

TAXATION ANALYSIS

Column	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33				
	2016				2017 Tax Ratios																																
		Municipal Tax Rate	School Tax Rate	Total Tax Rate	Ratios	Municipal Tax Rate	School Tax Rate	Total Tax Rate	Overall Tax Rate Increase % (2017 compared to 2016)	Total Dollar Increase per Class	# of Properties Increasing	0-100	Average \$ Change	100-200	Average \$ Change	200-300	Average \$ Change	300-500	Average \$ Change	500-700	Average \$ Change	700-1000	Average \$ Change	1000- 1500	Average \$ Change	1500- 2000	Average \$ Change	2000- 3000	Average \$ Change	3000 & Over	Average \$ Change	# of Properties with Decrease	Average Change				
Tax Class																																					
Residential	1.000000	0.01654275	0.0018800	0.01842275	1.000000	0.01686886	0.00179000	0.01865886	1.2816%	(18,190)	1,930	1,391	\$44	384	\$140	91	\$239	38	\$374	14	\$597	9	\$840	3	\$1,161							1,136	\$166				
Farm	0.250000	0.00413569	0.0004700	0.00460569	0.250000	0.00421722	0.00044750	0.00466472	1.2817%	52	3	17																					1,136	\$166			
Multi-Residential	2.740000	0.04532712	0.0018800	0.04720712	2.649658	0.04469671	0.00179000	0.04648671	-1.5261%	1,865	17	2	\$96	1	\$102			4	\$387	2	\$527	4	\$827	1	\$1,233	3	\$1,808						2	\$5,498			
Commercial Occupied - No Band	1.980000	0.03275463	0.0118000	0.04455463	2.043103	0.03340034	0.01140000	0.04480034	0.5515%	(129,396)	133	62	\$40	30	\$143	13	\$253	16	\$351	2	\$575	2	\$884	5	\$1,186	2	\$1,719			1	\$6,269	125	\$1,309				
Commercial Occupied - Low Band						0.03265332	0.01113172	0.04378504																													
Commercial Occupied - High Band						0.05442220	0.01855286	0.07297506																													
Commercial Excess Land - No Band	1.386000	0.02292824	0.0082600	0.03118824	1.386000	0.02338024	0.00798000	0.03136024	0.5515%	(1,348)	4	3	\$47	1	\$104																	3	\$531				
Commercial Excess Land - Low Band						0.02285733	0.00779220	0.03064953																													
Commercial Excess Land - High Band						0.03809554	0.01298700	0.05108254																													
Commercial Vacant Land - No Band	1.386000	0.02292824	0.0082600	0.03118824	1.386000	0.02338024	0.00798000	0.03136024	0.5515%	(12,964)	27	12	\$46	13	\$149	2	\$229															10	\$1,592				
Commercial Vacant Land - Low Band						0.02285733	0.00779220	0.03064953																													
Commercial Vacant Land - High Band						0.03809554	0.01298700	0.05108254																													
Industrial Occupied	2.857851	0.04692781	0.0118000	0.05872781	2.836760	0.04785291	0.01140000	0.05925291	0.8941%	(876)	12	3	\$52	3	\$158	1	\$275	1	\$428	1	\$680	1	\$827	1	\$1,243			1	\$2,649			5	\$1,521				
Industrial Excess Land	1.857603	0.03050307	0.0076700	0.03817307	1.843894	0.03110439	0.00741000	0.03851439	0.8941%	15	4	2	\$62	2	\$152																		2	\$206			
Industrial Vacant Land	1.857603	0.03050307	0.0076700	0.03817307	1.843894	0.03110439	0.00741000	0.03851439	0.8941%	59	29	24	\$48	2	\$115	2	\$243	1	\$303														2	\$1,050			
Large Industrial	7.329005	0.12034713	0.0118000	0.13214713	7.274917	0.12271956	0.01140000	0.13411956	1.4926%	24,511	1	24,511																									
Pipelines	2.606431	0.04311751	0.0118000	0.05491751	2.606431	0.04396752	0.01140000	0.05536752	0.8194%	5,585														1	\$1,044					1	\$4,540						
										(130,687)																											

	2016				2017				
	Assessment	Municipal Tax	School Tax	Total Taxes	Assessment	Municipal Tax	School Tax	Total Taxes	Difference
1	150,000	\$2,481.41	\$282.00	\$2,763.41	150,000	\$2,530.33	\$268.50	\$2,798.83	\$35.42
2	200,000	\$3,308.55	\$376.00	\$3,684.55	200,000	\$3,373.77	\$358.00	\$3,731.77	\$47.22
3	250,000	\$4,135.69	\$470.00	\$4,605.69	250,000	\$4,217.22	\$447.50	\$4,664.72	\$59.03
4	141,000	\$2,332.53	\$265.08	\$2,597.61	144,500	\$2,437.55	\$258.66	\$2,696.21	\$98.60
5	238,000	\$3,937.17	\$447.44	\$4,384.61	259,250	\$4,373.25	\$464.06	\$4,837.31	\$452.69
6	394,000	\$6,517.84	\$740.72	\$7,258.56	435,500	\$7,346.39	\$779.55	\$8,125.93	\$867.37

Column	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	
	2016				2017 Revenue Neutral Tax Ratios					Total Dollar Increase per Class	# of Properties Increasing	0-100	Average \$ Change	100-200	Average \$ Change	200-300	Average \$ Change	300-500	Average \$ Change	500-700	Average \$ Change	700-1000	Average \$ Change	1000-1500	Average \$ Change	1500-2000	Average \$ Change	2000-3000	Average \$ Change	3000 & Over	Average \$ Change	# of Properties with Decrease	Average Change	
Tax Class		Municipal Tax Rate	School Tax Rate	Total Tax Rate	Ratios	Municipal Tax Rate	School Tax Rate	Total Tax Rate	Overall Tax Rate Increase % (2017 compared to 2016)																									
Residential	1.000000	0.01654275	0.0018800	0.01842275	1.000000	0.01679467	0.00179000	0.01858467	0.8789%	(48,465)	1,851	1,382	\$41	339	\$137	74	\$238	30	\$371	15	\$582	8	\$827	3	\$1,095							1,215	\$164	
Farm	0.250000	0.00413569	0.0004700	0.00460569	0.250000	0.00419867	0.00044750	0.00464617	0.8789%		49	3	\$49																					
Multi-Residential	2.740000	0.04532712	0.0018800	0.04720712	2.649658	0.04450013	0.00179000	0.04629013	-1.9425%	(737)	16	2	\$50	1	\$164	2	\$254	3	\$331	2	\$600	2	\$808	2	\$1,244	2	\$1,855						3	\$3,838
Commercial Occupied - No Band	1.980000	0.03275463	0.0118000	0.04455463	2.043103	0.03431324	0.01140000	0.04571324	2.6004%	(65,876)	179	57	\$46	40	\$154	30	\$243	23	\$407	10	\$570	6	\$816	5	\$1,345	5	\$1,740	2	\$2,503	1	\$8,076	79	\$1,651	
Commercial Occupied - Low Band						0.03354580	0.01113172	0.04467752																										
Commercial Occupied - High Band						0.05590967	0.01855286	0.07446253																										
Commercial Excess Land - No Band	1.386000	0.02292824	0.0082600	0.03118824	1.430172	0.02401927	0.00798000	0.03199927	2.6004%	(714)	6	3	\$46	2	\$115	1	\$237															1	\$1,320	
Commercial Excess Land - Low Band						0.02348206	0.00779220	0.03127426																										
Commercial Excess Land - High Band						0.00391368	0.01298700	0.01690068																										
Commercial Vacant Land - No Band	1.386000	0.02292824	0.0082600	0.03118824	1.430172	0.02401927	0.00798000	0.03199927	2.6004%	(11,777)	30	12	\$46	11	\$157	6	\$225	1	\$304													7	\$2,245	
Commercial Vacant Land - Low Band						0.02348206	0.00779220	0.03127426																										
Commercial Vacant Land - High Band						0.00391368	0.01298700	0.01690068																										
Industrial Occupied	2.857851	0.04692781	0.0118000	0.05872781	2.763394	0.04641029	0.01140000	0.05781029	-1.5623%	(3,769)	10	4	\$70	1	\$165			3	\$400			1	\$877					1	\$2,250			7	\$1,220	
Industrial Excess Land	1.857603	0.03050307	0.0076700	0.03817307	1.796206	0.03016669	0.00741000	0.03757669	-1.5623%	(221)	4	3	\$48	1	\$133																		2	\$249
Industrial Vacant Land	1.857603	0.03050307	0.0076700	0.03817307	1.796206	0.03016669	0.00741000	0.03757669	-1.5623%	(656)	28	25	\$31			3	\$241																3	\$721
Large Industrial	7.329005	0.12034713	0.0118000	0.13214713	7.086769	0.11901995	0.01140000	0.13041995	-1.3070%	1,787	1															1	\$1,787							
Pipelines	2.606431	0.04311751	0.0118000	0.05491751	2.498066	0.04195419	0.01140000	0.05335419	-2.8467%	(236)	1			1	\$120																		1	\$356
										(130,615)																								

	2016				2017				
	Assessment	Municipal Tax	School Tax	Total Taxes	Assessment	Municipal Tax	School Tax	Total Taxes	Difference
1	150,000	\$2,519.20	\$282.00	\$2,801.20	150,000	\$2,519.20	\$268.50	\$2,787.70	-\$13.50
2	200,000	\$3,358.93	\$376.00	\$3,734.93	200,000	\$3,358.93	\$358.00	\$3,716.93	-\$18.00
3	250,000	\$4,198.67	\$470.00	\$4,668.67	250,000	\$4,198.67	\$447.50	\$4,646.17	-\$22.50
4	141,000	\$2,368.05	\$265.08	\$2,633.13	144,500	\$2,426.83	\$258.66	\$2,685.48	\$52.36
5	238,000	\$3,997.13	\$447.44	\$4,444.57	259,250	\$4,354.02	\$464.06	\$4,818.08	\$373.50
6	394,000	\$6,617.10	\$740.72	\$7,357.82	435,500	\$7,314.08	\$779.55	\$8,093.62	\$735.80