

Figure 1
Percent of Property Tax Burden Levied by Level of Government
Tax Year 2004 (FY 2005)

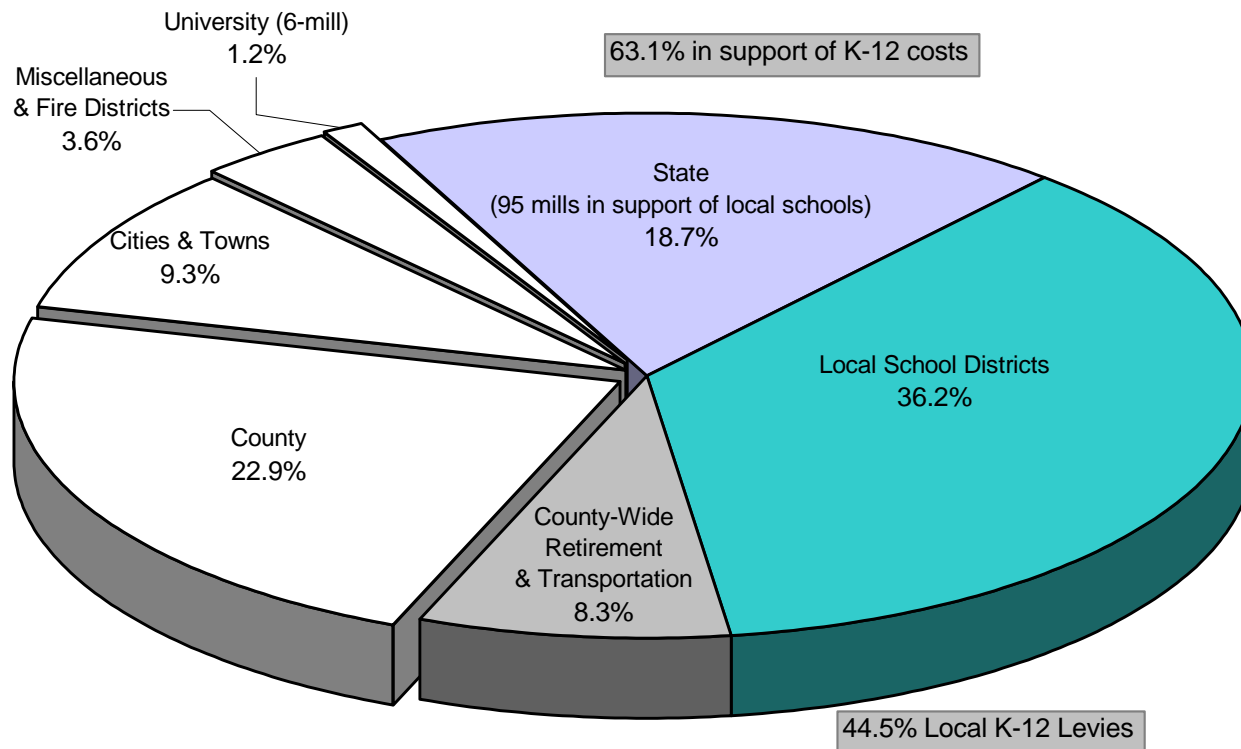


Table 1						
Total Statewide Taxable Value, Average Statewide Mill Levies, and Mill Levy Revenue						
<u>Tax Year</u>	<u>Taxable Value (TV)</u>		<u>Total Mill Levies / Revenue</u>			
	<u>(TV)</u>	<u>% Change</u>	<u>Mill</u>	<u>% Change</u>	<u>Revenue</u>	<u>% Change</u>
2000	1,672,312,858	-	431.257	-	\$ 721,196,083	-
2001	1,698,203,415	1.55%	451.435	4.68%	\$ 766,628,644	6.30%
2002	1,718,653,223	1.20%	481.098	6.57%	\$ 826,840,237	7.85%
2003	1,733,674,415	0.87%	509.617	5.93%	\$ 883,510,356	6.85%
2004	1,779,929,986	2.67%	513.569	0.78%	\$ 914,116,943	3.46%
<u>Change</u> '00 to '04	107,617,128	6.44%	82.31	19.09%	\$ 192,920,860	26.75%

- ✓ Statewide Taxable Values Grew by 6.44%.
- ✓ Average Consolidated Mill Levies Grew by 19.09%.
- ✓ Statewide (All) Mill Levy Revenue Grew by 26.75%.

Table 2
K-12 Property Tax Revenue

Tax Year	Countywide Ret./Trans. Mills				Local School Mills				State 95 Mills			
	Mill	% Change	Revenue	% Change	Mill	% Change	Revenue	% Change	Mill	% Change	Revenue	% Change
2000	36.08	-	\$ 60,331,513	-	148.12	-	\$247,703,606	-	95	-	\$159,762,132	-
2001	34.92	-3.21%	\$ 59,298,643	-1.71%	161.25	8.87%	\$273,843,006	10.55%	95	0.00%	\$162,236,161	1.55%
2002	40.51	16.02%	\$ 69,623,769	17.41%	176.48	9.44%	\$303,311,154	10.76%	95	0.00%	\$164,189,834	1.20%
2003	46.46	14.68%	\$ 80,545,859	15.69%	186.77	5.83%	\$323,803,244	6.76%	95	0.00%	\$165,635,942	0.88%
2004	42.30	-8.95%	\$ 75,290,839	-6.52%	187.11	0.18%	\$333,040,884	2.85%	95	0.00%	\$170,035,864	2.66%
Change '00 to '04	6.22	17.25%	\$ 14,959,326	24.80%	38.99	26.32%	\$ 85,337,278	34.45%	0	0.00%	\$ 10,273,732	6.44%

✓ **Countywide Retirement & Transportation**

- Mill Levies Increased by 17.25%.
- Mill Levy Revenue Increased by 24.80%.

✓ **Local Schools**

- Mill Levies Increased by 26.32%.
- Mill Levy Revenue Increased by 34.45%.

✓ **State 95 Mills**

- Mill is constant.
- Mill Levy Revenue Increased by Taxable Value Growth, or 6.44%.

Table 3
K-12 Summary

<u>Tax Year</u>	<u>Total K-12</u>			
	<u>Mill</u>	<u>% Change</u>	<u>Revenue</u>	<u>% Change</u>
2000	279.20	-	\$ 467,797,251	-
2001	291.17	4.29%	\$ 495,377,811	5.90%
2002	311.99	7.15%	\$ 537,124,757	8.43%
2003	328.23	5.21%	\$ 569,985,045	6.12%
2004	324.41	-1.16%	\$ 578,367,586	1.47%
<u>Change</u> '00 to '04	45.21	16.19%	\$ 110,570,335	23.64%

- ✓ Combined Countywide Retirement, Local School, and State 95 Mill Levy Revenue
 - Mill Levies Increased by 16.19%.
 - Mill Levy Revenue Increased by 23.64%.

Table 4
Property Taxable Values - Tax Years 2000 and 2004

<u>Tax Class</u>	<u>Description</u>	<u>Tax Year 2000</u>		<u>Tax Year 2004</u>		<u>2000 to 2004</u>
		<u>Taxable Value</u>	<u>% of Tax Base</u>	<u>Taxable Value</u>	<u>% of Tax Base</u>	<u>% Change</u>
1	Mine Net Proceeds	5,178,965	0.3%	8,032,414	0.5%	55.1%
2	Gross Proceeds Metal Mines	8,460,976	0.5%	10,428,300	0.6%	23.3%
3	Agricultural Land	139,255,994	8.3%	139,901,823	7.9%	0.5%
4	<i>Residential and Commercial Real</i>	918,122,252	54.9%	1,076,984,542	60.5%	17.3%
5	Pollution Control Equipment	37,449,237	2.2%	34,024,275	1.9%	-9.1%
6	Livestock	17,941,172	1.1%	-	0.0%	NA
7	Non-Centrally Assessed Public Util.	155,867	0.0%	974,316	0.1%	525.1%
8	Business Equipment	109,560,688	6.6%	117,240,984	6.6%	7.0%
9	Non-Elec. Gen. Prop. Of Electrical Util.	230,832,978	13.8%	219,992,824	12.4%	-4.7%
10	Forest Land	8,658,284	0.5%	6,791,382	0.4%	-21.6%
12	Railroad and Airline Property	49,557,929	3.0%	45,074,061	2.5%	-9.0%
13	Telecommunication & Electric Property	147,138,517	8.8%	120,485,065	6.8%	-18.1%
Totals		1,672,312,859		1,779,929,986		6.4%

✓ Statewide Taxable Value Increased by 6.44%.

✓ Class 4, Residential and Commercial Real Property Taxable Values Grew by 17.3%.

Table 5
Property Tax Burden and Percent of Total Tax Burden by Tax Class
Tax Year 2000 and 2004

Tax Class	Description	Tax Year 2000			Tax Year 2004			(% <u>)</u> Percent Change in Tax Burden
		Average Mill Levy	Tax Burden	% of Total	Average Mill Levy	Tax Burden	% of Total	
1	Mine Net Proceeds	332.69	1,723,001	0.2%	376.33	3,022,810	0.3%	75.4%
2	Gross Proceeds Metal Mines	380.12	3,216,216	0.4%	424.97	4,431,674	0.5%	37.8%
3	Agricultural Land	384.32	53,518,598	7.4%	458.16	64,096,755	7.0%	19.8%
4 Res	Residential Real Property	456.77	305,064,295	42.3%	533.55	422,605,537	46.2%	38.5%
4 Com	Commercial Real Property	499.94	125,112,177	17.3%	590.22	168,167,095	18.4%	34.4%
Sub 4	Subtotal Class 4	468.54	430,176,472	59.6%	548.54	590,772,632	64.6%	37.3%
5	Pollution Control Equipment	365.12	13,673,327	1.9%	439.24	14,944,788	1.6%	9.3%
6	Livestock	378.95	6,798,816	0.9%	0.00	-	0.0%	-100.0%
7	Non-Centrally Assess Public Util.	512.08	79,817	0.0%	593.28	578,038	0.1%	624.2%
8	Business Personal Property	430.05	47,116,259	6.5%	511.63	59,983,543	6.6%	27.3%
9	Non-Elec. Gen. Prop. Elec. Util.	406.68	93,875,141	13.0%	478.13	105,185,373	11.5%	12.0%
10	Forest Land	397.49	3,441,593	0.5%	464.39	3,153,869	0.3%	-8.4%
12	Railroad and Airline Property	407.11	20,175,533	2.8%	485.21	21,870,480	2.4%	8.4%
13	Telecomm. & Electric Property	322.15	47,401,309	6.6%	382.43	46,076,982	5.0%	-2.8%
Totals		431.26	721,196,083		513.57	914,116,943		26.8%

- ✓ Statewide Mill Levy Property Tax Revenue Increased by 26.75%.
- ✓ The Percent That Class 4 Pays of the Total has Recently Been Climbing:
 - in tax year 1998 class 4 paid 54.2%
 - in tax year 2000 class 4 paid 59.6%
- ✓ In Tax Year 2004 Class 4 Property Paid 64.6% of Mill Levy Property Tax.

Distribution of Taxable Value by School Districts

$$\text{Taxable Value Per ANB} = \frac{\text{School District Taxable Value}}{\text{Annual Number Belonging (ANB)}}$$

Total Taxable Value Per ANB

Elementary Districts

This table and chart display the taxable value per ANB.
(School District Taxable Value / Districts ANB)

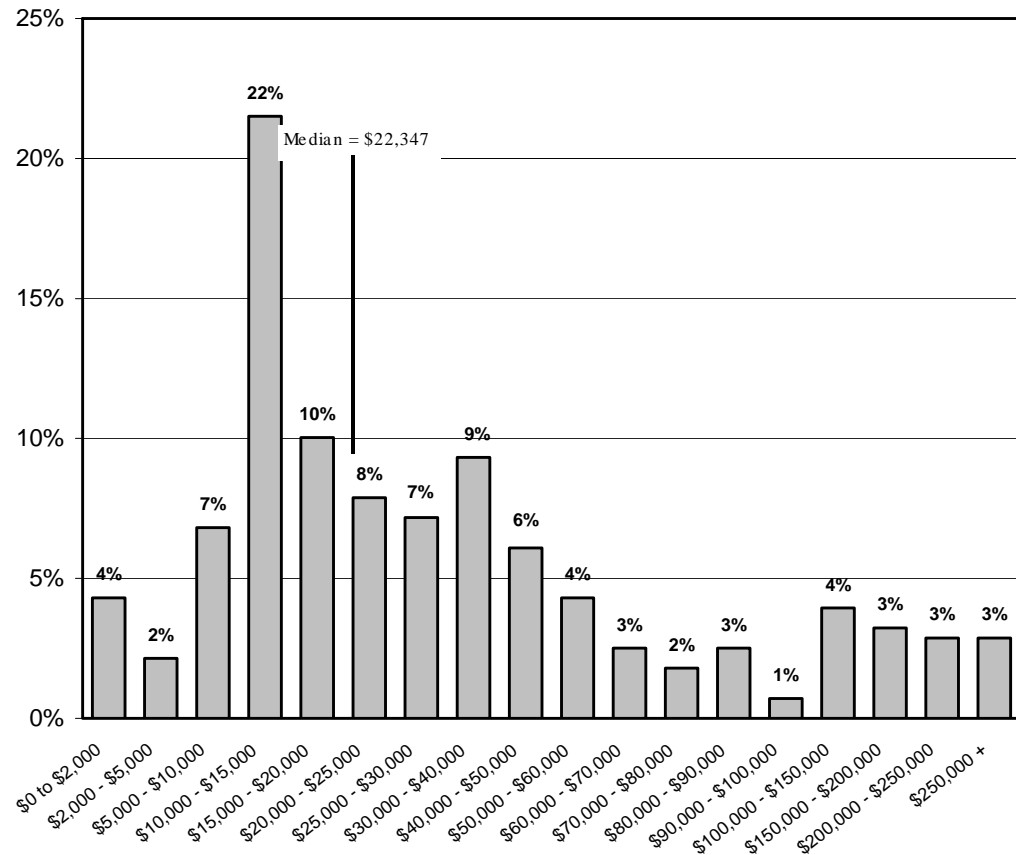
Taxable Value Per ANB Distribution

% Change Bracket	Districts in Bracket	% in Bracket	Cumulative	
			Number	Percent
\$0 to \$2,000	12	4.3%	12	4.3%
\$2,000 - \$5,000	6	2.2%	18	6.5%
\$5,000 - \$10,000	19	6.8%	37	13.3%
\$10,000 - \$15,000	60	21.5%	97	34.8%
\$15,000 - \$20,000	28	10.0%	125	44.8%
\$20,000 - \$25,000	22	7.9%	147	52.7%
\$25,000 - \$30,000	20	7.2%	167	59.9%
\$30,000 - \$40,000	26	9.3%	193	69.2%
\$40,000 - \$50,000	17	6.1%	210	75.3%
\$50,000 - \$60,000	12	4.3%	222	79.6%
\$60,000 - \$70,000	7	2.5%	229	82.1%
\$70,000 - \$80,000	5	1.8%	234	83.9%
\$80,000 - \$90,000	7	2.5%	241	86.4%
\$90,000 - \$100,000	2	0.7%	243	87.1%
\$100,000 - \$150,000	11	3.9%	254	91.0%
\$150,000 - \$200,000	9	3.2%	263	94.3%
\$200,000 - \$250,000	8	2.9%	271	97.1%
\$250,000 +	8	2.9%	279	100.0%

Summary

52.7% of districts have less than \$25,000 of TV per ANB
The median TV per ANB for this group is \$22,347

Elementary School Districts Taxable Value per ANB Fiscal Year 2004



Taxable Value per ANB

For example, 21.5% of school districts have TV per ANB from \$10,000 to \$15,000

Total Taxable Value Per ANB

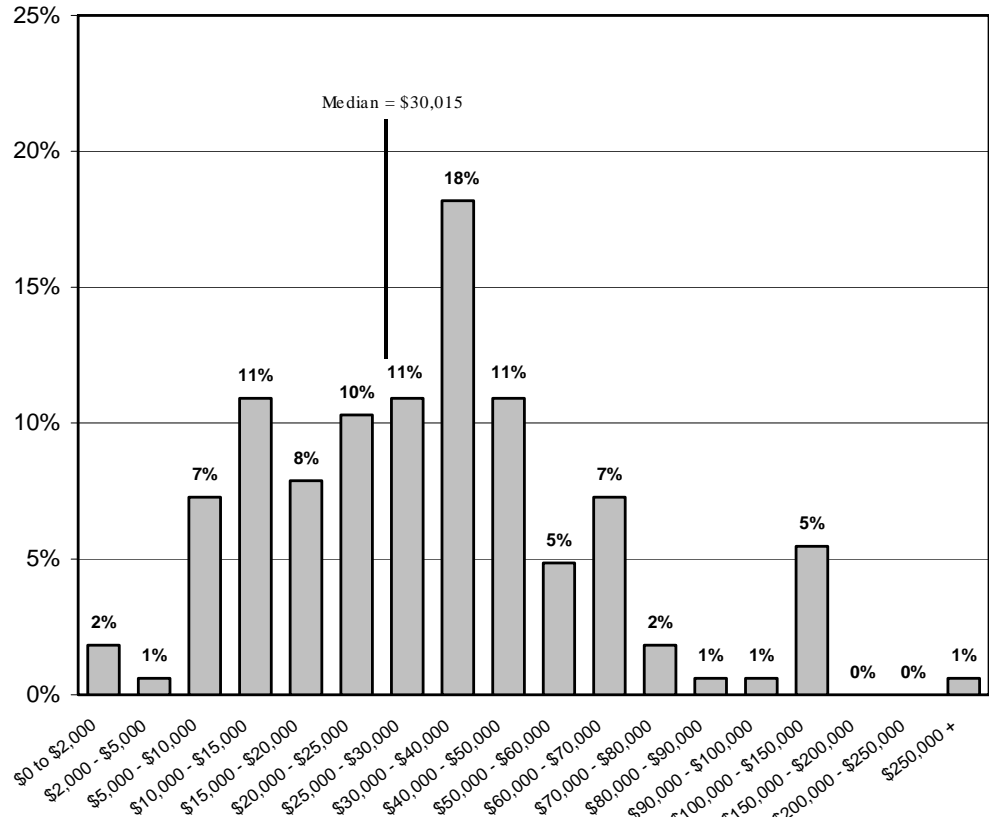
High School and K-12

This table and chart display the taxable value per ANB.
(School District Taxable Value / Districts ANB)

Taxable Value Per ANB Distribution				
% Change Bracket	Districts in Bracket	% in Bracket	Cumulative	
			Number	Percent
\$0 to \$2,000	3	1.8%	3	1.8%
\$2,000 - \$5,000	1	0.6%	4	2.4%
\$5,000 - \$10,000	12	7.3%	16	9.7%
\$10,000 - \$15,000	18	10.9%	34	20.6%
\$15,000 - \$20,000	13	7.9%	47	28.5%
\$20,000 - \$25,000	17	10.3%	64	38.8%
\$25,000 - \$30,000	18	10.9%	82	49.7%
\$30,000 - \$40,000	30	18.2%	112	67.9%
\$40,000 - \$50,000	18	10.9%	130	78.8%
\$50,000 - \$60,000	8	4.8%	138	83.6%
\$60,000 - \$70,000	12	7.3%	150	90.9%
\$70,000 - \$80,000	3	1.8%	153	92.7%
\$80,000 - \$90,000	1	0.6%	154	93.3%
\$90,000 - \$100,000	1	0.6%	155	93.9%
\$100,000 - \$150,000	9	5.5%	164	99.4%
\$150,000 - \$200,000	-	0.0%	164	99.4%
\$200,000 - \$250,000	-	0.0%	164	99.4%
\$250,000 +	1	0.6%	165	100.0%

Summary
49.7% of districts have less than \$30,000 of TV per ANB
The median TV per ANB for this group is \$30,015

High School & K-12 School Districts Taxable Value per ANB
Fiscal Year 2004



A-1
Taxable Value per ANB
For example, 7.9% of school districts have TV per ANB from \$15,000 to \$20,000

Residential, Ag., and Small Business Grouping - Classes 3,4, & 10

Elementary Districts

This table and chart display the taxable value per ANB.
(School District Taxable Value / Districts ANB)

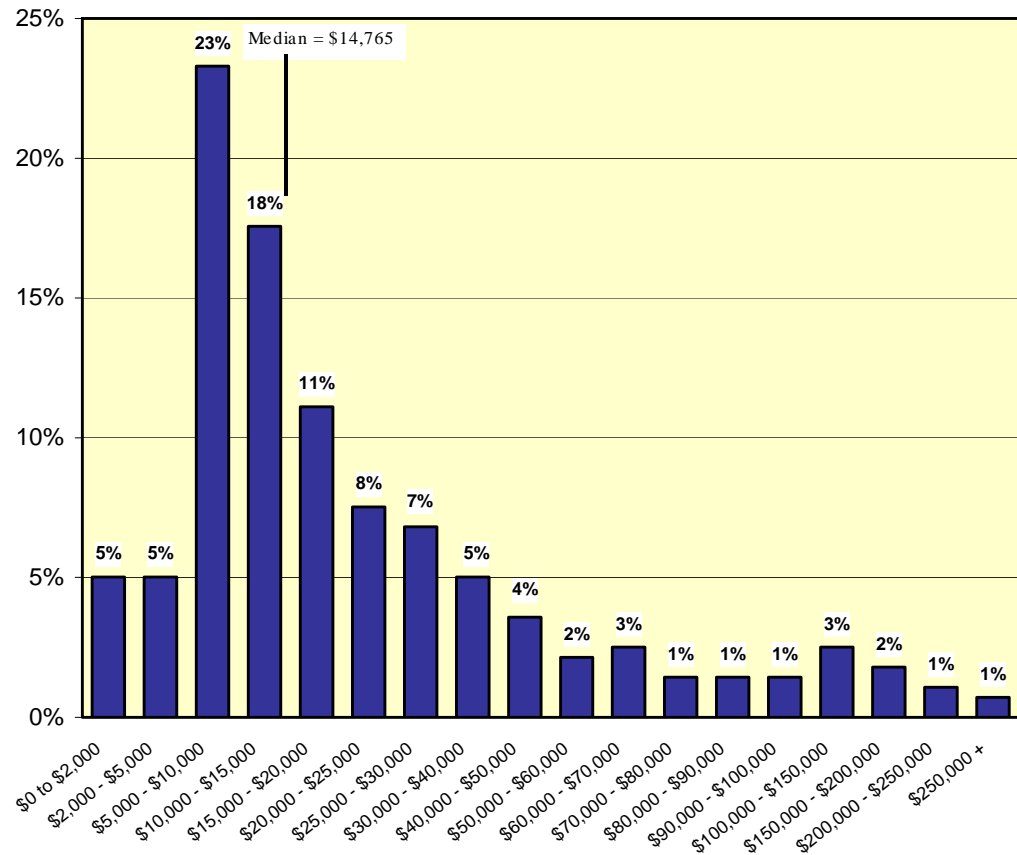
Taxable Value Per ANB Distribution

% Change Bracket	Districts in Bracket	% in Bracket	Cumulative	
			Number	Percent
\$0 to \$2,000	14	5.0%	14	5.0%
\$2,000 - \$5,000	14	5.0%	28	10.0%
\$5,000 - \$10,000	65	23.3%	93	33.3%
\$10,000 - \$15,000	49	17.6%	142	50.9%
\$15,000 - \$20,000	31	11.1%	173	62.0%
\$20,000 - \$25,000	21	7.5%	194	69.5%
\$25,000 - \$30,000	19	6.8%	213	76.3%
\$30,000 - \$40,000	14	5.0%	227	81.4%
\$40,000 - \$50,000	10	3.6%	237	84.9%
\$50,000 - \$60,000	6	2.2%	243	87.1%
\$60,000 - \$70,000	7	2.5%	250	89.6%
\$70,000 - \$80,000	4	1.4%	254	91.0%
\$80,000 - \$90,000	4	1.4%	258	92.5%
\$90,000 - \$100,000	4	1.4%	262	93.9%
\$100,000 - \$150,000	7	2.5%	269	96.4%
\$150,000 - \$200,000	5	1.8%	274	98.2%
\$200,000 - \$250,000	3	1.1%	277	99.3%
\$250,000 +	2	0.7%	279	100.0%

Summary

50.9% of districts have less than \$15,000 of TV per ANB
The median TV per ANB for this group is \$14,765

Elementary School Districts Taxable Value per ANB Fiscal Year 2004



Taxable Value per ANB

For example, 17.6% of school districts have TV per ANB from \$10,000 to \$15,000

Residential, Ag., and Small Business Grouping - Classes 3,4, & 10

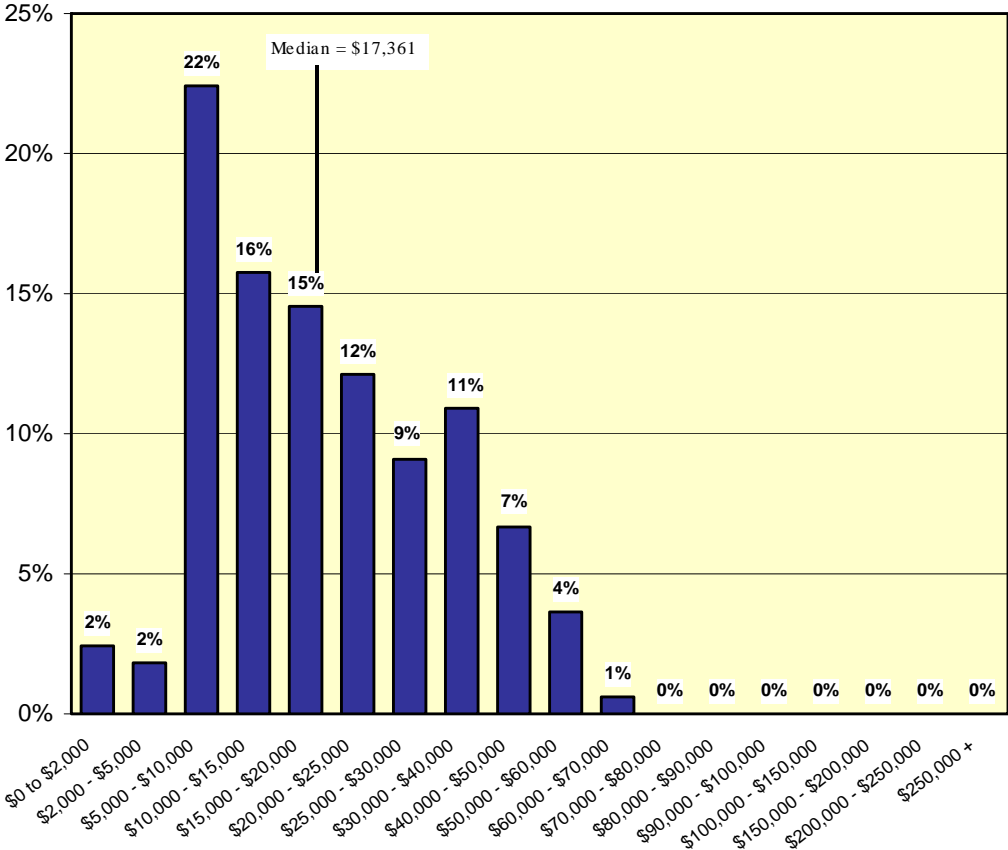
High School and K-12

High School & K-12 School Districts Taxable Value per ANB Fiscal Year 2004

This table and chart display the taxable value per ANB.
(School District Taxable Value / Districts ANB)

Taxable Value Per ANB Distribution

% Change Bracket	Districts in Bracket	% in Bracket	Cumulative	
			Number	Percent
\$0 to \$2,000	4	2.4%	4	2.4%
\$2,000 - \$5,000	3	1.8%	7	4.2%
\$5,000 - \$10,000	37	22.4%	44	26.7%
\$10,000 - \$15,000	26	15.8%	70	42.4%
\$15,000 - \$20,000	24	14.5%	94	57.0%
\$20,000 - \$25,000	20	12.1%	114	69.1%
\$25,000 - \$30,000	15	9.1%	129	78.2%
\$30,000 - \$40,000	18	10.9%	147	89.1%
\$40,000 - \$50,000	11	6.7%	158	95.8%
\$50,000 - \$60,000	6	3.6%	164	99.4%
\$60,000 - \$70,000	1	0.6%	165	100.0%
\$70,000 - \$80,000	-	0.0%	165	100.0%
\$80,000 - \$90,000	-	0.0%	165	100.0%
\$90,000 - \$100,000	-	0.0%	165	100.0%
\$100,000 - \$150,000	-	0.0%	165	100.0%
\$150,000 - \$200,000	-	0.0%	165	100.0%
\$200,000 - \$250,000	-	0.0%	165	100.0%
\$250,000 +	-	0.0%	165	100.0%



Summary
57% of districts have less than \$20,000 of TV per ANB
The median TV per ANB for this group is \$17,361

A-2

Taxable Value per ANB
For example, 14.5% of school districts have TV per ANB from \$15,000 to \$20,000

Business Grouping - Classes 1,2,5,7,8,9,12, & 13

Elementary Districts

This table and chart display the taxable value per ANB.
(School District Taxable Value / Districts ANB)

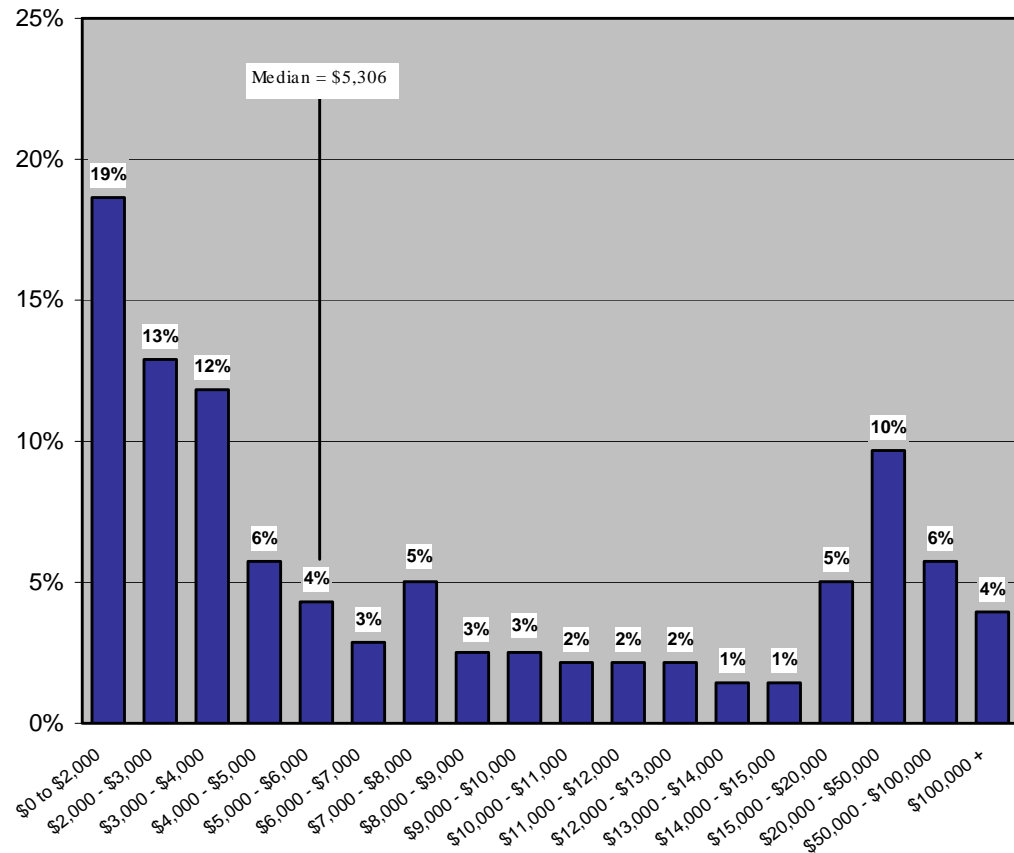
Taxable Value Per ANB Distribution

% Change Bracket	Districts in Bracket	% in Bracket	Cumulative	
			Number	Percent
\$0 to \$2,000	52	18.6%	52	18.6%
\$2,000 - \$3,000	36	12.9%	88	31.5%
\$3,000 - \$4,000	33	11.8%	121	43.4%
\$4,000 - \$5,000	16	5.7%	137	49.1%
\$5,000 - \$6,000	12	4.3%	149	53.4%
\$6,000 - \$7,000	8	2.9%	157	56.3%
\$7,000 - \$8,000	14	5.0%	171	61.3%
\$8,000 - \$9,000	7	2.5%	178	63.8%
\$9,000 - \$10,000	7	2.5%	185	66.3%
\$10,000 - \$11,000	6	2.2%	191	68.5%
\$11,000 - \$12,000	6	2.2%	197	70.6%
\$12,000 - \$13,000	6	2.2%	203	72.8%
\$13,000 - \$14,000	4	1.4%	207	74.2%
\$14,000 - \$15,000	4	1.4%	211	75.6%
\$15,000 - \$20,000	14	5.0%	225	80.6%
\$20,000 - \$50,000	27	9.7%	252	90.3%
\$50,000 - \$100,000	16	5.7%	268	96.1%
\$100,000 +	11	3.9%	279	100.0%

Summary

49.1% of districts have less than \$5,000 of TV per ANB
The median TV per ANB for this group is \$5,307

Elementary School Districts Taxable Value per ANB
Fiscal Year 2004



Taxable Value per ANB

For example, 2.9% of school districts have TV per ANB from \$6,000 to \$7,000

Business Grouping - Classes 1,2,5,7,8,9,12, & 13

High School and K-12

This table and chart display the taxable value per ANB.
(School District Taxable Value / Districts ANB)

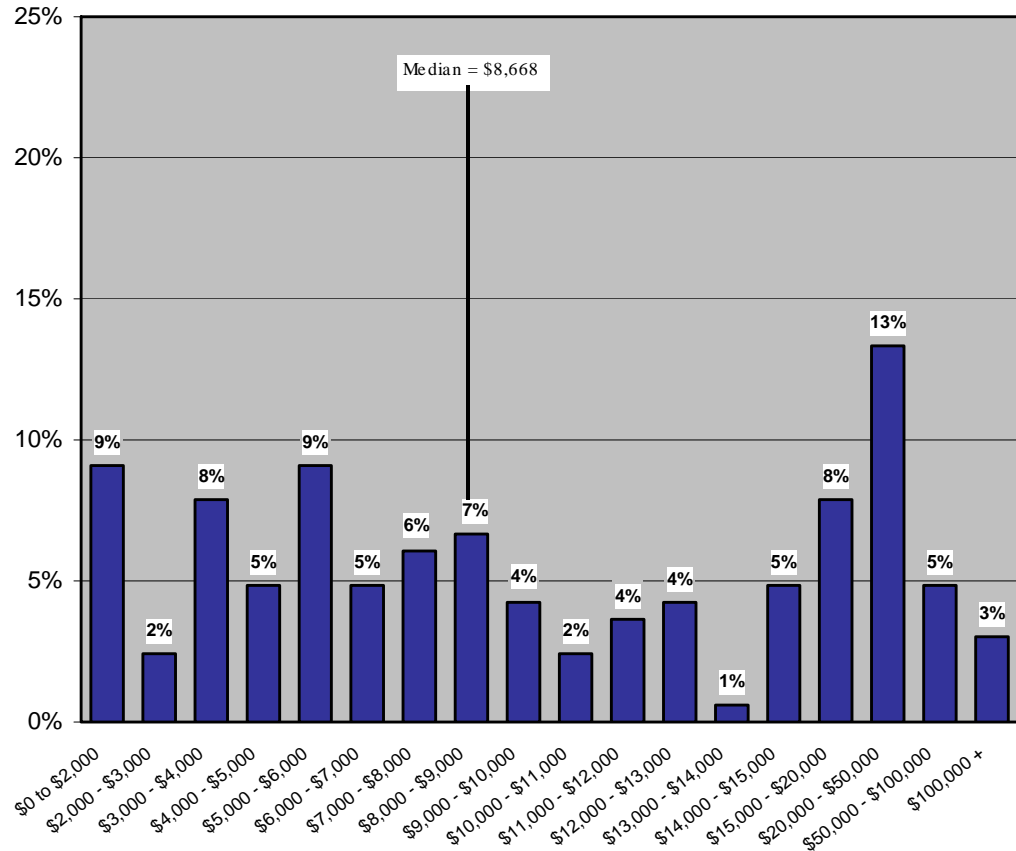
Taxable Value Per ANB Distribution

% Change Bracket	Districts in Bracket	% in Bracket	Cumulative	
			Number	Percent
\$0 to \$2,000	15	9.1%	15	9.1%
\$2,000 - \$3,000	4	2.4%	19	11.5%
\$3,000 - \$4,000	13	7.9%	32	19.4%
\$4,000 - \$5,000	8	4.8%	40	24.2%
\$5,000 - \$6,000	15	9.1%	55	33.3%
\$6,000 - \$7,000	8	4.8%	63	38.2%
\$7,000 - \$8,000	10	6.1%	73	44.2%
\$8,000 - \$9,000	11	6.7%	84	50.9%
\$9,000 - \$10,000	7	4.2%	91	55.2%
\$10,000 - \$11,000	4	2.4%	95	57.6%
\$11,000 - \$12,000	6	3.6%	101	61.2%
\$12,000 - \$13,000	7	4.2%	108	65.5%
\$13,000 - \$14,000	1	0.6%	109	66.1%
\$14,000 - \$15,000	8	4.8%	117	70.9%
\$15,000 - \$20,000	13	7.9%	130	78.8%
\$20,000 - \$50,000	22	13.3%	152	92.1%
\$50,000 - \$100,000	8	4.8%	160	97.0%
\$100,000 +	5	3.0%	165	100.0%

Summary

50.9% of districts have less than \$9,500 of TV per ANB
The median TV per ANB for this group is \$8,668

High School & K-12 School Districts Taxable Value per ANB Fiscal Year 2004



Taxable Value per ANB

For example, 9.1% of school districts have TV per ANB from \$4,500 to \$5,500

Class 13, Telecommunication & Electric Gen. Property

Elementary Districts

This table and chart display the taxable value per ANB.
(School District Taxable Value / Districts ANB)

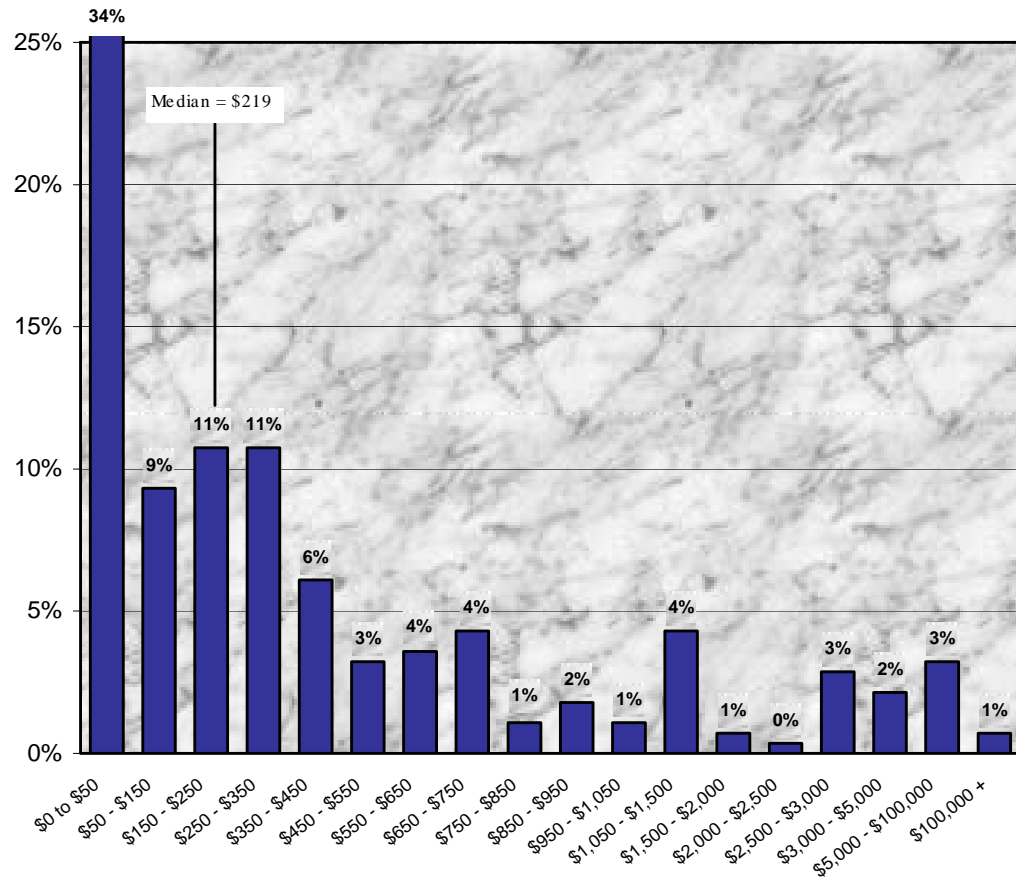
Taxable Value Per ANB Distribution

% Change Bracket	Districts in Bracket	% in Bracket	Cumulative	
			Number	Percent
\$0 to \$50	94	33.7%	94	33.7%
\$50 - \$150	26	9.3%	120	43.0%
\$150 - \$250	30	10.8%	150	53.8%
\$250 - \$350	30	10.8%	180	64.5%
\$350 - \$450	17	6.1%	197	70.6%
\$450 - \$550	9	3.2%	206	73.8%
\$550 - \$650	10	3.6%	216	77.4%
\$650 - \$750	12	4.3%	228	81.7%
\$750 - \$850	3	1.1%	231	82.8%
\$850 - \$950	5	1.8%	236	84.6%
\$950 - \$1,050	3	1.1%	239	85.7%
\$1,050 - \$1,500	12	4.3%	251	90.0%
\$1,500 - \$2,000	2	0.7%	253	90.7%
\$2,000 - \$2,500	1	0.4%	254	91.0%
\$2,500 - \$3,000	8	2.9%	262	93.9%
\$3,000 - \$5,000	6	2.2%	268	96.1%
\$5,000 - \$100,000	9	3.2%	277	99.3%
\$100,000 +	2	0.7%	279	100.0%

Summary

53.8% of districts have less than \$250 of TV per ANB
The median TV per ANB for this group is \$219

Elementary School Districts Taxable Value per ANB
Fiscal Year 2004



Taxable Value per ANB

For example, 9.3% of school districts have TV per ANB from \$50 to \$150

Class 13, Telecommunication & Electric Gen. Property

High School and K-12

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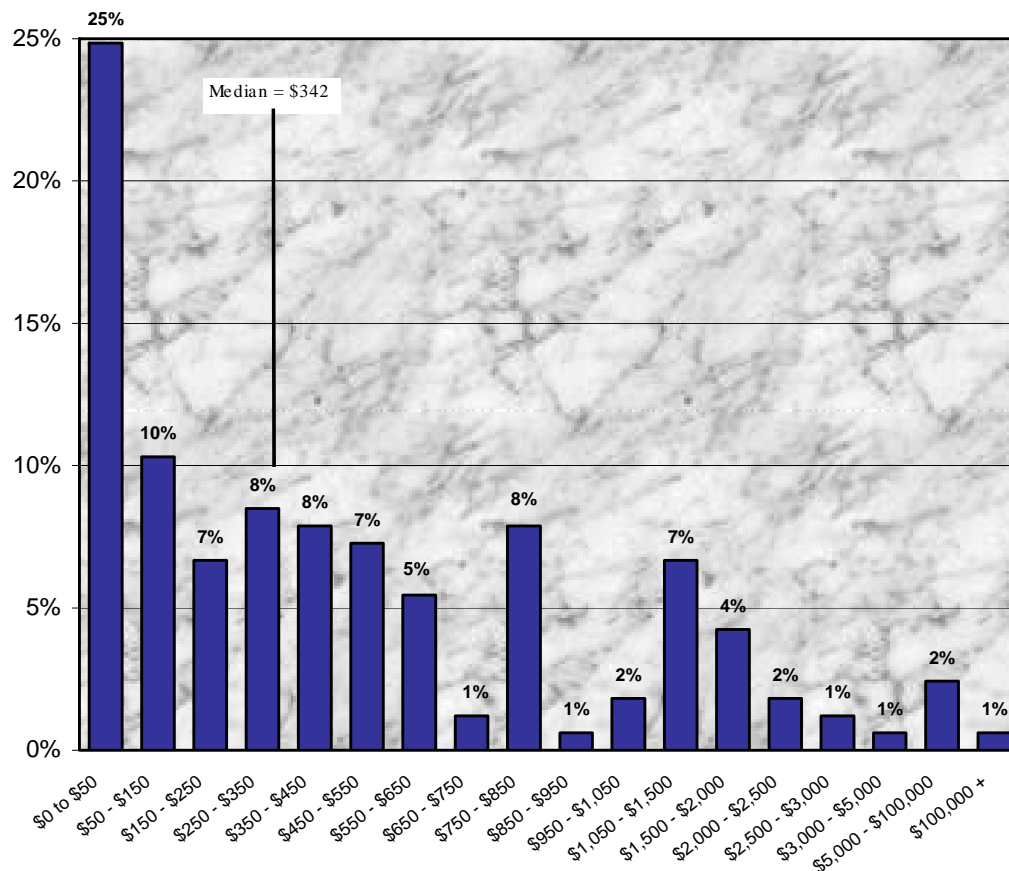
Taxable Value Per ANB Distribution

% Change Bracket	Districts in Bracket	% in Bracket	Cumulative	
			Number	Percent
\$0 to \$50	41	24.8%	41	24.8%
\$50 - \$150	17	10.3%	58	35.2%
\$150 - \$250	11	6.7%	69	41.8%
\$250 - \$350	14	8.5%	83	50.3%
\$350 - \$450	13	7.9%	96	58.2%
\$450 - \$550	12	7.3%	108	65.5%
\$550 - \$650	9	5.5%	117	70.9%
\$650 - \$750	2	1.2%	119	72.1%
\$750 - \$850	13	7.9%	132	80.0%
\$850 - \$950	1	0.6%	133	80.6%
\$950 - \$1,050	3	1.8%	136	82.4%
\$1,050 - \$1,500	11	6.7%	147	89.1%
\$1,500 - \$2,000	7	4.2%	154	93.3%
\$2,000 - \$2,500	3	1.8%	157	95.2%
\$2,500 - \$3,000	2	1.2%	159	96.4%
\$3,000 - \$5,000	1	0.6%	160	97.0%
\$5,000 - \$100,000	4	2.4%	164	99.4%
\$100,000 +	1	0.6%	165	100.0%

Summary

50.3% of districts have less than \$350 of TV per ANB
The median TV per ANB for this group is \$342

High School & K-12 School Districts Taxable Value per ANB Fiscal Year 2004



Taxable Value per ANB

For example, 10.3% of school districts have TV per ANB from \$50 to \$150