

**SPECIAL ASSESSMENT COMPARISON TO AD VALOREM TAXES USING
2015 TAX LEVY RATES**

COMMERCIAL REAL PROPERTY WITH A TAX MARKET VALUE OF \$1,000,000	
Property Tax Liability \$30,157.76	Special Assessment \$1,536.00
Effective Rate Approx. 3% (9.4243 levy rate)	Effective Rate Approx. 0.15%
RESIDENTIAL REAL PROPERTY WITH A TAX MARKET VALUE OF \$200,000	
Property Tax Liability \$3,035.17	Special Assessment \$266.00
Effective Rate Approx. 1.5% (7.9873 levy rate)	Effective Rate Approx. 0.13%
CITY REAL PROPERTY WITH A TAX MARKET VALUE OF \$1,000,000	
Property Tax Liability \$0	Special Assessment \$3,328.00
Effective Rate N/A	Effective Rate Approx. 0.33%
TAX EXEMPT PROPERTY WITH A TAX MARKET VALUE OF \$500,000	
Real Property Tax Liability \$0	Special Assessment \$256.00
Effective Rate N/A	Effective Rate Approx. 0.05%
TAX EXEMPT PROPERTY WITH A TAX MARKET VALUE OF \$1,000,000	
Real Property Tax Liability \$0	Special Assessment \$896.00
Effective Rate N/A	Effective Rate Approx. 0.09%
SURFACE PAY PARKING LOT WITH 50 PAY PARKING SPACES	
Supplemental Property Assessment \$2,737.50	Equivalent to a commercial improvement with a tax market value of approx. \$1,782,226.00