Presentation on CY 2009 Real Estate Assessment

January 27, 2009

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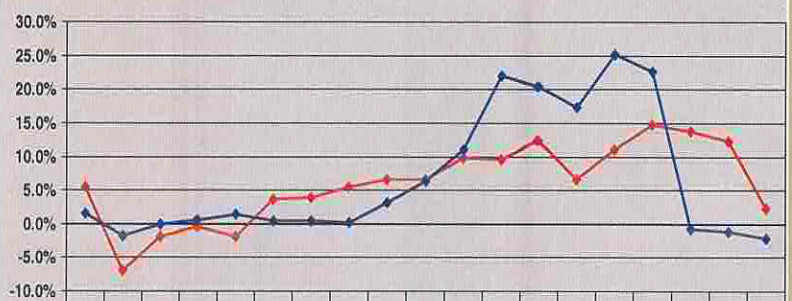
Assessment Change Comparison
Residential* vs. Commercial
(year over year percent change)



	CY '91	CY '92	CY '93	CY '94	CY '95	CY '96	CY '97	CY '98	CY '99	CY '00	CY '01	CY '02	CY '03	CY '04	CY '05	CY '06	CY '07	CY '08	CY '09
Commercial	5.5%	-6.9%	-1.9%	-0.4%	-1.9%	3.6%	3.9%	5.5%	6.6%	6.6%	9.8%	9.6%	12.4%	6.6%	11.0%	14.8%	13.7%	12.3%	2.3%
Residential	1.6%	-1.7%	0.0%	0.6%	1.5%	0.4%	0.5%	0.2%	3.2%	6.4%	11.1%	22.0%	20.4%	17.3%	25.2%	22.6%	-0.8%	-1.2%	-2.1%

Commercial — Residential

* Residential is the "average assessed value" for single-family homes

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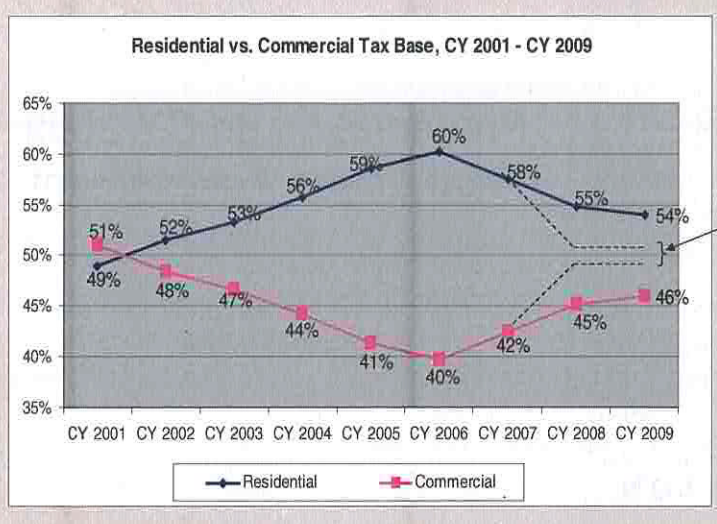
Residential vs. Commercial Tax Base
Comparative Tax Burden



51% / 49% residential/commercial tax liability split with $.125 commercial real estate tax

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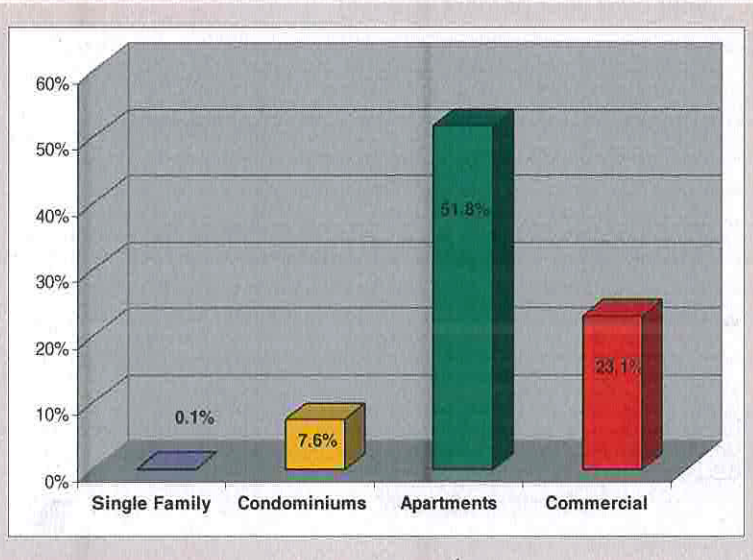
Cumulative Tax Base Percentage Increase, CY 2006 - CY 2009



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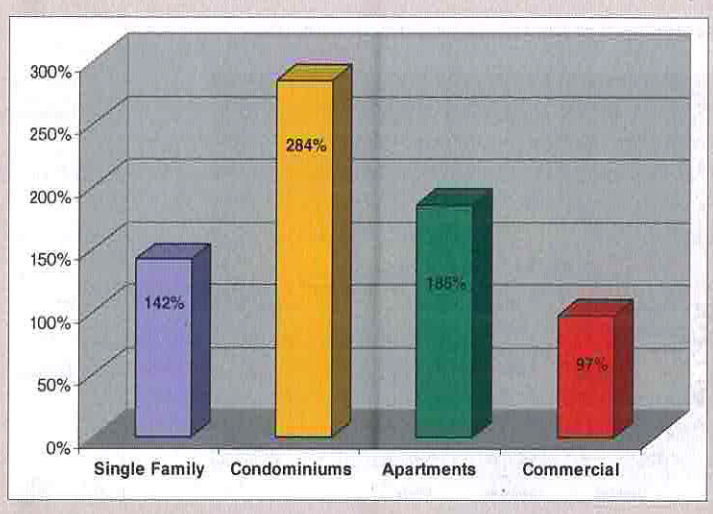
Cumulative Tax Base Percentage Increase, CY 2001 - CY 2009



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Breakdown of Residential Assessment Increases/Decreases

	Percent of all residential properties
Assessment increases	19%
No assessment change	16%
Assessment decreases	65%

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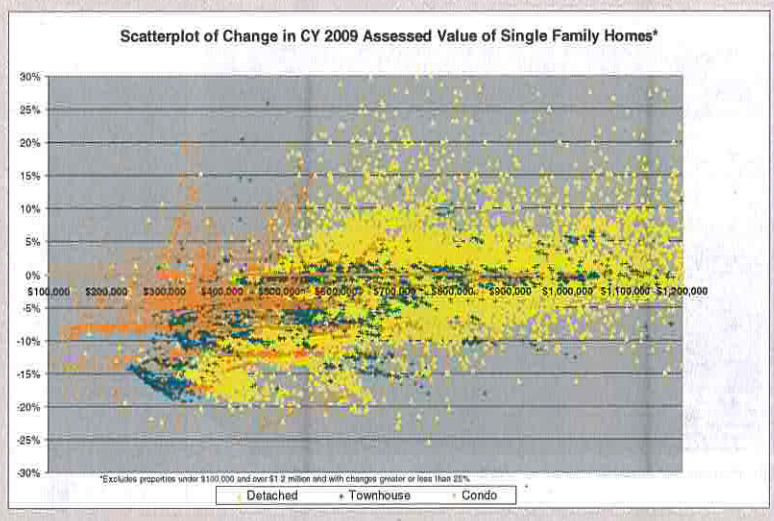
Residential Percentage Change in Assessments CY 2008 to CY 2009



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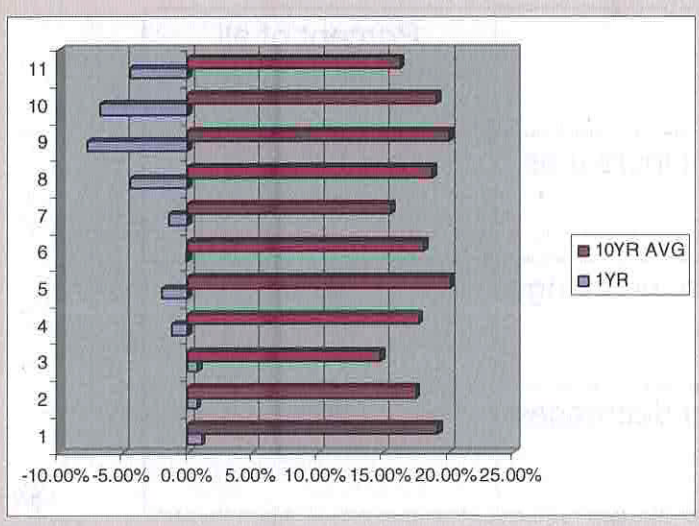
Trends by Area



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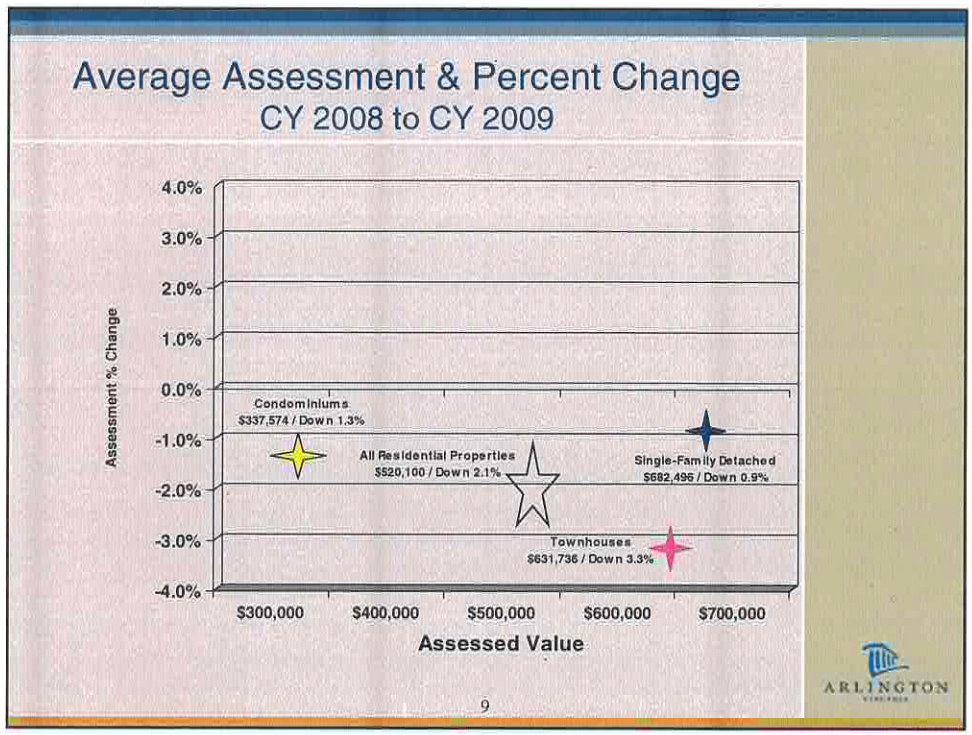
Average Assessment & Percent Change
CY 2008 to CY 2009
4.0%
3.0%
2.0%
1.0%
0.0%
-1.0%
-2.0%
-3.0%
-4.0%
Assessment % Change
Condominiums
$337,574 / Down 1.3%
All Residential Properties
$520,100 / Down 2.1%
Single-Family Detached
$682,495 / Down 0.9%
Townhouses
$631,736 / Down 3.3%
$300,000
$400,000
$500,000
$600,000
$700,000
Assessed Value
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