laws of the state of Indiana to register vehicles and such excise tax shall be paid to the bureau at the time the vehicle is registered by the owner as provided in the motor vehicle registration laws of the state of Indiana. Each vehicle subject to taxation under this chapter shall be registered by the owner thereof as being taxable in the county of the owner's residence. The payment of the excise tax imposed by this chapter shall be a condition to the right to register or reregister the vehicle and shall be in addition to all other conditions prescribed by law. *(Formerly: Acts 1969, c.423, s.6; Acts 1971, P.L.73, SEC.3). As amended by P.L.2-1988, SEC.14.*

6-6-5-6.7 "Passenger motor vehicle", "truck" defined; credits for rental vehicles; inspection of records; penalty

Sec. 6.7. (a) As used in this section, "passenger motor vehicle" and "truck" have the meanings set forth for those terms in IC 9-1-1-2.

(b) Every owner of a passenger motor vehicle or passenger motor vehicles or of a truck or trucks who during a registration year regularly rents those vehicles or trucks for periods of under thirty (30) days to others in the regular course of the owner's business is entitled to a credit against the motor vehicle excise tax liability owed for those passenger motor vehicles or trucks for that registration year. The maximum credit an owner is entitled to claim against the tax owed for all those passenger motor vehicles and trucks for a registration year under this section equals the lesser of:

(1) the total motor vehicle excise taxes due for those passenger motor vehicles and

24-10

trucks for that registration year, before the application of the credit allowed by this section; or

(2) the total auto rental excise taxes collected by the owner during the immediately preceding registration year.

(c) A passenger motor vehicle or truck is regularly rented by a person in the regular course of the person's business during a registration year if the passenger motor vehicle or truck is rented by the person to another person an average of ten (10) days each month of the registration year that the person owned the passenger motor vehicle or truck.

(d) An owner of a passenger motor vehicle or a truck must provide a sworn statement to the bureau of motor vehicles or its agent branch that the owner is entitled to the credit provided by this section before the bureau or its agent may allow the credit.

(e) The bureau of motor vehicles may inspect the records of any person claiming a credit under this section to determine if a credit was properly allowed against the motor vehicle excise tax imposed for any particular passenger motor vehicle or truck. If the bureau determines that a credit was improperly allowed for any particular passenger motor vehicle or truck, the owner of the passenger motor vehicle or truck shall pay the bureau the motor vehicle excise tax for that passenger motor vehicle or truck in an amount equal to the credit allowed to the person by this section plus a penalty of ten percent (10%). *As added by P.L.79-1985, SEC.2.*

6-6-5-7 Proration of tax; credits; refund for destroyed vehicle not replaced

Sec. 7. (a) In respect to a vehicle which has been acquired, or brought into the state, or for any other reason becomes subject to registration after the regular annual registration date in such year on or before which the owner thereof is required, under the motor vehicle registration laws of Indiana, to register vehicles, the tax imposed by this chapter shall become due and payable at the time such vehicle is acquired, brought into the state or otherwise becomes subject to registration and the amount of tax to be paid by the owner for the remainder of the year shall be reduced by ten percent (10%) for each full calendar month which has elapsed since the regular annual registration date in such year fixed by such motor vehicle registration laws for annual registration by such owner. Such tax shall be paid at the time of the registration of such vehicle.

(b) In the case of a vehicle which is acquired, or brought into the state, or for any other reason becomes subject to registration after January 1 of any year, then the owner may pay the applicable registration fee on such vehicle as provided in the motor vehicle registration laws and any excise tax due on such vehicle for the remainder of the annual registration year and simultaneously register such vehicle and pay the applicable registration fee and the excise tax due for the next succeeding annual registration year.

(c) Except as provided in subsection (f), no reduction in the applicable annual excise tax will be allowed to Indiana resident applicants upon registration of any vehicle which was owned by such applicants on or prior to the registrant's annual registration period. Vehicles owned by Indiana resident applicants which vehicles had their situs and were registered for use in other states, during the same calendar year, shall be entitled to the same reduction when registered in Indiana.

(d) Subject to the requirements of subsection (h), every owner of a vehicle who sells such vehicle in a year in which he shall have paid the tax imposed by this chapter, shall receive a credit equal to the remainder of: (A) the tax paid for the vehicle reduced by (B) ten percent (10%) for each full or partial calendar month that has elapsed in the registrant's annual

24-11

misdemeanor. An employee of the bureau or a branch manager or employee of a license branch office who recklessly issues a registration on any vehicle without collecting excise tax required to be collected with the registration commits a Class B misdemeanor. *(Formerly: Acts 1969, c.423, s.11). As amended by Acts 1978, P.L.2, SEC.641; Acts 1981, P.L.94, SEC.4; Acts 1982, P.L.43, SEC.7.*

6-6-5-12 Registration of vehicle without payment of tax; void registration

Sec. 12. The registration of any vehicle registered without payment of the excise tax imposed by this chapter is void, and the bureau shall take possession of the registration certificate, license plate, and other evidence of registration until the owner has paid the delinquent excise taxes and an additional fee of ten dollars ($10) to compensate the bureau for the additional duties performed by it. *(Formerly: Acts 1969, c.423, s.12). As amended by Acts 1981, P.L.94, SEC.5; Acts 1982, P.L.43, SEC.8.*

6-6-5-13 Agents for collection of tax

Sec. 13. In the administration and collection of the annual license excise taxes imposed by this chapter, the bureau may use and employ and is hereby expressly empowered and authorized to appoint, use, and employ such persons who under the laws of the state of Indiana may be appointed as an agent by a county treasurer to collect and receive property taxes on behalf of such county treasurer, and such persons, when so appointed by the bureau, may receive and collect on behalf of the bureau the annual license excise taxes imposed by this chapter and such registration fees and charges as the bureau may direct in making such appointments. Such persons, when so appointed, shall comply with such requirements as exist concerning their collection of property taxes on behalf of county treasurers and such other requirements, including the posting of a bond, as may be established by the bureau at the time of such appointments. *(Formerly: Acts 1969 c.423, s.13). As amended by P.L.2-1988 SEC.16.*

6-6-5-14 Limitations on indebtedness of political or municipal corporations; effect

Sec. 14. The excise tax imposed by this chapter is hereby determined to be equivalent to an average property tax rate of seven dollars ($7) on each one hundred dollars ($100) taxable value. For the purpose of limitations on indebtedness of political or municipal corporations imposed by Article 13, Section 1 of the Constitution of the State of Indiana, motor vehicles subject to tax under this chapter shall be deemed to be taxable property within each such political or municipal corporation where the owner resides. The assessed valuation of such vehicles shall be determined by multiplying the amount of the tax by one hundred (100) and dividing such result by seven dollars ($7). *(Formerly: Acts 1969, c.423, s.14). As amended by P.L.2-1988, SEC.17.*

6-6-5-15 Consolidation of taxes for taxpayers owning more than one vehicle

Sec. 15. In the administration and collection of the annual license excise tax as imposed by this chapter, the bureau may coordinate and consolidate the collection of such taxes from each taxpayer as imposed on all vehicles owned by such taxpayer in accordance with such procedures as the bureau shall deem reasonable and feasible, including, but not limited to, the revocation of all registrations of vehicles by an owner if such owner shall willfully fail and refuse to pay any excise tax imposed by this chapter. *(Formerly: Acts 1969, c.423, s.15). As amended by P.L.2-1988, SEC.18.*

6-6-5-16 Appropriation for administration

Sec. 16. There is hereby appropriated to the bureau from the general fund of the state, from

24-12

(2) Vehicles not subject to section 9.1 of this chapter or to the international registration plan shall be registered on or before:

(A) the first weekday in the month of February; or

(B) an earlier date subsequent to January 1 set by the commissioner.

(3) School buses owned by a school corporation are exempt from annual registration but are subject to registration under IC 20-9.1-4.

(4) Vehicles subject to the international plan shall be registered before April 1.

(b) All registration and reregistration under this section shall be for the calendar year. However, registration and reregistration for school buses owned by a school corporation may be for more than a calendar year. Registration plates for vehicles subject to this section may be displayed during:

(1) the calendar year for which the vehicle is registered; and

(2) the period of time subsequent to the calendar year and before the date that the vehicle must be reregistered.

(c) It is a Class C infraction for an owner or operator to operate or permit the operation of any vehicle required to be registered under this chapter, with expired license plates.

(d) When any vehicle, of the type required to be registered under this chapter, has been operated on the public highways, and has not been properly registered as provided in this chapter, the department shall, before such vehicle is reregistered, collect the registration fee which the owner of such vehicle would have paid, if such vehicle had been properly registered.

(e) Vehicles not subject to section 9.1 of this chapter shall be registered at one-half (1/2) of the regular rate, subject to subsection (d), if the vehicle is registered after July 31 of any year. This subsection does not apply to the following:

(1) A farm tractor used in transportation.

(2) Special farm machinery.

(3) Semitrailers registered on a five (5) year basis under section 21.1 of this chapter.

As added by Acts 1980, P.L.22, SEC.3. Amended by Acts 1981, P.L.108, SEC.7; P.L.124-1983, SEC.2; P.L.86-1986, SEC.2; P.L.29-1988, SEC.4; P.L.8-1988, SEC.11.

Note: See also preceding version of this section, effective until 1-1-89.

9-1-4-9 Repealed

(Repealed by P.L.86-1986, SEC.4).

9-1-4-9.1 Time schedule; fees; subsequent registration

Sec. 9.1. (a) The commissioner shall register vehicles under the schedule in this section.

(b) An owner of a vehicle shall receive a registration plate, renewal tag, or other indicia upon registration of that vehicle. The commissioner may determine the device required to be displayed.

(c) A corporation is required to register, before February 1 of each calendar year, the following vehicles that are owned by it:

(1) A passenger motor vehicle that is not regularly rented to others for periods of under thirty (30) days in the regular course of the owner's business.

(2) A recreational vehicle.

(3) A motorcycle.

(4) A truck that is not regularly rented to others for periods of under thirty (30) days in the regular course of the owner's business, the declared gross weight of which does not exceed eleven thousand (11,000) pounds.

A corporation that owns a passenger motor vehicle or truck (whose declared gross weight does not exceed eleven thousand (11,000) pounds) that is regularly rented to others for

24-13

chapter, or an annual renewal tag or other indicia to be affixed on the semipermanent plate.

(j) A replacement semipermanent plate may be issued by the department if:

(1) the original semipermanent plate has been in service for three (3) or more years;

(2) the original semipermanent plate is lost or stolen;

(3) the commissioner determines that the reflective material required by this chapter is no longer effective and its ineffectiveness is a safety hazard;

(4) the registrant requests a new plate at the time of purchasing a replacement vehicle; or

(5) the registrant no longer resides in the county in which the vehicle was originally registered.

As added by P.L.118-1983, SEC.3. Amended by P.L.79-1985, SEC.5; P.L.86-1986, SEC.3; P.L.245-1987, SEC.8.

9-1-4-9.2 Apportioned plate and cab card

Sec. 9.2. (a) Owners or lessees of vehicles required to be registered under the International Registration Plan shall receive an apportioned plate and cab card as determined by the department. The commissioner may accept applications on a schedule to be set under rules adopted under IC 4-22-2.

(b) A distinctive cab card shall be issued for each vehicle registered under the plan and must be carried in the vehicle. The fee for the cab card is five dollars ($5), and the fee for a duplicate card issued to replace a mutilated, destroyed, or lost card is one dollar ($1). *As added by P.L.59-1985, SEC.27.*

9-1-4-10 Repealed

(Repealed by Acts 1978, P.L.2, SEC.970).

9-1-4-11 Repealed

(Repealed by Acts 1971, P.L.108, SEC.7).

9-1-4-11.5 Disposition of registered vehicle by sale, etc.; transfer of license plates by registrant of newly acquired vehicle

Sec. 11.5. Upon the disposition by sale or other means of a motor vehicle, trailer, semitrailer, recreational vehicle, or motor home currently registered in Indiana, the license plate or plates from such disposed vehicle may be transferred by the current registrant to any other newly acquired vehicle of the same class or type by the registrant and be operated in the state of Indiana for a period of time not to exceed twenty-one (21) days after date of acquiring ownership of said vehicle. However, the registrant must have in his possession a manufacturer's certificate of origin, or a duly assigned certificate of title, or a notarized bill of sale evidencing him as owner of the vehicle to which the unexpired registration plates are affixed. *(Formerly: Acts 1972, P.L.73, SEC.1). As amended by Acts 1977, P.L.115, SEC.18; P.L.104-1985, SEC.2.*

9-1-4-12 Registration fees; refund of overcharge

Sec. 12. Any holder of any certificate of registration and registration plates under the provisions of this title who, through a clerical error or otherwise, had been charged by the department a fee higher than that required by law, and such higher fee has been paid by such holder of such certificate of registration and registration plates, such holder, after presenting a request for a refund of such overcharge, on a form to be furnished by the department, shall be refunded the amount of such overcharge by a warrant issued by the auditor of state drawn on the treasurer of state, which amount shall be charged to the motor vehicle highway account. *(Formerly: Acts 1945, c.304, s.34). As amended by P.L.2-1988, SEC.46.*

24-14

periods of under thirty (30) days in the regular course of the owner's business must register the passenger motor vehicle or truck on or before March 1 of each calendar year.

(d) An owner of:

(1) a passenger motor vehicle;

(2) a recreational vehicle;

(3) a motorcycle; or

(4) a truck, the declared gross weight of which does not exceed eleven thousand (11,000) pounds;

that is not subject to the registration requirements of subsection (c) shall register that vehicle in conformance with the schedule set forth in subsection (e).

(e) The following schedule applies to owners required to register vehicles under subsection (d):

(1) Owners whose last names commence with the letters A through B, inclusive, shall be required to register on or before the last day of February of each calendar year.

(2) Owners whose last names commence with the letters C through D, inclusive, shall be required to register on or before the last day of March of each calendar year.

(3) Owners whose last names commence with the letters E through G, inclusive, shall be required to register on or before the last day of April of each calendar year.

(4) Owners whose last names commence with the letters H through I, inclusive, shall be required to register on or before the last day of May of each calendar year.

(5) Owners whose last names commence with the letters J through L, inclusive, shall be required to register on or before the last day of June of each calendar year.

(6) Owners whose last names commence with the letters M through O, inclusive, shall be required to register on or before the last day of July of each calendar year.

(7) Owners whose last names commence with the letters P through R, inclusive, shall be required to register on or before the last day of August of each calendar year.

(8) Owners whose last names commence with the letters S through T, inclusive, shall be required to register on or before the last day of September of each calendar year.

(9) Owners whose last names commence with the letters U through Z, inclusive, shall be required to register on or before the last day of October of each calendar year.

(f) Any owner of a vehicle required to be registered under subsection (c) or subsection (d) and who desires to register such vehicle for the first time shall apply to the department for a registration application form, and the department shall administer such registration application form, issue the registration plate, and collect the proper registration and service fees in accordance with such procedure as established by the department.

(g) The provisions of sections 8.1(d) and 8.1(e) of this chapter determine the registration fee for the registration of a vehicle subject to registration under subsection (c) or (e) and acquired by an owner subsequent to the date required for the annual registration of vehicles by such owners as set forth in this section.

(h) As used in this section:

"Passenger motor vehicle" means a motor vehicle designed for carrying passengers except a motorcycle, bus, or school bus.

"Recreational vehicle" means a vehicle with or without motive power equipped for living quarters for persons traveling upon the highways except a mobile structure as defined in IC 22-12-1-17.

(i) The department shall issue a semipermanent plate, as provided by section 5.9 of this

24-15

EXAMPLES

EXAMPLE 1. Report submitted to the Bureau from the Revenue Department detailing each rental company's payments.

Each retail merchant in Indiana is allowed to retain 1% of all taxes collected as their service fee. The rental company receives credit for the portion of tax actually paid to the Revenue Department.

This report lists the rental companys' home office, business office, county and township (taxing unit) of the business office and the actual payments.

EXAMPLE 2. Form letter sent to each rental company that appears on a Revenue Report. Rental credit forms are sent with the letter (See example 3).

EXAMPLE 3. Rental credit form that is submitted when credit is used. The rental company fills in the upper portion. The license branch completes the lower portion and mails it into our Rental Excise Clerk. NOTE: All Bureau correspondence, auditing and collection is done by one clerk.

EXAMPLE 4. First letter sent to a rental company notifiying them of their overusage of rental excise credit and our request for payment.

EXAMPLE 5. Letter sent to a rental company who has not paid the overused excise amount and the 10% penalty.

EXAMPLE 6. A. Letter sent to the appropriate County Auditor indicating that one of their rental companies overused their credit and the amount we collected on their behalf. B. Listing of rental companies that overused and the amount they have re-paid. This allows the County Auditor to distribute the funds to the appropriate taxing unit. These are accompanied by a check made payable to the County Treasurer.

24-16

REPORT NO. MVR900-01R
RUN NO. 357
AS OF DATE 04/07/93

DEPARTMENT OF REVENUE
MOTOR VEHICLE RENTAL EXCISE TAX
MASTER FILE LISTING

RUN DATE 04/07/93
TIME 09:40
PAGE NO. 370

ACCOUNT NO: 002004232 002 6

LAST TRANSACTION BEI: V100131 01 - DATE: 03/18/92

MAILING
NAME: UNITED LEASING INC
STREET: 3700 MORGAN AVE
CITY ST ZIP: EVANSVILLE IN 47715-2240

BUSINESS
UNITED RENT-A-CAR
3702 N HIGH SCHOOL RD
INDIANAPOLIS IN 46224-0000
BUSINESS: (317)291-5541

COUNTY: 49 MARION
PREVIOUS ACCT NO: 000000000 000
TAX DISTRICT: 49001
SIC CODE: 8980
TOWNSHIP: 01 CENTER
CURRENT STATUS: N
PREVIOUS STATUS: P
APPLICATION BEI: V100131 01 DATE: 04/01/92
CLOSE REASON CODE: DATE: 00/00/00
LST PAY CODE CHANGE: 00/00/00
LST MVR103 MAILED: 02/24/93

PRIOR YR STATUS AND PAY HISTORY
JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC
PO PO PO M2 M2 M2 M2 M2 M2 M2 M2 M2

CURRENT YEAR STATUS AND PAY HISTORY
JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC
M2 M1 NO NO NO NO NO NO NO NO NO NO

0= NO PAYMENT REQUIRED 1=RETURN ISSUED 2=RETURN RECEIVED 8=DUPLICATE RETURN

P-DATE	S-DATE	BAT-ITM		L-PER	T-CD	NET TAXABLE	COL-ALLOW	P & I	DB/CR AMT	NET TAX DUE	RENT AMOUNT
06/15/92	04/30/92	V201551	44	04/92	0103	974.76	9.75	.00	.00	965.01	985.81
07/15/92	06/19/92	V201561	19	05/92	0103	931.23	9.31	.00	.00	921.92	921.92
08/13/92	06/30/92	V201569	15	06/92	0103	828.11	8.28	.00	.00	819.83	819.83
09/23/92	07/30/92	V201576	38	07/92	0103	1,076.64	10.77	.00	.00	1,065.87	1,065.87
10/14/92	09/18/92	V201586	18	08/92	0103	972.59	9.73	.00	.00	962.86	962.86
12/02/92	10/30/92	V201607	04	09/92	0103	962.18	9.62	.00	.00	952.56	952.56
12/09/92	11/20/92	V201612	15	10/92	0103	1,102.60	11.03	.00	.00	1,091.57	1,091.57
02/24/93	12/10/92	V301501	02	11/92	0103	1,244.32	12.44	.00	.00	1,231.88	1,231.88
02/24/93	01/25/92	V301509	26	12/92	0103	1,466.35	14.66	.00	.00	1,451.69	1,451.69
03/24/93	01/30/93	V301515	30	01/93	0103	1,271.20	12.71	.00	.00	1,258.49	1,258.49

EXAMPLE 1

94-19

#2

STATE OF INDIANA
BUREAU OF MOTOR VEHICLES
100 NORTH SENATE AVENUE
INDIANAPOLIS, INDIANA 46204

GILBERT L. HOLMES
COMMISSIONER

TO: Indiana Lessors

FROM: The Indiana Bureau of Motor Vehicles

SUBJECT: Procedure For Using Rental Excise Tax Credit

DATE: December 10, 1992

We have been notified by the Indiana Department of Revenue that you have a credit to use on the registration of your vehicles for the 1993 period.

We are enclosing affidavits that must be completed, and submitted to an Indiana License Branch with each registration that a credit is used. For additional forms, contact our supply department at (317) 232-6678.

The credit you may use for your 1993 plates equals the amount of money you paid the Indiana Department of Revenue on the 4% rental excise tax from the period of January 1992, through December 1992. It is your responsibility to know how much credit you have, and also how much you have used. Revenue audits the affidavits from the thirteen digit retail merchant number; therefore, we suggest you instruct your personnel to be careful in completing the form to avoid erroneous audits, and/or billings. If you are a lessor with several locations, you need to notify your branches which number to use.

When filling out your rental excise tax affidavits, please make sure that the 13 digit number you put at the top of the form is the same number that was used on your monthly remittance statement to the Department of Revenue in 1992. If you do not understand this statement, you can reach me at (317) 232-0237. Please note that if you use more credit than you have earned, you will be billed for the tax, plus a ten percent (10%) penalty.

If you have any questions regarding this matter, please call (317) 232-0237. Thank you for your cooperation.

24-18

#3

RENTAL EXCISE CREDIT AFFIDAVIT

LESSOR'S NAME _____ DATE _____

4% RENTAL EXCISE TAX PAID UNDER # _____ (13 DIGIT NUMBER)

VEHICLE REGISTERED _____ _____ _____ _____
(YEAR) (MAKE) (MODEL) (IDENTIFICATION NUMBER)

THIS AFFIDAVIT IS SIGNED UNDER PENALTY OF PERJURY

_____
(LESSOR SIGNATURE & POSITION)

FOR BRANCH USE ONLY

BRANCH # _____ PLATE # _____ INVOICE/BATCH # _____

CREDIT USED ON THIS TRANSACTION $ _____

REVENUE COPY - TO BE MAILED DIRECTLY TO REGISTRATIONS ROOM N 440

(DO NOT SEND IN A FORM WITH A 0 (ZERO) AMOUNT WITHOUT ATTACHING SUFFICIENT PAPERWORK)

84-19

SEP 03 '93 15:47 SUPPLY & PROCUREMENT/BMV P.5

STATE OF INDIANA
BUREAU OF MOTOR VEHICLES
100 NORTH SENATE AVENUE
INDIANAPOLIS, INDIANA 46204

GILBERT L. HOLMES
COMMISSIONER

#4

Re: Overuse of Rental Excise Tax Credit

Dear Sir:

The Bureau of Motor Vehicles has just completed its audit of your 199 utilization of the rental excise credit, and from this audit it has been determined that you have overused your rental excise credit.

Indiana Code I.C. 6-6-5-6.7 provides "The maximum credit an owner is entitled to claim against the tax owed for all those passenger motor vehicles and trucks for a registration year under this section equals the lessor of:

1. The total motor vehicles excise taxes due for those passenger motor vehicles and trucks for that registration year, before the application of the credit allowed by this section; or

2. The total auto rental excise tax collected by the owner during the immediate proceeding registration year."

This statute also directs the Bureau of Motor Vehicles, to collect a ten percent (10%) penalty from all parties overusing their rental excise credit.

Accordingly, the Bureau of Motor Vehicles, at this time, is requesting payment of the overused rental excise credit and a penalty in the amount of $ or a written letter of protest. Payment or protest should be made within thirty (30) days of the date of this letter. If submitting a letter of protest, documentation supporting the basis of your protest should accompany this letter.

If payment has not been received within the specified amount of time, Indiana Code I.C. 6-6-5-12 gives the Bureau of Motor Vehicles authority to take possession of the registration certificate, license plate and suspend the registration and plate until the owner has paid the delinquent amount shown above.

It is in your best interest to take care of this matter immediately. If you have questions, please call my office at (317) 232-0237.

Gilbert L. Holmes, Commissioner
Indiana Bureau of Motor Vehicles

Enclosure

By: Marjorie Maginnis

24-20

STATE OF INDIANA
BUREAU OF MOTOR VEHICLES
INDIANAPOLIS 46204

GILBERT L. HOLMES
COMMISSIONER

#5

Account #_____
Amount Due_____
Amount Due by_____

RE: Delinquent Rental Excise Tax Credit

Dear Sir/Madam:

This letter is to notify you that your Indiana license plates and registrations will be suspended ten (10) working days from the date of this letter. The suspension is a result of your four percent (4%) rental excise tax being overused for the 199 plate year.

Payment of the delinquent tax must be paid prior to the above date or all plates under your identification number will be suspended. The amount due includes the ten percent (10%) penalty, however if your plates are suspended, you will be required to pay an additional ten dollars ($10.00) for every plate that is reinstated.

If you have any questions regarding your account, please call my office at (317) 232-0237. This is your final notice! Obviously, it is in your best interest to take care of this matter immediately.

24-21

#6A

TO: Allen County Auditor

FROM: Aleta Hodge, Deputy Commissioner
Business & Information

DATE: June 23, 1993

RE: Over Used Rental Excise Credit

Companies who rent vehicles to others for periods of less than 30 days collect excise tax on the rentals. This tax is reported and paid to the Indiana Department of Revenue who in turn distributes the funds to the appropriate County Treasurer on a semi-annual basis. The rental companies receive excise credit the following year equal to the amount of excise they collected. (Example: ABC Rental Company collected $402.00 excise from their customers in 1991. ABC Rental Company receives $402.00 excise credit on their 1992 plates.) The Department of Revenue generates a listing of all rental companies and the amount of excise credit they should receive. The Bureau of Motor Vehicles monitors the use of excise credit and if any company uses more than they are entitled to, we collect the over used amount.

Enclosed, please find a check in the amount of $ 30,695.98 made payable to your County Treasurer. This represents the amount collected from your county's rental companies who over used their rental excise credit.

We have attached a listing of the rental company and the amount paid. The amounts paid should be distributed to the taxing unit where the rental company is located.

If you have any questions, please contact Jane Morrical at (317) 232-2822.

24-22

#6B

Allen County

Tranex Rentals	$ 6,341.35
Snappy Car Rental	1,830.31
Poinsatte Motors	371.39
Midwest Car Corp	3,390.98
Indiana Auto Auction	957.46
Speedway Sales & Leasing	2,862.05
PV Holding/Avis	8,833.76
Bob Jackson North	169.47
Allen County Motors	216.11
Hertz Corporation	5,723.10
Total	$30,695.98

#6B

Allen County

Tranex Rentals	$ 6,341.35
Snappy Car Rental	1,830.31
Poinsatte Motors	371.39
Midwest Car Corp	3,390.98
Indiana Auto Auction	957.46
Speedway Sales & Leasing	2,862.05
PV Holding/Avis	8,833.76
Bob Jackson North	169.47
Allen County Motors	216.11
Hertz Corporation	5,723.10
Total	$30,695.98

24-24

sion vehicles with the state of Arizona fleet of vehicles and shall submit a report of its findings and recommendations to the governor, the president of the senate and the speaker of the house of representatives by November 1, 1991."

1991 Reviser's Note:

Pursuant to authority of § 41–1304.02, in the section heading "definitions" was substituted for "definition" and in subsection D, paragraph 2 and subsection E, paragraph 1 the spelling of "liquefied" was corrected.

Library References

Words and Phrases (Perm.Ed.)

§ 28–1591.05. Rental vehicle surcharge; reimbursement

A. Persons engaged in the business of renting motor vehicles without drivers shall collect, at the time the vehicle is rented, a five per cent surcharge on each rental contract which is for a period of one hundred eighty days or less. The surcharge shall be computed on the total amount stated in the rental contract, less any taxes and fees imposed by title 42, chapter 8, article 1 [1] and title 48, chapter 26, article 2.[2] The surcharge shall not be subject to the taxes imposed by title 42, chapter 8, article 1 and title 48, chapter 26, article 2. For the purposes of this article, "rental vehicle" means a passenger vehicle designed to transport fifteen or fewer passengers and that is rented without a driver.

B. The surcharge shall be noted on the rental contract and collected in accordance with the terms of the contract. The surcharge shall be retained by the vehicle owner or person engaged in the business of renting motor vehicles. A surcharge collected pursuant to this section shall only be used for reimbursement of the amount of vehicle license tax imposed upon the vehicle pursuant to § 28–1591 that the vehicle owner or person engaged in the business of renting motor vehicles paid at the time of vehicle registration.

C. On February 15 of each year, all persons engaged in the business of renting motor vehicles and who collect a surcharge pursuant to this section, shall file a report with the assistant director for the motor vehicle division, stating the total amount of vehicle license tax paid the previous year, the total amount of vehicle rental revenues for the previous year, and the amount by which the surcharge exceeds the amount of vehicle license tax. All surcharges collected in excess of the amount of vehicle license tax paid shall be remitted, deposited and distributed pursuant to § 28–1591.

D. The report to the assistant director for the motor vehicle division required under subsection C of this section shall be a sworn statement subject to penalty of perjury for mispresenting the amount of vehicle license tax paid or the amount of surcharge collected.

E. The assistant director for the motor vehicle division shall prescribe by rule auditing procedures, records maintenance and other requirements necessary to administer this section.

F. This section does not apply to pickup trucks or utility trailers rented primarily for purposes of hauling property and which are subject to proportional registration pursuant to a proportional registration agreement.

Added by Laws 1992, Ch. 219, § 3.

[1] Section 42–1301 et seq.
[2] Section 48–4231 et seq.

Historical and Statutory Notes

1992 Reviser's Note:

Pursuant to authority of § 41–1804.02, "Rental vehicle surcharge; reimbursement" was substituted for the previous section heading.

ARIZONA

24-25

JOHN C. PETERSON
KANSAS GOVERNMENTAL CONSULTING

MEMORANDUM

TO: House Committee on Taxation

FROM: John C. Peterson, Enterprise Leasing
Budget Car Rental

DATE: September 9, 1993

RE: Excise Tax on Rental Car Transactions

The 1991 Legislative Session enacted an excise tax on rental car transactions as a substitute for property tax on those vehicles. Prior to that time Legislative Post Audit reports revealed, and most anyone keeping their eyes open realized that numerous rental car companies were avoiding registering vehicles in Kansas, because of its higher property taxes. Even those who were fully complying with the uniform proportion registration law, could register the appropriate number of vehicles but still only register small, less expensive cars in Kansas and larger cars in other states with much lower property taxes. Kansas rental car companies that were fully complying with the proportional registration law were at a disadvantage when competing across the street with a company that was clearly not in compliance with the law.

In 1991, Kansas joined several other states in enacting a gross excise tax so that every transaction that takes place in the state, regardless of where the vehicle is registered, must pay this excise tax, which in turn goes back to the counties as a substitute for property tax on rental car vehicles.

Earlier this summer a staff report was presented to your Committee reaching the conclusion that if all of the rental cars now registered in Kansas as exempt cars were paying property tax, the State would be collecting more money than it is through the excise tax.

9/10/93

WICHITA OFFICE
409 SOUTH MAIN
WICHITA, KS 67202-3719
(316) 263-4987
FAX (316) 263-4992

1200-1206 WEST 10TH
TOPEKA, KANSAS 66604-1291
(913) 233-1903
FAX (913) 233-3518

PLEASE REPLY TO TOPEKA OFFICE

KANSAS CITY OFFICE
10200 STATE LINE
SUITE 230
LEAWOOD, KS 66206-2375
(913) 381-6876
FAX (913) 381-6965

House Taxation Committee

Attachment 25

Since this Committee is only meeting twice and since you have a full agenda of issues, we have in the past few weeks met with the Department of Revenue regarding any concerns they may have, with the Kansas Association of Counties, who receive these revenues, and with the Kansas Motor Car Dealers.

The Department of Revenue report in no way gives a before and after comparison. It does not attempt to determine the amount of revenue that was being generated from property taxes on rental car vehicles before the law took effect on July 1, 1991 in order to compare it with the excise tax revenues since then. The companies that we represent have done such a comparison. We asked them to compile data on how much they paid during the 24 months prior to the law taking effect with the amount of excise taxes in the 24 months since then. One has paid 5.4% more under the new law and the other an increase of 42%.

Clearly there are an increased number of rental vehicles now being registered in Kansas, for which registration fees are being collected. Under the old system nothing was being collected from these vehicles.

We advised the Department that we are more than willing to work with them to deal with any potential problem, to assure that the system is not being abused, whether it be through their adoption of rules and regulations defining a "rental car company" or otherwise. We believe that the solution to any such problems can be worked out by cooperative efforts between the Department of Revenue, the Association of Counties, the Association of Motor Car Dealers and the rental car companies.

We would encourage this process to be allowed to occur and would discourage the introduction of legislation by the Committee which has not had the benefit of any testimony, analysis or input from either those who pay the tax or those who receive it.

County	1991 TOTAL ASSESSED VALUATION	1992 TOTAL ASSESSED VALUATION	1992 Base Adjusted for Classification	1993 S Fin Est (92 Adj Base + 1.5% Growth)	1993 PRELIM ASSESSED VALUATION*	S Fin Est 92–93 Change in Ass Value	Actual 92–93 Change in Ass Value	92–93 Actual Above S Finance Est	Percen. Above/Below S Fin Est
Allen	$53,747,285	$53,773,265	$53,501,071	$54,303,587	$54,374,059	$530,322	$600,794	$70,472	0.13%
Anderson	37,301,497	37,708,720	37,810,871	38,378,034	37,741,578	669,314	32,858	(636,456)	−1.66%
Atchison	58,704,444	59,915,029	59,120,383	60,007,189	59,826,855	92,160	(88,174)	(180,334)	−0.30%
Barber	56,771,256	54,035,797	53,609,183	54,413,321	51,149,228	377,524	(2,886,569)	(3,264,093)	−6.00%
Barton	150,854,907	144,619,724	141,923,842	144,052,700	139,922,952	(567,024)	(4,696,772)	(4,129,748)	−2.87%
Bourbon	51,266,910	51,673,457	50,256,669	51,010,519	50,366,463	(662,938)	(1,306,994)	(644,056)	−1.26%
Brown	50,001,334	50,055,096	49,513,025	50,255,720	49,132,280	200,624	(922,816)	(1,123,440)	−2.24%
Butler	219,361,615	218,076,574	211,913,010	215,091,705	228,736,135	(2,984,869)	10,659,561	13,644,430	6.34%
Chase	21,975,363	21,950,370	22,144,704	22,476,875	22,191,857	526,505	241,487	(285,018)	−1.27%
Chautauqua	21,386,575	21,607,356	21,689,332	22,014,672	22,029,903	407,316	422,547	15,231	0.07%
Cherokee	73,521,889	75,534,501	75,392,666	76,523,556	82,036,675	989,055	6,502,174	5,513,119	7.20%
Cheyenne	28,299,640	27,493,225	27,008,142	27,413,264	26,612,257	(79,961)	(880,968)	(801,007)	−2.92%
Clark	30,743,337	28,887,707	29,244,960	29,683,634	30,307,403	795,927	1,419,696	623,769	2.10%
Clay	40,294,223	40,353,571	39,773,201	40,369,799	40,744,910	16,228	391,339	375,111	0.93%
Cloud	44,130,884	43,777,597	43,734,330	44,390,345	44,359,197	612,748	581,600	(31,148)	−0.07%
Coffey	544,769,428	537,388,537	590,403,574	599,259,628	579,625,924	61,871,091	42,237,387	(19,633,704)	−3.28%
Comanche	27,200,366	25,171,509	25,013,476	25,388,678	25,659,784	217,169	488,275	271,106	1.07%
Cowley	143,067,820	144,272,896	142,310,657	144,445,317	144,013,717	172,421	(259,179)	(431,600)	−0.30%
Crawford	103,414,216	105,483,521	102,836,281	104,378,825	110,333,602	(1,104,696)	4,850,081	5,954,777	5.70%
Decatur	27,089,131	26,546,444	25,990,238	26,380,092	25,575,929	(166,352)	(970,515)	(804,163)	−3.05%
Dickinson	80,867,206	80,784,312	79,724,257	80,920,121	78,087,007	135,809	(2,697,305)	(2,833,114)	−3.50%
Doniphan	33,626,207	34,947,213	34,111,697	34,623,372	35,449,660	(323,841)	502,447	826,288	2.39%
Douglas	363,039,968	374,876,043	362,055,049	367,485,875	397,897,417	(7,390,168)	23,021,374	30,411,542	8.28%
Edwards	36,102,534	34,957,770	34,818,418	35,340,694	34,798,987	382,924	(158,783)	(541,707)	−1.53%
Elk	17,915,045	17,543,316	17,602,289	17,866,323	18,143,845	323,007	600,529	277,522	1.55%
Ellis	149,579,187	142,095,703	136,939,025	138,993,110	139,735,459	(3,102,593)	(2,360,244)	742,349	0.53%
Ellsworth	41,212,758	56,068,859	53,592,879	54,396,772	56,958,854	(1,672,087)	889,995	2,562,082	4.71%
Finney	282,771,905	284,044,243	279,975,337	284,174,967	272,242,272	130,724	(11,801,971)	(11,932,695)	−4.20%
Ford	152,185,056	150,269,654	145,252,954	147,431,748	144,341,327	(2,837,906)	(5,928,327)	(3,090,421)	−2.10%
Franklin	81,545,675	83,871,500	82,796,924	84,038,878	84,014,029	167,378	142,529	(24,849)	−0.03%
Geary	86,118,017	87,853,285	84,112,554	85,374,242	85,806,443	(2,479,043)	(2,046,842)	432,201	0.51%
Gove	34,490,126	32,282,146	31,610,759	32,084,920	31,156,286	(197,226)	(1,125,860)	(928,634)	−2.89%
Graham	38,731,123	36,945,819	36,475,436	37,022,568	34,675,584	76,749	(2,270,235)	(2,346,984)	−6.34%
Grant	256,378,677	250,273,314	241,850,142	245,477,894	294,231,334	(4,795,420)	43,958,020	48,753,440	19.86%
Gray	45,697,351	44,203,640	43,264,726	43,913,697	42,461,857	(289,943)	(1,741,783)	(1,451,840)	−3.31%
Greeley	27,564,628	27,544,957	27,003,985	27,409,045	26,969,562	(135,912)	(575,395)	(439,483)	−1.60%
Greenwood	43,920,878	43,174,535	43,597,539	44,251,502	44,615,977	1,076,967	1,441,442	364,475	0.82%
Hamilton	42,334,847	41,382,562	40,437,782	41,044,349	43,885,163	(338,213)	2,502,601	2,840,814	6.9[illegible]
Harper	53,808,819	49,090,182	48,483,494	49,210,746	46,216,763	120,564	(2,873,419)	(2,993,983)	−6.0[illegible]
Harvey	123,625,115	126,029,397	122,494,174	124,331,587	124,308,936	(1,697,810)	(1,720,461)	(22,651)	−0.02%
Haskell	116,405,144	114,477,189	111,032,934	112,698,428	128,375,588	(1,778,761)	13,898,399	15,677,160	13.91%

House Taxation 9-10-93 Attachment 26

9/10/93 Attachment 2-26 House Taxation Cole

County	1991 TOTAL ASSESSED VALUATION	1992 TOTAL ASSESSED VALUATION	1992 Base Adjusted for Classification	1993 S Fin Est (92 Adj Base + 1.5% Growth)	1993 PRELIM ASSESSED VALUATION*	S Fin Est 92–93 Change in Ass Value	Actual 92–93 Change in Ass Value	92–93 Actual Above S Finance Est	Percen Above/Below S Fin Est
Hodgeman	26,354,738	25,255,419	24,807,344	25,179,454	24,128,229	(75,965)	(1,127,190)	(1,051,225)	−4.17%
Jackson	39,111,556	41,255,009	40,823,317	41,435,667	43,318,591	180,658	2,063,582	1,882,924	4.54%
Jefferson	61,262,156	63,432,710	62,789,248	63,731,087	63,924,935	298,377	492,225	193,848	0.30%
Jewell	26,511,090	26,371,682	26,352,250	26,747,534	25,924,878	375,852	(446,804)	(822,656)	−3.08%
Johnson	2,725,876,105	2,718,930,065	2,573,929,116	2,612,538,053	2,813,211,459	(106,392,012)	94,281,394	200,673,406	7.68%
Kearny	185,166,017	178,172,609	173,368,439	175,968,966	193,881,446	(2,203,643)	15,708,837	17,912,480	10.18%
Kingman	73,133,670	68,850,777	71,103,030	72,169,575	68,576,164	3,318,798	(274,613)	(3,593,411)	−4.98%
Kiowa	50,434,580	49,678,128	50,025,716	50,776,102	50,640,130	1,097,974	962,002	(135,972)	−0.27%
Labette	70,873,102	71,554,040	71,322,571	72,392,410	71,365,890	838,370	(188,150)	(1,026,520)	−1.42%
Lane	26,874,291	25,991,268	25,234,796	25,613,318	23,318,500	(377,950)	(2,672,768)	(2,294,818)	−8.96%
Leavenworth	200,109,991	201,996,455	195,241,801	198,170,428	207,514,666	(3,826,027)	5,518,211	9,344,238	4.72%
Lincoln	22,837,469	23,718,380	23,804,927	24,162,001	22,401,122	443,621	(1,317,258)	(1,760,879)	−7.29%
Linn	130,051,403	132,099,219	144,690,599	146,860,958	145,310,598	14,761,739	13,211,379	(1,550,360)	−1.06%
Logan	25,648,089	26,646,060	26,150,767	26,543,029	25,302,792	(103,031)	(1,343,268)	(1,240,237)	−4.67%
Lyon	125,822,541	127,525,613	123,653,226	125,508,024	127,151,779	(2,017,589)	(373,834)	1,643,755	1.31%
Marion	57,945,116	58,604,671	57,452,487	58,314,274	57,519,881	(290,397)	(1,084,790)	(794,393)	−1.36%
Marshall	53,254,422	53,623,009	52,972,838	53,767,431	54,267,748	144,422	644,739	500,317	0.93%
McPherson	156,099,568	158,557,311	155,489,049	157,821,385	158,839,533	(735,926)	282,222	1,018,148	0.65%
Meade	65,142,089	58,280,884	70,255,446	71,309,278	68,160,529	13,028,394	9,879,645	(3,148,749)	−4.42%
Miami	96,259,171	99,328,794	99,012,068	100,497,249	102,625,552	1,168,455	3,296,758	2,128,303	2.12%
Mitchell	34,513,234	33,689,574	32,923,297	33,417,146	32,524,681	(272,428)	(1,164,893)	(892,465)	−2.67%
Montgomery	144,880,393	140,677,289	140,426,213	142,532,606	138,469,751	1,855,317	(2,207,538)	(4,062,855)	−2.85%
Morris	33,162,774	34,038,218	33,846,027	34,353,717	34,767,445	315,499	729,227	413,728	1.20%
Morton	117,398,779	107,065,955	106,912,147	108,515,829	126,257,175	1,449,874	19,191,220	17,741,346	16.35%
Nemaha	50,520,932	50,531,757	49,512,224	50,254,907	52,357,612	(276,850)	1,825,855	2,102,705	4.18%
Neosho	54,990,617	55,451,798	54,230,084	55,043,535	55,197,353	(408,263)	(254,445)	153,818	0.28%
Ness	52,073,105	48,239,285	47,211,395	47,919,566	46,947,616	(319,719)	(1,291,669)	(971,950)	−2.03%
Norton	27,692,965	27,429,605	27,186,206	27,593,999	26,993,371	164,394	(436,234)	(600,628)	−2.18%
Osage	56,568,119	58,691,011	57,792,850	58,659,743	58,445,513	(31,268)	(245,498)	(214,230)	−0.37%
Osborne	26,977,283	25,905,264	25,696,995	26,082,450	24,681,489	177,186	(1,223,775)	(1,400,961)	−5.37%
Ottawa	32,424,747	32,958,568	33,027,579	33,522,993	32,455,873	564,425	(502,695)	(1,067,120)	−3.18%
Pawnee	49,416,530	47,657,957	46,899,661	47,603,156	47,018,595	(54,801)	(639,362)	(584,561)	−1.23%
Phillips	41,055,639	39,321,038	38,391,451	38,967,323	39,205,177	(353,715)	(115,861)	237,854	0.61%
Pottawatomie	265,895,381	272,543,324	298,565,249	303,043,728	297,032,054	30,500,404	24,488,730	(6,011,674)	−1.98%
Pratt	70,756,590	69,251,841	72,807,440	73,899,552	71,624,307	4,647,711	2,372,466	(2,275,245)	−3.08%
Rawlins	29,737,339	30,301,712	29,974,130	30,423,742	27,239,686	122,030	(3,062,026)	(3,184,056)	−10.47%
Reno	292,494,591	288,457,151	279,317,670	283,507,435	280,161,576	(4,949,716)	(8,295,575)	(3,345,859)	−1.18%
Republic	35,255,592	34,262,621	33,840,200	34,347,803	34,188,463	85,182	(74,158)	(159,340)	−0.46
Rice	71,974,602	70,591,496	73,958,793	75,068,175	71,864,310	4,476,679	1,272,814	(3,203,865)	−4.27
Riley	169,197,934	170,909,170	162,971,639	165,416,214	172,941,347	(5,492,956)	2,032,177	7,525,133	4.55%
Rooks	53,379,959	48,884,787	48,016,066	48,736,307	46,334,857	(148,480)	(2,549,930)	(2,401,450)	−4.93%

County	1991 TOTAL ASSESSED VALUATION	1992 TOTAL ASSESSED VALUATION	1992 Base Adjusted for Classification	1993 S Fin Est (92 Adj Base + 1.5% Growth)	1993 PRELIM ASSESSED VALUATION*	S Fin Est 92–93 Change in Ass Value	Actual 92–93 Change in Ass Value	92–93 Actual Above S Finance Est	Percen Above/Below S Fin Est
Rush	32,428,920	32,297,962	31,771,751	32,248,327	30,299,904	(49,635)	(1,998,058)	(1,948,423)	–6.04%
Russell	65,584,750	61,381,838	60,063,824	60,964,781	58,015,909	(417,057)	(3,365,929)	(2,948,872)	–4.84%
Saline	223,370,139	225,165,760	217,072,614	220,328,703	226,524,370	(4,837,057)	1,358,610	6,195,667	2.81%
Scott	42,047,503	42,872,800	42,302,902	42,937,446	41,055,329	64,646	(1,817,471)	(1,882,117)	–4.38%
Sedgwick	1,962,204,160	2,017,959,768	1,942,796,385	1,971,938,331	2,006,868,724	(46,021,437)	(11,091,044)	34,930,393	1.77%
Seward	164,837,172	164,089,484	156,979,267	159,333,956	177,111,127	(4,755,528)	13,021,643	17,777,171	11.16%
Shawnee	814,050,185	791,728,327	761,826,779	773,254,181	752,223,609	(18,474,146)	(39,504,718)	(21,030,572)	–2.72%
Sheridan	28,326,995	28,745,809	28,429,247	28,855,686	27,059,706	109,877	(1,686,103)	(1,795,980)	–6.22%
Sherman	46,776,656	43,672,805	42,490,581	43,127,940	44,247,001	(544,865)	574,196	1,119,061	2.59%
Smith	28,407,237	28,119,431	27,795,441	28,212,373	28,068,326	92,942	(51,105)	(144,047)	–0.51%
Stafford	60,893,413	57,082,269	56,518,961	57,366,745	53,770,637	284,476	(3,311,632)	(3,596,108)	–6.27%
Stanton	67,314,426	63,694,111	61,720,940	62,646,754	83,654,302	(1,047,357)	19,960,191	21,007,548	33.53%
Stevens	296,336,776	269,373,980	261,529,006	265,451,941	295,581,010	(3,922,039)	26,207,030	30,129,069	11.35%
Sumner	109,984,949	109,942,668	108,249,826	109,873,573	106,079,710	(69,095)	(3,862,958)	(3,793,863)	–3.45%
Thomas	60,853,522	59,709,631	58,500,571	59,378,080	57,516,065	(331,551)	(2,193,566)	(1,862,015)	–3.14%
Trego	31,778,936	30,416,148	30,012,084	30,462,265	28,842,578	46,117	(1,573,570)	(1,619,687)	–5.32%
Wabaunsee	32,718,469	33,840,565	33,748,123	34,254,345	34,969,649	413,780	1,129,084	715,304	2.09%
Wallace	21,371,755	21,550,391	21,259,968	21,578,868	19,662,654	28,477	(1,887,737)	(1,916,214)	–8.88%
Washington	41,199,836	41,719,288	41,963,199	42,592,647	42,870,562	873,359	1,151,274	277,915	0.65%
Wichita	26,142,607	25,399,450	24,662,041	25,031,972	23,737,806	(367,478)	(1,661,644)	(1,294,166)	–5.17%
Wilson	40,735,210	41,168,390	40,983,267	41,598,016	41,571,338	429,626	402,948	(26,678)	–0.06%
Woodson	23,372,430	23,542,412	23,435,310	23,786,840	24,004,690	244,428	462,278	217,850	0.92%
Wyandotte	588,886,058	609,535,759	580,731,367	589,442,338	580,762,226	(20,093,421)	(28,773,533)	(8,680,112)	–1.47%
State Total	$14,630,578,759	$14,600,781,105	$14,277,251,774	$14,491,410,551	$14,837,702,963	($109,370,554)	$236,921,858	$346,292,412	2.39%

* Includes impact of New Classification Amendment, estimated to reduce assessed valuation by $324 million on the 1992 base.

$11,427,650
Times 33 mills

SORT: Alphabetical

County	1991 TOTAL ASSESSED VALUATION	1992 TOTAL ASSESSED VALUATION	1992 Base Adjusted for Classification	1993 S Fin Est (92 Adj Base + 1.5% Growth)	1993 PRELIM ASSESSED VALUATION*	S Fin Est 92–93 Change in Ass Value	Actual 92–93 Change in Ass Value	**92–93 Actual Above S Finance Est**	Percent Above/Below S Fin Est
Johnson	2,725,876,105	2,718,930,065	2,573,929,116	2,612,538,053	2,813,211,459	(106,392,012)	94,281,394	**200,673,406**	7.68%
Grant	256,378,677	250,273,314	241,850,142	245,477,894	294,231,334	(4,795,420)	43,958,020	**48,753,440**	19.86%
Sedgwick	1,962,204,160	2,017,959,768	1,942,796,385	1,971,938,331	2,006,868,724	(46,021,437)	(11,091,044)	**34,930,393**	1.77%
Douglas	363,039,968	374,876,043	362,055,049	367,485,875	397,897,417	(7,390,168)	23,021,374	**30,411,542**	8.28%
Stevens	296,336,776	269,373,980	261,529,006	265,451,941	295,581,010	(3,922,039)	26,207,030	**30,129,069**	11.35%
Stanton	67,314,426	63,694,111	61,720,940	62,646,754	83,654,302	(1,047,357)	19,960,191	**21,007,548**	33.53%
Kearny	185,166,017	178,172,609	173,368,439	175,968,966	193,881,446	(2,203,643)	15,708,837	**17,912,480**	10.18%
Seward	164,837,172	164,089,484	156,979,267	159,333,956	177,111,127	(4,755,528)	13,021,643	**17,777,171**	11.16%
Morton	117,398,779	107,065,955	106,912,147	108,515,829	126,257,175	1,449,874	19,191,220	**17,741,346**	16.35%
Haskell	116,405,144	114,477,189	111,032,934	112,698,428	128,375,588	(1,778,761)	13,898,399	**15,677,160**	13.91%
Butler	219,361,615	218,076,574	211,913,010	215,091,705	228,736,135	(2,984,869)	10,659,561	**13,644,430**	6.34%
Leavenworth	200,109,991	201,996,455	195,241,801	198,170,428	207,514,666	(3,826,027)	5,518,211	**9,344,238**	4.72%
Riley	169,197,934	170,909,170	162,971,639	165,416,214	172,941,347	(5,492,956)	2,032,177	**7,525,133**	4.55%
Saline	223,370,139	225,165,760	217,072,614	220,328,703	226,524,370	(4,837,057)	1,358,610	**6,195,667**	2.81%
Crawford	103,414,216	105,483,521	102,836,281	104,378,825	110,333,602	(1,104,696)	4,850,081	**5,954,777**	5.70%
Cherokee	73,521,889	75,534,501	75,392,666	76,523,556	82,036,675	989,055	6,502,174	**5,513,119**	7.20%
Hamilton	42,334,847	41,382,562	40,437,782	41,044,349	43,885,163	(338,213)	2,502,601	**2,840,814**	6.92%
Ellsworth	41,212,758	56,068,859	53,592,879	54,396,772	56,958,854	(1,672,087)	889,995	**2,562,082**	4.71%
Miami	96,259,171	99,328,794	99,012,068	100,497,249	102,625,552	1,168,455	3,296,758	**2,128,303**	2.12%
Nemaha	50,520,932	50,531,757	49,512,224	50,254,907	52,357,612	(276,850)	1,825,855	**2,102,705**	4.18%
Jackson	39,111,556	41,255,009	40,823,317	41,435,667	43,318,591	180,658	2,063,582	**1,882,924**	4.54%
Lyon	125,822,541	127,525,613	123,653,226	125,508,024	127,151,779	(2,017,589)	(373,834)	**1,643,755**	1.31%
Sherman	46,776,656	43,672,805	42,490,581	43,127,940	44,247,001	(544,865)	574,196	**1,119,061**	2.59%
McPherson	156,099,568	158,557,311	155,489,049	157,821,385	158,839,533	(735,926)	282,222	**1,018,148**	0.65%
Doniphan	33,626,207	34,947,213	34,111,697	34,623,372	35,449,660	(323,841)	502,447	**826,288**	2.39%
Ellis	149,579,187	142,095,703	136,939,025	138,993,110	139,735,459	(3,102,593)	(2,360,244)	**742,349**	0.53%
Wabaunsee	32,718,469	33,840,565	33,748,123	34,254,345	34,969,649	413,780	1,129,084	**715,304**	2.09%
Clark	30,743,337	28,887,707	29,244,960	29,683,634	30,307,403	795,927	1,419,696	**623,769**	2.10%
Marshall	53,254,422	53,623,009	52,972,838	53,767,431	54,267,748	144,422	644,739	**500,317**	0.93%
Geary	86,118,017	87,853,285	84,112,554	85,374,242	85,806,443	(2,479,043)	(2,046,842)	**432,201**	0.51%
Morris	33,162,774	34,038,218	33,846,027	34,353,717	34,767,445	315,499	729,227	**413,728**	1.20%
Clay	40,294,223	40,353,571	39,773,201	40,369,799	40,744,910	16,228	391,339	**375,111**	0.93%
Greenwood	43,920,878	43,174,535	43,597,539	44,251,502	44,615,977	1,076,967	1,441,442	**364,475**	0.82%
Washington	41,199,836	41,719,288	41,963,199	42,592,647	42,870,562	873,359	1,151,274	**277,915**	0.65%
Elk	17,915,045	17,543,316	17,602,289	17,866,323	18,143,845	323,007	600,529	**277,522**	1.55%
Comanche	27,200,366	25,171,509	25,013,476	25,388,678	25,659,784	217,169	488,275	**271,106**	1.07%
Phillips	41,055,639	39,321,038	38,391,451	38,967,323	39,205,177	(353,715)	(115,861)	**237,854**	0.61%
Woodson	23,372,430	23,542,412	23,435,310	23,786,840	24,004,690	244,428	462,278	**217,850**	0.9?
Jefferson	61,262,156	63,432,710	62,789,248	63,731,087	63,924,935	298,377	492,225	**193,848**	0.3?
Neosho	54,990,617	55,451,798	54,230,084	55,043,535	55,197,353	(408,263)	(254,445)	**153,818**	0.28%
Allen	$53,747,285	$53,773,265	$53,501,071	$54,303,587	$54,374,059	$530,322	$600,794	**$70,472**	0.13%

House Taxation Committee 9-10-93 Attachment 27

House Taxation Committee 9/10/93 Attachment 27

County	1991 TOTAL ASSESSED VALUATION	1992 TOTAL ASSESSED VALUATION	1992 Base Adjusted for Classification	1993 S Fin Est (92 Adj Base + 1.5% Growth)	1993 PRELIM ASSESSED VALUATION*	S Fin Est 92–93 Change in Ass Value	Actual 92–93 Change in Ass Value	92–93 Actual Above S Finance Est	Percent Above/Below S Fin Est
Chautauqua	21,386,575	21,607,356	21,689,332	22,014,672	22,029,903	407,316	422,547	15,231	0.07%
Harvey	123,625,115	126,029,397	122,494,174	124,331,587	124,308,936	(1,697,810)	(1,720,461)	(22,651)	−0.02%
Franklin	81,545,675	83,871,500	82,796,924	84,038,878	84,014,029	167,378	142,529	(24,849)	−0.03%
Wilson	40,735,210	41,168,390	40,983,267	41,598,016	41,571,338	429,626	402,948	(26,678)	−0.06%
Cloud	44,130,884	43,777,597	43,734,330	44,390,345	44,359,197	612,748	581,600	(31,148)	−0.07%
Kiowa	50,434,580	49,678,128	50,025,716	50,776,102	50,640,130	1,097,974	962,002	(135,972)	−0.27%
Smith	28,407,237	28,119,431	27,795,441	28,212,373	28,068,326	92,942	(51,105)	(144,047)	−0.51%
Republic	35,255,592	34,262,621	33,840,200	34,347,803	34,188,463	85,182	(74,158)	(159,340)	−0.46%
Atchison	58,704,444	59,915,029	59,120,383	60,007,189	59,826,855	92,160	(88,174)	(180,334)	−0.30%
Osage	56,568,119	58,691,011	57,792,850	58,659,743	58,445,513	(31,268)	(245,498)	(214,230)	−0.37%
Chase	21,975,363	21,950,370	22,144,704	22,476,875	22,191,857	526,505	241,487	(285,018)	−1.27%
Cowley	143,067,820	144,272,896	142,310,657	144,445,317	144,013,717	172,421	(259,179)	(431,600)	−0.30%
Greeley	27,564,628	27,544,957	27,003,985	27,409,045	26,969,562	(135,912)	(575,395)	(439,483)	−1.60%
Edwards	36,102,534	34,957,770	34,818,418	35,340,694	34,798,987	382,924	(158,783)	(541,707)	−1.53%
Pawnee	49,416,530	47,657,957	46,899,661	47,603,156	47,018,595	(54,801)	(639,362)	(584,561)	−1.23%
Norton	27,692,965	27,429,605	27,186,206	27,593,999	26,993,371	164,394	(436,234)	(600,628)	−2.18%
Anderson	37,301,497	37,708,720	37,810,871	38,378,034	37,741,578	669,314	32,858	(636,456)	−1.66%
Bourbon	51,266,910	51,673,457	50,256,669	51,010,519	50,366,463	(662,938)	(1,306,994)	(644,056)	−1.26%
Marion	57,945,116	58,604,671	57,452,487	58,314,274	57,519,881	(290,397)	(1,084,790)	(794,393)	−1.36%
Cheyenne	28,299,640	27,493,225	27,008,142	27,413,264	26,612,257	(79,961)	(880,968)	(801,007)	−2.92%
Decatur	27,089,131	26,546,444	25,990,238	26,380,092	25,575,929	(166,352)	(970,515)	(804,163)	−3.05%
Jewell	26,511,090	26,371,682	26,352,250	26,747,534	25,924,878	375,852	(446,804)	(822,656)	−3.08%
Mitchell	34,513,234	33,689,574	32,923,297	33,417,146	32,524,681	(272,428)	(1,164,893)	(892,465)	−2.67%
Gove	34,490,126	32,282,146	31,610,759	32,084,920	31,156,286	(197,226)	(1,125,860)	(928,634)	−2.89%
Ness	52,073,105	48,239,285	47,211,395	47,919,566	46,947,616	(319,719)	(1,291,669)	(971,950)	−2.03%
Labette	70,873,102	71,554,040	71,322,571	72,392,410	71,365,890	838,370	(188,150)	(1,026,520)	−1.42%
Hodgeman	26,354,738	25,255,419	24,807,344	25,179,454	24,128,229	(75,965)	(1,127,190)	(1,051,225)	−4.17%
Ottawa	32,424,747	32,958,568	33,027,579	33,522,993	32,455,873	564,425	(502,695)	(1,067,120)	−3.18%
Brown	50,001,334	50,055,096	49,513,025	50,255,720	49,132,280	200,624	(922,816)	(1,123,440)	−2.24%
Logan	25,648,089	26,646,060	26,150,767	26,543,029	25,302,792	(103,031)	(1,343,268)	(1,240,237)	−4.67%
Wichita	26,142,607	25,399,450	24,662,041	25,031,972	23,737,806	(367,478)	(1,661,644)	(1,294,166)	−5.17%
Osborne	26,977,283	25,905,264	25,696,995	26,082,450	24,681,489	177,186	(1,223,775)	(1,400,961)	−5.37%
Gray	45,697,351	44,203,640	43,264,726	43,913,697	42,461,857	(289,943)	(1,741,783)	(1,451,840)	−3.31%
Linn	130,051,403	132,099,219	144,690,599	146,860,958	145,310,598	14,761,739	13,211,379	(1,550,360)	−1.06%
Trego	31,778,936	30,416,148	30,012,084	30,462,265	28,842,578	46,117	(1,573,570)	(1,619,687)	−5.32%
Lincoln	22,837,469	23,718,380	23,804,927	24,162,001	22,401,122	443,621	(1,317,258)	(1,760,879)	−7.29%
Sheridan	28,326,995	28,745,809	28,429,247	28,855,686	27,059,706	109,877	(1,686,103)	(1,795,980)	−6.22%
Thomas	60,853,522	59,709,631	58,500,571	59,378,080	57,516,065	(331,551)	(2,193,566)	(1,862,015)	−3.14
Scott	42,047,503	42,872,800	42,302,902	42,937,446	41,055,329	64,646	(1,817,471)	(1,882,117)	−4.38
Wallace	21,371,755	21,550,391	21,259,968	21,578,868	19,662,654	28,477	(1,887,737)	(1,916,214)	−8.88%
Rush	32,428,920	32,297,962	31,771,751	32,248,327	30,299,904	(49,635)	(1,998,058)	(1,948,423)	−6.04%

County	1991 TOTAL ASSESSED VALUATION	1992 TOTAL ASSESSED VALUATION	1992 Base Adjusted for Classification	1993 S Fin Est (92 Adj Base + 1.5% Growth)	1993 PRELIM ASSESSED VALUATION*	S Fin Est 92–93 Change in Ass Value	Actual 92–93 Change in Ass Value	**92–93 Actual Above S Finance Est**	Percent Above/Below S Fin Est
Pratt	70,756,590	69,251,841	72,807,440	73,899,552	71,624,307	4,647,711	2,372,466	(2,275,245)	−3.08%
Lane	26,874,291	25,991,268	25,234,796	25,613,318	23,318,500	(377,950)	(2,672,768)	(2,294,818)	−8.96%
Graham	38,731,123	36,945,819	36,475,436	37,022,568	34,675,584	76,749	(2,270,235)	(2,346,984)	−6.34%
Rooks	53,379,959	48,884,787	48,016,066	48,736,307	46,334,857	(148,480)	(2,549,930)	(2,401,450)	−4.93%
Dickinson	80,867,206	80,784,312	79,724,257	80,920,121	78,087,007	135,809	(2,697,305)	(2,833,114)	−3.50%
Russell	65,584,750	61,381,838	60,063,824	60,964,781	58,015,909	(417,057)	(3,365,929)	(2,948,872)	−4.84%
Harper	53,808,819	49,090,182	48,483,494	49,210,746	46,216,763	120,564	(2,873,419)	(2,993,983)	−6.08%
Ford	152,185,056	150,269,654	145,252,954	147,431,748	144,341,327	(2,837,906)	(5,928,327)	(3,090,421)	−2.10%
Meade	65,142,089	58,280,884	70,255,446	71,309,278	68,160,529	13,028,394	9,879,645	(3,148,749)	−4.42%
Rawlins	29,737,339	30,301,712	29,974,130	30,423,742	27,239,686	122,030	(3,062,026)	(3,184,056)	−10.47%
Rice	71,974,602	70,591,496	73,958,793	75,068,175	71,864,310	4,476,679	1,272,814	(3,203,865)	−4.27%
Barber	56,771,256	54,035,797	53,609,183	54,413,321	51,149,228	377,524	(2,886,569)	(3,264,093)	−6.00%
Reno	292,494,591	288,457,151	279,317,670	283,507,435	280,161,576	(4,949,716)	(8,295,575)	(3,345,859)	−1.18%
Kingman	73,133,670	68,850,777	71,103,030	72,169,575	68,576,164	3,318,798	(274,613)	(3,593,411)	−4.98%
Stafford	60,893,413	57,082,269	56,518,961	57,366,745	53,770,637	284,476	(3,311,632)	(3,596,108)	−6.27%
Sumner	109,984,949	109,942,668	108,249,826	109,873,573	106,079,710	(69,095)	(3,862,958)	(3,793,863)	−3.45%
Montgomery	144,880,393	140,677,289	140,426,213	142,532,606	138,469,751	1,855,317	(2,207,538)	(4,062,855)	−2.85%
Barton	150,854,907	144,619,724	141,923,842	144,052,700	139,922,952	(567,024)	(4,696,772)	(4,129,748)	−2.87%
Pottawatomie	265,895,381	272,543,324	298,565,249	303,043,728	297,032,054	30,500,404	24,488,730	(6,011,674)	−1.98%
Wyandotte	588,886,058	609,535,759	580,731,367	589,442,338	580,762,226	(20,093,421)	(28,773,533)	(8,680,112)	−1.47%
Finney	282,771,905	284,044,243	279,975,337	284,174,967	272,242,272	130,724	(11,801,971)	(11,932,695)	−4.20%
Coffey	544,769,428	537,388,537	590,403,574	599,259,628	579,625,924	61,871,091	42,237,387	(19,633,704)	−3.28%
Shawnee	814,050,185	791,728,327	761,826,779	773,254,181	752,223,609	(18,474,146)	(39,504,718)	(21,030,572)	−2.72%
State Total	$14,630,578,759	$14,600,781,105	$14,277,251,774	$14,491,410,551	$14,837,702,963	($109,370,554)	$236,921,858	$346,292,412	2.39%

* Includes impact of New Classification Amendment, estimated to reduce assessed valuation by $324 million on the 1992 base.

$11,427,650
Times 33 mills

SORT: Assessed Value Difference Between July 15 Abstract and School Finance Estimates (Classification Estimates Plus 1.5% Growth)

27-3

County	1991 TOTAL ASSESSED VALUATION	1992 TOTAL ASSESSED VALUATION	1992 Base Adjusted for Classification	1993 S Fin Est (92 Adj Base + 1.5% Growth)	1993 PRELIM ASSESSED VALUATION*	S Fin Est 92–93 Change in Ass Value	Actual 92–93 Change in Ass Value	92–93 Actual Above S Finance Est	Percen Above/Below S Fin Est
Stanton	67,314,426	63,694,111	61,720,940	62,646,754	83,654,302	(1,047,357)	19,960,191	21,007,548	33.53%
Grant	256,378,677	250,273,314	241,850,142	245,477,894	294,231,334	(4,795,420)	43,958,020	48,753,440	19.86%
Morton	117,398,779	107,065,955	106,912,147	108,515,829	126,257,175	1,449,874	19,191,220	17,741,346	16.35%
Haskell	116,405,144	114,477,189	111,032,934	112,698,428	128,375,588	(1,778,761)	13,898,399	15,677,160	13.91%
Stevens	296,336,776	269,373,980	261,529,006	265,451,941	295,581,010	(3,922,039)	26,207,030	30,129,069	11.35%
Seward	164,837,172	164,089,484	156,979,267	159,333,956	177,111,127	(4,755,528)	13,021,643	17,777,171	11.16%
Kearny	185,166,017	178,172,609	173,368,439	175,968,966	193,881,446	(2,203,643)	15,708,837	17,912,480	10.18%
Douglas	363,039,968	374,876,043	362,055,049	367,485,875	397,897,417	(7,390,168)	23,021,374	30,411,542	8.28%
Johnson	2,725,876,105	2,718,930,065	2,573,929,116	2,612,538,053	2,813,211,459	(106,392,012)	94,281,394	200,673,406	7.68%
Cherokee	73,521,889	75,534,501	75,392,666	76,523,556	82,036,675	989,055	6,502,174	5,513,119	7.20%
Hamilton	42,334,847	41,382,562	40,437,782	41,044,349	43,885,163	(338,213)	2,502,601	2,840,814	6.92%
Butler	219,361,615	218,076,574	211,913,010	215,091,705	228,736,135	(2,984,869)	10,659,561	13,644,430	6.34%
Crawford	103,414,216	105,483,521	102,836,281	104,378,825	110,333,602	(1,104,696)	4,850,081	5,954,777	5.70%
Leavenworth	200,109,991	201,996,455	195,241,801	198,170,428	207,514,666	(3,826,027)	5,518,211	9,344,238	4.72%
Ellsworth	41,212,758	56,068,859	53,592,879	54,396,772	56,958,854	(1,672,087)	889,995	2,562,082	4.71%
Riley	169,197,934	170,909,170	162,971,639	165,416,214	172,941,347	(5,492,956)	2,032,177	7,525,133	4.55%
Jackson	39,111,556	41,255,009	40,823,317	41,435,667	43,318,591	180,658	2,063,582	1,882,924	4.54%
Nemaha	50,520,932	50,531,757	49,512,224	50,254,907	52,357,612	(276,850)	1,825,855	2,102,705	4.18%
Saline	223,370,139	225,165,760	217,072,614	220,328,703	226,524,370	(4,837,057)	1,358,610	6,195,667	2.81%
Sherman	46,776,656	43,672,805	42,490,581	43,127,940	44,247,001	(544,865)	574,196	1,119,061	2.59%
Doniphan	33,626,207	34,947,213	34,111,697	34,623,372	35,449,660	(323,841)	502,447	826,288	2.39%
Miami	96,259,171	99,328,794	99,012,068	100,497,249	102,625,552	1,168,455	3,296,758	2,128,303	2.12%
Clark	30,743,337	28,887,707	29,244,960	29,683,634	30,307,403	795,927	1,419,696	623,769	2.10%
Wabaunsee	32,718,469	33,840,565	33,748,123	34,254,345	34,969,649	413,780	1,129,084	715,304	2.09%
Sedgwick	1,962,204,160	2,017,959,768	1,942,796,385	1,971,938,331	2,006,868,724	(46,021,437)	(11,091,044)	34,930,393	1.77%
Elk	17,915,045	17,543,316	17,602,289	17,866,323	18,143,845	323,007	600,529	277,522	1.55%
Lyon	125,822,541	127,525,613	123,653,226	125,508,024	127,151,779	(2,017,589)	(373,834)	1,643,755	1.31%
Morris	33,162,774	34,038,218	33,846,027	34,353,717	34,767,445	315,499	729,227	413,728	1.20%
Comanche	27,200,366	25,171,509	25,013,476	25,388,678	25,659,784	217,169	488,275	271,106	1.07%
Marshall	53,254,422	53,623,009	52,972,838	53,767,431	54,267,748	144,422	644,739	500,317	0.93%
Clay	40,294,223	40,353,571	39,773,201	40,369,799	40,744,910	16,228	391,339	375,111	0.93%
Woodson	23,372,430	23,542,412	23,435,310	23,786,840	24,004,690	244,428	462,278	217,850	0.92%
Greenwood	43,920,878	43,174,535	43,597,539	44,251,502	44,615,977	1,076,967	1,441,442	364,475	0.82%
Washington	41,199,836	41,719,288	41,963,199	42,592,647	42,870,562	873,359	1,151,274	277,915	0.65%
McPherson	156,099,568	158,557,311	155,489,049	157,821,385	158,839,533	(735,926)	282,222	1,018,148	0.65%
Phillips	41,055,639	39,321,038	38,391,451	38,967,323	39,205,177	(353,715)	(115,861)	237,854	0.61%
Ellis	149,579,187	142,095,703	136,939,025	138,993,110	139,735,459	(3,102,593)	(2,360,244)	742,349	0.53%
Geary	86,118,017	87,853,285	84,112,554	85,374,242	85,806,443	(2,479,043)	(2,046,842)	432,201	0.51
Jefferson	61,262,156	63,432,710	62,789,248	63,731,087	63,924,935	298,377	492,225	193,848	0.30
Neosho	54,990,617	55,451,798	54,230,084	55,043,535	55,197,353	(408,263)	(254,445)	153,818	0.28%
Allen	$53,747,285	$53,773,265	$53,501,071	$54,303,587	$54,374,059	$530,322	$600,794	$70,472	0.13%

House Taxation Committee
9-10-93
Attachment 28

9/10/93
Attachment 28
House Taxation Cmte

County	1991 TOTAL ASSESSED VALUATION	1992 TOTAL ASSESSED VALUATION	1992 Base Adjusted for Classification	1993 S Fin Est (92 Adj Base + 1.5% Growth)	1993 PRELIM ASSESSED VALUATION*	S Fin Est 92–93 Change in Ass Value	Actual 92–93 Change in Ass Value	92–93 Actual Above S Finance Est	Percen. Above/Below S Fin Est
Chautauqua	21,386,575	21,607,356	21,689,332	22,014,672	22,029,903	407,316	422,547	15,231	0.07%
Harvey	123,625,115	126,029,397	122,494,174	124,331,587	124,308,936	(1,697,810)	(1,720,461)	(22,651)	-0.02%
Franklin	81,545,675	83,871,500	82,796,924	84,038,878	84,014,029	167,378	142,529	(24,849)	-0.03%
Wilson	40,735,210	41,168,390	40,983,267	41,598,016	41,571,338	429,626	402,948	(26,678)	-0.06%
Cloud	44,130,884	43,777,597	43,734,330	44,390,345	44,359,197	612,748	581,600	(31,148)	-0.07%
Kiowa	50,434,580	49,678,128	50,025,716	50,776,102	50,640,130	1,097,974	962,002	(135,972)	-0.27%
Cowley	143,067,820	144,272,896	142,310,657	144,445,317	144,013,717	172,421	(259,179)	(431,600)	-0.30%
Atchison	58,704,444	59,915,029	59,120,383	60,007,189	59,826,855	92,160	(88,174)	(180,334)	-0.30%
Osage	56,568,119	58,691,011	57,792,850	58,659,743	58,445,513	(31,268)	(245,498)	(214,230)	-0.37%
Republic	35,255,592	34,262,621	33,840,200	34,347,803	34,188,463	85,182	(74,158)	(159,340)	-0.46%
Smith	28,407,237	28,119,431	27,795,441	28,212,373	28,068,326	92,942	(51,105)	(144,047)	-0.51%
Linn	130,051,403	132,099,219	144,690,599	146,860,958	145,310,598	14,761,739	13,211,379	(1,550,360)	-1.06%
Reno	292,494,591	288,457,151	279,317,670	283,507,435	280,161,576	(4,949,716)	(8,295,575)	(3,345,859)	-1.18%
Pawnee	49,416,530	47,657,957	46,899,661	47,603,156	47,018,595	(54,801)	(639,362)	(584,561)	-1.23%
Bourbon	51,266,910	51,673,457	50,256,669	51,010,519	50,366,463	(662,938)	(1,306,994)	(644,056)	-1.26%
Chase	21,975,363	21,950,370	22,144,704	22,476,875	22,191,857	526,505	241,487	(285,018)	-1.27%
Marion	57,945,116	58,604,671	57,452,487	58,314,274	57,519,881	(290,397)	(1,084,790)	(794,393)	-1.36%
Labette	70,873,102	71,554,040	71,322,571	72,392,410	71,365,890	838,370	(188,150)	(1,026,520)	-1.42%
Wyandotte	588,886,058	609,535,759	580,731,367	589,442,338	580,762,226	(20,093,421)	(28,773,533)	(8,680,112)	-1.47%
Edwards	36,102,534	34,957,770	34,818,418	35,340,694	34,798,987	382,924	(158,783)	(541,707)	-1.53%
Greeley	27,564,628	27,544,957	27,003,985	27,409,045	26,969,562	(135,912)	(575,395)	(439,483)	-1.60%
Anderson	37,301,497	37,708,720	37,810,871	38,378,034	37,741,578	669,314	32,858	(636,456)	-1.66%
Pottawatomie	265,895,381	272,543,324	298,565,249	303,043,728	297,032,054	30,500,404	24,488,730	(6,011,674)	-1.98%
Ness	52,073,105	48,239,285	47,211,395	47,919,566	46,947,616	(319,719)	(1,291,669)	(971,950)	-2.03%
Ford	152,185,056	150,269,654	145,252,954	147,431,748	144,341,327	(2,837,906)	(5,928,327)	(3,090,421)	-2.10%
Norton	27,692,965	27,429,605	27,186,206	27,593,999	26,993,371	164,394	(436,234)	(600,628)	-2.18%
Brown	50,001,334	50,055,096	49,513,025	50,255,720	49,132,280	200,624	(922,816)	(1,123,440)	-2.24%
Mitchell	34,513,234	33,689,574	32,923,297	33,417,146	32,524,681	(272,428)	(1,164,893)	(892,465)	-2.67%
Shawnee	814,050,185	791,728,327	761,826,779	773,254,181	752,223,609	(18,474,146)	(39,504,718)	(21,030,572)	-2.72%
Montgomery	144,880,393	140,677,289	140,426,213	142,532,606	138,469,751	1,855,317	(2,207,538)	(4,062,855)	-2.85%
Barton	150,854,907	144,619,724	141,923,842	144,052,700	139,922,952	(567,024)	(4,696,772)	(4,129,748)	-2.87%
Gove	34,490,126	32,282,146	31,610,759	32,084,920	31,156,286	(197,226)	(1,125,860)	(928,634)	-2.89%
Cheyenne	28,299,640	27,493,225	27,008,142	27,413,264	26,612,257	(79,961)	(880,968)	(801,007)	-2.92%
Decatur	27,089,131	26,546,444	25,990,238	26,380,092	25,575,929	(166,352)	(970,515)	(804,163)	-3.05%
Jewell	26,511,090	26,371,682	26,352,250	26,747,534	25,924,878	375,852	(446,804)	(822,656)	-3.08%
Pratt	70,756,590	69,251,841	72,807,440	73,899,552	71,624,307	4,647,711	2,372,466	(2,275,245)	-3.08%
Thomas	60,853,522	59,709,631	58,500,571	59,378,080	57,516,065	(331,551)	(2,193,566)	(1,862,015)	-3.14%
Ottawa	32,424,747	32,958,568	33,027,579	33,522,993	32,455,873	564,425	(502,695)	(1,067,120)	-3.18
Coffey	544,769,428	537,388,537	590,403,574	599,259,628	579,625,924	61,871,091	42,237,387	(19,633,704)	-3.26
Gray	45,697,351	44,203,640	43,264,726	43,913,697	42,461,857	(289,943)	(1,741,783)	(1,451,840)	-3.31%
Sumner	109,984,949	109,942,668	108,249,826	109,873,573	106,079,710	(69,095)	(3,862,958)	(3,793,863)	-3.45%

County	1991 TOTAL ASSESSED VALUATION	1992 TOTAL ASSESSED VALUATION	1992 Base Adjusted for Classification	1993 S Fin Est (92 Adj Base + 1.5% Growth)	1993 PRELIM ASSESSED VALUATION*	S Fin Est 92–93 Change in Ass Value	Actual 92–93 Change in Ass Value	92–93 Actual Above S Finance Est	Percent Above/Below S Fin Est
Dickinson	80,867,206	80,784,312	79,724,257	80,920,121	78,087,007	135,809	(2,697,305)	(2,833,114)	–3.50%
Hodgeman	26,354,738	25,255,419	24,807,344	25,179,454	24,128,229	(75,965)	(1,127,190)	(1,051,225)	–4.17%
Finney	282,771,905	284,044,243	279,975,337	284,174,967	272,242,272	130,724	(11,801,971)	(11,932,695)	–4.20%
Rice	71,974,602	70,591,496	73,958,793	75,068,175	71,864,310	4,476,679	1,272,814	(3,203,865)	–4.27%
Scott	42,047,503	42,872,800	42,302,902	42,937,446	41,055,329	64,646	(1,817,471)	(1,882,117)	–4.38%
Meade	65,142,089	58,280,884	70,255,446	71,309,278	68,160,529	13,028,394	9,879,645	(3,148,749)	–4.42%
Logan	25,648,089	26,646,060	26,150,767	26,543,029	25,302,792	(103,031)	(1,343,268)	(1,240,237)	–4.67%
Russell	65,584,750	61,381,838	60,063,824	60,964,781	58,015,909	(417,057)	(3,365,929)	(2,948,872)	–4.84%
Rooks	53,379,959	48,884,787	48,016,066	48,736,307	46,334,857	(148,480)	(2,549,930)	(2,401,450)	–4.93%
Kingman	73,133,670	68,850,777	71,103,030	72,169,575	68,576,164	3,318,798	(274,613)	(3,593,411)	–4.98%
Wichita	26,142,607	25,399,450	24,662,041	25,031,972	23,737,806	(367,478)	(1,661,644)	(1,294,166)	–5.17%
Trego	31,778,936	30,416,148	30,012,084	30,462,265	28,842,578	46,117	(1,573,570)	(1,619,687)	–5.32%
Osborne	26,977,283	25,905,264	25,696,995	26,082,450	24,681,489	177,186	(1,223,775)	(1,400,961)	–5.37%
Barber	56,771,256	54,035,797	53,609,183	54,413,321	51,149,228	377,524	(2,886,569)	(3,264,093)	–6.00%
Rush	32,428,920	32,297,962	31,771,751	32,248,327	30,299,904	(49,635)	(1,998,058)	(1,948,423)	–6.04%
Harper	53,808,819	49,090,182	48,483,494	49,210,746	46,216,763	120,564	(2,873,419)	(2,993,983)	–6.08%
Sheridan	28,326,995	28,745,809	28,429,247	28,855,686	27,059,706	109,877	(1,686,103)	(1,795,980)	–6.22%
Stafford	60,893,413	57,082,269	56,518,961	57,366,745	53,770,637	284,476	(3,311,632)	(3,596,108)	–6.27%
Graham	38,731,123	36,945,819	36,475,436	37,022,568	34,675,584	76,749	(2,270,235)	(2,346,984)	–6.34%
Lincoln	22,837,469	23,718,380	23,804,927	24,162,001	22,401,122	443,621	(1,317,258)	(1,760,879)	–7.29%
Wallace	21,371,755	21,550,391	21,259,968	21,578,868	19,662,654	28,477	(1,887,737)	(1,916,214)	–8.88%
Lane	26,874,291	25,991,268	25,234,796	25,613,318	23,318,500	(377,950)	(2,672,768)	(2,294,818)	–8.96%
Rawlins	29,737,339	30,301,712	29,974,130	30,423,742	27,239,686	122,030	(3,062,026)	(3,184,056)	–10.47%
State Total	$14,630,578,759	$14,600,781,105	$14,277,251,774	$14,491,410,551	$14,837,702,963	($109,370,554)	$236,921,858	$346,292,412	2.39%

* Includes impact of New Classification Amendment, estimated to reduce assessed valuation by $324 million on the 1992 base.

$11,427,650
Times 33 mills

SORT: Percent Difference Between July 15 Abstract and School Finance Estimates (Classification Estimates Plus 1.5% Growth)

STATEWIDE ASSESSED VALUATION BY CLASS OF PROPERTY

	1990	1991	1992	1993 PRELIM	1993 PRELIM OLD CLASS
URBAN REAL ESTATE					
RESIDENTIAL	4,034,424,403	4,159,404,276	4,240,304,634	4,238,842,223	4,423,139,711
VACANT LOTS	122,918,921	116,217,558	109,933,652	110,303,391	110,303,391
ALL OTHER INCL C&I REAL	2,637,070,883	2,758,997,572	2,710,645,363	2,419,799,729	2,898,694,436
ALL OTHER	0	0	0	25,326,196	25,326,196
FRATERNAL	9,098,098	8,192,335	8,296,935	0	0
C&I REAL	2,627,972,785	2,750,805,237	2,702,348,428	2,394,473,533	2,873,368,240
AG IMPROVEMENTS	3,540,915	3,039,472	3,049,505	1,686,182	2,023,418
AG LAND	6,086,423	6,007,726	6,228,590	5,835,566	5,835,566
TOTAL URBAN REAL	6,804,041,545	7,043,666,604	7,070,161,744	6,776,467,091	7,439,996,522
RURAL REAL ESTATE					
RESIDENTIAL	785,731,001	816,939,409	834,277,962	849,367,964	886,297,006
VACANT LOTS	21,729,961	21,745,035	20,640,857	21,126,778	21,126,778
ALL OTHER INCL C&I REAL	326,583,508	359,064,348	379,865,635	328,306,729	390,269,070
ALL OTHER	0	0	0	18,495,022	18,495,022
FRATERNAL	813,534	767,801	796,107	0	0
C&I REAL	325,769,974	358,296,547	379,069,528	309,811,707	371,774,048
AG IMPROVEMENTS	142,344,269	138,627,747	137,549,293	106,909,861	128,291,833
AG LAND	1,416,202,028	1,397,334,594	1,353,338,873	1,321,404,258	1,321,404,258
TOTAL RURAL REAL	2,692,590,767	2,733,711,133	2,725,672,620	2,627,115,590	2,747,388,946
TOTAL REAL	**9,496,632,312**	**9,777,377,737**	**9,795,834,364**	**9,403,582,681**	**10,187,385,467**
URBAN TANGIBLE PERSONAL					
TOTAL GAS AND OIL	3,354,180	3,387,781	2,969,611	3,570,344	3,713,994
LOW PROD GAS AND OIL				718,250	861,900
ALL OTHER GAS AND OIL				2,852,094	2,852,094
BUS MACH & EQ	540,554,964	579,504,715	605,364,948	803,843,700	643,074,960
ALL OTHER PERSONAL	60,626,519	61,549,600	60,555,062	62,764,346	62,764,346
MOBILE HOMES	31,304,145	26,584,731	25,262,031	23,087,260	24,091,054
MOTOR VEHICLES	49,943,291	50,277,846	45,832,464	41,931,581	41,931,581
TOTAL URBAN PERSONAL	685,783,099	721,304,673	739,984,116	935,197,231	775,575,935
RURAL TANGIBLE PERSONAL					
TOTAL GAS AND OIL	1,363,463,016	1,401,171,910	1,262,243,587	1,382,560,455	1,400,391,423
LOW PROD GAS AND OIL				89,154,838	106,985,806
ALL OTHER GAS AND OIL				1,293,405,617	1,293,405,617
BUS MACH & EQ	217,701,586	211,318,240	224,825,285	288,844,817	231,075,854
ALL OTHER PERSONAL	40,925,565	47,040,187	48,340,040	38,881,256	38,881,256
MOBILE HOMES	17,284,849	15,098,539	15,161,446	13,455,870	14,040,908
MOTOR VEHICLES	66,767,651	70,608,144	68,930,533	73,084,174	73,084,174
TOTAL RURAL PERSONAL	1,706,142,667	1,745,237,020	1,619,500,891	1,796,826,572	1,757,473,614
TOTAL PERSONAL	**2,391,925,766**	**2,466,541,693**	**2,359,485,007**	**2,732,023,803**	**2,533,049,549**
PUBLIC SERVICE CORP	2,185,794,977	2,274,207,824	2,317,611,953	2,588,472,892	2,313,768,603
UTILITY INVENTORY	0	0	0	(est 43,327,429)	0
RAILROADS	120,091,670	112,451,769	127,849,781	113,623,589	113,623,589
TOTAL STATE ASSESSED	**2,305,886,647**	**2,386,659,593**	**2,445,461,734**	**2,702,096,481**	**2,427,392,192**
TOTAL ASSESSED VALUATION	**14,194,444,725**	**14,630,579,023**	**14,600,781,105**	**14,837,702,965**	**15,147,827,208**

9/10/93
House Taxation Cm
Attachment 29

HOUSE TAXATION COMMITTEE 9-10-93 Attachment 29

1993 Preliminary Assessed Valuation

by County

by Class of Property

A. Current (1993) Classification

B. Old (1989–92) Classification

9/10/93
House Taxation Cmte
Attachment 30

TADA AGAIN & AGAIN	CUR SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115 .120	4,238,842,223	28.56			4,423,139,705	29.19			36,859,497,536	46.15	.00
1B AGRICULTURE	.300 .300	5,835,566	.03			5,835,566	.03			19,451,885	.02	.00
1C VACANT LOTS	.120 .120	110,303,391	.74			110,303,391	.72			919,194,889	1.15	.00
1D ALL OTHER	.300 .300	25,326,196	.17			25,326,196	.16			84,420,641	.10	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	2,394,473,534	16.13			2,873,368,241	18.96			9,577,894,136	11.99	.00
1G AG IMPROVEMENTS	.250 .300	1,686,182	.01			2,023,423	.01			6,744,728		.00
												.00
												.00
												.00
												.00
TOTAL URBAN		6,776,467,092	45.67			7,439,996,522	49.11			47,467,203,815	59.44	.00
RURAL 1A RESIDENTIAL	.115 .120	849,367,964	5.72			886,297,000	5.85			7,385,808,333	9.24	.00
1B AGRICULTURE	.300 .300	1,321,404,258	8.90			1,321,404,258	8.72			4,404,680,846	5.51	.00
1C VACANT LOTS	.120 .120	21,126,778	.14			21,126,778	.13			176,056,450	.22	.00
1D ALL OTHER	.300 .300	18,495,022	.12			18,495,022	.12			61,650,060	.07	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	309,811,705	2.08			371,774,045	2.45			1,239,246,820	1.55	.00
1G AG IMPROVEMENTS	.250 .300	106,909,861	.72			128,291,833	.84			427,639,444	.53	.00
												.00
												.00
												.00
												.00
TOTAL RURAL		2,627,115,588	17.70			2,747,388,936	18.13			13,695,081,953	17.14	.00
TOTAL U AND R 1A RES.	.115 .120	5,088,210,187	34.29			5,309,436,705	35.05			44,245,305,869	55.40	.00
1B AGRICULTURE	.300 .300	1,327,239,824	8.94			1,327,239,824	8.76			4,424,132,731	5.54	.00
1C VACANT LOTS	.120 .120	131,430,169	.88			131,430,169	.86			1,095,251,339	1.37	.00
1D ALL OTHER	.300 .300	43,821,218	.29			43,821,218	.28			146,070,701	.18	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	2,704,285,239	18.22			3,245,142,286	21.42			10,817,140,956	13.54	.00
1G AG IMPROVEMENTS	.250 .300	108,596,043	.73			130,315,256	.86			434,384,172	.54	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY REAL ESTATE		9,403,582,680	63.37			10,187,385,458	67.25			61,162,285,768	76.59	.00
URBAN PERS. 2A MOBILE HOMES	.115 .120	23,087,260	.15			24,091,049	.15			200,758,731	.25	.00
2B MNRL (58BLS/100MCF	.250 .300	718,250				861,898				2,873,000		.00
2C MNRL) 58BLS/100MCF	.300 .300	2,852,094	.01			2,852,094	.01			9,506,971	.01	.00
2D MOTOR VEHICLES	.300 .300	41,931,581	.28			41,931,581	.27			139,771,905	.17	.00
2E C & I MACH & EQUIP	.250 .200	803,843,699	5.41			643,074,960	4.24			3,215,374,796	4.02	.00
2F ALL OTHER	.300 .300	62,764,346	.42			62,764,346	.41			209,214,451	.26	.00
												.00
												.00
												.00
												.00
TOTAL URBAN PRSNL PROP.		935,197,230	6.30			775,575,928	5.12			3,777,499,854	4.73	.00
RURAL PERS. 2A MOBILE HOMES	.115 .120	13,455,870	.09			14,040,899	.09			117,007,510	.14	.00
2B MNRL (58BLS/100MCF	.250 .300	89,154,838	.60			106,985,804	.70			356,619,352	.44	.00
2C MNRL) 58BLS/100MCF	.300 .300	1,293,405,617	8.71			1,293,405,617	8.53			4,311,352,026	5.39	.00
2D MOTOR VEHICLES	.300 .300	73,084,174	.49			73,084,174	.48			243,613,886	.30	.00
2E C & I MACH & EQUIP	.250 .200	288,844,817	1.94			231,075,853	1.52			1,155,379,268	1.44	.00
2F ALL OTHER	.300 .300	38,881,256	.26			38,881,256	.25			129,604,157	.16	.00
												.00
												.00
												.00
												.00
TOTAL RURAL PRSNL PROP.		1,796,826,572	12.10			1,757,473,603	11.60			6,313,576,199	7.90	.00
U & R PERS. 2A MOBILE HOMES	.115 .120	36,543,130	.24			38,131,948	.25			317,766,241	.39	.00
2B MNRL (58BLS/100MCF	.250 .300	89,873,088	.60			107,847,702	.71			359,492,352	.45	.00
2C MNRL) 58BLS/100MCF	.300 .300	1,296,257,711	8.73			1,296,257,711	8.56			4,320,858,997	5.41	.00
2D MOTOR VEHICLES	.300 .300	115,015,755	.77			115,015,755	.75			383,385,791	.48	.00
2E C & I MACH & EQUIP	.250 .200	1,092,688,516	7.36			874,150,813	5.77			4,370,754,064	5.47	.00
2F ALL OTHER	.300 .300	101,645,602	.68			101,645,602	.67			338,818,608	.42	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY PRSNL PROP.		2,732,013,802	18.41			2,533,049,531	16.72			10,091,076,053	12.63	.00
URBAN STATE APPRAISED	.330 .300	629,605,042	4.24			563,308,036	3.71			1,907,894,015	2.38	.00
RURAL STATE APPRAISED	.330 .300	1,958,867,850	13.20			1,750,459,739	11.55			5,935,963,130	7.43	.00
2K RAILROADS URBN	.150 .150	27,810,874	.18			27,810,874	.18			185,405,792	.23	.00
2K RAILROADS RURL	.150 .150	85,812,715	.57			85,812,715	.56			572,084,734	.71	.00
												.00
TOTAL STATE APPRAISED		2,702,096,481	18.21			2,427,392,164	16.02			8,601,347,671	10.77	.00
TOTALS FOR URBAN		8,369,080,238	56.40			8,806,692,160	58.13			53,338,003,476	66.79	.00
TOTALS FOR RURAL		6,468,622,725	43.59			6,341,134,993	41.86			26,516,706,016	33.20	.00
TOTALS FOR COUNTY		14,837,702,963	100.00			15,147,827,153	100.00			79,854,709,492	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN

	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF * TOTAL # *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	10,065,329	18.51			10,502,952	19.24			87,524,600	32.30	.00
1B AGRICULTURE	.300	.300	24,177	.04			24,177	.04			80,590	.02	.00
1C VACANT LOTS	.120	.120	114,290	.21			114,290	.20			952,416	.35	.00
1D ALL OTHER	.300	.300	42,260	.07			42,260	.07			140,866	.05	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	5,465,665	10.05			6,558,798	12.01			21,862,660	8.07	.00
1G AG IMPROVEMENTS	.250	.300	14,051	.02			16,861	.03			56,204	.02	.00
													.00
													.00
													.00
TOTAL URBAN			15,725,772	28.92			17,259,338	31.61			110,617,336	40.83	.00
RURAL 1A RESIDENTIAL	.115	.120	4,613,646	8.48			4,814,239	8.81			40,118,660	14.80	.00
1B AGRICULTURE	.300	.300	10,177,365	18.71			10,177,365	18.64			33,924,550	12.52	.00
1C VACANT LOTS	.120	.120	15,608	.02			15,608	.02			130,066	.04	.00
1D ALL OTHER	.300	.300	88,553	.16			88,553	.16			295,176	.10	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,893,716	3.48			2,272,459	4.16			7,574,864	2.79	.00
1G AG IMPROVEMENTS	.250	.300	1,531,042	2.81			1,837,250	3.36			6,124,168	2.26	.00
													.00
													.00
													.00
TOTAL RURAL			18,319,930	33.69			19,205,474	35.18			88,167,484	32.54	.00
TOTAL U AND R 1A RES.	.115	.120	14,678,975	26.99			15,317,191	28.05			127,643,260	47.11	.00
1B AGRICULTURE	.300	.300	10,201,542	18.76			10,201,542	18.68			34,005,140	12.55	.00
1C VACANT LOTS	.120	.120	129,898	.23			129,898	.23			1,082,482	.39	.00
1D ALL OTHER	.300	.300	130,813	.24			130,813	.23			436,042	.16	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	7,359,381	13.53			8,831,257	16.17			29,437,524	10.86	.00
1G AG IMPROVEMENTS	.250	.300	1,545,093	2.84			1,854,111	3.39			6,180,372	2.28	.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			34,045,702	62.61			36,464,812	66.80			198,784,820	73.37	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	54,432	.10			56,799	.10			473,321	.17	.00
2B MNRL (5BBLS/100MCF	.250	.300	599				719				2,396		.00
2C MNRL) 5BBLS/100MCF	.300	.300	6,104	.01			6,104	.01			20,346		.00
2D MOTOR VEHICLES	.300	.300	198,839	.36			198,839	.36			662,796	.24	.00
2E C & I MACH & EQUIP	.250	.200	4,115,320	7.56			3,292,256	6.03			16,461,280	6.07	.00
2F ALL OTHER	.300	.300	231,180	.42			231,180	.42			770,600	.28	.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			4,606,474	8.47			3,785,897	6.93			18,390,739	6.78	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	37,845	.06			39,490	.07			329,086	.12	.00
2B MNRL (5BBLS/100MCF	.250	.300	220,884	.40			265,061	.48			883,536	.32	.00
2C MNRL) 5BBLS/100MCF	.300	.300	759,108	1.39			759,108	1.39			2,530,360	.93	.00
2D MOTOR VEHICLES	.300	.300	652,272	1.19			652,272	1.19			2,174,240	.80	.00
2E C & I MACH & EQUIP	.250	.200	2,023,183	3.72			1,618,546	2.96			8,092,732	2.98	.00
2F ALL OTHER	.300	.300	190,117	.34			190,117	.34			633,723	.23	.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			3,883,409	7.14			3,524,594	6.45			14,643,677	5.40	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	92,277	.16			96,289	.17			802,407	.29	.00
2B MNRL (5BBLS/100MCF	.250	.300	221,483	.40			265,780	.48			885,932	.32	.00
2C MNRL) 5BBLS/100MCF	.300	.300	765,212	1.40			765,212	1.40			2,550,706	.94	.00
2D MOTOR VEHICLES	.300	.300	851,111	1.56			851,111	1.55			2,837,036	1.04	.00
2E C & I MACH & EQUIP	.250	.200	6,138,503	11.28			4,910,802	8.99			24,554,012	9.06	.00
2F ALL OTHER	.300	.300	421,297	.77			421,297	.77			1,404,323	.51	.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			8,489,883	15.61			7,310,491	13.39			33,034,416	12.19	.00
URBAN STATE APPRAISED	.330	.300	2,330,929	4.28			2,112,150	3.86			7,063,421	2.60	.00
RURAL STATE APPRAISED	.330	.300	8,623,854	15.86			7,816,846	14.31			26,132,890	9.64	.00
2K RAILROADS URBN	.150	.150	123,660	.22			123,660	.22			824,400	.30	.00
2K RAILROADS RURL	.150	.150	760,031	1.39			760,031	1.39			5,066,873	1.87	.00
													.00
TOTAL STATE APPRAISED			11,838,474	21.77			10,812,687	19.80			39,087,584	14.42	.00
TOTALS FOR URBAN			22,786,835	41.90			23,281,045	42.64			136,895,896	50.53	.00
TOTALS FOR RURAL			31,587,224	58.09			31,306,945	57.35			134,010,924	49.46	.00
TOTALS FOR COUNTY			54,374,059	100.00			54,587,990	100.00			270,906,820	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-2

TADA AGAIN & AGAIN

	CUR SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115 .120	5,074,388	13.44			5,295,014	14.16			44,125,113	25.03	.00
1B AGRICULTURE	.300 .300	14,127	.03			14,127	.03			47,090	.02	.00
1C VACANT LOTS	.120 .120	71,541	.18			71,541	.19			596,175	.33	.00
1D ALL OTHER	.300 .300	148,740	.39			148,740	.39			495,800	.28	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	1,608,312	4.26			1,929,974	5.16			6,433,248	3.65	.00
1G AG IMPROVEMENTS	.250 .300	7,399	.01			8,879	.02			29,596	.01	.00
												.00
												.00
												.00
												.00
TOTAL URBAN		6,924,507	18.34			7,468,275	19.97			51,727,022	29.35	.00
RURAL 1A RESIDENTIAL	.115 .120	3,588,705	9.50			3,744,736	10.01			31,206,130	17.70	.00
1B AGRICULTURE	.300 .300	11,446,545	30.32			11,446,545	30.61			38,155,150	21.65	.00
1C VACANT LOTS	.120 .120	10,785	.02			10,785	.02			89,875	.05	.00
1D ALL OTHER	.300 .300	28,419	.07			28,419	.07			94,730	.05	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	324,493	.85			389,392	1.04			1,297,972	.73	.00
1G AG IMPROVEMENTS	.250 .300	1,024,644	2.71			1,229,573	3.28			4,098,576	2.32	.00
												.00
												.00
												.00
												.00
TOTAL RURAL		16,423,591	43.51			16,849,450	45.04			74,942,433	42.52	.00
TOTAL U AND R 1A RES.	.115 .120	8,663,093	22.95			9,039,750	24.17			75,331,243	42.74	.00
1B AGRICULTURE	.300 .300	11,460,672	30.36			11,460,672	30.65			38,202,240	21.67	.00
1C VACANT LOTS	.120 .120	82,326	.21			82,326	.22			686,050	.38	.00
1D ALL OTHER	.300 .300	177,159	.46			177,159	.47			590,530	.33	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	1,932,805	5.12			2,319,366	6.20			7,731,220	4.38	.00
1G AG IMPROVEMENTS	.250 .300	1,032,043	2.73			1,238,452	3.31			4,128,172	2.34	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY REAL ESTATE		23,348,098	61.86			24,317,725	65.04			126,669,455	71.87	.00
URBAN PERS. 2A MOBILE HOMES	.115 .120	39,453	.10			41,168	.11			343,069	.19	.00
2B MNRL (5BBLS/100MCF	.250 .300											.00
2C MNRL) 5BBLS/100MCF	.300 .300											.00
2D MOTOR VEHICLES	.300 .300	146,559	.38			146,559	.39			488,530	.27	.00
2E C & I MACH & EQUIP	.250 .200	415,845	1.10			332,676	.88			1,663,380	.94	.00
2F ALL OTHER	.300 .300	82,984	.21			82,984	.22			276,613	.15	.00
												.00
												.00
												.00
												.00
TOTAL URBAN PRSNL PROP.		684,841	1.81			603,387	1.61			2,771,592	1.57	.00
RURAL PERS. 2A MOBILE HOMES	.115 .120	87,356	.23			91,154	.24			759,617	.43	.00
2B MNRL (5BBLS/100MCF	.250 .300	118,952	.31			142,742	.38			475,808	.26	.00
2C MNRL) 5BBLS/100MCF	.300 .300	583,928	1.54			583,928	1.56			1,946,426	1.10	.00
2D MOTOR VEHICLES	.300 .300	718,609	1.90			718,609	1.92			2,395,363	1.35	.00
2E C & I MACH & EQUIP	.250 .200	249,325	.66			199,460	.53			997,300	.56	.00
2F ALL OTHER	.300 .300	124,702	.33			124,702	.33			415,673	.23	.00
												.00
												.00
												.00
												.00
TOTAL RURAL PRSNL PROP.		1,882,872	4.98			1,860,595	4.97			6,990,187	3.96	.00
U & R PERS. 2A MOBILE HOMES	.115 .120	126,809	.33			132,322	.35			1,102,686	.62	.00
2B MNRL (5BBLS/100MCF	.250 .300	118,952	.31			142,742	.38			475,808	.26	.00
2C MNRL) 5BBLS/100MCF	.300 .300	583,928	1.54			583,928	1.56			1,946,426	1.10	.00
2D MOTOR VEHICLES	.300 .300	865,168	2.29			865,168	2.31			2,883,893	1.63	.00
2E C & I MACH & EQUIP	.250 .200	665,170	1.76			532,136	1.42			2,660,680	1.50	.00
2F ALL OTHER	.300 .300	207,686	.55			207,686	.55			692,286	.39	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY PRSNL PROP.		2,567,713	6.80			2,463,982	6.59			9,761,779	5.53	.00
URBAN STATE APPRAISED	.330 .300	1,278,073	3.38			1,105,773	2.95			3,872,948	2.19	.00
RURAL STATE APPRAISED	.330 .300	9,456,379	25.05			8,408,856	22.49			28,655,693	16.25	.00
2K RAILROADS URBN	.150 .150	95,573	.25			95,573	.25			637,153	.36	.00
2K RAILROADS RURAL	.150 .150	995,742	2.63			995,742	2.66			6,638,280	3.76	.00
												.00
TOTAL STATE APPRAISED		11,825,767	31.33			10,605,944	28.36			39,804,074	22.58	.00
TOTALS FOR URBAN		8,982,994	23.80			9,273,008	24.80			59,008,715	33.48	.00
TOTALS FOR RURAL		28,758,584	76.19			28,114,643	75.19			117,226,593	66.51	.00
TOTALS FOR COUNTY		37,741,578	100.00			37,387,651	100.00			176,235,308	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

4-93

30-5

	TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	11,990,035	20.04			12,511,341	20.70			104,261,173	33.56	.00
	1B AGRICULTURE	.300	.300	13,971	.02			13,971	.02			46,570	.01	.00
	1C VACANT LOTS	.120	.120	190,874	.31			190,874	.31			1,590,616	.51	.00
	1D ALL OTHER	.300	.300	57,601	.09			57,601	.09			192,003	.06	.00
1	1E NOT-FOR-PROFIT	.120	.120											.00
2	1F COMM/INDUST	.250	.300	8,654,323	14.46			10,385,188	17.18			34,617,292	11.14	.00
3	1G AG IMPROVEMENTS	.250	.300	5,521				6,625	.01			22,084		.00
4														.00
5														.00
6	TOTAL URBAN			20,912,325	34.95			23,165,600	38.34			140,729,738	45.30	.00
7	RURAL 1A RESIDENTIAL	.115	.120	5,518,655	9.22			5,758,596	9.53			47,988,304	15.44	.00
8	1B AGRICULTURE	.300	.300	10,581,720	17.68			10,581,720	17.51			35,272,400	11.35	.00
9	1C VACANT LOTS	.120	.120	28,449	.04			28,449	.04			237,075	.07	.00
10	1D ALL OTHER	.300	.300	30,514	.05			30,514	.05			101,713	.03	.00
11	1E NOT-FOR-PROFIT	.120	.120											.00
12	1F COMM/INDUST	.250	.300	2,432,933	4.06			2,919,520	4.83			9,731,732	3.13	.00
13	1G AG IMPROVEMENTS	.250	.300	603,177	1.00			723,812	1.19			2,412,708	.77	.00
14														.00
15														.00
16	TOTAL RURAL			19,195,448	32.08			20,042,611	33.17			95,743,932	30.82	.00
17	TOTAL U AND R 1A RES.	.115	.120	17,508,690	29.26			18,269,937	30.23			152,249,477	49.01	.00
18	1B AGRICULTURE	.300	.300	10,595,691	17.71			10,595,691	17.53			35,318,970	11.37	.00
19	1C VACANT LOTS	.120	.120	219,323	.36			219,323	.36			1,827,691	.58	.00
20	1D ALL OTHER	.300	.300	88,115	.14			88,115	.14			293,716	.09	.00
21	1E NOT-FOR-PROFIT	.120	.120											.00
22	1F COMM/INDUST	.250	.300	11,087,256	18.53			13,304,708	22.02			44,349,024	14.27	.00
23	1G AG IMPROVEMENTS	.250	.300	608,698	1.01			730,437	1.20			2,434,792	.78	.00
24														.00
25														.00
26														.00
27	TOTAL COUNTY REAL ESTATE			40,107,773	67.03			43,208,211	71.51			236,473,670	76.12	.00
28	URBAN PERS. 2A MOBILE HOMES	.115	.120	84,749	.14			88,434	.14			736,947	.23	.00
29	2B MNRL (5BBLS/100MCF	.250	.300											.00
30	2C MNRL) 5BBLS/100MCF	.300	.300											.00
31	2D MOTOR VEHICLES	.300	.300	181,715	.30			181,715	.30			605,716	.19	.00
32	2E C & I MACH & EQUIP	.250	.200	6,842,351	11.47			5,489,881	9.08			27,449,404	8.83	.00
33	2F ALL OTHER	.300	.300	184,535	.30			184,535	.30			615,116	.19	.00
34														.00
35														.00
36														.00
37	TOTAL URBAN PRSNL PROP.			7,313,350	12.22			5,944,565	9.83			29,407,183	9.46	.00
38	RURAL PERS. 2A MOBILE HOMES	.115	.120	51,094	.08			53,315	.08			444,295	.14	.00
39	2B MNRL (5BBLS/100MCF	.250	.300	25,776	.04			30,931	.05			103,104	.03	.00
40	2C MNRL) 5BBLS/100MCF	.300	.300	29,960	.05			29,960	.04			99,866	.03	.00
41	2D MOTOR VEHICLES	.300	.300	482,310	.80			482,310	.79			1,607,700	.51	.00
42	2E C & I MACH & EQUIP	.250	.200	1,894,530	3.16			1,515,624	2.50			7,578,120	2.43	.00
43	2F ALL OTHER	.300	.300	166,011	.27			166,011	.27			553,370	.17	.00
44														.00
45														.00
46														.00
47	TOTAL RURAL PRSNL PROP.			2,649,681	4.42			2,278,151	3.77			10,386,455	3.34	.00
48	U & R PERS. 2A MOBILE HOMES	.115	.120	135,843	.22			141,749	.23			1,181,242	.38	.00
49	2B MNRL (5BBLS/100MCF	.250	.300	25,776	.04			30,931	.05			103,104	.03	.00
50	2C MNRL) 5BBLS/100MCF	.300	.300	29,960	.05			29,960	.04			99,866	.03	.00
51	2D MOTOR VEHICLES	.300	.300	664,025	1.10			664,025	1.09			2,213,416	.71	.00
52	2E C & I MACH & EQUIP	.250	.200	8,756,881	14.63			7,005,505	11.59			35,027,524	11.27	.00
53	2F ALL OTHER	.300	.300	350,546	.58			350,546	.58			1,168,486	.37	.00
54														.00
55														.00
56														.00
57	TOTAL COUNTY PRSNL PROP.			9,963,031	16.65			8,222,716	13.60			39,793,638	12.81	.00
58	URBAN STATE APPRAISED	.330	.300	3,466,653	5.79			3,151,503	5.21			10,505,009	3.38	.00
59	RURAL STATE APPRAISED	.330	.300	4,970,596	8.30			4,518,724	7.47			15,062,412	4.84	.00
60	2K RAILROADS URBN	.150	.150	364,045	.60			364,045	.60			2,427,100	.78	.00
61	2K RAILROADS RURL	.150	.150	954,737	1.59			954,737	1.58			6,364,913	2.04	.00
62														.00
63	TOTAL STATE APPRAISED			9,756,051	16.30			8,989,029	14.87			34,359,434	11.06	.00
64	TOTALS FOR URBAN			32,056,393	53.58			32,625,733	53.99			183,069,030	58.93	.00
65	TOTALS FOR RURAL			27,770,462	46.41			27,794,223	46.00			127,557,712	41.06	.00
66	TOTALS FOR COUNTY			59,826,855	100.00			60,419,956	100.00			310,626,742	100.00	.00
67														

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

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TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL % *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	4,919,428	9.61			5,133,316	9.93			42,777,634	20.17	.00
1B AGRICULTURE	.300	.300	24,144	.04			24,144	.04			80,480	.03	.00
1C VACANT LOTS	.120	.120	40,083	.07			40,083	.07			334,025	.15	.00
1D ALL OTHER	.300	.300	75,540	.14			75,540	.14			251,800	.11	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,471,987	4.83			2,966,384	5.74			9,887,948	4.66	.00
1G AG IMPROVEMENTS	.250	.300	25,311	.04			30,373	.05			101,244	.04	.00
													.00
													.00
													.00
TOTAL URBAN			7,556,493	14.77			8,269,840	16.01			53,433,131	25.20	.00
RURAL 1A RESIDENTIAL	.115	.120	1,637,385	3.20			1,708,576	3.30			14,238,130	6.71	.00
1B AGRICULTURE	.300	.300	13,824,504	27.02			13,824,504	26.76			46,081,680	21.73	.00
1C VACANT LOTS	.120	.120	9,801	.01			9,801	.01			81,675	.03	.00
1D ALL OTHER	.300	.300	223,022	.43			223,022	.43			743,406	.35	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	918,353	1.79			1,102,024	2.13			3,673,412	1.73	.00
1G AG IMPROVEMENTS	.250	.300	698,787	1.36			838,544	1.62			2,795,148	1.31	.00
													.00
													.00
													.00
TOTAL RURAL			17,311,852	33.84			17,706,471	34.28			67,613,451	31.89	.00
TOTAL U AND R 1A RES.	.115	.120	6,556,813	12.81			6,841,892	13.24			57,015,764	26.89	.00
1B AGRICULTURE	.300	.300	13,848,648	27.07			13,848,648	26.81			46,162,160	21.77	.00
1C VACANT LOTS	.120	.120	49,884	.09			49,884	.09			415,700	.19	.00
1D ALL OTHER	.300	.300	298,562	.58			298,562	.57			995,206	.46	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	3,390,340	6.62			4,068,408	7.87			13,561,360	6.39	.00
1G AG IMPROVEMENTS	.250	.300	724,098	1.41			868,917	1.68			2,896,392	1.36	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			24,868,345	48.61			25,976,311	50.29			121,046,582	57.10	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	71,629	.14			74,743	.14			622,860	.29	.00
2B MNRL (5BBLS/100MCF	.250	.300	18,885	.03			22,662	.04			75,540	.03	.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	119,308	.23			119,308	.23			397,693	.18	.00
2E C & I MACH & EQUIP	.250	.200	841,644	1.64			673,315	1.30			3,366,576	1.58	.00
2F ALL OTHER	.300	.300	156,660	.30			156,660	.30			522,200	.24	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			1,208,126	2.36			1,046,688	2.02			4,984,869	2.35	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	73,343	.14			76,532	.14			637,765	.30	.00
2B MNRL (5BBLS/100MCF	.250	.300	4,031,686	7.88			4,838,023	9.36			16,126,744	7.60	.00
2C MNRL) 5BBLS/100MCF	.300	.300	8,095,872	15.82			8,095,872	15.67			26,986,240	12.73	.00
2D MOTOR VEHICLES	.300	.300	472,655	.92			472,655	.91			1,575,516	.74	.00
2E C & I MACH & EQUIP	.250	.200	1,759,303	3.43			1,407,442	2.72			7,037,212	3.31	.00
2F ALL OTHER	.300	.300	369,670	.72			369,670	.71			1,232,233	.58	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			14,802,529	28.93			15,260,194	29.54			53,595,710	25.28	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	144,972	.28			151,275	.29			1,260,625	.59	.00
2B MNRL (5BBLS/100MCF	.250	.300	4,050,571	7.91			4,860,685	9.41			16,202,284	7.64	.00
2C MNRL) 5BBLS/100MCF	.300	.300	8,095,872	15.82			8,095,872	15.67			26,986,240	12.73	.00
2D MOTOR VEHICLES	.300	.300	591,963	1.15			591,963	1.14			1,973,209	.93	.00
2E C & I MACH & EQUIP	.250	.200	2,600,947	5.08			2,080,757	4.02			10,403,788	4.90	.00
2F ALL OTHER	.300	.300	526,330	1.02			526,330	1.01			1,754,433	.82	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			16,010,655	31.30			16,306,882	31.57			58,580,579	27.63	.00
URBAN STATE APPRAISED	.330	.300	1,509,472	2.95			1,372,247	2.65			4,574,157	2.15	.00
RURAL STATE APPRAISED	.330	.300	8,421,996	16.46			7,656,360	14.82			25,521,200	12.03	.00
2K RAILROADS URBN	.150	.150	51,801	.10			51,801	.10			345,340	.16	.00
2K RAILROADS RURAL	.150	.150	284,959	.56			284,959	.55			1,913,060	.90	.00
													.00
TOTAL STATE APPRAISED			10,270,228	20.07			9,367,367	18.13			32,353,757	15.26	.00
TOTALS FOR URBAN			10,325,892	20.18			10,740,576	20.79			63,337,497	29.87	.00
TOTALS FOR RURAL			40,823,336	79.81			40,909,984	79.20			148,643,421	70.12	.00
TOTALS FOR COUNTY			51,149,228	100.00			51,650,560	100.00			211,980,918	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

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	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL % ##########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	32,516,521	23.23			33,930,283	23.75			282,752,356	39.83	.00
1B AGRICULTURE	.300	.300	26,610	.01			26,610	.01			88,700	.01	.00
1C VACANT LOTS	.120	.120	337,240	.24			337,240	.23			2,810,333	.39	.00
1O ALL OTHER	.300	.300	200,070	.14			200,070	.14			666,900	.09	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	16,786,625	11.99			20,143,950	14.10			67,146,500	9.46	.00
1G AG IMPROVEMENTS	.250	.300	4,001				4,801				16,004		.00
													.00
													.00
													.00
TOTAL URBAN			49,871,067	35.64			54,642,954	38.25			353,480,793	49.80	.00
RURAL 1A RESIDENTIAL	.115	.120	8,488,148	6.06			8,857,198	6.20			73,809,982	10.39	.00
1B AGRICULTURE	.300	.300	17,568,342	12.55			17,568,342	12.30			58,561,140	8.25	.00
1C VACANT LOTS	.120	.120	84,618	.06			84,618	.05			705,150	.09	.00
1O ALL OTHER	.300	.300	87,675	.06			87,675	.06			292,250	.04	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	5,282,249	3.77			6,338,699	4.43			21,128,996	2.97	.00
1G AG IMPROVEMENTS	.250	.300	1,212,169	.86			1,454,603	1.01			4,848,676	.68	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			32,723,201	23.38			34,391,135	24.07			159,346,194	22.45	.00
TOTAL U AND R 1A RES.	.115	.120	41,004,669	29.30			42,787,481	29.95			356,562,338	50.23	.00
1B AGRICULTURE	.300	.300	17,594,952	12.57			17,594,952	12.31			58,649,840	8.26	.00
1C VACANT LOTS	.120	.120	421,858	.30			421,858	.29			3,515,483	.49	.00
1O ALL OTHER	.300	.300	287,745	.20			287,745	.20			959,150	.13	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	22,068,874	15.77			26,482,649	18.54			88,275,496	12.43	.00
1G AG IMPROVEMENTS	.250	.300	1,216,170	.86			1,459,404	1.02			4,864,680	.68	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			82,594,268	59.02			89,034,089	62.33			512,826,987	72.25	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	142,975	.10			149,191	.10			1,243,260	.17	.00
2B MNRL (5BBLS/100MCF	.250	.300	40,407	.02			48,488	.03			161,628	.02	.00
2C MNRL) 5BBLS/100MCF	.300	.300	182,019	.13			182,019	.12			606,730	.08	.00
2D MOTOR VEHICLES	.300	.300	520,725	.37			520,725	.36			1,735,750	.24	.00
2E C & I MACH & EQUIP	.250	.200	4,763,526	3.40			3,810,821	2.66			19,054,104	2.68	.00
2F ALL OTHER	.300	.300	662,589	.47			662,589	.46			2,208,630	.31	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			6,312,241	4.51			5,373,833	3.76			25,010,102	3.52	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	122,261	.08			127,577	.08			1,063,139	.14	.00
2B MNRL (5BBLS/100MCF	.250	.300	4,070,158	2.90			4,884,190	3.41			16,280,632	2.29	.00
2C MNRL) 5BBLS/100MCF	.300	.300	12,948,020	9.25			12,948,020	9.06			43,160,066	6.08	.00
2D MOTOR VEHICLES	.300	.300	1,289,877	.92			1,289,877	.90			4,299,590	.60	.00
2E C & I MACH & EQUIP	.250	.200	3,896,914	2.78			3,117,531	2.18			15,587,656	2.19	.00
2F ALL OTHER	.300	.300	424,238	.30			424,238	.29			1,414,126	.19	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			22,751,468	16.25			22,791,433	15.95			81,805,209	11.52	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	265,236	.18			276,768	.19			2,306,399	.32	.00
2B MNRL (5BBLS/100MCF	.250	.300	4,110,565	2.93			4,932,678	3.45			16,442,260	2.31	.00
2C MNRL) 5BBLS/100MCF	.300	.300	13,130,039	9.38			13,130,039	9.19			43,766,796	6.16	.00
2D MOTOR VEHICLES	.300	.300	1,810,602	1.29			1,810,602	1.26			6,035,340	.85	.00
2E C & I MACH & EQUIP	.250	.200	8,660,440	6.18			6,928,352	4.85			34,641,760	4.88	.00
2F ALL OTHER	.300	.300	1,086,827	.77			1,086,827	.76			3,622,756	.51	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			29,063,709	20.77			28,165,266	19.71			106,815,311	15.04	.00
URBAN STATE APPRAISED	.330	.300	7,526,388	5.37			6,801,251	4.76			22,807,236	3.21	.00
RURAL STATE APPRAISED	.330	.300	19,515,724	13.94			17,604,574	12.32			59,138,557	8.33	.00
2K RAILROADS URBN	.150	.150	142,388	.10			142,388	.09			949,253	.13	.00
2K RAILROADS RURL	.150	.150	1,080,475	.77			1,080,475	.75			7,203,166	1.01	.00
													.00
TOTAL STATE APPRAISED			28,264,975	20.20			25,628,688	17.94			90,098,212	12.69	.00
TOTALS FOR URBAN			63,852,084	45.63			66,960,426	46.88			402,247,384	56.67	.00
TOTALS FOR RURAL			76,070,868	54.36			75,867,617	53.11			307,493,126	43.32	.00
TOTALS FOR COUNTY			139,922,952	100.00			142,828,043	100.00			709,740,510	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

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30-8

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	10,681,865	21.20			11,146,294	21.60			92,885,782	34.29	.00
1B AGRICULTURE	.300	.300	7,218	.01			7,218	.01			24,060		.00
1C VACANT LOTS	.120	.120	158,673	.31			158,673	.30			1,322,275	.48	.00
1D ALL OTHER	.300	.300	65,523	.13			65,523	.12			218,410	.08	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	7,246,857	14.38			8,696,228	16.85			28,987,428	10.70	.00
1G AG IMPROVEMENTS	.250	.300	5,566	.01			6,679	.01			22,264		.00
													.00
													.00
													.00
													.00
TOTAL URBAN			18,165,702	36.06			20,080,615	38.91			123,460,219	45.58	.00
RURAL 1A RESIDENTIAL	.115	.120	6,604,440	13.11			6,891,590	13.35			57,429,913	21.20	.00
1B AGRICULTURE	.300	.300	9,506,409	18.87			9,506,409	18.42			31,688,030	11.70	.00
1C VACANT LOTS	.120	.120	223,715	.44			223,715	.43			1,864,291	.68	.00
1D ALL OTHER	.300	.300	33,849	.06			33,849	.06			112,830	.04	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	881,181	1.74			1,057,417	2.04			3,524,724	1.30	.00
1G AG IMPROVEMENTS	.250	.300	1,355,103	2.69			1,626,124	3.15			5,420,412	2.00	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			18,604,697	36.93			19,339,104	37.47			100,040,200	36.93	.00
TOTAL U AND R 1A RES.	.115	.120	17,286,305	34.32			18,037,884	34.95			150,315,695	55.50	.00
1B AGRICULTURE	.300	.300	9,513,627	18.88			9,513,627	18.43			31,712,090	11.70	.00
1C VACANT LOTS	.120	.120	382,388	.75			382,388	.74			3,186,566	1.17	.00
1D ALL OTHER	.300	.300	99,372	.19			99,372	.19			331,240	.12	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	8,128,038	16.13			9,753,645	18.90			32,512,152	12.00	.00
1G AG IMPROVEMENTS	.250	.300	1,360,669	2.70			1,632,803	3.16			5,442,676	2.00	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			36,770,399	73.00			39,419,719	76.39			223,500,419	82.52	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	13,951	.02			14,558	.02			121,313	.04	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	126,021	.25			126,021	.24			420,070	.15	.00
2E C & I MACH & EQUIP	.250	.200	2,857,882	5.67			2,286,306	4.43			11,431,528	4.22	.00
2F ALL OTHER	.300	.300	155,018	.30			155,018	.30			516,726	.19	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			3,152,872	6.25			2,581,903	5.00			12,489,637	4.61	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	40,118	.07			41,862	.08			348,852	.12	.00
2B MNRL (5BBLS/100MCF	.250	.300	35,630	.07			42,756	.08			142,520	.05	.00
2C MNRL) 5BBLS/100MCF	.300	.300	163,682	.32			163,682	.31			545,606	.20	.00
2D MOTOR VEHICLES	.300	.300	452,267	.89			452,267	.87			1,507,556	.55	.00
2E C & I MACH & EQUIP	.250	.200	421,081	.83			336,865	.65			1,684,324	.62	.00
2F ALL OTHER	.300	.300	248,990	.49			248,990	.48			829,966	.30	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			1,361,768	2.70			1,286,422	2.49			5,058,824	1.86	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	54,069	.10			56,420	.10			470,165	.17	.00
2B MNRL (5BBLS/100MCF	.250	.300	35,630	.07			42,756	.08			142,520	.05	.00
2C MNRL) 5BBLS/100MCF	.300	.300	163,682	.32			163,682	.31			545,606	.20	.00
2D MOTOR VEHICLES	.300	.300	578,288	1.14			578,288	1.12			1,927,626	.71	.00
2E C & I MACH & EQUIP	.250	.200	3,278,963	6.51			2,623,171	5.08			13,115,852	4.84	.00
2F ALL OTHER	.300	.300	404,008	.80			404,008	.78			1,346,692	.49	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			4,514,640	8.96			3,868,325	7.49			17,548,461	6.47	.00
URBAN STATE APPRAISED	.330	.300	3,331,190	6.61			3,028,355	5.86			10,094,515	3.72	.00
RURAL STATE APPRAISED	.330	.300	5,130,516	10.18			4,664,105	9.03			15,547,018	5.74	.00
2K RAILROADS URBN	.150	.150	125,458	.24			125,458	.24			836,386	.30	.00
2K RAILROADS RURAL	.150	.150	494,260	.98			494,260	.95			3,295,066	1.21	.00
													.00
TOTAL STATE APPRAISED			9,081,424	18.03			8,312,178	16.10			29,772,985	10.99	.00
TOTALS FOR URBAN			24,775,222	49.18			25,816,331	50.03			146,880,757	54.23	.00
TOTALS FOR RURAL			25,591,241	50.81			25,783,891	49.96			123,941,108	45.76	.00
TOTALS FOR COUNTY			50,366,463	100.00			51,600,222	100.00			270,821,865	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN

		CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN	1A RESIDENTIAL	.115	.120	8,314,645	16.92			8,676,151	17.45			72,301,260	30.37	.00
	1B AGRICULTURE	.300	.300	16,617	.03			16,617	.03			55,390	.02	.00
	1C VACANT LOTS	.120	.120	79,184	.16			79,184	.15			659,866	.27	.00
	1D ALL OTHER	.300	.300	18,000	.03			18,000	.03			60,000	.02	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	4,501,083	9.16			5,401,300	10.86			18,004,332	7.56	.00
	1G AG IMPROVEMENTS	.250	.300	6,492	.01			7,790	.01			25,968	.01	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN			12,936,021	26.32			14,199,042	28.56			91,106,816	38.27	.00
RURAL	1A RESIDENTIAL	.115	.120	4,204,893	8.55			4,387,714	8.82			36,564,286	15.36	.00
	1B AGRICULTURE	.300	.300	16,528,110	33.64			16,528,110	33.25			55,093,700	23.14	.00
	1C VACANT LOTS	.120	.120	12,180	.02			12,180	.02			101,500	.04	.00
	1D ALL OTHER	.300	.300	77,394	.15			77,394	.15			257,980	.10	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	709,347	1.44			851,216	1.71			2,837,388	1.19	.00
	1G AG IMPROVEMENTS	.250	.300	1,268,034	2.58			1,521,641	3.06			5,072,136	2.13	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL			22,799,958	46.40			23,378,255	47.03			99,926,990	41.97	.00
TOTAL U AND R	1A RES.	.115	.120	12,519,538	25.48			13,063,865	26.28			108,865,546	45.73	.00
	1B AGRICULTURE	.300	.300	16,544,727	33.67			16,544,727	33.28			55,149,090	23.16	.00
	1C VACANT LOTS	.120	.120	91,364	.18			91,364	.18			761,366	.31	.00
	1D ALL OTHER	.300	.300	95,394	.19			95,394	.19			317,980	.13	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	5,210,430	10.60			6,252,516	12.57			20,841,720	8.75	.00
	1G AG IMPROVEMENTS	.250	.300	1,274,526	2.59			1,529,431	3.07			5,098,104	2.14	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			35,735,979	72.73			37,577,297	75.59			191,033,806	80.25	.00
URBAN PERS.	2A MOBILE HOMES	.115	.120	19,654	.04			20,508	.04			170,904	.07	.00
	2B MNRL (SBBLS/100MCF	.250	.300											.00
	2C MNRL) SBBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	92,782	.18			92,782	.18			309,273	.12	.00
	2E C & I MACH & EQUIP	.250	.200	1,919,658	3.90			1,535,726	3.08			7,678,632	3.22	.00
	2F ALL OTHER	.300	.300	242,053	.49			242,053	.48			806,843	.33	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			2,274,147	4.62			1,891,069	3.80			8,965,652	3.76	.00
RURAL PERS.	2A MOBILE HOMES	.115	.120	27,534	.05			28,731	.05			239,426	.10	.00
	2B MNRL (SBBLS/100MCF	.250	.300	6,070	.01			7,284	.01			24,280	.01	.00
	2C MNRL) SBBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	668,292	1.36			668,292	1.34			2,227,640	.93	.00
	2E C & I MACH & EQUIP	.250	.200	370,193	.75			296,154	.59			1,480,772	.62	.00
	2F ALL OTHER	.300	.300	133,788	.27			133,788	.26			445,960	.18	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			1,205,877	2.45			1,134,249	2.28			4,418,078	1.85	.00
U & R PERS.	2A MOBILE HOMES	.115	.120	47,188	.09			49,239	.09			410,330	.17	.00
	2B MNRL (SBBLS/100MCF	.250	.300	6,070	.01			7,284	.01			24,280	.01	.00
	2C MNRL) SBBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	761,074	1.54			761,074	1.53			2,536,913	1.06	.00
	2E C & I MACH & EQUIP	.250	.200	2,289,851	4.66			1,831,880	3.68			9,159,404	3.84	.00
	2F ALL OTHER	.300	.300	375,841	.76			375,841	.75			1,252,803	.52	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			3,480,024	7.08			3,025,318	6.08			13,383,730	5.62	.00
URBAN STATE APPRAISED		.330	.300	2,839,765	5.77			2,581,604	5.19			8,605,348	3.61	.00
RURAL STATE APPRAISED		.330	.300	6,096,189	12.40			5,541,081	11.14			18,470,269	7.75	.00
2K	RAILROADS URBN	.150	.150	72,164	.14			72,164	.14			481,093	.20	.00
2K	RAILROADS RURL	.150	.150	909,159	1.85			909,159	1.82			6,061,060	2.54	.00
														.00
TOTAL STATE APPRAISED				9,916,277	20.18			9,104,008	18.31			33,617,770	14.12	.00
TOTALS FOR URBAN				18,122,097	36.88			18,743,879	37.70			109,158,909	45.85	.00
TOTALS FOR RURAL				31,010,183	63.11			30,962,744	62.29			128,876,397	54.14	.00
TOTALS FOR COUNTY				49,132,280	100.00			49,706,623	100.00			238,035,306	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-9

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	59,079,787	25.82			61,648,473	26.14			513,737,278	38.10	.00
1B AGRICULTURE	.300	.300	38,358	.01			38,358	.01			127,860		.00
1C VACANT LOTS	.120	.120	1,476,824	.64			1,476,824	.62			12,306,866	.91	.00
1D ALL OTHER	.300	.300	362,933	.15			362,933	.15			1,209,776	.08	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	22,156,626	9.68			26,587,951	11.27			88,626,504	6.57	.00
1G AG IMPROVEMENTS	.250	.300	5,831				6,997				23,324		.00
													.00
													.00
													.00
TOTAL URBAN			83,120,359	36.33			90,121,536	38.22			616,031,608	45.69	.00
RURAL 1A RESIDENTIAL	.115	.120	40,684,620	17.78			42,453,516	18.00			353,779,304	26.24	.00
1B AGRICULTURE	.300	.300	19,378,730	8.47			19,378,730	8.21			64,595,766	4.79	.00
1C VACANT LOTS	.120	.120	728,922	.31			728,922	.30			6,074,350	.45	.00
1D ALL OTHER	.300	.300	110,467	.04			110,467	.04			368,223	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	14,168,239	6.19			17,001,887	7.21			56,672,956	4.20	.00
1G AG IMPROVEMENTS	.250	.300	1,670,932	.73			2,005,118	.85			6,683,728	.49	.00
													.00
													.00
													.00
TOTAL RURAL			76,741,910	33.55			81,678,640	34.64			488,174,327	36.21	.00
TOTAL U AND R 1A RES.	.115	.120	99,764,407	43.61			104,101,989	44.14			867,516,582	64.34	.00
1B AGRICULTURE	.300	.300	19,417,088	8.48			19,417,088	8.23			64,723,626	4.80	.00
1C VACANT LOTS	.120	.120	2,205,746	.96			2,205,746	.93			18,381,216	1.36	.00
1D ALL OTHER	.300	.300	473,400	.20			473,400	.20			1,577,999	.11	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	36,324,865	15.88			43,589,838	18.48			145,299,460	10.77	.00
1G AG IMPROVEMENTS	.250	.300	1,676,763	.73			2,012,115	.85			6,707,052	.49	.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			159,862,269	69.88			171,800,176	72.86			1,104,205,935	81.90	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	934,788	.40			975,431	.41			8,128,591	.60	.00
2B MNRL (5BBLS/100MCF	.250	.300	20,455				24,546	.01			81,820		.00
2C MNRL) 5BBLS/100MCF	.300	.300	36,812	.01			36,812	.01			122,706		.00
2D MOTOR VEHICLES	.300	.300	454,152	.19			454,152	.19			1,513,840	.11	.00
2E C & I MACH & EQUIP	.250	.200	4,986,346	2.17			3,989,077	1.69			19,945,384	1.47	.00
2F ALL OTHER	.300	.300	1,377,412	.60			1,377,412	.58			4,591,373	.34	.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			7,809,965	3.41			6,857,430	2.90			34,383,714	2.55	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	580,935	.25			606,193	.25			5,051,608	.37	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,558,104	.68			1,869,725	.79			6,232,416	.46	.00
2C MNRL) 5BBLS/100MCF	.300	.300	9,969,754	4.35			9,969,754	4.22			33,232,513	2.46	.00
2D MOTOR VEHICLES	.300	.300	1,093,929	.47			1,093,929	.46			3,646,430	.27	.00
2E C & I MACH & EQUIP	.250	.200	3,405,797	1.48			2,724,638	1.15			13,623,188	1.01	.00
2F ALL OTHER	.300	.300	2,123,847	.92			2,123,847	.90			7,079,490	.52	.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			18,732,366	8.18			18,388,086	7.79			68,865,645	5.10	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	1,515,723	.66			1,581,624	.67			13,180,199	.97	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,578,559	.69			1,894,271	.80			6,314,236	.46	.00
2C MNRL) 5BBLS/100MCF	.300	.300	10,006,566	4.37			10,006,566	4.24			33,355,219	2.47	.00
2D MOTOR VEHICLES	.300	.300	1,548,081	.67			1,548,081	.65			5,160,270	.38	.00
2E C & I MACH & EQUIP	.250	.200	8,392,143	3.66			6,713,715	2.84			33,568,572	2.49	.00
2F ALL OTHER	.300	.300	3,501,259	1.53			3,501,259	1.48			11,670,863	.86	.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			26,542,331	11.60			25,245,516	10.70			103,249,359	7.65	.00
URBAN STATE APPRAISED	.330	.300	7,357,870	3.21			6,478,318	2.83			22,296,575	1.65	.00
RURAL STATE APPRAISED	.330	.300	31,563,321	13.79			28,658,259	12.15			95,646,427	7.09	.00
2K RAILROADS URBN	.150	.150	282,745	.12			282,745	.11			1,884,966	.13	.00
2K RAILROADS RURL	.150	.150	3,127,599	1.36			3,127,599	1.32			20,850,660	1.54	.00
													.00
TOTAL STATE APPRAISED			42,331,535	18.50			38,746,921	16.43			140,678,628	10.43	.00
TOTALS FOR URBAN			98,570,939	43.09			103,940,029	44.08			674,596,863	50.03	.00
TOTALS FOR RURAL			130,165,196	56.90			131,852,584	55.91			673,537,059	49.96	.00
TOTALS FOR COUNTY			228,736,135	100.00			235,792,613	100.00			1,348,133,922	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

21-03

11-03

TADA AGAIN & AGAIN	CUR SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115 .120	1,491,563	6.72			1,556,414	7.08			12,970,113	13.68	.00
1B AGRICULTURE	.300 .300	3,618	.01			3,618	.01			12,060	.01	.00
1C VACANT LOTS	.120 .120	12,992	.05			12,992	.05			108,266	.11	.00
1D ALL OTHER	.300 .300	5,868	.02			5,868	.02			19,560	.02	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	423,743	1.90			508,492	2.31			1,694,972	1.78	.00
1G AG IMPROVEMENTS	.250 .300	4,432	.01			5,318	.02			17,728	.01	.00
												.00
												.00
												.00
												.00
TOTAL URBAN		1,942,216	8.75			2,092,702	9.53			14,822,699	15.64	.00
RURAL 1A RESIDENTIAL	.115 .120	1,887,384	8.50			1,969,444	8.97			16,412,034	17.31	.00
1B AGRICULTURE	.300 .300	9,468,525	42.66			9,468,525	43.13			31,561,750	33.30	.00
1C VACANT LOTS	.120 .120	27,520	.12			27,520	.12			229,333	.24	.00
1D ALL OTHER	.300 .300	27,165	.12			27,165	.12			90,550	.09	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	131,828	.59			158,194	.72			527,312	.55	.00
1G AG IMPROVEMENTS	.250 .300	426,301	2.82			751,561	3.42			2,505,204	2.64	.00
												.00
												.00
												.00
												.00
TOTAL RURAL		12,168,723	54.83			12,402,409	56.49			51,326,183	54.16	.00
TOTAL U AND R 1A RES.	.115 .120	3,378,947	15.22			3,525,858	16.06			29,382,147	31.00	.00
1B AGRICULTURE	.300 .300	9,472,143	42.68			9,472,143	43.14			31,573,810	33.32	.00
1C VACANT LOTS	.120 .120	40,512	.18			40,512	.18			337,599	.35	.00
1D ALL OTHER	.300 .300	33,033	.14			33,033	.15			110,110	.11	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	555,571	2.50			666,686	3.03			2,222,284	2.34	.00
1G AG IMPROVEMENTS	.250 .300	630,733	2.84			756,879	3.44			2,522,932	2.66	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY REAL ESTATE		14,110,939	63.58			14,495,111	66.02			66,148,882	69.80	.00
URBAN PERS. 2A MOBILE HOMES	.115 .120											.00
2B MNRL (5BBLS/100MCF	.250 .300											.00
2C MNRL) 5BBLS/100MCF	.300 .300											.00
2D MOTOR VEHICLES	.300 .300	31,224	.14			31,224	.14			104,080	.10	.00
2E C & I MACH & EQUIP	.250 .200	215,390	.97			172,312	.78			861,560	.90	.00
2F ALL OTHER	.300 .300	46,031	.20			46,031	.20			153,436	.16	.00
												.00
												.00
												.00
												.00
TOTAL URBAN PRSNL PROP.		292,645	1.31			249,567	1.13			1,119,076	1.18	.00
RURAL PERS. 2A MOBILE HOMES	.115 .120											.00
2B MNRL (5BBLS/100MCF	.250 .300	50,633	.22			60,760	.27			202,532	.21	.00
2C MNRL) 5BBLS/100MCF	.300 .300	168,149	.75			168,149	.76			560,496	.59	.00
2D MOTOR VEHICLES	.300 .300	250,546	1.12			250,546	1.14			835,153	.88	.00
2E C & I MACH & EQUIP	.250 .200	205,832	.92			164,666	.75			823,328	.86	.00
2F ALL OTHER	.300 .300	110,554	.49			110,554	.50			368,513	.38	.00
												.00
												.00
												.00
												.00
TOTAL RURAL PRSNL PROP.		785,714	3.54			754,675	3.43			2,790,022	2.94	.00
U & R PERS. 2A MOBILE HOMES	.115 .120											.00
2B MNRL (5BBLS/100MCF	.250 .300	50,633	.22			60,760	.27			202,532	.21	.00
2C MNRL) 5BBLS/100MCF	.300 .300	168,149	.75			168,149	.76			560,496	.59	.00
2D MOTOR VEHICLES	.300 .300	281,770	1.26			281,770	1.28			939,233	.99	.00
2E C & I MACH & EQUIP	.250 .200	421,222	1.89			336,978	1.53			1,684,888	1.77	.00
2F ALL OTHER	.300 .300	156,585	.70			156,585	.71			521,949	.55	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY PRSNL PROP.		1,078,359	4.85			1,004,242	4.57			3,909,098	4.12	.00
URBAN STATE APPRAISED	.330 .300	485,641	2.18			441,492	2.01			1,471,639	1.55	.00
RURAL STATE APPRAISED	.330 .300	5,559,458	25.05			5,054,234	23.02			16,847,448	17.77	.00
2K RAILROADS URBN	.150 .150	23,285	.10			23,285	.10			155,233	.16	.00
2K RAILROADS RURL	.150 .150	933,975	4.20			933,975	4.25			6,226,500	6.57	.00
												.00
TOTAL STATE APPRAISED		7,002,559	31.55			6,452,986	29.39			24,700,820	26.06	.00
TOTALS FOR URBAN		2,793,787	12.36			2,807,046	12.78			17,568,647	18.54	.00
TOTALS FOR RURAL		19,998,070	87.63			19,145,293	87.21			77,190,153	81.45	.00
TOTALS FOR COUNTY		22,191,857	100.00			21,952,339	100.00			94,758,800	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30/12

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	2,012,049	9.13			2,099,529	9.58			17,496,078	18.57	.00
1B AGRICULTURE	.300	.300	4,443	.02			4,443	.02			14,810	.01	.00
1C VACANT LOTS	.120	.120	32,824	.14			32,824	.14			273,533	.29	.00
1D ALL OTHER	.300	.300	56,268	.25			56,268	.25			187,560	.19	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	465,430	2.11			558,516	2.54			1,861,720	1.97	.00
1G AG IMPROVEMENTS	.250	.300	12,830	.05			15,396	.07			51,320	.05	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			2,583,844	11.72			2,766,976	12.62			19,885,021	21.11	.00
RURAL 1A RESIDENTIAL	.115	.120	1,720,002	7.80			1,794,785	8.19			14,956,539	15.87	.00
1B AGRICULTURE	.300	.300	6,722,816	30.51			6,722,816	30.68			22,409,386	23.79	.00
1C VACANT LOTS	.120	.120	29,461	.13			29,461	.13			245,508	.26	.00
1D ALL OTHER	.300	.300	164,190	.74			164,190	.74			547,300	.58	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	129,671	.58			155,605	.71			518,684	.55	.00
1G AG IMPROVEMENTS	.250	.300	500,228	2.27			600,274	2.73			2,000,912	2.12	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			9,266,368	42.06			9,467,131	43.20			40,678,329	43.18	.00
TOTAL U AND R 1A RES.	.115	.120	3,732,051	16.94			3,894,314	17.77			32,452,617	34.45	.00
1B AGRICULTURE	.300	.300	6,727,259	30.53			6,727,259	30.70			22,424,196	23.80	.00
1C VACANT LOTS	.120	.120	62,285	.28			62,285	.28			519,041	.55	.00
1D ALL OTHER	.300	.300	220,458	1.00			220,458	1.00			734,860	.78	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	595,101	2.70			714,121	3.25			2,380,404	2.52	.00
1G AG IMPROVEMENTS	.250	.300	513,058	2.32			615,670	2.80			2,052,232	2.17	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			11,850,212	53.79			12,234,107	55.83			60,563,350	64.30	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	93,796	.19			45,700	.20			380,834	.40	.00
2B MNRL (5BBLS/100MCF	.250	.300	10,479	.04			12,575	.05			41,916	.04	.00
2C MNRL) 5BBLS/100MCF	.300	.300	36,137	.16			36,137	.16			120,456	.12	.00
2D MOTOR VEHICLES	.300	.300	60,286	.27			60,286	.27			200,953	.21	.00
2E C & I MACH & EQUIP	.250	.200	264,214	1.19			211,371	.96			1,056,856	1.12	.00
2F ALL OTHER	.300	.300	38,915	.17			38,915	.17			129,716	.13	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			453,827	2.06			404,984	1.84			1,930,731	2.04	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	72,020	.32			75,151	.34			626,260	.66	.00
2B MNRL (5BBLS/100MCF	.250	.300	783,648	3.55			940,378	4.29			3,134,592	3.32	.00
2C MNRL) 5BBLS/100MCF	.300	.300	2,101,908	9.54			2,101,908	9.59			7,006,360	7.43	.00
2D MOTOR VEHICLES	.300	.300	263,004	1.19			263,004	1.20			876,680	.93	.00
2E C & I MACH & EQUIP	.250	.200	306,372	1.39			245,098	1.11			1,225,488	1.30	.00
2F ALL OTHER	.300	.300	129,755	.58			129,755	.59			432,516	.45	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			3,656,707	16.59			3,755,294	17.13			13,301,896	14.12	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	115,816	.52			120,851	.55			1,007,094	1.06	.00
2B MNRL (5BBLS/100MCF	.250	.300	794,127	3.60			952,953	4.34			3,176,508	3.37	.00
2C MNRL) 5BBLS/100MCF	.300	.300	2,138,046	9.70			2,138,045	9.75			7,126,816	7.56	.00
2D MOTOR VEHICLES	.300	.300	323,290	1.46			323,290	1.47			1,077,633	1.14	.00
2E C & I MACH & EQUIP	.250	.200	570,586	2.59			456,469	2.08			2,282,344	2.42	.00
2F ALL OTHER	.300	.300	168,670	.76			168,670	.76			562,232	.59	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			4,110,534	18.65			4,160,278	18.98			15,132,627	16.17	.00
URBAN STATE APPRAISED	.330	.300	1,140,946	5.17			1,036,907	4.73			3,457,412	3.67	.00
RURAL STATE APPRAISED	.330	.300	4,928,211	22.37			4,479,132	20.44			14,933,972	15.85	.00
2K RAILROADS URBN	.150	.150											.00
2K RAILROADS RURL	.150	.150											.00
													.00
													.00
TOTAL STATE APPRAISED			6,069,157	27.54			5,516,039	25.17			18,391,384	19.52	.00
TOTALS FOR URBAN			4,178,617	18.96			4,208,867	19.20			25,273,164	26.83	.00
TOTALS FOR RURAL			17,851,286	81.03			17,701,557	80.79			68,914,197	73.16	.00
TOTALS FOR COUNTY			22,029,903	100.00			21,910,424	100.00			94,187,361	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-13

TADA AGAIN & AGAIN

	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	* ASSESSED * VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL * *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	13,918,168	16.96			14,523,306	17.80			121,027,547	28.34	.00
1B AGRICULTURE	.300	.300	24,978	.03			24,978	.03			83,260	.01	.00
1C VACANT LOTS	.120	.120	230,616	.28			230,616	.28			1,921,800	.45	.00
1D ALL OTHER	.300	.300	102,546	.12			102,546	.12			341,820	.08	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	6,201,817	7.55			7,442,180	9.12			24,807,268	5.80	.00
1G AG IMPROVEMENTS	.250	.300	8,404	.01			10,085	.01			33,616		.00
													.00
													.00
													.00
TOTAL URBAN			20,486,529	24.97			22,333,711	27.37			148,215,311	34.70	.00
RURAL 1A RESIDENTIAL	.115	.120	11,411,527	13.91			11,907,680	14.59			99,230,669	23.23	.00
1B AGRICULTURE	.300	.300	11,210,760	13.66			11,210,760	13.74			37,369,200	8.75	.00
1C VACANT LOTS	.120	.120	340,570	.41			340,570	.41			2,838,083	.66	.00
1D ALL OTHER	.300	.300	40,671	.04			40,671	.04			135,570	.03	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	3,746,002	4.56			4,495,202	5.51			14,984,008	3.50	.00
1G AG IMPROVEMENTS	.250	.300	1,997,985	2.43			2,397,582	2.93			7,991,940	1.87	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			28,747,515	35.04			30,392,465	37.25			162,549,470	38.06	.00
TOTAL U AND R 1A RES.	.115	.120	25,329,695	30.87			26,430,986	32.40			220,258,216	51.57	.00
1B AGRICULTURE	.300	.300	11,235,738	13.69			11,235,738	13.77			37,452,460	8.77	.00
1C VACANT LOTS	.120	.120	571,186	.69			571,186	.70			4,759,883	1.11	.00
1D ALL OTHER	.300	.300	143,217	.17			143,217	.17			477,390	.11	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	9,947,819	12.12			11,937,382	14.63			39,791,276	9.31	.00
1G AG IMPROVEMENTS	.250	.300	2,006,389	2.44			2,407,667	2.95			8,025,556	1.87	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			49,234,044	60.01			52,726,176	64.63			310,764,781	72.77	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	208,390	.25			217,450	.26			1,812,086	.42	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	157,789	.19			157,789	.19			525,963	.12	.00
2E C & I MACH & EQUIP	.250	.200	3,589,282	4.37			2,871,426	3.52			14,357,128	3.36	.00
2F ALL OTHER	.300	.300	292,335	.35			292,335	.35			974,450	.22	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			4,247,796	5.17			3,539,006	4.33			17,669,627	4.13	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	286,504	.34			298,961	.36			2,491,339	.58	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	429,137	.52			429,137	.52			1,430,456	.33	.00
2E C & I MACH & EQUIP	.250	.200	5,420,804	6.60			4,336,643	5.31			21,683,216	5.07	.00
2F ALL OTHER	.300	.300	563,475	.68			563,475	.69			1,878,250	.43	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			6,699,920	8.16			5,628,216	6.89			27,483,261	6.43	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	494,894	.60			516,411	.63			4,303,425	1.00	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	586,926	.71			586,926	.71			1,956,419	.45	.00
2E C & I MACH & EQUIP	.250	.200	9,010,086	10.98			7,208,069	8.83			36,040,344	8.43	.00
2F ALL OTHER	.300	.300	855,810	1.04			855,810	1.04			2,852,700	.66	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			10,947,716	13.34			9,167,216	11.23			45,152,888	10.57	.00
URBAN STATE APPRAISED	.330	.300	3,870,033	4.71			3,446,278	4.22			11,727,372	2.74	.00
RURAL STATE APPRAISED	.330	.300	16,638,598	20.28			14,885,178	18.24			50,419,993	11.80	.00
2K RAILROADS URBN	.150	.150	131,815	.16			131,815	.16			878,766	.20	.00
2K RAILROADS RURL	.150	.150	1,214,469	1.48			1,214,469	1.48			8,096,460	1.89	.00
													.00
TOTAL STATE APPRAISED			21,854,915	26.64			19,677,740	24.12			71,122,591	16.65	.00
TOTALS FOR URBAN			28,736,173	35.02			29,450,804	36.10			178,491,076	41.79	.00
TOTALS FOR RURAL			53,300,502	64.97			52,120,328	63.89			248,549,184	58.20	.00
TOTALS FOR COUNTY			82,036,675	100.00			81,571,132	100.00			427,040,260	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-14

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % **********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	2,784,337	10.46			2,905,395	10.75			24,211,626	21.30	.00
1B AGRICULTURE	.300	.300	31,971	.12			31,971	.11			106,570	.09	.00
1C VACANT LOTS	.120	.120	26,354	.09			26,354	.09			219,616	.19	.00
1D ALL OTHER	.300	.300	139,254	.52			139,254	.51			464,180	.40	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,370,126	5.14			1,644,151	6.08			5,480,504	4.82	.00
1G AG IMPROVEMENTS	.250	.300	40,944	.15			49,133	.18			163,776	.14	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			4,392,986	16.50			4,796,258	17.75			30,646,272	26.97	.00
RURAL 1A RESIDENTIAL	.115	.120	1,412,226	5.30			1,473,626	5.45			12,280,217	10.80	.00
1B AGRICULTURE	.300	.300	13,003,149	48.86			13,003,149	48.12			43,343,830	38.14	.00
1C VACANT LOTS	.120	.120	1,312				1,312				10,933		.00
1D ALL OTHER	.300	.300	7,614	.02			7,614	.02			25,380	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	237,718	.89			285,262	1.05			950,872	.83	.00
1G AG IMPROVEMENTS	.250	.300	1,507,889	5.66			1,809,467	6.69			6,031,556	5.30	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			16,169,907	60.76			16,580,430	61.36			62,642,788	55.13	.00
TOTAL U AND R 1A RES.	.115	.120	4,196,562	15.76			4,379,021	16.20			36,491,843	32.11	.00
1B AGRICULTURE	.300	.300	13,035,120	48.98			13,035,120	48.24			43,450,400	38.23	.00
1C VACANT LOTS	.120	.120	27,666	.10			27,666	.10			230,549	.20	.00
1D ALL OTHER	.300	.300	146,868	.55			146,868	.54			489,560	.43	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,607,844	6.04			1,929,413	7.14			6,431,376	5.66	.00
1G AG IMPROVEMENTS	.250	.300	1,548,833	5.81			1,858,600	6.87			6,195,332	5.45	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			20,562,893	77.26			21,376,688	79.11			93,289,060	82.10	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	14,190	.05			14,807	.05			123,391	.10	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	77,141	.28			77,141	.28			257,136	.22	.00
2E C & I MACH & EQUIP	.250	.200	244,424	.91			195,539	.72			977,696	.86	.00
2F ALL OTHER	.300	.300	94,168	.35			94,168	.34			313,893	.27	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			429,923	1.61			381,655	1.41			1,672,116	1.47	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	6,133	.02			6,400	.02			53,330	.04	.00
2B MNRL (5BBLS/100MCF	.250	.300	200,924	.75			241,109	.89			803,696	.70	.00
2C MNRL) 5BBLS/100MCF	.300	.300	489,000	1.83			489,000	1.80			1,630,000	1.43	.00
2D MOTOR VEHICLES	.300	.300	315,592	1.18			315,592	1.16			1,051,973	.92	.00
2E C & I MACH & EQUIP	.250	.200	121,070	.45			96,856	.35			484,280	.42	.00
2F ALL OTHER	.300	.300	110,538	.41			110,538	.40			368,460	.32	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			1,243,257	4.67			1,259,495	4.66			4,391,739	3.86	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	20,323	.07			21,207	.07			176,721	.15	.00
2B MNRL (5BBLS/100MCF	.250	.300	200,924	.75			241,109	.89			803,696	.70	.00
2C MNRL) 5BBLS/100MCF	.300	.300	489,000	1.83			489,000	1.80			1,630,000	1.43	.00
2D MOTOR VEHICLES	.300	.300	392,733	1.47			392,733	1.45			1,309,109	1.15	.00
2E C & I MACH & EQUIP	.250	.200	365,494	1.37			292,395	1.08			1,461,976	1.28	.00
2F ALL OTHER	.300	.300	204,706	.76			204,706	.75			682,353	.60	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			1,673,180	6.28			1,641,150	6.07			6,063,855	5.33	.00
URBAN STATE APPRAISED	.330	.300	734,488	2.75			667,434	2.47			2,225,721	1.95	.00
RURAL STATE APPRAISED	.330	.300	3,363,066	12.63			3,056,387	11.31			10,191,109	8.96	.00
2K RAILROADS URBN	.150	.150	32,485	.12			32,485	.12			216,566	.19	.00
2K RAILROADS RURAL	.150	.150	246,145	.92			246,145	.91			1,640,966	1.44	.00
													.00
TOTAL STATE APPRAISED			4,376,184	16.44			4,002,451	14.81			14,274,362	12.56	.00
TOTALS FOR URBAN			5,589,882	21.00			5,877,832	21.75			34,760,675	30.59	.00
TOTALS FOR RURAL			21,022,375	78.99			21,142,457	78.24			78,866,602	69.40	.00
TOTALS FOR COUNTY			26,612,257	100.00			27,020,289	100.00			113,627,277	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-15

TADA NOAIM & AOAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # **********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	2,093,484	6.90			2,184,505	7.27			18,204,208	15.85	.00
1B AGRICULTURE	.300	.300	20,190	.06			20,190	.06			67,300	.05	.00
1C VACANT LOTS	.120	.120	13,712	.04			13,712	.04			114,266	.09	.00
1D ALL OTHER	.300	.300	7,692	.02			7,692	.02			25,640	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	695,813	2.29			834,976	2.78			2,783,252	2.42	.00
1G AG IMPROVEMENTS	.250	.300	17,440	.05			20,928	.06			69,760	.06	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			2,848,331	9.39			3,082,003	10.26			21,264,426	18.52	.00
RURAL 1A RESIDENTIAL	.115	.120	494,342	1.63			515,835	1.71			4,298,626	3.74	.00
1B AGRICULTURE	.300	.300	9,361,338	30.88			9,361,338	31.19			31,204,460	27.18	.00
1C VACANT LOTS	.120	.120	354				354				2,950		.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	431,763	1.42			518,116	1.72			1,727,052	1.50	.00
1G AG IMPROVEMENTS	.250	.300	244,536	.80			293,443	.97			978,144	.85	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			10,532,333	34.75			10,689,086	35.61			38,211,232	33.29	.00
TOTAL U AND R 1A RES.	.115	.120	2,587,826	8.53			2,700,340	8.99			22,502,834	19.60	.00
1B AGRICULTURE	.300	.300	9,381,528	30.95			9,381,528	31.25			31,271,760	27.24	.00
1C VACANT LOTS	.120	.120	14,066	.04			14,066	.04			117,216	.10	.00
1D ALL OTHER	.300	.300	7,692	.02			7,692	.02			25,640	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,127,576	3.72			1,353,092	4.50			4,510,304	3.92	.00
1G AG IMPROVEMENTS	.250	.300	261,976	.86			314,371	1.04			1,047,904	.91	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			13,380,664	44.14			13,771,089	45.88			59,475,658	51.81	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	14,657	.08			25,729	.08			114,408	.18	.00
2B MNRL (58BLS/100MCF	.250	.300											.00
2C MNRL) 58BLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	36,824	.12			36,824	.12			122,746	.10	.00
2E C & I MACH & EQUIP	.250	.200	228,054	.75			182,443	.60			912,216	.79	.00
2F ALL OTHER	.300	.300	52,496	.17			52,496	.17			174,986	.15	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			342,031	1.12			297,492	.99			1,424,356	1.24	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	17,828	.05			18,603	.06			155,026	.13	.00
2B MNRL (58BLS/100MCF	.250	.300	1,550,550	5.11			1,860,660	6.19			6,202,200	5.40	.00
2C MNRL) 58BLS/100MCF	.300	.300	4,137,659	13.65			4,137,659	13.78			13,792,196	12.01	.00
2D MOTOR VEHICLES	.300	.300	376,895	1.24			376,895	1.25			1,256,316	1.09	.00
2E C & I MACH & EQUIP	.250	.200	140,777	.46			112,622	.37			563,108	.49	.00
2F ALL OTHER	.300	.300	59,946	.19			59,946	.19			199,820	.17	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			6,283,655	20.73			6,566,385	21.87			22,168,666	19.31	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	42,485	.14			44,332	.14			369,434	.32	.00
2B MNRL (58BLS/100MCF	.250	.300	1,550,550	5.11			1,860,660	6.19			6,202,200	5.40	.00
2C MNRL) 58BLS/100MCF	.300	.300	4,137,659	13.65			4,137,659	13.78			13,792,196	12.01	.00
2D MOTOR VEHICLES	.300	.300	413,719	1.36			413,719	1.37			1,379,062	1.20	.00
2E C & I MACH & EQUIP	.250	.200	368,831	1.21			295,065	.98			1,475,324	1.28	.00
2F ALL OTHER	.300	.300	112,442	.37			112,442	.37			374,806	.32	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			6,625,686	21.86			6,863,877	22.87			23,593,022	20.55	.00
URBAN STATE APPRAISED	.330	.300	879,279	2.90			799,218	2.66			2,664,481	2.32	.00
RURAL STATE APPRAISED	.330	.300	9,284,693	30.63			8,440,206	28.12			28,135,433	24.51	.00
2K RAILROADS URBN	.150	.150	13,031	.04			13,031	.04			86,873	.07	.00
2K RAILROADS RURL	.150	.150	124,050	.40			124,050	.41			827,000	.72	.00
													.00
TOTAL STATE APPRAISED			10,301,053	33.98			9,376,505	31.24			31,713,787	27.62	.00
TOTALS FOR URBAN			4,082,672	13.47			4,191,744	13.96			25,440,136	22.16	.00
TOTALS FOR RURAL			26,224,731	86.53			25,819,727	86.03			89,342,331	77.83	.00
TOTALS FOR COUNTY			30,307,403	100.00			30,011,471	100.00			114,782,467	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-16

	TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	8,875,505	21.78			9,261,396	22.43			77,178,304	38.16	.00
	1B AGRICULTURE	.300	.300	17,805	.04			17,805	.04			59,350	.02	.00
	1C VACANT LOTS	.120	.120	86,206	.21			86,206	.20			718,383	.35	.00
	1D ALL OTHER	.300	.300	150				150				500		.00
1	1E NOT-FOR-PROFIT	.120	.120											.00
2	1F COMM/INDUST	.250	.300	3,122,931	7.66			3,747,517	9.07			12,491,724	6.17	.00
3	1G AG IMPROVEMENTS	.250	.300	12,151	.02			14,581	.03			48,604	.02	.00
4														.00
5														.00
6	TOTAL URBAN			12,114,748	29.73			13,127,655	31.79			90,496,865	44.75	.00
7	RURAL 1A RESIDENTIAL	.115	.120	2,941,804	7.22			3,069,708	7.43			25,580,904	12.65	.00
8	1B AGRICULTURE	.300	.300	13,901,774	34.11			13,901,774	33.67			46,339,246	22.91	.00
9	1C VACANT LOTS	.120	.120	10,256	.02			10,256	.02			85,466	.04	.00
	1D ALL OTHER	.300	.300	11,318	.02			11,318	.02			37,726	.01	.00
10	1E NOT-FOR-PROFIT	.120	.120											.00
11	1F COMM/INDUST	.250	.300	504,740	1.23			605,688	1.46			2,018,960	.99	.00
12	1G AG IMPROVEMENTS	.250	.300	1,151,039	2.82			1,381,247	3.34			4,604,156	2.27	.00
13														.00
14														.00
15														.00
16	TOTAL RURAL			18,520,931	45.45			18,979,991	45.97			78,666,458	38.90	.00
17	TOTAL U AND R 1A RES.	.115	.120	11,817,309	29.00			12,331,104	29.86			102,759,208	50.81	.00
18	1B AGRICULTURE	.300	.300	13,919,579	34.16			13,919,579	33.71			46,398,596	22.94	.00
19	1C VACANT LOTS	.120	.120	96,462	.23			96,462	.23			803,849	.39	.00
	1D ALL OTHER	.300	.300	11,468	.02			11,468	.02			38,226	.01	.00
20	1E NOT-FOR-PROFIT	.120	.120											.00
21	1F COMM/INDUST	.250	.300	3,627,671	8.90			4,353,205	10.54			14,510,684	7.17	.00
22	1G AG IMPROVEMENTS	.250	.300	1,163,190	2.85			1,395,828	3.38			4,652,760	2.30	.00
23														.00
24														.00
25														.00
26	TOTAL COUNTY REAL ESTATE			30,635,679	75.18			32,107,646	77.76			169,163,323	83.65	.00
27	URBAN PERS. 2A MOBILE HOMES	.115	.120	41,117	.10			42,905	.10			357,539	.17	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
28	2D MOTOR VEHICLES	.300	.300	188,288	.46			188,288	.45			627,626	.31	.00
29	2E C & I MACH & EQUIP	.250	.200	892,225	2.18			713,780	1.72			3,568,900	1.76	.00
30	2F ALL OTHER	.300	.300	208,565	.51			208,565	.50			695,216	.34	.00
31														.00
32														.00
33	TOTAL URBAN PRSNL PROP.			1,330,195	3.26			1,153,538	2.79			5,249,281	2.59	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	14,408	.03			15,034	.03			125,286	.06	.00
34	2B MNRL (5BBLS/100MCF	.250	.300											.00
35	2C MNRL) 5BBLS/100MCF	.300	.300	42,539	.10			42,539	.10			141,796	.07	.00
36	2D MOTOR VEHICLES	.300	.300	537,804	1.31			537,804	1.30			1,792,680	.88	.00
	2E C & I MACH & EQUIP	.250	.200	311,967	.76			249,574	.60			1,247,868	.61	.00
37	2F ALL OTHER	.300	.300	97,995	.24			97,995	.23			326,650	.16	.00
38														.00
39														.00
40														.00
41	TOTAL RURAL PRSNL PROP.			1,004,713	2.46			942,946	2.28			3,634,280	1.79	.00
42	U & R PERS. 2A MOBILE HOMES	.115	.120	55,525	.13			57,939	.14			482,825	.23	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
43	2C MNRL) 5BBLS/100MCF	.300	.300	42,539	.10			42,539	.10			141,796	.07	.00
44	2D MOTOR VEHICLES	.300	.300	726,092	1.78			726,092	1.75			2,420,306	1.19	.00
45	2E C & I MACH & EQUIP	.250	.200	1,204,192	2.95			963,354	2.33			4,816,768	2.38	.00
	2F ALL OTHER	.300	.300	306,560	.75			306,560	.74			1,021,866	.50	.00
46														.00
47														.00
48														.00
49	TOTAL COUNTY PRSNL PROP.			2,334,908	5.73			2,096,484	5.07			8,883,561	4.39	.00
50	URBAN STATE APPRAISED	.330	.300	1,337,900	3.28			1,216,273	2.94			4,054,242	2.00	.00
51	RURAL STATE APPRAISED	.330	.300	6,270,548	15.38			5,700,498	13.80			19,001,660	9.39	.00
	2K RAILROADS URBN	.150	.150	13,380	.03			13,380	.03			89,200	.04	.00
52	2K RAILROADS RURL	.150	.150	152,495	.37			152,495	.36			1,016,633	.50	.00
53														.00
54	TOTAL STATE APPRAISED			7,774,323	19.08			7,082,646	17.15			24,161,735	11.94	.00
55	TOTALS FOR URBAN			14,796,223	36.31			15,510,846	37.56			99,889,588	49.39	.00
	TOTALS FOR RURAL			25,998,687	63.69			25,775,930	62.43			102,319,031	50.60	.00
	TOTALS FOR COUNTY			40,794,910	100.00			41,286,776	100.00			202,208,619	100.00	.00
56														
57	AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000							AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000						

41-03

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	8,332,787	18.78			8,695,082	19.58			72,459,017	34.89	.00
1B AGRICULTURE	.300	.300	10,152	.02			10,152	.02			33,840	.01	.00
1C VACANT LOTS	.120	.120	127,042	.28			127,042	.28			1,058,683	.50	.00
1D ALL OTHER	.300	.300	19,656	.04			19,656	.04			65,520	.03	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	4,154,377	9.36			4,985,252	11.22			16,617,508	8.00	.00
1G AG IMPROVEMENTS	.250	.300	5,094	.01			6,113	.01			20,376		.00
													.00
													.00
													.00
TOTAL URBAN			12,649,108	28.51			13,843,297	31.18			90,254,944	43.45	.00
RURAL 1A RESIDENTIAL	.115	.120	2,238,022	5.04			2,335,327	5.26			19,461,060	9.37	.00
1B AGRICULTURE	.300	.300	13,273,704	29.92			13,273,704	29.89			44,245,680	21.30	.00
1C VACANT LOTS	.120	.120	5,587	.01			5,587	.01			46,558	.02	.00
1D ALL OTHER	.300	.300	3,420				3,420				11,400		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	316,299	.71			379,559	.85			1,265,196	.60	.00
1G AG IMPROVEMENTS	.250	.300	537,013	1.21			644,416	1.45			2,148,052	1.03	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			16,374,045	36.91			16,642,013	37.48			67,177,946	32.34	.00
TOTAL U AND R 1A RES.	.115	.120	10,570,809	23.83			11,030,409	24.84			91,920,077	44.26	.00
1B AGRICULTURE	.300	.300	13,283,856	29.94			13,283,856	29.92			44,279,520	21.32	.00
1C VACANT LOTS	.120	.120	132,629	.29			132,629	.29			1,105,241	.53	.00
1D ALL OTHER	.300	.300	23,076	.05			23,076	.05			76,920	.03	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	4,470,676	10.07			5,364,811	12.08			17,882,704	8.61	.00
1G AG IMPROVEMENTS	.250	.300	542,107	1.22			650,529	1.46			2,168,428	1.04	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			29,023,153	65.42			30,485,310	68.66			157,432,890	75.80	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	31,030	.06			32,379	.07			269,826	.12	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	124,053	.27			124,053	.27			413,510	.19	.00
2E C & I MACH & EQUIP	.250	.200	1,149,111	2.59			919,289	2.07			4,596,444	2.21	.00
2F ALL OTHER	.300	.300	213,282	.48			213,282	.48			710,940	.34	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			1,517,476	3.42			1,289,003	2.90			5,990,720	2.88	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	6,337	.01			6,612	.01			55,104	.02	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	382,045	.86			382,045	.86			1,273,483	.61	.00
2E C & I MACH & EQUIP	.250	.200	306,183	.69			244,946	.55			1,224,732	.58	.00
2F ALL OTHER	.300	.300	88,563	.19			88,563	.19			295,210	.14	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			783,128	1.76			722,166	1.62			2,848,529	1.37	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	37,367	.08			38,991	.08			324,930	.15	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	506,098	1.14			506,098	1.14			1,686,993	.81	.00
2E C & I MACH & EQUIP	.250	.200	1,455,294	3.28			1,164,235	2.62			5,821,176	2.80	.00
2F ALL OTHER	.300	.300	301,845	.68			301,845	.67			1,006,150	.48	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			2,300,604	5.18			2,011,169	4.53			8,839,249	4.25	.00
URBAN STATE APPRAISED	.330	.300	3,211,011	7.23			2,919,101	6.57			9,730,336	4.68	.00
RURAL STATE APPRAISED	.330	.300	9,300,855	20.96			8,455,323	19.04			28,184,409	13.57	.00
2K RAILROADS URBN	.150	.150	47,253	.10			47,253	.10			315,020	.15	.00
2K RAILROADS RURL	.150	.150	476,321	1.07			476,321	1.07			3,175,473	1.52	.00
													.00
TOTAL STATE APPRAISED			13,035,440	29.38			11,897,998	26.80			41,905,238	19.93	.00
TOTALS FOR URBAN			17,429,848	39.28			18,098,654	40.76			106,291,020	51.18	.00
TOTALS FOR RURAL			26,934,349	60.71			26,295,823	59.23			101,386,357	48.81	.00
TOTALS FOR COUNTY			44,359,197	100.00			44,394,477	100.00			207,677,377	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-18

TADA AGAIN & AGAIN

		CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN	1A RESIDENTIAL	.115	.120	7,970,208	1.37			8,316,739	1.57			49,306,156	3.76	.00
	1B AGRICULTURE	.300	.300	17,568				17,568				58,560		.00
	1C VACANT LOTS	.120	.120	208,884	.03			208,884	.03			1,740,700	.09	.00
	1D ALL OTHER	.300	.300	152,511	.02			152,511	.02			508,370	.02	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	3,677,554	.63			4,413,065	.83			14,710,216	.79	.00
	1G AG IMPROVEMENTS	.250	.300	22,513				27,016				90,052		.00
														.00
														.00
														.00
	TOTAL URBAN			12,049,238	2.07			13,135,783	2.48			86,414,054	4.69	.00
RURAL	1A RESIDENTIAL	.115	.120	4,398,651	.75			4,589,897	.86			38,249,139	2.07	.00
	1B AGRICULTURE	.300	.300	10,899,324	1.88			10,899,324	2.06			36,331,080	1.97	.00
	1C VACANT LOTS	.120	.120	49,810				49,810				415,083	.02	.00
	1D ALL OTHER	.300	.300	37,650				37,650				125,500		.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	599,257	.10			719,108	.13			2,397,028	.13	.00
	1G AG IMPROVEMENTS	.250	.300	1,054,243	.18			1,265,092	.23			4,216,972	.22	.00
														.00
														.00
														.00
	TOTAL RURAL			17,038,935	2.93			17,560,881	3.32			81,734,802	4.43	.00
TOTAL U AND R	1A RES.	.115	.120	12,368,859	2.13			12,906,636	2.44			107,555,295	5.83	.00
	1B AGRICULTURE	.300	.300	10,916,892	1.88			10,916,892	2.06			36,389,640	1.97	.00
	1C VACANT LOTS	.120	.120	258,694	.04			258,694	.04			2,155,783	.11	.00
	1D ALL OTHER	.300	.300	190,161	.03			190,161	.03			633,870	.03	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	4,276,811	.73			5,132,173	.97			17,107,244	.92	.00
	1G AG IMPROVEMENTS	.250	.300	1,074,756	.18			1,292,108	.24			4,307,024	.23	.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			29,088,173	5.01			30,696,664	5.81			168,148,856	9.12	.00
URBAN PERS.	2A MOBILE HOMES	.115	.120	174,617	.03			182,209	.03			1,518,408	.08	.00
	2B MNRL (5BBLS/100MCF	.250	.300	147				176				588		.00
	2C MNRL) 5BBLS/100MCF	.300	.300	18				18				60		.00
	2D MOTOR VEHICLES	.300	.300	306,562	.05			306,562	.05			1,021,873	.05	.00
	2E C & I MACH & EQUIP	.250	.200	995,404	.17			796,323	.15			3,981,616	.21	.00
	2F ALL OTHER	.300	.300	236,215	.04			236,215	.04			787,383	.04	.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			1,712,927	.29			1,521,447	.28			7,309,808	.39	.00
RURAL PERS.	2A MOBILE HOMES	.115	.120	95,474	.01			99,625	.01			830,208	.04	.00
	2B MNRL (5BBLS/100MCF	.250	.300	187,656	.03			225,187	.04			750,624	.04	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	384,590	.06			384,590	.07			1,281,966	.06	.00
	2D MOTOR VEHICLES	.300	.300	516,579	.08			516,579	.09			1,721,930	.09	.00
	2E C & I MACH & EQUIP	.250	.200	573,609	.09			458,887	.08			2,294,436	.12	.00
	2F ALL OTHER	.300	.300	237,491	.04			237,491	.04			791,636	.04	.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			1,995,399	.34			1,922,359	.34			7,670,800	.41	.00
U & R PERS.	2A MOBILE HOMES	.115	.120	270,091	.04			281,834	.05			2,348,616	.12	.00
	2B MNRL (5BBLS/100MCF	.250	.300	187,803	.03			225,363	.04			751,212	.04	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	384,572	.06			384,572	.07			1,281,906	.06	.00
	2D MOTOR VEHICLES	.300	.300	823,141	.14			823,141	.15			2,743,803	.14	.00
	2E C & I MACH & EQUIP	.250	.200	1,569,013	.27			1,255,210	.23			6,276,052	.34	.00
	2F ALL OTHER	.300	.300	473,706	.08			473,706	.08			1,579,019	.08	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			3,708,326	.63			3,443,826	.65			14,980,608	.81	.00
URBAN STATE APPRAISED		.330	.300	1,763,352	.30			853,862	.16			5,343,490	.29	.00
RURAL STATE APPRAISED		.330	.300	544,522,483	93.94			492,512,296	93.26			1,650,668,130	89.57	.00
	2K RAILROADS URBN	.150	.150	60,523	.01			60,523	.01			403,486	.02	.00
	2K RAILROADS RURL	.150	.150	483,067	.08			483,067	.09			3,220,446	.17	.00
														.00
TOTAL STATE APPRAISED				546,829,425	94.34			493,909,748	93.53			1,659,035,552	90.05	.00
TOTALS FOR URBAN				15,586,040	2.68			15,571,635	2.94			99,470,838	5.39	.00
TOTALS FOR RURAL				564,039,884	97.31			512,478,603	97.05			1,742,694,178	94.60	.00
TOTALS FOR COUNTY				579,625,924	100.00			528,050,238	100.00			1,842,165,016	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

91-03-19

	TADA AGAIN & AGRIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	1,754,675	6.83			1,830,965	7.11			15,258,043	15.40	.00
	1B AGRICULTURE	.300	.300	10,293	.04			10,293	.03			34,310	.03	.00
	1C VACANT LOTS	.120	.120	17,735	.06			17,735	.06			147,791	.14	.00
	1D ALL OTHER	.300	.300	692				692				2,306		.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	838,474	3.26			1,006,169	3.91			3,353,896	3.38	.00
	1G AG IMPROVEMENTS	.250	.300	5,620	.02			6,744	.02			22,480	.02	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN			2,627,489	10.23			2,872,598	11.16			18,818,826	18.99	.00
	RURAL 1A RESIDENTIAL	.115	.120	638,567	2.48			666,331	2.58			5,552,756	5.60	.00
	1B AGRICULTURE	.300	.300	7,842,798	30.56			7,842,798	30.47			26,142,660	26.38	.00
	1C VACANT LOTS	.120	.120	16,920	.06			16,920	.06			141,000	.14	.00
	1D ALL OTHER	.300	.300	363,720	1.41			363,720	1.41			1,212,400	1.22	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	52,401	.20			62,881	.24			209,604	.21	.00
	1G AG IMPROVEMENTS	.250	.300	324,721	1.26			389,665	1.51			1,298,884	1.31	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL			9,239,127	36.09			9,342,315	36.30			34,557,304	34.88	.00
	TOTAL U AND R 1A RES.	.115	.120	2,393,242	9.32			2,497,296	9.70			20,810,799	21.00	.00
	1B AGRICULTURE	.300	.300	7,853,091	30.60			7,853,091	30.51			26,176,970	26.42	.00
	1C VACANT LOTS	.120	.120	34,655	.13			34,655	.13			288,791	.29	.00
	1D ALL OTHER	.300	.300	364,412	1.42			364,412	1.41			1,214,706	1.22	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	890,875	3.47			1,069,050	4.15			3,563,500	3.59	.00
	1G AG IMPROVEMENTS	.250	.300	330,341	1.28			396,409	1.54			1,321,364	1.33	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			11,866,616	46.24			12,214,913	47.46			53,376,130	53.87	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	7,391	.02			7,712	.02			64,269	.06	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	96,338	.37			96,338	.37			321,126	.32	.00
	2E C & I MACH & EQUIP	.250	.200	247,376	.96			197,901	.76			989,504	.99	.00
	2F ALL OTHER	.300	.300	68,531	.26			68,531	.26			228,436	.23	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			419,636	1.63			370,482	1.43			1,603,335	1.61	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	16,095	.06			16,795	.06			139,956	.14	.00
	2B MNRL (5BBLS/100MCF	.250	.300	1,361,121	5.30			1,633,345	6.34			5,444,484	5.49	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	6,176,936	24.07			6,176,936	24.00			20,589,786	20.78	.00
	2D MOTOR VEHICLES	.300	.300	239,598	.93			239,598	.93			798,660	.80	.00
	2E C & I MACH & EQUIP	.250	.200	49,385	.19			39,508	.15			197,540	.19	.00
	2F ALL OTHER	.300	.300	112,338	.43			112,338	.43			374,460	.37	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			7,955,473	31.00			8,218,520	31.93			27,544,886	27.80	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	23,486	.09			24,507	.09			204,225	.20	.00
	2B MNRL (5BBLS/100MCF	.250	.300	1,361,121	5.30			1,633,345	6.34			5,444,484	5.49	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	6,176,936	24.07			6,176,936	24.00			20,589,786	20.78	.00
	2D MOTOR VEHICLES	.300	.300	335,936	1.30			335,936	1.30			1,119,786	1.13	.00
	2E C & I MACH & EQUIP	.250	.200	296,761	1.15			237,409	.92			1,187,044	1.19	.00
	2F ALL OTHER	.300	.300	180,869	.70			180,869	.70			602,896	.60	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			8,375,109	32.63			8,589,002	33.37			29,148,221	29.42	.00
	URBAN STATE APPRAISED	.330	.300	577,109	2.24			524,645	2.03			1,748,815	1.76	.00
	RURAL STATE APPRAISED	.330	.300	4,804,696	18.72			4,367,905	16.97			14,559,684	14.69	.00
	2K RAILROADS URBN	.150	.150	6,778	.02			6,778	.02			45,186	.04	.00
	2K RAILROADS RURL	.150	.150	29,476	.11			29,476	.11			196,506	.19	.00
														.00
	TOTAL STATE APPRAISED			5,418,059	21.11			4,928,804	19.15			16,550,191	16.70	.00
	TOTALS FOR URBAN			3,631,012	14.15			3,774,503	14.66			22,216,162	22.42	.00
	TOTALS FOR RURAL			22,028,772	85.84			21,958,216	85.33			76,858,380	77.57	.00
	TOTALS FOR COUNTY			25,659,784	100.00			25,732,719	100.00			99,074,542	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-20

TADA AGAIN & AGAIN	CUR SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	* ASSESSED * VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL * **********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115 .120	36,627,386	25.43			38,219,881	26.20			318,499,008	40.25	.00
1B AGRICULTURE	.300 .300	62,982	.04			62,982	.04			209,940	.02	.00
1C VACANT LOTS	.120 .120	432,076	.30			432,076	.29			3,600,633	.45	.00
1D ALL OTHER	.300 .300	53,910	.03			53,910	.03			179,700	.02	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	16,115,263	11.19			19,338,316	13.25			64,461,052	8.14	.00
1G AG IMPROVEMENTS	.250 .300	30,761	.02			36,913	.02			123,044	.01	.00
												.00
												.00
												.00
TOTAL URBAN		53,322,378	37.02			58,144,078	39.85			387,073,377	48.91	.00
RURAL 1A RESIDENTIAL	.115 .120	13,604,320	9.44			14,195,812	9.73			118,298,434	14.94	.00
1B AGRICULTURE	.300 .300	16,457,333	11.42			16,457,333	11.28			54,857,776	6.93	.00
1C VACANT LOTS	.120 .120	196,736	.13			196,736	.13			1,639,466	.20	.00
1D ALL OTHER	.300 .300	533,811	.37			533,811	.36			1,779,370	.22	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	9,437,435	6.55			11,324,922	7.76			37,749,740	4.77	.00
1G AG IMPROVEMENTS	.250 .300	1,922,041	1.33			2,306,449	1.58			7,688,164	.97	.00
												.00
												.00
												.00
												.00
TOTAL RURAL		42,151,676	29.26			45,015,063	30.85			222,012,950	28.05	.00
TOTAL U AND R 1A RES.	.115 .120	50,231,706	34.87			52,415,693	35.93			436,797,442	55.19	.00
1B AGRICULTURE	.300 .300	16,520,315	11.47			16,520,315	11.32			55,067,716	6.95	.00
1C VACANT LOTS	.120 .120	628,812	.43			628,812	.43			5,240,099	.66	.00
1D ALL OTHER	.300 .300	587,721	.40			587,721	.40			1,959,070	.24	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	25,552,698	17.74			30,663,238	21.02			102,210,792	12.91	.00
1G AG IMPROVEMENTS	.250 .300	1,952,802	1.35			2,343,362	1.60			7,811,208	.98	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY REAL ESTATE		95,474,054	66.29			103,159,141	70.71			609,086,327	76.97	.00
URBAN PERS. 2A MOBILE HOMES	.115 .120	269,269	.18			280,976	.19			2,341,469	.29	.00
2B MNRL (5BBLS/100MCF	.250 .300	57,412	.03			68,894	.04			229,648	.02	.00
2C MNRL) 5BBLS/100MCF	.300 .300	31,248	.02			31,248	.02			104,160	.01	.00
2D MOTOR VEHICLES	.300 .300	245,365	.17			245,365	.16			817,883	.10	.00
2E C & I MACH & EQUIP	.250 .200	11,263,422	7.82			9,010,738	6.17			45,053,688	5.69	.00
2F ALL OTHER	.300 .300	646,171	.44			646,171	.44			2,153,903	.27	.00
												.00
												.00
												.00
												.00
TOTAL URBAN PRSNL PROP.		12,512,887	8.69			10,283,392	7.04			50,700,751	6.40	.00
RURAL PERS. 2A MOBILE HOMES	.115 .120	629,378	.43			654,742	.45			5,472,852	.69	.00
2B MNRL (5BBLS/100MCF	.250 .300	1,554,982	1.07			1,865,978	1.27			6,219,928	.78	.00
2C MNRL) 5BBLS/100MCF	.300 .300	4,795,045	3.32			4,795,045	3.28			15,983,483	2.01	.00
2D MOTOR VEHICLES	.300 .300	656,242	.45			656,242	.44			2,187,473	.27	.00
2E C & I MACH & EQUIP	.250 .200	8,981,217	6.23			7,184,974	4.92			35,924,868	4.53	.00
2F ALL OTHER	.300 .300	535,681	.37			535,681	.36			1,785,603	.22	.00
												.00
												.00
												.00
												.00
TOTAL RURAL PRSNL PROP.		17,152,545	11.91			15,694,662	10.75			67,574,207	8.53	.00
U & R PERS. 2A MOBILE HOMES	.115 .120	898,647	.62			937,718	.64			7,814,321	.98	.00
2B MNRL (5BBLS/100MCF	.250 .300	1,612,394	1.11			1,934,872	1.32			6,449,576	.81	.00
2C MNRL) 5BBLS/100MCF	.300 .300	4,826,293	3.35			4,826,293	3.30			16,087,643	2.03	.00
2D MOTOR VEHICLES	.300 .300	901,607	.62			901,607	.61			3,005,356	.37	.00
2E C & I MACH & EQUIP	.250 .200	20,244,639	14.05			16,195,712	11.10			80,978,556	10.23	.00
2F ALL OTHER	.300 .300	1,181,852	.82			1,181,852	.81			3,939,506	.49	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY PRSNL PROP.		29,665,432	20.59			25,978,054	17.80			118,274,958	14.94	.00
URBAN STATE APPRAISED	.330 .300	4,981,012	3.45			4,391,862	3.01			15,093,975	1.90	.00
RURAL STATE APPRAISED	.330 .300	12,038,278	8.35			10,487,478	7.18			36,479,630	4.61	.00
2K RAILROADS URBN	.150 .150	577,299	.40			577,299	.39			3,848,660	.48	.00
2K RAILROADS RURL	.150 .150	1,277,642	.88			1,277,642	.87			8,517,613	1.07	.00
												.00
TOTAL STATE APPRAISED		18,874,231	13.10			16,734,281	11.47			63,939,878	8.08	.00
TOTALS FOR URBAN		71,393,576	49.57			73,396,631	50.31			456,716,763	57.71	.00
TOTALS FOR RURAL		72,620,141	50.43			72,474,845	49.68			334,584,400	42.28	.00
TOTALS FOR COUNTY		144,013,717	100.00			145,871,476	100.00			791,301,163	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % **********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	32,689,404	29.62			34,110,682	30.27			284,255,686	44.83	.00
1B AGRICULTURE	.300	.300	69,276	.06			69,276	.06			230,920	.03	.00
1C VACANT LOTS	.120	.120	449,807	.40			449,807	.39			3,748,391	.59	.00
1D ALL OTHER	.300	.300	44,169	.04			44,169	.03			147,230	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	18,347,391	16.62			22,016,869	19.54			73,389,564	11.57	.00
1G AG IMPROVEMENTS	.250	.300	3,552				4,262				14,208		.00
													.00
													.00
													.00
													.00
TOTAL URBAN			51,603,599	46.77			56,695,045	50.32			361,785,999	57.06	.00
RURAL 1A RESIDENTIAL	.115	.120	11,867,484	10.75			12,383,942	10.99			103,195,513	16.27	.00
1B AGRICULTURE	.300	.300	11,038,662	10.00			11,038,662	9.79			36,795,540	5.80	.00
1C VACANT LOTS	.120	.120	170,666	.15			170,666	.15			1,422,216	.22	.00
1D ALL OTHER	.300	.300	627				627				2,090		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,179,440	1.97			2,615,328	2.32			8,717,760	1.37	.00
1G AG IMPROVEMENTS	.250	.300	962,500	.87			1,155,000	1.02			3,850,000	.60	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			26,219,379	23.76			27,363,745	24.28			153,983,119	24.28	.00
TOTAL U AND R 1A RES.	.115	.120	44,556,888	40.38			46,494,144	41.26			387,451,199	61.11	.00
1B AGRICULTURE	.300	.300	11,107,938	10.06			11,107,938	9.85			37,026,460	5.84	.00
1C VACANT LOTS	.120	.120	620,473	.56			620,473	.55			5,170,607	.81	.00
1D ALL OTHER	.300	.300	44,796	.04			44,796	.03			149,320	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	20,526,831	18.60			24,632,197	21.86			82,107,324	12.95	.00
1G AG IMPROVEMENTS	.250	.300	966,052	.87			1,159,262	1.02			3,864,208	.60	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			77,822,978	70.53			84,058,810	74.60			515,769,118	81.35	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	322,164	.29			336,171	.29			2,801,424	.44	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,310				1,572				5,240		.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	484,469	.43			484,469	.42			1,614,896	.25	.00
2E C & I MACH & EQUIP	.250	.200	10,818,856	9.80			8,655,085	7.68			43,275,424	6.82	.00
2F ALL OTHER	.300	.300	633,828	.57			633,828	.56			2,112,760	.33	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			12,260,627	11.11			10,111,125	8.97			49,809,746	7.85	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	225,588	.20			235,396	.20			1,961,634	.30	.00
2B MNRL (5BBLS/100MCF	.250	.300	36,549	.03			43,859	.03			146,196	.02	.00
2C MNRL) 5BBLS/100MCF	.300	.300	36,066	.03			36,066	.03			120,220	.01	.00
2D MOTOR VEHICLES	.300	.300	913,160	.82			913,160	.81			3,043,866	.48	.00
2E C & I MACH & EQUIP	.250	.200	1,421,898	1.28			1,137,518	1.00			5,687,592	.89	.00
2F ALL OTHER	.300	.300	354,750	.32			354,750	.31			1,182,500	.18	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			2,988,011	2.70			2,720,749	2.41			12,142,008	1.91	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	547,752	.49			571,567	.50			4,763,060	.75	.00
2B MNRL (5BBLS/100MCF	.250	.300	37,859	.03			45,431	.04			151,436	.02	.00
2C MNRL) 5BBLS/100MCF	.300	.300	36,066	.03			36,066	.03			120,220	.01	.00
2D MOTOR VEHICLES	.300	.300	1,397,629	1.26			1,397,629	1.24			4,658,762	.73	.00
2E C & I MACH & EQUIP	.250	.200	12,240,754	11.09			9,792,603	8.69			48,963,016	7.72	.00
2F ALL OTHER	.300	.300	988,578	.89			988,578	.87			3,295,260	.51	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			15,248,438	13.82			12,831,874	11.38			61,951,764	9.77	.00
URBAN STATE APPRAISED	.330	.300	8,873,859	8.04			8,063,983	7.15			26,890,481	4.24	.00
RURAL STATE APPRAISED	.330	.300	7,303,870	6.61			6,629,297	5.88			22,132,739	3.49	.00
2K RAILROADS URBN	.150	.150	282,469	.25			282,469	.25			1,883,126	.29	.00
2K RAILROADS RURL	.150	.150	801,788	.72			801,788	.71			5,345,253	.84	.00
													.00
TOTAL STATE APPRAISED			17,261,986	15.64			15,777,537	14.00			56,251,799	8.87	.00
TOTALS FOR URBAN			73,020,554	66.18			75,152,642	66.70			440,369,352	69.46	.00
TOTALS FOR RURAL			37,313,048	33.81			37,516,579	33.29			193,603,319	30.53	.00
TOTALS FOR COUNTY			110,333,602	100.00			112,668,221	100.00			633,972,671	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

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30-22

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	3,473,685	13.58			3,624,715	13.94			30,205,956	26.46	.00
1B AGRICULTURE	.300	.300	34,818	.13			34,818	.13			116,060	.10	.00
1C VACANT LOTS	.120	.120	29,344	.11			29,344	.11			244,533	.21	.00
1D ALL OTHER	.300	.300	195				195				650		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,357,068	5.30			1,628,482	6.26			5,428,272	4.75	.00
1G AG IMPROVEMENTS	.250	.300	39,195	.15			47,034	.18			156,780	.13	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			4,934,305	19.29			5,364,588	20.63			36,152,251	31.67	.00
RURAL 1A RESIDENTIAL	.115	.120	1,306,684	5.10			1,363,496	5.24			11,362,469	9.95	.00
1B AGRICULTURE	.300	.300	10,515,201	41.11			10,515,201	40.44			35,050,670	30.70	.00
1C VACANT LOTS	.120	.120	4,864	.01			4,864	.01			40,533	.03	.00
1D ALL OTHER	.300	.300	199,570	.78			199,570	.76			665,233	.58	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	661,920	2.58			794,304	3.05			2,647,680	2.31	.00
1G AG IMPROVEMENTS	.250	.300	942,008	3.68			1,130,410	4.34			3,768,032	3.30	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			13,630,247	53.29			14,007,845	53.87			53,534,617	46.89	.00
TOTAL U AND R 1A RES.	.115	.120	4,780,369	18.69			4,988,211	19.18			41,568,425	36.41	.00
1B AGRICULTURE	.300	.300	10,550,019	41.24			10,550,019	40.57			35,166,730	30.80	.00
1C VACANT LOTS	.120	.120	34,208	.13			34,208	.13			285,066	.24	.00
1D ALL OTHER	.300	.300	199,765	.78			199,765	.76			665,883	.58	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,018,988	7.89			2,422,786	9.31			8,075,952	7.07	.00
1G AG IMPROVEMENTS	.250	.300	981,203	3.83			1,177,444	4.52			3,924,812	3.43	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			18,564,552	72.58			19,372,433	74.51			89,686,868	78.57	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	17,513	.06			18,274	.07			152,286	.13	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300	920				920				3,066		.00
2D MOTOR VEHICLES	.300	.300	94,557	.36			94,557	.36			315,190	.27	.00
2E C & I MACH & EQUIP	.250	.200	282,501	1.10			226,001	.86			1,130,004	.98	.00
2F ALL OTHER	.300	.300	98,606	.38			98,606	.37			328,686	.28	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			494,097	1.93			438,358	1.68			1,929,232	1.69	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	15,320	.05			15,986	.06			133,217	.11	.00
2B MNRL (5BBLS/100MCF	.250	.300	219,270	.85			263,124	1.01			877,080	.76	.00
2C MNRL) 5BBLS/100MCF	.300	.300	1,379,825	5.39			1,379,825	5.30			4,599,416	4.02	.00
2D MOTOR VEHICLES	.300	.300	563,459	2.20			563,459	2.16			1,878,196	1.64	.00
2E C & I MACH & EQUIP	.250	.200	204,951	.80			163,961	.63			819,804	.71	.00
2F ALL OTHER	.300	.300	56,344	.22			56,344	.21			187,813	.16	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			2,439,169	9.53			2,442,699	9.39			8,495,526	7.44	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	32,833	.12			34,260	.13			285,503	.25	.00
2B MNRL (5BBLS/100MCF	.250	.300	219,270	.85			263,124	1.01			877,080	.76	.00
2C MNRL) 5BBLS/100MCF	.300	.300	1,380,745	5.39			1,380,745	5.31			4,602,482	4.03	.00
2D MOTOR VEHICLES	.300	.300	658,016	2.57			658,016	2.53			2,193,386	1.92	.00
2E C & I MACH & EQUIP	.250	.200	487,452	1.90			389,962	1.49			1,949,808	1.70	.00
2F ALL OTHER	.300	.300	154,950	.60			154,950	.59			516,499	.45	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			2,933,266	11.46			2,881,057	11.08			10,924,758	9.13	.00
URBAN STATE APPRAISED	.330	.300	660,181	2.58			599,159	2.30			2,000,548	1.75	.00
RURAL STATE APPRAISED	.330	.300	2,956,517	11.55			2,684,378	10.32			8,959,142	7.84	.00
2K RAILROADS URBN	.150	.150	32,699	.12			32,699	.12			217,660	.19	.00
2K RAILROADS RURL	.150	.150	428,764	1.67			428,764	1.64			2,858,426	2.50	.00
													.00
TOTAL STATE APPRAISED			4,078,111	15.94			3,744,950	14.40			14,035,776	12.29	.00
TOTALS FOR URBAN			6,121,232	23.93			6,434,754	24.75			40,299,691	35.30	.00
TOTALS FOR RURAL			19,454,697	76.06			19,563,486	75.24			73,847,711	64.69	.00
TOTALS FOR COUNTY			25,575,929	100.00			25,998,440	100.00			114,147,402	100.00	.00

AVERAGE 1992 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN

		CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	* ASSESSED * VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF * TOTAL * **********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN	1A RESIDENTIAL	.115	.120	16,579,551	21.23			17,300,401	21.87			144,170,008	35.75	.00
	1B AGRICULTURE	.300	.300	33,234	.04			33,234	.04			110,780	.02	.00
	1C VACANT LOTS	.120	.120	161,045	.20			161,045	.20			1,342,041	.33	.00
	1D ALL OTHER	.300	.300	158,325	.20			158,325	.20			527,750	.13	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	7,299,754	9.34			8,759,705	11.07			29,199,016	7.24	.00
	1G AG IMPROVEMENTS	.250	.300	27,775	.03			33,330	.04			111,100	.02	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN			24,259,684	31.06			26,446,040	33.43			175,460,695	43.51	.00
RURAL	1A RESIDENTIAL	.115	.120	6,959,658	8.91			7,262,252	9.18			60,518,765	15.01	.00
	1B AGRICULTURE	.300	.300	17,902,747	22.92			17,902,747	22.63			59,675,823	14.80	.00
	1C VACANT LOTS	.120	.120	31,255	.04			31,255	.03			260,458	.06	.00
	1D ALL OTHER	.300	.300	3,048				3,048				10,160		.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	1,722,848	2.20			2,067,418	2.61			6,891,392	1.70	.00
	1G AG IMPROVEMENTS	.250	.300	2,162,448	2.76			2,594,938	3.28			8,649,792	2.14	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL			28,782,004	36.85			29,861,658	37.75			136,006,390	33.73	.00
TOTAL U AND R	1A RES.	.115	.120	23,539,209	30.14			24,562,653	31.05			204,688,773	50.76	.00
	1B AGRICULTURE	.300	.300	17,935,981	22.96			17,935,981	22.67			59,786,603	14.82	.00
	1C VACANT LOTS	.120	.120	192,300	.24			192,300	.24			1,602,499	.39	.00
	1D ALL OTHER	.300	.300	161,373	.20			161,373	.20			537,910	.13	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	9,022,602	11.55			10,827,123	13.68			36,090,408	8.95	.00
	1G AG IMPROVEMENTS	.250	.300	2,190,223	2.80			2,628,268	3.32			8,760,892	2.17	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			53,041,688	67.92			56,307,698	71.18			311,467,085	77.25	.00
URBAN PERS.	2A MOBILE HOMES	.115	.120	145,269	.18			151,585	.19			1,243,208	.31	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	157,539	.20			157,539	.19			525,130	.13	.00
	2E C & I MACH & EQUIP	.250	.200	2,601,966	3.33			2,081,573	2.63			10,407,864	2.58	.00
	2F ALL OTHER	.300	.300	311,492	.39			311,492	.39			1,038,306	.25	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			3,216,266	4.11			2,702,189	3.41			13,234,508	3.28	.00
RURAL PERS.	2A MOBILE HOMES	.115	.120	146,960	.18			153,350	.19			1,277,913	.31	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	545,263	.69			545,263	.68			1,817,543	.45	.00
	2E C & I MACH & EQUIP	.250	.200	570,664	.73			456,531	.57			2,282,656	.56	.00
	2F ALL OTHER	.300	.300	285,186	.36			285,186	.36			950,420	.23	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			1,548,073	1.98			1,440,330	1.82			6,328,732	1.56	.00
U & R PERS.	2A MOBILE HOMES	.115	.120	292,229	.37			304,935	.38			2,541,121	.63	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	702,802	.90			702,802	.88			2,342,673	.58	.00
	2E C & I MACH & EQUIP	.250	.200	3,172,630	4.06			2,538,104	3.20			12,690,520	3.14	.00
	2F ALL OTHER	.300	.300	596,478	.76			596,478	.75			1,988,926	.49	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			4,744,339	6.10			4,142,519	5.23			19,563,240	4.85	.00
URBAN STATE APPRAISED		.330	.300	3,954,949	5.06			3,583,126	4.52			11,984,693	2.97	.00
RURAL STATE APPRAISED		.330	.300	13,383,422	17.13			12,125,629	15.32			40,555,824	10.05	.00
	2K RAILROADS URBN	.150	.150	415,620	.53			415,620	.52			2,770,800	.68	.00
	2K RAILROADS RURL	.150	.150	2,526,989	3.23			2,526,989	3.19			16,846,593	4.17	.00
														.00
TOTAL STATE APPRAISED				20,280,980	25.97			18,651,364	23.57			72,157,910	17.89	.00
TOTALS FOR URBAN				31,846,519	40.78			33,146,975	41.90			203,450,696	50.46	.00
TOTALS FOR RURAL				46,240,488	59.21			45,954,606	58.09			199,737,539	49.53	.00
TOTALS FOR COUNTY				78,087,007	100.00			79,101,581	100.00			403,188,235	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

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TADA AGAIN & AGAIN

	CUR	SIM	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	RATES												
URBAN 1A RESIDENTIAL	.115	.120	5,171,819	14.58			5,396,681	14.91			44,972,339	26.08	.00
1B AGRICULTURE	.300	.300	44,316	.12			44,316	.12			147,720	.08	.00
1C VACANT LOTS	.120	.120	98,457	.27			98,457	.27			820,475	.47	.00
1D ALL OTHER	.300	.300	10,320	.02			10,320	.02			34,400	.01	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	4,597,393	12.96			5,516,872	15.24			18,389,572	10.66	.00
1G AG IMPROVEMENTS	.250	.300	41,126	.11			49,351	.13			164,504	.09	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			9,963,431	28.10			11,115,997	30.72			64,529,010	37.42	.00
RURAL 1A RESIDENTIAL	.115	.120	3,334,736	9.40			3,479,724	9.61			28,997,704	16.81	.00
1B AGRICULTURE	.300	.300	10,664,895	30.08			10,664,895	29.48			35,549,650	20.61	.00
1C VACANT LOTS	.120	.120	8,337	.02			8,337	.02			69,475	.04	.00
1D ALL OTHER	.300	.300	43,925	.12			43,925	.12			146,416	.08	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	706,805	1.99			848,166	2.34			2,827,220	1.63	.00
1G AG IMPROVEMENTS	.250	.300	1,819,039	5.13			2,182,847	6.03			7,276,156	4.22	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			16,577,737	46.76			17,227,894	47.62			74,866,621	43.42	.00
TOTAL U AND R 1A RES.	.115	.120	8,506,555	23.99			8,876,405	24.53			73,970,043	42.90	.00
1B AGRICULTURE	.300	.300	10,709,211	30.20			10,709,211	29.60			35,697,370	20.70	.00
1C VACANT LOTS	.120	.120	106,794	.30			106,794	.29			889,950	.51	.00
1D ALL OTHER	.300	.300	54,245	.15			54,245	.14			180,816	.10	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	5,304,198	14.96			6,365,038	17.59			21,216,792	12.30	.00
1G AG IMPROVEMENTS	.250	.300	1,860,165	5.24			2,232,198	6.17			7,440,660	4.31	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			26,541,168	74.87			28,343,891	78.34			139,395,631	80.85	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	171,722	.48			179,188	.49			1,493,234	.86	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	354,812	1.00			354,812	.98			1,182,706	.68	.00
2E C & I MACH & EQUIP	.250	.200	1,871,780	5.28			1,497,424	4.13			7,487,120	4.34	.00
2F ALL OTHER	.300	.300	120,798	.34			120,798	.33			402,660	.23	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			2,519,112	7.10			2,152,222	5.94			10,565,720	6.12	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	82,436	.23			86,020	.23			716,834	.41	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	683,309	1.92			683,309	1.88			2,277,696	1.32	.00
2E C & I MACH & EQUIP	.250	.200	2,025,997	5.71			1,620,798	4.48			8,103,988	4.70	.00
2F ALL OTHER	.300	.300	99,202	.27			99,202	.27			330,673	.19	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			2,890,944	8.15			2,489,329	6.88			11,429,191	6.62	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	254,158	.71			265,208	.73			2,210,068	1.28	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	1,038,121	2.92			1,038,121	2.86			3,460,402	2.00	.00
2E C & I MACH & EQUIP	.250	.200	3,897,777	10.99			3,118,222	8.61			15,591,108	9.04	.00
2F ALL OTHER	.300	.300	220,000	.62			220,000	.60			733,333	.42	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			5,410,056	15.26			4,641,551	12.83			21,994,911	12.75	.00
URBAN STATE APPRAISED	.330	.300	891,413	2.51			810,375	2.24			2,701,251	1.56	.00
RURAL STATE APPRAISED	.330	.300	2,491,713	7.02			2,265,194	6.26			7,550,645	4.37	.00
2K RAILROADS URBN	.150	.150	25,232	.07			25,232	.06			168,213	.09	.00
2K RAILROADS RURAL	.150	.150	90,078	.25			90,078	.24			600,520	.34	.00
													.00
TOTAL STATE APPRAISED			3,498,436	9.86			3,190,879	8.82			11,020,629	6.39	.00
TOTALS FOR URBAN			13,399,188	37.79			14,103,826	38.98			77,964,194	45.21	.00
TOTALS FOR RURAL			22,050,472	62.20			22,072,495	61.01			94,446,977	54.78	.00
TOTALS FOR COUNTY			35,449,660	100.00			36,176,321	100.00			172,411,171	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	170,304,280	42.80			177,708,814	43.04			1,480,906,782	58.85	.00
1B AGRICULTURE	.300	.300	56,180	.01			56,180	.01			187,266		.00
1C VACANT LOTS	.120	.120	4,896,525	1.23			4,896,525	1.18			40,804,375	1.62	.00
1O ALL OTHER	.300	.300	139,200	.03			139,200	.03			464,000	.01	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	83,504,105	20.98			100,204,926	24.27			334,016,420	13.27	.00
1G AG IMPROVEMENTS	.250	.300	6,955				8,346				27,820		.00
													.00
													.00
													.00
TOTAL URBAN			258,907,245	65.06			283,013,991	68.55			1,856,406,663	73.78	.00
RURAL 1A RESIDENTIAL	.115	.120	31,442,100	7.90			32,809,148	7.94			273,409,565	10.86	.00
1B AGRICULTURE	.300	.300	7,413,745	1.86			7,413,745	1.79			24,712,483	.98	.00
1C VACANT LOTS	.120	.120	1,265,760	.31			1,265,760	.30			10,548,000	.41	.00
1O ALL OTHER	.300	.300	38,755				38,755				129,183		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	3,711,465	.93			4,453,758	1.07			14,845,860	.59	.00
1G AG IMPROVEMENTS	.250	.300	2,862,115	.71			3,434,538	.83			11,448,460	.45	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			46,733,940	11.74			49,415,704	11.96			335,093,551	13.31	.00
TOTAL U AND R 1A RES.	.115	.120	201,746,380	50.70			210,517,962	50.99			1,754,316,347	69.72	.00
1B AGRICULTURE	.300	.300	7,469,925	1.87			7,469,925	1.80			24,899,749	.98	.00
1C VACANT LOTS	.120	.120	6,162,285	1.54			6,162,285	1.49			51,352,375	2.04	.00
1O ALL OTHER	.300	.300	177,955	.04			177,955	.04			593,183	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	87,215,570	21.91			104,658,684	25.35			348,862,280	13.86	.00
1G AG IMPROVEMENTS	.250	.300	2,869,070	.72			3,442,884	.83			11,476,280	.45	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			305,641,185	76.81			332,429,695	80.52			2,191,500,214	87.10	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	1,246,210	.31			1,300,398	.31			10,836,608	.43	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	834,465	.20			834,465	.20			2,781,550	.11	.00
2E C & I MACH & EQUIP	.250	.200	25,607,415	6.43			20,485,932	4.96			102,429,660	4.07	.00
2F ALL OTHER	.300	.300	1,233,055	.30			1,233,055	.29			4,110,183	.16	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			28,921,145	7.26			23,853,845	5.77			120,158,001	4.77	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	177,660	.04			185,384	.04			1,544,869	.06	.00
2B MNRL (5BBLS/100MCF	.250	.300	52,340	.01			62,808	.01			209,360		.00
2C MNRL) 5BBLS/100MCF	.300	.300	96,210	.02			96,210	.02			320,700	.01	.00
2D MOTOR VEHICLES	.300	.300	723,675	.18			723,675	.17			2,412,250	.09	.00
2E C & I MACH & EQUIP	.250	.200	7,788,665	1.95			6,230,932	1.50			31,154,660	1.23	.00
2F ALL OTHER	.300	.300	987,855	.24			987,855	.23			3,292,850	.13	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			9,826,405	2.46			8,286,864	2.00			38,934,689	1.54	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	1,423,870	.35			1,485,777	.35			12,381,477	.49	.00
2B MNRL (5BBLS/100MCF	.250	.300	52,340	.01			62,808	.01			209,360		.00
2C MNRL) 5BBLS/100MCF	.300	.300	96,210	.02			96,210	.02			320,700	.01	.00
2D MOTOR VEHICLES	.300	.300	1,558,140	.39			1,558,140	.37			5,193,800	.20	.00
2E C & I MACH & EQUIP	.250	.200	33,396,080	8.39			26,716,864	6.47			133,584,320	5.30	.00
2F ALL OTHER	.300	.300	2,220,910	.55			2,220,910	.53			7,403,033	.29	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			38,747,550	9.73			32,140,709	7.78			159,092,690	6.32	.00
URBAN STATE APPRAISED	.330	.300	15,670,466	3.93			14,139,970	3.42			47,486,260	1.88	.00
RURAL STATE APPRAISED	.330	.300	36,934,451	9.28			33,222,212	8.04			111,922,578	4.44	.00
2K RAILROADS URBN	.150	.150	312,651	.07			312,651	.07			2,084,340	.08	.00
2K RAILROADS RURAL	.150	.150	591,114	.14			591,114	.14			3,940,760	.15	.00
													.00
TOTAL STATE APPRAISED			53,508,682	13.44			48,265,947	11.69			165,433,938	6.57	.00
TOTALS FOR URBAN			303,811,507	76.35			321,320,457	77.83			2,026,135,264	80.52	.00
TOTALS FOR RURAL			94,085,910	23.64			91,515,899	22.16			489,891,578	19.47	.00
TOTALS FOR COUNTY			397,897,417	100.00			412,836,351	100.00			2,516,026,842	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN

	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL % *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	2,969,508	8.53			3,098,617	8.85			25,821,808	18.32	.00
1B AGRICULTURE	.300	.300	4,266	.01			4,266	.01			14,220	.01	.00
1C VACANT LOTS	.120	.120	37,949	.10			37,949	.10			316,241	.22	.00
1D ALL OTHER	.300	.300	9,138	.02			9,138	.02			30,460	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,295,171	3.72			1,554,205	4.44			5,180,684	3.67	.00
1G AG IMPROVEMENTS	.250	.300	1,810				2,172				7,240		.00
													.00
													.00
													.00
													.00
TOTAL URBAN			4,317,842	12.40			4,706,347	13.45			31,370,653	22.26	.00
RURAL 1A RESIDENTIAL	.115	.120	1,157,771	3.32			1,208,109	3.45			10,067,573	7.14	.00
1B AGRICULTURE	.300	.300	14,079,855	40.46			14,079,855	40.25			46,932,850	33.31	.00
1C VACANT LOTS	.120	.120	2,857				2,857				23,808	.01	.00
1D ALL OTHER	.300	.300	64,905	.18			64,905	.18			216,350	.15	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	573,040	1.64			687,648	1.96			2,292,160	1.62	.00
1G AG IMPROVEMENTS	.250	.300	670,979	1.92			805,175	2.30			2,683,916	1.90	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			16,549,407	47.55			16,848,549	48.17			62,216,657	44.16	.00
TOTAL U AND R 1A RES.	.115	.120	4,127,279	11.86			4,306,726	12.31			35,889,381	25.47	.00
1B AGRICULTURE	.300	.300	14,084,121	40.47			14,084,121	40.26			46,947,070	33.32	.00
1C VACANT LOTS	.120	.120	40,806	.11			40,806	.11			340,049	.24	.00
1D ALL OTHER	.300	.300	74,043	.21			74,043	.21			246,810	.17	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,868,211	5.36			2,241,853	6.40			7,472,844	5.30	.00
1G AG IMPROVEMENTS	.250	.300	672,789	1.93			807,347	2.30			2,691,156	1.91	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			20,867,249	59.96			21,554,896	61.63			93,587,310	66.43	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	19,109	.05			19,940	.05			166,165	.11	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300	54,569	.15			54,569	.15			181,896	.12	.00
2D MOTOR VEHICLES	.300	.300	84,112	.24			84,112	.24			280,373	.19	.00
2E C & I MACH & EQUIP	.250	.200	586,736	1.68			469,389	1.34			2,346,944	1.66	.00
2F ALL OTHER	.300	.300	84,112	.24			84,112	.24			280,373	.19	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			828,638	2.38			712,122	2.03			3,255,751	2.31	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	18,223	.05			19,015	.05			158,460	.11	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,709,866	4.91			2,051,839	5.86			6,839,464	4.85	.00
2C MNRL) 5BBLS/100MCF	.300	.300	2,491,590	7.15			2,491,590	7.12			8,305,300	5.89	.00
2D MOTOR VEHICLES	.300	.300	467,548	1.34			467,548	1.33			1,558,493	1.10	.00
2E C & I MACH & EQUIP	.250	.200	139,480	.40			111,584	.31			557,920	.39	.00
2F ALL OTHER	.300	.300	43,240	.12			43,240	.12			144,133	.10	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			4,869,947	13.99			5,184,816	14.82			17,563,770	12.46	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	37,332	.10			38,955	.11			324,625	.23	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,709,866	4.91			2,051,839	5.86			6,839,464	4.85	.00
2C MNRL) 5BBLS/100MCF	.300	.300	2,546,159	7.31			2,546,159	7.28			8,487,196	6.02	.00
2D MOTOR VEHICLES	.300	.300	551,660	1.58			551,660	1.57			1,838,866	1.30	.00
2E C & I MACH & EQUIP	.250	.200	726,216	2.08			580,973	1.66			2,904,864	2.06	.00
2F ALL OTHER	.300	.300	127,352	.36			127,352	.36			424,506	.30	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			5,698,585	16.37			5,896,938	16.86			20,819,621	14.77	.00
URBAN STATE APPRAISED	.330	.300	1,087,341	3.12			988,492	2.82			3,294,972	2.33	.00
RURAL STATE APPRAISED	.330	.300	6,728,380	19.33			6,116,709	17.48			20,389,030	14.47	.00
2K RAILROADS URBN	.150	.150	57,023	.16			57,023	.16			380,153	.26	.00
2K RAILROADS RURL	.150	.150	360,409	1.03			360,409	1.03			2,402,726	1.70	.00
													.00
TOTAL STATE APPRAISED			8,233,153	23.65			7,522,633	21.50			26,466,881	18.78	.00
TOTALS FOR URBAN			6,290,844	18.07			6,463,989	18.48			38,301,529	27.18	.00
TOTALS FOR RURAL			28,508,143	81.92			28,510,483	81.51			102,572,183	72.81	.00
TOTALS FOR COUNTY			34,798,987	100.00			34,974,467	100.00			140,873,712	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-26

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	1,478,721	8.14			1,543,013	8.55			12,858,443	16.94	.00
1B AGRICULTURE	.300	.300	27,483	.15			27,483	.15			91,610	.12	.00
1C VACANT LOTS	.120	.120	11,889	.06			11,889	.06			99,075	.13	.00
1D ALL OTHER	.300	.300	1,947	.01			1,947	.01			6,490		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	286,870	1.58			344,244	1.90			1,147,480	1.51	.00
1G AG IMPROVEMENTS	.250	.300	15,773	.09			18,928	.10			63,092	.08	.00
													.00
													.00
													.00
TOTAL URBAN			1,822,683	10.04			1,947,504	10.79			14,266,190	18.79	.00
RURAL 1A RESIDENTIAL	.115	.120	1,204,220	6.63			1,256,577	6.96			10,471,478	13.79	.00
1B AGRICULTURE	.300	.300	7,804,723	43.01			7,804,723	43.25			26,015,743	34.27	.00
1C VACANT LOTS	.120	.120	874				874				7,283		.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	353,631	1.94			424,357	2.35			1,414,524	1.86	.00
1G AG IMPROVEMENTS	.250	.300	596,118	3.28			715,342	3.96			2,384,472	3.14	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			9,959,566	54.89			10,201,873	56.54			40,293,500	53.08	.00
TOTAL U AND R 1A RES.	.115	.120	2,682,941	14.78			2,799,590	15.51			23,329,921	30.73	.00
1B AGRICULTURE	.300	.300	7,832,206	43.16			7,832,206	43.40			26,107,353	34.39	.00
1C VACANT LOTS	.120	.120	12,763	.07			12,763	.07			106,358	.14	.00
1D ALL OTHER	.300	.300	1,947	.01			1,947	.01			6,490		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	640,501	3.53			768,601	4.25			2,562,004	3.37	.00
1G AG IMPROVEMENTS	.250	.300	611,891	3.37			734,270	4.06			2,447,564	3.22	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			11,782,249	64.93			12,149,377	67.33			54,559,690	71.87	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	5,405	.02			5,640	.03			47,000	.06	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	43,467	.23			43,467	.24			144,890	.19	.00
2E C & I MACH & EQUIP	.250	.200	131,072	.72			104,858	.58			524,288	.69	.00
2F ALL OTHER	.300	.300	57,129	.31			57,129	.31			190,430	.25	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			237,073	1.30			211,094	1.16			906,608	1.19	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	12,142	.06			12,670	.07			105,582	.13	.00
2B MNRL (5BBLS/100MCF	.250	.300	391,787	2.15			470,144	2.60			1,567,148	2.06	.00
2C MNRL) 5BBLS/100MCF	.300	.300	353,477	1.94			353,477	1.95			1,178,256	1.55	.00
2D MOTOR VEHICLES	.300	.300	428,064	2.35			428,064	2.37			1,426,880	1.87	.00
2E C & I MACH & EQUIP	.250	.200	615,663	3.39			492,530	2.72			2,462,652	3.24	.00
2F ALL OTHER	.300	.300	91,555	.50			91,855	.50			305,183	.40	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			1,892,688	10.43			1,848,440	10.24			7,045,701	9.28	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	17,547	.09			18,310	.10			152,582	.20	.00
2B MNRL (5BBLS/100MCF	.250	.300	391,787	2.15			470,144	2.60			1,567,148	2.06	.00
2C MNRL) 5BBLS/100MCF	.300	.300	353,477	1.94			353,477	1.95			1,178,256	1.55	.00
2D MOTOR VEHICLES	.300	.300	471,531	2.59			471,531	2.61			1,571,770	2.07	.00
2E C & I MACH & EQUIP	.250	.200	746,735	4.11			597,388	3.31			2,984,940	3.93	.00
2F ALL OTHER	.300	.300	148,684	.81			148,684	.82			495,613	.65	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			2,129,761	11.73			2,059,534	11.41			7,952,309	10.47	.00
URBAN STATE APPRAISED	.330	.300	866,019	4.77			780,903	4.32			2,624,300	3.45	.00
RURAL STATE APPRAISED	.330	.300	3,209,515	17.68			2,896,358	16.05			9,725,803	12.81	.00
2K RAILROADS URBN	.150	.150	24,943	.13			24,943	.13			166,286	.21	.00
2K RAILROADS RURL	.150	.150	131,358	.72			131,358	.72			875,720	1.15	.00
													.00
TOTAL STATE APPRAISED			4,231,835	23.32			3,833,562	21.24			13,392,109	17.64	.00
TOTALS FOR URBAN			2,950,718	16.26			2,964,444	16.43			17,963,384	23.66	.00
TOTALS FOR RURAL			15,193,127	83.73			15,078,029	83.56			57,440,724	76.33	.00
TOTALS FOR COUNTY			18,143,846	100.00			18,042,473	100.00			75,904,108	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

	TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	38,978,658	27.89			40,673,382	28.25			338,944,852	46.73	.00
	1B AGRICULTURE	.300	.300	5,028				5,028				16,760		.00
	1C VACANT LOTS	.120	.120	633,089	.45			633,089	.43			5,275,741	.72	.00
	1D ALL OTHER	.300	.300	187,872	.13			187,872	.13			626,240	.08	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	21,961,756	15.71			26,354,107	18.31			87,847,024	12.11	.00
	1G AG IMPROVEMENTS	.250	.300											.00
														.00
														.00
														.00
	TOTAL URBAN			61,766,403	44.20			67,853,478	47.14			432,710,617	59.66	.00
	RURAL 1A RESIDENTIAL	.115	.120	4,894,873	3.50			5,107,694	3.54			42,564,113	5.86	.00
	1B AGRICULTURE	.300	.300	8,834,808	6.32			8,834,808	6.13			29,449,360	4.06	.00
	1C VACANT LOTS	.120	.120	35,754	.02			35,754	.02			297,950	.04	.00
	1D ALL OTHER	.300	.300	1,505,562	1.07			1,505,562	1.04			5,018,540	.69	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	2,554,841	1.82			3,065,809	2.13			10,219,364	1.40	.00
	1G AG IMPROVEMENTS	.250	.300	27,489	.01			32,987	.02			109,956	.01	.00
														.00
														.00
														.00
	TOTAL RURAL			17,853,327	12.77			18,582,614	12.91			87,659,283	12.08	.00
	TOTAL U AND R 1A RES.	.115	.120	43,873,531	31.39			45,781,076	31.80			381,508,965	52.60	.00
	1B AGRICULTURE	.300	.300	8,839,836	6.32			8,839,836	6.14			29,466,120	4.06	.00
	1C VACANT LOTS	.120	.120	668,843	.47			668,843	.46			5,573,691	.76	.00
	1D ALL OTHER	.300	.300	1,693,434	1.21			1,693,434	1.17			5,644,780	.77	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	24,516,597	17.54			29,419,916	20.44			98,066,388	13.52	.00
	1G AG IMPROVEMENTS	.250	.300	27,489	.01			32,987	.02			109,956	.01	.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			79,619,730	56.97			86,436,092	60.05			520,369,900	71.74	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	87,362	.06			91,160	.06			759,669	.10	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300	246,303	.17			246,303	.17			821,010	.11	.00
	2D MOTOR VEHICLES	.300	.300	303,477	.21			303,477	.21			1,011,590	.13	.00
	2E C & I MACH & EQUIP	.250	.200	4,596,907	3.28			3,677,526	2.55			18,387,628	2.53	.00
	2F ALL OTHER	.300	.300	2,026,412	1.45			2,026,412	1.40			6,754,706	.93	.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			7,260,461	5.19			6,344,878	4.40			27,734,603	3.82	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	206,594	.14			215,576	.14			1,796,469	.24	.00
	2B MNRL (5BBLS/100MCF	.250	.300	2,542,071	1.81			3,050,485	2.11			10,168,284	1.40	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	26,155,808	18.71			26,155,808	18.17			87,186,026	12.02	.00
	2D MOTOR VEHICLES	.300	.300	1,116,733	.79			1,116,733	.77			3,722,443	.51	.00
	2E C & I MACH & EQUIP	.250	.200	1,816,792	1.30			1,453,434	1.00			7,267,168	1.00	.00
	2F ALL OTHER	.300	.300	240,869	.17			240,869	.16			802,896	.11	.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			32,078,867	22.95			32,232,905	22.39			110,943,286	15.29	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	293,956	.21			306,736	.21			2,556,138	.35	.00
	2B MNRL (5BBLS/100MCF	.250	.300	2,542,071	1.81			3,050,485	2.11			10,168,284	1.40	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	26,402,111	18.89			26,402,111	18.34			88,007,036	12.13	.00
	2D MOTOR VEHICLES	.300	.300	1,420,210	1.01			1,420,210	.98			4,734,033	.65	.00
	2E C & I MACH & EQUIP	.250	.200	6,413,699	4.58			5,130,960	3.56			25,654,796	3.53	.00
	2F ALL OTHER	.300	.300	2,267,281	1.62			2,267,281	1.57			7,557,602	1.04	.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			39,339,328	28.15			38,577,783	26.80			138,677,889	19.12	.00
	URBAN STATE APPRAISED	.330	.300	10,664,592	7.63			9,682,673	6.72			32,316,945	4.45	.00
	RURAL STATE APPRAISED	.330	.300	9,209,421	6.59			8,330,652	5.78			27,907,336	3.84	.00
	2K RAILROADS URBN	.150	.150	116,053	.08			116,053	.08			773,686	.10	.00
	2K RAILROADS RURL	.150	.150	786,335	.56			786,335	.54			5,242,233	.72	.00
														.00
	TOTAL STATE APPRAISED			20,776,401	14.86			18,915,713	13.14			66,240,200	9.13	.00
	TOTALS FOR URBAN			79,807,509	57.11			83,997,082	58.35			493,535,851	68.04	.00
	TOTALS FOR RURAL			59,927,950	42.88			59,932,506	41.64			231,752,138	31.95	.00
	TOTALS FOR COUNTY			139,735,459	100.00			143,929,588	100.00			725,287,989	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

8-23-93

	TADA AGAIN & AGAIN	CUR SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL % #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115 .120	5,299,466	9.30			5,529,878	9.20			46,082,313	18.69	.00
	1B AGRICULTURE	.300 .300	15,039	.02			15,039	.02			50,130	.02	.00
	1C VACANT LOTS	.120 .120	47,170	.08			47,170	.07			393,083	.15	.00
	1D ALL OTHER	.300 .300											.00
	1E NOT-FOR-PROFIT	.120 .120											.00
	1F COMM/INDUST	.250 .300	2,295,454	4.03			2,754,545	4.58			9,181,816	3.72	.00
	1G AG IMPROVEMENTS	.250 .300	4,741				5,689				18,964		.00
													.00
													.00
													.00
	TOTAL URBAN		7,661,870	13.45			8,352,321	13.90			55,726,306	22.60	.00
	RURAL 1A RESIDENTIAL	.115 .120	1,829,225	3.21			1,909,756	3.17			15,906,304	6.45	.00
	1B AGRICULTURE	.300 .300	10,553,320	18.52			10,553,320	17.56			35,177,733	14.26	.00
	1C VACANT LOTS	.120 .120	11,971	.02			11,971	.01			99,758	.04	.00
	1D ALL OTHER	.300 .300											.00
	1E NOT-FOR-PROFIT	.120 .120											.00
	1F COMM/INDUST	.250 .300	18,705,987	32.84			22,447,184	37.35			74,823,948	30.35	.00
	1G AG IMPROVEMENTS	.250 .300	446,102	.78			535,322	.89			1,784,408	.72	.00
													.00
													.00
													.00
	TOTAL RURAL		31,546,605	55.38			35,456,553	59.00			127,792,151	51.83	.00
	TOTAL U AND R 1A RES.	.115 .120	7,128,691	12.51			7,438,634	12.38			61,988,617	25.14	.00
	1B AGRICULTURE	.300 .300	10,568,359	18.55			10,568,359	17.58			35,227,863	14.28	.00
	1C VACANT LOTS	.120 .120	59,141	.10			59,141	.09			492,841	.19	.00
	1D ALL OTHER	.300 .300											.00
	1E NOT-FOR-PROFIT	.120 .120											.00
	1F COMM/INDUST	.250 .300	21,001,441	36.87			25,201,729	41.94			84,005,764	34.07	.00
	1G AG IMPROVEMENTS	.250 .300	450,843	.79			541,011	.90			1,803,372	.73	.00
													.00
													.00
													.00
	TOTAL COUNTY REAL ESTATE		39,208,475	68.83			43,808,874	72.91			183,518,457	74.43	.00
	URBAN PERS. 2A MOBILE HOMES	.115 .120	42,112	.07			43,943	.07			366,191	.14	.00
	2B MNRL (58BLS/100MCF	.250 .300											.00
	2C MNRL) 58BLS/100MCF	.300 .300											.00
	2D MOTOR VEHICLES	.300 .300	74,056	.13			74,056	.12			246,853	.10	.00
	2E C & I MACH & EQUIP	.250 .200	791,352	1.38			633,082	1.05			3,165,408	1.28	.00
	2F ALL OTHER	.300 .300	80,725	.14			80,725	.13			269,083	.10	.00
													.00
													.00
													.00
	TOTAL URBAN PRSNL PROP.		988,245	1.73			831,806	1.38			4,047,535	1.64	.00
	RURAL PERS. 2A MOBILE HOMES	.115 .120	78,117	.13			81,513	.13			679,278	.27	.00
	2B MNRL (58BLS/100MCF	.250 .300	569,334	.99			683,201	1.13			2,277,336	.92	.00
	2C MNRL) 58BLS/100MCF	.300 .300	2,390,087	4.19			2,390,087	3.97			7,966,956	3.23	.00
	2D MOTOR VEHICLES	.300 .300	390,429	.68			390,429	.64			1,301,430	.52	.00
	2E C & I MACH & EQUIP	.250 .200	1,890,702	3.23			1,472,562	2.45			7,362,808	2.98	.00
	2F ALL OTHER	.300 .300	187,815	.32			187,815	.31			626,050	.25	.00
													.00
													.00
													.00
	TOTAL RURAL PRSNL PROP.		5,456,484	9.57			5,205,607	8.66			20,213,858	8.19	.00
	U & R PERS. 2A MOBILE HOMES	.115 .120	120,229	.21			125,456	.20			1,045,469	.42	.00
	2B MNRL (58BLS/100MCF	.250 .300	569,334	.99			683,201	1.13			2,277,336	.92	.00
	2C MNRL) 58BLS/100MCF	.300 .300	2,390,087	4.19			2,390,087	3.97			7,966,956	3.23	.00
	2D MOTOR VEHICLES	.300 .300	464,485	.81			464,485	.77			1,548,283	.62	.00
	2E C & I MACH & EQUIP	.250 .200	2,632,054	4.62			2,105,644	3.50			10,528,216	4.27	.00
	2F ALL OTHER	.300 .300	268,540	.47			268,540	.44			895,133	.36	.00
													.00
													.00
													.00
	TOTAL COUNTY PRSNL PROP.		6,444,729	11.31			6,037,413	10.04			24,241,393	9.84	.00
	URBAN STATE APPRAISED	.330 .300	1,785,051	3.13			1,588,102	2.64			5,409,245	2.19	.00
	RURAL STATE APPRAISED	.330 .300	8,283,797	14.54			7,414,651	12.34			25,102,415	10.18	.00
	2K RAILROADS URBN	.150 .150	95,665	.16			95,665	.15			637,766	.25	.00
	2K RAILROADS RURL	.150 .150	1,141,137	2.00			1,141,137	1.89			7,607,580	3.08	.00
													.00
	TOTAL STATE APPRAISED		11,305,650	19.84			10,239,555	17.04			38,757,006	15.72	.00
	TOTALS FOR URBAN		10,530,831	18.48			10,867,894	18.08			65,820,852	26.69	.00
	TOTALS FOR RURAL		46,928,023	81.51			49,217,948	81.91			180,716,004	73.30	.00
	TOTALS FOR COUNTY		56,958,854	100.00			60,085,842	100.00			246,536,856	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

FADA AGAIN & AGAIN

	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL % *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	40,462,015	14.86			42,221,233	15.34			351,843,608	29.19	.00
1B AGRICULTURE	.300	.300	35,340	.01			35,340	.01			117,800		.00
1C VACANT LOTS	.120	.120	798,550	.29			798,550	.29			6,654,583	.55	.00
1D ALL OTHER	.300	.300	125,703	.04			125,703	.04			419,010	.03	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	20,457,668	7.51			24,549,202	8.92			81,830,672	6.78	.00
1G AG IMPROVEMENTS	.250	.300	11,315				13,578				45,260		.00
													.00
													.00
													.00
													.00
TOTAL URBAN			61,890,591	22.73			67,743,606	24.62			440,910,933	36.57	.00
RURAL 1A RESIDENTIAL	.115	.120	8,192,051	3.00			8,548,227	3.10			71,235,224	5.90	.00
1B AGRICULTURE	.300	.300	23,026,569	8.45			23,026,569	8.36			76,755,230	6.36	.00
1C VACANT LOTS	.120	.120	286,167	.10			286,167	.10			2,384,725	.19	.00
1D ALL OTHER	.300	.300	90,588	.03			90,588	.03			301,960	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	15,641,283	5.74			18,769,540	6.82			62,565,132	5.19	.00
1G AG IMPROVEMENTS	.250	.300	1,784,277	.65			2,141,132	.77			7,137,108	.59	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			49,020,935	18.00			52,862,223	19.21			220,379,381	18.28	.00
TOTAL U AND R 1A RES.	.115	.120	48,654,066	17.87			50,769,460	18.45			423,078,834	35.10	.00
1B AGRICULTURE	.300	.300	23,061,909	8.47			23,061,909	8.38			76,873,030	6.37	.00
1C VACANT LOTS	.120	.120	1,084,717	.39			1,084,717	.39			9,039,308	.74	.00
1D ALL OTHER	.300	.300	216,291	.07			216,291	.07			720,970	.05	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	36,098,951	13.25			43,318,742	15.74			144,395,804	11.97	.00
1G AG IMPROVEMENTS	.250	.300	1,795,592	.65			2,154,710	.78			7,182,368	.59	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			110,911,526	40.74			120,605,829	43.83			661,290,314	54.86	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	440,641	.16			459,799	.16			3,831,660	.31	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	315,671	.11			315,671	.11			1,052,236	.08	.00
2E C & I MACH & EQUIP	.250	.200	4,472,244	1.64			3,577,795	1.30			17,888,976	1.48	.00
2F ALL OTHER	.300	.300	337,929	.12			337,929	.12			1,126,430	.09	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			5,566,485	2.04			4,691,195	1.70			23,899,302	1.98	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	775,299	.28			809,008	.29			6,741,730	.55	.00
2B MNRL (5BBLS/100MCF	.250	.300	4,075,930	1.49			4,891,116	1.77			16,303,720	1.35	.00
2C MNRL) 5BBLS/100MCF	.300	.300	88,337,212	32.44			88,337,212	32.10			294,457,373	24.42	.00
2D MOTOR VEHICLES	.300	.300	1,907,780	.70			1,907,780	.69			6,359,266	.52	.00
2E C & I MACH & EQUIP	.250	.200	10,534,200	3.86			8,427,360	3.06			42,136,800	3.49	.00
2F ALL OTHER	.300	.300	518,071	.19			518,071	.18			1,726,903	.14	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			106,148,492	38.99			104,890,547	38.12			367,725,792	30.50	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	1,215,940	.44			1,268,807	.46			10,573,390	.87	.00
2B MNRL (5BBLS/100MCF	.250	.300	4,075,930	1.49			4,891,116	1.77			16,303,720	1.35	.00
2C MNRL) 5BBLS/100MCF	.300	.300	88,337,212	32.44			88,337,212	32.10			294,457,373	24.42	.00
2D MOTOR VEHICLES	.300	.300	2,223,451	.81			2,223,451	.80			7,911,502	.61	.00
2E C & I MACH & EQUIP	.250	.200	15,006,444	5.51			12,005,155	4.36			60,025,776	4.97	.00
2F ALL OTHER	.300	.300	856,000	.31			856,000	.31			2,853,333	.23	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			111,714,977	41.03			109,581,741	39.82			391,625,094	32.49	.00
URBAN STATE APPRAISED	.330	.300	3,714,731	1.36			3,332,747	1.21			11,256,760	.93	.00
RURAL STATE APPRAISED	.330	.300	45,329,059	16.65			41,059,991	14.92			137,360,784	11.39	.00
2K RAILROADS URBN	.150	.150	51,047	.01			51,047	.01			340,313	.02	.00
2K RAILROADS RURL	.150	.150	520,932	.19			520,932	.18			3,472,880	.28	.00
													.00
TOTAL STATE APPRAISED			49,615,769	18.22			44,964,717	16.34			152,430,737	12.64	.00
TOTALS FOR URBAN			71,222,854	26.16			75,818,594	27.55			476,407,308	39.52	.00
TOTALS FOR RURAL			201,019,418	73.83			199,333,693	72.44			728,938,837	60.47	.00
TOTALS FOR COUNTY			272,242,272	100.00			275,152,287	100.00			1,205,346,145	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-30

	TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # ##########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	36,093,262	25.00			37,662,534	25.26			313,854,452	42.25	.00
	1B AGRICULTURE	.300	.300	33,375	.02			33,375	.02			111,250	.01	.00
	1C VACANT LOTS	.120	.120	789,813	.54			789,813	.52			6,581,775	.88	.00
	1D ALL OTHER	.300	.300	629,709	.43			629,709	.42			2,099,030	.28	.00
1	1E NOT-FOR-PROFIT	.120	.120											.00
2	1F COMM/INDUST	.250	.300	28,551,891	19.78			34,262,269	22.98			114,207,564	15.37	.00
3	1G AG IMPROVEMENTS	.250	.300	18,656	.01			22,387	.01			74,624	.01	.00
4														.00
5														.00
6	TOTAL URBAN			66,116,706	45.80			73,400,087	49.23			436,928,695	58.82	.00
7	RURAL 1A RESIDENTIAL	.115	.120	5,769,085	3.99			6,019,915	4.03			50,165,954	6.75	.00
8	1B AGRICULTURE	.300	.300	18,878,310	13.07			18,878,310	12.66			62,927,700	8.47	.00
	1C VACANT LOTS	.120	.120	73,395	.05			73,395	.04			611,625	.08	.00
9	1D ALL OTHER	.300	.300	2,190				2,190				7,300		.00
10	1E NOT-FOR-PROFIT	.120	.120											.00
11	1F COMM/INDUST	.250	.300	9,055,399	6.27			10,866,479	7.28			36,221,596	4.87	.00
12	1G AG IMPROVEMENTS	.250	.300	1,096,722	.75			1,316,066	.88			4,386,888	.59	.00
13														.00
14														.00
15	TOTAL RURAL			34,875,101	24.16			37,156,355	24.92			154,321,065	20.77	.00
16	TOTAL U AND R 1A RES.	.115	.120	41,862,347	29.00			43,682,449	29.30			364,020,408	49.00	.00
	1B AGRICULTURE	.300	.300	18,911,685	13.10			18,911,685	12.68			63,038,950	8.48	.00
	1C VACANT LOTS	.120	.120	863,208	.59			863,208	.57			7,193,400	.96	.00
	1D ALL OTHER	.300	.300	631,899	.43			631,899	.42			2,106,330	.28	.00
17	1E NOT-FOR-PROFIT	.120	.120											.00
18	1F COMM/INDUST	.250	.300	37,607,290	26.05			45,128,748	30.27			150,429,160	20.25	.00
19	1G AG IMPROVEMENTS	.250	.300	1,115,378	.77			1,338,453	.89			4,461,512	.60	.00
20														.00
21														.00
22														.00
23														.00
24	TOTAL COUNTY REAL ESTATE			100,991,807	69.96			110,556,442	74.16			591,249,760	79.59	.00
25	URBAN PERS. 2A MOBILE HOMES	.115	.120	347,781	.24			362,902	.24			3,024,182	.40	.00
26	2B MNRL (SBBLS/100MCF	.250	.300											.00
27	2C MNRL) SBBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	607,891	.42			607,891	.40			2,026,303	.27	.00
28	2E C & I MACH & EQUIP	.250	.200	5,715,214	3.95			4,572,171	3.06			22,860,856	3.07	.00
29	2F ALL OTHER	.300	.300	401,451	.27			401,451	.26			1,338,170	.18	.00
30														.00
31														.00
32														.00
33	TOTAL URBAN PRSNL PROP.			7,072,337	4.89			5,944,415	3.98			29,249,511	3.93	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	240,362	.16			250,812	.16			2,090,104	.28	.00
34	2B MNRL (SBBLS/100MCF	.250	.300	246,445	.17			295,734	.19			985,780	.13	.00
35	2C MNRL) SBBLS/100MCF	.300	.300	1,218,848	.84			1,218,848	.81			4,062,826	.54	.00
36	2D MOTOR VEHICLES	.300	.300	790,783	.54			790,783	.53			2,635,943	.35	.00
	2E C & I MACH & EQUIP	.250	.200	6,382,418	4.42			5,105,934	3.42			25,529,672	3.43	.00
37	2F ALL OTHER	.300	.300	169,843	.11			169,843	.11			566,143	.07	.00
38														.00
39														.00
40														.00
41	TOTAL RURAL PRSNL PROP.			9,048,699	6.26			7,831,954	5.25			35,870,468	4.82	.00
42	U & R PERS. 2A MOBILE HOMES	.115	.120	588,143	.40			613,714	.41			5,114,286	.68	.00
	2B MNRL (SBBLS/100MCF	.250	.300	246,445	.17			295,734	.19			985,780	.13	.00
43	2C MNRL) SBBLS/100MCF	.300	.300	1,218,848	.84			1,218,848	.81			4,062,826	.54	.00
44	2D MOTOR VEHICLES	.300	.300	1,398,674	.96			1,398,674	.93			4,662,246	.62	.00
45	2E C & I MACH & EQUIP	.250	.200	12,097,632	8.38			9,678,105	6.49			48,390,528	6.51	.00
	2F ALL OTHER	.300	.300	571,294	.39			571,294	.38			1,904,313	.25	.00
46														.00
47														.00
48														.00
49	TOTAL COUNTY PRSNL PROP.			16,121,036	11.16			13,776,369	9.24			65,119,979	8.76	.00
50	URBAN STATE APPRAISED	.330	.300	9,379,296	6.49			8,500,331	5.70			28,422,109	3.82	.00
51	RURAL STATE APPRAISED	.330	.300	16,766,234	11.61			15,153,977	10.16			50,806,749	6.83	.00
	2K RAILROADS URBN	.150	.150	223,994	.15			223,994	.15			1,493,293	.20	.00
52	2K RAILROADS RURL	.150	.150	858,960	.59			858,960	.57			5,726,400	.77	.00
53														.00
54	TOTAL STATE APPRAISED			27,228,484	18.86			24,737,262	16.59			86,448,571	11.63	.00
55	TOTALS FOR URBAN			82,792,333	57.35			88,068,827	59.07			496,093,608	66.78	.00
56	TOTALS FOR RURAL			61,548,994	42.64			61,001,246	40.92			246,724,702	33.21	.00
57	TOTALS FOR COUNTY			144,341,327	100.00			149,070,073	100.00			742,818,310	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

15.00

	TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	* ASSESSED * VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF * TOTAL * **********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	21,066,112	25.07			21,982,030	25.87			183,183,582	39.01	.00
	1B AGRICULTURE	.300	.300	18,642	.02			18,642	.02			62,140	.01	.00
	1C VACANT LOTS	.120	.120	228,629	.27			228,629	.26			1,905,241	.40	.00
	1D ALL OTHER	.300	.300	27,513	.03			27,513	.03			91,710	.01	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	8,397,582	9.99			10,077,098	11.85			33,590,328	7.15	.00
	1G AG IMPROVEMENTS	.250	.300	4,994				5,993				19,976		.00
														.00
														.00
														.00
	TOTAL URBAN			29,743,472	35.40			32,339,905	38.06			218,852,977	46.60	.00
	RURAL 1A RESIDENTIAL	.115	.120	11,396,560	13.56			11,892,063	13.99			99,100,521	21.10	.00
	1B AGRICULTURE	.300	.300	11,515,646	13.70			11,515,646	13.55			38,385,486	8.17	.00
	1C VACANT LOTS	.120	.120	61,142	.07			61,142	.07			509,516	.10	.00
	1D ALL OTHER	.300	.300	60,968	.07			60,968	.07			203,226	.04	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	1,197,053	1.42			1,436,464	1.69			4,788,212	1.01	.00
	1G AG IMPROVEMENTS	.250	.300	1,145,864	1.36			1,375,037	1.61			4,583,456	.97	.00
														.00
														.00
														.00
	TOTAL RURAL			25,377,233	30.20			26,341,320	31.00			147,570,417	31.42	.00
	TOTAL U AND R 1A RES.	.115	.120	32,462,672	38.63			33,874,093	39.86			282,284,103	60.11	.00
	1B AGRICULTURE	.300	.300	11,534,288	13.72			11,534,288	13.57			38,447,626	8.18	.00
	1C VACANT LOTS	.120	.120	289,771	.34			289,771	.34			2,414,757	.51	.00
	1D ALL OTHER	.300	.300	88,481	.10			88,481	.10			294,936	.06	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	9,594,635	11.42			11,513,562	13.55			38,378,540	8.17	.00
	1G AG IMPROVEMENTS	.250	.300	1,150,858	1.36			1,381,030	1.62			4,603,432	.98	.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			55,120,705	65.60			58,681,225	69.06			366,423,394	78.03	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	305,173	.36			318,441	.37			2,653,678	.56	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	195,191	.23			195,191	.22			650,636	.13	.00
	2E C & I MACH & EQUIP	.250	.200	3,260,961	3.88			2,608,769	3.07			13,043,844	2.77	.00
	2F ALL OTHER	.300	.300	344,518	.41			344,518	.40			1,148,393	.24	.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			4,105,843	4.88			3,466,919	4.08			17,496,551	3.72	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	351,367	.41			366,644	.43			3,055,365	.65	.00
	2B MNRL (5BBLS/100MCF	.250	.300	256,097	.30			307,316	.36			1,024,388	.21	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	194,195	.23			194,195	.22			647,316	.13	.00
	2D MOTOR VEHICLES	.300	.300	1,027,432	1.22			1,027,432	1.20			3,424,773	.72	.00
	2E C & I MACH & EQUIP	.250	.200	1,368,814	1.62			1,095,051	1.28			5,475,256	1.16	.00
	2F ALL OTHER	.300	.300	464,464	.55			464,464	.54			1,548,213	.32	.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			3,662,369	4.35			3,455,102	4.06			15,175,311	3.23	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	656,540	.78			685,085	.80			5,709,043	1.21	.00
	2B MNRL (5BBLS/100MCF	.250	.300	256,097	.30			307,316	.36			1,024,388	.21	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	194,195	.23			194,195	.22			647,316	.13	.00
	2D MOTOR VEHICLES	.300	.300	1,222,623	1.45			1,222,623	1.43			4,075,409	.86	.00
	2E C & I MACH & EQUIP	.250	.200	4,629,775	5.51			3,703,820	4.35			18,519,100	3.94	.00
	2F ALL OTHER	.300	.300	808,982	.96			808,982	.95			2,696,606	.57	.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			7,768,212	9.24			6,922,021	8.14			32,671,862	6.95	.00
	URBAN STATE APPRAISED	.330	.300	2,910,701	3.46			2,646,092	3.11			8,820,306	1.87	.00
	RURAL STATE APPRAISED	.330	.300	16,440,435	19.56			14,945,850	17.58			49,819,500	10.60	.00
	2K RAILROADS URBN	.150	.150	161,934	.19			161,934	.19			1,079,560	.22	.00
	2K RAILROADS RURAL	.150	.150	1,612,042	1.91			1,612,042	1.89			10,746,946	2.28	.00
														.00
	TOTAL STATE APPRAISED			21,125,112	25.14			19,365,918	22.79			70,466,312	15.00	.00
	TOTALS FOR URBAN			36,921,950	43.94			38,614,850	45.44			246,249,394	52.44	.00
	TOTALS FOR RURAL			47,092,079	56.06			46,354,314	54.55			223,312,174	47.55	.00
	TOTALS FOR COUNTY			84,014,029	100.00			84,969,164	100.00			469,561,568	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN

	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	34,154,207	39.80			35,639,172	39.73			296,993,104	56.52	.00
1B AGRICULTURE	.300	.300	83,271	.09			83,271	.09			277,570	.05	.00
1C VACANT LOTS	.120	.120	566,558	.66			566,558	.63			4,721,316	.89	.00
1D ALL OTHER	.300	.300	183,118	.21			183,118	.20			610,393	.11	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	19,314,864	22.50			23,177,837	25.84			77,259,456	14.70	.00
1G AG IMPROVEMENTS	.250	.300	5,011				6,013				20,044		.00
													.00
													.00
													.00
TOTAL URBAN			54,307,029	63.29			59,655,969	66.51			379,881,883	72.30	.00
RURAL 1A RESIDENTIAL	.115	.120	6,364,036	7.41			6,640,733	7.40			55,339,443	10.53	.00
1B AGRICULTURE	.300	.300	4,795,008	5.58			4,795,008	5.34			15,983,360	3.04	.00
1C VACANT LOTS	.120	.120	161,166	.18			161,166	.17			1,343,050	.25	.00
1D ALL OTHER	.300	.300	91,222	.10			91,222	.10			304,073	.05	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	387,216	.45			464,659	.51			1,548,864	.29	.00
1G AG IMPROVEMENTS	.250	.300	581,749	.67			698,099	.77			2,326,996	.44	.00
													.00
													.00
													.00
TOTAL RURAL			12,380,397	14.42			12,850,887	14.32			76,845,786	14.62	.00
TOTAL U AND R 1A RES.	.115	.120	40,518,243	47.22			42,279,905	47.14			352,332,547	67.05	.00
1B AGRICULTURE	.300	.300	4,878,279	5.68			4,878,279	5.43			16,260,930	3.09	.00
1C VACANT LOTS	.120	.120	727,724	.84			727,724	.81			6,064,366	1.15	.00
1D ALL OTHER	.300	.300	274,340	.31			274,340	.30			914,466	.17	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	19,702,080	22.96			23,642,496	26.36			78,808,320	14.99	.00
1G AG IMPROVEMENTS	.250	.300	586,760	.68			704,112	.78			2,347,040	.44	.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			66,687,426	77.71			72,506,856	80.84			456,727,669	86.92	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	728,991	.84			760,686	.84			6,339,052	1.20	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	340,662	.39			340,662	.37			1,135,540	.21	.00
2E C & I MACH & EQUIP	.250	.200	3,902,281	4.54			3,121,825	3.48			15,609,124	2.97	.00
2F ALL OTHER	.300	.300	408,562	.47			408,562	.45			1,361,873	.25	.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			5,380,496	6.27			4,631,735	5.16			24,945,589	4.65	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	53,815	.06			56,155	.06			467,956	.08	.00
2B MNRL (5BBLS/100MCF	.250	.300	6,551				7,861				26,204		.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	193,047	.22			193,047	.21			643,490	.12	.00
2E C & I MACH & EQUIP	.250	.200	400,826	.46			320,661	.35			1,603,304	.30	.00
2F ALL OTHER	.300	.300	353,334	.41			353,334	.39			1,177,780	.22	.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			1,007,573	1.17			931,058	1.03			3,918,734	.74	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	782,806	.91			816,841	.91			6,807,008	1.29	.00
2B MNRL (5BBLS/100MCF	.250	.300	6,551				7,861				26,204		.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	533,709	.62			533,709	.59			1,779,030	.33	.00
2E C & I MACH & EQUIP	.250	.200	4,303,107	5.01			3,442,486	3.83			17,212,428	3.27	.00
2F ALL OTHER	.300	.300	761,896	.88			761,896	.84			2,539,653	.48	.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			6,388,069	7.44			5,562,793	6.20			28,364,323	5.39	.00
URBAN STATE APPRAISED	.330	.300	5,965,728	6.95			5,423,389	6.04			18,077,963	3.44	.00
RURAL STATE APPRAISED	.330	.300	6,289,452	7.32			5,717,684	6.37			19,058,945	3.62	.00
2K RAILROADS URBN	.150	.150	82,931	.09			82,931	.09			552,873	.10	.00
2K RAILROADS RURAL	.150	.150	392,837	.45			392,837	.43			2,618,913	.49	.00
													.00
TOTAL STATE APPRAISED			12,730,948	14.83			11,616,841	12.95			40,308,694	7.67	.00
TOTALS FOR URBAN			65,736,184	76.60			69,794,029	77.81			422,958,308	80.50	.00
TOTALS FOR RURAL			20,070,289	23.39			19,892,966	22.18			102,442,378	19.49	.00
TOTALS FOR COUNTY			85,806,473	100.00			89,686,490	100.00			525,400,686	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-33

	TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	2,457,778	7.88			2,564,638	8.12			21,371,982	16.68	.00
	1B AGRICULTURE	.300	.300	6,666	.02			6,666	.02			22,220	.01	.00
	1C VACANT LOTS	.120	.120	40,610	.13			40,610	.12			338,416	.26	.00
	1D ALL OTHER	.300	.300	18,975	.06			18,975	.06			63,250	.04	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	1,561,548	5.01			1,873,858	5.93			6,246,192	4.87	.00
	1G AG IMPROVEMENTS	.250	.300	11,385	.03			13,662	.04			45,540	.03	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN			4,096,962	13.14			4,518,409	14.31			28,087,600	21.92	.00
	RURAL 1A RESIDENTIAL	.115	.120	1,061,260	3.40			1,107,402	3.50			9,228,347	7.20	.00
	1B AGRICULTURE	.300	.300	11,875,743	38.11			11,875,743	37.62			39,585,810	30.89	.00
	1C VACANT LOTS	.120	.120	5,081	.01			5,081	.01			42,341	.03	.00
	1D ALL OTHER	.300	.300	102,147	.32			102,147	.32			340,490	.26	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	832,053	2.67			998,464	3.16			3,328,212	2.59	.00
	1G AG IMPROVEMENTS	.250	.300	738,009	2.36			885,611	2.80			2,952,036	2.30	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL			14,614,293	46.90			14,974,448	47.43			55,477,236	43.30	.00
	TOTAL U AND R 1A RES.	.115	.120	3,519,038	11.29			3,672,040	11.63			30,600,329	23.88	.00
	1B AGRICULTURE	.300	.300	11,882,409	38.13			11,882,409	37.64			39,608,030	30.91	.00
	1C VACANT LOTS	.120	.120	45,691	.14			45,691	.14			380,757	.29	.00
	1D ALL OTHER	.300	.300	121,122	.38			121,122	.38			403,740	.31	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	2,393,601	7.68			2,872,322	9.09			9,574,404	7.47	.00
	1G AG IMPROVEMENTS	.250	.300	749,394	2.40			899,273	2.84			2,997,576	2.33	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			18,711,255	60.05			19,492,857	61.75			83,564,836	65.22	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	16,597	.05			17,319	.05			144,321	.11	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	83,535	.26			83,535	.26			278,450	.21	.00
	2E C & I MACH & EQUIP	.250	.200	263,425	.84			210,740	.66			1,053,700	.82	.00
	2F ALL OTHER	.300	.300	53,161	.17			53,161	.16			177,203	.13	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			416,718	1.33			364,755	1.15			1,653,674	1.29	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	17,037	.05			17,778	.05			148,147	.11	.00
	2B MNRL (5BBLS/100MCF	.250	.300	375,476	1.20			450,571	1.42			1,501,904	1.17	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	6,049,542	19.41			6,049,542	19.16			20,165,140	15.73	.00
	2D MOTOR VEHICLES	.300	.300	427,835	1.37			427,835	1.35			1,426,116	1.11	.00
	2E C & I MACH & EQUIP	.250	.200	295,815	.94			236,652	.74			1,183,260	.92	.00
	2F ALL OTHER	.300	.300	143,426	.46			143,426	.45			478,086	.37	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			7,309,131	23.45			7,325,804	23.20			24,902,653	19.43	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	33,634	.10			35,097	.11			292,468	.22	.00
	2B MNRL (5BBLS/100MCF	.250	.300	375,476	1.20			450,571	1.42			1,501,904	1.17	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	6,049,542	19.41			6,049,542	19.16			20,165,140	15.73	.00
	2D MOTOR VEHICLES	.300	.300	511,370	1.64			511,370	1.62			1,704,566	1.33	.00
	2E C & I MACH & EQUIP	.250	.200	559,240	1.79			447,392	1.41			2,236,960	1.74	.00
	2F ALL OTHER	.300	.300	196,587	.63			196,587	.62			655,289	.51	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			7,725,849	24.79			7,690,559	24.36			26,556,327	20.72	.00
	URBAN STATE APPRAISED	.330	.300	1,105,245	3.54			1,004,768	3.18			3,349,227	2.61	.00
	RURAL STATE APPRAISED	.330	.300	2,597,734	8.33			2,361,576	7.48			7,871,921	6.14	.00
	2K RAILROADS URBN	.150	.150	97,897	.31			97,897	.31			652,646	.50	.00
	2K RAILROADS RURL	.150	.150	918,306	2.94			918,306	2.90			6,122,040	4.77	.00
														.00
	TOTAL STATE APPRAISED			4,719,182	15.14			4,382,547	13.88			17,995,834	14.04	.00
	TOTALS FOR URBAN			5,716,822	18.34			5,985,829	18.96			33,743,147	26.33	.00
	TOTALS FOR RURAL			25,439,464	81.65			25,580,134	81.03			94,373,850	73.66	.00
	TOTALS FOR COUNTY			31,156,286	100.00			31,565,963	100.00			128,116,997	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

48-93

TADA AGAIN @ AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	2,539,180	7.32			2,649,579	7.60			22,079,826	15.88	.00
1B AGRICULTURE	.300	.300	8,508	.02			8,508	.02			28,360	.02	.00
1C VACANT LOTS	.120	.120	18,732	.05			18,732	.05			156,100	.11	.00
1O ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,018,799	2.93			1,222,559	3.51			4,075,196	2.93	.00
1G AG IMPROVEMENTS	.250	.300	8,036	.02			9,643	.02			32,144	.02	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			3,593,255	10.36			3,909,021	11.22			26,371,626	18.97	.00
RURAL 1A RESIDENTIAL	.115	.120	1,047,620	3.02			1,093,169	3.13			9,109,739	6.55	.00
1B AGRICULTURE	.300	.300	9,712,953	28.01			9,712,953	27.89			32,376,510	23.28	.00
1C VACANT LOTS	.120	.120	6,128	.01			6,128	.01			51,066	.03	.00
1O ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	561,609	1.61			673,931	1.93			2,246,436	1.61	.00
1G AG IMPROVEMENTS	.250	.300	520,570	1.50			624,684	1.79			2,082,280	1.49	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			11,848,880	34.17			12,110,865	34.77			45,866,031	32.99	.00
TOTAL U AND R 1A RES.	.115	.120	3,586,800	10.34			3,742,748	10.74			31,189,565	22.43	.00
1B AGRICULTURE	.300	.300	9,721,461	28.03			9,721,461	27.91			32,404,870	23.31	.00
1C VACANT LOTS	.120	.120	24,860	.07			24,860	.07			207,166	.14	.00
1O ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,580,408	4.55			1,896,490	5.44			6,321,632	4.54	.00
1G AG IMPROVEMENTS	.250	.300	528,606	1.52			634,327	1.82			2,114,424	1.52	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			15,442,135	44.53			16,019,886	46.00			72,237,657	51.96	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	41,391	.11			43,191	.12			359,921	.25	.00
2B MNRL (5BBLS/100MCF	.250	.300	18,326	.05			21,991	.06			73,304	.05	.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	58,040	.16			58,040	.16			193,466	.13	.00
2E C & I MACH & EQUIP	.250	.200	351,843	1.01			281,474	.80			1,407,372	1.01	.00
2F ALL OTHER	.300	.300	95,968	.27			95,968	.27			319,893	.23	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			565,568	1.63			500,664	1.43			2,353,956	1.69	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	28,208	.08			29,434	.08			245,284	.17	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,149,977	3.31			1,379,972	3.96			4,599,908	3.30	.00
2C MNRL) 5BBLS/100MCF	.300	.300	10,376,771	29.92			10,376,771	29.79			34,589,236	24.88	.00
2D MOTOR VEHICLES	.300	.300	441,954	1.27			441,954	1.26			1,473,180	1.05	.00
2E C & I MACH & EQUIP	.250	.200	267,878	.77			214,302	.61			1,071,512	.77	.00
2F ALL OTHER	.300	.300	78,184	.22			78,184	.22			260,613	.18	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			12,342,972	35.59			12,520,617	35.95			42,239,735	30.38	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	69,599	.20			72,625	.20			605,207	.43	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,168,303	3.36			1,401,963	4.02			4,673,212	3.36	.00
2C MNRL) 5BBLS/100MCF	.300	.300	10,376,771	29.92			10,376,771	29.79			34,589,236	24.88	.00
2D MOTOR VEHICLES	.300	.300	499,994	1.44			499,994	1.43			1,666,646	1.19	.00
2E C & I MACH & EQUIP	.250	.200	619,721	1.78			495,776	1.42			2,478,884	1.78	.00
2F ALL OTHER	.300	.300	174,152	.50			174,152	.50			580,506	.41	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			12,908,540	37.22			13,021,281	37.39			44,593,691	32.07	.00
URBAN STATE APPRAISED	.330	.300	505,816	1.45			449,836	1.29			1,532,775	1.10	.00
RURAL STATE APPRAISED	.330	.300	4,989,124	14.38			4,502,101	12.92			15,118,557	10.87	.00
2K RAILROADS URBN	.150	.150	31,964	.09			31,964	.09			213,093	.15	.00
2K RAILROADS RURL	.150	.150	798,005	2.30			798,005	2.29			5,320,033	3.82	.00
													.00
TOTAL STATE APPRAISED			6,324,909	18.24			5,781,906	16.60			22,184,458	15.95	.00
TOTALS FOR URBAN			4,696,603	13.54			4,891,485	14.04			30,471,450	21.91	.00
TOTALS FOR RURAL			29,978,981	86.45			29,931,588	85.95			108,544,356	78.08	.00
TOTALS FOR COUNTY			34,675,584	100.00			34,823,073	100.00			139,015,806	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

93-03

TADA AGAIN & AGAIN	CUR SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115 .120	9,087,608	3.08			9,482,721	3.21			79,022,678	7.53	.00
1B AGRICULTURE	.300 .300	3,954				3,954				13,180		.00
1C VACANT LOTS	.120 .120	184,812	.06			184,812	.06			1,540,100	.14	.00
1O ALL OTHER	.300 .300	77,151	.02			77,151	.02			257,170	.02	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	3,245,659	1.10			3,894,791	1.31			12,982,636	1.23	.00
1G AG IMPROVEMENTS	.250 .300	7,723				9,268				30,892		.00
												.00
												.00
												.00
TOTAL URBAN		12,606,907	4.28			13,652,697	4.62			93,846,656	8.95	.00
RURAL 1A RESIDENTIAL	.115 .120	1,785,318	.60			1,862,940	.63			15,524,504	1.48	.00
1B AGRICULTURE	.300 .300	9,859,953	3.35			9,859,953	3.34			32,866,510	3.13	.00
1C VACANT LOTS	.120 .120	50,391	.01			50,391	.01			419,925	.04	.00
1O ALL OTHER	.300 .300	1,123,902	.38			1,123,902	.38			3,746,340	.35	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	11,845,834	4.02			14,215,001	4.81			47,383,336	4.52	.00
1G AG IMPROVEMENTS	.250 .300	508,061	.17			609,673	.20			2,032,244	.19	.00
												.00
												.00
												.00
TOTAL RURAL		25,173,459	8.55			27,721,860	9.39			101,972,859	9.72	.00
TOTAL U AND R 1A RES.	.115 .120	10,872,926	3.69			11,345,661	3.84			94,547,182	9.02	.00
1B AGRICULTURE	.300 .300	9,863,907	3.35			9,863,907	3.34			32,879,690	3.13	.00
1C VACANT LOTS	.120 .120	235,203	.07			235,203	.07			1,960,025	.18	.00
1O ALL OTHER	.300 .300	1,201,053	.40			1,201,053	.40			4,003,510	.38	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	15,091,493	5.12			18,109,792	6.13			60,365,972	5.75	.00
1G AG IMPROVEMENTS	.250 .300	515,784	.17			618,941	.20			2,063,136	.19	.00
												.00
												.00
												.00
TOTAL COUNTY REAL ESTATE		37,780,366	12.84			41,374,557	14.02			195,819,515	18.68	.00
URBAN PERS. 2A MOBILE HOMES	.115 .120	270,344	.09			282,098	.09			2,350,817	.22	.00
2B MNRL (588LS/100MCF	.250 .300											.00
2C MNRL) 588LS/100MCF	.300 .300											.00
2D MOTOR VEHICLES	.300 .300	164,276	.05			164,276	.05			547,586	.05	.00
2E C & I MACH & EQUIP	.250 .200	774,517	.26			619,614	.20			3,098,068	.29	.00
2F ALL OTHER	.300 .300	230,236	.07			230,236	.07			767,453	.07	.00
												.00
												.00
												.00
TOTAL URBAN PRSNL PROP.		1,439,373	.48			1,296,224	.43			6,763,924	.64	.00
RURAL PERS. 2A MOBILE HOMES	.115 .120	187,492	.06			195,644	.06			1,630,365	.15	.00
2B MNRL (588LS/100MCF	.250 .300	49,547	.01			59,456	.02			198,188	.01	.00
2C MNRL) 588LS/100MCF	.300 .300	226,086,577	76.83			226,086,577	76.61			753,621,923	71.90	.00
2D MOTOR VEHICLES	.300 .300	766,239	.26			766,239	.25			2,554,130	.24	.00
2E C & I MACH & EQUIP	.250 .200	1,443,394	.49			1,154,715	.39			5,773,576	.55	.00
2F ALL OTHER	.300 .300	499,457	.16			499,457	.16			1,664,856	.15	.00
												.00
												.00
												.00
TOTAL RURAL PRSNL PROP.		229,032,706	77.84			228,762,088	77.52			765,443,038	73.03	.00
U & R PERS. 2A MOBILE HOMES	.115 .120	457,836	.15			477,742	.16			3,981,182	.37	.00
2B MNRL (588LS/100MCF	.250 .300	49,547	.01			59,456	.02			198,188	.01	.00
2C MNRL) 588LS/100MCF	.300 .300	226,086,577	76.83			226,086,577	76.61			753,621,923	71.90	.00
2D MOTOR VEHICLES	.300 .300	930,515	.31			930,515	.31			3,101,716	.29	.00
2E C & I MACH & EQUIP	.250 .200	2,217,911	.75			1,774,329	.60			8,871,644	.84	.00
2F ALL OTHER	.300 .300	729,693	.24			729,693	.24			2,432,309	.23	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY PRSNL PROP.		230,472,079	78.33			230,058,312	77.96			772,204,962	73.67	.00
URBAN STATE APPRAISED	.330 .300	3,056,835	1.03			2,778,031	.94			9,260,106	.88	.00
RURAL STATE APPRAISED	.330 .300	22,552,549	7.66			20,502,317	6.94			68,341,057	6.52	.00
2K RAILROADS URBN	.150 .150	25,306				25,306				168,706	.01	.00
2K RAILROADS RURL	.150 .150	345,199	.11			345,199	.11			2,301,326	.21	.00
												.00
TOTAL STATE APPRAISED		25,978,889	8.82			23,650,854	8.01			80,071,195	7.63	.00
TOTALS FOR URBAN		17,127,421	5.82			17,752,259	6.01			110,039,392	10.49	.00
TOTALS FOR RURAL		277,103,913	94.17			277,331,464	93.98			938,058,280	89.50	.00
TOTALS FOR COUNTY		294,231,334	100.00			295,083,723	100.00			1,048,097,672	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-34

	TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	4,912,523	11.56			5,126,111	11.84			42,717,591	22.45	.00
	1B AGRICULTURE	.300	.300	9,111	.02			9,111	.02			30,370	.01	.00
	1C VACANT LOTS	.120	.120	72,963	.17			72,963	.16			608,025	.31	.00
	1D ALL OTHER	.300	.300	49,875	.11			49,875	.11			166,250	.08	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	3,073,911	7.23			3,688,693	8.52			12,295,644	6.46	.00
	1G AG IMPROVEMENTS	.250	.300	22,868	.05			27,442	.06			91,472	.04	.00
														.00
														.00
														.00
	TOTAL URBAN			8,141,251	19.17			8,974,195	20.72			55,909,352	29.38	.00
	RURAL 1A RESIDENTIAL	.115	.120	2,850,739	6.71			2,974,684	6.87			24,789,034	13.03	.00
	1B AGRICULTURE	.300	.300	17,092,419	40.25			17,092,419	39.47			56,974,730	29.94	.00
	1C VACANT LOTS	.120	.120	13,680	.03			13,680	.03			114,000	.05	.00
	1D ALL OTHER	.300	.300	57,774	.13			57,774	.13			192,580	.10	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	2,266,091	5.33			2,719,309	6.28			9,064,364	4.76	.00
	1G AG IMPROVEMENTS	.250	.300	1,273,503	2.99			1,528,204	3.52			5,094,012	2.67	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL			23,554,206	55.47			24,386,070	54.32			96,228,720	50.58	.00
	TOTAL U AND R 1A RES.	.115	.120	7,763,262	18.28			8,100,795	18.71			67,506,625	35.48	.00
	1B AGRICULTURE	.300	.300	17,101,530	40.27			17,101,530	39.50			57,005,100	29.96	.00
	1C VACANT LOTS	.120	.120	86,643	.20			86,643	.20			722,025	.37	.00
	1D ALL OTHER	.300	.300	107,649	.25			107,649	.24			358,830	.18	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	5,340,002	12.57			6,408,002	14.80			21,360,008	11.22	.00
	1G AG IMPROVEMENTS	.250	.300	1,296,371	3.05			1,555,646	3.59			5,185,484	2.72	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			31,695,457	74.64			33,360,265	77.05			152,138,072	79.97	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	90,140	.21			94,059	.21			783,824	.41	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	103,649	.24			103,649	.23			345,496	.18	.00
	2E C & I MACH & EQUIP	.250	.200	693,420	1.63			554,736	1.28			2,773,680	1.45	.00
	2F ALL OTHER	.300	.300	148,769	.35			148,769	.34			495,896	.26	.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			1,035,978	2.43			901,213	2.08			4,398,898	2.31	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	123,231	.29			128,589	.29			1,071,573	.56	.00
	2B MNRL (5BBLS/100MCF	.250	.300	44,021	.10			52,825	.12			176,084	.09	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	1,123,068	2.64			1,123,068	2.59			3,743,560	1.96	.00
	2D MOTOR VEHICLES	.300	.300	418,824	.98			418,824	.96			1,396,080	.73	.00
	2E C & I MACH & EQUIP	.250	.200	562,527	1.32			450,022	1.03			2,250,108	1.18	.00
	2F ALL OTHER	.300	.300	209,761	.49			209,761	.48			699,203	.36	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			2,481,432	5.84			2,383,089	5.50			9,336,608	4.90	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	213,371	.50			222,648	.51			1,855,399	.97	.00
	2B MNRL (5BBLS/100MCF	.250	.300	44,021	.10			52,825	.12			176,084	.09	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	1,123,068	2.64			1,123,068	2.59			3,743,560	1.96	.00
	2D MOTOR VEHICLES	.300	.300	522,473	1.23			522,473	1.20			1,741,576	.91	.00
	2E C & I MACH & EQUIP	.250	.200	1,255,947	2.95			1,004,758	2.32			5,023,788	2.64	.00
	2F ALL OTHER	.300	.300	358,530	.84			358,530	.82			1,195,099	.62	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			3,517,410	8.28			3,284,302	7.58			13,735,506	7.22	.00
	URBAN STATE APPRAISED	.330	.300	1,989,003	4.68			1,808,184	4.17			6,027,281	3.16	.00
	RURAL STATE APPRAISED	.330	.300	4,600,568	10.83			4,182,335	9.66			13,941,115	7.32	.00
	2K RAILROADS URBN	.150	.150	57,198	.13			57,198	.13			381,320	.20	.00
	2K RAILROADS RURL	.150	.150	602,221	1.41			602,221	1.39			4,014,806	2.11	.00
														.00
	TOTAL STATE APPRAISED			7,248,990	17.07			6,649,938	15.35			24,364,522	12.80	.00
	TOTALS FOR URBAN			11,223,430	26.43			11,740,790	27.11			66,716,851	35.07	.00
	TOTALS FOR RURAL			31,238,427	73.56			31,553,715	72.88			123,521,249	64.92	.00
	TOTALS FOR COUNTY			42,461,857	100.00			43,294,505	100.00			190,238,100	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

1308

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL % #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	1,534,374	5.68			1,601,086	5.85			13,342,382	12.63	.00
1B AGRICULTURE	.300	.300	33				33				110		.00
1C VACANT LOTS	.120	.120	26,781	.09			26,781	.09			223,175	.21	.00
1D ALL OTHER	.300	.300	4,125	.01			4,125	.01			13,750	.01	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	573,212	2.12			687,854	2.51			2,292,848	2.17	.00
1G AG IMPROVEMENTS	.250	.300	32,488	.12			38,986	.14			129,952	.12	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			2,171,013	8.04			2,358,865	8.62			16,002,217	15.15	.00
RURAL 1A RESIDENTIAL	.115	.120	507,995	1.88			530,082	1.93			4,417,347	4.18	.00
1B AGRICULTURE	.300	.300	10,607,561	39.33			10,607,561	38.78			35,358,536	33.48	.00
1C VACANT LOTS	.120	.120	396				396				3,300		.00
1D ALL OTHER	.300	.300	828,163	3.07			828,163	3.02			2,760,543	2.61	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	766,736	2.84			920,083	3.36			3,066,944	2.90	.00
1G AG IMPROVEMENTS	.250	.300	346,293	1.28			415,540	1.51			1,385,132	1.31	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			13,057,134	48.41			13,301,825	48.63			46,991,802	44.50	.00
TOTAL U AND R 1A RES.	.115	.120	2,042,369	7.57			2,131,168	7.79			17,759,729	16.81	.00
1B AGRICULTURE	.300	.300	10,607,594	39.33			10,607,594	38.78			35,358,646	33.48	.00
1C VACANT LOTS	.120	.120	27,177	.10			27,177	.09			226,475	.21	.00
1D ALL OTHER	.300	.300	832,288	3.08			832,288	3.04			2,774,293	2.62	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,339,948	4.96			1,607,937	5.87			5,359,792	5.07	.00
1G AG IMPROVEMENTS	.250	.300	378,771	1.40			454,526	1.66			1,515,084	1.43	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			15,228,147	56.46			15,660,690	57.25			62,994,019	59.65	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	50,617	.18			52,818	.19			440,147	.41	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	16,479	.06			16,479	.06			54,930	.05	.00
2E C & I MACH & EQUIP	.250	.200	123,601	.45			98,881	.36			494,404	.46	.00
2F ALL OTHER	.300	.300	19,978	.07			19,978	.07			66,593	.06	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			210,675	.78			188,156	.68			1,056,074	1.00	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	34,993	.12			36,514	.13			304,286	.28	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,076,807	3.99			1,292,168	4.72			4,307,228	4.07	.00
2C MNRL) 5BBLS/100MCF	.300	.300	6,729,657	24.95			6,729,657	24.60			22,432,190	21.24	.00
2D MOTOR VEHICLES	.300	.300	251,042	.93			251,042	.91			836,806	.79	.00
2E C & I MACH & EQUIP	.250	.200	164,043	.60			131,234	.47			656,172	.62	.00
2F ALL OTHER	.300	.300	112,940	.41			112,940	.41			376,466	.35	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			8,369,482	31.03			8,553,555	31.27			28,913,148	27.38	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	85,610	.31			89,332	.32			744,433	.70	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,076,807	3.99			1,292,168	4.72			4,307,228	4.07	.00
2C MNRL) 5BBLS/100MCF	.300	.300	6,729,657	24.95			6,729,657	24.60			22,432,190	21.24	.00
2D MOTOR VEHICLES	.300	.300	267,521	.99			267,521	.97			891,736	.84	.00
2E C & I MACH & EQUIP	.250	.200	287,644	1.06			230,115	.84			1,150,576	1.08	.00
2F ALL OTHER	.300	.300	132,918	.49			132,918	.48			443,059	.41	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			8,580,157	31.81			8,741,711	31.95			29,969,222	28.38	.00
URBAN STATE APPRAISED	.330	.300	608,167	2.25			552,879	2.02			1,842,930	1.74	.00
RURAL STATE APPRAISED	.330	.300	1,713,115	6.35			1,557,377	5.69			5,191,257	4.91	.00
2K RAILROADS URBN	.150	.150	54,648	.20			54,648	.19			364,320	.34	.00
2K RAILROADS RURAL	.150	.150	785,328	2.91			785,328	2.87			5,235,520	4.95	.00
													.00
TOTAL STATE APPRAISED			3,161,258	11.72			2,950,232	10.78			12,634,027	11.96	.00
TOTALS FOR URBAN			3,044,503	11.28			3,154,548	11.53			19,265,541	18.24	.00
TOTALS FOR RURAL			23,925,059	88.71			24,198,085	88.46			86,331,727	81.75	.00
TOTALS FOR COUNTY			26,969,562	100.00			27,352,633	100.00			105,597,268	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

36-38

TADA AGAIN & AGAIN

	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	4,534,771	10.16			4,731,935	10.62			39,432,791	20.23	.00
1B AGRICULTURE	.300	.300	20,556	.04			20,556	.04			68,520	.03	.00
1C VACANT LOTS	.120	.120	48,294	.10			48,294	.10			402,450	.20	.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,284,608	2.87			1,541,530	3.45			5,138,432	2.63	.00
1G AG IMPROVEMENTS	.250	.300	13,201	.02			15,841	.03			52,804	.02	.00
													.00
													.00
													.00
TOTAL URBAN			5,901,430	13.22			6,358,156	14.27			45,094,997	23.13	.00
RURAL 1A RESIDENTIAL	.115	.120	3,081,117	6.90			3,215,079	7.21			26,792,321	13.74	.00
1B AGRICULTURE	.300	.300	13,898,502	31.15			13,898,502	31.19			46,328,340	23.76	.00
1C VACANT LOTS	.120	.120	8,785	.01			8,785	.01			73,208	.03	.00
1D ALL OTHER	.300	.300	432				432				1,440		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	185,203	.41			222,244	.49			740,812	.38	.00
1G AG IMPROVEMENTS	.250	.300	762,289	1.70			914,747	2.05			3,049,156	1.56	.00
													.00
													.00
													.00
TOTAL RURAL			17,936,328	40.20			18,259,789	40.98			76,985,277	39.49	.00
TOTAL U AND R 1A RES.	.115	.120	7,615,888	17.06			7,947,014	17.83			66,225,112	33.97	.00
1B AGRICULTURE	.300	.300	13,919,058	31.19			13,919,058	31.24			46,396,860	23.80	.00
1C VACANT LOTS	.120	.120	57,079	.12			57,079	.12			475,658	.24	.00
1D ALL OTHER	.300	.300	432				432				1,440		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,469,811	3.29			1,763,774	3.95			5,879,244	3.01	.00
1G AG IMPROVEMENTS	.250	.300	775,490	1.73			930,588	2.08			3,101,960	1.59	.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			23,837,758	53.42			24,617,945	55.25			122,080,274	62.63	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	30,394	.06			31,715	.07			284,295	.13	.00
2B HNRL (5BBLS/100MCF	.250	.300	4,481	.01			5,377	.01			17,924		.00
2C HNRL) 5BBLS/100MCF	.300	.300	54,668	.12			54,668	.12			182,226	.09	.00
2D MOTOR VEHICLES	.300	.300	79,350	.17			79,350	.17			264,500	.13	.00
2E C & I MACH & EQUIP	.250	.200	737,530	1.65			590,024	1.32			2,950,120	1.51	.00
2F ALL OTHER	.300	.300	111,265	.24			111,265	.24			370,883	.19	.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			1,017,688	2.28			872,399	1.96			4,049,948	2.07	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	32,602	.07			34,019	.07			283,995	.14	.00
2B HNRL (5BBLS/100MCF	.250	.300	2,929,784	6.56			3,515,741	7.89			11,719,136	6.01	.00
2C HNRL) 5BBLS/100MCF	.300	.300	986,045	2.21			986,045	2.21			3,286,816	1.68	.00
2D MOTOR VEHICLES	.300	.300	509,738	1.14			509,738	1.14			1,699,126	.87	.00
2E C & I MACH & EQUIP	.250	.200	332,539	.74			266,031	.59			1,330,156	.68	.00
2F ALL OTHER	.300	.300	188,763	.42			188,763	.42			629,210	.32	.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			4,979,471	11.16			5,500,337	12.34			18,947,939	9.72	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	62,996	.14			65,734	.14			547,790	.28	.00
2B HNRL (5BBLS/100MCF	.250	.300	2,934,265	6.57			3,521,118	7.90			11,737,060	6.02	.00
2C HNRL) 5BBLS/100MCF	.300	.300	1,040,713	2.33			1,040,713	2.33			3,469,042	1.77	.00
2D MOTOR VEHICLES	.300	.300	589,088	1.32			589,088	1.32			1,963,626	1.00	.00
2E C & I MACH & EQUIP	.250	.200	1,070,069	2.39			856,055	1.92			4,280,276	2.19	.00
2F ALL OTHER	.300	.300	300,028	.67			300,028	.67			1,000,093	.51	.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			5,997,159	13.44			6,372,736	14.30			22,997,887	11.79	.00
URBAN STATE APPRAISED	.330	.300	2,405,025	5.39			2,186,386	4.90			7,287,954	3.73	.00
RURAL STATE APPRAISED	.330	.300	10,990,152	24.63			9,991,097	22.42			33,303,490	17.08	.00
2K RAILROADS URBN	.150	.150	41,200	.09			41,200	.09			274,666	.14	.00
2K RAILROADS RURL	.150	.150	1,344,683	3.01			1,344,683	3.01			8,964,553	4.59	.00
													.00
TOTAL STATE APPRAISED			14,781,060	33.12			13,563,316	30.44			49,830,663	25.56	.00
TOTALS FOR URBAN			9,365,343	20.99			9,458,141	21.22			56,707,565	29.09	.00
TOTALS FOR RURAL			35,250,634	79.00			35,095,856	78.77			138,201,259	70.90	.00
TOTALS FOR COUNTY			44,615,977	100.00			44,553,997	100.00			194,908,824	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30.23

21-93

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	2,389,218	5.44			2,493,097	5.62			20,775,808	12.53	.00
1B AGRICULTURE	.300	.300	4,953	.01			4,953	.01			16,510		.00
1C VACANT LOTS	.120	.120	38,555	.08			38,555	.08			321,291	.19	.00
1D ALL OTHER	.300	.300	17,508	.03			17,508	.03			58,360	.03	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,119,477	2.55			1,343,372	3.02			4,477,908	2.70	.00
1G AG IMPROVEMENTS	.250	.300	8,593	.01			10,312	.02			34,372	.02	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			3,578,304	8.15			3,907,797	8.81			25,684,249	15.50	.00
RURAL 1A RESIDENTIAL	.115	.120	581,704	1.32			606,995	1.36			5,058,295	3.05	.00
1B AGRICULTURE	.300	.300	11,356,929	25.87			11,356,929	25.61			37,856,430	22.84	.00
1C VACANT LOTS	.120	.120	5,777	.01			5,777	.01			48,141	.02	.00
1D ALL OTHER	.300	.300	2,260,494	5.15			2,260,494	5.09			7,534,980	4.54	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	461,544	1.05			553,853	1.24			1,846,176	1.11	.00
1G AG IMPROVEMENTS	.250	.300	326,165	.74			391,398	.88			1,304,660	.78	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			14,992,613	34.14			15,175,446	34.22			53,648,682	32.37	.00
TOTAL U AND R 1A RES.	.115	.120	2,970,922	6.76			3,100,092	6.99			25,834,103	15.59	.00
1B AGRICULTURE	.300	.300	11,361,882	25.89			11,361,882	25.62			37,872,940	22.85	.00
1C VACANT LOTS	.120	.120	44,332	.10			44,332	.09			369,432	.22	.00
1D ALL OTHER	.300	.300	2,278,002	5.19			2,278,002	5.13			7,593,340	4.58	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,581,021	3.60			1,897,225	4.27			6,324,084	3.81	.00
1G AG IMPROVEMENTS	.250	.300	334,758	.76			401,710	.90			1,339,032	.80	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			18,570,917	42.31			19,083,243	43.03			79,332,931	47.88	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	56,935	.12			59,410	.13			495,084	.29	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	32,472	.07			32,472	.07			108,240	.06	.00
2E C & I MACH & EQUIP	.250	.200	180,799	.41			144,639	.32			723,196	.43	.00
2F ALL OTHER	.300	.300	34,865	.07			34,865	.07			116,216	.07	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			305,071	.69			271,386	.61			1,442,738	.87	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	34,186	.07			35,672	.08			297,269	.17	.00
2B MNRL (5BBLS/100MCF	.250	.300	2,413,910	5.50			2,896,692	6.53			9,655,640	5.82	.00
2C MNRL) 5BBLS/100MCF	.300	.300	16,405,194	37.38			16,405,194	36.99			54,683,980	33.00	.00
2D MOTOR VEHICLES	.300	.300	241,301	.54			241,301	.54			804,336	.48	.00
2E C & I MACH & EQUIP	.250	.200	137,615	.31			110,092	.24			550,460	.33	.00
2F ALL OTHER	.300	.300	164,755	.37			164,755	.37			549,183	.33	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			19,396,961	44.19			19,853,706	44.77			66,540,868	40.16	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	91,121	.20			95,082	.21			792,355	.47	.00
2B MNRL (5BBLS/100MCF	.250	.300	2,413,910	5.50			2,896,692	6.53			9,655,640	5.82	.00
2C MNRL) 5BBLS/100MCF	.300	.300	16,405,194	37.38			16,405,194	36.99			54,683,980	33.00	.00
2D MOTOR VEHICLES	.300	.300	273,773	.62			273,773	.61			912,576	.55	.00
2E C & I MACH & EQUIP	.250	.200	318,414	.72			254,731	.57			1,273,656	.76	.00
2F ALL OTHER	.300	.300	199,620	.45			199,620	.45			665,399	.40	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			19,702,032	44.89			20,125,092	45.38			67,983,606	41.03	.00
URBAN STATE APPRAISED	.330	.300	968,434	2.20			880,394	1.98			2,934,648	1.77	.00
RURAL STATE APPRAISED	.330	.300	4,269,003	9.72			3,880,912	8.75			12,936,372	7.80	.00
2K RAILROADS URBN	.150	.150	40,726	.09			40,726	.09			271,506	.16	.00
2K RAILROADS RURL	.150	.150	334,051	.76			334,051	.75			2,227,006	1.34	.00
													.00
TOTAL STATE APPRAISED			5,612,214	12.78			5,136,083	11.58			18,369,532	11.08	.00
TOTALS FOR URBAN			4,892,535	11.14			5,100,303	11.50			30,333,141	18.30	.00
TOTALS FOR RURAL			38,992,628	88.85			39,244,115	88.49			135,352,928	81.69	.00
TOTALS FOR COUNTY			43,885,163	100.00			44,344,418	100.00			165,686,069	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN

	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	6,217,430	13.45			6,487,753	13.86			54,064,608	26.63	.00
1B AGRICULTURE	.300	.300	42,165	.09			42,165	.09			140,550	.06	.00
1C VACANT LOTS	.120	.120	68,639	.14			68,639	.14			571,991	.28	.00
1O ALL OTHER	.300	.300	108,773	.23			108,773	.23			362,576	.17	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,397,647	5.18			2,877,176	6.15			9,590,588	4.70	.00
1G AG IMPROVEMENTS	.250	.300	12,360	.02			14,832	.03			49,440	.02	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			8,847,014	19.14			9,599,338	20.52			64,779,753	31.79	.00
RURAL 1A RESIDENTIAL	.115	.120	2,088,847	4.51			2,179,666	4.65			18,163,886	8.91	.00
1B AGRICULTURE	.300	.300	17,771,652	38.45			17,771,652	37.99			59,238,840	29.07	.00
1C VACANT LOTS	.120	.120	1,000				1,000				8,333		.00
1O ALL OTHER	.300	.300	89,148	.19			89,148	.19			297,160	.14	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	738,320	1.59			885,984	1.89			2,953,280	1.44	.00
1G AG IMPROVEMENTS	.250	.300	368,823	.79			442,588	.94			1,475,292	.72	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			21,057,790	45.54			21,370,038	45.68			82,136,791	40.31	.00
TOTAL U AND R 1A RES.	.115	.120	8,306,277	17.97			8,667,419	18.52			72,228,494	35.44	.00
1B AGRICULTURE	.300	.300	17,813,817	38.54			17,813,817	38.08			59,379,390	29.14	.00
1C VACANT LOTS	.120	.120	69,639	.15			69,639	.14			580,324	.28	.00
1O ALL OTHER	.300	.300	197,921	.42			197,921	.42			659,736	.32	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	3,135,967	6.78			3,763,160	8.04			12,543,868	6.15	.00
1G AG IMPROVEMENTS	.250	.300	381,183	.82			457,420	.97			1,524,732	.74	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			29,904,804	64.70			30,969,376	66.20			146,916,544	72.10	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	22,796	.04			23,787	.05			198,226	.09	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	131,675	.28			131,675	.28			438,916	.21	.00
2E C & I MACH & EQUIP	.250	.200	665,626	1.44			532,501	1.13			2,662,504	1.30	.00
2F ALL OTHER	.300	.300	156,371	.33			156,371	.33			521,236	.25	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			976,468	2.11			844,334	1.80			3,820,882	1.87	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	19,401	.04			20,244	.04			168,704	.08	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,953,031	4.22			2,343,637	5.01			7,812,124	3.83	.00
2C MNRL) 5BBLS/100MCF	.300	.300	4,407,310	9.53			4,407,310	9.42			14,691,033	7.21	.00
2D MOTOR VEHICLES	.300	.300	628,512	1.35			628,512	1.34			2,095,040	1.02	.00
2E C & I MACH & EQUIP	.250	.200	703,292	1.52			562,634	1.20			2,813,168	1.38	.00
2F ALL OTHER	.300	.300	135,045	.29			135,045	.28			450,150	.22	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			7,846,591	16.97			8,097,382	17.31			28,030,219	13.75	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	42,197	.09			44,031	.09			366,930	.18	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,953,031	4.22			2,343,637	5.01			7,812,124	3.83	.00
2C MNRL) 5BBLS/100MCF	.300	.300	4,407,310	9.53			4,407,310	9.42			14,691,033	7.21	.00
2D MOTOR VEHICLES	.300	.300	760,187	1.64			760,187	1.62			2,533,956	1.24	.00
2E C & I MACH & EQUIP	.250	.200	1,368,918	2.96			1,095,135	2.34			5,475,672	2.68	.00
2F ALL OTHER	.300	.300	291,416	.63			291,416	.62			971,386	.47	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			8,823,059	19.09			8,941,716	19.11			31,851,101	15.63	.00
URBAN STATE APPRAISED	.330	.300	1,410,348	3.05			1,282,134	2.74			4,273,781	2.09	.00
RURAL STATE APPRAISED	.330	.300	5,499,015	11.79			4,953,650	10.59			16,512,166	8.10	.00
2K RAILROADS URBN	.150	.150	51,207	.11			51,207	.10			341,380	.16	.00
2K RAILROADS RURL	.150	.150	578,330	1.25			578,330	1.23			3,855,533	1.89	.00
													.00
TOTAL STATE APPRAISED			7,488,900	16.20			6,865,321	14.67			24,982,860	12.26	.00
TOTALS FOR URBAN			11,285,037	24.41			11,777,013	25.17			73,215,796	35.93	.00
TOTALS FOR RURAL			34,931,726	75.58			34,999,400	74.82			130,534,709	64.06	.00
TOTALS FOR COUNTY			46,216,763	100.00			46,776,413	100.00			203,750,505	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

14-03

TADA AGAIN & AGAIN

	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	43,178,728	34.73			45,056,064	35.26			375,467,200	51.02	.00
1B AGRICULTURE	.300	.300	56,139	.04			56,139	.04			187,130	.02	.00
1C VACANT LOTS	.120	.120	395,701	.31			395,701	.30			3,297,508	.44	.00
1O ALL OTHER	.300	.300	251,007	.20			251,007	.19			836,690	.11	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	19,207,254	15.45			23,048,705	18.04			76,829,016	10.44	.00
1G AG IMPROVEMENTS	.250	.300	5,141				6,169				20,564		.00
													.00
													.00
													.00
TOTAL URBAN			63,093,970	50.75			68,813,785	53.86			456,638,108	62.05	.00
RURAL 1A RESIDENTIAL	.115	.120	11,310,106	9.09			11,801,850	9.23			98,348,747	13.36	.00
1B AGRICULTURE	.300	.300	13,449,402	10.81			13,449,402	10.52			44,831,340	6.09	.00
1C VACANT LOTS	.120	.120	59,996	.04			59,996	.04			499,966	.06	.00
1O ALL OTHER	.300	.300	361,899	.29			361,899	.28			1,206,330	.16	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,843,797	1.48			2,212,556	1.73			7,375,188	1.00	.00
1G AG IMPROVEMENTS	.250	.300	1,372,067	1.10			1,646,480	1.28			5,488,268	.74	.00
													.00
													.00
													.00
TOTAL RURAL			28,397,267	22.84			29,532,183	23.11			157,749,839	21.43	.00
TOTAL U AND R 1A RES.	.115	.120	54,488,834	43.83			56,857,914	44.50			473,815,947	64.39	.00
1B AGRICULTURE	.300	.300	13,505,541	10.86			13,505,541	10.57			45,018,470	6.11	.00
1C VACANT LOTS	.120	.120	455,697	.36			455,697	.35			3,797,474	.51	.00
1O ALL OTHER	.300	.300	612,906	.49			612,906	.47			2,043,020	.27	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	21,051,051	16.93			25,261,261	19.77			84,204,204	11.44	.00
1G AG IMPROVEMENTS	.250	.300	1,377,208	1.10			1,652,649	1.29			5,508,832	.74	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			91,491,237	73.59			98,345,968	76.97			614,387,947	83.49	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	314,469	.25			328,142	.25			2,734,513	.37	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	633,373	.50			633,373	.49			2,111,243	.28	.00
2E C & I MACH & EQUIP	.250	.200	9,266,237	7.45			7,412,990	5.80			37,064,948	5.03	.00
2F ALL OTHER	.300	.300	747,965	.60			747,965	.58			2,493,216	.33	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			10,962,044	8.81			9,122,470	7.14			44,403,920	6.03	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	121,529	.09			126,813	.09			1,056,773	.14	.00
2B MNRL (5BBLS/100MCF	.250	.300	516,249	.41			619,499	.48			2,064,996	.28	.00
2C MNRL) 5BBLS/100MCF	.300	.300	954,571	.76			954,571	.74			3,181,903	.43	.00
2D MOTOR VEHICLES	.300	.300	578,514	.46			578,514	.45			1,928,380	.26	.00
2E C & I MACH & EQUIP	.250	.200	1,247,867	1.00			998,294	.78			4,991,468	.67	.00
2F ALL OTHER	.300	.300	658,848	.53			658,848	.51			2,196,160	.29	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			4,077,578	3.28			3,936,539	3.08			15,419,680	2.09	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	435,998	.35			454,955	.35			3,791,286	.51	.00
2B MNRL (5BBLS/100MCF	.250	.300	516,249	.41			619,499	.48			2,064,996	.28	.00
2C MNRL) 5BBLS/100MCF	.300	.300	954,571	.76			954,571	.74			3,181,903	.43	.00
2D MOTOR VEHICLES	.300	.300	1,211,887	.97			1,211,887	.94			4,039,623	.54	.00
2E C & I MACH & EQUIP	.250	.200	10,514,104	8.45			8,411,284	6.58			42,056,416	5.71	.00
2F ALL OTHER	.300	.300	1,406,813	1.13			1,406,813	1.10			4,689,376	.63	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			15,039,622	12.09			13,059,009	10.22			59,823,600	8.13	.00
URBAN STATE APPRAISED	.330	.300	5,814,730	4.67			5,285,496	4.13			17,620,393	2.39	.00
RURAL STATE APPRAISED	.330	.300	9,834,689	7.91			8,938,546	6.99			29,802,087	4.05	.00
2K RAILROADS URBN	.150	.150	468,071	.37			468,071	.36			3,120,473	.42	.00
2K RAILROADS RURL	.150	.150	1,660,587	1.33			1,660,587	1.29			11,070,580	1.50	.00
													.00
TOTAL STATE APPRAISED			17,778,077	14.30			16,352,700	12.79			61,613,533	8.37	.00
TOTALS FOR URBAN			80,338,815	64.62			83,689,822	65.50			521,782,894	70.91	.00
TOTALS FOR RURAL			43,970,121	35.37			44,067,855	34.49			214,042,186	29.08	.00
TOTALS FOR COUNTY			124,308,936	100.00			127,757,677	100.00			735,825,080	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-42

	TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	4,141,997	3.22			4,322,084	3.34			36,017,365	7.74	.00
	1B AGRICULTURE	.300	.300	4,632				4,632				15,440		.00
	1C VACANT LOTS	.120	.120	60,629	.04			60,629	.04			505,241	.10	.00
	1D ALL OTHER	.300	.300	23,833	.01			23,833	.01			79,443	.01	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	1,881,888	1.46			2,258,266	1.74			7,527,552	1.61	.00
	1G AG IMPROVEMENTS	.250	.300	2,454				2,945				9,816		.00
														.00
														.00
														.00
														.00
	TOTAL URBAN			6,115,433	4.76			6,672,389	5.15			44,154,857	9.50	.00
	RURAL 1A RESIDENTIAL	.115	.120	1,309,893	1.02			1,366,845	1.05			11,390,373	2.45	.00
	1B AGRICULTURE	.300	.300	13,345,320	10.39			13,345,320	10.31			44,484,400	9.57	.00
	1C VACANT LOTS	.120	.120	3,472				3,472				28,933		.00
	1D ALL OTHER	.300	.300	609,063	.47			609,063	.47			2,030,210	.43	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	2,993,597	2.33			3,592,316	2.77			11,974,388	2.57	.00
	1G AG IMPROVEMENTS	.250	.300	765,137	.59			918,164	.70			3,060,548	.65	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL			19,026,482	14.82			19,835,180	15.32			72,968,852	15.69	.00
	TOTAL U AND R 1A RES.	.115	.120	5,451,890	4.24			5,688,929	4.39			47,407,738	10.20	.00
	1B AGRICULTURE	.300	.300	13,349,952	10.39			13,349,952	10.31			44,499,840	9.57	.00
	1C VACANT LOTS	.120	.120	64,101	.04			64,101	.04			534,174	.11	.00
	1D ALL OTHER	.300	.300	632,896	.49			632,896	.48			2,109,653	.45	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	4,875,485	3.79			5,850,582	4.52			19,501,940	4.19	.00
	1G AG IMPROVEMENTS	.250	.300	767,591	.59			921,109	.71			3,070,364	.66	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			25,141,915	19.58			26,507,569	20.48			117,123,709	25.19	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	130,665	.10			136,346	.10			1,136,217	.24	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	70,687	.05			70,687	.05			235,623	.05	.00
	2E C & I MACH & EQUIP	.250	.200	319,298	.24			255,438	.19			1,277,192	.27	.00
	2F ALL OTHER	.300	.300	79,911	.06			79,911	.06			266,370	.05	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			600,561	.46			542,382	.41			2,915,402	.62	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	175,386	.13			183,011	.14			1,525,095	.32	.00
	2B MNRL (5BBLS/100MCF	.250	.300	3,749,478	2.92			4,499,374	3.47			14,997,912	3.22	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	86,318,402	67.23			86,318,402	66.70			287,728,006	61.90	.00
	2D MOTOR VEHICLES	.300	.300	1,245,221	.96			1,245,221	.96			4,150,736	.89	.00
	2E C & I MACH & EQUIP	.250	.200	923,460	.71			738,768	.57			3,693,840	.79	.00
	2F ALL OTHER	.300	.300	361,919	.28			361,919	.27			1,206,396	.25	.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			92,773,866	72.26			93,346,695	72.13			313,301,985	67.40	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	306,051	.23			319,357	.24			2,661,312	.57	.00
	2B MNRL (5BBLS/100MCF	.250	.300	3,749,478	2.92			4,499,374	3.47			14,997,912	3.22	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	86,318,402	67.23			86,318,402	66.70			287,728,006	61.90	.00
	2D MOTOR VEHICLES	.300	.300	1,315,908	1.02			1,315,908	1.01			4,386,359	.94	.00
	2E C & I MACH & EQUIP	.250	.200	1,242,758	.96			994,206	.76			4,971,032	1.06	.00
	2F ALL OTHER	.300	.300	441,830	.34			441,830	.34			1,472,766	.31	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			93,374,427	72.73			93,889,077	72.65			316,217,387	68.03	.00
	URBAN STATE APPRAISED	.330	.300	832,170	.64			756,467	.58			2,521,727	.54	.00
	RURAL STATE APPRAISED	.330	.300	8,597,362	6.69			7,815,611	6.03			26,052,612	5.60	.00
	2K RAILROADS URBN	.150	.150	39,450	.03			39,450	.03			263,000	.05	.00
	2K RAILROADS RURL	.150	.150	390,264	.30			390,264	.30			2,601,760	.55	.00
														.00
	TOTAL STATE APPRAISED			9,859,246	7.68			9,001,792	6.95			31,439,099	6.76	.00
	TOTALS FOR URBAN			7,587,614	5.91			8,010,688	6.19			49,854,986	10.72	.00
	TOTALS FOR RURAL			120,787,974	94.08			121,387,750	93.80			414,925,209	89.27	.00
	TOTALS FOR COUNTY			128,375,588	100.00			129,398,438	100.00			464,780,195	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-43

44-23

	FADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	1,283,851	5.32			1,339,671	5.49			11,163,921	12.06	.00
	1B AGRICULTURE	.300	.300	3,429	.01			3,429	.01			11,430	.01	.00
	1C VACANT LOTS	.120	.120	13,772	.05			13,772	.05			114,766	.12	.00
	1D ALL OTHER	.300	.300	4,606	.01			4,606	.01			15,353	.01	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	846,148	3.50			1,015,378	4.16			3,384,592	3.65	.00
	1G AG IMPROVEMENTS	.250	.300	18,525	.07			22,230	.09			74,100	.08	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN			2,170,331	8.99			2,399,086	9.84			14,764,162	15.96	.00
	RURAL 1A RESIDENTIAL	.115	.120	773,262	3.20			806,882	3.30			6,724,017	7.26	.00
	1B AGRICULTURE	.300	.300	10,981,334	45.51			10,981,334	45.04			36,604,446	39.57	.00
	1C VACANT LOTS	.120	.120	731				731				6,091		.00
	1D ALL OTHER	.300	.300	1				1				3		.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	619,988	2.56			743,986	3.05			2,479,952	2.68	.00
	1G AG IMPROVEMENTS	.250	.300	664,757	2.75			797,708	3.27			2,659,028	2.87	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL			13,040,073	54.04			13,330,642	54.68			48,473,537	52.40	.00
	TOTAL U AND R 1A RES.	.115	.120	2,057,113	8.52			2,146,553	8.80			17,887,938	19.33	.00
	1B AGRICULTURE	.300	.300	10,984,763	45.52			10,984,763	45.06			36,615,876	39.58	.00
	1C VACANT LOTS	.120	.120	14,503	.06			14,503	.05			120,857	.13	.00
	1D ALL OTHER	.300	.300	4,607	.01			4,607	.01			15,356	.01	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	1,466,136	6.07			1,759,364	7.21			5,864,544	6.33	.00
	1G AG IMPROVEMENTS	.250	.300	683,282	2.83			819,938	3.36			2,733,128	2.95	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			15,210,404	63.03			15,729,728	64.52			63,237,699	68.36	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	8,236	.03			8,594	.03			71,617	.07	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	32,952	.13			32,952	.13			109,840	.11	.00
	2E C & I MACH & EQUIP	.250	.200	93,051	.38			74,441	.30			372,204	.40	.00
	2F ALL OTHER	.300	.300	28,388	.11			28,388	.11			94,626	.10	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			162,627	.67			144,375	.59			648,287	.70	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	12,128	.05			12,655	.05			105,460	.11	.00
	2B MNRL (5BBLS/100MCF	.250	.300	378,760	1.56			454,512	1.86			1,515,040	1.63	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	4,522,249	18.74			4,522,249	18.55			15,074,163	16.29	.00
	2D MOTOR VEHICLES	.300	.300	276,747	1.14			276,747	1.13			922,490	.99	.00
	2E C & I MACH & EQUIP	.250	.200	96,248	.39			76,998	.31			384,992	.41	.00
	2F ALL OTHER	.300	.300	48,606	.20			48,606	.19			162,020	.17	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			5,334,738	22.10			5,391,767	22.11			18,164,165	19.63	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	20,364	.08			21,249	.08			177,077	.19	.00
	2B MNRL (5BBLS/100MCF	.250	.300	378,760	1.56			454,512	1.86			1,515,040	1.63	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	4,522,249	18.74			4,522,249	18.55			15,074,163	16.29	.00
	2D MOTOR VEHICLES	.300	.300	309,699	1.28			309,699	1.27			1,032,330	1.11	.00
	2E C & I MACH & EQUIP	.250	.200	189,299	.78			151,439	.62			757,196	.81	.00
	2F ALL OTHER	.300	.300	74,994	.31			74,994	.31			256,646	.27	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			5,497,365	22.78			5,536,142	22.70			18,812,452	20.33	.00
	URBAN STATE APPRAISED	.330	.300	459,665	1.90			417,877	1.71			1,392,924	1.50	.00
	RURAL STATE APPRAISED	.330	.300	2,936,175	12.16			2,669,250	10.94			8,897,500	9.61	.00
	2K RAILROADS URBN	.150	.150	2,364				2,364				15,760	.01	.00
	2K RAILROADS RURL	.150	.150	22,256	.09			22,256	.09			148,373	.16	.00
														.00
	TOTAL STATE APPRAISED			3,420,460	14.17			3,111,747	12.76			10,454,557	11.30	.00
	TOTALS FOR URBAN			2,794,987	11.58			2,963,702	12.15			16,821,133	18.18	.00
	TOTALS FOR RURAL			21,333,242	88.41			21,413,915	87.84			75,683,575	81.81	.00
	TOTALS FOR COUNTY			24,128,229	100.00			24,377,617	100.00			92,504,708	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN

	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	6,725,197	15.52			7,017,597	16.02			58,479,973	25.29	.00
1B AGRICULTURE	.300	.300	40,371	.09			40,371	.09			134,570	.05	.00
1C VACANT LOTS	.120	.120	87,527	.20			87,527	.19			729,391	.31	.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,929,702	6.76			3,515,642	8.02			11,718,808	5.06	.00
1G AG IMPROVEMENTS	.250	.300	9,705	.02			11,646	.02			38,820	.01	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			9,792,502	22.60			10,672,783	24.36			71,101,562	30.74	.00
RURAL 1A RESIDENTIAL	.115	.120	8,762,793	20.22			9,143,784	20.87			76,198,200	32.95	.00
1B AGRICULTURE	.300	.300	10,979,044	25.34			10,979,044	25.06			36,596,813	15.82	.00
1C VACANT LOTS	.120	.120	77,542	.17			77,542	.17			646,183	.27	.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	788,972	1.82			946,766	2.16			3,155,888	1.36	.00
1G AG IMPROVEMENTS	.250	.300	799,356	1.84			959,227	2.18			3,197,424	1.38	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			21,407,707	49.41			22,106,363	50.46			119,794,508	51.80	.00
TOTAL U AND R 1A RES.	.115	.120	15,487,990	35.75			16,161,381	36.89			134,678,173	58.24	.00
1B AGRICULTURE	.300	.300	11,019,415	25.43			11,019,415	25.15			36,731,383	15.88	.00
1C VACANT LOTS	.120	.120	165,069	.38			165,069	.37			1,375,574	.59	.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	3,718,674	8.58			4,462,408	10.18			14,874,696	6.43	.00
1G AG IMPROVEMENTS	.250	.300	809,061	1.86			970,873	2.21			3,236,244	1.39	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			31,200,209	72.02			32,779,146	74.83			190,896,070	82.55	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	56,628	.13			61,177	.13			509,808	.22	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	143,803	.33			143,803	.32			479,343	.20	.00
2E C & I MACH & EQUIP	.250	.200	1,054,883	2.43			843,906	1.92			4,219,532	1.82	.00
2F ALL OTHER	.300	.300	189,382	.43			189,382	.43			631,273	.27	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			1,446,696	3.33			1,238,268	2.82			5,839,956	2.52	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	69,806	.16			72,841	.16			607,008	.26	.00
2B MNRL (5BBLS/100MCF	.250	.300	35,009	.08			42,011	.09			140,036	.06	.00
2C MNRL) 5BBLS/100MCF	.300	.300	2,790				2,790				9,300		.00
2D MOTOR VEHICLES	.300	.300	942,783	2.17			942,783	2.15			3,142,610	1.35	.00
2E C & I MACH & EQUIP	.250	.200	609,802	1.40			487,842	1.11			2,439,208	1.05	.00
2F ALL OTHER	.300	.300	263,466	.60			263,466	.60			878,220	.37	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			1,923,656	4.44			1,811,733	4.13			7,216,382	3.12	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	128,434	.29			134,018	.30			1,116,816	.48	.00
2B MNRL (5BBLS/100MCF	.250	.300	35,009	.08			42,011	.09			140,036	.06	.00
2C MNRL) 5BBLS/100MCF	.300	.300	2,790				2,790				9,300		.00
2D MOTOR VEHICLES	.300	.300	1,086,586	2.50			1,086,586	2.48			3,621,953	1.56	.00
2E C & I MACH & EQUIP	.250	.200	1,664,685	3.84			1,331,748	3.04			6,658,740	2.87	.00
2F ALL OTHER	.300	.300	452,848	1.04			452,848	1.03			1,509,493	.65	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			3,370,352	7.78			3,050,001	6.96			13,056,338	5.64	.00
URBAN STATE APPRAISED	.330	.300	1,410,295	3.25			1,282,086	2.92			4,273,621	1.84	.00
RURAL STATE APPRAISED	.330	.300	7,125,335	16.44			6,477,577	14.78			21,591,924	9.33	.00
2K RAILROADS URBN	.150	.150	20,124	.04			20,124	.04			134,160	.05	.00
2K RAILROADS RURL	.150	.150	192,276	.44			192,276	.43			1,281,840	.55	.00
													.00
TOTAL STATE APPRAISED			8,748,030	20.19			7,972,063	18.20			27,281,545	11.79	.00
TOTALS FOR URBAN			12,669,617	29.24			13,213,261	30.16			81,349,299	35.18	.00
TOTALS FOR RURAL			30,648,974	70.76			30,587,949	69.83			149,884,654	64.81	.00
TOTALS FOR COUNTY			43,318,591	100.00			43,801,210	100.00			231,233,953	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

94-03

	TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	10,395,741	16.26			10,847,730	16.81			90,397,747	23.25	.00
	1B AGRICULTURE	.300	.300	17,505	.02			17,505	.02			58,350	.01	.00
	1C VACANT LOTS	.120	.120	181,171	.28			181,171	.28			1,509,758	.38	.00
	1D ALL OTHER	.300	.300	44,400	.06			44,400	.06			148,000	.03	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	2,091,161	3.27			2,509,393	3.88			8,364,644	2.15	.00
	1G AG IMPROVEMENTS	.250	.300	2,448				2,938				9,792		.00
														.00
														.00
														.00
														.00
	TOTAL URBAN			12,732,426	19.91			13,603,137	21.08			100,488,291	25.84	.00
	RURAL 1A RESIDENTIAL	.115	.120	19,920,013	31.16			20,786,100	32.21			173,217,504	44.55	.00
	1B AGRICULTURE	.300	.300	9,628,226	15.06			9,628,226	14.92			32,094,086	8.25	.00
	1C VACANT LOTS	.120	.120	961,893	1.50			961,893	1.49			8,015,775	2.06	.00
	1D ALL OTHER	.300	.300											.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	1,302,517	2.03			1,563,020	2.42			5,210,068	1.34	.00
	1G AG IMPROVEMENTS	.250	.300	924,533	1.44			1,109,440	1.71			3,698,132	.95	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL			32,737,182	51.21			34,048,679	52.76			222,235,565	57.16	.00
	TOTAL U AND R 1A RES.	.115	.120	30,315,754	47.42			31,633,830	49.02			263,615,251	67.81	.00
	1B AGRICULTURE	.300	.300	9,645,731	15.08			9,645,731	14.94			32,152,436	8.27	.00
	1C VACANT LOTS	.120	.120	1,143,064	1.78			1,143,064	1.77			9,525,533	2.45	.00
	1D ALL OTHER	.300	.300	44,400	.06			44,400	.06			148,000	.03	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	3,393,678	5.30			4,072,413	6.31			13,574,712	3.49	.00
	1G AG IMPROVEMENTS	.250	.300	926,981	1.45			1,112,378	1.72			3,707,924	.95	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			45,469,608	71.12			47,651,816	73.84			322,723,856	83.01	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	120,118	.18			125,340	.19			1,044,504	.26	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	97,582	.15			97,582	.15			325,273	.08	.00
	2E C & I MACH & EQUIP	.250	.200	993,445	1.55			794,756	1.23			3,973,780	1.02	.00
	2F ALL OTHER	.300	.300	162,963	.25			162,963	.25			543,210	.13	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			1,374,108	2.14			1,180,641	1.82			5,886,767	1.51	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	137,416	.21			143,391	.22			1,194,921	.30	.00
	2B MNRL (5BBLS/100MCF	.250	.300	19,975	.03			23,970	.03			79,900	.02	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	88,196	.13			88,196	.13			293,986	.07	.00
	2D MOTOR VEHICLES	.300	.300	1,069,082	1.67			1,069,082	1.65			3,563,606	.91	.00
	2E C & I MACH & EQUIP	.250	.200	1,564,011	2.44			1,251,209	1.93			6,256,044	1.60	.00
	2F ALL OTHER	.300	.300	2,589,891	4.05			2,589,891	4.01			8,632,970	2.22	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			5,468,571	8.55			5,165,739	8.00			20,021,427	5.15	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	257,534	.40			268,731	.41			2,239,425	.57	.00
	2B MNRL (5BBLS/100MCF	.250	.300	19,975	.03			23,970	.03			79,900	.02	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	88,196	.13			88,196	.13			293,986	.07	.00
	2D MOTOR VEHICLES	.300	.300	1,166,664	1.82			1,166,664	1.80			3,888,879	1.00	.00
	2E C & I MACH & EQUIP	.250	.200	2,557,456	4.00			2,045,965	3.17			10,229,824	2.63	.00
	2F ALL OTHER	.300	.300	2,752,854	4.30			2,752,854	4.26			9,176,180	2.36	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			6,842,679	10.70			6,346,380	9.83			25,908,194	6.66	.00
	URBAN STATE APPRAISED	.330	.300	2,353,735	3.68			2,105,099	3.26			7,132,530	1.83	.00
	RURAL STATE APPRAISED	.330	.300	7,905,673	12.36			7,070,939	10.95			23,956,584	6.16	.00
	2K RAILROADS URBN	.150	.150	79,229	.12			79,229	.12			528,193	.13	.00
	2K RAILROADS RURL	.150	.150	1,274,011	1.99			1,274,011	1.97			8,493,406	2.18	.00
														.00
	TOTAL STATE APPRAISED			11,612,648	18.16			10,529,278	16.31			40,110,713	10.31	.00
	TOTALS FOR URBAN			16,539,498	25.87			16,968,106	26.29			114,035,781	29.33	.00
	TOTALS FOR RURAL			47,385,437	74.12			47,559,368	73.70			274,706,982	70.66	.00
	TOTALS FOR COUNTY			63,924,935	100.00			64,527,474	100.00			388,742,763	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

94-96

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # ##########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	1,628,893	6.28			1,699,714	6.55			14,164,286	13.88	.00
1B AGRICULTURE	.300	.300	12,954	.04			12,954	.04			43,180	.04	.00
1C VACANT LOTS	.120	.120	25,732	.09			25,732	.09			214,433	.21	.00
1O ALL OTHER	.300	.300	1,002				1,002				3,340		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	664,924	2.56			797,909	3.07			2,659,696	2.60	.00
1G AG IMPROVEMENTS	.250	.300	3,318	.01			3,982	.01			13,272	.01	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			2,336,823	9.01			2,541,293	9.80			17,098,207	16.76	.00
RURAL 1A RESIDENTIAL	.115	.120	987,008	3.80			1,029,921	3.97			8,582,678	8.41	.00
1B AGRICULTURE	.300	.300	16,478,901	63.56			16,478,901	63.55			54,929,670	53.84	.00
1C VACANT LOTS	.120	.120	7,027	.02			7,027	.02			58,558	.05	.00
1O ALL OTHER	.300	.300	3,477	.01			3,477	.01			11,590	.01	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	217,874	.84			261,449	1.00			871,496	.85	.00
1G AG IMPROVEMENTS	.250	.300	576,837	2.22			692,204	2.66			2,307,348	2.26	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			18,271,124	70.47			18,472,979	71.24			66,761,340	65.44	.00
TOTAL U AND R 1A RES.	.115	.120	2,615,901	10.09			2,729,635	10.52			22,746,964	22.29	.00
1B AGRICULTURE	.300	.300	16,491,855	63.61			16,491,855	63.60			54,972,850	53.88	.00
1C VACANT LOTS	.120	.120	32,759	.12			32,759	.12			272,991	.26	.00
1O ALL OTHER	.300	.300	4,479	.01			4,479	.01			14,930	.01	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	882,798	3.40			1,059,358	4.08			3,531,192	3.46	.00
1G AG IMPROVEMENTS	.250	.300	580,155	2.23			696,186	2.68			2,320,620	2.27	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			20,607,947	79.49			21,014,272	81.04			83,859,547	82.20	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	21,087	.08			22,004	.08			183,365	.17	.00
2B MNRL (SBBLS/100MCF	.250	.300											.00
2C MNRL) SBBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	47,698	.26			47,698	.26			225,660	.22	.00
2E C & I MACH & EQUIP	.250	.200	256,748	.99			205,398	.79			1,026,992	1.00	.00
2F ALL OTHER	.300	.300	85,791	.33			85,791	.33			285,970	.28	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			431,324	1.66			380,891	1.46			1,721,987	1.68	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	44,315	.17			46,241	.17			385,347	.37	.00
2B MNRL (SBBLS/100MCF	.250	.300											.00
2C MNRL) SBBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	646,949	2.49			646,949	2.49			2,156,496	2.11	.00
2E C & I MACH & EQUIP	.250	.200	115,856	.44			92,685	.35			463,424	.45	.00
2F ALL OTHER	.300	.300	175,617	.67			175,617	.67			585,390	.57	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			982,737	3.79			961,493	3.70			3,590,657	3.51	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	65,402	.25			68,246	.26			568,712	.55	.00
2B MNRL (SBBLS/100MCF	.250	.300											.00
2C MNRL) SBBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	714,647	2.75			714,647	2.75			2,382,156	2.33	.00
2E C & I MACH & EQUIP	.250	.200	372,604	1.43			298,083	1.14			1,490,416	1.46	.00
2F ALL OTHER	.300	.300	261,408	1.08			261,408	1.00			871,360	.85	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			1,414,061	5.45			1,342,389	5.17			5,312,644	5.20	.00
URBAN STATE APPRAISED	.330	.300	933,092	3.59			848,265	3.27			2,827,551	2.77	.00
RURAL STATE APPRAISED	.330	.300	2,690,936	10.37			2,446,305	9.43			8,154,351	7.99	.00
2K RAILROADS URBN	.150	.150	9,147	.03			9,147	.03			60,980	.05	.00
2K RAILROADS RURL	.150	.150	269,695	1.04			269,695	1.04			1,797,966	1.76	.00
													.00
TOTAL STATE APPRAISED			3,902,870	15.05			3,573,412	13.78			12,840,848	12.58	.00
TOTALS FOR URBAN			3,710,384	14.31			3,777,576	14.57			21,708,725	21.28	.00
TOTALS FOR RURAL			22,214,492	85.68			22,150,472	85.42			80,304,314	78.71	.00
TOTALS FOR COUNTY			25,924,878	100.00			25,930,068	100.00			102,013,039	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

44-30-47

'96 JOHNSON — SIMULATION — 93/09/01

TADA AGAIN & AGAIN

	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	1,436,007,375	51.04			1,498,442,478	50.19			12,487,020,652	68.05	.00
1B AGRICULTURE	.300	.300	1,754,013	.06			1,754,013	.05			5,846,710	.03	.00
1C VACANT LOTS	.120	.120	52,136,374	1.85			52,136,374	1.74			434,469,783	2.36	.00
1D ALL OTHER	.300	.300	14,718,942	.52			14,718,942	.49			49,063,140	.26	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	825,941,532	29.35			991,129,838	33.20			3,303,766,128	18.00	.00
1G AG IMPROVEMENTS	.250	.300	103,128				123,754				412,512		.00
													.00
													.00
													.00
TOTAL URBAN			2,330,661,364	82.84			2,558,305,399	85.70			16,280,578,925	88.73	.00
RURAL 1A RESIDENTIAL	.115	.120	58,218,329	2.06			60,749,561	2.03			506,246,339	2.75	.00
1B AGRICULTURE	.300	.300	5,079,082	.18			5,079,082	.17			16,930,273	.09	.00
1C VACANT LOTS	.120	.120	2,772,627	.09			2,772,627	.09			23,105,225	.12	.00
1D ALL OTHER	.300	.300	139,068				139,068				463,560		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	9,116,344	.32			10,939,613	.36			36,465,376	.19	.00
1G AG IMPROVEMENTS	.250	.300	96,276				115,531				385,104		.00
													.00
													.00
													.00
TOTAL RURAL			75,421,726	2.68			79,795,482	2.67			583,595,877	3.18	.00
TOTAL U AND R 1A RES.	.115	.120	1,494,225,704	53.11			1,559,192,039	52.23			12,993,266,991	70.81	.00
1B AGRICULTURE	.300	.300	6,833,095	.24			6,833,095	.22			22,776,983	.12	.00
1C VACANT LOTS	.120	.120	54,909,001	1.95			54,909,001	1.83			457,575,008	2.49	.00
1D ALL OTHER	.300	.300	14,858,010	.52			14,858,010	.49			49,526,700	.26	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	835,057,876	29.68			1,002,069,451	33.56			3,340,231,504	18.20	.00
1G AG IMPROVEMENTS	.250	.300	199,404				239,285				797,616		.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			2,406,083,090	85.52			2,638,100,881	88.37			16,864,174,802	91.91	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	921,805	.03			961,883	.03			8,015,695	.04	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,990				2,388				7,960		.00
2C MNRL) 5BBLS/100MCF	.300	.300	22,565				22,565				75,216		.00
2D MOTOR VEHICLES	.300	.300	8,196,785	.29			8,196,785	.27			27,322,616	.14	.00
2E C & I MACH & EQUIP	.250	.200	217,155,665	7.71			173,724,532	5.81			868,622,660	4.73	.00
2F ALL OTHER	.300	.300	9,701,645	.34			9,701,645	.32			32,338,816	.17	.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			236,000,455	8.38			192,609,798	6.45			936,382,963	5.10	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	20,085				20,958				174,652		.00
2B MNRL (5BBLS/100MCF	.250	.300	144,465				173,358				577,860		.00
2C MNRL) 5BBLS/100MCF	.300	.300	436,440	.01			436,440	.01			1,454,800		.00
2D MOTOR VEHICLES	.300	.300	1,365,610	.04			1,365,610	.04			4,552,033	.02	.00
2E C & I MACH & EQUIP	.250	.200	15,525,340	.55			12,420,272	.41			62,101,360	.33	.00
2F ALL OTHER	.300	.300	1,265,535	.04			1,265,535	.04			4,218,450	.02	.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			18,757,475	.66			15,682,173	.52			73,079,155	.39	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	941,890	.03			982,841	.03			8,190,347	.04	.00
2B MNRL (5BBLS/100MCF	.250	.300	146,455				175,746				585,820		.00
2C MNRL) 5BBLS/100MCF	.300	.300	459,005	.01			459,005	.01			1,530,016		.00
2D MOTOR VEHICLES	.300	.300	9,562,395	.33			9,562,395	.32			31,874,649	.17	.00
2E C & I MACH & EQUIP	.250	.200	232,681,005	8.27			186,144,804	6.23			930,724,020	5.07	.00
2F ALL OTHER	.300	.300	10,967,180	.38			10,967,180	.36			36,557,266	.19	.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			254,757,930	9.05			208,291,971	6.97			1,009,462,118	5.50	.00
URBAN STATE APPRAISED	.330	.300	129,186,828	4.59			117,398,730	3.93			391,475,236	2.13	.00
RURAL STATE APPRAISED	.330	.300	19,938,888	.70			17,979,489	.60			60,420,872	.32	.00
2K RAILROADS URBN	.150	.150	2,261,258	.08			2,261,258	.07			15,075,053	.08	.00
2K RAILROADS RURL	.150	.150	983,465	.03			983,465	.03			6,556,433	.03	.00
													.00
TOTAL STATE APPRAISED			152,370,439	5.41			138,622,942	4.64			473,527,594	2.58	.00
TOTALS FOR URBAN			2,698,109,905	95.90			2,870,575,185	96.16			17,623,512,177	96.05	.00
TOTALS FOR RURAL			115,101,554	4.09			114,440,609	3.83			723,652,337	3.94	.00
TOTALS FOR COUNTY			2,813,211,459	100.00			2,985,015,794	100.00			18,347,164,514	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 — AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-148

	TADA AGAIN & AGAIN	CUR	SIM	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # ########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
		RATES												
	URBAN 1A RESIDENTIAL	.115	.120	3,663,488	1.88			3,822,770	1.97			31,856,417	4.70	.00
	1B AGRICULTURE	.300	.300	3,564				3,564				11,880		.00
	1C VACANT LOTS	.120	.120	82,573	.04			82,573	.04			688,108	.10	.00
	1D ALL OTHER	.300	.300	50,235	.02			50,235	.02			167,450	.02	.00
1	1E NOT-FOR-PROFIT	.120	.120											.00
2	1F COMM/INDUST	.250	.300	1,281,764	.66			1,538,117	.79			5,127,056	.75	.00
3	1G AG IMPROVEMENTS	.250	.300	1,353				1,624				5,412		.00
4														.00
5														.00
6	TOTAL URBAN			5,082,977	2.62			5,498,883	2.83			37,856,323	5.59	.00
7	RURAL 1A RESIDENTIAL	.115	.120	1,553,297	.80			1,620,832	.83			13,506,930	1.99	.00
8	1B AGRICULTURE	.300	.300	12,085,470	6.23			12,085,470	6.23			40,284,900	5.95	.00
9	1C VACANT LOTS	.120	.120	6,177				6,177				51,475		.00
	1D ALL OTHER	.300	.300	62,622	.03			62,622	.03			208,740	.03	.00
10	1E NOT-FOR-PROFIT	.120	.120											.00
11	1F COMM/INDUST	.250	.300	928,082	.47			1,113,698	.57			3,712,328	.54	.00
12	1G AG IMPROVEMENTS	.250	.300	535,511	.27			642,613	.33			2,142,044	.31	.00
13														.00
14														.00
15	TOTAL RURAL			15,171,159	7.82			15,531,412	8.01			59,906,417	8.85	.00
16	TOTAL U AND R 1A RES.	.115	.120	5,216,785	2.69			5,443,602	2.81			45,363,347	6.70	.00
17	1B AGRICULTURE	.300	.300	12,089,034	6.23			12,089,034	6.24			40,296,780	5.95	.00
18	1C VACANT LOTS	.120	.120	88,750	.04			88,750	.04			739,583	.10	.00
	1D ALL OTHER	.300	.300	112,857	.05			112,857	.05			376,190	.05	.00
19	1E NOT-FOR-PROFIT	.120	.120											.00
20	1F COMM/INDUST	.250	.300	2,209,846	1.13			2,651,815	1.36			8,839,384	1.30	.00
21	1G AG IMPROVEMENTS	.250	.300	536,864	.27			644,237	.33			2,147,456	.31	.00
22														.00
23														.00
24	TOTAL COUNTY REAL ESTATE			20,254,136	10.44			21,030,295	10.85			97,762,740	14.44	.00
25	URBAN PERS. 2A MOBILE HOMES	.115	.120	135,545	.06			141,430	.07			1,178,652	.17	.00
26	2B MNRL (5BBLS/100MCF	.250	.300											.00
27	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	40,361	.02			40,361	.02			134,536	.01	.00
28	2E C & I MACH & EQUIP	.250	.200	222,059	.11			177,647	.09			888,236	.13	.00
29	2F ALL OTHER	.300	.300	48,767	.02			48,767	.02			162,556	.02	.00
30														.00
31														.00
32														.00
33	TOTAL URBAN PRSNL PROP.			446,732	.23			408,213	.21			2,363,980	.34	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	74,675	.03			77,922	.04			649,347	.09	.00
34	2B MNRL (5BBLS/100MCF	.250	.300	3,709,425	1.91			4,451,310	2.29			14,837,700	2.19	.00
35	2C MNRL) 5BBLS/100MCF	.300	.300	151,238,819	78.00			151,238,819	78.07			504,129,396	74.49	.00
36	2D MOTOR VEHICLES	.300	.300	314,899	.16			314,899	.16			1,049,663	.15	.00
	2E C & I MACH & EQUIP	.250	.200	650,396	.33			520,317	.26			2,601,584	.38	.00
37	2F ALL OTHER	.300	.300	141,469	.07			141,469	.07			471,563	.06	.00
38														.00
39														.00
40														.00
41	TOTAL RURAL PRSNL PROP.			156,129,683	80.52			156,744,736	80.91			523,739,253	77.38	.00
42	U & R PERS. 2A MOBILE HOMES	.115	.120	210,220	.10			219,360	.11			1,827,999	.27	.00
	2B MNRL (5BBLS/100MCF	.250	.300	3,709,425	1.91			4,451,310	2.29			14,837,700	2.19	.00
43	2C MNRL) 5BBLS/100MCF	.300	.300	151,238,819	78.00			151,238,819	78.07			504,129,396	74.49	.00
44	2D MOTOR VEHICLES	.300	.300	355,260	.18			355,260	.18			1,184,199	.17	.00
45	2E C & I MACH & EQUIP	.250	.200	872,455	.44			697,964	.36			3,489,820	.51	.00
	2F ALL OTHER	.300	.300	190,236	.09			190,236	.09			634,119	.09	.00
46														.00
47														.00
48														.00
49	TOTAL COUNTY PRSNL PROP.			156,576,415	80.75			157,152,949	81.12			526,103,233	77.73	.00
50	URBAN STATE APPRAISED	.330	.300	775,894	.40			705,358	.36			2,351,193	.34	.00
51	RURAL STATE APPRAISED	.330	.300	15,934,233	8.21			14,485,666	7.47			48,285,554	7.13	.00
	2K RAILROADS URBN	.150	.150	36,196	.01			36,196	.01			241,306	.03	.00
52	2K RAILROADS RURL	.150	.150	304,572	.15			304,572	.15			2,030,480	.30	.00
53														.00
54	TOTAL STATE APPRAISED			17,050,895	8.79			15,531,792	8.01			52,908,533	7.81	.00
	TOTALS FOR URBAN			6,341,799	3.27			6,648,650	3.43			42,812,802	6.32	.00
55	TOTALS FOR RURAL			187,539,647	96.72			187,066,384	96.56			633,961,704	93.67	.00
56	TOTALS FOR COUNTY			193,881,446	100.00			193,715,036	100.00			676,774,506	100.00	.00
57	AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000							AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000						

30-49

TADA AGAIN & AGAIN

	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	* ASSESSED * VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL * *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	6,896,468	10.05			7,196,314	10.81			59,969,286	20.00	.00
1B AGRICULTURE	.300	.300	37,134	.05			37,134	.05			123,780	.04	.00
1C VACANT LOTS	.120	.120	51,950	.07			51,950	.07			432,916	.14	.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,668,576	3.89			3,202,291	4.81			10,674,304	3.56	.00
1G AG IMPROVEMENTS	.250	.300	33,557	.04			40,268	.06			134,228	.04	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			9,687,685	14.12			10,527,957	15.82			71,334,514	23.79	.00
RURAL 1A RESIDENTIAL	.115	.120	5,524,487	8.05			5,764,682	8.66			48,039,017	16.02	.00
1B AGRICULTURE	.300	.300	17,446,008	25.44			17,446,008	26.23			58,153,360	19.40	.00
1C VACANT LOTS	.120	.120	29,348	.04			29,348	.04			244,566	.08	.00
1D ALL OTHER	.300	.300	3,024				3,024				10,080		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	526,583	.76			631,900	.95			2,106,332	.70	.00
1G AG IMPROVEMENTS	.250	.300	1,675,745	2.44			2,010,894	3.02			6,702,980	2.23	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			25,205,195	36.75			25,885,856	38.92			115,256,335	38.45	.00
TOTAL U AND R 1A RES.	.115	.120	12,420,955	18.11			12,960,996	19.48			108,008,303	36.03	.00
1B AGRICULTURE	.300	.300	17,483,142	25.49			17,483,142	26.28			58,277,140	19.44	.00
1C VACANT LOTS	.120	.120	81,298	.11			81,298	.12			677,482	.22	.00
1D ALL OTHER	.300	.300	3,024				3,024				10,080		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	3,195,159	4.65			3,834,191	5.76			12,780,636	4.26	.00
1G AG IMPROVEMENTS	.250	.300	1,709,302	2.49			2,051,162	3.08			6,837,208	2.28	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			34,892,880	50.88			36,413,813	54.74			186,590,849	62.24	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	15,649	.02			16,329	.02			136,078	.04	.00
2B MNRL (5BBLS/100MCF	.250	.300	169,102	.24			202,922	.30			676,408	.22	.00
2C MNRL) 5BBLS/100MCF	.300	.300	17,070	.02			17,070	.02			56,900	.01	.00
2D MOTOR VEHICLES	.300	.300	127,616	.18			127,616	.19			425,386	.14	.00
2E C & I MACH & EQUIP	.250	.200	1,650,995	2.40			1,320,796	1.98			6,603,980	2.20	.00
2F ALL OTHER	.300	.300	121,793	.17			121,793	.18			405,976	.13	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			2,102,225	3.06			1,806,526	2.71			8,304,728	2.77	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	30,576	.04			31,905	.04			265,878	.08	.00
2B MNRL (5BBLS/100MCF	.250	.300	4,109,370	5.99			4,931,244	7.41			16,437,480	5.48	.00
2C MNRL) 5BBLS/100MCF	.300	.300	10,567,446	15.40			10,567,446	15.88			35,224,820	11.75	.00
2D MOTOR VEHICLES	.300	.300	776,286	1.13			776,286	1.16			2,587,620	.86	.00
2E C & I MACH & EQUIP	.250	.200	684,220	.99			547,376	.82			2,736,880	.91	.00
2F ALL OTHER	.300	.300	204,462	.29			204,462	.30			681,540	.22	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			16,372,360	23.87			17,058,719	25.64			57,934,218	19.32	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	46,225	.06			48,234	.07			401,956	.13	.00
2B MNRL (5BBLS/100MCF	.250	.300	4,278,472	6.23			5,134,166	7.71			17,113,888	5.70	.00
2C MNRL) 5BBLS/100MCF	.300	.300	10,584,514	15.43			10,584,516	15.91			35,281,720	11.77	.00
2D MOTOR VEHICLES	.300	.300	903,902	1.31			903,902	1.35			3,013,006	1.00	.00
2E C & I MACH & EQUIP	.250	.200	2,335,216	3.40			1,868,172	2.80			9,340,860	3.11	.00
2F ALL OTHER	.300	.300	326,255	.47			326,255	.49			1,087,516	.36	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			18,474,585	26.94			18,865,245	28.36			66,238,946	22.09	.00
URBAN STATE APPRAISED	.330	.300	1,361,109	1.98			635,713	.95			4,124,572	1.37	.00
RURAL STATE APPRAISED	.330	.300	13,618,218	19.85			10,365,998	15.58			41,267,327	13.76	.00
2K RAILROADS URBN	.150	.150	18,827	.02			18,827	.02			125,513	.04	.00
2K RAILROADS RURL	.150	.150	210,545	.30			210,545	.31			1,403,633	.46	.00
													.00
TOTAL STATE APPRAISED			15,208,699	22.17			11,231,033	16.88			46,921,045	15.65	.00
TOTALS FOR URBAN			13,169,846	19.20			12,989,023	19.52			83,889,327	27.98	.00
TOTALS FOR RURAL			55,406,318	80.79			53,521,068	80.47			215,861,513	72.01	.00
TOTALS FOR COUNTY			68,576,164	100.00			66,510,091	100.00			299,750,840	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30.50

30-51

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	* ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF * TOTAL * *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	3,443,341	6.79			3,593,051	7.20			29,942,095	15.60	.00
1B AGRICULTURE	.300	.300	11,172	.02			11,172	.02			37,240	.01	.00
1C VACANT LOTS	.120	.120	24,725	.04			24,725	.04			206,041	.10	.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,408,429	2.78			1,690,115	3.38			5,633,716	2.93	.00
1G AG IMPROVEMENTS	.250	.300	12,977	.02			15,572	.03			51,908	.02	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			4,900,644	9.67			5,334,635	10.69			35,871,000	18.69	.00
RURAL 1A RESIDENTIAL	.115	.120	954,361	1.88			995,855	1.99			8,298,791	4.32	.00
1B AGRICULTURE	.300	.300	10,639,410	21.00			10,639,410	21.33			35,464,700	18.48	.00
1C VACANT LOTS	.120	.120	3,538				3,538				29,483	.01	.00
1D ALL OTHER	.300	.300	156,772	.30			156,772	.31			522,573	.27	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	329,944	.65			395,933	.79			1,319,776	.68	.00
1G AG IMPROVEMENTS	.250	.300	584,312	1.15			701,174	1.40			2,337,248	1.21	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			12,668,337	25.01			12,892,682	25.84			47,972,571	25.00	.00
TOTAL U AND R 1A RES.	.115	.120	4,397,702	8.68			4,588,906	9.20			38,240,886	19.93	.00
1B AGRICULTURE	.300	.300	10,650,582	21.03			10,650,582	21.35			35,501,940	18.50	.00
1C VACANT LOTS	.120	.120	28,263	.05			28,263	.05			235,524	.12	.00
1D ALL OTHER	.300	.300	156,772	.30			156,772	.31			522,573	.27	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,738,373	3.43			2,086,048	4.18			6,953,492	3.62	.00
1G AG IMPROVEMENTS	.250	.300	597,289	1.17			716,746	1.43			2,389,156	1.24	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			17,568,981	34.69			18,227,317	36.54			83,843,571	43.69	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	23,914	.04			24,954	.05			207,947	.10	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300	7,470	.01			7,470	.01			24,900	.01	.00
2D MOTOR VEHICLES	.300	.300	84,489	.16			84,489	.16			281,630	.14	.00
2E C & I MACH & EQUIP	.250	.200	464,419	.91			371,535	.74			1,857,676	.96	.00
2F ALL OTHER	.300	.300	90,766	.17			90,766	.18			302,553	.15	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			671,058	1.32			579,214	1.16			2,674,706	1.39	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	22,479	.04			23,456	.04			195,469	.10	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,547,923	3.05			1,857,508	3.72			6,191,692	3.22	.00
2C MNRL) 5BBLS/100MCF	.300	.300	12,551,101	24.78			12,551,101	25.16			41,837,003	21.80	.00
2D MOTOR VEHICLES	.300	.300	293,727	.58			293,727	.58			979,090	.51	.00
2E C & I MACH & EQUIP	.250	.200	416,769	.82			333,415	.66			1,667,076	.86	.00
2F ALL OTHER	.300	.300	149,737	.29			149,737	.30			499,123	.26	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			14,981,736	29.58			15,208,944	30.49			51,369,453	26.77	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	46,393	.09			48,410	.09			403,416	.21	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,547,923	3.05			1,857,508	3.72			6,191,692	3.22	.00
2C MNRL) 5BBLS/100MCF	.300	.300	12,558,571	24.79			12,558,571	25.17			41,861,903	21.81	.00
2D MOTOR VEHICLES	.300	.300	378,216	.74			378,216	.75			1,260,720	.65	.00
2E C & I MACH & EQUIP	.250	.200	881,188	1.74			704,950	1.41			3,524,752	1.83	.00
2F ALL OTHER	.300	.300	240,503	.47			240,503	.48			801,676	.41	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			15,652,794	30.90			15,788,159	31.65			54,044,159	28.16	.00
URBAN STATE APPRAISED	.330	.300	882,159	1.74			801,632	1.60			2,673,209	1.39	.00
RURAL STATE APPRAISED	.330	.300	16,205,303	32.00			14,730,985	29.53			49,106,978	25.59	.00
2K RAILROADS URBN	.150	.150	29,089	.05			29,089	.05			193,926	.10	.00
2K RAILROADS RURL	.150	.150	301,804	.59			301,804	.60			2,012,026	1.04	.00
													.00
TOTAL STATE APPRAISED			17,418,355	34.39			15,863,510	31.80			53,986,139	28.13	.00
TOTALS FOR URBAN			6,482,950	12.80			6,744,670	13.52			41,412,841	21.58	.00
TOTALS FOR RURAL			44,157,180	87.19			43,134,415	86.47			150,461,028	78.41	.00
TOTALS FOR COUNTY			50,640,130	100.00			49,878,985	100.00			191,873,869	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

	TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL **********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	17,782,310	24.91			18,555,454	25.94			154,628,782	40.89	.00
	1B AGRICULTURE	.300	.300	45,528	.06			45,528	.06			151,760	.04	.00
	1C VACANT LOTS	.120	.120	220,093	.30			220,093	.30			1,834,108	.48	.00
	1D ALL OTHER	.300	.300	79,161	.11			79,161	.11			263,870	.06	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	7,361,281	10.31			8,833,537	12.35			29,445,124	7.78	.00
	1G AG IMPROVEMENTS	.250	.300	25,440	.03			30,528	.04			101,760	.02	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN			25,513,813	35.75			27,764,301	38.82			186,425,404	49.30	.00
	RURAL 1A RESIDENTIAL	.115	.120	5,921,995	8.29			6,179,473	8.64			51,495,608	13.61	.00
	1B AGRICULTURE	.300	.300	11,291,098	15.82			11,291,098	15.78			37,636,993	9.95	.00
	1C VACANT LOTS	.120	.120	29,877	.04			29,877	.04			248,975	.06	.00
	1D ALL OTHER	.300	.300	43,950	.06			43,950	.06			146,500	.03	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	926,979	1.29			1,112,375	1.55			3,707,916	.98	.00
	1G AG IMPROVEMENTS	.250	.300	901,845	1.26			1,082,214	1.51			3,607,380	.95	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL			19,115,744	26.78			19,738,987	27.59			96,843,372	25.61	.00
	TOTAL U AND R 1A RES.	.115	.120	23,704,305	33.21			24,734,927	34.58			206,124,390	54.51	.00
	1B AGRICULTURE	.300	.300	11,336,626	15.88			11,336,626	15.85			37,788,753	9.99	.00
	1C VACANT LOTS	.120	.120	249,970	.35			249,970	.34			2,083,083	.55	.00
	1D ALL OTHER	.300	.300	123,111	.17			123,111	.17			410,370	.10	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	8,288,240	11.61			9,945,912	13.90			33,153,040	8.76	.00
	1G AG IMPROVEMENTS	.250	.300	927,285	1.29			1,112,742	1.55			3,709,140	.98	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			44,629,557	62.53			47,503,288	66.42			283,268,776	74.91	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	109,857	.15			114,633	.16			955,278	.25	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	219,157	.30			219,157	.30			730,523	.19	.00
	2E C & I MACH & EQUIP	.250	.200	4,784,283	6.70			3,827,426	5.35			19,137,132	5.06	.00
	2F ALL OTHER	.300	.300	276,325	.38			276,325	.38			921,083	.24	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			5,389,622	7.55			4,437,641	6.20			21,744,016	5.75	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	117,260	.16			122,358	.17			1,019,652	.26	.00
	2B MNRL (5BBLS/100MCF	.250	.300	167,422	.23			200,906	.28			669,688	.17	.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	749,590	1.05			749,590	1.04			2,498,633	.66	.00
	2E C & I MACH & EQUIP	.250	.200	1,253,155	1.75			1,002,524	1.40			5,012,620	1.32	.00
	2F ALL OTHER	.300	.300	273,098	.38			273,098	.38			910,326	.24	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			2,560,525	3.58			2,348,476	3.28			10,110,919	2.67	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	227,117	.31			236,991	.33			1,974,930	.52	.00
	2B MNRL (5BBLS/100MCF	.250	.300	167,422	.23			200,906	.28			669,688	.17	.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	968,747	1.35			968,747	1.35			3,229,156	.85	.00
	2E C & I MACH & EQUIP	.250	.200	6,037,438	8.45			4,829,950	6.75			24,149,752	6.38	.00
	2F ALL OTHER	.300	.300	549,423	.76			549,423	.76			1,831,409	.48	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			7,950,147	11.13			6,786,017	9.48			31,854,935	8.42	.00
	URBAN STATE APPRAISED	.320	.300	6,170,858	8.64			5,609,752	7.84			18,699,569	4.94	.00
	RURAL STATE APPRAISED	.330	.300	10,991,093	15.33			9,946,050	13.90			33,154,827	8.76	.00
	2K RAILROADS URBN	.150	.150	459,385	.64			459,385	.64			3,062,566	.80	.00
	2K RAILROADS RURL	.150	.150	1,214,850	1.70			1,214,850	1.69			8,099,000	2.14	.00
														.00
	TOTAL STATE APPRAISED			18,786,186	26.32			17,230,037	24.09			63,015,962	16.66	.00
	TOTALS FOR URBAN			37,533,678	52.59			38,270,979	53.51			229,931,555	60.80	.00
	TOTALS FOR RURAL			33,832,212	47.40			33,248,363	46.48			148,208,118	39.19	.00
	TOTALS FOR COUNTY			71,365,890	100.00			71,519,342	100.00			378,139,673	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

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TADA AGAIN & AGAIN

		CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # **********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN	1A RESIDENTIAL	.115	.120	2,017,705	8.65			2,105,431	8.84			17,545,260	17.78	.00
	1B AGRICULTURE	.300	.300	705				705				2,350		.00
	1C VACANT LOTS	.120	.120	40,296	.17			40,296	.16			335,800	.34	.00
	1D ALL OTHER	.300	.300	1,037				1,037				3,456		.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	777,558	3.33			933,070	3.91			3,110,232	3.15	.00
	1G AG IMPROVEMENTS	.250	.300	2,333	.01			2,800	.01			9,332		.00
														.00
														.00
														.00
														.00
	TOTAL URBAN			2,839,634	12.17			3,083,339	12.95			21,006,430	21.29	.00
RURAL	1A RESIDENTIAL	.115	.120	959,112	4.11			1,000,812	4.20			8,340,104	8.45	.00
	1B AGRICULTURE	.300	.300	8,436,610	36.17			8,436,610	35.43			28,122,033	28.50	.00
	1C VACANT LOTS	.120	.120	15,678	.06			15,678	.06			130,650	.13	.00
	1D ALL OTHER	.300	.300	449,258	1.92			449,258	1.88			1,497,526	1.51	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	1,482,608	6.35			1,779,130	7.47			5,930,432	6.01	.00
	1G AG IMPROVEMENTS	.250	.300	411,957	1.76			494,348	2.07			1,647,828	1.67	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL			11,755,223	50.41			12,175,836	51.13			45,668,573	46.29	.00
TOTAL U AND R	1A RES.	.115	.120	2,976,817	12.76			3,106,243	13.04			25,885,364	26.24	.00
	1B AGRICULTURE	.300	.300	8,437,315	36.18			8,437,315	35.43			28,124,383	28.51	.00
	1C VACANT LOTS	.120	.120	55,974	.24			55,974	.23			466,450	.47	.00
	1D ALL OTHER	.300	.300	450,295	1.93			450,295	1.89			1,500,982	1.52	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	2,260,166	9.69			2,712,200	11.39			9,040,664	9.16	.00
	1G AG IMPROVEMENTS	.250	.300	414,290	1.77			497,148	2.08			1,657,160	1.68	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			14,594,857	62.58			15,259,175	64.08			66,675,003	67.59	.00
URBAN PERS.	2A MOBILE HOMES	.115	.120	10,685	.04			11,150	.04			92,913	.09	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	31,614	.13			31,614	.13			105,380	.10	.00
	2E C & I MACH & EQUIP	.250	.200	173,328	.74			138,662	.58			693,312	.70	.00
	2F ALL OTHER	.300	.300	53,171	.22			53,171	.22			177,236	.17	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			268,798	1.15			234,597	.98			1,068,841	1.08	.00
RURAL PERS.	2A MOBILE HOMES	.115	.120	43,171	.18			45,048	.18			375,400	.38	.00
	2B MNRL (5BBLS/100MCF	.250	.300	493,483	2.11			592,180	2.48			1,973,932	2.00	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	4,471,945	19.17			4,471,945	18.78			14,906,483	15.11	.00
	2D MOTOR VEHICLES	.300	.300	258,963	1.11			258,963	1.08			863,210	.87	.00
	2E C & I MACH & EQUIP	.250	.200	269,986	1.15			215,989	.90			1,079,944	1.09	.00
	2F ALL OTHER	.300	.300	93,702	.40			93,702	.39			312,340	.31	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			5,631,250	24.14			5,677,827	23.84			19,511,309	19.78	.00
U & R PERS.	2A MOBILE HOMES	.115	.120	53,856	.23			56,198	.23			468,313	.47	.00
	2B MNRL (5BBLS/100MCF	.250	.300	493,483	2.11			592,180	2.48			1,973,932	2.00	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	4,471,945	19.17			4,471,945	18.78			14,906,483	15.11	.00
	2D MOTOR VEHICLES	.300	.300	290,577	1.24			290,577	1.22			968,590	.98	.00
	2E C & I MACH & EQUIP	.250	.200	443,314	1.90			354,651	1.48			1,773,256	1.79	.00
	2F ALL OTHER	.300	.300	144,873	.62			144,873	.61			489,574	.49	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			5,900,048	25.30			5,912,424	24.83			20,580,150	20.86	.00
URBAN STATE APPRAISED		.330	.300	241,114	1.03			219,194	.92			730,648	.74	.00
RURAL STATE APPRAISED		.330	.300	1,804,741	7.73			1,640,674	6.89			5,468,912	5.54	.00
	2K RAILROADS URBN	.150	.150	2,166				2,166				14,440	.01	.00
	2K RAILROADS RURAL	.150	.150	775,574	3.32			775,574	3.25			5,170,493	5.24	.00
														.00
TOTAL STATE APPRAISED				2,823,595	12.10			2,637,608	11.07			11,384,493	11.54	.00
TOTALS FOR URBAN				3,351,712	14.37			3,539,296	14.86			22,820,359	23.13	.00
TOTALS FOR RURAL				19,966,788	85.62			20,269,911	85.13			75,819,287	76.86	.00
TOTALS FOR COUNTY				23,318,500	100.00			23,809,207	100.00			98,639,646	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	83,141,000	40.06			86,755,826	40.12			722,965,217	52.01	.00
1B AGRICULTURE	.300	.300	129,075	.06			129,075	.05			430,250	.03	.00
1C VACANT LOTS	.120	.120	1,951,021	.94			1,951,021	.90			16,258,508	1.16	.00
1D ALL OTHER	.300	.300	466,374	.22			466,374	.21			1,554,580	.11	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	32,764,577	15.78			39,317,492	18.18			131,058,308	9.42	.00
1G AG IMPROVEMENTS	.250	.300	28,417	.01			34,100	.01			113,668		.00
													.00
													.00
													.00
													.00
TOTAL URBAN			118,480,464	57.09			128,653,888	59.50			872,380,531	62.76	.00
RURAL 1A RESIDENTIAL	.115	.120	39,055,213	18.82			40,753,266	18.85			339,610,547	24.43	.00
1B AGRICULTURE	.300	.300	7,597,396	3.66			7,597,396	3.51			25,324,653	1.82	.00
1C VACANT LOTS	.120	.120	846,624	.40			846,624	.39			7,055,200	.50	.00
1D ALL OTHER	.300	.300	224,255	.10			224,255	.10			747,516	.05	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,465,017	.70			1,758,020	.81			5,860,068	.42	.00
1G AG IMPROVEMENTS	.250	.300	1,988,827	.95			2,386,592	1.10			7,955,308	.57	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			51,177,332	24.66			53,566,153	24.77			386,553,292	27.81	.00
TOTAL U AND R 1A RES.	.115	.120	122,196,213	58.88			127,509,092	58.98			1,062,575,764	76.45	.00
1B AGRICULTURE	.300	.300	7,726,471	3.72			7,726,471	3.57			25,754,903	1.85	.00
1C VACANT LOTS	.120	.120	2,797,645	1.34			2,797,645	1.29			23,313,708	1.67	.00
1D ALL OTHER	.300	.300	690,629	.33			690,629	.31			2,302,096	.16	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	34,229,594	16.49			41,075,512	18.99			136,918,376	9.85	.00
1G AG IMPROVEMENTS	.250	.300	2,017,244	.97			2,420,692	1.11			8,068,976	.58	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			169,657,796	81.75			182,220,041	84.28			1,258,933,823	90.57	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	305,859	.14			319,157	.14			2,859,643	.19	.00
2B MNRL (5BBLS/100MCF	.250	.300	8,488				10,186				33,952		.00
2C MNRL) 5BBLS/100MCF	.300	.300	10,856				10,856				36,186		.00
2D MOTOR VEHICLES	.300	.300	661,219	.31			661,219	.30			2,204,063	.15	.00
2E C & I MACH & EQUIP	.250	.200	6,801,759	3.27			5,441,407	2.51			27,207,036	1.95	.00
2F ALL OTHER	.300	.300	506,442	.24			506,442	.23			1,688,140	.12	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			8,294,623	3.99			6,949,267	3.21			33,829,020	2.43	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	60,672	.02			63,310	.02			527,582	.03	.00
2B MNRL (5BBLS/100MCF	.250	.300	172,495	.08			206,994	.09			689,980	.04	.00
2C MNRL) 5BBLS/100MCF	.300	.300	721,369	.34			721,369	.33			2,404,563	.17	.00
2D MOTOR VEHICLES	.300	.300	702,901	.33			702,901	.32			2,343,003	.16	.00
2E C & I MACH & EQUIP	.250	.200	788,204	.37			630,563	.29			3,152,816	.22	.00
2F ALL OTHER	.300	.300	418,108	.20			418,108	.19			1,393,693	.10	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			2,863,749	1.38			2,743,245	1.26			10,511,637	.75	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	366,531	.17			382,467	.17			3,187,225	.22	.00
2B MNRL (5BBLS/100MCF	.250	.300	180,983	.08			217,180	.10			723,932	.05	.00
2C MNRL) 5BBLS/100MCF	.300	.300	732,225	.35			732,225	.33			2,440,749	.17	.00
2D MOTOR VEHICLES	.300	.300	1,364,120	.65			1,364,120	.63			4,547,066	.32	.00
2E C & I MACH & EQUIP	.250	.200	7,589,963	3.65			6,071,970	2.80			30,359,852	2.18	.00
2F ALL OTHER	.300	.300	924,550	.44			924,550	.42			3,081,833	.22	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			11,158,372	5.37			9,692,512	4.48			44,340,657	3.19	.00
URBAN STATE APPRAISED	.330	.300	9,484,099	4.57			8,590,640	3.97			28,739,693	2.06	.00
RURAL STATE APPRAISED	.330	.300	15,650,664	7.54			14,123,195	6.53			47,426,254	3.41	.00
2K RAILROADS URBN	.150	.150	301,644	.14			301,644	.13			2,010,960	.14	.00
2K RAILROADS RURL	.150	.150	1,262,091	.60			1,262,091	.58			8,413,940	.60	.00
													.00
TOTAL STATE APPRAISED			26,698,498	12.86			24,277,570	11.22			86,590,847	6.23	.00
TOTALS FOR URBAN			136,560,830	65.80			144,495,439	66.83			936,960,204	67.41	.00
TOTALS FOR RURAL			70,953,836	34.19			71,694,684	33.16			452,905,123	32.58	.00
TOTALS FOR COUNTY			207,514,666	100.00			216,190,123	100.00			1,389,865,327	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-54

	TADA AGAIN & AGAIN	CUR SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115 .120	1,697,387	7.57			1,771,186	7.96			14,759,886	15.77	.00
	1B AGRICULTURE	.300 .300	3,198	.01			3,198	.01			10,660	.01	.00
	1C VACANT LOTS	.120 .120	12,160	.05			12,160	.05			101,333	.10	.00
	1D ALL OTHER	.300 .300	34,302	.15			34,302	.15			114,340	.12	.00
1	1E NOT-FOR-PROFIT	.120 .120											.00
2	1F COMM/INDUST	.250 .300	615,401	2.74			738,481	3.32			2,461,604	2.63	.00
3	1G AG IMPROVEMENTS	.250 .300	314				377				1,256		.00
4													.00
5													.00
6	TOTAL URBAN		2,362,762	10.54			2,559,704	11.51			17,449,079	18.64	.00
7	RURAL 1A RESIDENTIAL	.115 .120	1,202,382	5.36			1,254,659	5.64			10,455,496	11.17	.00
8	1B AGRICULTURE	.300 .300	10,426,964	46.54			10,426,964	46.89			34,756,546	37.14	.00
9	1C VACANT LOTS	.120 .120	25,340	.11			25,340	.11			211,166	.22	.00
	1D ALL OTHER	.300 .300	14,205	.06			14,205	.06			47,350	.05	.00
10	1E NOT-FOR-PROFIT	.120 .120											.00
11	1F COMM/INDUST	.250 .300	328,124	1.46			393,749	1.77			1,312,496	1.40	.00
12	1G AG IMPROVEMENTS	.250 .300	638,382	2.84			766,058	3.44			2,553,528	2.72	.00
13													.00
14													.00
15	TOTAL RURAL		12,635,397	56.40			12,880,975	57.93			49,336,581	52.73	.00
16	TOTAL U AND R 1A RES.	.115 .120	2,899,769	12.94			3,025,845	13.60			25,215,381	26.95	.00
17	1B AGRICULTURE	.300 .300	10,430,162	46.56			10,430,162	46.91			34,767,206	37.15	.00
18	1C VACANT LOTS	.120 .120	37,500	.16			37,500	.16			312,499	.33	.00
	1D ALL OTHER	.300 .300	48,507	.21			48,507	.21			161,690	.17	.00
19	1E NOT-FOR-PROFIT	.120 .120											.00
20	1F COMM/INDUST	.250 .300	943,525	4.21			1,132,230	5.09			3,774,100	4.03	.00
21	1G AG IMPROVEMENTS	.250 .300	638,696	2.85			766,435	3.44			2,554,784	2.73	.00
22													.00
23													.00
24	TOTAL COUNTY REAL ESTATE		14,998,159	66.95			15,440,679	69.44			66,785,660	71.38	.00
25	URBAN PERS. 2A MOBILE HOMES	.115 .120	4,539	.02			4,736	.02			39,469	.04	.00
26	2B MNRL (5BBLS/100MCF	.250 .300											.00
27	2C MNRL) 5BBLS/100MCF	.300 .300											.00
	2D MOTOR VEHICLES	.300 .300	85,195	.38			85,195	.38			283,983	.30	.00
28	2E C & I MACH & EQUIP	.250 .200	257,095	1.14			205,676	.92			1,028,380	1.09	.00
29	2F ALL OTHER	.300 .300	49,247	.21			49,247	.22			164,156	.17	.00
30													.00
31													.00
32													.00
33	TOTAL URBAN PRSNL PROP.		396,076	1.76			344,854	1.55			1,515,988	1.62	.00
	RURAL PERS. 2A MOBILE HOMES	.115 .120	13,833	.06			14,939	.06			120,286	.12	.00
34	2B MNRL (5BBLS/100MCF	.250 .300											.00
35	2C MNRL) 5BBLS/100MCF	.300 .300											.00
36	2D MOTOR VEHICLES	.300 .300	484,660	2.16			484,660	2.17			1,615,533	1.72	.00
	2E C & I MACH & EQUIP	.250 .200	504,937	2.25			403,950	1.81			2,019,748	2.15	.00
37	2F ALL OTHER	.300 .300	57,120	.25			57,120	.25			190,400	.20	.00
38													.00
39													.00
40													.00
41	TOTAL RURAL PRSNL PROP.		1,060,550	4.73			960,164	4.31			3,945,967	4.21	.00
42	U & R PERS. 2A MOBILE HOMES	.115 .120	18,372	.08			19,170	.08			159,755	.17	.00
	2B MNRL (5BBLS/100MCF	.250 .300											.00
43	2C MNRL) 5BBLS/100MCF	.300 .300											.00
44	2D MOTOR VEHICLES	.300 .300	569,855	2.54			569,855	2.56			1,899,516	2.03	.00
45	2E C & I MACH & EQUIP	.250 .200	762,032	3.40			609,626	2.74			3,048,128	3.25	.00
	2F ALL OTHER	.300 .300	106,367	.47			106,367	.47			354,556	.37	.00
46													.00
47													.00
48													.00
49	TOTAL COUNTY PRSNL PROP.		1,456,626	6.50			1,305,018	5.86			5,961,955	5.83	.00
50	URBAN STATE APPRAISED	.330 .300	573,781	2.56			521,619	2.34			1,738,730	1.85	.00
51	RURAL STATE APPRAISED	.330 .300	4,466,129	19.93			4,060,117	18.24			13,533,724	14.46	.00
	2K RAILROADS URBN	.150 .150	61,466	.27			61,466	.27			409,773	.43	.00
52	2K RAILROADS RURL	.150 .150	844,961	3.77			844,961	3.80			5,633,073	6.02	.00
53													.00
54	TOTAL STATE APPRAISED		5,946,337	26.54			5,488,163	24.68			21,315,300	22.78	.00
	TOTALS FOR URBAN		3,394,085	15.15			3,487,643	15.68			21,113,570	22.56	.00
55	TOTALS FOR RURAL		19,007,037	84.84			18,746,217	84.31			72,449,345	77.43	.00
56	TOTALS FOR COUNTY		22,401,122	100.00			22,233,860	100.00			93,562,915	100.00	.00
57	AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000						AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000						

30-53

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	3,716,534	2.55			3,878,122	2.92			32,317,686	6.08	.00
1B AGRICULTURE	.300	.300	8,835				8,835				29,450		.00
1C VACANT LOTS	.120	.120	53,801	.03			53,801	.04			448,341	.08	.00
1D ALL OTHER	.300	.300	23,190	.01			23,190	.01			77,300	.01	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,156,034	.79			1,387,241	1.04			4,624,136	.87	.00
1G AG IMPROVEMENTS	.250	.300	1,969				2,363				7,876		.00
													.00
													.00
													.00
													.00
TOTAL URBAN			4,960,363	3.41			5,353,552	4.03			37,504,789	7.06	.00
RURAL 1A RESIDENTIAL	.115	.120	7,072,651	4.86			7,380,158	5.56			61,501,313	11.58	.00
1B AGRICULTURE	.300	.300	9,543,063	6.56			9,543,063	7.19			31,810,210	5.99	.00
1C VACANT LOTS	.120	.120	3,327,439	2.28			3,327,439	2.50			27,728,658	5.22	.00
1D ALL OTHER	.300	.300	145,944	.10			145,944	.10			486,480	.09	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	328,231	.22			393,877	.29			1,312,924	.24	.00
1G AG IMPROVEMENTS	.250	.300	722,463	.49			866,956	.65			2,889,852	.54	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			21,139,791	14.54			21,657,437	16.32			125,729,437	23.67	.00
TOTAL U AND R 1A RES.	.115	.120	10,789,185	7.42			11,258,280	8.48			93,818,999	17.66	.00
1B AGRICULTURE	.300	.300	9,551,898	6.57			9,551,898	7.19			31,839,660	5.99	.00
1C VACANT LOTS	.120	.120	3,381,240	2.32			3,381,240	2.54			28,176,999	5.30	.00
1D ALL OTHER	.300	.300	169,134	.11			169,134	.12			563,780	.10	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,484,265	1.02			1,781,118	1.34			5,937,060	1.11	.00
1G AG IMPROVEMENTS	.250	.300	724,432	.49			869,319	.65			2,897,728	.54	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			26,100,154	17.96			27,010,989	20.35			163,234,226	30.73	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	43,093	.02			44,967	.03			374,721	.07	.00
2B MNRL (SBBLS/100MCF	.250	.300											.00
2C MNRL) SBBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	109,937	.07			109,937	.08			366,456	.06	.00
2E C & I MACH & EQUIP	.250	.200	656,725	.45			525,380	.39			2,626,900	.49	.00
2F ALL OTHER	.300	.300	142,998	.09			142,998	.10			476,660	.08	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			952,753	.65			823,282	.62			3,844,737	.72	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	80,349	.05			83,842	.06			698,686	.13	.00
2B MNRL (SBBLS/100MCF	.250	.300	90,542	.06			108,650	.08			362,168	.06	.00
2C MNRL) SBBLS/100MCF	.300	.300	297,298	.20			297,298	.22			990,993	.18	.00
2D MOTOR VEHICLES	.300	.300	668,646	.46			668,646	.50			2,228,820	.41	.00
2E C & I MACH & EQUIP	.250	.200	1,485,268	1.02			1,188,214	.89			5,941,072	1.11	.00
2F ALL OTHER	.300	.300	791,146	.54			791,146	.59			2,637,153	.49	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			3,413,249	2.34			3,137,796	2.36			12,858,892	2.42	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	123,442	.08			128,809	.09			1,073,407	.20	.00
2B MNRL (SBBLS/100MCF	.250	.300	90,542	.06			108,650	.08			362,168	.06	.00
2C MNRL) SBBLS/100MCF	.300	.300	297,298	.20			297,298	.22			990,993	.18	.00
2D MOTOR VEHICLES	.300	.300	778,583	.53			778,583	.58			2,595,276	.48	.00
2E C & I MACH & EQUIP	.250	.200	2,141,993	1.47			1,713,594	1.29			8,567,972	1.61	.00
2F ALL OTHER	.300	.300	934,144	.64			934,144	.70			3,113,813	.58	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			4,366,002	3.00			3,961,078	2.98			16,703,629	3.14	.00
URBAN STATE APPRAISED	.330	.300	2,118,838	1.45			1,288,064	.97			6,420,721	1.20	.00
RURAL STATE APPRAISED	.330	.300	111,879,823	76.99			99,572,508	75.04			339,029,766	63.84	.00
2K RAILROADS URBN	.150	.150	59,808	.04			59,808	.04			398,720	.07	.00
2K RAILROADS RURL	.150	.150	785,973	.54			785,973	.59			5,239,820	.98	.00
													.00
TOTAL STATE APPRAISED			114,844,442	79.03			101,706,353	76.65			351,089,027	66.11	.00
TOTALS FOR URBAN			8,091,762	5.56			7,524,706	5.67			48,168,967	9.07	.00
TOTALS FOR RURAL			137,218,036	94.43			125,153,714	94.32			482,857,915	90.92	.00
TOTALS FOR COUNTY			145,310,598	100.00			132,678,420	100.00			531,026,882	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-56

30-57

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	3,216,906	12.71			3,356,771	13.05			27,973,095	25.26	.00
1B AGRICULTURE	.300	.300	8,802	.03			8,802	.03			29,340	.02	.00
1C VACANT LOTS	.120	.120	32,413	.12			32,413	.12			270,108	.24	.00
1O ALL OTHER	.300	.300	54				54				180		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,880,122	7.43			2,256,146	8.77			7,520,488	6.79	.00
1G AG IMPROVEMENTS	.250	.300	13,506	.05			16,207	.06			54,024	.04	.00
													.00
													.00
													.00
TOTAL URBAN			5,151,803	20.36			5,670,393	22.05			35,847,235	32.38	.00
RURAL 1A RESIDENTIAL	.115	.120	681,479	2.69			711,108	2.76			5,925,904	5.35	.00
1B AGRICULTURE	.300	.300	11,342,640	44.82			11,342,640	44.11			37,808,800	34.15	.00
1C VACANT LOTS	.120	.120	1,390				1,390				11,583	.01	.00
1O ALL OTHER	.300	.300	84,523	.33			84,523	.32			281,743	.25	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	389,730	1.54			467,676	1.81			1,558,920	1.40	.00
1G AG IMPROVEMENTS	.250	.300	519,941	2.05			623,929	2.42			2,079,764	1.87	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			13,019,703	51.45			13,231,266	51.46			47,666,714	43.05	.00
TOTAL U AND R 1A RES.	.115	.120	3,898,385	15.40			4,067,879	15.82			33,898,999	30.62	.00
1B AGRICULTURE	.300	.300	11,351,442	44.86			11,351,442	44.14			37,838,140	34.18	.00
1C VACANT LOTS	.120	.120	33,803	.13			33,803	.13			281,691	.25	.00
1O ALL OTHER	.300	.300	84,577	.33			84,577	.32			281,923	.25	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,269,852	8.97			2,723,822	10.59			9,079,408	8.20	.00
1G AG IMPROVEMENTS	.250	.300	533,447	2.10			640,136	2.48			2,133,788	1.92	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			18,171,506	71.81			18,901,659	73.51			83,513,949	75.44	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	25,826	.10			26,949	.10			224,573	.20	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300	20,952	.08			20,952	.08			69,840	.06	.00
2D MOTOR VEHICLES	.300	.300	139,089	.54			139,089	.54			463,630	.41	.00
2E C & I MACH & EQUIP	.250	.200	384,493	1.51			307,594	1.19			1,537,972	1.38	.00
2F ALL OTHER	.300	.300	66,536	.26			66,536	.25			221,786	.20	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			636,896	2.51			561,120	2.18			2,517,801	2.27	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	8,735	.03			9,115	.03			75,956	.06	.00
2B MNRL (5BBLS/100MCF	.250	.300	183,043	.72			219,652	.85			732,172	.66	.00
2C MNRL) 5BBLS/100MCF	.300	.300	1,827,754	7.22			1,827,754	7.10			6,092,513	5.50	.00
2D MOTOR VEHICLES	.300	.300	311,868	1.23			311,868	1.21			1,039,560	.93	.00
2E C & I MACH & EQUIP	.250	.200	78,951	.31			63,161	.24			315,804	.28	.00
2F ALL OTHER	.300	.300	37,322	.14			37,322	.14			124,406	.11	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			2,447,673	9.67			2,468,872	9.60			8,380,411	7.57	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	34,561	.13			36,064	.14			300,529	.27	.00
2B MNRL (5BBLS/100MCF	.250	.300	183,043	.72			219,652	.85			732,172	.66	.00
2C MNRL) 5BBLS/100MCF	.300	.300	1,848,706	7.30			1,848,706	7.19			6,162,353	5.56	.00
2D MOTOR VEHICLES	.300	.300	450,957	1.78			450,957	1.75			1,503,190	1.35	.00
2E C & I MACH & EQUIP	.250	.200	463,444	1.83			370,755	1.44			1,853,776	1.67	.00
2F ALL OTHER	.300	.300	103,858	.41			103,858	.40			346,192	.31	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			3,084,569	12.19			3,029,992	11.78			10,898,212	9.84	.00
URBAN STATE APPRAISED	.330	.300	730,488	2.88			664,080	2.58			2,213,600	1.99	.00
RURAL STATE APPRAISED	.330	.300	2,209,632	8.73			2,008,756	7.81			6,695,854	6.04	.00
2K RAILROADS URBN	.150	.150	91,924	.36			91,924	.35			612,826	.55	.00
2K RAILROADS RURL	.150	.150	1,014,673	4.01			1,014,673	3.94			6,764,486	6.11	.00
													.00
TOTAL STATE APPRAISED			4,046,717	15.99			3,779,433	14.69			16,286,766	14.71	.00
TOTALS FOR URBAN			6,611,111	26.12			6,987,517	27.17			41,191,462	37.21	.00
TOTALS FOR RURAL			18,691,681	73.87			18,723,567	72.82			69,507,465	62.78	.00
TOTALS FOR COUNTY			25,302,792	100.00			25,711,084	100.00			110,698,927	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % **********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	41,427,000	32.58			43,228,174	33.02			360,234,782	49.29	.00
1B AGRICULTURE	.300	.300	22,962	.01			22,962	.01			76,540	.01	.00
1C VACANT LOTS	.120	.120	540,017	.42			540,017	.41			4,500,141	.61	.00
1D ALL OTHER	.300	.300	5,214				5,214				17,380		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	24,392,131	19.18			29,270,557	22.36			97,568,524	13.35	.00
1G AG IMPROVEMENTS	.250	.300	5,289				6,347				21,156		.00
													.00
													.00
													.00
													.00
TOTAL URBAN			66,392,613	52.21			73,073,271	55.82			462,418,523	63.27	.00
RURAL 1A RESIDENTIAL	.115	.120	10,124,966	7.96			10,565,182	8.07			88,043,182	12.04	.00
1B AGRICULTURE	.300	.300	13,610,151	10.70			13,610,151	10.39			45,367,170	6.20	.00
1C VACANT LOTS	.120	.120	110,355	.08			110,355	.08			919,625	.12	.00
1D ALL OTHER	.300	.300	53,454	.04			53,454	.04			178,180	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	756,441	.59			907,729	.69			3,025,764	.41	.00
1G AG IMPROVEMENTS	.250	.300	1,229,798	.96			1,475,758	1.12			4,919,192	.67	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			25,885,165	20.35			26,722,629	20.41			142,453,113	19.49	.00
TOTAL U AND R 1A RES.	.115	.120	51,551,966	40.54			53,793,356	41.09			448,277,964	61.33	.00
1B AGRICULTURE	.300	.300	13,633,113	10.72			13,633,113	10.41			45,443,710	6.21	.00
1C VACANT LOTS	.120	.120	650,372	.51			650,372	.49			5,419,766	.74	.00
1D ALL OTHER	.300	.300	58,668	.04			58,668	.04			195,560	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	25,148,572	19.77			30,178,286	23.05			100,594,288	13.76	.00
1G AG IMPROVEMENTS	.250	.300	1,235,087	.97			1,482,105	1.13			4,940,348	.67	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			92,277,778	72.57			99,795,900	76.24			604,871,636	82.76	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	471,060	.37			491,541	.37			4,096,173	.56	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	591,090	.46			591,090	.45			1,970,300	.26	.00
2E C & I MACH & EQUIP	.250	.200	9,569,305	7.52			7,655,444	5.84			38,277,220	5.23	.00
2F ALL OTHER	.300	.300	602,370	.47			602,370	.46			2,007,900	.27	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			11,233,825	8.83			9,340,445	7.13			46,351,593	6.34	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	97,460	.07			101,697	.07			847,478	.11	.00
2B MNRL (5BBLS/100MCF	.250	.300	49,922	.03			59,906	.04			199,688	.02	.00
2C MNRL) 5BBLS/100MCF	.300	.300	282,584	.22			282,584	.21			941,946	.12	.00
2D MOTOR VEHICLES	.300	.300	1,249,325	.98			1,249,325	.95			4,164,416	.56	.00
2E C & I MACH & EQUIP	.250	.200	743,790	.58			595,032	.45			2,975,160	.40	.00
2F ALL OTHER	.300	.300	325,470	.25			325,470	.24			1,084,900	.14	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			2,748,551	2.16			2,614,014	1.99			10,213,588	1.39	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	568,520	.44			593,238	.45			4,943,651	.67	.00
2B MNRL (5BBLS/100MCF	.250	.300	49,922	.03			59,906	.04			199,688	.02	.00
2C MNRL) 5BBLS/100MCF	.300	.300	282,584	.22			282,584	.21			941,946	.12	.00
2D MOTOR VEHICLES	.300	.300	1,840,415	1.44			1,840,415	1.40			6,134,716	.83	.00
2E C & I MACH & EQUIP	.250	.200	10,313,095	8.11			8,250,476	6.30			41,252,380	5.64	.00
2F ALL OTHER	.300	.300	927,840	.72			927,840	.70			3,092,800	.42	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			13,982,376	10.99			11,954,459	9.13			56,565,181	7.74	.00
URBAN STATE APPRAISED	.330	.300	7,029,540	5.52			6,390,491	4.88			21,301,636	2.91	.00
RURAL STATE APPRAISED	.330	.300	12,194,462	9.59			11,085,875	8.46			36,952,915	5.05	.00
2K RAILROADS URBN	.150	.150	242,690	.19			242,690	.18			1,617,933	.22	.00
2K RAILROADS RURAL	.150	.150	1,424,933	1.12			1,424,933	1.08			9,499,553	1.29	.00
													.00
TOTAL STATE APPRAISED			20,891,625	16.43			19,143,989	14.62			69,372,037	9.49	.00
TOTALS FOR URBAN			84,898,668	66.76			89,046,897	68.02			531,689,685	72.75	.00
TOTALS FOR RURAL			42,253,111	33.23			41,847,451	31.97			199,119,169	27.24	.00
TOTALS FOR COUNTY			127,151,779	100.00			130,894,348	100.00			730,808,854	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

	TADA AGAIN & AGAIN	CUR SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115 .120	9,821,067	17.07			10,248,070	17.43			85,400,582	29.81	.00
	1B AGRICULTURE	.300 .300	30,078	.05			30,078	.05			100,260	.03	.00
	1C VACANT LOTS	.120 .120	104,043	.18			104,043	.17			867,025	.30	.00
	1D ALL OTHER	.300 .300	20,404	.03			20,404	.03			68,013	.02	.00
	1E NOT-FOR-PROFIT	.120 .120											.00
	1F COMM/INDUST	.250 .300	4,083,839	7.09			4,900,607	8.33			16,335,356	5.70	.00
	1G AG IMPROVEMENTS	.250 .300	20,156	.03			24,187	.04			80,624	.02	.00
													.00
													.00
													.00
													.00
	TOTAL URBAN		14,079,587	24.47			15,327,389	26.07			102,851,860	35.91	.00
	RURAL 1A RESIDENTIAL	.115 .120	5,562,463	9.67			5,804,309	9.87			48,369,243	16.88	.00
	1B AGRICULTURE	.300 .300	18,336,987	31.87			18,336,987	31.19			61,123,290	21.34	.00
	1C VACANT LOTS	.120 .120	26,915	.04			26,915	.04			224,291	.07	.00
	1D ALL OTHER	.300 .300	17,010	.02			17,010	.02			56,700	.01	.00
	1E NOT-FOR-PROFIT	.120 .120											.00
	1F COMM/INDUST	.250 .300	470,821	.81			564,985	.96			1,883,284	.65	.00
	1G AG IMPROVEMENTS	.250 .300	2,799,765	4.86			3,359,718	5.71			11,199,060	3.91	.00
													.00
													.00
													.00
													.00
	TOTAL RURAL		27,213,961	47.31			28,109,924	47.82			122,855,868	42.89	.00
	TOTAL U AND R 1A RES.	.115 .120	15,383,530	26.74			16,052,379	27.31			133,769,825	46.70	.00
	1B AGRICULTURE	.300 .300	18,367,065	31.93			18,367,065	31.24			61,223,550	21.37	.00
	1C VACANT LOTS	.120 .120	130,958	.22			130,958	.22			1,091,316	.38	.00
	1D ALL OTHER	.300 .300	37,414	.06			37,414	.06			124,713	.04	.00
	1E NOT-FOR-PROFIT	.120 .120											.00
	1F COMM/INDUST	.250 .300	4,554,660	7.91			5,465,592	9.29			18,218,640	6.36	.00
	1G AG IMPROVEMENTS	.250 .300	2,819,921	4.90			3,383,905	5.75			11,279,684	3.93	.00
													.00
													.00
													.00
													.00
	TOTAL COUNTY REAL ESTATE		41,293,548	71.79			43,437,313	73.90			225,707,728	78.81	.00
	URBAN PERS. 2A MOBILE HOMES	.115 .120	25,234	.04			26,331	.04			219,426	.07	.00
	2B MNRL (5BBLS/100MCF	.250 .300											.00
	2C MNRL) 5BBLS/100MCF	.300 .300											.00
	2D MOTOR VEHICLES	.300 .300	183,113	.31			183,113	.31			610,376	.21	.00
	2E C & I MACH & EQUIP	.250 .200	996,940	1.73			797,552	1.35			3,987,760	1.39	.00
	2F ALL OTHER	.300 .300	212,145	.36			212,145	.36			707,150	.24	.00
													.00
													.00
													.00
													.00
	TOTAL URBAN PRSNL PROP.		1,417,432	2.46			1,219,141	2.07			5,524,712	1.92	.00
	RURAL PERS. 2A MOBILE HOMES	.115 .120	49,550	.08			51,704	.08			430,869	.15	.00
	2B MNRL (5BBLS/100MCF	.250 .300	1,201,742	2.08			1,442,090	2.45			4,806,968	1.67	.00
	2C MNRL) 5BBLS/100MCF	.300 .300	878,333	1.52			878,333	1.49			2,927,776	1.02	.00
	2D MOTOR VEHICLES	.300 .300	719,932	1.25			719,932	1.22			2,399,773	.83	.00
	2E C & I MACH & EQUIP	.250 .200	560,974	.97			448,779	.76			2,243,896	.78	.00
	2F ALL OTHER	.300 .300	302,989	.52			302,989	.51			1,009,963	.35	.00
													.00
													.00
													.00
	TOTAL RURAL PRSNL PROP.		3,713,520	6.45			3,843,827	6.53			13,819,245	4.82	.00
	U & R PERS. 2A MOBILE HOMES	.115 .120	74,784	.13			78,035	.13			650,295	.22	.00
	2B MNRL (5BBLS/100MCF	.250 .300	1,201,742	2.08			1,442,090	2.45			4,806,968	1.67	.00
	2C MNRL) 5BBLS/100MCF	.300 .300	878,333	1.52			878,333	1.49			2,927,776	1.02	.00
	2D MOTOR VEHICLES	.300 .300	903,045	1.56			903,045	1.53			3,010,149	1.05	.00
	2E C & I MACH & EQUIP	.250 .200	1,557,914	2.70			1,246,331	2.12			6,231,656	2.17	.00
	2F ALL OTHER	.300 .300	515,134	.89			515,139	.87			1,717,113	.59	.00
													.00
													.00
													.00
													.00
	TOTAL COUNTY PRSNL PROP.		5,130,952	8.92			5,062,968	8.61			19,343,957	6.75	.00
	URBAN STATE APPRAISED	.330 .300	1,909,762	3.32			1,735,484	2.95			5,787,157	2.02	.00
	RURAL STATE APPRAISED	.330 .300	7,063,732	12.28			6,419,359	10.92			21,405,248	7.47	.00
	2K RAILROADS URBN	.150 .150	207,547	.36			207,547	.35			1,383,646	.48	.00
	2K RAILROADS RURL	.150 .150	1,914,340	3.32			1,914,340	3.25			12,762,266	4.45	.00
													.00
	TOTAL STATE APPRAISED		11,095,381	19.28			10,276,725	17.48			41,338,317	14.43	.00
	TOTALS FOR URBAN		17,614,328	30.62			18,489,561	31.45			115,547,375	40.34	.00
	TOTALS FOR RURAL		39,905,553	69.37			40,287,445	68.54			170,842,627	59.65	.00
	TOTALS FOR COUNTY		57,519,881	100.00			58,777,006	100.00			286,390,002	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

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93

	TADA AGAIN @ AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	8,450,977	15.57			8,818,411	16.12			73,486,756	28.09	.00
	1B AGRICULTURE	.300	.300	45,264	.08			45,264	.08			150,880	.05	.00
	1C VACANT LOTS	.120	.120	56,573	.10			56,573	.10			471,441	.18	.00
	1D ALL OTHER	.300	.300	45,152	.08			45,152	.08			150,506	.05	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	3,394,439	6.25			4,073,327	7.44			13,577,756	5.19	.00
	1G AG IMPROVEMENTS	.250	.300	18,454	.03			22,145	.04			73,816	.02	.00
														.00
														.00
														.00
	TOTAL URBAN			12,010,859	22.13			13,060,872	23.88			87,911,155	33.60	.00
	RURAL 1A RESIDENTIAL	.115	.120	4,417,158	8.13			4,609,208	8.42			38,410,069	14.68	.00
	1B AGRICULTURE	.300	.300	20,139,699	37.11			20,139,699	36.82			67,132,330	25.66	.00
	1C VACANT LOTS	.120	.120	6,323	.01			6,323	.01			52,691	.02	.00
	1D ALL OTHER	.300	.300	140,091	.25			140,091	.25			466,970	.17	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	1,494,045	2.75			1,792,854	3.27			5,976,180	2.28	.00
	1G AG IMPROVEMENTS	.250	.300	972,377	1.79			1,166,852	2.13			3,889,508	1.48	.00
														.00
														.00
														.00
	TOTAL RURAL			27,169,693	50.06			27,855,027	50.93			115,927,748	44.31	.00
	TOTAL U AND R 1A RES.	.115	.120	12,868,135	23.71			13,427,619	24.55			111,896,825	42.77	.00
	1B AGRICULTURE	.300	.300	20,184,963	37.19			20,184,963	36.90			67,283,210	25.72	.00
	1C VACANT LOTS	.120	.120	62,896	.11			62,896	.11			524,132	.20	.00
	1D ALL OTHER	.300	.300	185,243	.34			185,243	.33			617,476	.23	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	4,888,484	9.00			5,846,181	10.72			19,553,936	7.47	.00
	1G AG IMPROVEMENTS	.250	.300	990,831	1.82			1,188,997	2.17			3,963,324	1.51	.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			39,180,552	72.19			40,915,899	74.81			203,838,903	77.92	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	22,060	.04			23,019	.04			191,826	.07	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	212,850	.39			212,850	.38			709,500	.27	.00
	2E C & I MACH & EQUIP	.250	.200	1,619,842	2.98			1,295,874	2.36			6,479,368	2.47	.00
	2F ALL OTHER	.300	.300	259,436	.47			259,436	.47			864,786	.33	.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			2,114,188	3.89			1,791,179	3.27			8,245,480	3.15	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	25,125	.04			26,217	.04			218,478	.08	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	761,471	1.40			761,471	1.39			2,538,236	.97	.00
	2E C & I MACH & EQUIP	.250	.200	1,112,786	2.05			890,229	1.62			4,451,144	1.70	.00
	2F ALL OTHER	.300	.300	233,342	.42			233,342	.42			777,806	.29	.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			2,132,724	3.93			1,911,259	3.49			7,985,664	3.05	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	47,185	.08			49,236	.09			410,304	.15	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	974,321	1.79			974,321	1.78			3,247,736	1.24	.00
	2E C & I MACH & EQUIP	.250	.200	2,732,628	5.03			2,186,103	3.99			10,930,512	4.17	.00
	2F ALL OTHER	.300	.300	492,778	.90			492,778	.90			1,642,592	.62	.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			4,246,912	7.82			3,702,438	6.76			16,231,144	6.20	.00
	URBAN STATE APPRAISED	.330	.300	2,929,397	5.39			2,663,088	4.86			8,876,960	3.39	.00
	RURAL STATE APPRAISED	.330	.300	5,531,447	10.19			5,028,588	9.19			16,761,960	6.40	.00
	2K RAILROADS URBN	.150	.150	231,872	.42			231,872	.42			1,548,813	.59	.00
	2K RAILROADS RURAL	.150	.150	2,147,568	3.95			2,147,568	3.92			14,317,120	5.47	.00
														.00
	TOTAL STATE APPRAISED			10,840,284	19.97			10,071,116	18.41			41,501,853	15.86	.00
	TOTALS FOR URBAN			17,286,316	31.85			17,747,011	32.45			106,579,408	40.74	.00
	TOTALS FOR RURAL			36,981,432	68.14			36,942,442	67.54			154,992,492	59.25	.00
	TOTALS FOR COUNTY			54,267,748	100.00			54,689,453	100.00			261,571,900	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

36 + 60

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	37,439,755	23.57			39,067,570	24.26			325,563,086	39.09	.00
1B AGRICULTURE	.300	.300	18,693	.01			18,693	.01			62,310		.00
1C VACANT LOTS	.120	.120	301,752	.18			301,752	.18			2,514,600	.30	.00
1D ALL OTHER	.300	.300	81,066	.05			81,066	.05			270,220	.03	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	14,723,964	9.26			17,668,757	10.97			68,895,856	7.07	.00
1G AG IMPROVEMENTS	.250	.300	2,316				2,779				9,264		.00
													.00
													.00
													.00
													.00
TOTAL URBAN			52,567,546	33.09			57,140,617	35.49			387,315,336	46.50	.00
RURAL 1A RESIDENTIAL	.115	.120	12,920,896	8.13			13,482,674	8.37			112,355,617	13.49	.00
1B AGRICULTURE	.300	.300	20,010,789	12.59			20,010,789	12.43			66,702,630	8.00	.00
1C VACANT LOTS	.120	.120	20,188	.01			20,188	.01			168,233	.02	.00
1D ALL OTHER	.300	.300	282,696	.17			282,696	.17			942,320	.11	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	12,005,521	7.55			14,406,625	8.94			48,022,084	5.76	.00
1G AG IMPROVEMENTS	.250	.300	2,908,357	1.83			3,490,028	2.16			11,633,428	1.39	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			48,148,447	30.31			51,693,000	32.11			239,824,312	28.79	.00
TOTAL U AND R 1A RES.	.115	.120	50,360,651	31.70			52,550,244	32.64			437,918,703	52.58	.00
1B AGRICULTURE	.300	.300	20,029,482	12.60			20,029,482	12.44			66,764,940	8.01	.00
1C VACANT LOTS	.120	.120	321,940	.20			321,940	.19			2,682,833	.32	.00
1D ALL OTHER	.300	.300	363,762	.22			363,762	.22			1,212,540	.14	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	26,729,485	16.82			32,075,382	19.92			106,917,940	12.83	.00
1G AG IMPROVEMENTS	.250	.300	2,910,673	1.83			3,492,807	2.16			11,642,692	1.39	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			100,715,993	63.40			108,833,617	67.60			627,139,648	75.30	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	313,686	.19			327,324	.20			2,727,704	.32	.00
2B MNRL (SBBLS/100MCF	.250	.300	32,169	.02			38,603	.02			128,676	.01	.00
2C MNRL) SBBLS/100MCF	.300	.300	49,574	.03			49,574	.03			165,246	.01	.00
2D MOTOR VEHICLES	.300	.300	524,754	.33			524,754	.32			1,749,180	.21	.00
2E C & I MACH & EQUIP	.250	.200	6,808,125	4.28			5,446,500	3.38			27,232,500	3.26	.00
2F ALL OTHER	.300	.300	651,653	.41			651,653	.40			2,172,176	.26	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			8,379,961	5.27			7,038,408	4.37			34,175,482	4.10	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	60,239	.03			62,858	.03			523,817	.06	.00
2B MNRL (SBBLS/100MCF	.250	.300	1,203,120	.75			1,443,744	.89			4,812,480	.57	.00
2C MNRL) SBBLS/100MCF	.300	.300	3,360,255	2.11			3,360,255	2.08			11,200,850	1.34	.00
2D MOTOR VEHICLES	.300	.300	1,036,908	.65			1,036,908	.64			3,456,360	.41	.00
2E C & I MACH & EQUIP	.250	.200	10,219,359	6.43			8,175,487	5.07			40,877,436	4.90	.00
2F ALL OTHER	.300	.300	590,982	.37			590,982	.36			1,969,940	.23	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			16,470,863	10.36			14,670,234	9.11			62,840,883	7.54	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	373,925	.23			390,182	.24			3,251,521	.39	.00
2B MNRL (SBBLS/100MCF	.250	.300	1,235,289	.77			1,482,347	.92			4,941,156	.59	.00
2C MNRL) SBBLS/100MCF	.300	.300	3,409,829	2.14			3,409,829	2.11			11,366,096	1.36	.00
2D MOTOR VEHICLES	.300	.300	1,561,662	.98			1,561,662	.97			5,205,540	.62	.00
2E C & I MACH & EQUIP	.250	.200	17,027,484	10.71			13,621,987	8.46			68,109,936	8.17	.00
2F ALL OTHER	.300	.300	1,242,635	.78			1,242,635	.77			4,142,116	.49	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			24,850,824	15.64			21,708,642	13.48			97,016,365	11.64	.00
URBAN STATE APPRAISED	.330	.300	4,345,461	2.73			3,950,419	2.45			13,168,063	1.58	.00
RURAL STATE APPRAISED	.330	.300	26,762,501	16.84			24,329,546	15.11			81,098,487	9.73	.00
2K RAILROADS URBN	.150	.150	241,062	.15			241,062	.14			1,607,080	.19	.00
2K RAILROADS RURL	.150	.150	1,923,692	1.21			1,923,692	1.19			12,824,613	1.53	.00
													.00
TOTAL STATE APPRAISED			33,272,716	20.94			30,444,719	18.91			108,698,243	13.05	.00
TOTALS FOR URBAN			65,534,030	41.25			68,370,506	42.46			436,265,961	52.38	.00
TOTALS FOR RURAL			93,305,503	58.74			92,616,472	57.53			396,588,295	47.61	.00
TOTALS FOR COUNTY			158,839,533	100.00			160,986,978	100.00			832,854,256	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

1-6-93

TADA AGAIN & AGAIN

	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # **********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	4,291,717	6.29			4,478,313	7.94			37,319,278	14.70	.00
1B AGRICULTURE	.300	.300	8,661	.01			8,661	.01			28,870	.01	.00
1C VACANT LOTS	.120	.120	59,276	.08			59,276	.10			493,966	.19	.00
1O ALL OTHER	.300	.300	9,878	.01			9,878	.01			32,926	.01	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,826,478	2.67			2,191,774	3.89			7,305,912	2.87	.00
1G AG IMPROVEMENTS	.250	.300	16,954	.02			20,345	.03			67,816	.02	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			6,212,964	9.11			6,768,247	12.01			45,248,768	17.82	.00
RURAL 1A RESIDENTIAL	.115	.120	1,277,521	1.87			1,333,065	2.36			11,108,878	4.37	.00
1B AGRICULTURE	.300	.300	14,312,562	20.99			14,312,562	25.40			47,708,540	18.79	.00
1C VACANT LOTS	.120	.120	4,711				4,711				39,258	.01	.00
1O ALL OTHER	.300	.300	369,383	.54			369,383	.65			1,231,276	.48	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,782,337	2.61			2,138,804	3.79			7,129,348	2.80	.00
1G AG IMPROVEMENTS	.250	.300	870,036	1.27			1,044,043	1.85			3,480,144	1.37	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			18,816,550	27.31			19,202,568	34.08			70,697,444	27.85	.00
TOTAL U AND R 1A RES.	.115	.120	5,569,238	8.17			5,811,378	10.31			48,428,156	19.08	.00
1B AGRICULTURE	.300	.300	14,321,223	21.01			14,321,223	25.42			47,737,410	18.81	.00
1C VACANT LOTS	.120	.120	63,987	.09			63,987	.11			533,224	.21	.00
1O ALL OTHER	.300	.300	379,261	.55			379,261	.67			1,264,202	.49	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	3,608,815	5.29			4,330,578	7.68			14,435,260	5.68	.00
1G AG IMPROVEMENTS	.250	.300	886,990	1.30			1,064,388	1.88			3,547,960	1.39	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			24,829,514	36.42			25,970,815	46.09			115,946,212	45.68	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	21,226	.03			22,149	.03			184,573	.07	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	73,319	.10			73,319	.13			244,396	.09	.00
2E C & I MACH & EQUIP	.250	.200	318,093	.46			254,474	.45			1,272,372	.50	.00
2F ALL OTHER	.300	.300	139,885	.20			139,885	.24			466,283	.18	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			552,523	.81			489,827	.86			2,167,624	.85	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	16,014	.02			16,710	.02			139,252	.05	.00
2B MNRL (5BBLS/100MCF	.250	.300	2,265,966	3.32			2,719,159	4.82			9,063,864	3.57	.00
2C MNRL) 5BBLS/100MCF	.300	.300	6,906,510	10.13			6,906,510	12.25			23,021,700	9.07	.00
2D MOTOR VEHICLES	.300	.300	631,440	.92			631,440	1.12			2,104,800	.82	.00
2E C & I MACH & EQUIP	.250	.200	156,613	.22			125,290	.22			626,452	.24	.00
2F ALL OTHER	.300	.300	94,521	.13			94,521	.16			315,070	.12	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			10,071,064	14.77			10,493,630	18.62			35,271,138	13.89	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	37,240	.05			38,859	.06			323,825	.12	.00
2B MNRL (5BBLS/100MCF	.250	.300	2,265,966	3.32			2,719,159	4.82			9,063,864	3.57	.00
2C MNRL) 5BBLS/100MCF	.300	.300	6,906,510	10.13			6,906,510	12.25			23,021,700	9.07	.00
2D MOTOR VEHICLES	.300	.300	704,759	1.03			704,759	1.25			2,349,196	.92	.00
2E C & I MACH & EQUIP	.250	.200	474,706	.69			379,764	.67			1,898,824	.74	.00
2F ALL OTHER	.300	.300	234,406	.34			234,406	.41			781,353	.30	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			10,623,587	15.58			10,983,457	19.49			37,438,762	14.75	.00
URBAN STATE APPRAISED	.330	.300	1,010,976	1.48			1,468,897	2.60			3,063,563	1.20	.00
RURAL STATE APPRAISED	.330	.300	31,343,596	45.98			20,499,684	36.38			94,980,590	37.42	.00
2K RAILROADS URBN	.150	.150	24,669	.03			24,669	.04			164,460	.06	.00
2K RAILROADS RURL	.150	.150	328,188	.48			328,188	.58			2,187,920	.86	.00
													.00
TOTAL STATE APPRAISED			32,707,428	47.98			19,383,644	34.40			100,396,533	39.56	.00
TOTALS FOR URBAN			7,801,132	11.44			5,813,846	10.31			50,644,415	19.95	.00
TOTALS FOR RURAL			60,359,397	88.55			50,524,070	89.68			203,137,092	80.04	.00
TOTALS FOR COUNTY			68,160,529	100.00			56,337,916	100.00			253,781,507	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-62

TADA AGAIN & AGAIN

	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	16,714,416	16.28			17,441,130	16.93			145,342,747	24.52	.00
1B AGRICULTURE	.300	.300	38,565	.03			38,565	.03			128,550	.02	.00
1C VACANT LOTS	.120	.120	279,909	.27			279,909	.27			2,332,575	.39	.00
1D ALL OTHER	.300	.300	54,168	.05			54,168	.05			180,560	.03	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	6,190,004	6.03			7,428,005	7.21			24,760,016	4.17	.00
1G AG IMPROVEMENTS	.250	.300	401				481				1,604		.00
													.00
													.00
													.00
TOTAL URBAN			23,277,463	22.68			25,242,258	24.51			172,746,052	29.15	.00
RURAL 1A RESIDENTIAL	.115	.120	26,720,638	26.03			27,882,405	27.07			232,353,373	39.21	.00
1B AGRICULTURE	.300	.300	9,642,146	9.39			9,642,146	9.36			32,140,486	5.42	.00
1C VACANT LOTS	.120	.120	623,096	.60			623,096	.60			5,192,466	.87	.00
1D ALL OTHER	.300	.300	108,069	.10			108,069	.10			360,230	.06	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,271,768	1.23			1,526,122	1.48			5,087,072	.85	.00
1G AG IMPROVEMENTS	.250	.300	1,480,482	1.44			1,776,578	1.72			5,921,928	.99	.00
													.00
													.00
													.00
TOTAL RURAL			39,846,199	38.82			41,558,416	40.35			281,655,555	47.43	.00
TOTAL U AND R 1A RES.	.115	.120	43,435,054	42.32			45,323,535	44.01			377,696,120	63.74	.00
1B AGRICULTURE	.300	.300	9,680,711	9.43			9,680,711	9.40			32,269,036	5.44	.00
1C VACANT LOTS	.120	.120	903,005	.87			903,005	.87			7,525,041	1.26	.00
1D ALL OTHER	.300	.300	162,237	.15			162,237	.15			540,790	.09	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	7,461,772	7.27			8,954,127	8.69			29,847,088	5.03	.00
1G AG IMPROVEMENTS	.250	.300	1,480,883	1.44			1,777,059	1.72			5,923,532	.99	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			63,123,662	61.50			66,800,674	64.86			453,801,607	76.58	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	190,997	.18			199,301	.19			1,660,843	.28	.00
2B MNRL (5BBLS/100MCF	.250	.300	6,447				7,736				25,788		.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	295,248	.28			295,248	.28			984,160	.16	.00
2E C & I MACH & EQUIP	.250	.200	2,219,209	2.16			1,775,367	1.72			8,876,836	1.49	.00
2F ALL OTHER	.300	.300	308,697	.30			308,697	.29			1,028,990	.17	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			3,020,598	2.94			2,586,349	2.51			12,576,617	2.12	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	492,026	.47			513,418	.49			4,278,486	.72	.00
2B MNRL (5BBLS/100MCF	.250	.300	207,349	.20			248,819	.24			829,396	.13	.00
2C MNRL) 5BBLS/100MCF	.300	.300	339,945	.33			339,945	.33			1,133,150	.19	.00
2D MOTOR VEHICLES	.300	.300	1,255,597	1.22			1,255,597	1.21			4,185,323	.70	.00
2E C & I MACH & EQUIP	.250	.200	1,724,581	1.68			1,379,665	1.33			6,898,324	1.16	.00
2F ALL OTHER	.300	.300	988,556	.96			988,556	.95			3,295,186	.55	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			5,008,054	4.87			4,726,000	4.58			20,619,865	3.47	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	683,023	.66			712,719	.69			5,939,329	1.00	.00
2B MNRL (5BBLS/100MCF	.250	.300	213,796	.20			256,555	.24			855,184	.14	.00
2C MNRL) 5BBLS/100MCF	.300	.300	339,945	.33			339,945	.33			1,133,150	.19	.00
2D MOTOR VEHICLES	.300	.300	1,550,845	1.51			1,550,845	1.50			5,169,483	.87	.00
2E C & I MACH & EQUIP	.250	.200	3,943,790	3.84			3,155,032	3.06			15,775,160	2.66	.00
2F ALL OTHER	.300	.300	1,297,253	1.26			1,297,253	1.25			4,324,176	.72	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			8,028,452	7.82			7,312,349	7.10			33,196,482	5.60	.00
URBAN STATE APPRAISED	.330	.300	3,173,888	3.09			2,885,353	2.80			9,617,842	1.62	.00
RURAL STATE APPRAISED	.330	.300	25,502,150	24.84			23,183,773	22.51			77,279,242	13.04	.00
2K RAILROADS URBN	.150	.150	384,623	.37			384,623	.37			2,564,153	.43	.00
2K RAILROADS RURL	.150	.150	2,412,577	2.35			2,412,577	2.34			16,083,846	2.71	.00
													.00
TOTAL STATE APPRAISED			31,473,238	30.66			28,866,326	28.03			105,545,083	17.81	.00
TOTALS FOR URBAN			29,856,572	29.09			31,098,583	30.19			197,504,664	33.33	.00
TOTALS FOR RURAL			72,768,980	70.90			71,880,766	69.80			395,038,508	66.66	.00
TOTALS FOR COUNTY			102,625,552	100.00			102,979,249	100.00			592,543,172	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-43

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	7,090,757	21.80			7,399,051	22.26			61,658,756	39.23	.00
1B AGRICULTURE	.300	.300	49,047	.15			49,047	.14			163,490	.10	.00
1C VACANT LOTS	.120	.120	54,450	.16			54,450	.16			453,750	.28	.00
1D ALL OTHER	.300	.300	24,432	.07			24,432	.07			81,440	.05	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,886,524	8.87			3,463,829	10.42			11,546,096	7.34	.00
1G AG IMPROVEMENTS	.250	.300	27,365	.08			32,838	.09			109,460	.06	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			10,132,575	31.15			11,023,647	33.17			74,012,992	47.10	.00
RURAL 1A RESIDENTIAL	.115	.120	1,285,686	3.95			1,341,585	4.03			11,179,878	7.11	.00
1B AGRICULTURE	.300	.300	13,349,214	41.04			13,349,214	40.17			44,497,380	28.31	.00
1C VACANT LOTS	.120	.120	1,171				1,171				9,758		.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,121,102	3.44			1,345,322	4.04			4,484,408	2.85	.00
1G AG IMPROVEMENTS	.250	.300	574,843	1.76			689,812	2.07			2,299,372	1.46	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			16,332,016	50.21			16,727,104	50.34			62,470,796	39.75	.00
TOTAL U AND R 1A RES.	.115	.120	8,376,443	25.75			8,740,636	26.30			72,838,634	46.35	.00
1B AGRICULTURE	.300	.300	13,398,261	41.19			13,398,261	40.32			44,660,870	28.42	.00
1C VACANT LOTS	.120	.120	55,621	.17			55,621	.16			463,508	.29	.00
1D ALL OTHER	.300	.300	24,432	.07			24,432	.07			81,440	.05	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	4,007,626	12.32			4,809,151	14.47			16,030,504	10.20	.00
1G AG IMPROVEMENTS	.250	.300	602,208	1.85			722,650	2.17			2,408,832	1.53	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			26,464,591	81.36			27,750,751	83.52			136,483,788	86.85	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	34,166	.10			35,651	.10			297,095	.18	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	190,022	.58			190,022	.57			633,406	.40	.00
2E C & I MACH & EQUIP	.250	.200	960,098	2.95			768,078	2.31			3,840,392	2.44	.00
2F ALL OTHER	.300	.300	271,387	.83			271,387	.81			904,623	.57	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			1,455,673	4.47			1,265,138	3.80			5,675,516	3.61	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	7,229	.02			7,543	.02			62,860	.04	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	653,494	2.00			653,494	1.96			2,178,313	1.38	.00
2E C & I MACH & EQUIP	.250	.200	487,545	1.49			390,036	1.17			1,950,180	1.24	.00
2F ALL OTHER	.300	.300	102,466	.31			102,466	.30			341,553	.21	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			1,250,734	3.84			1,153,539	3.47			4,532,906	2.88	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	41,395	.12			43,194	.13			359,955	.22	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	843,516	2.59			843,516	2.53			2,811,719	1.78	.00
2E C & I MACH & EQUIP	.250	.200	1,447,643	4.45			1,158,114	3.48			5,790,572	3.68	.00
2F ALL OTHER	.300	.300	373,853	1.14			373,853	1.12			1,246,176	.79	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			2,706,407	8.31			2,418,677	7.27			10,208,422	6.49	.00
URBAN STATE APPRAISED	.330	.300	1,385,796	4.26			1,259,814	3.79			4,199,381	2.67	.00
RURAL STATE APPRAISED	.330	.300	1,891,337	5.81			1,719,397	5.17			5,731,324	3.64	.00
2K RAILROADS URBN	.150	.150	7,358	.02			7,358	.02			49,053	.03	.00
2K RAILROADS RURL	.150	.150	69,192	.21			69,192	.20			461,280	.29	.00
													.00
TOTAL STATE APPRAISED			3,353,683	10.31			3,055,761	9.19			10,441,038	6.64	.00
TOTALS FOR URBAN			12,981,402	39.91			13,555,957	40.80			83,936,942	53.41	.00
TOTALS FOR RURAL			19,583,279	60.08			19,669,231	59.19			73,196,306	46.58	.00
TOTALS FOR COUNTY			32,564,681	100.00			33,225,189	100.00			157,133,248	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30 644

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	32,337,774	23.35			33,743,764	24.46			281,198,034	37.33	.00
1B AGRICULTURE	.300	.300	6,747				6,747				22,490		.00
1C VACANT LOTS	.120	.120	592,512	.42			592,512	.42			4,937,600	.65	.00
1O ALL OTHER	.300	.300	315				315				1,050		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	18,519,809	13.37			22,223,771	16.11			74,079,236	9.83	.00
1G AG IMPROVEMENTS	.250	.300	3,775				4,530				15,100		.00
													.00
													.00
													.00
TOTAL URBAN			51,460,932	37.16			56,571,639	41.01			360,253,510	47.83	.00
RURAL 1A RESIDENTIAL	.115	.120	15,090,759	10.89			15,746,879	11.41			131,223,991	17.42	.00
1B AGRICULTURE	.300	.300	9,132,540	6.59			9,132,540	6.62			30,441,800	4.04	.00
1C VACANT LOTS	.120	.120	170,204	.12			170,204	.12			1,418,366	.18	.00
1O ALL OTHER	.300	.300	62,476	.04			62,476	.04			208,253	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	6,913,803	4.99			8,296,564	6.01			27,655,212	3.67	.00
1G AG IMPROVEMENTS	.250	.300	1,474,542	1.06			1,769,450	1.28			5,898,168	.78	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			32,844,324	23.71			35,178,113	25.50			196,845,790	26.13	.00
TOTAL U AND R 1A RES.	.115	.120	47,428,533	34.25			49,490,643	35.88			412,422,025	54.76	.00
1B AGRICULTURE	.300	.300	9,139,287	6.60			9,139,287	6.62			30,464,290	4.04	.00
1C VACANT LOTS	.120	.120	762,716	.55			762,716	.55			6,355,966	.84	.00
1O ALL OTHER	.300	.300	62,791	.04			62,791	.04			209,303	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	25,433,612	18.36			30,520,335	22.12			101,734,448	13.50	.00
1G AG IMPROVEMENTS	.250	.300	1,478,317	1.06			1,773,980	1.28			5,913,268	.78	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			84,305,256	60.88			91,749,752	66.52			557,099,300	73.97	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	130,405	.09			136,075	.09			1,133,956	.15	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	512,935	.37			512,935	.37			1,709,783	.22	.00
2E C & I MACH & EQUIP	.250	.200	8,274,611	5.97			6,619,689	4.79			33,098,444	4.39	.00
2F ALL OTHER	.300	.300	1,025,046	.74			1,025,046	.74			3,416,820	.45	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			9,942,997	7.18			8,293,745	6.01			39,359,003	5.22	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	141,321	.10			147,465	.10			1,228,878	.16	.00
2B MNRL (5BBLS/100MCF	.250	.300	767,469	.55			920,963	.66			3,069,876	.40	.00
2C MNRL) 5BBLS/100MCF	.300	.300	604,436	.43			604,436	.43			2,014,786	.26	.00
2D MOTOR VEHICLES	.300	.300	815,291	.58			815,291	.59			2,717,636	.36	.00
2E C & I MACH & EQUIP	.250	.200	15,365,654	11.09			12,292,523	8.91			61,462,616	8.16	.00
2F ALL OTHER	.300	.300	720,344	.52			720,344	.52			2,401,146	.31	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			18,414,515	13.29			15,501,022	11.23			72,894,938	9.67	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	271,726	.19			283,540	.20			2,362,834	.31	.00
2B MNRL (5BBLS/100MCF	.250	.300	767,469	.55			920,963	.66			3,069,876	.40	.00
2C MNRL) 5BBLS/100MCF	.300	.300	604,436	.43			604,436	.43			2,014,786	.26	.00
2D MOTOR VEHICLES	.300	.300	1,328,226	.95			1,328,226	.96			4,427,419	.58	.00
2E C & I MACH & EQUIP	.250	.200	23,640,265	17.07			18,912,212	13.71			94,561,060	12.55	.00
2F ALL OTHER	.300	.300	1,745,390	1.26			1,745,390	1.26			5,817,966	.77	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			28,357,512	20.47			23,794,767	17.25			112,253,941	14.90	.00
URBAN STATE APPRAISED	.330	.300	8,888,548	6.41			7,800,203	5.65			26,934,993	3.57	.00
RURAL STATE APPRAISED	.330	.300	15,391,512	11.11			13,053,906	9.46			46,640,945	6.19	.00
2K RAILROADS URBN	.150	.150	369,829	.26			369,829	.26			2,465,526	.32	.00
2K RAILROADS RURAL	.150	.150	1,157,094	.83			1,157,094	.83			7,713,960	1.02	.00
													.00
TOTAL STATE APPRAISED			25,806,983	18.63			22,381,032	16.22			83,755,424	11.12	.00
TOTALS FOR URBAN			70,662,306	51.03			73,035,416	52.95			429,013,032	56.96	.00
TOTALS FOR RURAL			67,807,445	48.96			64,890,135	47.04			324,095,633	43.03	.00
TOTALS FOR COUNTY			138,469,751	100.00			137,925,551	100.00			753,108,665	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30165

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	4,499,254	12.94			4,694,874	13.45			39,123,947	23.11	.00
1B AGRICULTURE	.300	.300	22,692	.06			22,692	.06			75,640	.04	.00
1C VACANT LOTS	.120	.120	53,953	.15			53,953	.15			449,608	.26	.00
1D ALL OTHER	.300	.300	92,205	.26			92,205	.26			307,350	.18	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,070,493	5.95			2,484,592	7.11			8,281,972	4.89	.00
1G AG IMPROVEMENTS	.250	.300	2,169				2,591				8,636		.00
													.00
													.00
													.00
													.00
TOTAL URBAN			6,740,756	19.38			7,350,907	21.06			48,247,153	28.50	.00
RURAL 1A RESIDENTIAL	.115	.120	4,048,553	11.64			4,224,577	12.10			35,209,808	20.79	.00
1B AGRICULTURE	.300	.300	10,575,931	30.41			10,575,931	30.30			35,253,103	20.82	.00
1C VACANT LOTS	.120	.120	160,426	.46			160,426	.45			1,336,883	.78	.00
1D ALL OTHER	.300	.300	20,109	.05			20,109	.05			67,030	.03	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	299,523	.86			359,428	1.02			1,198,092	.70	.00
1G AG IMPROVEMENTS	.250	.300	457,588	1.31			549,106	1.57			1,830,352	1.08	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			15,562,130	44.76			15,889,577	45.52			74,890,268	44.24	.00
TOTAL U AND R 1A RES.	.115	.120	8,547,807	24.58			8,919,451	25.55			74,328,755	43.91	.00
1B AGRICULTURE	.300	.300	10,598,623	30.48			10,598,623	30.36			35,328,743	20.87	.00
1C VACANT LOTS	.120	.120	214,379	.61			214,379	.61			1,786,491	1.05	.00
1D ALL OTHER	.300	.300	112,314	.32			112,314	.32			374,380	.22	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,370,016	6.81			2,844,020	8.14			9,480,064	5.60	.00
1G AG IMPROVEMENTS	.250	.300	459,747	1.32			551,697	1.58			1,838,988	1.08	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			22,302,886	64.14			23,240,484	66.59			123,137,421	72.74	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	54,962	.15			57,352	.16			477,930	.28	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	113,848	.32			113,848	.32			379,493	.22	.00
2E C & I MACH & EQUIP	.250	.200	820,962	2.36			656,770	1.88			3,283,848	1.94	.00
2F ALL OTHER	.300	.300	149,873	.43			149,873	.42			499,576	.29	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			1,139,645	3.27			977,843	2.80			4,640,847	2.74	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	80,691	.23			84,199	.24			701,660	.41	.00
2B MNRL (5BBLS/100MCF	.250	.300	112,552	.32			135,062	.38			450,208	.26	.00
2C MNRL) 5BBLS/100MCF	.300	.300	1,690,200	4.86			1,690,200	4.84			5,634,000	3.32	.00
2D MOTOR VEHICLES	.300	.300	461,315	1.32			461,315	1.32			1,537,716	.90	.00
2E C & I MACH & EQUIP	.250	.200	227,815	.65			182,252	.52			911,260	.53	.00
2F ALL OTHER	.300	.300	335,517	.96			335,517	.96			1,118,390	.66	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			2,908,090	8.36			2,888,545	8.27			10,353,234	6.11	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	135,653	.39			141,551	.40			1,179,590	.69	.00
2B MNRL (5BBLS/100MCF	.250	.300	112,552	.32			135,062	.38			450,208	.26	.00
2C MNRL) 5BBLS/100MCF	.300	.300	1,690,200	4.86			1,690,200	4.84			5,634,000	3.32	.00
2D MOTOR VEHICLES	.300	.300	575,163	1.65			575,163	1.64			1,917,209	1.13	.00
2E C & I MACH & EQUIP	.250	.200	1,048,777	3.01			839,022	2.40			4,195,108	2.47	.00
2F ALL OTHER	.300	.300	485,390	1.39			485,390	1.39			1,617,966	.95	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			4,047,735	11.64			3,844,388	11.07			14,994,081	8.85	.00
URBAN STATE APPRAISED	.330	.300	1,310,637	3.76			1,191,488	3.41			3,971,627	2.34	.00
RURAL STATE APPRAISED	.330	.300	5,559,255	15.98			5,053,868	14.48			16,846,227	9.95	.00
2K RAILROADS URBN	.150	.150	115,019	.33			115,019	.32			766,793	.45	.00
2K RAILROADS RURL	.150	.150	1,431,913	4.11			1,431,913	4.10			9,546,086	5.63	.00
													.00
TOTAL STATE APPRAISED			8,416,824	24.20			7,792,288	22.32			31,130,733	18.39	.00
TOTALS FOR URBAN			9,306,057	26.76			9,635,257	27.60			57,626,420	34.04	.00
TOTALS FOR RURAL			25,461,388	73.23			25,263,903	72.39			111,635,815	65.95	.00
TOTALS FOR COUNTY			34,767,445	100.00			34,899,160	100.00			169,262,235	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

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TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	3,992,787	3.16			4,166,386	3.35			34,719,886	7.74	.00
1B AGRICULTURE	.300	.300	420				420				1,400		.00
1C VACANT LOTS	.120	.120	101,693	.08			101,693	.08			847,358	.18	.00
1D ALL OTHER	.300	.300	33,831	.02			33,831	.02			112,770	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,012,320	1.59			2,414,784	1.94			8,049,280	1.79	.00
1G AG IMPROVEMENTS	.250	.300	1,233				1,480				4,932		.00
													.00
													.00
													.00
													.00
TOTAL URBAN			6,142,274	4.86			6,718,584	5.40			43,735,626	9.75	.00
RURAL 1A RESIDENTIAL	.115	.120	742,660	.59			774,950	.62			6,457,913	1.44	.00
1B AGRICULTURE	.300	.300	7,070,079	5.59			7,070,079	5.68			23,566,930	5.25	.00
1C VACANT LOTS	.120	.120	4,905				4,905				40,875		.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	181,903	.14			218,284	.17			727,612	.16	.00
1G AG IMPROVEMENTS	.250	.300	355,782	.28			426,938	.34			1,423,128	.31	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			8,355,329	6.61			8,495,156	6.83			32,216,458	7.18	.00
TOTAL U AND R 1A RES.	.115	.120	4,735,447	3.75			4,941,336	3.97			41,177,799	9.18	.00
1B AGRICULTURE	.300	.300	7,070,499	5.60			7,070,499	5.68			23,568,330	5.25	.00
1C VACANT LOTS	.120	.120	106,588	.08			106,588	.08			888,233	.19	.00
1D ALL OTHER	.300	.300	33,831	.02			33,831	.02			112,770	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,194,223	1.73			2,633,068	2.11			8,776,892	1.95	.00
1G AG IMPROVEMENTS	.250	.300	357,015	.28			428,418	.34			1,428,060	.31	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			14,497,603	11.48			15,213,740	12.23			75,952,084	16.94	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	124,066	.09			129,460	.10			1,078,834	.24	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	114,870	.09			114,870	.09			382,900	.08	.00
2E C & I MACH & EQUIP	.250	.200	542,797	.42			434,238	.34			2,171,188	.48	.00
2F ALL OTHER	.300	.300	211,722	.16			211,722	.17			705,740	.15	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			993,455	.78			890,290	.71			4,338,662	.96	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	43,007	.03			44,877	.03			373,973	.08	.00
2B MNRL (5BBLS/100MCF	.250	.300	4,425,480	3.50			5,310,576	4.27			17,701,920	3.94	.00
2C MNRL) 5BBLS/100MCF	.300	.300	87,221,817	69.08			87,221,817	70.17			290,739,390	64.86	.00
2D MOTOR VEHICLES	.300	.300	181,944	.14			181,944	.14			606,480	.13	.00
2E C & I MACH & EQUIP	.250	.200	57,257	.04			45,806	.03			229,028	.05	.00
2F ALL OTHER	.300	.300	577,107	.45			577,107	.46			1,923,690	.42	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			92,506,612	73.26			93,382,127	75.12			311,574,481	69.51	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	167,073	.13			174,337	.14			1,452,807	.32	.00
2B MNRL (5BBLS/100MCF	.250	.300	4,425,480	3.50			5,310,576	4.27			17,701,920	3.94	.00
2C MNRL) 5BBLS/100MCF	.300	.300	87,221,817	69.08			87,221,817	70.17			290,739,390	64.86	.00
2D MOTOR VEHICLES	.300	.300	296,814	.23			296,814	.23			989,380	.22	.00
2E C & I MACH & EQUIP	.250	.200	600,054	.47			480,044	.38			2,400,216	.53	.00
2F ALL OTHER	.300	.300	788,829	.62			788,829	.63			2,629,430	.59	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			93,500,067	74.03			94,272,417	75.84			315,913,143	70.48	.00
URBAN STATE APPRAISED	.330	.300	699,525	.55			219,062	.17			2,119,772	.47	.00
RURAL STATE APPRAISED	.330	.300	17,277,356	13.68			14,311,081	11.51			52,355,624	11.68	.00
2K RAILROADS URBN	.150	.150	32,982	.03			32,982	.02			219,880	.04	.00
2K RAILROADS RURL	.150	.150	249,642	.19			249,642	.20			1,664,280	.37	.00
													.00
TOTAL STATE APPRAISED			18,259,505	14.46			14,812,767	11.91			56,359,556	12.57	.00
TOTALS FOR URBAN			7,868,236	6.23			7,860,918	6.32			50,913,940	11.24	.00
TOTALS FOR RURAL			118,388,939	93.76			116,438,006	93.67			397,810,843	88.75	.00
TOTALS FOR COUNTY			126,257,175	100.00			124,298,924	100.00			448,724,783	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30 lot 7

30-68

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	9,768,885	18.65			10,193,619	19.18			84,946,826	32.83	.00
1B AGRICULTURE	.300	.300	18,423	.03			18,423	.03			61,410	.02	.00
1C VACANT LOTS	.120	.120	130,011	.24			130,011	.24			1,083,425	.41	.00
1D ALL OTHER	.300	.300	205,760	.39			205,760	.38			685,866	.26	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	4,630,378	8.84			5,556,454	10.45			18,521,512	7.15	.00
1G AG IMPROVEMENTS	.250	.300	6,494	.01			7,793	.01			25,976	.01	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			14,759,951	28.19			16,112,060	30.31			105,325,015	40.71	.00
RURAL 1A RESIDENTIAL	.115	.120	4,837,946	9.24			5,048,291	9.49			42,069,095	16.26	.00
1B AGRICULTURE	.300	.300	17,110,777	32.68			17,110,777	32.19			57,035,923	22.04	.00
1C VACANT LOTS	.120	.120	13,040	.02			13,040	.02			108,666	.04	.00
1D ALL OTHER	.300	.300	34,681	.06			34,681	.06			115,603	.04	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	555,250	1.06			666,300	1.25			2,221,000	.85	.00
1G AG IMPROVEMENTS	.250	.300	1,923,177	3.67			2,307,812	4.34			7,692,708	2.97	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			24,474,871	46.74			25,180,901	47.38			109,242,995	42.22	.00
TOTAL U AND R 1A RES.	.115	.120	14,606,831	27.89			15,241,910	28.68			127,015,921	49.09	.00
1B AGRICULTURE	.300	.300	17,129,200	32.71			17,129,200	32.23			57,097,333	22.07	.00
1C VACANT LOTS	.120	.120	143,051	.27			143,051	.26			1,192,091	.46	.00
1D ALL OTHER	.300	.300	240,441	.45			240,441	.45			801,469	.30	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	5,185,628	9.90			6,222,754	11.70			20,742,512	8.01	.00
1G AG IMPROVEMENTS	.250	.300	1,929,671	3.68			2,315,605	4.35			7,718,684	2.98	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			39,234,822	74.93			41,292,961	77.69			214,568,010	82.93	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	27,653	.05			28,855	.05			240,460	.09	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	278,061	.53			278,061	.52			924,870	.35	.00
2E C & I MACH & EQUIP	.250	.200	2,627,400	5.01			2,101,920	3.95			10,509,600	4.06	.00
2F ALL OTHER	.300	.300	153,157	.29			153,157	.28			510,523	.19	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			3,086,271	5.89			2,561,993	4.82			12,187,453	4.71	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	40,323	.07			42,076	.07			350,634	.13	.00
2B MNRL (5BBLS/100MCF	.250	.300	42,221	.08			50,665	.09			168,884	.06	.00
2C MNRL) 5BBLS/100MCF	.300	.300	1,024,608	1.95			1,024,608	1.92			3,415,360	1.32	.00
2D MOTOR VEHICLES	.300	.300	859,725	1.64			859,725	1.61			2,865,750	1.10	.00
2E C & I MACH & EQUIP	.250	.200	382,956	.73			306,365	.57			1,531,824	.59	.00
2F ALL OTHER	.300	.300	119,189	.22			119,189	.22			397,296	.15	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			2,469,022	4.71			2,402,628	4.52			8,729,748	3.37	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	67,976	.12			70,931	.13			591,094	.22	.00
2B MNRL (5BBLS/100MCF	.250	.300	42,221	.08			50,665	.09			168,884	.06	.00
2C MNRL) 5BBLS/100MCF	.300	.300	1,024,608	1.95			1,024,608	1.92			3,415,360	1.32	.00
2D MOTOR VEHICLES	.300	.300	1,137,786	2.17			1,137,786	2.14			3,792,620	1.46	.00
2E C & I MACH & EQUIP	.250	.200	3,010,356	5.74			2,408,285	4.53			12,041,424	4.65	.00
2F ALL OTHER	.300	.300	272,346	.52			272,346	.51			907,819	.35	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			5,555,293	10.61			4,964,621	9.34			20,917,201	8.08	.00
URBAN STATE APPRAISED	.330	.300	1,488,458	2.84			1,353,143	2.54			4,510,478	1.74	.00
RURAL STATE APPRAISED	.330	.300	5,999,322	11.45			5,453,929	10.26			18,179,763	7.02	.00
2K RAILROADS URBN	.150	.150	13,291	.02			13,291	.02			88,606	.03	.00
2K RAILROADS RURL	.150	.150	66,426	.12			66,426	.12			442,840	.17	.00
													.00
TOTAL STATE APPRAISED			7,567,497	14.45			6,886,789	12.95			23,221,687	8.97	.00
TOTALS FOR URBAN			19,347,971	36.95			20,040,487	37.70			122,111,552	47.20	.00
TOTALS FOR RURAL			33,009,641	63.04			33,103,889	62.29			136,595,346	52.79	.00
TOTALS FOR COUNTY			52,357,612	100.00			53,144,371	100.00			258,706,898	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	13,483,635	24.42			14,069,880	24.91			117,249,000	39.46	.00
1B AGRICULTURE	.300	.300	16,629	.03			16,629	.02			55,430	.01	.00
1C VACANT LOTS	.120	.120	136,891	.24			136,891	.24			1,140,758	.38	.00
1D ALL OTHER	.300	.300	5				5				16		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	8,585,630	15.55			10,302,756	18.24			34,342,520	11.55	.00
1G AG IMPROVEMENTS	.250	.300	7,398	.01			8,878	.01			29,592		.00
													.00
													.00
													.00
TOTAL URBAN			22,230,188	40.27			24,535,039	43.45			152,817,316	51.43	.00
RURAL 1A RESIDENTIAL	.115	.120	5,121,729	9.27			5,344,413	9.46			44,536,773	14.99	.00
1B AGRICULTURE	.300	.300	10,385,694	18.81			10,385,694	18.39			34,618,980	11.65	.00
1C VACANT LOTS	.120	.120	31,583	.05			31,583	.05			263,191	.08	.00
1D ALL OTHER	.300	.300	9,097	.01			9,097	.01			30,323	.01	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,008,709	1.82			1,210,451	2.14			4,034,836	1.35	.00
1G AG IMPROVEMENTS	.250	.300	1,117,051	2.02			1,340,461	2.37			4,468,204	1.50	.00
													.00
													.00
													.00
TOTAL RURAL			17,673,863	32.01			18,321,699	32.44			87,952,307	29.60	.00
TOTAL U AND R 1A RES.	.115	.120	18,605,364	33.70			19,414,293	34.38			161,785,773	54.45	.00
1B AGRICULTURE	.300	.300	10,402,323	18.84			10,402,323	18.42			34,674,410	11.67	.00
1C VACANT LOTS	.120	.120	168,474	.30			168,474	.29			1,403,949	.47	.00
1D ALL OTHER	.300	.300	9,102	.01			9,102	.01			30,339	.01	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	9,594,339	17.38			11,513,207	20.39			38,377,356	12.91	.00
1G AG IMPROVEMENTS	.250	.300	1,124,449	2.03			1,349,339	2.38			4,497,794	1.51	.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			39,904,051	72.29			42,856,738	75.90			240,769,623	81.04	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	67,306	.12			70,232	.12			585,269	.19	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	385,622	.69			385,622	.68			1,285,406	.43	.00
2E C & I MACH & EQUIP	.250	.200	4,991,493	9.04			3,993,194	7.07			19,965,972	6.72	.00
2F ALL OTHER	.300	.300	261,091	.47			261,091	.46			870,303	.29	.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			5,705,512	10.33			4,710,139	8.34			22,706,950	7.64	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	64,402	.11			67,202	.11			560,017	.18	.00
2B MNRL (5BBLS/100MCF	.250	.300	184,570	.33			221,484	.39			738,280	.24	.00
2C MNRL) 5BBLS/100MCF	.300	.300	122,453	.22			122,453	.21			408,176	.13	.00
2D MOTOR VEHICLES	.300	.300	808,500	1.46			808,500	1.43			2,695,000	.90	.00
2E C & I MACH & EQUIP	.250	.200	557,964	1.01			446,371	.79			2,231,856	.75	.00
2F ALL OTHER	.300	.300	158,079	.28			158,079	.27			526,930	.17	.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			1,895,968	3.43			1,824,089	3.23			7,160,259	2.41	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	131,708	.23			137,434	.24			1,145,286	.38	.00
2B MNRL (5BBLS/100MCF	.250	.300	184,570	.33			221,484	.39			738,280	.24	.00
2C MNRL) 5BBLS/100MCF	.300	.300	122,453	.22			122,453	.21			408,176	.13	.00
2D MOTOR VEHICLES	.300	.300	1,194,122	2.16			1,194,122	2.11			3,980,406	1.33	.00
2E C & I MACH & EQUIP	.250	.200	5,549,457	10.05			4,439,565	7.86			22,197,828	7.47	.00
2F ALL OTHER	.300	.300	419,170	.75			419,170	.74			1,397,233	.47	.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			7,601,480	13.77			6,594,228	11.67			29,967,209	10.05	.00
URBAN STATE APPRAISED	.330	.300	2,204,483	3.99			2,004,075	3.54			6,680,251	2.24	.00
RURAL STATE APPRAISED	.330	.300	4,624,904	8.37			4,204,458	7.44			14,014,860	4.71	.00
2K RAILROADS URBN	.150	.150	97,175	.17			97,175	.17			647,833	.21	.00
2K RAILROADS RURL	.150	.150	765,260	1.38			765,260	1.35			5,101,733	1.71	.00
													.00
TOTAL STATE APPRAISED			7,691,822	13.93			7,070,968	12.52			26,444,677	8.90	.00
TOTALS FOR URBAN			30,237,358	54.78			31,346,428	55.51			182,852,350	61.54	.00
TOTALS FOR RURAL			24,959,995	45.21			25,115,506	44.48			114,229,159	38.45	.00
TOTALS FOR COUNTY			55,197,353	100.00			56,461,934	100.00			297,081,509	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30 of 69

30-70

	TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	3,885,802	8.27			4,054,750	8.52			33,789,582	17.78	.00
	1B AGRICULTURE	.300	.300	15,474	.03			15,474	.03			51,580	.02	.00
	1C VACANT LOTS	.120	.120	48,176	.10			48,176	.10			401,466	.21	.00
	1D ALL OTHER	.300	.300	19,941	.04			19,941	.04			66,470	.03	.00
1	1E NOT-FOR-PROFIT	.120	.120											.00
2	1F COMM/INDUST	.250	.300	1,696,030	3.61			2,035,236	4.28			6,784,120	3.57	.00
3	1G AG IMPROVEMENTS	.250	.300	48,740	.10			58,488	.12			194,960	.10	.00
														.00
4														.00
5														.00
6	TOTAL URBAN			5,714,163	12.17			6,232,065	13.11			41,288,178	21.73	.00
7	RURAL 1A RESIDENTIAL	.115	.120	1,132,974	2.41			1,182,234	2.48			9,851,947	5.18	.00
8	1B AGRICULTURE	.300	.300	12,857,841	27.38			12,857,841	27.04			42,859,470	22.56	.00
9	1C VACANT LOTS	.120	.120	2,616				2,616				21,800	.01	.00
	1D ALL OTHER	.300	.300											.00
10	1E NOT-FOR-PROFIT	.120	.120											.00
11	1F COMM/INDUST	.250	.300	554,809	1.18			665,771	1.40			2,219,236	1.16	.00
12	1G AG IMPROVEMENTS	.250	.300	1,071,789	2.28			1,286,147	2.70			4,287,156	2.25	.00
														.00
13														.00
14														.00
15	TOTAL RURAL			15,620,029	33.27			15,994,609	33.64			59,239,609	31.18	.00
16	TOTAL U AND R 1A RES.	.115	.120	5,018,776	10.69			5,236,984	11.01			43,641,529	22.97	.00
17	1B AGRICULTURE	.300	.300	12,873,315	27.42			12,873,315	27.08			42,911,050	22.58	.00
18	1C VACANT LOTS	.120	.120	50,792	.10			50,792	.10			423,266	.22	.00
	1D ALL OTHER	.300	.300	19,941	.04			19,941	.04			66,470	.03	.00
19	1E NOT-FOR-PROFIT	.120	.120											.00
20	1F COMM/INDUST	.250	.300	2,250,839	4.79			2,701,007	5.68			9,003,356	4.73	.00
21	1G AG IMPROVEMENTS	.250	.300	1,120,529	2.38			1,344,635	2.82			4,482,116	2.35	.00
														.00
22														.00
23														.00
24	TOTAL COUNTY REAL ESTATE			21,334,192	45.44			22,226,674	46.75			100,527,787	52.91	.00
25	URBAN PERS. 2A MOBILE HOMES	.115	.120	22,289	.04			23,258	.04			193,817	.10	.00
26	2B MNRL (5BBLS/100MCF	.250	.300	9,729	.02			11,675	.02			38,916	.02	.00
27	2C MNRL) 5BBLS/100MCF	.300	.300	138,713	.29			138,713	.29			462,376	.24	.00
	2D MOTOR VEHICLES	.300	.300	112,832	.24			112,832	.23			376,106	.19	.00
28	2E C & I MACH & EQUIP	.250	.200	254,921	.54			203,937	.42			1,019,684	.53	.00
29	2F ALL OTHER	.300	.300	57,051	.12			57,051	.12			190,170	.10	.00
30														.00
														.00
31														.00
32														.00
33	TOTAL URBAN PRSNL PROP.			595,535	1.26			547,466	1.15			2,281,069	1.20	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	16,830	.03			17,562	.03			146,347	.07	.00
34	2B MNRL (5BBLS/100MCF	.250	.300	1,263,633	2.69			1,516,360	3.18			5,054,532	2.66	.00
35	2C MNRL) 5BBLS/100MCF	.300	.300	16,794,067	35.77			16,794,067	35.32			55,980,223	29.46	.00
36	2D MOTOR VEHICLES	.300	.300	597,289	1.27			597,289	1.25			1,990,963	1.04	.00
	2E C & I MACH & EQUIP	.250	.200	279,978	.59			223,982	.47			1,119,912	.58	.00
37	2F ALL OTHER	.300	.300	74,311	.15			74,311	.15			247,703	.13	.00
38														.00
39														.00
														.00
40														.00
41	TOTAL RURAL PRSNL PROP.			19,026,108	40.52			19,223,671	40.43			64,539,680	33.97	.00
42	U & R PERS. 2A MOBILE HOMES	.115	.120	39,119	.08			40,820	.08			340,164	.17	.00
	2B MNRL (5BBLS/100MCF	.250	.300	1,273,362	2.71			1,528,035	3.21			5,093,448	2.68	.00
43	2C MNRL) 5BBLS/100MCF	.300	.300	16,932,780	36.06			16,932,780	35.62			56,442,599	29.71	.00
44	2D MOTOR VEHICLES	.300	.300	710,121	1.51			710,121	1.49			2,367,069	1.24	.00
45	2E C & I MACH & EQUIP	.250	.200	534,899	1.13			427,919	.90			2,139,596	1.12	.00
	2F ALL OTHER	.300	.300	131,362	.27			131,362	.27			437,873	.23	.00
46														.00
47														.00
48														.00
														.00
49	TOTAL COUNTY PRSNL PROP.			19,621,643	41.79			19,771,037	41.59			66,820,749	35.17	.00
50	URBAN STATE APPRAISED	.330	.300	769,500	1.63			694,963	1.46			2,331,818	1.22	.00
51	RURAL STATE APPRAISED	.330	.300	3,993,921	8.50			3,615,495	7.60			12,102,790	6.37	.00
	2K RAILROADS URBN	.150	.150	54,206	.11			54,206	.11			361,373	.19	.00
52	2K RAILROADS RURL	.150	.150	1,174,154	2.50			1,174,154	2.47			7,827,693	4.12	.00
53														.00
	TOTAL STATE APPRAISED			5,991,781	12.76			5,538,818	11.65			22,623,674	11.90	.00
	TOTALS FOR URBAN			7,133,404	15.19			7,528,700	15.83			46,262,438	24.35	.00
	TOTALS FOR RURAL			39,814,212	84.80			40,007,829	84.16			143,709,772	75.64	.00
56	TOTALS FOR COUNTY			46,947,616	100.00			47,536,529	100.00			189,972,210	100.00	.00
57														

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

	TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	4,911,260	18.19			5,124,793	18.80			42,706,608	33.83	.00
	1B AGRICULTURE	.300	.300	15,300	.05			15,300	.05			51,000	.04	.00
	1C VACANT LOTS	.120	.120	31,666	.11			31,666	.11			263,883	.20	.00
	1D ALL OTHER	.300	.300											.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	1,782,956	6.60			2,139,547	7.85			7,131,824	5.65	.00
	1G AG IMPROVEMENTS	.250	.300	12,292	.04			14,750	.05			49,168	.03	.00
														.00
														.00
														.00
	TOTAL URBAN			6,753,474	25.01			7,326,056	26.88			50,202,483	39.77	.00
	RURAL 1A RESIDENTIAL	.115	.120	1,309,778	4.85			1,366,725	5.01			11,389,373	9.02	.00
	1B AGRICULTURE	.300	.300	9,143,076	33.87			9,143,076	33.55			30,476,920	24.14	.00
	1C VACANT LOTS	.120	.120	2,964	.01			2,964	.01			24,700	.01	.00
	1D ALL OTHER	.300	.300											.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	401,252	1.48			481,502	1.76			1,605,008	1.27	.00
	1G AG IMPROVEMENTS	.250	.300	662,428	2.45			794,914	2.91			2,649,712	2.09	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL			11,519,498	42.67			11,789,181	43.26			46,145,713	36.56	.00
	TOTAL U AND R 1A RES.	.115	.120	6,221,038	23.04			6,491,518	23.82			54,095,981	42.86	.00
	1B AGRICULTURE	.300	.300	9,158,376	33.92			9,158,376	33.60			30,527,920	24.18	.00
	1C VACANT LOTS	.120	.120	34,630	.12			34,630	.12			288,583	.22	.00
	1D ALL OTHER	.300	.300											.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	2,184,208	8.09			2,621,049	9.61			8,736,832	6.92	.00
	1G AG IMPROVEMENTS	.250	.300	674,720	2.49			809,664	2.97			2,698,880	2.13	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			18,272,972	67.69			19,115,237	70.14			96,348,196	76.33	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	23,700	.08			24,730	.09			206,086	.16	.00
	2B MNRL (SBBLS/100MCF	.250	.300											.00
	2C MNRL) SBBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	95,193	.35			95,193	.34			317,310	.25	.00
	2E C & I MACH & EQUIP	.250	.200	475,830	1.76			380,664	1.39			1,903,320	1.50	.00
	2F ALL OTHER	.300	.300	161,377	.59			161,377	.59			537,923	.42	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			756,100	2.80			661,964	2.42			2,964,639	2.34	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	7,614	.02			7,946	.02			66,208	.05	.00
	2B MNRL (SBBLS/100MCF	.250	.300	102,645	.38			123,174	.45			410,580	.32	.00
	2C MNRL) SBBLS/100MCF	.300	.300	1,122,335	4.15			1,122,335	4.11			3,741,116	2.96	.00
	2D MOTOR VEHICLES	.300	.300	825,886	3.05			825,886	3.03			2,752,953	2.18	.00
	2E C & I MACH & EQUIP	.250	.200	213,384	.79			170,707	.62			853,536	.67	.00
	2F ALL OTHER	.300	.300	83,599	.30			83,599	.30			278,663	.22	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			2,355,463	8.72			2,333,646	8.56			8,103,056	6.42	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	31,314	.11			32,675	.11			272,294	.21	.00
	2B MNRL (SBBLS/100MCF	.250	.300	102,645	.38			123,174	.45			410,580	.32	.00
	2C MNRL) SBBLS/100MCF	.300	.300	1,122,335	4.15			1,122,335	4.11			3,741,116	2.96	.00
	2D MOTOR VEHICLES	.300	.300	921,079	3.41			921,079	3.38			3,070,263	2.43	.00
	2E C & I MACH & EQUIP	.250	.200	689,214	2.55			551,371	2.02			2,756,854	2.18	.00
	2F ALL OTHER	.300	.300	244,976	.90			244,976	.89			816,586	.64	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			3,111,563	11.52			2,995,610	10.99			11,067,695	8.76	.00
	URBAN STATE APPRAISED	.330	.300	2,236,499	8.28			2,032,237	7.45			6,777,269	5.36	.00
	RURAL STATE APPRAISED	.330	.300	2,877,785	10.66			2,613,010	9.58			8,720,560	6.90	.00
	2K RAILROADS URBN	.150	.150	32,292	.11			32,292	.11			215,280	.17	.00
	2K RAILROADS RURL	.150	.150	462,260	1.71			462,260	1.69			3,081,733	2.44	.00
														.00
	TOTAL STATE APPRAISED			5,608,836	20.77			5,139,799	18.86			18,794,842	14.89	.00
	TOTALS FOR URBAN			9,778,365	36.22			10,052,549	36.88			60,159,671	47.66	.00
	TOTALS FOR RURAL			17,215,006	63.77			17,198,097	63.11			66,051,062	52.33	.00
	TOTALS FOR COUNTY			26,993,371	100.00			27,250,646	100.00			126,210,733	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

36-71

30-77

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	12,601,278	21.56			13,149,160	22.17			109,576,330	32.55	.00
1B AGRICULTURE	.300	.300	31,686	.05			31,686	.05			105,620	.03	.00
1C VACANT LOTS	.120	.120	146,269	.25			146,269	.24			1,218,908	.36	.00
1D ALL OTHER	.300	.300	36,822	.06			36,822	.06			122,740	.03	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	3,324,097	5.68			3,988,916	6.72			13,296,388	3.95	.00
1G AG IMPROVEMENTS	.250	.300	4,117				4,940				16,468		.00
													.00
													.00
													.00
TOTAL URBAN			16,144,269	27.62			17,357,793	29.26			124,336,454	36.93	.00
RURAL 1A RESIDENTIAL	.115	.120	11,642,642	19.78			12,065,366	20.34			100,544,713	29.87	.00
1B AGRICULTURE	.300	.300	11,486,015	19.65			11,486,015	19.36			38,286,716	11.37	.00
1C VACANT LOTS	.120	.120	295,047	.50			295,047	.49			2,458,725	.73	.00
1D ALL OTHER	.300	.300	8,565	.01			8,565	.01			28,550		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	849,822	1.45			1,019,786	1.71			3,399,288	1.00	.00
1G AG IMPROVEMENTS	.250	.300	1,340,840	2.29			1,609,008	2.71			5,363,360	1.59	.00
													.00
													.00
													.00
TOTAL RURAL			25,542,931	43.70			26,483,787	44.65			150,081,352	44.58	.00
TOTAL U AND R 1A RES.	.115	.120	24,163,920	41.34			25,214,526	42.51			210,121,043	62.42	.00
1B AGRICULTURE	.300	.300	11,517,701	19.70			11,517,701	19.41			38,392,336	11.40	.00
1C VACANT LOTS	.120	.120	441,316	.75			441,316	.74			3,677,633	1.09	.00
1D ALL OTHER	.300	.300	45,387	.07			45,387	.07			151,290	.04	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	4,173,919	7.14			5,008,702	8.44			16,695,676	4.96	.00
1G AG IMPROVEMENTS	.250	.300	1,344,957	2.30			1,613,948	2.72			5,379,828	1.59	.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			41,687,200	71.32			43,841,580	73.91			274,417,806	81.52	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	91,682	.15			95,448	.16			797,234	.23	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	165,073	.28			165,073	.27			550,243	.16	.00
2E C & I MACH & EQUIP	.250	.200	1,386,465	2.37			1,109,172	1.87			5,545,860	1.64	.00
2F ALL OTHER	.300	.300	363,286	.62			363,286	.61			1,210,953	.35	.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			2,006,506	3.43			1,733,199	2.92			8,104,290	2.40	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	151,547	.25			158,136	.26			1,317,800	.39	.00
2B MNRL (5BBLS/100MCF	.250	.300	2,146				2,575				8,584		.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	496,420	.84			496,420	.83			1,654,733	.49	.00
2E C & I MACH & EQUIP	.250	.200	399,548	.68			319,638	.53			1,598,192	.47	.00
2F ALL OTHER	.300	.300	1,232,288	2.10			1,232,288	2.07			4,107,626	1.22	.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			2,281,949	3.90			2,209,057	3.72			8,686,935	2.58	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	243,229	.41			253,804	.42			2,115,034	.62	.00
2B MNRL (5BBLS/100MCF	.250	.300	2,146				2,575				8,584		.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	661,493	1.13			661,493	1.11			2,204,976	.65	.00
2E C & I MACH & EQUIP	.250	.200	1,786,013	3.05			1,428,810	2.40			7,144,052	2.12	.00
2F ALL OTHER	.300	.300	1,595,574	2.73			1,595,574	2.69			5,318,579	1.58	.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			4,288,455	7.33			3,942,256	6.64			16,791,225	4.98	.00
URBAN STATE APPRAISED	.330	.300	1,751,040	2.99			1,591,854	2.68			5,306,181	1.57	.00
RURAL STATE APPRAISED	.330	.300	8,630,258	14.76			7,845,689	13.22			26,152,296	7.76	.00
2K RAILROADS URBN	.150	.150	168,310	.28			168,310	.28			1,122,066	.33	.00
2K RAILROADS RURAL	.150	.150	1,920,250	3.28			1,920,250	3.23			12,801,666	3.80	.00
													.00
TOTAL STATE APPRAISED			12,469,858	21.33			11,526,103	19.43			45,382,209	13.48	.00
TOTALS FOR URBAN			20,070,125	34.33			20,851,156	35.15			138,868,991	41.25	.00
TOTALS FOR RURAL			38,375,388	65.66			38,458,783	64.84			197,722,249	58.74	.00
TOTALS FOR COUNTY			58,445,513	100.00			59,309,939	100.00			336,591,240	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-13

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	* ASSESSED * VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF * TOTAL * *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	3,197,921	12.95			3,336,961	13.42			27,808,008	26.14	.00
1B AGRICULTURE	.300	.300	17,982	.07			17,982	.07			59,940	.05	.00
1C VACANT LOTS	.120	.120	17,464	.07			17,464	.07			145,533	.13	.00
1D ALL OTHER	.300	.300	23,310	.09			23,310	.09			77,700	.07	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,372,648	5.56			1,647,178	6.62			5,490,592	5.16	.00
1G AG IMPROVEMENTS	.250	.300	15,250	.06			18,300	.07			61,000	.05	.00
													.00
													.00
													.00
TOTAL URBAN			4,644,575	18.81			5,061,195	20.36			33,642,773	31.63	.00
RURAL 1A RESIDENTIAL	.115	.120	882,925	3.57			921,313	3.70			7,677,608	7.21	.00
1B AGRICULTURE	.300	.300	11,871,543	48.09			11,871,543	47.75			39,571,810	37.20	.00
1C VACANT LOTS	.120	.120	232				232				1,933		.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	176,454	.71			211,745	.85			705,816	.66	.00
1G AG IMPROVEMENTS	.250	.300	653,865	2.64			784,638	3.15			2,615,460	2.45	.00
													.00
													.00
													.00
TOTAL RURAL			13,585,019	55.04			13,789,471	55.47			50,572,627	47.54	.00
TOTAL U AND R 1A RES.	.115	.120	4,080,846	16.53			4,258,274	17.13			35,485,616	33.36	.00
1B AGRICULTURE	.300	.300	11,889,525	48.17			11,889,525	47.83			39,631,750	37.26	.00
1C VACANT LOTS	.120	.120	17,696	.07			17,696	.07			147,466	.13	.00
1D ALL OTHER	.300	.300	23,310	.09			23,310	.09			77,700	.07	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,549,102	6.27			1,858,923	7.47			6,196,408	5.82	.00
1G AG IMPROVEMENTS	.250	.300	669,115	2.71			802,938	3.23			2,676,460	2.51	.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			18,229,594	73.85			18,850,666	75.83			84,215,400	79.17	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	21,378	.08			22,307	.08			185,895	.17	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	134,883	.54			134,883	.54			449,610	.42	.00
2E C & I MACH & EQUIP	.250	.200	611,942	2.47			489,554	1.96			2,447,768	2.30	.00
2F ALL OTHER	.300	.300	136,064	.55			136,064	.54			453,546	.42	.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			904,267	3.66			782,808	3.14			3,536,819	3.32	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	8,781	.03			9,163	.03			76,356	.07	.00
2B MNRL (5BBLS/100MCF	.250	.300	121,091	.49			145,309	.58			484,364	.45	.00
2C MNRL) 5BBLS/100MCF	.300	.300	835,150	3.38			835,150	3.35			2,783,833	2.61	.00
2D MOTOR VEHICLES	.300	.300	517,937	2.09			517,937	2.08			1,726,456	1.62	.00
2E C & I MACH & EQUIP	.250	.200	99,159	.40			79,327	.31			396,636	.37	.00
2F ALL OTHER	.300	.300	90,159	.36			90,159	.36			300,530	.28	.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			1,672,277	6.77			1,677,045	6.74			5,768,175	5.42	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	30,159	.12			31,470	.12			262,251	.24	.00
2B MNRL (5BBLS/100MCF	.250	.300	121,091	.49			145,309	.58			484,364	.45	.00
2C MNRL) 5BBLS/100MCF	.300	.300	835,150	3.38			835,150	3.35			2,783,833	2.61	.00
2D MOTOR VEHICLES	.300	.300	652,820	2.64			652,820	2.62			2,176,066	2.04	.00
2E C & I MACH & EQUIP	.250	.200	711,101	2.88			568,881	2.28			2,844,404	2.67	.00
2F ALL OTHER	.300	.300	226,223	.91			226,223	.91			754,076	.70	.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			2,576,544	10.43			2,459,853	9.89			9,304,994	8.74	.00
URBAN STATE APPRAISED	.330	.300	928,500	3.76			843,114	3.39			2,813,636	2.64	.00
RURAL STATE APPRAISED	.330	.300	2,695,553	10.71			2,401,776	9.66			8,016,827	7.53	.00
2K RAILROADS URBN	.150	.150	22,536	.09			22,536	.09			150,240	.14	.00
2K RAILROADS RURAL	.150	.150	278,762	1.12			278,762	1.12			1,858,413	1.74	.00
													.00
TOTAL STATE APPRAISED			3,875,351	15.70			3,546,188	14.26			12,839,116	12.07	.00
TOTALS FOR URBAN			6,499,878	26.33			6,709,653	26.99			40,143,468	37.74	.00
TOTALS FOR RURAL			18,181,611	73.66			18,147,059	73.00			66,216,042	62.25	.00
TOTALS FOR COUNTY			24,681,489	100.00			24,856,707	100.00			106,359,510	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN

	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL % *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	3,921,817	12.08			4,092,331	12.64			34,102,756	23.62	.00
1B AGRICULTURE	.300	.300	23,169	.07			23,169	.07			77,230	.05	.00
1C VACANT LOTS	.120	.120	16,343	.05			16,343	.05			136,191	.09	.00
1D ALL OTHER	.300	.300	2,437				2,437				8,123		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,358,419	4.18			1,630,103	5.03			5,433,676	3.76	.00
1G AG IMPROVEMENTS	.250	.300	7,363	.02			8,836	.02			29,452	.02	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			5,329,548	16.42			5,773,219	17.83			39,787,428	27.56	.00
RURAL 1A RESIDENTIAL	.115	.120	2,636,314	8.12			2,750,936	8.49			22,924,469	15.88	.00
1B AGRICULTURE	.300	.300	12,770,493	39.34			12,770,493	39.44			42,568,310	29.49	.00
1C VACANT LOTS	.120	.120	44,060	.13			44,060	.13			367,166	.25	.00
1D ALL OTHER	.300	.300	22,494	.06			22,494	.06			74,980	.05	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	549,042	1.69			658,850	2.03			2,196,168	1.52	.00
1G AG IMPROVEMENTS	.250	.300	725,843	2.23			871,012	2.69			2,903,372	2.01	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			16,748,246	51.60			17,117,845	52.87			71,034,465	49.21	.00
TOTAL U AND R 1A RES.	.115	.120	6,558,131	20.20			6,843,267	21.13			57,027,225	39.50	.00
1B AGRICULTURE	.300	.300	12,793,662	39.41			12,793,662	39.52			42,645,540	29.54	.00
1C VACANT LOTS	.120	.120	60,403	.18			60,403	.18			503,357	.34	.00
1D ALL OTHER	.300	.300	24,931	.07			24,931	.07			83,103	.05	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,907,461	5.87			2,288,953	7.07			7,629,844	5.28	.00
1G AG IMPROVEMENTS	.250	.300	733,206	2.25			879,848	2.71			2,932,824	2.03	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			22,077,794	68.02			22,891,069	70.71			110,821,893	76.77	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	7,268	.02			7,584	.02			63,200	.04	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	64,394	.19			64,394	.19			214,646	.14	.00
2E C & I MACH & EQUIP	.250	.200	275,067	.84			220,054	.67			1,100,268	.76	.00
2F ALL OTHER	.300	.300	109,065	.33			109,065	.33			363,550	.25	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			455,794	1.40			401,097	1.23			1,741,664	1.20	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	8,978	.02			9,368	.02			78,069	.05	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	323,103	.99			323,103	.99			1,077,010	.74	.00
2E C & I MACH & EQUIP	.250	.200	157,813	.48			126,250	.39			631,252	.43	.00
2F ALL OTHER	.300	.300	127,887	.39			127,887	.39			426,290	.29	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			617,781	1.90			586,608	1.81			2,212,621	1.53	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	16,246	.05			16,952	.05			141,269	.09	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	387,497	1.19			387,497	1.19			1,291,656	.89	.00
2E C & I MACH & EQUIP	.250	.200	432,880	1.33			346,304	1.06			1,731,520	1.19	.00
2F ALL OTHER	.300	.300	236,952	.73			236,952	.73			789,840	.54	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			1,073,575	3.30			987,705	3.05			3,954,285	2.73	.00
URBAN STATE APPRAISED	.330	.300	910,604	2.80			827,822	2.55			2,759,406	1.91	.00
RURAL STATE APPRAISED	.330	.300	8,016,521	24.69			7,287,746	22.51			24,292,487	16.82	.00
2K RAILROADS URBN	.150	.150	24,914	.07			24,914	.07			166,093	.11	.00
2K RAILROADS RURL	.150	.150	352,465	1.08			352,465	1.08			2,349,766	1.62	.00
													.00
TOTAL STATE APPRAISED			9,304,504	28.66			8,492,947	26.23			29,567,752	20.48	.00
TOTALS FOR URBAN			6,720,860	20.70			7,027,052	21.70			44,454,591	30.79	.00
TOTALS FOR RURAL			25,735,013	79.29			25,344,664	78.29			99,889,339	69.20	.00
TOTALS FOR COUNTY			32,455,873	100.00			32,371,716	100.00			144,343,930	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

41,03

30-75

TADA AGAIN @ AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	7,653,440	16.27			7,986,198	16.78			66,551,652	31.26	.00
1B AGRICULTURE	.300	.300	11,823	.02			11,823	.02			39,410	.01	.00
1C VACANT LOTS	.120	.120	55,289	.11			55,289	.11			460,741	.21	.00
1D ALL OTHER	.300	.300	716,493	1.52			716,493	1.50			2,388,310	1.12	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,988,189	6.35			3,585,827	7.53			11,952,756	5.61	.00
1G AG IMPROVEMENTS	.250	.300	11,983	.02			14,380	.03			47,932	.02	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			11,437,217	24.32			12,370,010	26.00			81,440,801	38.26	.00
RURAL 1A RESIDENTIAL	.115	.120	2,361,566	5.02			2,464,249	5.18			26,535,356	9.64	.00
1B AGRICULTURE	.300	.300	16,202,295	34.45			16,202,295	34.05			54,007,650	25.37	.00
1C VACANT LOTS	.120	.120	7,541	.01			7,541	.01			62,841	.02	.00
1D ALL OTHER	.300	.300	227,152	.48			227,152	.47			757,173	.35	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	306,620	.65			367,944	.77			1,226,480	.57	.00
1G AG IMPROVEMENTS	.250	.300	1,397,419	2.97			1,676,903	3.52			5,589,676	2.62	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			20,502,593	43.60			20,946,078	44.03			82,179,176	38.60	.00
TOTAL U AND R 1A RES.	.115	.120	10,015,006	21.30			10,450,441	21.96			87,087,008	40.91	.00
1B AGRICULTURE	.300	.300	16,214,118	34.48			16,214,118	34.08			54,047,060	25.39	.00
1C VACANT LOTS	.120	.120	62,830	.13			62,830	.13			523,582	.24	.00
1D ALL OTHER	.300	.300	943,645	2.00			943,645	1.98			3,145,483	1.47	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	3,294,809	7.00			3,953,771	8.31			13,179,236	6.19	.00
1G AG IMPROVEMENTS	.250	.300	1,409,402	2.99			1,691,283	3.55			5,637,608	2.64	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			31,939,810	67.93			33,316,088	70.03			163,619,977	76.86	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	39,436	.08			41,151	.08			342,921	.16	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	62,944	.13			62,944	.13			209,813	.09	.00
2E C & I MACH & EQUIP	.250	.200	563,283	1.19			450,626	.94			2,253,132	1.05	.00
2F ALL OTHER	.300	.300	266,147	.43			204,147	.43			487,156	.32	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			871,810	1.85			760,868	1.59			3,493,022	1.64	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	31,060	.06			32,410	.06			270,086	.12	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,092,804	2.32			1,311,365	2.75			4,371,216	2.05	.00
2C MNRL) 5BBLS/100MCF	.300	.300	2,317,740	4.92			2,317,740	4.87			7,725,800	3.62	.00
2D MOTOR VEHICLES	.300	.300	601,329	1.27			601,329	1.26			2,004,430	.94	.00
2E C & I MACH & EQUIP	.250	.200	282,996	.60			226,397	.47			1,131,984	.53	.00
2F ALL OTHER	.300	.300	174,626	.37			174,626	.36			582,086	.27	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			4,500,555	9.57			4,663,867	9.80			16,085,602	7.55	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	70,496	.14			73,561	.15			613,007	.28	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,092,804	2.32			1,311,365	2.75			4,371,216	2.05	.00
2C MNRL) 5BBLS/100MCF	.300	.300	2,317,740	4.92			2,317,740	4.87			7,725,800	3.62	.00
2D MOTOR VEHICLES	.300	.300	664,273	1.41			664,273	1.39			2,214,243	1.04	.00
2E C & I MACH & EQUIP	.250	.200	846,279	1.79			677,023	1.42			3,385,116	1.59	.00
2F ALL OTHER	.300	.300	380,773	.80			380,773	.80			1,269,242	.59	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			5,372,365	11.42			5,424,735	11.40			19,578,624	9.19	.00
URBAN STATE APPRAISED	.330	.300	1,030,949	2.19			937,226	1.97			3,124,087	1.46	.00
RURAL STATE APPRAISED	.330	.300	8,608,793	18.30			7,826,175	16.45			26,087,251	12.25	.00
2K RAILROADS URBN	.150	.150	8,385	.01			8,385	.01			55,900	.02	.00
2K RAILROADS RURL	.150	.150	58,293	.12			58,293	.12			388,620	.18	.00
													.00
TOTAL STATE APPRAISED			9,706,420	20.64			8,830,079	18.56			29,655,858	13.93	.00
TOTALS FOR URBAN			13,348,361	28.38			14,076,489	29.59			88,113,810	41.39	.00
TOTALS FOR RURAL			33,670,234	71.61			33,494,913	70.40			124,740,449	58.60	.00
TOTALS FOR COUNTY			47,018,595	100.00			47,570,902	100.00			212,854,459	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-76

	TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	5,509,333	14.05			5,748,869	14.43			47,907,243	26.96	.00
	1B AGRICULTURE	.300	.300	42,297	.10			42,297	.10			140,990	.07	.00
	1C VACANT LOTS	.120	.120	46,407	.11			46,407	.11			386,725	.21	.00
	1D ALL OTHER	.300	.300	4,752	.01			4,752	.01			15,840		.00
1	1E NOT-FOR-PROFIT	.120	.120											.00
2	1F COMM/INDUST	.250	.300	2,281,921	5.82			2,738,305	6.87			9,127,684	5.13	.00
3	1G AG IMPROVEMENTS	.250	.300	26,505	.06			31,806	.07			106,020	.05	.00
														.00
4														.00
5														.00
6	TOTAL URBAN			7,911,215	20.17			8,612,436	21.62			57,684,502	32.46	.00
	RURAL 1A RESIDENTIAL	.115	.120	2,351,665	5.99			2,453,911	6.16			20,449,260	11.50	.00
	1B AGRICULTURE	.300	.300	10,476,192	26.72			10,476,192	26.30			34,920,640	19.65	.00
	1C VACANT LOTS	.120	.120	12,131	.03			12,131	.03			101,091	.05	.00
	1D ALL OTHER	.300	.300	55,315	.14			55,315	.13			184,383	.10	.00
7	1E NOT-FOR-PROFIT	.120	.120											.00
8	1F COMM/INDUST	.250	.300	1,763,020	4.49			2,115,624	5.31			7,052,080	3.96	.00
9	1G AG IMPROVEMENTS	.250	.300	1,344,306	3.42			1,613,167	4.04			5,377,224	3.02	.00
														.00
10														.00
11														.00
12	TOTAL RURAL			16,002,629	40.81			16,726,340	41.99			68,084,678	38.31	.00
	TOTAL U AND R 1A RES.	.115	.120	7,860,998	20.05			8,202,780	20.59			68,356,503	38.47	.00
	1B AGRICULTURE	.300	.300	10,518,489	26.82			10,518,489	26.40			35,061,630	19.73	.00
	1C VACANT LOTS	.120	.120	58,538	.14			58,538	.14			487,816	.27	.00
	1D ALL OTHER	.300	.300	60,067	.15			60,067	.15			200,223	.11	.00
13	1E NOT-FOR-PROFIT	.120	.120											.00
14	1F COMM/INDUST	.250	.300	4,044,941	10.31			4,853,929	12.18			16,179,764	9.10	.00
15	1G AG IMPROVEMENTS	.250	.300	1,370,811	3.49			1,644,973	4.12			5,483,244	3.08	.00
														.00
16														.00
17														.00
18	TOTAL COUNTY REAL ESTATE			23,913,844	60.99			25,338,776	63.61			125,769,180	70.78	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	63,796	.16			66,570	.16			554,747	.31	.00
	2B MNRL (5BBLS/100MCF	.250	.300	4,786	.01			5,743	.01			19,144	.01	.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	204,130	.52			204,130	.51			680,433	.38	.00
19	2E C & I MACH & EQUIP	.250	.200	425,738	1.08			340,590	.85			1,702,952	.95	.00
20	2F ALL OTHER	.300	.300	167,339	.42			167,339	.42			557,796	.31	.00
														.00
21														.00
22														.00
23	TOTAL URBAN PRSNL PROP.			865,789	2.20			784,372	1.96			3,515,072	1.97	.00
24	RURAL PERS. 2A MOBILE HOMES	.115	.120	24,003	.06			25,047	.06			208,721	.11	.00
	2B MNRL (5BBLS/100MCF	.250	.300	384,148	.97			460,978	1.15			1,536,592	.86	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	5,278,174	13.46			5,278,174	13.25			17,593,913	9.90	.00
	2D MOTOR VEHICLES	.300	.300	1,282,272	3.27			1,282,272	3.21			4,274,240	2.40	.00
	2E C & I MACH & EQUIP	.250	.200	1,354,564	3.45			1,083,651	2.72			5,418,256	3.04	.00
25	2F ALL OTHER	.300	.300	108,823	.27			108,823	.27			362,743	.20	.00
														.00
26														.00
27														.00
28	TOTAL RURAL PRSNL PROP.			8,431,984	21.50			8,238,945	20.68			29,394,465	16.54	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	87,799	.22			91,617	.23			763,468	.42	.00
	2B MNRL (5BBLS/100MCF	.250	.300	388,934	.99			466,721	1.17			1,555,736	.87	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	5,278,174	13.46			5,278,174	13.25			17,593,913	9.90	.00
	2D MOTOR VEHICLES	.300	.300	1,486,402	3.79			1,486,402	3.73			4,954,673	2.78	.00
	2E C & I MACH & EQUIP	.250	.200	1,780,302	4.54			1,424,241	3.57			7,121,208	4.00	.00
29	2F ALL OTHER	.300	.300	276,162	.70			276,162	.69			920,539	.51	.00
														.00
30														.00
31														.00
32														.00
33	TOTAL COUNTY PRSNL PROP.			9,297,773	23.71			9,023,317	22.65			32,909,537	18.52	.00
34	URBAN STATE APPRAISED	.330	.300	2,176,783	5.55			1,978,894	4.96			6,596,312	3.71	.00
35	RURAL STATE APPRAISED	.330	.300	3,586,806	9.14			3,240,733	8.18			10,869,109	6.11	.00
36	2K RAILROADS URBN	.150	.150	18,159	.04			18,159	.04			121,060	.06	.00
37	2K RAILROADS RURAL	.150	.150	211,812	.54			211,812	.53			1,412,080	.79	.00
														.00
38	TOTAL STATE APPRAISED			5,993,560	15.28			5,469,598	13.73			18,998,561	10.69	.00
39	TOTALS FOR URBAN			10,971,946	27.98			11,393,861	28.60			67,916,946	38.22	.00
40	TOTALS FOR RURAL			28,233,231	72.01			28,437,830	71.39			109,760,332	61.77	.00
41	TOTALS FOR COUNTY			39,205,177	100.00			39,831,691	100.00			177,677,278	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-17

	TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	12,318,972	4.14			12,854,579	4.73			107,121,495	10.06	.00
	1B AGRICULTURE	.300	.300	28,257				28,257	.01			94,190		.00
	1C VACANT LOTS	.120	.120	229,119	.07			229,119	.08			1,909,325	.17	.00
	1D ALL OTHER	.300	.300	24,993				24,993				83,310		.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	10,328,263	3.47			12,393,916	4.56			41,313,052	3.88	.00
	1G AG IMPROVEMENTS	.250	.300	43,603	.01			52,324	.01			174,412	.01	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN			22,973,207	7.73			25,583,188	9.42			150,695,784	14.16	.00
	RURAL 1A RESIDENTIAL	.115	.120	10,794,024	3.61			11,211,155	4.13			93,426,295	8.77	.00
	1B AGRICULTURE	.300	.300	13,241,490	4.45			13,241,490	4.87			44,138,300	4.14	.00
	1C VACANT LOTS	.120	.120	181,338	.06			181,338	.06			1,511,150	.14	.00
	1D ALL OTHER	.300	.300	112,754	.03			112,754	.04			375,846	.03	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	1,580,807	.53			1,896,968	.69			6,323,228	.59	.00
	1G AG IMPROVEMENTS	.250	.300	1,054,870	.35			1,265,844	.46			4,219,480	.39	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL			26,915,283	9.04			27,909,549	10.28			149,994,299	14.09	.00
	TOTAL U AND R 1A RES.	.115	.120	23,062,996	7.76			24,065,734	8.86			200,547,790	18.84	.00
	1B AGRICULTURE	.300	.300	13,269,747	4.46			13,269,747	4.89			44,232,490	4.15	.00
	1C VACANT LOTS	.120	.120	410,457	.13			410,457	.15			3,420,475	.32	.00
	1D ALL OTHER	.300	.300	137,747	.04			137,747	.05			459,156	.04	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	11,909,070	4.00			14,290,884	5.26			47,636,280	4.47	.00
	1G AG IMPROVEMENTS	.250	.300	1,098,473	.36			1,318,168	.48			4,393,892	.41	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			49,888,490	16.79			53,492,737	19.71			300,690,083	28.25	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	163,744	.05			170,863	.06			1,423,860	.13	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	523,683	.17			523,683	.19			1,745,610	.16	.00
	2E C & I MACH & EQUIP	.250	.200	4,214,148	1.41			3,371,318	1.24			16,856,592	1.58	.00
	2F ALL OTHER	.300	.300	255,273	.08			255,273	.09			850,910	.07	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			5,156,848	1.73			4,321,137	1.59			20,876,972	1.96	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	304,514	.10			317,754	.11			2,647,947	.24	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	804,033	.27			804,033	.29			2,680,110	.25	.00
	2E C & I MACH & EQUIP	.250	.200	1,516,091	.51			1,212,873	.44			6,064,364	.56	.00
	2F ALL OTHER	.300	.300	357,023	.12			357,023	.13			1,190,076	.11	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			2,981,661	1.00			2,691,683	.99			12,582,497	1.18	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	468,258	.15			488,617	.18			4,071,807	.38	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	1,327,716	.44			1,327,716	.48			4,425,720	.41	.00
	2E C & I MACH & EQUIP	.250	.200	5,730,239	1.92			4,584,191	1.68			22,920,956	2.15	.00
	2F ALL OTHER	.300	.300	612,296	.20			612,296	.22			2,040,986	.19	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			8,138,509	2.73			7,012,820	2.58			33,459,469	3.14	.00
	URBAN STATE APPRAISED	.330	.300	2,663,921	.89			912,528	.33			8,072,487	.75	.00
	RURAL STATE APPRAISED	.330	.300	234,780,379	79.04			208,384,110	76.79			711,455,693	66.86	.00
	2K RAILROADS URBN	.150	.150	139,394	.04			139,394	.05			929,293	.08	.00
	2K RAILROADS RURL	.150	.150	1,421,361	.47			1,421,361	.52			9,475,740	.89	.00
														.00
	TOTAL STATE APPRAISED			239,005,055	80.46			210,857,393	77.70			729,933,213	68.59	.00
	TOTALS FOR URBAN			30,933,370	10.41			30,956,247	11.40			180,574,536	16.96	.00
	TOTALS FOR RURAL			266,098,684	89.58			240,406,703	88.59			883,508,229	83.03	.00
	TOTALS FOR COUNTY			297,032,054	100.00			271,362,950	100.00			1,064,082,765	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

	TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	11,930,208	16.65			12,448,913	18.29			103,740,939	31.96	.00
	1B AGRICULTURE	.300	.300	38,262	.05			38,262	.05			127,540	.03	.00
	1C VACANT LOTS	.120	.120	132,234	.18			132,234	.19			1,101,950	.33	.00
	1O ALL OTHER	.300	.300	12,833	.01			12,833	.01			42,776	.01	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	6,897,261	9.62			8,276,713	12.16			27,589,044	8.50	.00
	1G AG IMPROVEMENTS	.250	.300	6,780				8,136	.01			27,120		.00
														.00
														.00
														.00
														.00
	TOTAL URBAN			19,017,578	26.55			20,917,091	30.74			132,629,369	40.86	.00
	RURAL 1A RESIDENTIAL	.115	.120	2,990,469	4.17			3,120,489	4.58			26,804,078	8.01	.00
	1B AGRICULTURE	.300	.300	16,474,275	23.00			16,474,275	24.21			54,914,250	16.91	.00
	1C VACANT LOTS	.120	.120	26,774	.03			26,774	.03			223,116	.06	.00
	1O ALL OTHER	.300	.300	43,986	.06			43,986	.06			146,620	.04	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	1,078,142	1.50			1,293,770	1.90			4,312,568	1.32	.00
	1G AG IMPROVEMENTS	.250	.300	764,720	1.06			917,664	1.34			3,058,880	.94	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL			21,378,366	29.84			21,876,958	32.15			88,659,512	27.31	.00
	TOTAL U AND R 1A RES.	.115	.120	14,920,677	20.83			15,569,402	22.88			129,745,017	39.97	.00
	1B AGRICULTURE	.300	.300	16,512,537	23.05			16,512,537	24.26			55,041,790	16.95	.00
	1C VACANT LOTS	.120	.120	159,008	.22			159,008	.23			1,325,066	.40	.00
	1O ALL OTHER	.300	.300	56,819	.07			56,819	.08			189,396	.05	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	7,975,403	11.13			9,570,483	14.06			31,901,612	9.82	.00
	1G AG IMPROVEMENTS	.250	.300	771,500	1.07			925,800	1.36			3,086,000	.95	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			40,395,944	56.39			42,794,049	62.89			221,288,881	68.18	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	138,823	.19			144,859	.21			1,207,156	.37	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
	2D MOTOR VEHICLES	.300	.300	162,669	.22			162,669	.23			542,230	.16	.00
	2E C & I MACH & EQUIP	.250	.200	1,905,729	2.66			1,524,583	2.24			7,622,916	2.34	.00
	2F ALL OTHER	.300	.300	209,529	.29			209,529	.30			698,430	.21	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			2,416,750	3.37			2,041,640	3.00			10,070,732	3.10	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	64,953	.09			67,777	.09			564,808	.17	.00
	2B MNRL (5BBLS/100MCF	.250	.300	1,752,781	2.44			2,103,337	3.09			7,011,124	2.16	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	4,488,667	6.26			4,488,667	6.59			14,962,223	4.61	.00
	2D MOTOR VEHICLES	.300	.300	537,288	.75			537,288	.78			1,790,960	.55	.00
	2E C & I MACH & EQUIP	.250	.200	560,515	.78			448,412	.65			2,242,060	.69	.00
	2F ALL OTHER	.300	.300	245,988	.34			245,988	.36			819,960	.25	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			7,650,192	10.68			7,891,469	11.59			27,391,135	8.43	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	203,776	.28			212,636	.31			1,771,964	.54	.00
	2B MNRL (5BBLS/100MCF	.250	.300	1,752,781	2.44			2,103,337	3.09			7,011,124	2.16	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	4,488,667	6.26			4,488,667	6.59			14,962,223	4.61	.00
	2D MOTOR VEHICLES	.300	.300	699,957	.97			699,957	1.02			2,333,190	.71	.00
	2E C & I MACH & EQUIP	.250	.200	2,466,244	3.44			1,972,995	2.89			9,864,976	3.03	.00
	2F ALL OTHER	.300	.300	455,517	.63			455,517	.66			1,518,390	.46	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			10,066,942	14.05			9,933,109	14.59			37,461,867	11.54	.00
	URBAN STATE APPRAISED	.330	.300	1,669,130	2.33			606,053	.89			5,057,969	1.55	.00
	RURAL STATE APPRAISED	.330	.300	19,030,763	26.57			14,249,692	20.94			57,668,978	17.76	.00
	2K RAILROADS URBN	.150	.150	61,712	.08			61,712	.09			411,413	.12	.00
	2K RAILROADS RURAL	.150	.150	399,816	.55			399,816	.58			2,665,440	.82	.00
														.00
	TOTAL STATE APPRAISED			21,161,421	29.54			15,317,273	22.51			65,803,800	20.27	.00
	TOTALS FOR URBAN			23,165,170	32.34			23,626,496	34.72			148,169,483	45.65	.00
	TOTALS FOR RURAL			48,459,137	67.66			44,417,935	65.27			176,385,065	54.34	.00
	TOTALS FOR COUNTY			71,624,307	100.00			68,044,431	100.00			324,554,548	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

	TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	2,359,142	8.66			2,461,713	9.00			20,514,278	18.40	.00
	1B AGRICULTURE	.300	.300	6,402	.02			6,402	.02			21,340	.01	.00
	1C VACANT LOTS	.120	.120	21,810	.08			21,810	.07			181,750	.16	.00
	1D ALL OTHER	.300	.300	10,833	.03			10,833	.03			36,110	.03	.00
1	1E NOT-FOR-PROFIT	.120	.120											.00
2	1F COMM/INDUST	.250	.300	653,282	2.39			783,938	2.86			2,613,128	2.34	.00
3	1G AG IMPROVEMENTS	.250	.300	21,007	.07			25,208	.09			84,028	.07	.00
														.00
4														.00
5														.00
6	TOTAL URBAN			3,072,476	11.27			3,309,904	12.10			23,450,634	21.03	.00
7	RURAL 1A RESIDENTIAL	.115	.120	1,098,906	4.03			1,146,684	4.19			9,555,704	8.57	.00
8	1B AGRICULTURE	.300	.300	12,587,982	46.21			12,587,982	46.02			41,959,940	37.63	.00
9	1C VACANT LOTS	.120	.120	6,907	.02			6,907	.02			57,558	.05	.00
10	1D ALL OTHER	.300	.300	145,701	.53			145,701	.53			485,670	.43	.00
11	1E NOT-FOR-PROFIT	.120	.120											.00
12	1F COMM/INDUST	.250	.300	244,705	.89			293,646	1.07			978,820	.87	.00
13	1G AG IMPROVEMENTS	.250	.300	1,144,457	4.20			1,373,348	5.02			4,577,828	4.10	.00
														.00
14														.00
15														.00
16	TOTAL RURAL			15,228,658	55.90			15,554,268	56.87			57,615,520	51.68	.00
17	TOTAL U AND R 1A RES.	.115	.120	3,458,048	12.69			3,608,397	13.19			30,069,982	26.97	.00
18	1B AGRICULTURE	.300	.300	12,594,384	46.23			12,594,384	46.04			41,981,280	37.65	.00
19	1C VACANT LOTS	.120	.120	28,717	.10			28,717	.10			239,308	.21	.00
20	1D ALL OTHER	.300	.300	156,534	.57			156,534	.57			521,780	.46	.00
21	1E NOT-FOR-PROFIT	.120	.120											.00
22	1F COMM/INDUST	.250	.300	897,987	3.29			1,077,584	3.93			3,591,948	3.22	.00
23	1G AG IMPROVEMENTS	.250	.300	1,145,464	4.27			1,398,556	5.11			4,661,856	4.18	.00
														.00
24														.00
25														.00
26														.00
27	TOTAL COUNTY REAL ESTATE			18,301,134	67.18			18,864,172	68.97			81,066,154	72.71	.00
28	URBAN PERS. 2A MOBILE HOMES	.115	.120	17,242	.06			17,992	.06			149,930	.13	.00
29	2B MNRL (5BBLS/100MCF	.250	.300											.00
30	2C MNRL) 5BBLS/100MCF	.300	.300											.00
31	2D MOTOR VEHICLES	.300	.300	20,961	.07			20,961	.07			69,870	.06	.00
32	2E C & I MACH & EQUIP	.250	.200	205,829	.75			164,663	.60			823,316	.73	.00
33	2F ALL OTHER	.300	.300	54,390	.19			54,390	.19			181,300	.16	.00
														.00
34														.00
35														.00
36	TOTAL URBAN PRSNL PROP.			298,422	1.09			258,006	.94			1,224,416	1.09	.00
37	RURAL PERS. 2A MOBILE HOMES	.115	.120	8,392	.03			8,757	.03			72,973	.06	.00
38	2B MNRL (5BBLS/100MCF	.250	.300	259,464	.95			311,357	1.13			1,037,856	.93	.00
39	2C MNRL) 5BBLS/100MCF	.300	.300	2,247,249	8.24			2,247,249	8.21			7,490,830	6.71	.00
40	2D MOTOR VEHICLES	.300	.300	584,079	2.14			584,079	2.13			1,946,930	1.74	.00
41	2E C & I MACH & EQUIP	.250	.200	92,635	.34			74,108	.27			370,540	.33	.00
42	2F ALL OTHER	.300	.300	63,287	.23			63,287	.23			210,956	.18	.00
														.00
43														.00
44														.00
45	TOTAL RURAL PRSNL PROP.			3,255,106	11.94			3,288,837	12.02			11,130,085	9.98	.00
46	U & R PERS. 2A MOBILE HOMES	.115	.120	25,634	.09			26,749	.09			222,903	.19	.00
47	2B MNRL (5BBLS/100MCF	.250	.300	259,464	.95			311,357	1.13			1,037,856	.93	.00
48	2C MNRL) 5BBLS/100MCF	.300	.300	2,247,249	8.24			2,247,249	8.21			7,490,830	6.71	.00
49	2D MOTOR VEHICLES	.300	.300	605,040	2.22			605,040	2.21			2,016,800	1.80	.00
50	2E C & I MACH & EQUIP	.250	.200	298,464	1.09			238,771	.87			1,193,856	1.07	.00
51	2F ALL OTHER	.300	.300	117,477	.43			117,477	.43			392,256	.35	.00
														.00
52														.00
53														.00
54	TOTAL COUNTY PRSNL PROP.			3,553,528	13.04			3,546,843	12.96			12,354,501	11.08	.00
55	URBAN STATE APPRAISED	.330	.300	1,034,350	3.79			940,310	3.43			3,134,393	2.81	.00
56	RURAL STATE APPRAISED	.330	.300	3,870,718	14.20			3,518,807	12.86			11,729,448	10.52	.00
57	2K RAILROADS URBN	.150	.150	17,802	.06			17,802	.06			118,680	.10	.00
58	2K RAILROADS RURAL	.150	.150	462,154	1.69			462,154	1.68			3,081,026	2.76	.00
														.00
59	TOTAL STATE APPRAISED			5,385,024	19.76			4,939,073	18.05			18,063,547	16.20	.00
60	TOTALS FOR URBAN			4,423,050	16.23			4,526,022	16.54			27,928,123	25.05	.00
61	TOTALS FOR RURAL			22,816,636	83.76			22,824,066	83.45			83,554,079	74.94	.00
62	TOTALS FOR COUNTY			27,239,686	100.00			27,350,088	100.00			111,484,202	100.00	.00
63														

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

	TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	* ASSESSED * VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF * TOTAL * *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	73,294,713	26.16			76,481,440	26.52			637,345,330	41.46	.00
	1B AGRICULTURE	.300	.300	83,658	.02			83,658	.02			278,860	.01	.00
	1C VACANT LOTS	.120	.120	1,247,263	.44			1,247,263	.43			10,393,858	.67	.00
	1O ALL OTHER	.300	.300	184,930	.06			184,930	.06			616,433	.04	.00
1	1E NOT-FOR-PROFIT	.120	.120											.00
2	1F COMM/INDUST	.250	.300	47,456,031	16.93			56,946,037	19.75			189,820,124	12.34	.00
3	1G AG IMPROVEMENTS	.250	.300	54,910	.01			65,892	.02			219,640	.01	.00
														.00
4														.00
5														.00
6	TOTAL URBAN			122,320,505	43.66			135,009,220	46.82			838,674,245	54.56	.00
7	RURAL 1A RESIDENTIAL	.115	.120	27,680,214	9.88			28,883,702	10.01			240,697,513	15.65	.00
8	1B AGRICULTURE	.300	.300	28,491,825	10.16			28,491,825	9.88			94,972,750	6.17	.00
9	1C VACANT LOTS	.120	.120	820,674	.29			820,674	.28			6,838,950	.44	.00
	1D ALL OTHER	.300	.300	20,454				20,454				68,180		.00
10	1E NOT-FOR-PROFIT	.120	.120											.00
11	1F COMM/INDUST	.250	.300	12,008,126	4.28			14,409,751	4.99			48,032,504	3.12	.00
12	1G AG IMPROVEMENTS	.250	.300	3,484,437	1.24			4,181,324	1.45			13,937,748	.90	.00
														.00
13														.00
14														.00
15	TOTAL RURAL			72,505,730	25.87			76,807,730	26.63			404,547,645	26.31	.00
16	TOTAL U AND R 1A RES.	.115	.120	100,974,927	36.04			105,365,142	36.54			878,042,843	57.12	.00
17	1B AGRICULTURE	.300	.300	28,575,483	10.19			28,575,483	9.91			95,251,610	6.19	.00
18	1C VACANT LOTS	.120	.120	2,067,937	.73			2,067,937	.71			17,232,808	1.12	.00
	1O ALL OTHER	.300	.300	205,384	.07			205,384	.07			684,613	.04	.00
19	1E NOT-FOR-PROFIT	.120	.120											.00
20	1F COMM/INDUST	.250	.300	59,463,157	21.22			71,355,788	24.74			237,852,628	15.47	.00
21	1G AG IMPROVEMENTS	.250	.300	3,539,347	1.26			4,247,216	1.47			14,157,388	.92	.00
														.00
22														.00
23														.00
24														.00
25	TOTAL COUNTY REAL ESTATE			194,826,235	69.54			211,816,950	73.46			1,243,221,890	80.88	.00
26	URBAN PERS. 2A MOBILE HOMES	.115	.120	344,472	.12			359,449	.12			2,995,408	.19	.00
27	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
28	2D MOTOR VEHICLES	.300	.300	619,738	.22			619,738	.21			2,065,793	.13	.00
29	2E C & I MACH & EQUIP	.250	.200	15,272,827	5.45			12,218,262	4.23			61,091,308	3.97	.00
30	2F ALL OTHER	.300	.300	1,181,357	.42			1,181,357	.40			3,937,856	.25	.00
														.00
31														.00
32														.00
33	TOTAL URBAN PRSNL PROP.			17,418,394	6.21			14,378,806	4.98			70,090,365	4.55	.00
34	RURAL PERS. 2A MOBILE HOMES	.115	.120	388,283	.13			405,165	.14			3,376,373	.21	.00
35	2B MNRL (5BBLS/100MCF	.250	.300	985,104	.35			1,182,125	.40			3,940,416	.25	.00
36	2C MNRL) 5BBLS/100MCF	.300	.300	6,108,031	2.18			6,108,031	2.11			20,360,103	1.32	.00
	2D MOTOR VEHICLES	.300	.300	1,364,935	.48			1,364,935	.47			4,549,783	.29	.00
37	2E C & I MACH & EQUIP	.250	.200	6,320,271	2.25			5,056,217	1.75			25,281,084	1.64	.00
38	2F ALL OTHER	.300	.300	1,358,903	.48			1,358,903	.47			4,529,674	.29	.00
														.00
39														.00
40														.00
41	TOTAL RURAL PRSNL PROP.			16,525,527	5.89			15,475,376	5.36			62,037,435	4.03	.00
42	U & R PERS. 2A MOBILE HOMES	.115	.120	732,755	.26			764,614	.26			6,371,781	.41	.00
43	2B MNRL (5BBLS/100MCF	.250	.300	985,104	.35			1,182,125	.40			3,940,416	.25	.00
	2C MNRL) 5BBLS/100MCF	.300	.300	6,108,031	2.18			6,108,031	2.11			20,360,103	1.32	.00
44	2D MOTOR VEHICLES	.300	.300	1,984,673	.70			1,984,673	.68			6,615,576	.43	.00
45	2E C & I MACH & EQUIP	.250	.200	21,593,098	7.70			17,274,479	5.99			86,372,392	5.61	.00
46	2F ALL OTHER	.300	.300	2,540,260	.90			2,540,260	.88			8,467,532	.55	.00
														.00
47														.00
48														.00
49	TOTAL COUNTY PRSNL PROP.			33,943,921	12.11			29,854,182	10.35			132,127,800	8.59	.00
50	URBAN STATE APPRAISED	.330	.300	13,369,686	4.77			12,105,791	4.19			40,514,200	2.63	.00
51	RURAL STATE APPRAISED	.330	.300	36,364,409	12.97			32,896,287	11.40			110,195,178	7.16	.00
	2K RAILROADS URBN	.150	.150	389,824	.13			389,824	.13			2,598,826	.16	.00
52	2K RAILROADS RURL	.150	.150	1,267,501	.45			1,267,501	.43			8,450,006	.54	.00
53														.00
8	TOTAL STATE APPRAISED			51,391,420	18.34			46,659,403	16.18			161,758,210	10.52	.00
	TOTALS FOR URBAN			153,498,409	54.78			161,883,641	56.14			951,877,636	61.92	.00
	TOTALS FOR RURAL			126,663,167	45.21			126,446,894	43.85			585,230,264	38.07	.00
56	TOTALS FOR COUNTY			280,161,576	100.00			288,330,535	100.00			1,537,107,900	100.00	.00
57														

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

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30-81

TADA AGAIN & AGAIN	CUR SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115 .120	4,308,714	12.60			4,496,049	13.03			37,467,078	24.77	.00
1B AGRICULTURE	.300 .300	2,664				2,664				8,880		.00
1C VACANT LOTS	.120 .120	31,947	.09			31,947	.09			266,225	.17	.00
1O ALL OTHER	.300 .300	27,062	.07			27,062	.07			90,206	.05	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	1,890,072	5.52			2,268,086	6.57			7,560,288	4.99	.00
1G AG IMPROVEMENTS	.250 .300	8,988	.02			10,786	.03			35,952	.02	.00
												.00
												.00
												.00
TOTAL URBAN		6,269,447	18.33			6,836,594	19.81			45,428,629	30.04	.00
RURAL 1A RESIDENTIAL	.115 .120	2,076,704	6.07			2,166,995	6.28			18,058,295	11.94	.00
1B AGRICULTURE	.300 .300	16,268,802	47.58			16,268,802	47.15			54,229,340	35.86	.00
1C VACANT LOTS	.120 .120	8,545	.02			8,545	.02			71,208	.04	.00
1O ALL OTHER	.300 .300	13,201	.03			13,201	.03			44,003	.02	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	611,863	1.78			734,236	2.12			2,447,452	1.61	.00
1G AG IMPROVEMENTS	.250 .300	955,652	2.79			1,146,782	3.32			3,822,608	2.52	.00
												.00
												.00
												.00
TOTAL RURAL		19,934,767	58.30			20,338,561	58.94			78,672,906	52.02	.00
TOTAL U AND R 1A RES.	.115 .120	6,385,418	18.67			6,663,044	19.31			55,525,373	36.72	.00
1B AGRICULTURE	.300 .300	16,271,466	47.59			16,271,466	47.16			54,238,220	35.86	.00
1C VACANT LOTS	.120 .120	40,492	.11			40,492	.11			337,433	.22	.00
1O ALL OTHER	.300 .300	40,263	.11			40,263	.11			134,209	.08	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	2,501,935	7.31			3,002,322	8.70			10,007,740	6.61	.00
1G AG IMPROVEMENTS	.250 .300	964,640	2.82			1,157,568	3.35			3,858,560	2.55	.00
												.00
												.00
												.00
TOTAL COUNTY REAL ESTATE		26,204,214	76.64			27,175,155	78.76			124,101,535	82.07	.00
URBAN PERS. 2A MOBILE HOMES	.115 .120	23,039	.06			24,041	.06			200,339	.13	.00
2B MNRL (5BBLS/100MCF	.250 .300											.00
2C MNRL) 5BBLS/100MCF	.300 .300											.00
2D MOTOR VEHICLES	.300 .300	184,538	.53			184,538	.53			615,126	.40	.00
2E C & I MACH & EQUIP	.250 .200	659,141	1.92			527,313	1.52			2,636,564	1.74	.00
2F ALL OTHER	.300 .300	129,073	.37			129,073	.37			430,243	.28	.00
												.00
												.00
												.00
TOTAL URBAN PRSNL PROP.		995,791	2.91			864,945	2.50			3,982,272	2.56	.00
RURAL PERS. 2A MOBILE HOMES	.115 .120	6,267	.01			6,539	.01			54,495	.03	.00
2B MNRL (5BBLS/100MCF	.250 .300											.00
2C MNRL) 5BBLS/100MCF	.300 .300											.00
2D MOTOR VEHICLES	.300 .300	879,708	2.57			879,708	2.54			2,932,360	1.93	.00
2E C & I MACH & EQUIP	.250 .200	165,389	.48			132,311	.38			661,556	.43	.00
2F ALL OTHER	.300 .300	74,908	.21			74,908	.21			249,693	.16	.00
												.00
												.00
												.00
TOTAL RURAL PRSNL PROP.		1,126,272	3.29			1,093,466	3.16			3,898,104	2.57	.00
U & R PERS. 2A MOBILE HOMES	.115 .120	29,306	.08			30,580	.08			254,834	.16	.00
2B MNRL (5BBLS/100MCF	.250 .300											.00
2C MNRL) 5BBLS/100MCF	.300 .300											.00
2D MOTOR VEHICLES	.300 .300	1,064,246	3.11			1,064,246	3.08			3,547,486	2.34	.00
2E C & I MACH & EQUIP	.250 .200	824,530	2.41			659,624	1.91			3,298,120	2.18	.00
2F ALL OTHER	.300 .300	203,981	.59			203,981	.59			679,936	.44	.00
												.00
												.00
												.00
TOTAL COUNTY PRSNL PROP.		2,122,063	6.20			1,958,431	5.67			7,780,376	5.14	.00
URBAN STATE APPRAISED	.330 .300	1,210,225	3.53			1,100,204	3.18			3,667,348	2.42	.00
RURAL STATE APPRAISED	.330 .300	4,222,284	12.35			3,838,440	11.12			12,794,800	8.46	.00
2K RAILROADS URBN	.150 .150	15,703	.04			15,703	.04			104,684	.06	.00
2K RAILROADS RURL	.150 .150	413,974	1.21			413,974	1.19			2,759,826	1.82	.00
												.00
TOTAL STATE APPRAISED		5,862,186	17.14			5,368,321	15.55			19,326,660	12.78	.00
TOTALS FOR URBAN		8,491,166	24.83			8,817,446	25.55			53,082,935	35.10	.00
TOTALS FOR RURAL		25,697,297	75.16			25,684,491	74.44			98,125,636	64.89	.00
TOTALS FOR COUNTY		34,188,463	100.00			34,501,907	100.00			151,208,571	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	8,090,505	11.25			8,442,266	12.32			70,352,217	23.40	.00
1B AGRICULTURE	.300	.300	19,935	.02			19,935	.02			64,450	.02	.00
1C VACANT LOTS	.120	.120	46,016	.06			46,016	.06			383,466	.12	.00
1D ALL OTHER	.300	.300	29,736	.04			29,736	.04			99,120	.03	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,950,561	4.10			3,540,673	5.16			11,802,244	3.92	.00
1G AG IMPROVEMENTS	.250	.300	6,063				7,276	.01			24,252		.00
													.00
													.00
													.00
													.00
TOTAL URBAN			11,142,816	15.50			12,085,902	17.63			82,727,749	27.52	.00
RURAL 1A RESIDENTIAL	.115	.120	2,744,716	3.81			2,864,051	4.18			23,867,095	7.94	.00
1B AGRICULTURE	.300	.300	15,888,210	22.10			15,888,210	23.18			52,960,700	17.62	.00
1C VACANT LOTS	.120	.120	70,770	.09			70,770	.10			589,750	.19	.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,216,561	1.69			1,459,873	2.13			4,866,244	1.61	.00
1G AG IMPROVEMENTS	.250	.300	914,288	1.27			1,097,146	1.60			3,657,152	1.21	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			20,834,545	28.99			21,380,050	31.20			85,940,941	28.59	.00
TOTAL U AND R 1A RES.	.115	.120	10,835,221	15.07			11,306,317	16.50			94,219,312	31.34	.00
1B AGRICULTURE	.300	.300	15,908,145	22.13			15,908,145	23.21			53,027,150	17.64	.00
1C VACANT LOTS	.120	.120	116,786	.16			116,786	.17			973,216	.32	.00
1D ALL OTHER	.300	.300	29,736	.04			29,736	.04			99,120	.03	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	4,167,122	5.79			5,000,546	7.29			16,668,488	5.54	.00
1G AG IMPROVEMENTS	.250	.300	920,351	1.28			1,104,422	1.61			3,681,404	1.22	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			31,977,361	44.49			33,465,952	48.84			168,668,690	56.11	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	15,286	.02			15,951	.02			132,921	.04	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	118,312	.16			118,312	.17			394,373	.13	.00
2E C & I MACH & EQUIP	.250	.200	1,097,513	1.52			878,010	1.28			4,390,052	1.46	.00
2F ALL OTHER	.300	.300	260,866	.36			260,866	.38			869,553	.28	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			1,491,977	2.07			1,273,139	1.85			5,786,899	1.92	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	32,218	.04			33,619	.04			280,156	.09	.00
2B MNRL (5BBLS/100MCF	.250	.300	2,175,684	3.02			2,610,821	3.81			8,702,736	2.89	.00
2C MNRL) 5BBLS/100MCF	.300	.300	5,288,463	7.35			5,288,463	7.71			17,628,210	5.86	.00
2D MOTOR VEHICLES	.300	.300	637,297	.88			637,297	.93			2,124,323	.70	.00
2E C & I MACH & EQUIP	.250	.200	1,583,867	2.20			1,267,094	1.84			6,335,468	2.10	.00
2F ALL OTHER	.300	.300	299,491	.41			299,491	.43			998,303	.33	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			10,017,020	13.93			10,136,785	14.79			36,069,196	12.00	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	47,504	.06			49,570	.07			413,077	.13	.00
2B MNRL (5BBLS/100MCF	.250	.300	2,175,684	3.02			2,610,821	3.81			8,702,736	2.89	.00
2C MNRL) 5BBLS/100MCF	.300	.300	5,288,463	7.35			5,288,463	7.71			17,628,210	5.86	.00
2D MOTOR VEHICLES	.300	.300	755,609	1.05			755,609	1.10			2,518,696	.83	.00
2E C & I MACH & EQUIP	.250	.200	2,681,380	3.73			2,145,104	3.13			10,725,520	3.56	.00
2F ALL OTHER	.300	.300	560,357	.77			560,357	.81			1,867,856	.62	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			11,508,997	16.01			11,409,929	16.65			41,856,095	13.92	.00
URBAN STATE APPRAISED	.330	.300	2,609,894	3.63			1,853,272	2.70			7,908,769	2.63	.00
RURAL STATE APPRAISED	.330	.300	24,656,528	34.30			20,676,303	30.17			74,716,751	24.85	.00
2K RAILROADS URBN	.150	.150	101,764	.14			101,764	.14			678,424	.22	.00
2K RAILROADS RURL	.150	.150	1,009,766	1.40			1,009,766	1.47			6,731,773	2.23	.00
													.00
TOTAL STATE APPRAISED			28,377,952	39.48			23,641,105	34.50			90,035,719	29.95	.00
TOTALS FOR URBAN			15,346,451	21.35			15,314,077	22.36			97,101,843	32.30	.00
TOTALS FOR RURAL			56,517,859	78.64			53,202,904	77.64			203,458,661	67.69	.00
TOTALS FOR COUNTY			71,864,310	100.00			68,516,981	100.00			300,560,504	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN	CUR SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	* ASSESSED * VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF * TOTAL * *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115 .120	82,682,328	47.80			86,277,212	47.62			718,976,765	63.14	.00
1B AGRICULTURE	.300 .300	10,619				10,619				35,396		.00
1C VACANT LOTS	.120 .120	863,854	.49			863,854	.47			7,198,783	.63	.00
1D ALL OTHER	.300 .300	722,334	.41			722,334	.39			2,407,780	.21	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	34,255,051	19.80			41,106,061	22.68			137,020,204	12.03	.00
1G AG IMPROVEMENTS	.250 .300	1,329				1,595				5,316		.00
												.00
												.00
												.00
												.00
TOTAL URBAN		118,535,515	68.54			128,981,675	71.19			865,644,244	76.03	.00
RURAL 1A RESIDENTIAL	.115 .120	14,552,634	8.41			15,185,357	8.38			126,544,643	11.11	.00
1B AGRICULTURE	.300 .300	7,748,947	4.48			7,748,947	4.27			25,829,823	2.26	.00
1C VACANT LOTS	.120 .120	398,899	.23			398,899	.22			3,324,158	.29	.00
1D ALL OTHER	.300 .300	59,802	.03			59,802	.03			199,340	.01	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	1,717,387	.99			2,060,864	1.13			6,869,548	.60	.00
1G AG IMPROVEMENTS	.250 .300	781,140	.45			937,368	.51			3,124,560	.27	.00
												.00
												.00
												.00
												.00
TOTAL RURAL		25,258,809	14.60			26,391,237	14.56			165,892,072	14.57	.00
TOTAL U AND R 1A RES.	.115 .120	97,234,962	56.22			101,462,569	56.00			845,521,408	74.26	.00
1B AGRICULTURE	.300 .300	7,759,566	4.48			7,759,566	4.28			25,865,219	2.27	.00
1C VACANT LOTS	.120 .120	1,262,753	.73			1,262,753	.69			10,522,941	.92	.00
1D ALL OTHER	.300 .300	782,136	.45			782,136	.43			2,607,120	.22	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	35,972,438	20.80			43,166,925	23.82			143,889,752	12.63	.00
1G AG IMPROVEMENTS	.250 .300	782,469	.45			938,963	.51			3,129,876	.27	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY REAL ESTATE		143,794,324	83.14			155,372,912	85.76			1,031,536,316	90.60	.00
URBAN PERS. 2A MOBILE HOMES	.115 .120	577,185	.33			602,280	.33			5,019,000	.44	.00
2B MNRL (5BBLS/100MCF	.250 .300											.00
2C MNRL) 5BBLS/100MCF	.300 .300											.00
2D MOTOR VEHICLES	.300 .300	340,819	.19			340,819	.18			1,136,063	.09	.00
2E C & I MACH & EQUIP	.250 .200	8,327,232	4.81			6,661,786	3.67			33,308,928	2.92	.00
2F ALL OTHER	.300 .300	618,419	.35			618,419	.34			2,061,396	.18	.00
												.00
												.00
												.00
												.00
TOTAL URBAN PRSNL PROP.		9,863,655	5.70			8,223,304	4.53			41,525,387	3.64	.00
RURAL PERS. 2A MOBILE HOMES	.115 .120	512,801	.29			535,097	.29			4,459,139	.39	.00
2B MNRL (5BBLS/100MCF	.250 .300	75,744	.04			90,893	.05			302,976	.02	.00
2C MNRL) 5BBLS/100MCF	.300 .300	290,308	.16			290,308	.16			967,693	.08	.00
2D MOTOR VEHICLES	.300 .300	676,342	.39			676,342	.37			2,254,473	.19	.00
2E C & I MACH & EQUIP	.250 .200	2,087,049	1.20			1,669,639	.92			8,348,196	.73	.00
2F ALL OTHER	.300 .300	516,375	.29			516,375	.28			1,721,250	.15	.00
												.00
												.00
												.00
												.00
TOTAL RURAL PRSNL PROP.		4,158,619	2.40			3,778,654	2.08			18,053,727	1.58	.00
U & R PERS. 2A MOBILE HOMES	.115 .120	1,089,986	.63			1,137,377	.62			9,478,139	.83	.00
2B MNRL (5BBLS/100MCF	.250 .300	75,744	.04			90,893	.05			302,976	.02	.00
2C MNRL) 5BBLS/100MCF	.300 .300	290,308	.16			290,308	.16			967,693	.08	.00
2D MOTOR VEHICLES	.300 .300	1,017,161	.58			1,017,161	.56			3,390,536	.29	.00
2E C & I MACH & EQUIP	.250 .200	10,414,281	6.02			8,331,425	4.59			41,657,124	3.65	.00
2F ALL OTHER	.300 .300	1,134,794	.65			1,134,794	.62			3,782,646	.33	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY PRSNL PROP.		14,022,274	8.10			12,001,958	6.62			59,579,114	5.23	.00
URBAN STATE APPRAISED	.330 .300	9,024,262	5.21			8,203,874	4.52			27,346,248	2.40	.00
RURAL STATE APPRAISED	.330 .300	5,666,228	3.27			5,151,116	2.84			17,170,387	1.50	.00
2K RAILROADS URBN	.150 .150	111,902	.06			111,902	.06			796,013	.06	.00
2K RAILROADS RURL	.150 .150	322,357	.18			322,357	.17			2,149,046	.18	.00
												.00
TOTAL STATE APPRAISED		15,124,749	8.74			13,789,249	7.61			47,411,694	4.16	.00
TOTALS FOR URBAN		137,535,334	79.52			145,520,755	80.32			935,261,892	82.14	.00
TOTALS FOR RURAL		35,406,013	20.47			35,643,364	19.67			203,265,232	17.85	.00
TOTALS FOR COUNTY		172,991,347	100.00			181,164,119	100.00			1,138,527,124	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

90-83

	TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	5,627,030	12.14			5,871,683	12.55			48,930,695	24.74	.00
	1B AGRICULTURE	.300	.300	4,587				4,587				15,290		.00
	1C VACANT LOTS	.120	.120	65,616	.14			65,616	.14			546,800	.27	.00
	1O ALL OTHER	.300	.300	101,652	.21			101,652	.21			338,840	.17	.00
1	1E NOT-FOR-PROFIT	.120	.120											.00
2	1F COMM/INDUST	.250	.300	1,635,496	3.52			1,962,595	4.19			6,541,984	3.30	.00
3	1G AG IMPROVEMENTS	.250	.300	6,032	.01			7,238	.01			24,128	.01	.00
4														.00
5														.00
6	TOTAL URBAN			7,440,413	16.05			8,013,371	17.13			56,397,737	28.52	.00
7	RURAL 1A RESIDENTIAL	.115	.120	1,484,727	3.20			1,549,280	3.31			12,910,669	6.53	.00
8	1B AGRICULTURE	.300	.300	10,006,326	21.59			10,006,326	21.39			33,354,420	16.87	.00
9	1C VACANT LOTS	.120	.120	4,855	.01			4,855	.01			40,458	.02	.00
10	1O ALL OTHER	.300	.300	8,250	.01			8,250	.01			27,500	.01	.00
11	1E NOT-FOR-PROFIT	.120	.120											.00
12	1F COMM/INDUST	.250	.300	503,685	1.08			604,422	1.29			2,014,740	1.01	.00
13	1G AG IMPROVEMENTS	.250	.300	483,924	1.04			580,709	1.24			1,935,696	.97	.00
14														.00
15														.00
16	TOTAL RURAL			12,491,767	26.95			12,753,842	27.27			50,283,483	25.43	.00
17	TOTAL U AND R 1A RES.	.115	.120	7,111,757	15.34			7,420,963	15.87			61,841,364	31.27	.00
18	1B AGRICULTURE	.300	.300	10,010,913	21.60			10,010,913	21.40			33,369,710	16.87	.00
19	1C VACANT LOTS	.120	.120	70,471	.15			70,471	.15			587,258	.29	.00
20	1O ALL OTHER	.300	.300	109,902	.23			109,902	.23			366,340	.18	.00
21	1E NOT-FOR-PROFIT	.120	.120											.00
22	1F COMM/INDUST	.250	.300	2,139,181	4.61			2,567,017	5.48			8,556,724	4.32	.00
23	1G AG IMPROVEMENTS	.250	.300	489,956	1.05			587,947	1.25			1,959,824	.99	.00
24														.00
25														.00
26														.00
27	TOTAL COUNTY REAL ESTATE			19,932,180	43.01			20,767,213	44.41			106,681,220	53.95	.00
28	URBAN PERS. 2A MOBILE HOMES	.115	.120	11,682	.02			12,196	.02			101,582	.05	.00
29	2B MNRL (58BLS/100MCF	.250	.300	25,032	.05			30,038	.06			100,128	.05	.00
30	2C MNRL) 58BLS/100MCF	.300	.300	461,501	.99			461,501	.98			1,538,336	.77	.00
31	2D MOTOR VEHICLES	.300	.300	206,451	.44			206,451	.44			688,170	.34	.00
32	2E C & I MACH & EQUIP	.250	.200	431,086	.93			344,869	.73			1,724,344	.87	.00
33	2F ALL OTHER	.300	.300	159,192	.34			159,192	.34			530,640	.26	.00
34														.00
35														.00
36														.00
37	TOTAL URBAN PRSNL PROP.			1,294,944	2.79			1,214,241	2.59			4,683,200	2.36	.00
38	RURAL PERS. 2A MOBILE HOMES	.115	.120	7,651	.01			7,984	.01			66,530	.03	.00
39	2B MNRL (58BLS/100MCF	.250	.300	1,851,413	3.99			2,221,696	4.75			7,405,652	3.74	.00
40	2C MNRL) 58BLS/100MCF	.300	.300	14,070,020	30.36			14,070,020	30.09			46,900,066	23.72	.00
41	2D MOTOR VEHICLES	.300	.300	841,257	1.81			841,257	1.79			2,804,190	1.41	.00
42	2E C & I MACH & EQUIP	.250	.200	221,815	.47			177,452	.37			887,260	.44	.00
43	2F ALL OTHER	.300	.300	130,998	.28			130,998	.28			436,660	.22	.00
44														.00
45														.00
46														.00
47	TOTAL RURAL PRSNL PROP.			17,123,154	36.95			17,449,407	37.31			58,500,358	29.58	.00
48	U & R PERS. 2A MOBILE HOMES	.115	.120	19,333	.04			20,174	.04			168,112	.08	.00
49	2B MNRL (58BLS/100MCF	.250	.300	1,876,445	4.04			2,251,734	4.81			7,505,780	3.79	.00
50	2C MNRL) 58BLS/100MCF	.300	.300	14,531,521	31.36			14,531,521	31.07			48,438,402	24.49	.00
51	2D MOTOR VEHICLES	.300	.300	1,047,708	2.26			1,047,708	2.24			3,492,360	1.76	.00
52	2E C & I MACH & EQUIP	.250	.200	652,901	1.40			522,321	1.11			2,611,604	1.32	.00
53	2F ALL OTHER	.300	.300	290,190	.62			290,190	.62			967,300	.48	.00
54														.00
55														.00
56														.00
57	TOTAL COUNTY PRSNL PROP.			18,418,098	39.74			18,663,648	39.91			63,183,558	31.95	.00
58	URBAN STATE APPRAISED	.330	.300	1,900,136	4.10			1,722,408	3.68			5,757,987	2.91	.00
59	RURAL STATE APPRAISED	.330	.300	5,081,285	10.96			4,602,649	9.84			15,397,833	7.78	.00
60	2K RAILROADS URBN	.150	.150	75,141	.16			75,141	.16			500,940	.25	.00
61	2K RAILROADS RURL	.150	.150	928,017	2.00			928,017	1.98			6,186,780	3.12	.00
62														.00
	TOTAL STATE APPRAISED			7,984,579	17.23			7,328,215	15.67			27,843,540	14.08	.00
	TOTALS FOR URBAN			10,710,634	23.11			11,025,161	23.57			67,339,864	34.06	.00
	TOTALS FOR RURAL			35,624,223	76.88			35,733,915	76.42			130,368,454	65.93	.00
63	TOTALS FOR COUNTY			46,334,857	100.00			46,759,076	100.00			197,708,318	100.00	.00
64														

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30,184

30 185

TADA AGAIN & AGAIN	CUR SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	* ASSESSED * VALUATION ********** SIMULATION	% OF TOTAL	TAX DOLLARS DATA	% OF * TOTAL * *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115 .120	2,737,192	9.03			2,856,200	9.35			23,801,669	19.21	.00
1B AGRICULTURE	.300 .300	18,759	.06			18,759	.06			62,530	.05	.00
1C VACANT LOTS	.120 .120	10,066	.03			10,066	.03			83,883	.06	.00
1O ALL OTHER	.300 .300	2,673				2,673				8,910		.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	1,125,326	3.71			1,350,391	4.42			4,501,304	3.63	.00
1G AG IMPROVEMENTS	.250 .300	22,030	.07			26,436	.08			88,120	.07	.00
												.00
												.00
												.00
												.00
TOTAL URBAN		3,916,046	12.92			4,264,525	13.97			28,546,416	23.04	.00
RURAL 1A RESIDENTIAL	.115 .120	713,107	2.35			744,112	2.43			6,200,930	5.00	.00
1B AGRICULTURE	.300 .300	9,590,491	31.65			9,590,491	31.42			31,968,303	25.80	.00
1C VACANT LOTS	.120 .120	494				494				4,116		.00
1O ALL OTHER	.300 .300	2,421				2,421				8,070		.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	1,831,238	6.04			2,197,486	7.19			7,324,952	5.91	.00
1G AG IMPROVEMENTS	.250 .300	498,631	1.64			598,357	1.96			1,994,524	1.61	.00
												.00
												.00
												.00
												.00
TOTAL RURAL		12,636,382	41.70			13,133,361	43.02			47,500,895	38.34	.00
TOTAL U AND R 1A RES.	.115 .120	3,450,299	11.38			3,600,312	11.79			30,002,599	24.22	.00
1B AGRICULTURE	.300 .300	9,609,250	31.71			9,609,250	31.48			32,030,833	25.85	.00
1C VACANT LOTS	.120 .120	10,560	.03			10,560	.03			87,999	.07	.00
1O ALL OTHER	.300 .300	5,094	.01			5,094	.01			16,980	.01	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	2,956,564	9.75			3,547,877	11.62			11,826,256	9.54	.00
1G AG IMPROVEMENTS	.250 .300	520,661	1.71			624,793	2.04			2,082,644	1.68	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY REAL ESTATE		16,552,428	54.62			17,397,886	57.00			76,047,311	61.39	.00
URBAN PERS. 2A MOBILE HOMES	.115 .120											.00
2B MNRL (SBBLS/100MCF	.250 .300											.00
2C MNRL) SBBLS/100MCF	.300 .300											.00
2D MOTOR VEHICLES	.300 .300	178,116	.58			178,116	.58			593,720	.47	.00
2E C & I MACH & EQUIP	.250 .200	328,131	1.08			262,505	.86			1,312,524	1.05	.00
2F ALL OTHER	.300 .300	53,202	.17			53,202	.17			177,340	.14	.00
												.00
												.00
												.00
												.00
TOTAL URBAN PRSNL PROP.		559,449	1.84			493,823	1.61			2,083,584	1.68	.00
RURAL PERS. 2A MOBILE HOMES	.115 .120											.00
2B MNRL (SBBLS/100MCF	.250 .300	270,423	.89			324,508	1.06			1,081,692	.87	.00
2C MNRL) SBBLS/100MCF	.300 .300	4,160,233	13.73			4,160,233	13.63			13,867,443	11.19	.00
2D MOTOR VEHICLES	.300 .300	1,150,014	3.79			1,150,014	3.76			3,833,380	3.09	.00
2E C & I MACH & EQUIP	.250 .200	180,194	.59			144,155	.47			720,776	.58	.00
2F ALL OTHER	.300 .300	81,456	.26			81,456	.26			271,520	.21	.00
												.00
												.00
												.00
												.00
TOTAL RURAL PRSNL PROP.		5,842,320	19.28			5,860,366	19.20			19,774,811	15.96	.00
U & R PERS. 2A MOBILE HOMES	.115 .120											.00
2B MNRL (SBBLS/100MCF	.250 .300	270,423	.89			324,508	1.06			1,081,692	.87	.00
2C MNRL) SBBLS/100MCF	.300 .300	4,160,233	13.73			4,160,233	13.63			13,867,443	11.19	.00
2D MOTOR VEHICLES	.300 .300	1,328,130	4.38			1,328,130	4.35			4,427,100	3.57	.00
2E C & I MACH & EQUIP	.250 .200	508,325	1.67			406,660	1.33			2,033,300	1.64	.00
2F ALL OTHER	.300 .300	134,658	.44			134,658	.44			448,860	.36	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY PRSNL PROP.		6,401,769	21.12			6,354,189	20.81			21,858,395	17.64	.00
URBAN STATE APPRAISED	.330 .300	2,573,425	8.49			2,339,477	7.66			7,798,257	6.29	.00
RURAL STATE APPRAISED	.330 .300	3,754,984	12.39			3,413,622	11.18			11,378,739	9.18	.00
2K RAILROADS URBN	.150 .150	119,969	.39			119,969	.39			799,793	.64	.00
2K RAILROADS RURL	.150 .150	897,329	2.96			897,329	2.93			5,982,193	4.82	.00
												.00
TOTAL STATE APPRAISED		7,345,707	24.24			6,770,397	22.18			25,958,982	20.95	.00
TOTALS FOR URBAN		7,168,889	23.65			7,217,794	23.64			39,228,050	31.67	.00
TOTALS FOR RURAL		23,131,015	76.34			23,304,678	76.35			84,636,638	68.32	.00
TALS FOR COUNTY		30,299,904	100.00			30,522,472	100.00			123,864,688	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

84 RUSSELL

SIMULATION

93/09/01

TADA AGAIN & AGAIN	CUR	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	8,493,554	14.64			8,862,839	14.98			73,856,991	28.52	.00
1B AGRICULTURE	.300	.300	60,762	.10			60,762	.10			202,540	.07	.00
1C VACANT LOTS	.120	.120	106,975	.18			106,975	.18			891,458	.34	.00
1D ALL OTHER	.300	.300	268,410	.46			268,410	.45			894,700	.34	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	3,276,280	5.64			3,931,656	6.64			13,105,520	5.06	.00
1G AG IMPROVEMENTS	.250	.300	33,000	.05			39,600	.06			132,000	.05	.00
													.00
													.00
													.00
TOTAL URBAN			12,239,081	21.09			13,270,242	22.43			89,083,209	34.41	.00
RURAL 1A RESIDENTIAL	.115	.120	1,662,827	2.86			1,735,124	2.93			14,459,365	5.58	.00
1B AGRICULTURE	.300	.300	11,293,520	19.38			11,243,520	19.00			37,478,400	14.47	.00
1C VACANT LOTS	.120	.120	7,831	.01			7,831	.01			65,258	.02	.00
1D ALL OTHER	.300	.300	94,158	.16			94,158	.15			313,860	.12	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	538,910	.92			646,692	1.09			2,155,640	.83	.00
1G AG IMPROVEMENTS	.250	.300	943,405	1.62			1,132,086	1.91			3,773,620	1.45	.00
													.00
													.00
													.00
TOTAL RURAL			14,490,651	24.97			14,859,411	25.11			58,246,143	22.49	.00
TOTAL U AND R 1A RES.	.115	.120	10,156,381	17.50			10,597,963	17.91			88,316,356	34.11	.00
1B AGRICULTURE	.300	.300	11,304,282	19.48			11,304,282	19.10			37,680,940	14.55	.00
1C VACANT LOTS	.120	.120	114,806	.19			114,806	.19			956,716	.36	.00
1D ALL OTHER	.300	.300	362,568	.62			362,568	.61			1,208,560	.46	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	3,815,290	6.57			4,578,348	7.73			15,261,160	5.89	.00
1G AG IMPROVEMENTS	.250	.300	976,405	1.68			1,171,686	1.98			3,905,620	1.50	.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			26,729,732	46.07			28,129,653	47.54			147,329,352	56.91	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	57,415	.09			59,911	.10			499,260	.19	.00
2B MNRL (5BBLS/100MCF	.250	.300	85,891	.14			103,069	.17			343,564	.13	.00
2C MNRL) 5BBLS/100MCF	.300	.300	85,592	.14			85,592	.14			285,306	.11	.00
2D MOTOR VEHICLES	.300	.300	142,790	.24			142,790	.24			475,966	.18	.00
2E C & I MACH & EQUIP	.250	.200	1,178,318	2.03			942,654	1.59			4,713,272	1.82	.00
2F ALL OTHER	.300	.300	356,426	.61			356,426	.60			1,188,086	.45	.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			1,906,432	3.28			1,690,441	2.85			7,505,454	2.89	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	33,940	.05			35,416	.05			295,130	.11	.00
2B MNRL (5BBLS/100MCF	.250	.300	3,732,310	6.43			4,478,772	7.57			14,929,240	5.76	.00
2C MNRL) 5BBLS/100MCF	.300	.300	14,934,403	25.74			14,934,403	25.24			49,781,343	19.22	.00
2D MOTOR VEHICLES	.300	.300	579,067	.99			579,067	.97			1,930,223	.74	.00
2E C & I MACH & EQUIP	.250	.200	398,467	.68			318,774	.53			1,593,868	.61	.00
2F ALL OTHER	.300	.300	306,825	.52			306,825	.51			1,022,750	.39	.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			19,985,012	34.44			20,653,257	34.91			69,552,554	26.86	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	91,355	.15			95,327	.16			794,390	.30	.00
2B MNRL (5BBLS/100MCF	.250	.300	3,818,201	6.58			4,581,841	7.74			15,272,804	5.89	.00
2C MNRL) 5BBLS/100MCF	.300	.300	15,019,995	25.88			15,019,995	25.38			50,066,649	19.33	.00
2D MOTOR VEHICLES	.300	.300	721,857	1.24			721,857	1.22			2,406,189	.92	.00
2E C & I MACH & EQUIP	.250	.200	1,576,785	2.71			1,261,428	2.13			6,307,140	2.43	.00
2F ALL OTHER	.300	.300	663,251	1.14			663,251	1.12			2,210,836	.85	.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			21,891,444	37.73			22,343,699	37.76			77,058,008	29.76	.00
URBAN STATE APPRAISED	.330	.300	1,874,549	3.23			1,703,210	2.87			5,680,451	2.19	.00
RURAL STATE APPRAISED	.330	.300	5,863,821	10.10			5,327,650	9.00			17,769,154	6.86	.00
2K RAILROADS URBN	.150	.150	196,616	.33			196,616	.33			1,310,773	.50	.00
2K RAILROADS RURL	.150	.150	1,459,747	2.51			1,459,747	2.46			9,731,646	3.75	.00
													.00
TOTAL STATE APPRAISED			9,394,733	16.19			8,687,223	14.68			34,492,024	13.32	.00
TOTALS FOR URBAN			14,216,478	27.95			16,840,510	28.49			103,579,887	40.01	.00
TOTALS FOR RURAL			41,799,231	72.04			42,300,065	71.50			155,299,497	59.98	.00
TOTALS FOR COUNTY			58,015,909	100.00			59,140,575	100.00			258,879,384	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-86

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	86,920,040	38.37			90,699,172	38.64			755,826,434	55.85	.00
1B AGRICULTURE	.300	.300	64,380	.02			64,380	.02			214,600	.01	.00
1C VACANT LOTS	.120	.120	1,139,447	.50			1,139,447	.48			9,495,391	.70	.00
1D ALL OTHER	.300	.300	822,267	.36			822,267	.35			2,740,890	.20	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	42,594,642	18.80			51,113,570	21.77			170,378,568	12.59	.00
1G AG IMPROVEMENTS	.250	.300	28,594	.01			34,313	.01			114,376		.00
													.00
													.00
													.00
TOTAL URBAN			131,569,370	58.08			143,873,149	61.30			938,770,259	69.37	.00
RURAL 1A RESIDENTIAL	.115	.120	12,848,637	5.67			13,407,273	5.71			111,727,278	8.25	.00
1B AGRICULTURE	.300	.300	12,235,761	5.40			12,235,761	5.21			40,785,870	3.01	.00
1C VACANT LOTS	.120	.120	29,131	.01			29,131	.01			242,758	.01	.00
1D ALL OTHER	.300	.300	756,021	.33			756,021	.32			2,520,070	.18	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	10,516,150	4.64			12,619,380	5.37			42,064,600	3.10	.00
1G AG IMPROVEMENTS	.250	.300	1,152,864	.50			1,383,437	.58			4,611,456	.34	.00
													.00
													.00
													.00
TOTAL RURAL			37,538,564	16.57			40,431,003	17.22			201,952,032	14.92	.00
TOTAL U AND R 1A RES.	.115	.120	99,768,677	44.04			104,106,445	44.35			867,553,712	64.10	.00
1B AGRICULTURE	.300	.300	12,300,141	5.42			12,300,141	5.24			41,000,470	3.02	.00
1C VACANT LOTS	.120	.120	1,168,578	.51			1,168,578	.49			9,738,149	.71	.00
1D ALL OTHER	.300	.300	1,578,288	.69			1,578,288	.67			5,260,960	.38	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	53,110,792	23.44			63,732,950	27.15			212,443,168	15.69	.00
1G AG IMPROVEMENTS	.250	.300	1,181,458	.52			1,417,750	.60			4,725,832	.34	.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			169,107,934	74.65			184,304,152	78.53			1,140,722,291	84.29	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	301,669	.13			314,785	.13			2,623,208	.19	.00
2B MNRL (5BBLS/100MCF	.250	.300	6,880				8,256				27,520		.00
2C MNRL) 5BBLS/100MCF	.300	.300	32,386	.01			32,386	.01			107,953		.00
2D MOTOR VEHICLES	.300	.300	1,529,604	.67			1,529,604	.65			5,098,680	.37	.00
2E C & I MACH & EQUIP	.250	.200	16,396,814	7.23			13,117,451	5.58			65,587,256	4.84	.00
2F ALL OTHER	.300	.300	2,429,774	1.07			2,429,774	1.03			8,099,246	.59	.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			20,697,127	9.13			17,432,256	7.42			81,543,863	6.02	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	64,204	.02			66,995	.02			558,295	.04	.00
2B MNRL (5BBLS/100MCF	.250	.300	271,833	.12			326,200	.13			1,087,332	.08	.00
2C MNRL) 5BBLS/100MCF	.300	.300	398,868	.17			398,868	.16			1,329,560	.09	.00
2D MOTOR VEHICLES	.300	.300	926,216	.40			926,216	.39			3,087,386	.22	.00
2E C & I MACH & EQUIP	.250	.200	8,572,048	3.78			6,857,638	2.92			34,288,192	2.53	.00
2F ALL OTHER	.300	.300	425,715	.18			425,715	.18			1,419,050	.10	.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			10,658,884	4.70			9,001,632	3.83			41,769,815	3.08	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	365,873	.16			381,780	.16			3,181,503	.23	.00
2B MNRL (5BBLS/100MCF	.250	.300	278,713	.12			334,456	.14			1,114,852	.08	.00
2C MNRL) 5BBLS/100MCF	.300	.300	431,254	.19			431,254	.18			1,437,513	.10	.00
2D MOTOR VEHICLES	.300	.300	2,455,820	1.08			2,455,820	1.04			8,186,066	.60	.00
2E C & I MACH & EQUIP	.250	.200	24,968,862	11.02			19,975,089	8.51			99,875,448	7.38	.00
2F ALL OTHER	.300	.300	2,855,489	1.26			2,855,489	1.21			9,518,296	.70	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			31,356,011	13.84			26,433,888	11.26			123,313,678	9.11	.00
URBAN STATE APPRAISED	.330	.300	12,747,697	5.62			11,588,815	4.93			38,629,384	2.85	.00
RURAL STATE APPRAISED	.330	.300	10,493,631	4.63			9,539,664	4.06			31,798,881	2.34	.00
2K RAILROADS URBN	.150	.150	627,601	.27			627,601	.26			4,184,006	.30	.00
2K RAILROADS RURL	.150	.150	2,191,496	.96			2,191,496	.93			14,609,973	1.07	.00
													.00
TOTAL STATE APPRAISED			26,060,425	11.50			23,947,676	10.20			89,222,244	6.59	.00
TOTALS FOR URBAN			165,641,795	73.12			173,521,821	73.93			1,063,127,512	78.56	.00
TOTALS FOR RURAL			60,881,875	26.87			61,163,795	26.06			290,130,701	21.43	.00
TOTALS FOR COUNTY			226,524,370	100.00			234,685,616	100.00			1,353,258,213	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

18-05

	TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	6,347,435	15.46			6,623,410	15.94			55,195,086	29.76	.00
	1B AGRICULTURE	.300	.300	5,766	.01			5,766	.01			19,220	.01	.00
	1C VACANT LOTS	.120	.120	72,806	.17			72,806	.17			606,716	.32	.00
	1O ALL OTHER	.300	.300	34,539	.08			34,539	.08			115,130	.06	.00
1	1E NOT-FOR-PROFIT	.120	.120											.00
2	1F COMM/INDUST	.250	.300	2,367,469	5.76			2,840,963	6.83			9,469,876	5.10	.00
3	1G AG IMPROVEMENTS	.250	.300	4,028				4,834	.01			16,112		.00
4														.00
5														.00
6														.00
	TOTAL URBAN			8,832,043	21.51			9,582,318	23.07			65,422,140	35.27	.00
	RURAL 1A RESIDENTIAL	.115	.120	1,680,713	4.09			1,753,787	4.22			14,614,895	7.88	.00
	1B AGRICULTURE	.300	.300	10,605,507	25.83			10,605,507	25.53			35,351,690	19.06	.00
	1C VACANT LOTS	.120	.120	8,688	.02			8,688	.02			72,400	.03	.00
	1O ALL OTHER	.300	.300	89,325	.21			89,325	.21			297,750	.16	.00
7	1E NOT-FOR-PROFIT	.120	.120											.00
8	1F COMM/INDUST	.250	.300	1,989,962	4.84			2,387,954	5.74			7,959,848	4.29	.00
9	1G AG IMPROVEMENTS	.250	.300	2,080,594	5.06			2,496,713	6.01			8,322,376	4.48	.00
10														.00
11														.00
12														.00
	TOTAL RURAL			16,454,789	40.07			17,341,974	41.75			66,618,959	35.92	.00
	TOTAL U AND R 1A RES.	.115	.120	8,028,148	19.55			8,377,197	20.16			69,809,981	37.64	.00
	1B AGRICULTURE	.300	.300	10,611,273	25.84			10,611,273	25.54			35,370,910	19.07	.00
	1C VACANT LOTS	.120	.120	81,494	.19			81,494	.19			679,116	.36	.00
	1O ALL OTHER	.300	.300	123,864	.30			123,864	.29			412,880	.22	.00
13	1E NOT-FOR-PROFIT	.120	.120											.00
14	1F COMM/INDUST	.250	.300	4,357,431	10.61			5,228,917	12.58			17,429,724	9.39	.00
15	1G AG IMPROVEMENTS	.250	.300	2,084,622	5.07			2,501,547	6.02			8,338,488	4.49	.00
16														.00
17														.00
18														.00
	TOTAL COUNTY REAL ESTATE			25,286,832	61.59			26,924,292	64.82			132,041,099	71.19	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	65,266	.15			68,104	.16			567,530	.30	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300											.00
19	2D MOTOR VEHICLES	.300	.300	78,043	.19			78,043	.18			260,143	.14	.00
20	2E C & I MACH & EQUIP	.250	.200	352,838	.85			282,270	.67			1,411,352	.76	.00
21	2F ALL OTHER	.300	.300	97,935	.23			97,935	.23			326,450	.17	.00
22														.00
23														.00
24														.00
	TOTAL URBAN PRSNL PROP.			594,082	1.44			526,352	1.26			2,545,475	1.38	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	34,049	.08			35,529	.08			296,078	.15	.00
25	2B MNRL (5BBLS/100MCF	.250	.300	141,010	.34			169,212	.40			564,040	.30	.00
26	2C MNRL) 5BBLS/100MCF	.300	.300	1,077,133	2.62			1,077,133	2.59			3,590,443	1.93	.00
27	2D MOTOR VEHICLES	.300	.300	1,111,689	2.70			1,111,689	2.67			3,705,630	1.99	.00
28	2E C & I MACH & EQUIP	.250	.200	654,316	1.59			523,453	1.26			2,617,264	1.41	.00
29	2F ALL OTHER	.300	.300	420,969	1.02			420,969	1.01			1,403,230	.75	.00
30														.00
31														.00
32														.00
	TOTAL RURAL PRSNL PROP.			3,439,166	8.37			3,337,985	8.03			12,176,685	6.56	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	99,315	.24			103,633	.24			863,608	.46	.00
33	2B MNRL (5BBLS/100MCF	.250	.300	141,010	.34			169,212	.40			564,040	.30	.00
34	2C MNRL) 5BBLS/100MCF	.300	.300	1,077,133	2.62			1,077,133	2.59			3,590,443	1.93	.00
35	2D MOTOR VEHICLES	.300	.300	1,189,732	2.89			1,189,732	2.86			3,965,773	2.13	.00
36	2E C & I MACH & EQUIP	.250	.200	1,007,154	2.45			805,723	1.93			4,028,616	2.17	.00
37	2F ALL OTHER	.300	.300	518,904	1.26			518,904	1.24			1,729,680	.93	.00
38														.00
39														.00
40														.00
	TOTAL COUNTY PRSNL PROP.			4,033,248	9.82			3,864,337	9.30			14,742,160	7.94	.00
	URBAN STATE APPRAISED	.330	.300	1,253,943	3.05			1,139,948	2.74			3,799,827	2.04	.00
	RURAL STATE APPRAISED	.330	.300	9,625,803	23.44			8,750,730	21.06			29,169,100	15.72	.00
	2K RAILROADS URBN	.150	.150	46,825	.11			46,825	.11			312,166	.16	.00
41	2K RAILROADS RURL	.150	.150	808,678	1.96			808,678	1.94			5,391,186	2.90	.00
42														.00
43	TOTAL STATE APPRAISED			11,735,249	28.58			10,746,181	25.87			38,672,279	20.85	.00
44	TOTALS FOR URBAN			10,726,893	26.12			11,295,443	27.19			72,099,608	38.87	.00
45	TOTALS FOR RURAL			30,328,436	73.87			30,239,367	72.80			113,355,930	61.12	.00
46	TOTALS FOR COUNTY			41,055,329	100.00			41,534,810	100.00			185,455,538	100.00	.00
47														
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AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-88

	TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	803,362,712	40.03			838,291,526	40.25			6,985,762,713	56.97	.00
	1B AGRICULTURE	.300	.300	353,508	.01			353,508	.01			1,178,360		.00
	1C VACANT LOTS	.120	.120	18,414,938	.91			18,414,938	.88			153,457,816	1.25	.00
	1D ALL OTHER	.300	.300											.00
1	1E NOT-FOR-PROFIT	.120	.120											.00
2	1F COMM/INDUST	.250	.300	491,832,704	24.50			590,199,245	28.34			1,967,330,816	16.04	.00
3	1G AG IMPROVEMENTS	.250	.300	85,326				102,391				341,304		.00
4														.00
5														.00
6	TOTAL URBAN			1,314,049,188	65.47			1,447,361,608	69.51			9,108,071,009	74.28	.00
7	RURAL 1A RESIDENTIAL	.115	.120	110,413,958	5.50			115,214,565	5.53			960,121,373	7.83	.00
8	1B AGRICULTURE	.300	.300	20,229,528	1.00			20,229,528	.97			67,431,760	.55	.00
9	1C VACANT LOTS	.120	.120	3,870,680	.19			3,870,680	.18			32,255,666	.26	.00
	1D ALL OTHER	.300	.300											.00
10	1E NOT-FOR-PROFIT	.120	.120											.00
11	1F COMM/INDUST	.250	.300	48,602,332	2.42			58,322,798	2.80			194,409,328	1.58	.00
12	1G AG IMPROVEMENTS	.250	.300	2,326,925	.11			2,792,310	.13			9,307,700	.07	.00
13														.00
14														.00
15														.00
16	TOTAL RURAL			185,443,423	9.24			200,429,881	9.62			1,263,525,827	10.30	.00
	TOTAL U AND R 1A RES.	.115	.120	913,776,670	45.53			953,506,091	45.79			7,945,884,086	64.80	.00
17	1B AGRICULTURE	.300	.300	20,583,036	1.02			20,583,036	.98			68,610,120	.55	.00
18	1C VACANT LOTS	.120	.120	22,285,618	1.11			22,285,618	1.07			185,713,482	1.51	.00
	1D ALL OTHER	.300	.300											.00
19	1E NOT-FOR-PROFIT	.120	.120											.00
20	1F COMM/INDUST	.250	.300	540,435,036	26.92			648,522,043	31.14			2,161,740,144	17.63	.00
21	1G AG IMPROVEMENTS	.250	.300	2,412,251	.12			2,894,701	.13			9,649,004	.07	.00
22														.00
23														.00
24														.00
25	TOTAL COUNTY REAL ESTATE			1,499,492,611	74.71			1,647,791,489	79.13			10,371,596,836	84.59	.00
26	URBAN PERS. 2A MOBILE HOMES	.115	.120	6,204,159	.30			6,473,905	.31			53,949,208	.44	.00
27	2B MNRL (5BBLS/100MCF	.250	.300	22,783				27,340				91,132		.00
28	2C MNRL) 5BBLS/100MCF	.300	.300	37,521				37,521				125,070		.00
29	2D MOTOR VEHICLES	.300	.300	7,939,937	.39			7,939,937	.38			26,466,456	.21	.00
30	2E C & I MACH & EQUIP	.250	.200	189,491,587	9.44			151,593,270	7.28			757,966,348	6.18	.00
31	2F ALL OTHER	.300	.300	15,737,861	.78			15,737,861	.75			52,459,536	.42	.00
32														.00
33														.00
34	TOTAL URBAN PRSNL PROP.			219,433,848	10.93			181,809,834	8.73			891,057,750	7.26	.00
35	RURAL PERS. 2A MOBILE HOMES	.115	.120	2,974,779	.14			3,104,117	.14			25,867,643	.21	.00
36	2B MNRL (5BBLS/100MCF	.250	.300	262,968	.01			315,562	.01			1,051,872		.00
37	2C MNRL) 5BBLS/100MCF	.300	.300	1,992,003	.09			1,992,003	.09			6,640,010	.05	.00
38	2D MOTOR VEHICLES	.300	.300	4,087,405	.20			4,087,405	.19			13,624,683	.11	.00
39	2E C & I MACH & EQUIP	.250	.200	94,319,476	4.69			75,455,581	3.62			377,277,904	3.07	.00
40	2F ALL OTHER	.300	.300	4,089,640	.20			4,089,640	.19			13,632,133	.11	.00
41														.00
42														.00
43														.00
44	TOTAL RURAL PRSNL PROP.			107,726,271	5.36			89,044,308	4.27			438,094,245	3.57	.00
45	U & R PERS. 2A MOBILE HOMES	.115	.120	9,178,938	.45			9,578,022	.45			79,816,851	.65	.00
46	2B MNRL (5BBLS/100MCF	.250	.300	285,751	.01			342,902	.01			1,143,004		.00
47	2C MNRL) 5BBLS/100MCF	.300	.300	2,029,524	.10			2,029,524	.09			6,765,080	.05	.00
48	2D MOTOR VEHICLES	.300	.300	12,027,342	.59			12,027,342	.57			40,091,139	.32	.00
49	2E C & I MACH & EQUIP	.250	.200	283,811,063	14.14			227,048,851	10.90			1,135,244,252	9.25	.00
50	2F ALL OTHER	.300	.300	19,827,501	.98			19,827,501	.95			66,091,669	.53	.00
51														.00
52														.00
53														.00
54	TOTAL COUNTY PRSNL PROP.			327,160,119	16.30			270,854,142	13.00			1,329,151,995	10.84	.00
55	URBAN STATE APPRAISED	.330	.300	124,202,845	6.18			112,769,225	5.41			376,372,257	3.06	.00
56	RURAL STATE APPRAISED	.330	.300	52,312,699	2.60			47,080,093	2.26			158,523,330	1.29	.00
	2K RAILROADS URBN	.150	.150	1,767,717	.08			1,767,717	.08			11,784,780	.09	.00
57	2K RAILROADS RURAL	.150	.150	1,932,733	.09			1,932,733	.09			12,884,886	.10	.00
	TOTAL STATE APPRAISED			180,215,994	8.97			163,549,768	7.85			559,565,253	4.56	.00
	TOTALS FOR URBAN			1,659,453,598	82.68			1,743,708,384	83.74			10,387,285,796	84.72	.00
	TOTALS FOR RURAL			347,415,126	17.31			338,487,015	16.25			1,873,028,288	15.27	.00
	TOTALS FOR COUNTY			2,006,868,724	100.00			2,082,195,399	100.00			12,260,314,084	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

93-09

TADA AGAIN & AGAIN

	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	25,735,529	14.53			26,854,465	14.66			223,787,208	28.94	.00
1B AGRICULTURE	.300	.300	6,855				6,855				22,850		.00
1C VACANT LOTS	.120	.120	520,111	.29			520,111	.28			4,334,258	.56	.00
1D ALL OTHER	.300	.300	360,282	.20			360,282	.19			1,200,940	.15	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	16,907,025	9.54			20,288,430	11.08			67,628,100	8.74	.00
1G AG IMPROVEMENTS	.250	.300	460				552				1,840		.00
													.00
													.00
													.00
TOTAL URBAN			43,530,262	24.57			48,030,695	26.23			296,975,196	38.40	.00
RURAL 1A RESIDENTIAL	.115	.120	1,719,091	.97			1,793,834	.97			14,948,617	1.93	.00
1B AGRICULTURE	.300	.300	8,834,316	4.98			8,834,316	4.82			29,447,720	3.80	.00
1C VACANT LOTS	.120	.120	36,646	.02			36,646	.02			305,383	.03	.00
1D ALL OTHER	.300	.300	346,734	.19			346,734	.18			1,155,780	.14	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	19,899,091	11.23			23,878,909	13.04			79,596,364	10.29	.00
1G AG IMPROVEMENTS	.250	.300	678,693	.38			814,432	.44			2,714,772	.35	.00
													.00
													.00
													.00
TOTAL RURAL			31,514,571	17.79			35,704,871	19.50			128,168,636	16.57	.00
TOTAL U AND R 1A RES.	.115	.120	27,454,620	15.50			28,648,299	15.64			238,735,825	30.87	.00
1B AGRICULTURE	.300	.300	8,841,171	4.99			8,841,171	4.82			29,470,570	3.81	.00
1C VACANT LOTS	.120	.120	556,757	.31			556,757	.30			4,639,641	.60	.00
1D ALL OTHER	.300	.300	707,016	.39			707,016	.38			2,356,720	.30	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	34,806,116	20.78			44,167,339	24.12			147,224,464	19.04	.00
1G AG IMPROVEMENTS	.250	.300	679,153	.38			814,984	.44			2,716,612	.35	.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			75,044,833	42.37			83,735,566	45.73			425,143,832	54.98	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	571,989	.32			596,858	.32			4,973,817	.64	.00
2B MNRL (5BBLS/100MCF	.250	.300	158,985	.08			190,782	.10			635,940	.08	.00
2C MNRL) 5BBLS/100MCF	.300	.300	1,274,919	.71			1,274,919	.69			4,249,730	.54	.00
2D MOTOR VEHICLES	.300	.300	596,799	.33			596,799	.32			1,989,330	.25	.00
2E C & I MACH & EQUIP	.250	.200	4,762,674	2.68			3,810,139	2.08			19,050,696	2.46	.00
2F ALL OTHER	.300	.300	818,554	.46			818,554	.44			2,728,513	.35	.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			8,183,920	4.62			7,288,051	3.98			33,628,026	4.34	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	191,894	.10			200,237	.10			1,668,643	.21	.00
2B MNRL (5BBLS/100MCF	.250	.300	5,168,632	2.91			6,202,358	3.38			20,674,528	2.67	.00
2C MNRL) 5BBLS/100MCF	.300	.300	61,013,176	34.44			61,013,176	33.32			203,377,253	26.30	.00
2D MOTOR VEHICLES	.300	.300	595,441	.33			595,441	.32			1,984,803	.25	.00
2E C & I MACH & EQUIP	.250	.200	4,132,282	2.33			3,305,826	1.80			16,529,128	2.13	.00
2F ALL OTHER	.300	.300	157,199	.08			157,199	.08			523,996	.06	.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			71,258,624	40.23			71,474,237	39.03			244,758,351	31.65	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	763,883	.43			797,095	.43			6,642,460	.85	.00
2B MNRL (5BBLS/100MCF	.250	.300	5,327,617	3.00			6,393,140	3.49			21,310,468	2.75	.00
2C MNRL) 5BBLS/100MCF	.300	.300	62,288,095	35.16			62,288,095	34.02			207,626,983	26.85	.00
2D MOTOR VEHICLES	.300	.300	1,192,240	.67			1,192,240	.65			3,974,133	.51	.00
2E C & I MACH & EQUIP	.250	.200	8,894,956	5.02			7,116,965	3.88			35,579,824	4.60	.00
2F ALL OTHER	.300	.300	975,753	.55			975,753	.53			3,252,509	.42	.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			79,442,544	44.85			78,762,288	43.01			278,386,377	36.00	.00
URBAN STATE APPRAISED	.330	.300	5,673,471	3.20			5,157,701	2.81			17,192,336	2.22	.00
RURAL STATE APPRAISED	.330	.300	16,650,342	9.40			15,136,674	8.26			50,455,581	6.52	.00
2K RAILROADS URBN	.150	.150	49,669	.02			49,669	.02			331,126	.04	.00
2K RAILROADS RURL	.150	.150	250,268	.14			250,268	.13			1,668,453	.21	.00
													.00
TOTAL STATE APPRAISED			22,623,750	12.77			20,594,312	11.24			69,647,496	9.00	.00
TOTALS FOR URBAN			57,437,322	32.43			60,526,116	33.05			348,126,684	45.02	.00
TOTALS FOR RURAL			119,673,805	67.56			122,666,050	66.94			425,051,021	54.97	.00
TOTALS FOR COUNTY			177,111,127	100.00			183,092,166	100.00			773,177,705	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

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30-91

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	242,245,550	32.20			252,777,965	32.47			2,106,483,043	45.57	.00
1B AGRICULTURE	.300	.300	215,247	.02			215,247	.02			717,490	.01	.00
1C VACANT LOTS	.120	.120	5,988,940	.79			5,988,940	.76			49,907,833	1.07	.00
1D ALL OTHER	.300	.300	1,898,324	.25			1,898,324	.24			6,327,746	.13	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	165,314,868	21.97			198,377,842	25.48			661,259,472	14.30	.00
1G AG IMPROVEMENTS	.250	.300	16,234				19,481				64,936		.00
													.00
													.00
													.00
													.00
TOTAL URBAN			415,679,163	55.26			459,277,799	59.00			2,824,760,520	61.12	.00
RURAL 1A RESIDENTIAL	.115	.120	109,308,799	14.53			114,061,355	14.65			950,511,295	20.56	.00
1B AGRICULTURE	.300	.300	8,503,047	1.13			8,503,047	1.09			28,343,490	.61	.00
1C VACANT LOTS	.120	.120	1,464,872	.19			1,464,872	.18			12,207,266	.26	.00
1D ALL OTHER	.300	.300	433,788	.05			433,788	.05			1,445,960	.03	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	20,099,095	2.67			24,118,914	3.09			80,396,380	1.73	.00
1G AG IMPROVEMENTS	.250	.300	886,245	.11			1,063,494	.13			3,544,980	.07	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			140,695,846	18.70			149,645,470	19.22			1,076,449,371	23.29	.00
TOTAL U AND R 1A RES.	.115	.120	351,554,349	46.73			366,839,320	47.12			3,056,994,338	66.14	.00
1B AGRICULTURE	.300	.300	8,718,294	1.15			8,718,294	1.12			29,060,980	.62	.00
1C VACANT LOTS	.120	.120	7,453,812	.99			7,453,812	.95			62,115,099	1.34	.00
1D ALL OTHER	.300	.300	2,332,112	.31			2,332,112	.29			7,773,706	.16	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	185,413,963	24.64			222,496,756	28.58			741,655,852	16.04	.00
1G AG IMPROVEMENTS	.250	.300	902,479	.11			1,082,975	.13			3,609,916	.07	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			556,375,009	73.96			608,923,269	78.22			3,901,209,891	84.41	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	1,711,530	.22			1,785,944	.22			14,882,869	.32	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	1,868,472	.24			1,868,472	.24			6,228,240	.13	.00
2E C & I MACH & EQUIP	.250	.200	61,564,027	8.18			49,251,222	6.32			246,256,108	5.32	.00
2F ALL OTHER	.300	.300	3,072,786	.40			3,072,786	.39			10,242,620	.22	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			68,216,815	9.06			55,978,424	7.19			277,609,837	6.00	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	438,751	.05			457,027	.05			3,815,226	.08	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	1,111,057	.14			1,111,057	.14			3,703,523	.08	.00
2E C & I MACH & EQUIP	.250	.200	29,229,988	3.88			23,383,990	3.00			116,919,952	2.52	.00
2F ALL OTHER	.300	.300	2,578,023	.34			2,578,023	.33			8,593,410	.18	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			33,357,819	4.43			27,530,897	3.53			133,032,111	2.87	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	2,150,281	.28			2,243,771	.28			18,698,095	.40	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	2,979,529	.39			2,979,529	.38			9,931,763	.21	.00
2E C & I MACH & EQUIP	.250	.200	90,794,015	12.07			72,635,212	9.33			363,176,060	7.85	.00
2F ALL OTHER	.300	.300	5,650,809	.75			5,650,809	.72			18,836,030	.40	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			101,574,634	13.50			83,509,321	10.72			410,641,948	8.88	.00
URBAN STATE APPRAISED	.330	.300	51,938,911	6.90			47,136,477	6.05			157,390,639	3.40	.00
RURAL STATE APPRAISED	.330	.300	35,737,185	4.75			32,218,130	4.13			108,294,500	2.34	.00
2K RAILROADS URBN	.150	.150	5,152,888	.68			5,152,888	.66			34,352,586	.74	.00
2K RAILROADS RURAL	.150	.150	1,444,982	.19			1,444,982	.18			9,633,213	.20	.00
													.00
TOTAL STATE APPRAISED			94,273,966	12.53			85,952,477	11.04			309,670,938	6.70	.00
TOTALS FOR URBAN			540,987,777	71.91			567,545,588	72.91			3,294,113,582	71.27	.00
TOTALS FOR RURAL			211,235,832	28.08			210,839,479	27.08			1,327,409,195	28.72	.00
TOTALS FOR COUNTY			752,223,609	100.00			778,385,067	100.00			4,621,522,777	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN

	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL % *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	1,872,490	6.91			1,953,903	7.18			16,282,521	14.70	.00
1B AGRICULTURE	.300	.300	744				744				2,480		.00
1C VACANT LOTS	.120	.120	17,663	.06			17,663	.06			147,191	.13	.00
1D ALL OTHER	.300	.300	6,058	.02			6,058	.02			20,193	.01	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	981,278	3.62			1,177,534	4.33			3,925,112	3.54	.00
1G AG IMPROVEMENTS	.250	.300	6,475	.02			7,770	.02			25,900	.02	.00
													.00
													.00
													.00
TOTAL URBAN			2,884,708	10.66			3,163,672	11.63			20,403,397	18.42	.00
RURAL 1A RESIDENTIAL	.115	.120	1,280,429	4.73			1,336,100	4.91			11,134,165	10.05	.00
1B AGRICULTURE	.300	.300	12,975,020	47.94			12,975,020	47.73			43,250,066	39.05	.00
1C VACANT LOTS	.120	.120	4,120	.01			4,120	.01			34,333	.03	.00
1D ALL OTHER	.300	.300	397,662	1.46			397,662	1.46			1,325,540	1.19	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	296,927	1.09			356,312	1.31			1,187,708	1.07	.00
1G AG IMPROVEMENTS	.250	.300	802,679	2.96			963,215	3.54			3,210,716	2.89	.00
													.00
													.00
													.00
TOTAL RURAL			15,756,837	58.22			16,032,429	58.97			60,142,528	54.31	.00
TOTAL U AND R 1A RES.	.115	.120	3,152,919	11.65			3,290,003	12.10			27,416,686	24.75	.00
1B AGRICULTURE	.300	.300	12,975,764	47.95			12,975,764	47.73			43,252,546	39.06	.00
1C VACANT LOTS	.120	.120	21,783	.08			21,783	.08			181,524	.16	.00
1D ALL OTHER	.300	.300	403,720	1.49			403,720	1.48			1,345,733	1.21	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,278,205	4.72			1,533,846	5.64			5,112,820	4.61	.00
1G AG IMPROVEMENTS	.250	.300	809,154	2.99			970,985	3.57			3,236,616	2.92	.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			18,641,545	68.89			19,196,101	70.61			80,545,925	72.73	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	29,821	.11			31,118	.11			259,313	.23	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	68,348	.25			68,348	.25			227,826	.20	.00
2E C & I MACH & EQUIP	.250	.200	175,401	.64			140,321	.51			701,604	.63	.00
2F ALL OTHER	.300	.300	27,432	.10			27,432	.10			91,440	.08	.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			301,002	1.11			267,219	.98			1,280,183	1.15	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	35,463	.13			37,005	.13			308,373	.27	.00
2B MNRL (5BBLS/100MCF	.250	.300	127,793	.47			153,352	.56			511,172	.46	.00
2C MNRL) 5BBLS/100MCF	.300	.300	2,040,764	7.54			2,040,764	7.50			6,802,546	6.14	.00
2D MOTOR VEHICLES	.300	.300	459,441	1.69			459,441	1.69			1,531,470	1.38	.00
2E C & I MACH & EQUIP	.250	.200	78,848	.29			63,078	.23			315,392	.28	.00
2F ALL OTHER	.300	.300	84,829	.31			84,829	.31			282,763	.25	.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			2,827,138	10.44			2,838,469	10.44			9,751,716	8.80	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	65,284	.24			68,123	.25			567,686	.51	.00
2B MNRL (5BBLS/100MCF	.250	.300	127,793	.47			153,352	.56			511,172	.46	.00
2C MNRL) 5BBLS/100MCF	.300	.300	2,040,764	7.54			2,040,764	7.50			6,802,546	6.14	.00
2D MOTOR VEHICLES	.300	.300	527,789	1.95			527,789	1.94			1,759,296	1.58	.00
2E C & I MACH & EQUIP	.250	.200	254,249	.93			203,399	.74			1,016,996	.91	.00
2F ALL OTHER	.300	.300	112,261	.41			112,261	.41			374,203	.33	.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			3,128,140	11.56			3,105,688	11.42			11,031,899	9.96	.00
URBAN STATE APPRAISED	.330	.300	1,087,734	4.01			987,540	3.63			3,296,163	2.97	.00
RURAL STATE APPRAISED	.330	.300	3,343,005	12.35			3,034,714	11.16			10,130,318	9.14	.00
2K RAILROADS URBN	.150	.150	349,198	1.29			349,198	1.28			2,327,986	2.10	.00
2K RAILROADS RURAL	.150	.150	510,084	1.88			510,084	1.87			3,400,560	3.07	.00
													.00
TOTAL STATE APPRAISED			5,290,021	19.54			4,881,536	17.95			19,156,027	17.29	.00
TOTALS FOR URBAN			4,622,642	17.08			4,767,629	17.53			27,307,729	24.66	.00
TOTALS FOR RURAL			22,437,064	82.91			22,415,696	82.46			83,425,122	75.33	.00
TOTALS FOR COUNTY			27,059,706	100.00			27,183,325	100.00			110,732,851	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30.42

	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
TADA AGAIN & AGAIN													
URBAN 1A RESIDENTIAL	.115	.120	7,735,946	17.48			8,072,291	17.88			67,269,095	32.03	.00
1B AGRICULTURE	.300	.300	11,799	.02			11,799	.02			39,330	.01	.00
1C VACANT LOTS	.120	.120	105,216	.23			105,216	.23			876,800	.41	.00
1D ALL OTHER	.300	.300	91,901	.20			91,901	.20			306,336	.14	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	4,820,976	10.89			5,785,171	12.81			19,283,904	9.18	.00
1G AG IMPROVEMENTS	.250	.300	15,256	.03			18,307	.04			61,024	.02	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			12,781,094	28.88			14,084,685	31.20			87,836,489	41.82	.00
RURAL 1A RESIDENTIAL	.115	.120	2,745,690	6.20			2,865,068	6.34			23,875,565	11.36	.00
1B AGRICULTURE	.300	.300	17,587,224	39.74			17,587,224	38.96			58,624,080	27.91	.00
1C VACANT LOTS	.120	.120	9,087	.02			9,087	.02			75,725	.03	.00
1D ALL OTHER	.300	.300	197,490	.44			197,490	.43			658,300	.31	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,008,893	2.28			1,210,672	2.68			4,035,572	1.92	.00
1G AG IMPROVEMENTS	.250	.300	1,067,498	2.41			1,280,998	2.83			4,269,992	2.03	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			22,615,882	51.11			23,150,539	51.29			91,539,234	43.58	.00
TOTAL U AND R 1A RES.	.115	.120	10,481,636	23.68			10,937,359	24.23			91,144,660	43.40	.00
1B AGRICULTURE	.300	.300	17,599,023	39.77			17,599,023	38.99			58,663,410	27.93	.00
1C VACANT LOTS	.120	.120	114,303	.25			114,303	.25			952,525	.45	.00
1D ALL OTHER	.300	.300	289,391	.65			289,391	.64			964,636	.45	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	5,829,869	13.17			6,995,843	15.50			23,319,476	11.10	.00
1G AG IMPROVEMENTS	.250	.300	1,082,754	2.44			1,299,305	2.87			4,331,016	2.06	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			35,396,976	79.99			37,235,224	82.50			179,375,723	85.41	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	93,412	.21			97,473	.21			812,278	.38	.00
2B MNRL (5BBLS/100MCF	.250	.300	400				480				1,600		.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	116,954	.26			116,954	.25			389,846	.18	.00
2E C & I MACH & EQUIP	.250	.200	851,942	1.92			681,554	1.51			3,407,768	1.62	.00
2F ALL OTHER	.300	.300	125,487	.28			125,487	.27			418,290	.19	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			1,188,195	2.68			1,021,948	2.26			5,029,782	2.39	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	43,092	.09			44,966	.09			374,713	.17	.00
2B MNRL (5BBLS/100MCF	.250	.300	71,176	.16			85,411	.18			284,704	.13	.00
2C MNRL) 5BBLS/100MCF	.300	.300	175,508	.39			175,508	.38			585,026	.27	.00
2D MOTOR VEHICLES	.300	.300	384,756	.86			384,756	.85			1,282,520	.61	.00
2E C & I MACH & EQUIP	.250	.200	1,701,911	3.84			1,361,529	3.01			6,807,644	3.24	.00
2F ALL OTHER	.300	.300	131,066	.29			131,066	.29			436,886	.20	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			2,507,509	5.66			2,183,236	4.83			9,771,493	4.65	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	136,504	.30			142,439	.31			1,186,991	.56	.00
2B MNRL (5BBLS/100MCF	.250	.300	71,576	.16			85,891	.19			286,304	.13	.00
2C MNRL) 5BBLS/100MCF	.300	.300	175,508	.39			175,508	.38			585,026	.27	.00
2D MOTOR VEHICLES	.300	.300	501,710	1.13			501,710	1.11			1,672,366	.79	.00
2E C & I MACH & EQUIP	.250	.200	2,553,853	5.77			2,043,083	4.52			10,215,412	4.86	.00
2F ALL OTHER	.300	.300	256,553	.57			256,553	.56			855,176	.40	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			3,695,704	8.35			3,205,184	7.10			14,801,275	7.04	.00
URBAN STATE APPRAISED	.330	.300	1,097,060	2.47			997,327	2.20			3,324,424	1.58	.00
RURAL STATE APPRAISED	.330	.300	4,000,191	9.04			3,636,537	8.05			12,121,790	5.77	.00
2K RAILROADS URBN	.150	.150	5,459	.01			5,459	.01			36,393	.01	.00
2K RAILROADS RURAL	.150	.150	51,611	.11			51,611	.11			344,073	.16	.00
													.00
TOTAL STATE APPRAISED			5,154,321	11.64			4,690,934	10.39			15,826,680	7.53	.00
TOTALS FOR URBAN			15,071,808	34.06			16,109,419	35.69			96,227,088	45.82	.00
TOTALS FOR RURAL			29,176,193	65.93			29,021,923	64.30			113,776,590	54.17	.00
TOTALS FOR COUNTY			44,247,001	100.00			45,131,342	100.00			210,003,678	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

	CUR SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # ##########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
FADA AGAIN & AGAIN												
URBAN 1A RESIDENTIAL	.115 .120	3,435,298	12.23			3,584,659	12.63			29,872,156	24.68	.00
1B AGRICULTURE	.300 .300	6,915	.02			6,915	.02			23,050	.01	.00
1C VACANT LOTS	.120 .120	33,848	.12			33,848	.11			282,066	.23	.00
1D ALL OTHER	.300 .300											.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	1,507,062	5.36			1,808,474	6.37			6,028,248	4.98	.00
1G AG IMPROVEMENTS	.250 .300	13,408	.04			16,090	.05			53,632	.04	.00
												.00
												.00
												.00
												.00
TOTAL URBAN		4,996,531	17.80			5,449,986	19.20			36,259,152	29.96	.00
RURAL 1A RESIDENTIAL	.115 .120	1,365,779	4.86			1,425,161	5.02			11,876,339	9.81	.00
1B AGRICULTURE	.300 .300	15,419,037	54.93			15,419,037	54.34			51,396,790	42.47	.00
1C VACANT LOTS	.120 .120	2,500				2,500				20,833	.01	.00
1D ALL OTHER	.300 .300	927				927				3,090		.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	256,203	.91			307,444	1.08			1,024,812	.84	.00
1G AG IMPROVEMENTS	.250 .300	887,595	3.16			1,065,114	3.75			3,550,380	2.93	.00
												.00
												.00
												.00
												.00
TOTAL RURAL		17,932,041	63.88			18,220,183	64.21			67,872,244	56.08	.00
TOTAL U AND R 1A RES.	.115 .120	4,801,077	17.10			5,009,820	17.65			41,748,495	34.50	.00
1B AGRICULTURE	.300 .300	15,425,952	54.95			15,425,952	54.37			51,419,840	42.49	.00
1C VACANT LOTS	.120 .120	36,348	.12			36,348	.12			302,899	.25	.00
1D ALL OTHER	.300 .300	927				927				3,090		.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	1,763,265	6.28			2,115,918	7.45			7,053,060	5.82	.00
1G AG IMPROVEMENTS	.250 .300	901,003	3.21			1,081,204	3.81			3,604,012	2.97	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY REAL ESTATE		22,928,572	81.68			23,670,169	83.42			104,131,396	86.05	.00
URBAN PERS. 2A MOBILE HOMES	.115 .120	10,599	.03			11,060	.03			92,165	.07	.00
2B MNRL (5BBLS/100MCF	.250 .300											.00
2C MNRL) 5BBLS/100MCF	.300 .300											.00
2D MOTOR VEHICLES	.300 .300	62,073	.22			62,073	.21			206,910	.17	.00
2E C & I MACH & EQUIP	.250 .200	534,248	1.90			427,398	1.50			2,136,992	1.76	.00
2F ALL OTHER	.300 .300	141,004	.50			141,004	.49			470,013	.38	.00
												.00
												.00
												.00
												.00
TOTAL URBAN PRSNL PROP.		747,924	2.66			641,535	2.26			2,906,080	2.40	.00
RURAL PERS. 2A MOBILE HOMES	.115 .120	11,910	.04			12,420	.04			103,565	.08	.00
2B MNRL (5BBLS/100MCF	.250 .300											.00
2C MNRL) 5BBLS/100MCF	.300 .300											.00
2D MOTOR VEHICLES	.300 .300	609,711	2.17			609,711	2.14			2,032,370	1.67	.00
2E C & I MACH & EQUIP	.250 .200	82,938	.29			66,350	.23			331,752	.27	.00
2F ALL OTHER	.300 .300	136,683	.48			136,683	.48			455,610	.37	.00
												.00
												.00
												.00
												.00
TOTAL RURAL PRSNL PROP.		841,242	2.99			825,172	2.90			2,923,297	2.41	.00
U & R PERS. 2A MOBILE HOMES	.115 .120	22,509	.08			23,488	.08			195,730	.16	.00
2B MNRL (5BBLS/100MCF	.250 .300											.00
2C MNRL) 5BBLS/100MCF	.300 .300											.00
2D MOTOR VEHICLES	.300 .300	671,784	2.39			671,784	2.36			2,239,280	1.85	.00
2E C & I MACH & EQUIP	.250 .200	617,186	2.19			493,748	1.74			2,968,744	2.04	.00
2F ALL OTHER	.300 .300	277,687	.98			277,687	.97			925,623	.76	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY PRSNL PROP.		1,589,166	5.66			1,466,707	5.16			5,829,377	4.81	.00
URBAN STATE APPRAISED	.330 .300	1,258,994	4.48			1,144,540	4.03			3,815,133	3.15	.00
RURAL STATE APPRAISED	.330 .300	2,212,092	7.88			2,010,993	7.08			6,703,309	5.53	.00
2K RAILROADS URBN	.150 .150	4,269	.01			4,269	.01			28,460	.02	.00
2K RAILROADS RURL	.150 .150	75,233	.26			75,233	.26			501,553	.41	.00
												.00
TOTAL STATE APPRAISED		3,550,588	12.64			3,235,035	11.40			11,048,455	9.13	.00
TOTALS FOR URBAN		7,007,718	24.96			7,240,330	25.51			43,008,825	35.54	.00
TOTALS FOR RURAL		21,060,608	75.03			21,131,581	74.48			78,000,403	64.45	.00
TOTALS FOR COUNTY		28,068,326	100.00			28,371,911	100.00			121,009,228	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-94

30-95

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	3,852,252	7.16			4,019,741	7.44			33,497,843	15.70	.00
1B AGRICULTURE	.300	.300	39,957	.07			39,957	.07			133,190	.06	.00
1C VACANT LOTS	.120	.120	31,893	.05			31,893	.05			265,775	.12	.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,391,453	2.49			1,609,749	2.98			5,365,812	2.51	.00
1G AG IMPROVEMENTS	.250	.300	13,013	.02			15,614	.02			52,052	.02	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			5,278,568	9.81			5,716,951	10.58			39,314,672	18.43	.00
RURAL 1A RESIDENTIAL	.115	.120	2,026,298	3.76			2,114,398	3.91			17,619,982	8.26	.00
1B AGRICULTURE	.300	.300	18,326,652	34.08			18,326,652	33.94			61,088,840	28.64	.00
1C VACANT LOTS	.120	.120	1,309				1,309				10,908		.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	968,907	1.80			1,162,688	2.15			3,875,628	1.81	.00
1G AG IMPROVEMENTS	.250	.300	849,051	1.57			1,018,861	1.88			3,396,204	1.59	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			22,172,217	41.23			22,623,908	41.90			85,991,562	40.31	.00
TOTAL U AND R 1A RES.	.115	.120	5,878,550	10.93			6,134,139	11.36			51,117,825	23.96	.00
1B AGRICULTURE	.300	.300	18,366,609	34.15			18,366,609	34.01			61,222,030	28.70	.00
1C VACANT LOTS	.120	.120	33,202	.06			33,202	.06			276,683	.12	.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,310,360	4.29			2,772,432	5.13			9,241,440	4.33	.00
1G AG IMPROVEMENTS	.250	.300	862,064	1.60			1,034,477	1.91			3,448,254	1.61	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			27,450,785	51.05			28,340,859	52.49			125,306,234	58.75	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	11,045	.02			11,525	.02			96,043	.04	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	74,418	.13			74,418	.13			248,060	.11	.00
2E C & I MACH & EQUIP	.250	.200	317,299	.59			253,839	.47			1,269,196	.59	.00
2F ALL OTHER	.300	.300	88,790	.16			88,790	.16			295,966	.13	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			491,552	.91			428,872	.79			1,909,265	.89	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	8,761	.01			9,141	.01			76,182	.03	.00
2B MNRL (5BBLS/100MCF	.250	.300	2,071,207	3.85			2,485,448	4.60			8,284,828	3.88	.00
2C MNRL) 5BBLS/100MCF	.300	.300	11,325,903	21.06			11,325,903	20.97			37,753,010	17.70	.00
2D MOTOR VEHICLES	.300	.300	735,633	1.36			735,633	1.36			2,452,110	1.14	.00
2E C & I MACH & EQUIP	.250	.200	177,612	.33			142,090	.26			710,448	.33	.00
2F ALL OTHER	.300	.300	200,848	.37			200,848	.37			669,493	.31	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			14,519,964	27.00			14,899,064	27.59			49,946,071	23.41	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	19,806	.03			20,667	.03			172,225	.08	.00
2B MNRL (5BBLS/100MCF	.250	.300	2,071,207	3.85			2,485,448	4.60			8,284,828	3.88	.00
2C MNRL) 5BBLS/100MCF	.300	.300	11,325,903	21.06			11,325,903	20.97			37,753,010	17.70	.00
2D MOTOR VEHICLES	.300	.300	810,051	1.50			810,051	1.50			2,700,170	1.26	.00
2E C & I MACH & EQUIP	.250	.200	494,911	.92			395,929	.73			1,979,644	.92	.00
2F ALL OTHER	.300	.300	289,638	.53			289,638	.53			965,459	.45	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			15,011,516	27.91			15,327,636	28.38			51,855,336	24.31	.00
URBAN STATE APPRAISED	.330	.300	1,076,962	2.00			978,442	1.81			3,263,521	1.53	.00
RURAL STATE APPRAISED	.330	.300	9,720,852	18.07			8,835,080	16.36			29,457,127	13.81	.00
2K RAILROADS URBN	.150	.150	59,199	.11			59,199	.10			394,660	.18	.00
2K RAILROADS RURAL	.150	.150	451,323	.83			451,323	.83			3,008,820	1.41	.00
													.00
TOTAL STATE APPRAISED			11,308,336	21.03			10,324,044	19.12			36,124,128	16.93	.00
TOTALS FOR URBAN			6,906,281	12.84			7,183,164	13.30			44,882,118	21.04	.00
TOTALS FOR RURAL			46,864,356	87.16			46,809,375	86.69			168,403,580	78.95	.00
TOTALS FOR COUNTY			53,770,637	100.00			53,992,539	100.00			213,285,698	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN

	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	2,008,135	2.40			2,095,445	2.49			17,462,043	5.87	.00
1B AGRICULTURE	.300	.300	7,008				7,008				23,360		.00
1C VACANT LOTS	.120	.120	69,814	.08			69,814	.08			581,783	.19	.00
1D ALL OTHER	.300	.300	122,775	.14			122,775	.14			409,250	.13	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,070,281	1.27			1,284,337	1.52			4,281,124	1.43	.00
1G AG IMPROVEMENTS	.250	.300	23,003	.02			27,604	.03			92,012	.03	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			3,301,016	3.94			3,606,983	4.29			22,849,572	7.68	.00
RURAL 1A RESIDENTIAL	.115	.120	761,781	.91			794,902	.94			6,624,182	2.22	.00
1B AGRICULTURE	.300	.300	11,238,321	13.43			11,238,321	13.37			37,461,070	12.59	.00
1C VACANT LOTS	.120	.120	2,358				2,358				19,650		.00
1D ALL OTHER	.300	.300	539,573	.64			539,573	.64			1,798,576	.60	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	853,723	1.02			1,024,468	1.21			3,414,892	1.14	.00
1G AG IMPROVEMENTS	.250	.300	744,032	.88			892,838	1.06			2,976,128	1.00	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			14,139,788	16.90			14,492,460	17.24			52,294,498	17.58	.00
TOTAL U AND R 1A RES.	.115	.120	2,769,916	3.31			2,890,347	3.43			24,086,225	8.09	.00
1B AGRICULTURE	.300	.300	11,245,329	13.44			11,245,329	13.37			37,484,430	12.60	.00
1C VACANT LOTS	.120	.120	72,172	.08			72,172	.08			601,433	.20	.00
1D ALL OTHER	.300	.300	662,348	.79			662,348	.78			2,207,826	.74	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,924,004	2.29			2,308,805	2.74			7,696,016	2.58	.00
1G AG IMPROVEMENTS	.250	.300	767,035	.91			920,442	1.09			3,068,140	1.03	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			17,440,804	20.84			18,099,443	21.53			75,144,070	25.26	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	99,030	.11			103,334	.12			861,130	.28	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	44,907	.05			44,907	.05			149,690	.05	.00
2E C & I MACH & EQUIP	.250	.200	200,100	.23			160,080	.19			800,400	.26	.00
2F ALL OTHER	.300	.300	45,164	.05			45,164	.05			150,546	.05	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			389,201	.46			353,487	.42			1,961,766	.65	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	53,757	.06			56,094	.06			967,452	.15	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,003,182	1.19			1,203,818	1.43			4,012,728	1.34	.00
2C MNRL) 5BBLS/100MCF	.300	.300	59,493,575	71.11			59,493,575	70.78			198,311,916	66.67	.00
2D MOTOR VEHICLES	.300	.300	185,372	.22			185,372	.22			617,906	.20	.00
2E C & I MACH & EQUIP	.250	.200	97,564	.11			78,051	.09			390,256	.13	.00
2F ALL OTHER	.300	.300	141,312	.16			141,312	.16			471,040	.15	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			60,974,762	72.88			61,158,222	72.76			204,271,298	68.67	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	152,787	.18			159,430	.18			1,328,582	.44	.00
2B MNRL (5BBLS/100MCF	.250	.300	1,003,182	1.19			1,203,818	1.43			4,012,728	1.34	.00
2C MNRL) 5BBLS/100MCF	.300	.300	59,493,575	71.11			59,493,575	70.78			198,311,916	66.67	.00
2D MOTOR VEHICLES	.300	.300	230,279	.27			230,279	.27			767,596	.25	.00
2E C & I MACH & EQUIP	.250	.200	297,644	.35			238,131	.28			1,190,656	.40	.00
2F ALL OTHER	.300	.300	186,476	.22			186,476	.22			621,586	.20	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			61,363,963	73.35			61,511,709	73.18			206,233,064	69.33	.00
URBAN STATE APPRAISED	.320	.300	541,956	.64			492,687	.58			1,642,290	.55	.00
RURAL STATE APPRAISED	.330	.300	3,929,605	4.69			3,572,368	4.25			11,907,893	4.00	.00
2K RAILROADS URBN	.150	.150	24,041	.02			24,041	.02			160,273	.05	.00
2K RAILROADS RURL	.150	.150	353,933	.42			353,933	.42			2,359,553	.79	.00
													.00
TOTAL STATE APPRAISED			4,849,535	5.79			4,443,029	5.28			16,070,009	5.40	.00
TOTALS FOR URBAN			4,256,214	5.08			4,477,198	5.32			26,613,901	8.94	.00
TOTALS FOR RURAL			79,298,088	94.91			79,576,983	94.67			270,833,242	91.05	.00
TOTALS FOR COUNTY			83,554,302	100.00			84,054,181	100.00			297,447,143	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

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TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # ########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	5,676,187	1.92			5,922,978	2.00			49,358,147	4.80	.00
1B AGRICULTURE	.300	.300	108				108				360		.00
1C VACANT LOTS	.120	.120	97,529	.03			97,529	.03			812,741	.07	.00
1D ALL OTHER	.300	.300	8,766				8,766				29,220		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,731,951	.58			2,078,341	.70			6,927,804	.47	.00
1G AG IMPROVEMENTS	.250	.300											.00
													.00
													.00
													.00
													.00
TOTAL URBAN			7,514,541	2.54			8,107,722	2.74			57,128,272	5.55	.00
RURAL 1A RESIDENTIAL	.115	.120	1,853,647	.62			1,934,240	.65			16,118,669	1.56	.00
1B AGRICULTURE	.300	.300	10,400,920	3.51			10,400,920	3.52			34,669,733	3.37	.00
1C VACANT LOTS	.120	.120	34,739	.01			34,739	.01			289,491	.02	.00
1D ALL OTHER	.300	.300	2,234,608	.75			2,234,608	.75			7,448,693	.72	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,041,900	.69			2,450,280	.83			8,167,600	.79	.00
1G AG IMPROVEMENTS	.250	.300	818,896	.27			982,675	.33			3,275,584	.31	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			17,384,710	5.88			18,037,462	6.11			69,969,770	6.80	.00
TOTAL U AND R 1A RES.	.115	.120	7,529,834	2.54			7,857,218	2.66			65,476,816	6.37	.00
1B AGRICULTURE	.300	.300	10,401,028	3.51			10,401,028	3.52			34,670,093	3.37	.00
1C VACANT LOTS	.120	.120	132,268	.04			132,268	.04			1,102,232	.10	.00
1D ALL OTHER	.300	.300	2,243,374	.75			2,243,374	.76			7,477,913	.72	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	3,773,851	1.27			4,528,621	1.53			15,095,404	1.46	.00
1G AG IMPROVEMENTS	.250	.300	818,896	.27			982,675	.33			3,275,584	.31	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			24,899,251	8.42			26,145,184	8.86			127,098,042	12.36	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	191,601	.06			199,931	.06			1,666,095	.16	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	181,424	.06			181,424	.06			604,746	.05	.00
2E C & I MACH & EQUIP	.250	.200	522,420	.17			417,936	.14			2,089,680	.20	.00
2F ALL OTHER	.300	.300	185,968	.06			185,968	.06			619,893	.06	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			1,081,413	.36			985,259	.33			4,980,414	.48	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	154,189	.05			160,893	.05			1,340,773	.13	.00
2B MNRL (5BBLS/100MCF	.250	.300	2,810,577	.95			3,372,692	1.14			11,242,308	1.09	.00
2C MNRL) 5BBLS/100MCF	.300	.300	239,343,064	80.97			239,343,064	81.15			797,810,213	77.63	.00
2D MOTOR VEHICLES	.300	.300	1,341,009	.45			1,341,009	.45			4,470,030	.43	.00
2E C & I MACH & EQUIP	.250	.200	550,056	.18			440,045	.14			2,200,224	.21	.00
2F ALL OTHER	.300	.300	230,540	.07			230,540	.07			768,446	.07	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			244,429,435	82.69			244,888,243	83.03			817,832,014	79.58	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	345,790	.11			360,824	.12			3,006,868	.29	.00
2B MNRL (5BBLS/100MCF	.250	.300	2,810,577	.95			3,372,692	1.14			11,242,308	1.09	.00
2C MNRL) 5BBLS/100MCF	.300	.300	239,343,064	80.97			239,343,064	81.15			797,810,213	77.63	.00
2D MOTOR VEHICLES	.300	.300	1,522,433	.51			1,522,433	.51			5,074,776	.49	.00
2E C & I MACH & EQUIP	.250	.200	1,072,476	.36			857,981	.29			4,289,904	.41	.00
2F ALL OTHER	.300	.300	416,508	.14			416,508	.14			1,388,359	.13	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			245,510,848	83.06			245,873,502	83.36			822,812,428	80.06	.00
URBAN STATE APPRAISED	.330	.300	1,141,481	.38			1,037,710	.35			3,459,033	.33	.00
RURAL STATE APPRAISED	.330	.300	23,630,893	7.99			21,482,630	7.28			71,608,766	6.96	.00
2K RAILROADS URBN	.150	.150	15,969				15,969				106,426	.01	.00
2K RAILROADS RURL	.150	.150	382,573	.12			382,573	.12			2,550,486	.24	.00
													.00
TOTAL STATE APPRAISED			25,170,911	8.51			22,918,877	7.77			77,724,711	7.56	.00
TOTALS FOR URBAN			9,753,399	3.29			10,146,655	3.44			65,674,145	6.39	.00
TOTALS FOR RURAL			285,827,411	96.70			284,790,908	96.55			961,961,036	93.60	.00
TOTALS FOR COUNTY			295,581,010	100.00			294,937,563	100.00			1,027,635,181	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN

	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	24,023,471	22.64			25,067,970	23.31			208,899,747	36.49	.00
1B AGRICULTURE	.300	.300	83,793	.07			83,793	.07			279,310	.04	.00
1C VACANT LOTS	.120	.120	325,176	.30			325,176	.30			2,709,800	.47	.00
1O ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	7,797,546	7.35			9,357,055	8.70			31,190,184	5.44	.00
1G AG IMPROVEMENTS	.250	.300	17,486	.01			20,983	.01			69,944	.01	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			32,247,472	30.39			34,854,977	32.41			243,148,985	42.48	.00
RURAL 1A RESIDENTIAL	.115	.120	12,879,806	12.14			13,439,798	12.49			111,998,313	19.56	.00
1B AGRICULTURE	.300	.300	27,984,747	26.38			27,984,747	26.02			93,282,490	16.29	.00
1C VACANT LOTS	.120	.120	214,393	.20			214,393	.19			1,786,608	.31	.00
1O ALL OTHER	.300	.300	17,664	.01			17,664	.01			58,880	.01	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,007,657	1.89			2,409,188	2.24			8,030,628	1.40	.00
1G AG IMPROVEMENTS	.250	.300	970,760	.91			1,164,912	1.08			3,883,040	.67	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			44,075,027	41.54			45,230,702	42.06			219,039,959	38.27	.00
TOTAL U AND R 1A RES.	.115	.120	36,903,277	34.78			38,507,768	35.81			320,898,060	56.06	.00
1B AGRICULTURE	.300	.300	28,068,540	26.45			28,068,540	26.10			93,561,800	16.34	.00
1C VACANT LOTS	.120	.120	539,569	.50			539,569	.50			4,496,408	.78	.00
1O ALL OTHER	.300	.300	17,664	.01			17,664	.01			58,880	.01	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	9,805,203	9.24			11,766,243	10.94			39,220,812	6.85	.00
1G AG IMPROVEMENTS	.250	.300	988,246	.93			1,185,895	1.10			3,952,984	.69	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			76,322,499	71.94			80,085,679	74.48			462,188,944	80.75	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	141,451	.15			168,471	.15			1,403,921	.24	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300	9,459				9,459				31,530		.00
2D MOTOR VEHICLES	.300	.300	293,197	.27			293,197	.27			977,322	.17	.00
2E C & I MACH & EQUIP	.250	.200	4,051,271	3.81			3,241,017	3.01			16,205,084	2.83	.00
2F ALL OTHER	.300	.300	582,795	.54			582,795	.54			1,942,650	.33	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			5,098,173	4.80			4,294,939	3.99			20,560,508	3.59	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	359,245	.33			374,864	.34			3,123,869	.54	.00
2B MNRL (5BBLS/100MCF	.250	.300	23,513	.02			28,216	.02			94,052	.01	.00
2C MNRL) 5BBLS/100MCF	.300	.300	4,722,482	4.45			4,722,482	4.39			15,741,606	2.75	.00
2D MOTOR VEHICLES	.300	.300	920,960	.86			920,960	.85			3,069,866	.53	.00
2E C & I MACH & EQUIP	.250	.200	1,231,828	1.16			985,462	.91			4,927,312	.86	.00
2F ALL OTHER	.300	.300	546,504	.51			546,504	.50			1,821,680	.31	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			7,804,532	7.35			7,578,488	7.04			28,778,385	5.02	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	520,696	.49			543,335	.50			4,527,790	.79	.00
2B MNRL (5BBLS/100MCF	.250	.300	23,513	.02			28,216	.02			94,052	.01	.00
2C MNRL) 5BBLS/100MCF	.300	.300	4,731,941	4.46			4,731,941	4.40			15,773,136	2.75	.00
2D MOTOR VEHICLES	.300	.300	1,214,157	1.14			1,214,157	1.12			4,047,189	.70	.00
2E C & I MACH & EQUIP	.250	.200	5,283,099	4.98			4,226,479	3.93			21,132,396	3.69	.00
2F ALL OTHER	.300	.300	1,129,299	1.06			1,129,299	1.05			3,764,330	.65	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			12,902,705	12.14			11,873,427	11.04			49,338,893	8.62	.00
URBAN STATE APPRAISED	.330	.300	4,340,939	4.09			3,946,239	3.67			13,154,360	2.29	.00
RURAL STATE APPRAISED	.330	.300	9,833,568	9.26			8,939,366	8.31			29,798,660	5.20	.00
2K RAILROADS URBN	.150	.150	342,455	.32			342,455	.31			2,284,366	.39	.00
2K RAILROADS RURL	.150	.150	2,337,354	2.20			2,337,354	2.17			15,582,360	2.72	.00
													.00
TOTAL STATE APPRAISED			16,854,506	15.88			15,565,614	14.47			60,819,746	10.62	.00
TOTALS FOR URBAN			42,029,239	39.62			43,438,810	40.39			279,148,219	48.77	.00
TOTALS FOR RURAL			64,050,471	60.37			64,085,910	59.60			293,199,364	51.22	.00
TOTALS FOR COUNTY			106,079,710	100.00			107,524,720	100.00			572,347,583	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN	CUR SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115 .120	9,967,384	17.32			10,400,748	17.72			86,672,904	32.80	.00
1B AGRICULTURE	.300 .300	11,217	.01			11,217	.01			37,390	.01	.00
1C VACANT LOTS	.120 .120	173,269	.30			173,269	.29			1,443,908	.53	.00
1D ALL OTHER	.300 .300	38,305	.06			38,305	.06			127,683	.04	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	7,337,031	12.75			8,804,437	15.00			29,348,124	10.83	.00
1G AG IMPROVEMENTS	.250 .300	18,377	.03			22,052	.03			73,508	.02	.00
												.00
												.00
												.00
												.00
TOTAL URBAN		17,545,583	30.50			19,450,028	33.13			117,703,517	43.46	.00
RURAL 1A RESIDENTIAL	.115 .120	2,830,198	4.92			2,953,250	5.03			24,610,417	9.08	.00
1B AGRICULTURE	.300 .300	18,332,618	31.87			18,332,618	31.23			61,108,726	22.56	.00
1C VACANT LOTS	.120 .120	31,795	.05			31,795	.05			264,958	.09	.00
1D ALL OTHER	.300 .300	135,148	.23			135,148	.23			450,493	.16	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	1,000,760	1.73			1,200,912	2.04			4,003,040	1.47	.00
1G AG IMPROVEMENTS	.250 .300	1,266,123	2.20			1,519,348	2.58			5,064,492	1.87	.00
												.00
												.00
												.00
												.00
TOTAL RURAL		23,596,642	41.02			24,173,071	41.18			95,502,126	35.26	.00
TOTAL U AND R 1A RES.	.115 .120	12,797,582	22.25			13,353,998	22.75			111,283,321	41.09	.00
1B AGRICULTURE	.300 .300	18,343,835	31.89			18,343,835	31.25			61,146,116	22.57	.00
1C VACANT LOTS	.120 .120	205,064	.35			205,064	.34			1,708,866	.63	.00
1D ALL OTHER	.300 .300	173,453	.30			173,453	.29			578,176	.21	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	8,337,791	14.49			10,005,349	17.04			33,351,164	12.31	.00
1G AG IMPROVEMENTS	.250 .300	1,284,500	2.23			1,541,400	2.62			5,138,000	1.89	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY REAL ESTATE		41,142,225	71.53			43,623,099	74.32			213,205,643	78.73	.00
URBAN PERS. 2A MOBILE HOMES	.115 .120	89,786	.15			93,490	.15			780,747	.28	.00
2B MNRL (5BBLS/100MCF	.250 .300											.00
2C MNRL) 5BBLS/100MCF	.300 .300	24,918	.04			24,918	.04			83,060	.03	.00
2D MOTOR VEHICLES	.300 .300	320,677	.55			320,677	.54			1,068,923	.39	.00
2E C & I MACH & EQUIP	.250 .200	1,725,991	3.00			1,380,793	2.35			6,903,964	2.54	.00
2F ALL OTHER	.300 .300	171,226	.29			171,226	.29			570,753	.21	.00
												.00
												.00
												.00
												.00
TOTAL URBAN PRSNL PROP.		2,332,598	4.05			1,991,304	3.39			9,407,447	3.47	.00
RURAL PERS. 2A MOBILE HOMES	.115 .120	44,256	.07			46,180	.07			384,834	.14	.00
2B MNRL (5BBLS/100MCF	.250 .300	103,986	.18			124,783	.21			415,944	.15	.00
2C MNRL) 5BBLS/100MCF	.300 .300	1,876,896	3.26			1,876,896	3.19			6,256,320	2.31	.00
2D MOTOR VEHICLES	.300 .300	702,200	1.22			702,200	1.19			2,340,666	.86	.00
2E C & I MACH & EQUIP	.250 .200	454,505	.79			363,604	.61			1,818,020	.67	.00
2F ALL OTHER	.300 .300	146,684	.25			146,684	.24			488,946	.18	.00
												.00
												.00
												.00
												.00
TOTAL RURAL PRSNL PROP.		3,328,527	5.78			3,260,347	5.55			11,704,730	4.32	.00
U & R PERS. 2A MOBILE HOMES	.115 .120	134,042	.23			139,870	.23			1,165,581	.43	.00
2B MNRL (5BBLS/100MCF	.250 .300	103,986	.18			124,783	.21			415,944	.15	.00
2C MNRL) 5BBLS/100MCF	.300 .300	1,901,814	3.30			1,901,814	3.24			6,339,380	2.34	.00
2D MOTOR VEHICLES	.300 .300	1,022,877	1.77			1,022,877	1.74			3,409,589	1.25	.00
2E C & I MACH & EQUIP	.250 .200	2,180,496	3.79			1,744,397	2.97			8,721,984	3.22	.00
2F ALL OTHER	.300 .300	317,910	.55			317,910	.54			1,059,699	.39	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY PRSNL PROP.		5,661,125	9.84			5,261,651	8.94			21,112,177	7.79	.00
URBAN STATE APPRAISED	.330 .300	2,738,295	4.76			2,484,892	4.23			8,297,863	3.06	.00
RURAL STATE APPRAISED	.330 .300	6,869,064	11.94			6,229,449	10.61			20,815,345	7.68	.00
2K RAILROADS URBN	.150 .150	56,070	.09			56,070	.09			373,800	.13	.00
2K RAILROADS RURL	.150 .150	1,049,286	1.82			1,049,286	1.78			6,995,240	2.58	.00
												.00
TOTAL STATE APPRAISED		10,712,715	18.62			9,819,897	16.73			36,482,248	13.47	.00
TOTALS FOR URBAN		22,672,546	39.41			23,782,294	40.85			135,782,627	50.14	.00
TOTALS FOR RURAL		34,843,519	60.58			34,712,353	59.14			135,017,441	49.85	.00
TOTALS FOR COUNTY		57,516,065	100.00			58,694,647	100.00			270,800,068	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-99

	TADA AGAIN & AGAIN	CUR SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	% ASSESSED % VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF % TOTAL % **********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115 .120	3,055,797	10.59			3,188,658	10.94			26,572,147	21.50	.00
	1B AGRICULTURE	.300 .300	1,821				1,821				6,070		.00
	1C VACANT LOTS	.120 .120	30,047	.10			30,047	.10			250,391	.20	.00
	1D ALL OTHER	.300 .300	16,845	.05			16,845	.05			56,150	.04	.00
	1E NOT-FOR-PROFIT	.120 .120											.00
	1F COMM/INDUST	.250 .300	1,327,046	4.60			1,592,455	5.46			5,308,184	4.29	.00
	1G AG IMPROVEMENTS	.250 .300	2,029				2,435				8,116		.00
													.00
													.00
													.00
													.00
	TOTAL URBAN		4,433,585	15.37			4,832,261	16.58			32,201,058	26.05	.00
	RURAL 1A RESIDENTIAL	.115 .120	1,242,649	4.30			1,296,698	4.45			10,805,817	8.74	.00
	1B AGRICULTURE	.300 .300	10,026,543	34.76			10,026,543	34.41			33,421,810	27.04	.00
	1C VACANT LOTS	.120 .120	6,146	.02			6,146	.02			51,216	.04	.00
	1D ALL OTHER	.300 .300											.00
	1E NOT-FOR-PROFIT	.120 .120											.00
	1F COMM/INDUST	.250 .300	392,563	1.36			471,076	1.61			1,570,252	1.27	.00
	1G AG IMPROVEMENTS	.250 .300	623,118	2.16			747,742	2.56			2,492,472	2.01	.00
													.00
													.00
													.00
													.00
	TOTAL RURAL		12,291,039	42.61			12,548,205	43.06			48,341,567	39.11	.00
	TOTAL U AND R 1A RES.	.115 .120	4,298,466	14.90			4,485,356	15.39			37,377,964	30.24	.00
	1B AGRICULTURE	.300 .300	10,028,364	34.76			10,028,364	34.42			33,427,880	27.05	.00
	1C VACANT LOTS	.120 .120	36,193	.12			36,193	.12			301,607	.24	.00
	1D ALL OTHER	.300 .300	16,845	.05			16,845	.05			56,150	.04	.00
	1E NOT-FOR-PROFIT	.120 .120											.00
	1F COMM/INDUST	.250 .300	1,719,609	5.96			2,063,531	7.08			6,878,436	5.56	.00
	1G AG IMPROVEMENTS	.250 .300	625,147	2.16			750,177	2.57			2,500,588	2.02	.00
													.00
													.00
													.00
													.00
	TOTAL COUNTY REAL ESTATE		16,724,624	57.98			17,380,466	59.65			80,542,625	65.17	.00
	URBAN PERS. 2A MOBILE HOMES	.115 .120	5,428	.01			5,664	.01			47,200	.03	.00
	2B MNRL (5BBLS/100MCF	.250 .300											.00
	2C MNRL) 5BBLS/100MCF	.300 .300	2,700				2,700				9,000		.00
	2D MOTOR VEHICLES	.300 .300	43,542	.15			43,542	.14			145,140	.11	.00
	2E C & I MACH & EQUIP	.250 .200	359,590	1.24			287,672	.98			1,438,360	1.16	.00
	2F ALL OTHER	.300 .300	68,235	.23			68,235	.23			227,450	.18	.00
													.00
													.00
													.00
													.00
	TOTAL URBAN PRSNL PROP.		479,495	1.66			407,813	1.39			1,867,150	1.51	.00
	RURAL PERS. 2A MOBILE HOMES	.115 .120	13,848	.04			14,450	.04			120,417	.09	.00
	2B MNRL (5BBLS/100MCF	.250 .300	928,808	3.22			1,114,570	3.82			3,715,232	3.00	.00
	2C MNRL) 5BBLS/100MCF	.300 .300	4,296,659	14.89			4,296,659	14.74			14,322,196	11.58	.00
	2D MOTOR VEHICLES	.300 .300	373,413	1.29			373,413	1.28			1,244,710	1.00	.00
	2E C & I MACH & EQUIP	.250 .200	184,918	.64			147,934	.50			739,672	.59	.00
	2F ALL OTHER	.300 .300	173,156	.60			173,156	.59			577,186	.46	.00
													.00
													.00
													.00
													.00
	TOTAL RURAL PRSNL PROP.		5,970,802	20.70			6,120,182	21.00			20,719,413	16.76	.00
	U & R PERS. 2A MOBILE HOMES	.115 .120	19,276	.06			20,114	.06			167,617	.13	.00
	2B MNRL (5BBLS/100MCF	.250 .300	928,808	3.22			1,114,570	3.82			3,715,232	3.00	.00
	2C MNRL) 5BBLS/100MCF	.300 .300	4,299,359	14.90			4,299,359	14.75			14,331,196	11.59	.00
	2D MOTOR VEHICLES	.300 .300	416,955	1.44			416,955	1.43			1,389,850	1.12	.00
	2E C & I MACH & EQUIP	.250 .200	544,508	1.88			435,606	1.49			2,178,032	1.76	.00
	2F ALL OTHER	.300 .300	241,391	.83			241,391	.82			804,636	.65	.00
													.00
													.00
													.00
													.00
	TOTAL COUNTY PRSNL PROP.		6,450,297	22.36			6,527,995	22.40			22,586,563	18.27	.00
	URBAN STATE APPRAISED	.330 .300	1,083,996	3.75			983,587	3.37			3,284,833	2.65	.00
	RURAL STATE APPRAISED	.330 .300	3,683,392	12.77			3,342,300	11.47			11,161,793	9.03	.00
	2K RAILROADS URBN	.150 .150	64,225	.23			64,225	.22			428,166	.34	.00
	2K RAILROADS RURL	.150 .150	836,045	2.89			836,045	2.86			5,573,633	4.51	.00
													.00
	TOTAL STATE APPRAISED		5,667,657	19.65			5,226,157	17.93			20,448,425	16.54	.00
	TOTALS FOR URBAN		6,061,300	21.01			6,287,886	21.58			37,781,207	30.57	.00
	TOTALS FOR RURAL		22,781,278	78.98			22,846,732	78.41			85,796,406	69.42	.00
	TOTALS FOR COUNTY		28,842,578	100.00			29,134,618	100.00			123,577,613	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

91-96

TADA AGAIN & AGAIN

	CUR SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	* ASSESSED * VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF * TOTAL * *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115 .120	3,812,474	10.90			3,978,234	11.37			33,151,947	19.07	.00
1B AGRICULTURE	.300 .300	2,454				2,454				8,180		.00
1C VACANT LOTS	.120 .120	38,037	.10			38,037	.10			316,975	.18	.00
1D ALL OTHER	.300 .300	3				3				10		.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	833,893	2.38			1,000,672	2.86			3,335,572	1.91	.00
1G AG IMPROVEMENTS	.250 .300	143				172				572		.00
												.00
												.00
												.00
												.00
TOTAL URBAN		4,687,004	13.40			5,019,572	14.35			36,813,256	21.18	.00
RURAL 1A RESIDENTIAL	.115 .120	6,547,977	18.72			6,832,672	19.53			56,938,930	32.76	.00
1B AGRICULTURE	.300 .300	11,412,096	32.63			11,412,096	32.63			38,040,320	21.88	.00
1C VACANT LOTS	.120 .120	41,171	.11			41,171	.11			343,091	.19	.00
1D ALL OTHER	.300 .300	24,429	.06			24,429	.06			81,430	.04	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	260,192	.74			312,230	.89			1,040,768	.59	.00
1G AG IMPROVEMENTS	.250 .300	898,333	2.56			1,078,000	3.08			3,593,332	2.06	.00
												.00
												.00
												.00
												.00
TOTAL RURAL		19,184,198	54.85			19,700,598	56.33			100,037,871	57.55	.00
TOTAL U AND R 1A RES.	.115 .120	10,360,451	29.62			10,810,906	30.91			90,090,877	51.83	.00
1B AGRICULTURE	.300 .300	11,414,550	32.64			11,414,550	32.64			38,048,500	21.89	.00
1C VACANT LOTS	.120 .120	79,208	.22			79,208	.22			660,066	.37	.00
1D ALL OTHER	.300 .300	24,432	.06			24,432	.06			81,440	.04	.00
1E NOT-FOR-PROFIT	.120 .120											.00
1F COMM/INDUST	.250 .300	1,094,085	3.12			1,312,902	3.75			4,376,340	2.51	.00
1G AG IMPROVEMENTS	.250 .300	898,476	2.56			1,078,172	3.08			3,593,904	2.06	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY REAL ESTATE		23,871,202	68.26			24,720,170	70.68			136,851,127	78.73	.00
URBAN PERS. 2A MOBILE HOMES	.115 .120	18,326	.05			19,122	.05			159,347	.09	.00
2B MNRL (5BBLS/100MCF	.250 .300											.00
2C MNRL) 5BBLS/100MCF	.300 .300											.00
2D MOTOR VEHICLES	.300 .300	63,473	.18			63,473	.18			212,243	.12	.00
2E C & I MACH & EQUIP	.250 .200	289,769	.82			231,815	.66			1,159,076	.66	.00
2F ALL OTHER	.300 .300	87,404	.24			87,404	.24			291,346	.16	.00
												.00
												.00
												.00
												.00
TOTAL URBAN PRSNL PROP.		459,171	1.31			402,014	1.14			1,822,012	1.04	.00
RURAL PERS. 2A MOBILE HOMES	.115 .120	95,469	.12			47,435	.13			395,295	.22	.00
2B MNRL (5BBLS/100MCF	.250 .300	63,647	.18			76,376	.21			254,588	.14	.00
2C MNRL) 5BBLS/100MCF	.300 .300	1,362,866	3.89			1,362,866	3.89			4,542,886	2.61	.00
2D MOTOR VEHICLES	.300 .300	367,609	1.05			367,609	1.05			1,225,363	.70	.00
2E C & I MACH & EQUIP	.250 .200	547,747	1.56			438,198	1.25			2,190,988	1.26	.00
2F ALL OTHER	.300 .300	194,288	.55			194,288	.55			647,626	.37	.00
												.00
												.00
												.00
												.00
TOTAL RURAL PRSNL PROP.		2,581,616	7.38			2,486,772	7.11			9,256,746	5.32	.00
U & R PERS. 2A MOBILE HOMES	.115 .120	63,784	.18			66,557	.19			554,642	.31	.00
2B MNRL (5BBLS/100MCF	.250 .300	63,647	.18			76,376	.21			254,588	.14	.00
2C MNRL) 5BBLS/100MCF	.300 .300	1,362,866	3.89			1,362,866	3.89			4,542,886	2.61	.00
2D MOTOR VEHICLES	.300 .300	431,282	1.23			431,282	1.23			1,437,606	.82	.00
2E C & I MACH & EQUIP	.250 .200	837,516	2.39			670,013	1.91			3,350,064	1.92	.00
2F ALL OTHER	.300 .300	281,692	.80			281,692	.80			938,972	.54	.00
												.00
												.00
												.00
												.00
TOTAL COUNTY PRSNL PROP.		3,040,787	8.69			2,888,786	8.26			11,078,758	6.37	.00
URBAN STATE APPRAISED	.330 .300	910,491	2.60			827,719	2.36			2,759,063	1.58	.00
RURAL STATE APPRAISED	.330 .300	6,745,937	19.29			6,132,670	17.53			20,442,233	11.76	.00
2K RAILROADS URBN	.150 .150	14,473	.04			14,473	.04			96,486	.05	.00
2K RAILROADS RURAL	.150 .150	386,759	1.10			386,759	1.10			2,578,393	1.48	.00
												.00
TOTAL STATE APPRAISED		8,057,660	23.04			7,361,621	21.05			25,876,175	14.88	.00
TOTALS FOR URBAN		6,071,139	17.36			6,263,778	17.91			41,590,817	23.87	.00
TOTALS FOR RURAL		28,898,510	82.63			28,706,799	82.08			132,315,243	76.12	.00
TOTALS FOR COUNTY		34,969,649	100.00			34,970,577	100.00			173,806,060	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-101

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	* ASSESSED * VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF * TOTAL * *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	1,251,851	6.36			1,306,279	6.59			10,885,660	13.53	.00
1B AGRICULTURE	.300	.300	2,127	.01			2,127	.01			7,090		.00
1C VACANT LOTS	.120	.120	22,248	.11			22,248	.11			185,400	.23	.00
1D ALL OTHER	.300	.300	348				348				1,160		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	652,891	3.32			783,469	3.95			2,611,564	3.24	.00
1G AG IMPROVEMENTS	.250	.300	16,623	.08			19,948	.10			66,492	.08	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			1,946,088	9.89			2,134,419	10.77			13,757,366	17.10	.00
RURAL 1A RESIDENTIAL	.115	.120	839,807	4.27			876,320	4.42			7,302,669	9.07	.00
1B AGRICULTURE	.300	.300	10,862,526	55.24			10,862,526	54.84			36,208,420	45.01	.00
1C VACANT LOTS	.120	.120	1,038				1,038				8,650	.01	.00
1D ALL OTHER	.300	.300	301,130	1.53			301,130	1.52			1,003,766	1.24	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	302,161	1.53			362,593	1.83			1,208,644	1.50	.00
1G AG IMPROVEMENTS	.250	.300	446,024	2.26			535,229	2.70			1,784,096	2.21	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			12,752,686	64.85			12,938,836	65.32			47,516,245	59.07	.00
TOTAL U AND R 1A RES.	.115	.120	2,091,658	10.63			2,182,599	11.01			18,188,329	22.61	.00
1B AGRICULTURE	.300	.300	10,864,653	55.25			10,864,653	54.85			36,215,510	45.02	.00
1C VACANT LOTS	.120	.120	23,286	.11			23,286	.11			194,050	.24	.00
1D ALL OTHER	.300	.300	301,478	1.53			301,478	1.52			1,004,926	1.24	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	955,052	4.85			1,146,062	5.78			3,820,208	4.74	.00
1G AG IMPROVEMENTS	.250	.300	462,647	2.35			555,177	2.80			1,850,588	2.30	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			14,698,774	74.75			15,073,255	76.10			61,273,611	76.17	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	20,360	.10			21,245	.10			177,043	.22	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	72,058	.36			72,058	.36			240,193	.29	.00
2E C & I MACH & EQUIP	.250	.200	107,860	.54			86,288	.43			931,440	.53	.00
2F ALL OTHER	.300	.300	22,488	.11			22,488	.11			74,960	.09	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			222,766	1.13			202,079	1.02			923,636	1.14	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	18,380	.09			19,179	.09			159,826	.19	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300	1,213,429	6.17			1,213,429	6.12			4,044,763	5.02	.00
2D MOTOR VEHICLES	.300	.300	360,025	1.83			360,025	1.81			1,200,083	1.49	.00
2E C & I MACH & EQUIP	.250	.200	74,653	.37			59,722	.30			298,612	.37	.00
2F ALL OTHER	.300	.300	41,584	.21			41,584	.20			138,613	.17	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			1,708,071	8.68			1,693,939	8.55			5,841,897	7.26	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	38,740	.19			40,424	.20			336,869	.41	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300	1,213,429	6.17			1,213,429	6.12			4,044,763	5.02	.00
2D MOTOR VEHICLES	.300	.300	432,083	2.19			432,083	2.18			1,440,276	1.79	.00
2E C & I MACH & EQUIP	.250	.200	182,513	.92			146,010	.73			730,052	.90	.00
2F ALL OTHER	.300	.300	64,072	.32			64,072	.32			213,573	.26	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			1,930,837	9.81			1,896,018	9.57			6,765,533	8.41	.00
URBAN STATE APPRAISED	.330	.300	386,896	1.96			351,724	1.77			1,172,412	1.45	.00
RURAL STATE APPRAISED	.330	.300	1,764,628	8.97			1,604,207	8.09			5,347,357	6.64	.00
2K RAILROADS URBN	.150	.150	60,747	.30			60,747	.30			404,980	.50	.00
2K RAILROADS RURL	.150	.150	820,772	4.17			820,772	4.14			5,471,813	6.80	.00
													.00
TOTAL STATE APPRAISED			3,033,043	15.42			2,837,450	14.32			12,396,562	15.41	.00
TOTALS FOR URBAN			2,616,497	13.30			2,748,969	13.87			16,258,394	20.21	.00
TOTALS FOR RURAL			17,046,157	86.69			17,087,754	86.12			64,177,312	79.78	.00
TOTALS FOR COUNTY			19,662,654	100.00			19,836,723	100.00			80,435,706	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-103

TADA AGAIN & AGAIN

	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	3,741,813	8.72			3,904,500	9.18			32,537,504	18.41	.00
1B AGRICULTURE	.300	.300	23,052	.05			23,052	.05			76,840	.04	.00
1C VACANT LOTS	.120	.120	36,588	.08			36,588	.08			304,900	.17	.00
1D ALL OTHER	.300	.300	8,058	.01			8,058	.01			26,860	.01	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,870,846	4.36			2,245,015	5.28			7,483,384	4.23	.00
1G AG IMPROVEMENTS	.250	.300	8,749	.02			10,499	.02			34,996	.01	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			5,689,106	13.27			6,227,712	14.65			40,464,484	22.90	.00
RURAL 1A RESIDENTIAL	.115	.120	2,336,586	5.45			2,438,177	5.73			20,318,139	11.50	.00
1B AGRICULTURE	.300	.300	18,874,828	44.02			18,874,828	44.41			62,916,093	35.61	.00
1C VACANT LOTS	.120	.120	1,859				1,859				15,491		.00
1D ALL OTHER	.300	.300	4,164				4,164				13,880		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	208,422	.48			250,106	.58			833,688	.47	.00
1G AG IMPROVEMENTS	.250	.300	1,066,632	2.48			1,279,958	3.01			4,266,528	2.41	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			22,492,491	52.46			22,849,092	53.77			88,363,819	50.01	.00
TOTAL U AND R 1A RES.	.115	.120	6,078,399	14.17			6,342,677	14.92			52,855,643	29.91	.00
1B AGRICULTURE	.300	.300	18,897,880	44.08			18,897,880	44.47			62,992,933	35.65	.00
1C VACANT LOTS	.120	.120	38,447	.08			38,447	.09			320,391	.18	.00
1D ALL OTHER	.300	.300	12,222	.02			12,222	.02			40,740	.02	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,079,268	4.85			2,495,121	5.87			8,317,072	4.70	.00
1G AG IMPROVEMENTS	.250	.300	1,075,381	2.50			1,290,457	3.03			4,301,524	2.43	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			28,181,597	65.73			29,076,804	68.42			128,828,303	72.92	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	4,628	.01			4,829	.01			40,243	.02	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	95,350	.22			95,350	.22			317,833	.17	.00
2E C & I MACH & EQUIP	.250	.200	427,315	.99			341,852	.80			1,709,260	.96	.00
2F ALL OTHER	.300	.300	86,648	.20			86,648	.20			288,826	.16	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			613,941	1.43			528,679	1.24			2,356,162	1.33	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	6,002	.01			6,268	.01			52,191	.02	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	1,059,003	2.47			1,059,003	2.49			3,530,010	1.99	.00
2E C & I MACH & EQUIP	.250	.200	431,031	1.00			344,825	.81			1,724,124	.97	.00
2F ALL OTHER	.300	.300	100,226	.23			100,226	.23			334,086	.18	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			1,596,262	3.72			1,510,317	3.55			5,640,411	3.19	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	10,630	.02			11,092	.02			92,434	.05	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	1,154,353	2.69			1,154,353	2.71			3,847,843	2.17	.00
2E C & I MACH & EQUIP	.250	.200	858,346	2.00			686,677	1.61			3,433,384	1.94	.00
2F ALL OTHER	.300	.300	186,874	.43			186,874	.43			622,912	.35	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			2,210,203	5.15			2,038,996	4.79			7,996,573	4.52	.00
URBAN STATE APPRAISED	.330	.300	1,292,774	3.01			1,171,100	2.75			3,917,496	2.21	.00
RURAL STATE APPRAISED	.330	.300	10,627,767	24.79			9,647,717	22.70			32,205,354	18.22	.00
2K RAILROADS URBN	.150	.150	71,782	.16			71,782	.16			478,546	.27	.00
2K RAILROADS RURL	.150	.150	486,439	1.13			486,439	1.14			3,242,926	1.83	.00
													.00
TOTAL STATE APPRAISED			12,478,762	29.10			11,377,038	26.77			39,844,322	22.55	.00
TOTALS FOR URBAN			7,667,603	17.88			7,999,273	18.82			47,216,688	26.72	.00
TOTALS FOR RURAL			35,202,959	82.11			34,493,565	81.17			129,452,510	73.27	.00
TOTALS FOR COUNTY			42,870,562	100.00			42,492,838	100.00			176,669,198	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30 /103

30-104

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	2,086,577	8.79			2,177,298	8.93			18,144,147	17.83	.00
1B AGRICULTURE	.300	.300	3,993	.01			3,993	.01			13,310	.01	.00
1C VACANT LOTS	.120	.120	23,361	.09			23,361	.09			194,675	.19	.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	915,899	3.85			1,099,079	4.50			3,663,596	3.60	.00
1G AG IMPROVEMENTS	.250	.300	10,703	.04			12,844	.05			42,812	.04	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			3,040,533	12.80			3,316,575	13.60			22,058,540	21.68	.00
RURAL 1A RESIDENTIAL	.115	.120	1,147,642	4.83			1,197,539	4.91			9,979,495	9.81	.00
1B AGRICULTURE	.300	.300	10,966,206	46.19			10,966,206	44.98			36,554,020	35.93	.00
1C VACANT LOTS	.120	.120	2,330				2,330				19,416	.01	.00
1D ALL OTHER	.300	.300	237,855	1.00			237,855	.97			792,850	.77	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,478,153	10.43			2,973,784	12.19			9,912,612	9.74	.00
1G AG IMPROVEMENTS	.250	.300	627,100	2.64			752,520	3.08			2,508,400	2.46	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			15,459,286	65.12			16,130,234	66.16			59,766,793	58.75	.00
TOTAL U AND R 1A RES.	.115	.120	3,234,219	13.62			3,374,837	13.84			28,123,642	27.64	.00
1B AGRICULTURE	.300	.300	10,970,199	46.21			10,970,199	45.00			36,567,330	35.95	.00
1C VACANT LOTS	.120	.120	25,691	.10			25,691	.10			214,091	.21	.00
1D ALL OTHER	.300	.300	237,855	1.00			237,855	.97			792,850	.77	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	3,394,052	14.29			4,072,863	16.70			13,576,208	13.34	.00
1G AG IMPROVEMENTS	.250	.300	637,803	2.68			765,364	3.13			2,551,212	2.50	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			18,499,819	77.93			19,446,809	79.77			81,825,333	80.44	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	40,194	.16			41,942	.17			349,513	.34	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	110,951	.46			110,951	.45			369,836	.36	.00
2E C & I MACH & EQUIP	.250	.200	161,533	.68			129,226	.53			646,132	.63	.00
2F ALL OTHER	.300	.300	200,398	.84			200,398	.82			667,993	.65	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			513,076	2.16			482,517	1.97			2,033,474	1.99	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	20,927	.08			21,837	.08			181,973	.17	.00
2B MNRL (5BBLS/100MCF	.250	.300	33,997	.14			40,796	.16			135,988	.13	.00
2C MNRL) 5BBLS/100MCF	.300	.300	249,119	1.04			249,119	1.02			830,396	.81	.00
2D MOTOR VEHICLES	.300	.300	770,471	3.24			770,471	3.16			2,568,236	2.52	.00
2E C & I MACH & EQUIP	.250	.200	323,657	1.36			258,926	1.06			1,294,628	1.27	.00
2F ALL OTHER	.300	.300	170,894	.71			170,894	.70			569,646	.56	.00
													.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP..			1,569,065	6.60			1,512,043	6.20			5,580,867	5.48	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	61,121	.25			63,779	.26			531,486	.52	.00
2B MNRL (5BBLS/100MCF	.250	.300	33,997	.14			40,796	.16			135,988	.13	.00
2C MNRL) 5BBLS/100MCF	.300	.300	249,119	1.04			249,119	1.02			830,396	.81	.00
2D MOTOR VEHICLES	.300	.300	881,422	3.71			881,422	3.61			2,938,072	2.88	.00
2E C & I MACH & EQUIP	.250	.200	485,190	2.04			388,152	1.59			1,940,760	1.90	.00
2F ALL OTHER	.300	.300	371,292	1.56			371,292	1.52			1,237,639	1.21	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			2,082,141	8.77			1,994,560	8.18			7,614,341	7.48	.00
URBAN STATE APPRAISED	.330	.300	570,141	2.40			518,310	2.12			1,727,700	1.69	.00
RURAL STATE APPRAISED	.330	.300	1,839,972	7.75			1,672,702	6.86			5,575,672	5.48	.00
2K RAILROADS URBN	.150	.150	31,693	.13			31,693	.13			211,286	.20	.00
2K RAILROADS RURAL	.150	.150	714,040	3.00			714,040	2.92			4,760,266	4.68	.00
													.00
TOTAL STATE APPRAISED			3,155,846	13.29			2,936,745	12.04			12,274,924	12.06	.00
TOTALS FOR URBAN			4,155,443	17.50			4,349,095	17.84			26,031,000	25.59	.00
TOTALS FOR RURAL			19,582,363	82.49			20,029,019	82.15			75,683,598	74.40	.00
TOTALS FOR COUNTY			23,737,806	100.00			24,378,114	100.00			101,714,598	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30/105

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	6,493,567	15.62			6,775,896	16.29			56,465,800	27.19	.00
1B AGRICULTURE	.300	.300	15,097	.03			15,097	.03			50,323	.02	.00
1C VACANT LOTS	.120	.120	88,289	.21			88,289	.21			735,741	.35	.00
1O ALL OTHER	.300	.300	88,925	.21			88,925	.21			296,416	.14	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,812,344	6.76			3,374,813	8.11			11,249,376	5.41	.00
1G AG IMPROVEMENTS	.250	.300	11,196	.02			13,435	.03			44,784	.02	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			9,509,418	22.87			10,356,455	24.90			68,842,440	33.15	.00
RURAL 1A RESIDENTIAL	.115	.120	4,240,427	10.24			4,445,663	10.69			37,047,191	17.84	.00
1B AGRICULTURE	.300	.300	9,302,593	22.37			9,302,593	22.37			31,008,643	14.93	.00
1C VACANT LOTS	.120	.120	92,064	.22			92,064	.22			767,200	.36	.00
1O ALL OTHER	.300	.300	94,993	.22			94,993	.22			316,643	.15	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	1,719,206	4.13			2,063,047	4.96			6,876,824	3.31	.00
1G AG IMPROVEMENTS	.250	.300	1,406,469	3.38			1,687,763	4.05			5,625,876	2.70	.00
													.00
													.00
													.00
													.00
TOTAL RURAL			16,875,752	40.59			17,686,123	42.53			81,642,377	39.31	.00
TOTAL U AND R 1A RES.	.115	.120	10,733,994	25.86			11,221,559	26.98			93,512,991	45.03	.00
1B AGRICULTURE	.300	.300	9,317,690	22.41			9,317,690	22.40			31,058,966	14.95	.00
1C VACANT LOTS	.120	.120	180,353	.43			180,353	.43			1,502,941	.72	.00
1O ALL OTHER	.300	.300	183,918	.44			183,918	.44			613,059	.29	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	4,531,550	10.90			5,437,860	13.07			18,126,200	8.72	.00
1G AG IMPROVEMENTS	.250	.300	1,417,665	3.41			1,701,198	4.09			5,670,660	2.73	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			24,385,170	63.46			28,042,578	67.43			150,484,817	72.47	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	77,765	.18			81,146	.19			676,217	.32	.00
2B MNRL (5BBLS/100MCF	.250	.300	13,067	.03			15,680	.03			52,268	.02	.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	175,244	.42			175,244	.42			584,146	.28	.00
2E C & I MACH & EQUIP	.250	.200	1,402,704	3.37			1,122,163	2.69			5,610,816	2.70	.00
2F ALL OTHER	.300	.300	135,082	.32			135,082	.32			450,273	.21	.00
													.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			1,803,862	4.33			1,529,315	3.67			7,373,720	3.55	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	130,590	.31			136,268	.32			1,135,565	.54	.00
2B MNRL (5BBLS/100MCF	.250	.300	369,522	.88			443,426	1.06			1,478,088	.71	.00
2C MNRL) 5BBLS/100MCF	.300	.300	333,073	.80			333,073	.80			1,110,243	.53	.00
2D MOTOR VEHICLES	.300	.300	492,768	1.18			492,768	1.18			1,642,560	.79	.00
2E C & I MACH & EQUIP	.250	.200	2,573,633	6.19			2,058,906	4.95			10,294,532	4.95	.00
2F ALL OTHER	.300	.300	174,967	.42			174,967	.42			583,223	.28	.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			4,074,553	9.80			3,639,408	8.75			16,244,211	7.82	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	208,355	.50			217,414	.52			1,811,782	.87	.00
2B MNRL (5BBLS/100MCF	.250	.300	382,589	.92			459,106	1.10			1,530,356	.73	.00
2C MNRL) 5BBLS/100MCF	.300	.300	333,073	.80			333,073	.80			1,110,243	.53	.00
2D MOTOR VEHICLES	.300	.300	668,012	1.60			668,012	1.60			2,226,706	1.07	.00
2E C & I MACH & EQUIP	.250	.200	3,976,337	9.56			3,181,069	7.65			15,905,348	7.66	.00
2F ALL OTHER	.300	.300	310,049	.74			310,049	.74			1,033,496	.49	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			5,878,415	14.14			5,168,723	12.43			23,617,931	11.37	.00
URBAN STATE APPRAISED	.330	.300	1,378,940	3.31			1,202,050	2.89			4,178,606	2.01	.00
RURAL STATE APPRAISED	.330	.300	6,462,802	15.54			5,702,754	13.71			19,584,248	9.43	.00
2K RAILROADS URBN	.150	.150	159,540	.38			159,540	.38			1,063,600	.51	.00
2K RAILROADS RURL	.150	.150	1,306,471	3.14			1,306,471	3.14			8,709,806	4.19	.00
													.00
TOTAL STATE APPRAISED			9,307,753	22.38			8,370,815	20.13			33,536,260	16.15	.00
TOTALS FOR URBAN			12,851,760	30.91			13,247,360	31.85			81,458,366	39.23	.00
TOTALS FOR RURAL			28,719,578	69.08			28,334,756	68.14			126,180,842	60.76	.00
TOTALS FOR COUNTY			41,571,338	100.00			41,582,116	100.00			207,639,008	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-106

	TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF TOTAL #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
	URBAN 1A RESIDENTIAL	.115	.120	2,439,217	10.16			2,545,270	10.61			21,210,582	19.49	.00
	1B AGRICULTURE	.300	.300	7,128	.02			7,128	.02			23,760	.02	.00
	1C VACANT LOTS	.120	.120	30,739	.12			30,739	.12			256,158	.23	.00
	1D ALL OTHER	.300	.300	17,442	.07			17,442	.07			58,140	.05	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	840,541	3.50			1,008,649	4.20			3,362,164	3.09	.00
	1G AG IMPROVEMENTS	.250	.300	7,510	.03			9,012	.03			30,040	.02	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN			3,342,577	13.92			3,618,240	15.09			24,940,844	22.92	.00
	RURAL 1A RESIDENTIAL	.115	.120	1,979,885	8.24			2,065,967	8.61			17,216,391	15.82	.00
	1B AGRICULTURE	.300	.300	8,073,816	33.63			8,073,816	33.68			26,912,720	24.73	.00
	1C VACANT LOTS	.120	.120	32,932	.13			32,932	.13			274,433	.25	.00
	1D ALL OTHER	.300	.300	41,259	.17			41,259	.17			137,530	.12	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	190,947	.79			229,136	.95			763,788	.70	.00
	1G AG IMPROVEMENTS	.250	.300	567,691	2.36			681,229	2.84			2,270,764	2.08	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL			10,886,530	45.35			11,124,339	46.41			47,575,626	43.72	.00
	TOTAL U AND R 1A RES.	.115	.120	4,419,102	18.40			4,611,237	19.23			38,426,973	35.31	.00
	1B AGRICULTURE	.300	.300	8,080,944	33.66			8,080,944	33.71			26,936,480	24.75	.00
	1C VACANT LOTS	.120	.120	63,671	.26			63,671	.26			530,591	.48	.00
	1D ALL OTHER	.300	.300	58,701	.24			58,701	.24			195,670	.17	.00
	1E NOT-FOR-PROFIT	.120	.120											.00
	1F COMM/INDUST	.250	.300	1,031,488	4.29			1,237,785	5.16			4,125,952	3.79	.00
	1G AG IMPROVEMENTS	.250	.300	575,201	2.39			690,241	2.87			2,300,804	2.11	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY REAL ESTATE			14,229,107	59.27			14,742,579	61.50			72,516,470	66.64	.00
	URBAN PERS. 2A MOBILE HOMES	.115	.120	13,018	.05			13,584	.05			113,200	.10	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300	7,136	.02			7,136	.02			23,786	.02	.00
	2D MOTOR VEHICLES	.300	.300	89,689	.37			89,689	.37			298,963	.27	.00
	2E C & I MACH & EQUIP	.250	.200	254,297	1.05			203,438	.84			1,017,188	.93	.00
	2F ALL OTHER	.300	.300	54,524	.22			54,524	.22			181,746	.16	.00
														.00
														.00
														.00
														.00
	TOTAL URBAN PRSNL PROP.			418,664	1.74			368,371	1.53			1,634,883	1.50	.00
	RURAL PERS. 2A MOBILE HOMES	.115	.120	22,603	.09			23,586	.09			196,547	.18	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300	2,463,106	10.26			2,463,106	10.27			8,210,353	7.54	.00
	2D MOTOR VEHICLES	.300	.300	436,571	1.81			436,571	1.82			1,455,236	1.33	.00
	2E C & I MACH & EQUIP	.250	.200	240,945	1.00			192,756	.80			963,780	.88	.00
	2F ALL OTHER	.300	.300	117,163	.48			117,163	.48			390,543	.35	.00
														.00
														.00
														.00
														.00
	TOTAL RURAL PRSNL PROP.			3,280,388	13.66			3,233,182	13.48			11,216,459	10.30	.00
	U & R PERS. 2A MOBILE HOMES	.115	.120	35,621	.14			37,170	.15			309,747	.28	.00
	2B MNRL (5BBLS/100MCF	.250	.300											.00
	2C MNRL) 5BBLS/100MCF	.300	.300	2,470,242	10.29			2,470,242	10.30			8,234,139	7.56	.00
	2D MOTOR VEHICLES	.300	.300	526,260	2.19			526,260	2.19			1,754,199	1.61	.00
	2E C & I MACH & EQUIP	.250	.200	495,242	2.06			396,194	1.65			1,980,968	1.82	.00
	2F ALL OTHER	.300	.300	171,687	.71			171,687	.71			572,289	.52	.00
														.00
														.00
														.00
														.00
	TOTAL COUNTY PRSNL PROP.			3,699,052	15.40			3,601,553	15.02			12,851,342	11.81	.00
	URBAN STATE APPRAISED	.330	.300	964,435	4.01			871,005	3.63			2,922,530	2.68	.00
	RURAL STATE APPRAISED	.330	.300	3,731,077	15.54			3,372,624	14.07			11,306,293	10.39	.00
	2K RAILROADS URBN	.150	.150	62,927	.26			62,927	.26			419,513	.38	.00
	2K RAILROADS RURL	.150	.150	1,318,092	5.49			1,318,092	5.49			8,787,280	8.07	.00
														.00
	TOTAL STATE APPRAISED			6,076,531	25.31			5,624,648	23.46			23,435,616	21.53	.00
	TOTALS FOR URBAN			4,788,603	19.94			4,920,543	20.52			29,917,770	27.49	.00
	TOTALS FOR RURAL			19,216,087	80.05			19,048,237	79.47			78,885,658	72.50	.00
	TOTALS FOR COUNTY			24,004,690	100.00			23,968,780	100.00			108,803,428	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

TADA AGAIN & AGAIN	CUR RATES	SIM RATES	ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	# ASSESSED # VALUATION ##########	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF # TOTAL # #########	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	250,104,614	43.06			260,978,728	42.97			2,174,822,730	61.80	.00
1B AGRICULTURE	.300	.300	1,200,288	.20			1,200,288	.19			4,000,960	.11	.00
1C VACANT LOTS	.120	.120	9,240,549	1.59			9,240,549	1.52			77,004,575	2.18	.00
1D ALL OTHER	.300	.300	48,744				48,744				162,480		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	179,653,611	30.93			215,584,333	35.49			718,614,444	20.42	.00
1G AG IMPROVEMENTS	.250	.300	149,080	.02			178,896	.02			596,320	.01	.00
													.00
													.00
													.00
													.00
TOTAL URBAN			440,396,886	75.83			487,231,538	80.22			2,975,201,509	84.55	.00
RURAL 1A RESIDENTIAL	.115	.120	144,178	.02			150,447	.02			1,253,721	.03	.00
1B AGRICULTURE	.300	.300	84,645	.01			84,645	.01			282,150		.00
1C VACANT LOTS	.120	.120	7,576				7,576				63,133		.00
1D ALL OTHER	.300	.300											.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	30,465				36,558				121,860		.00
1G AG IMPROVEMENTS	.250	.300	7,784				9,341				31,136		.00
													.00
													.00
													.00
													.00
TOTAL RURAL			274,648	.04			288,567	.04			1,752,000	.04	.00
TOTAL U AND R 1A RES.	.115	.120	250,248,792	43.08			261,129,175	42.99			2,176,076,451	61.84	.00
1B AGRICULTURE	.300	.300	1,284,933	.22			1,284,933	.21			4,283,110	.12	.00
1C VACANT LOTS	.120	.120	9,248,125	1.59			9,248,125	1.52			77,067,708	2.19	.00
1D ALL OTHER	.300	.300	48,744				48,744				162,480		.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	179,684,076	30.93			215,620,891	35.50			718,736,304	20.42	.00
1G AG IMPROVEMENTS	.250	.300	156,864	.02			188,237	.03			627,456	.01	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			440,671,534	75.87			487,520,105	80.27			2,976,953,509	84.60	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	1,380,197	.23			1,440,206	.23			12,001,713	.34	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	2,827,590	.48			2,827,590	.46			9,425,300	.26	.00
2E C & I MACH & EQUIP	.250	.200	83,715,991	14.41			66,972,753	11.02			334,863,764	9.51	.00
2F ALL OTHER	.300	.300	5,529,813	.95			5,529,813	.91			18,432,710	.52	.00
													.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			93,453,541	16.09			76,770,362	12.64			374,723,487	10.64	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	381				398				3,313		.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300											.00
2E C & I MACH & EQUIP	.250	.200	3,647				2,918				14,588		.00
2F ALL OTHER	.300	.300	853				853				2,843		.00
													.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			4,881				4,169				20,744		.00
U & R PERS. 2A MOBILE HOMES	.115	.120	1,380,578	.23			1,440,604	.23			12,005,026	.34	.00
2B MNRL (5BBLS/100MCF	.250	.300											.00
2C MNRL) 5BBLS/100MCF	.300	.300											.00
2D MOTOR VEHICLES	.300	.300	2,827,590	.48			2,827,590	.46			9,425,300	.26	.00
2E C & I MACH & EQUIP	.250	.200	83,719,588	14.41			66,975,671	11.02			334,878,352	9.51	.00
2F ALL OTHER	.300	.300	5,530,666	.95			5,530,666	.91			18,435,553	.52	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			93,458,422	16.09			76,774,531	12.64			374,744,231	10.64	.00
URBAN STATE APPRAISED	.330	.300	39,384,992	6.78			35,804,538	5.89			119,348,460	3.39	.00
RURAL STATE APPRAISED	.330	.300	145,665	.02			132,423	.02			441,409	.01	.00
2K RAILROADS URBN	.150	.150	6,930,978	1.19			6,930,978	1.14			46,206,520	1.31	.00
2K RAILROADS RURL	.150	.150	170,635	.02			170,635	.02			1,137,566	.03	.00
													.00
TOTAL STATE APPRAISED			46,632,270	8.02			43,038,574	7.08			167,133,955	4.74	.00
TOTALS FOR URBAN			580,166,397	99.89			606,737,416	99.90			3,515,479,976	99.90	.00
TOTALS FOR RURAL			595,829	.10			595,794	.09			3,351,719	.09	.00
TOTALS FOR COUNTY			580,762,226	100.00			607,333,210	100.00			3,518,831,695	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-107

TADA AGAIN & AGAIN	CUR SIM RATES		ASSESSED VALUATION JUL 93	% OF TOTAL JUL 93	TAX DOLLARS JUL 93	% OF TOTAL JUL 93	* ASSESSED * VALUATION **********	% OF TOTAL SIMULATION	TAX DOLLARS DATA	% OF * TOTAL * *********	TOTAL VALUATION	% OF TOTAL	TAX DOLLAR DIFFERENCE
URBAN 1A RESIDENTIAL	.115	.120	4,238,842,223	28.56			4,423,139,705	29.19			36,859,497,536	46.15	.00
1B AGRICULTURE	.300	.300	5,835,566	.03			5,835,566	.03			19,451,885	.02	.00
1C VACANT LOTS	.120	.120	110,303,391	.74			110,303,391	.72			919,194,889	1.15	.00
1D ALL OTHER	.300	.300	25,326,196	.17			25,326,196	.16			84,420,641	.10	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,394,473,534	16.13			2,873,368,241	18.96			9,577,894,136	11.99	.00
1G AG IMPROVEMENTS	.250	.300	1,686,182	.01			2,023,423	.01			6,744,728		.00
													.00
													.00
													.00
TOTAL URBAN			6,776,467,092	45.67			7,439,996,522	49.11			47,467,203,815	59.44	.00
RURAL 1A RESIDENTIAL	.115	.120	849,367,964	5.72			886,297,000	5.85			7,385,808,333	9.24	.00
1B AGRICULTURE	.300	.300	1,321,404,258	8.90			1,321,404,258	8.72			4,404,680,846	5.51	.00
1C VACANT LOTS	.120	.120	21,126,778	.14			21,126,778	.13			176,056,450	.22	.00
1D ALL OTHER	.300	.300	18,495,022	.12			18,495,022	.12			61,650,060	.07	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	309,811,705	2.08			371,774,045	2.45			1,239,246,820	1.55	.00
1G AG IMPROVEMENTS	.250	.300	106,909,861	.72			128,291,833	.84			427,639,444	.53	.00
													.00
													.00
													.00
TOTAL RURAL			2,627,115,588	17.70			2,747,388,936	18.13			13,695,081,953	17.14	.00
TOTAL U AND R 1A RES.	.115	.120	5,088,210,187	34.29			5,309,436,705	35.05			44,245,305,869	55.40	.00
1B AGRICULTURE	.300	.300	1,327,239,824	8.94			1,327,239,824	8.76			4,424,132,731	5.54	.00
1C VACANT LOTS	.120	.120	131,430,169	.88			131,430,169	.86			1,095,251,339	1.37	.00
1D ALL OTHER	.300	.300	43,821,218	.29			43,821,218	.28			146,070,701	.18	.00
1E NOT-FOR-PROFIT	.120	.120											.00
1F COMM/INDUST	.250	.300	2,704,285,239	18.22			3,245,142,286	21.42			10,817,140,956	13.54	.00
1G AG IMPROVEMENTS	.250	.300	108,596,043	.73			130,315,256	.86			434,384,172	.54	.00
													.00
													.00
													.00
TOTAL COUNTY REAL ESTATE			9,403,582,680	63.37			10,187,385,458	67.25			61,162,285,768	76.59	.00
URBAN PERS. 2A MOBILE HOMES	.115	.120	23,087,260	.15			24,091,049	.15			200,768,731	.25	.00
2B MNRL (5BBLS/100MCF	.250	.300	718,250				861,898				2,873,000		.00
2C MNRL) 5BBLS/100MCF	.300	.300	2,852,094	.01			2,852,094	.01			9,506,971	.01	.00
2D MOTOR VEHICLES	.300	.300	41,931,581	.28			41,931,581	.27			139,771,905	.17	.00
2E C & I MACH & EQUIP	.250	.200	803,843,699	5.41			643,074,960	4.24			3,215,374,796	4.02	.00
2F ALL OTHER	.300	.300	62,764,346	.42			62,764,346	.41			209,214,451	.26	.00
													.00
													.00
													.00
TOTAL URBAN PRSNL PROP.			935,197,230	6.30			775,575,928	5.12			3,777,499,854	4.73	.00
RURAL PERS. 2A MOBILE HOMES	.115	.120	13,455,870	.09			14,040,899	.09			117,007,510	.14	.00
2B MNRL (5BBLS/100MCF	.250	.300	89,154,838	.60			106,985,804	.70			356,619,352	.44	.00
2C MNRL) 5BBLS/100MCF	.300	.300	1,293,405,617	8.71			1,293,405,617	8.53			4,311,352,026	5.39	.00
2D MOTOR VEHICLES	.300	.300	73,084,174	.49			73,084,174	.48			243,613,886	.30	.00
2E C & I MACH & EQUIP	.250	.200	288,844,817	1.94			231,075,853	1.52			1,155,379,268	1.44	.00
2F ALL OTHER	.300	.300	38,881,256	.26			38,881,256	.25			129,604,157	.16	.00
													.00
													.00
													.00
TOTAL RURAL PRSNL PROP.			1,796,826,572	12.10			1,757,473,603	11.60			6,313,576,199	7.90	.00
U & R PERS. 2A MOBILE HOMES	.115	.120	36,543,130	.24			38,131,948	.25			317,766,241	.39	.00
2B MNRL (5BBLS/100MCF	.250	.300	89,873,088	.60			107,847,702	.71			359,492,352	.45	.00
2C MNRL) 5BBLS/100MCF	.300	.300	1,296,257,711	8.73			1,296,257,711	8.55			4,320,858,997	5.41	.00
2D MOTOR VEHICLES	.300	.300	115,015,755	.77			115,015,755	.75			383,385,791	.48	.00
2E C & I MACH & EQUIP	.250	.200	1,092,688,516	7.36			874,150,813	5.77			4,370,754,064	5.47	.00
2F ALL OTHER	.300	.300	101,445,602	.68			101,445,602	.67			338,818,608	.42	.00
													.00
													.00
													.00
													.00
TOTAL COUNTY PRSNL PROP.			2,732,013,802	18.41			2,533,099,531	16.72			10,091,676,053	12.63	.00
URBAN STATE APPRAISED	.330	.300	629,605,042	4.24			563,308,036	3.71			1,907,894,015	2.38	.00
RURAL STATE APPRAISED	.330	.300	1,958,867,850	13.20			1,750,459,739	11.55			5,935,963,130	7.43	.00
2K RAILROADS URBN	.150	.150	27,810,874	.18			27,810,874	.18			185,405,792	.23	.00
2K RAILROADS RURL	.150	.150	85,812,715	.57			85,812,715	.56			572,084,734	.71	.00
													.00
TOTAL STATE APPRAISED			2,702,096,481	18.21			2,427,392,164	16.02			8,601,347,671	10.77	.00
TOTALS FOR URBAN			8,369,080,238	56.40			8,806,692,160	58.13			53,338,003,476	66.79	.00
TOTALS FOR RURAL			6,468,622,725	43.59			6,341,134,993	41.86			26,516,706,016	33.20	.00
TOTALS FOR COUNTY			14,837,702,963	100.00			15,147,827,153	100.00			79,854,709,492	100.00	.00

AVERAGE 1993 LEVY URBAN .000000000 RURAL .000000000 CNTY .000000000 AVERAGE PROPOSED URBAN .000000000 RURAL .000000000 CNTY .000000000

30-108