



TO: Mayor Savage and Members of Halifax Regional Council

Original signed by 

SUBMITTED BY:

Richard Butts, Chief Administrative Officer

Original Signed by 

Mike Labrecque, Deputy Chief Administrative Officer

DATE: October 29, 2014

SUBJECT: Recreation Area Rates and Tax Boundaries

ORIGIN

Regional Council, January 29, 2013:

MOVED by Councillor Whitman, seconded by Councillor Hendsbee that staff provide a report in regard to reviewing and make recommendations to amend the taxation zone designations to reflect any changes in municipal services levels and taking into consideration the water and sewer boundaries in, particular, District 13 and other jurisdictions throughout HRM.

MOVED by Councillor Hendsbee, seconded by Councillor Dalrymple that Halifax Regional Municipality explore the option of absorbing into the General Base Tax Rate existing and future areas rates that are assessed for the purposes of charging local contributions towards capital construction of local community facilities and public infrastructure projects.

LEGISLATIVE AUTHORITY

Halifax Regional Municipality Charter, excerpts below.

Section 93 (Estimates of Required Sums)

- (1) The Council shall make estimates of the sums that are required by the Municipality for the fiscal year.
- (8) The tax rates must be those that the Council deems sufficient to raise the amount required to defray the estimated requirements of the Municipality.

RECOMMENDATION ON NEXT PAGE

Section 94 (Tax Rates)

The Council shall set separate commercial and residential tax rates for the area of the Municipality determined by the Council to be:

- (a) a rural area receiving a rural level of services;
- (b) a suburban area receiving a suburban level of services; and
- (c) an urban area receiving an urban level of services.

Section 96 (Area Rates and Uniform Charges)

1. The Council may spend money in an area, or for the benefit of an area, for any purpose for which the Municipality may expend funds or borrow.
2. The Council may recover annually from the area the amount required or as much of that sum as the Council considers advisable to collect in any one fiscal year by an area rate of so much on the dollar on the assessed value of the taxable property or occupancy assessments in the area.
3. The Council may provide: (a) a subsidy for an area rate from the general rate in the amount or proportion approved by the Council;

RECOMMENDATION

It is recommended that Halifax Regional Council:

1. Approve the definitions for "Municipal Recreational Facilities", "Community Facilities and Services" and "Private Infrastructure" as listed in the *"Recreation and Community Facilities Taxation Classification"* (Attachment 1);
2. Approve the "Tax Status" and "Facilities Included" for "Municipal Recreational Facilities", "Community Facilities and Services" and "Private Infrastructure" as listed in the *"Recreation and Community Facilities Taxation Classification"* (Attachment 1); and
3. Direct staff to develop the 2015-16 Proposed Operating Budget based upon the "Tax Status" and "Facilities Included" as listed in the *"Recreation and Community Facilities Taxation Classification"* (Attachment 1) and return, during approval of the 2015-16 Operating Budget, with final recommendations on:
 - a. revised tax rates,
 - b. the implications for area rated debt, loans and surplus accounts; and,
 - c. merging the Residential Suburban and Rural Tax Boundaries into a single tax classification.

BACKGROUND

On January 29, 2013, motions were made by Regional Council to review options for: 1) the suburban – rural tax boundary and 2) area rating of recreation facilities, especially for debt costs and capital funding. As the only difference between the suburban and rural tax boundaries is the funding of recreation and community centres, these two issues are closely related.

The taxation policy for recreational facilities has not changed significantly since 1997. Under the Council decision on tax structure at that time, "Major Facilities" (commonly called Multi-District Facilities) were to be paid for by all taxpayers but smaller, community facilities would be treated differently. Those smaller community/ recreational facilities would be either area rated (if they were in the rural area) or general rated (if they were Urban or Suburban).

Since that 1997 decision a number of new recreational facilities have been constructed and numerous inconsistencies have developed in the taxation of those facilities.

These include:

- St Margaret's Centre, a Major Facility, should be general rated under Council's policy. However, an exception was made and part of its funding (for an ice rink) includes an area rate. It competes with general rated ice rinks.
- Four recreation/community facilities in the urban/suburban area (Bedford-Hammonds Plains, Gordon R Snow Rec Centre, Lakeview-Windsor Junction-Fall River (LWF) Recreation Centre, Sackville Heights) are area-rated even though properties in the area pay the higher general tax rate. Under existing tax policy these facilities should have been general rated. Council, however, made an exception to the policy. In several cases this was to allow their construction to proceed more quickly.
- Facilities whose operating costs should be area rated (e.g. Prospect Road, Porters Lake) are general rated.

Some community operated facilities receive additional funding support through the Contributions Fund that provides assistance to community-operated facilities, many of them area-rated, even though the funds originate from the overall general tax rate. As such, the tax structure around these facilities has become inconsistent and confusing. It has created inequities for citizens with some taxpayers in the urban/suburban area paying twice for recreation facilities, both through an area rate and through a general tax rate. Due to the larger number of facilities, area rates in a community often abut area rates in a neighboring community. All of this has occurred despite the fact that many citizens are more mobile, have access to, and use a wide range of recreational facilities, not just those within their immediate community.

DISCUSSION

Regional Council's Area Rate Framework

In order to review the current tax status of these facilities Staff examined them under Regional Council's Area Rate Framework (see Attachment 2). The Framework provides guidance, not strict rules, as to how to approach changes to the tax structure. It operates under the premise that the tax status follows the service and the service standard, as opposed to the reverse. Its four key questions are:

1. Where is the service and where will it be available?
2. Who will benefit, either directly or indirectly, from the service?
3. Who will have caused a need for the service?
4. Is the standard or level of service different than that provided elsewhere?

A review of the existing area rates is more complex than first appears. There are eight different governance models in the community facilities area (see Attachment 3). Area rates are often used not only for the operational and/or capital costs of the facility but sometimes for program costs. There are a host of smaller neighborhood area rates that support community activities or infrastructure such as trails, beaches and the like.

When looking at the individual facilities across the Region it became clear that the area rates that have been approved over the years are for a variety of services, not all of which fall clearly within the Municipal mandate. These can be classified into three main types (See Attachment 1):

- 1) First, there are the traditional municipal recreation facilities, these are often but not always municipally owned and operated. Some municipally owned facilities are area rated while others are general rated. For tax purposes, it is proposed that this group be called **"Municipal Recreational Facilities"**. These facilities support recreational and other programs that, if not currently provided directly by the municipality, would otherwise be provided by the municipality. Such organizations are accountable to the Municipality for their municipal outcomes and must be fully available to the public. Presumably, should any of the community run organizations on this list be shut by their operators, the municipality would likely take over its operation.
- 2) Secondly, there are a variety of community run organizations that acquire funding through a local area rate to operate. These are referred to as **"Community Facilities and Services"**. Facilities and organizations in this area provide services to the community and target their services to the public at large. They do not, however, provide services that would otherwise be provided by the municipality.
- 3) Lastly, there are a small number of organizations that fund **"Private Infrastructure"** through an area rate. While these are non-profit organizations, they tend to represent a specific group or community. Their funds are used to pay what would otherwise be private costs including what would often be considered membership fees. Their facilities and services are unavailable to the public that are outside the immediate area.

Staff reviewed the "Municipal Recreational Facilities" group using the Council-approved recreation facility and program standards – including the 2008 Community Facility Master Plan. Based on that Staff was able to conclude that Municipal standards are generally consistent across the region, with some variation to accommodate needs of smaller, more-disperse populations in the rural areas. The service standards, however, have been developed more through practice than specific written policy. Regardless there is very broad benefit across the Region to many residents from these facilities. Hence, it is reasonably easy to conclude that there needed to be a consistent method to tax residents for municipal recreational facilities. The Framework assumes that municipal services should be general rated to all taxpayers except where "a significant minority of taxpayers have no practical access to a specific service" or "a significant minority of taxpayers have access to a specific service that is unavailable elsewhere in the Region". Due to its broad availability, staff has concluded that "Municipal Recreational Facilities" should be general rated across the region.

With respect to "Community Facilities and Services", these services are not available across the region and are unavailable to many taxpayers. Hence, it would not be prudent to fund such services through the general tax rates. Rather, should tax funds be made available for these organizations, an area rate would be more acceptable.

Lastly, the framework clearly points out that private facilities are one of the allowable exceptions to the general rate rule: "... a service is privately owned and the public has no or limited access, in which case any fee or tax collected on their behalf shall be fully levied on the users and/or owners, For example, private roads or private recreation facilities."

As part of a risk mitigation strategy, area rates to Community Facilities and Services and those for Private Infrastructure may be transferred into the Corporate Accounts Budget as "Transfers to Outside Organizations". Likewise, they may largely remain outside of the organization's operational and management procedures. The specific recommendations proposed by this report neither resolve nor add to any legal risk that exists.

Staff have classified all area rated facilities as to whether they should be included in “Municipal Recreational Facilities,” “Community Facilities and Services” or “Private Infrastructure”. This classification is included in Attachment 1.

Types of Costs to be General Rated

The specific motion from Council referred to “local contributions towards capital construction” being general rated, not other facilities costs. However, the inconsistency that exists covers not only construction costs but other facility operating costs. As guidance, the Framework suggests that “Council should define each service broadly and not tax various parts of a service in ways that are inconsistent”. For these reasons, staff are recommending that costs of operating the facilities (such as utilities and janitorial costs) also be taxed consistently.

For greater clarity, recreational programming costs and fees are not altered by the change in tax status that is being recommended. These costs are often not area rated. It is at the direction of Council, often through its various joint use and management agreements, as to what individual services are to be offered and the cost recovery mechanisms that are put in place.

Rural-Suburban Tax Boundaries

In addition to the taxation of recreation facilities, Council has also asked that staff review the Rural-Suburban Tax Boundary. That boundary was also established in 1997 as part of the broader tax structure. The boundary was based upon the Provincial Department of Transportation paving boundary. As water and sewer services are not funded through property taxes, they were not used to create property tax boundaries. There would be many differences between the current tax boundaries and those water and sewer service areas. The current tax boundaries are shown in Attachment 7.

When it was originally designed, there were a number of differences between the rural and suburban tax boundaries. Rural taxpayers had their own local area rates for fire service, streetlights, crosswalk guards and local recreational facilities. Urban and suburban taxpayers paid a higher general tax rate to cover these services. Today, almost all of these services have been general rated across the entire region. The only remaining difference between the suburban and rural tax boundaries is the treatment of local recreational facilities. Suburban taxpayers pay an extra 6/10 of a cent to cover recreational facility costs while rural taxpayers still utilize area rates. The numerous exceptions that have been created, however, call into question the validity of the system including the rural-suburban tax boundary. Should Council general rate municipal recreational facilities, most of those area rates will disappear and the suburban-rural area will have identical general tax rates. The boundary will serve no purpose what so ever for residents. Merging that residential boundary will provide greater transparency.

For commercial taxation, however, there is still a strong difference between rural and urban/suburban tax rates which, without additional reforms, will need to remain in place in some fashion.

Property Tax Implications

Under the proposed “Recreation and Community Facilities Taxation Classification” (Attachment 1), staff are recommending the elimination of ten area rates, to be replaced by general tax rate funding. Area rates for other facilities would remain, as listed in Attachment 1. The implication of this elimination would be the reduction in the tax bills (of a single-family home) currently paying any of those ten area rates. However, the general rates would need to be adjusted, to make up for the lost area rate revenue and to reflect the fact that Recreation Services would now be included in all general rates. The average impacts based on the 2014 tax roll are summarized in the table below:

Eliminate 10 area rates	# of Single-Family Homes	Change due to Area Rate Elimination	Change due to General Rate Increase	Overall Impact (per home)
Rural with Area Rate	19,350	-\$43.80	\$15.70	-\$28.10
Rural w/o Area Rate	8,700		\$15.70	\$15.70
Suburban with Area Rate	1,680	-\$50.30	\$7.60	-\$42.70
Suburban w/o Area Rate	5,170		\$7.60	\$7.60
Urban with Area Rate	9,450	-\$40.80	\$6.60	-\$34.20
Urban w/o Area Rate	71,420		\$6.60	\$6.60
All homes with Area Rate	30,480			-\$30.80
All homes w/o Area Rate	85,290			\$7.60
Overall, all homes	115,770			-\$2.50

Note: Residential general rates would increase approximately \$0.003 (urban/suburban) and \$0.009 (rural); commercial general rates would increase \$0.001 (urban/suburban) and \$0.002 (rural).

FINANCIAL IMPLICATIONS

General rating the 10 identified area rates means there will be a \$1.12 million impact on the 2015-16 general-rated budget to fund the existing area-rated debentures. In addition, the annual operating costs for these facilities would require an additional \$205,000 from the general rate. These impacts have been incorporated into the hypothetical general tax rate changes identified in the report. Final 2015-16 general rates will be calculated as part of the Proposed Operating Budget for 2015-16 and would be in addition to any tax changes sought as part of the normal budget process.

In addition, the status of area rated debentures, internal loans to area rates and surplus accounts associated with area rates will need to be addressed before finalizing the 2015-16 budget.

The changes to area rates being considered may require some revisions to the Contributions Fund. This will be reviewed as part of the additional work being recommended and, if necessary, be included in the final recommendations presented during the 2015-16 Proposed Operating Budget.

Allowing taxes to be levied for community and private purposes that are otherwise not municipal, means that available tax room that might be used for municipal purposes is now no longer available.

COMMUNITY ENGAGEMENT

Consultation with the local recreation facility operators, community associations or user groups has not been undertaken.

ENVIRONMENTAL IMPLICATIONS

Not applicable.

ALTERNATIVES

There is clear value in separating out the various area rates into the three categories of municipal, community and private. Within these definitions, Council could decide to move facilities within the municipal, community or private categories. In addition, instead of general rating "Municipal Recreational Facilities", Regional Council could create a single recreational facility area rate to be paid for by those properties within a set distance of a "Municipal Recreational Facility". This would be designed to include all taxpayers except that minority of taxpayers with no practical access to recreational facilities. Any areas of the municipality that acquire a new recreation center and are not yet paying the recreation tax would thus start to contribute to the construction and operation of municipal recreation facilities. Other parts of Attachment 1 would not change.

In addition, there are a number of other alternatives that Council could choose:

1. Regional Council could maintain the status quo as currently implemented. This action is not recommended due to the number of inconsistencies between taxpayers.
2. Regional Council could maintain the status quo policy but eliminate those area rates that contravene its current policy. In essence, area rates for facilities within the core would be eliminated as would the area rate for St Margaret's Center. This list includes area rates for:
 - Bedford-Hammonds Plains Community Centre,
 - Sackville Heights Community Centre,
 - St Margaret's Center.

At the same time, the suburban-rural boundary could be extended to cover the current HRM-Provincial road servicing area (see "Core" Expansion Area in Attachment 7) thus eliminating the inconsistency in how Glen Arbour residents are taxed. In essence, all of Glen Arbour would become suburban as well as other surrounding rural areas.

This would provide for consistent tax treatment across the Region with no taxpayers paying for facilities more than once. The tax boundary however, while more consistent, would still lack a clear, solid rationale.

3. Regional Council could maintain area rates for the existing debt payments until that debt is paid off. New facilities would require additional area rates to be established. This would provide a funding source for new facilities. Facility operating costs (other than debt costs) could be general rated.

ATTACHMENTS

Attachment 1 – Recreation and Community Facilities Taxation Classification
Attachment 2 – Framework for Area Rates
Attachment 3 – Governance Models for Area Rated Facilities (and community programs)
Attachment 4 – Area Rates and Revenues for Facilities
Attachment 5 – Debenture and Loan Balances for Area Rated Facilities
Attachment 6 – Other Area Rates for Recreation and Community Use
Attachment 7 – Tax Structure Map with "Core" Expansion Area

A copy of this report can be obtained online at <http://www.halifax.ca/commcoun/index.html> then choose the appropriate Community Council and meeting date, or by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

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Attachment 1
Recreation and Community Facilities
Taxation Classification

1. **Municipal Recreational Facilities** are those that support recreational services that would otherwise be provided by the municipality. Such organizations are accountable to Halifax for their municipal outcomes and must be fully accessible to the public.

Tax Status: Facility, lease and operating costs for the building and property shall be funded through the general tax rate. Where the facility is owned by the Municipality, the general tax rate will pay for all debt and capital costs for the property including repairs and maintenance.

Facilities included:

- Beaver Bank/Kinsac Community Centre
- Bedford/Hammonds Plains Community Centre (Joint Use Agreement)
- East Preston Recreation Centre
- Harrietsfield/Williamswood Community Centre
- Hubbards Recreation Centre
- Lake and Shore Recreation Centre, Porter's Lake (Joint Use Agreement)
- Prospect Road Community Centre
- Riverline Activity Centre, Dutch Settlement (currently surplus)
- St Margarets Centre (Multi-District)
- Upper Hammonds Plains Recreation Centre

2. **Community Facilities and Services** are those that support the community but would not otherwise be provided by the municipality.

Tax Status: These are not general rated but may be area rated if

- a) not in competition with municipal services, and,
- b) fully accessible to the public

Facilities included:

- Sackville Heights Community Centre
- Birch Bear Woods
- Glen Arbour Homeowners
- Haliburton Hills
- Hammonds Plains Common Rate
- Highland Park
- Kingswood Ratepayers
- Lost Creek Community Association
- Maplewood Subdivision
- Mineville Community Association
- Musquodoboit Harbour Common
- Prospect Road Recreation Association
- St. Margaret's/Fox Hollow
- Three Brooks Homeowners
- Westwood Hills Residents
- White Hills Residents Association

3. **Private Infrastructure** are facilities and infrastructure that support private organizations or interests, including payment of what would otherwise be membership fees, and are unavailable to the public that are outside the immediate area.

Tax Status: These shall not be general or area rated. Area rates that currently exist for such organizations may continue.

Facilities included:

- Grand Lake Community Centre
- Ketch Harbour (wharf/land)
- LWF Recreation Centre
- Silversides (beach/land)

Attachment 2 - Framework for Area Rates
(October 22, 2013)

Premise:

The property tax system in Halifax assumes that property values are a proxy for income and that municipal services are not a key driver of property values.

HRM recognizes that municipal government is about the sharing of costs and that equal services are unlikely to be available everywhere, rather different parts of the municipality

- Grow and develop at different rates
- Have local or specific needs that are met in unique ways
- Use infrastructure and services not just within their neighbourhood but across the region.

As such, Halifax recognizes that municipal services may benefit everyone, and to the extent that all benefit, all should share in the cost of the service.

Key Principle on Service Taxation:

As its foremost principle, the service standards established by Council should determine the scope of the tax structure. That Tax Structure should follow Council's service standards and levels, rather than determine the standards and levels. Before levying a tax other than the general rate of tax for all Halifax, Council must answer the following four critical questions about the service:

- 1) Where is the service and where will it be available?
- 2) Who will benefit, either directly or indirectly, from the service?
- 3) Who have caused a need for the service?
- 4) Is the service standard or level different than elsewhere?

Exceptions to the General Rate of Tax on Services:

All such municipal services should be general rated to all taxpayers unless,

1. Area Rates and Other Taxes:

- a) **A significant minority of taxpayers have no practical access to a specific service.** Hence, Council may levy a very broad area tax rate (based on geographic area or distance from service). For example, the Regional Transportation Rate excludes areas outside the Commutershed.
- b) **A significant minority of taxpayers have access to a specific service that is unavailable elsewhere in the Region.** Hence Council may levy a local or neighbourhood tax. For example, area rates for local neighbourhood associations.

Where users have been previously excluded from paying for a service but now access the service, Council may levy a tax, fee or charge for the existing capacity already paid for by other taxpayers or for the additional service capacity required. For example, Local Improvement or Development Charges.

2. **User Fees and Charges**

A service is used directly by a specific group or type of individuals and the Municipality has the ability to identify the users and restrict use of the service, Hence Council may levy a fee, charge or tax on individuals for access to the service. For example, water and sewer charges, recreation and other fees.

3. **Private Fees and Taxes**

A service is privately owned and the public has no or limited access, in which case any fee or tax collected on their behalf shall be fully levied on the users and/or owners, For example, private roads or private recreation facilities.

Tax Relief for Economic, Financial and Income Issues:

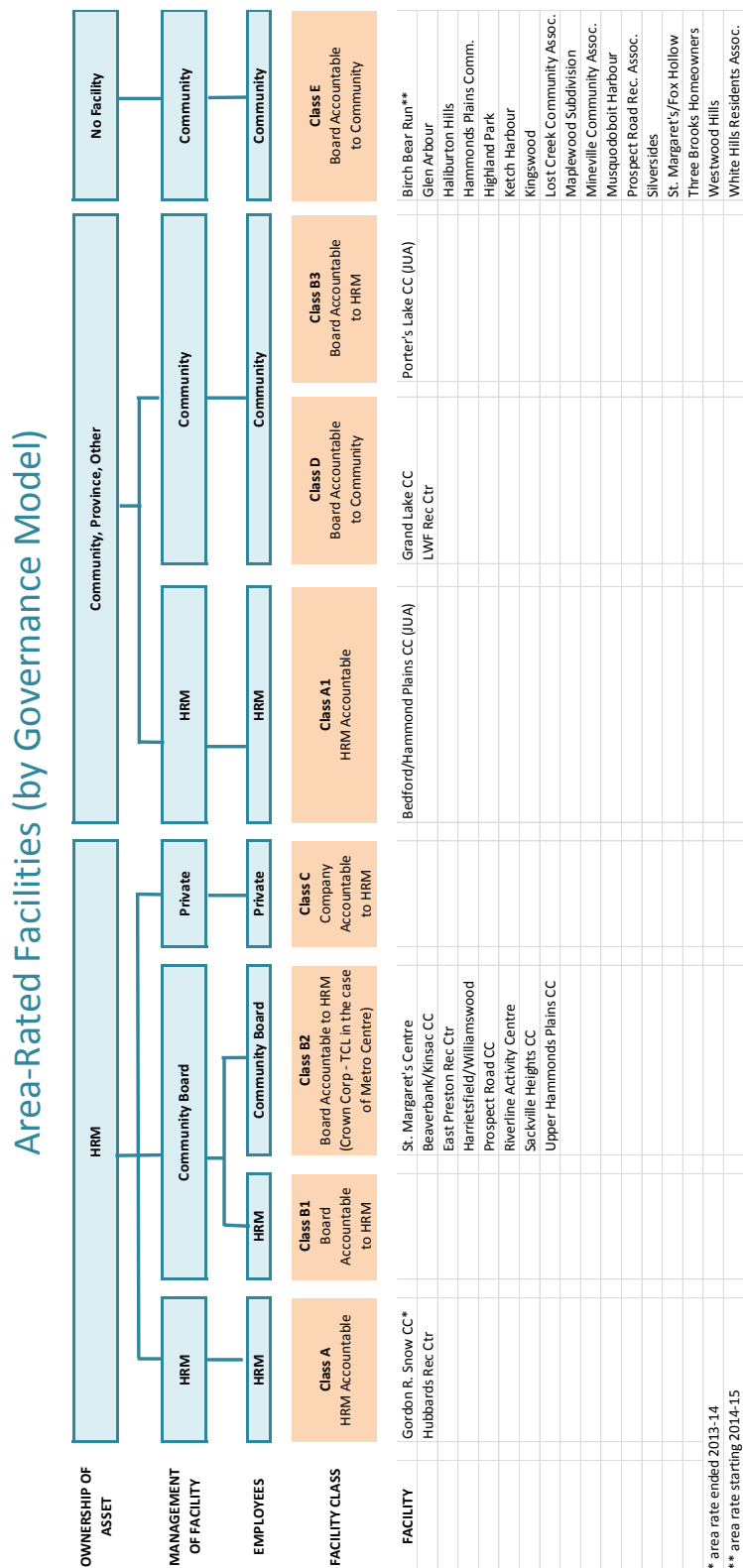
When appropriate, Council shall provide targeted tax relief for individuals or non-profit organizations of low or modest income. Council may also alter its tax structure to encourage or discourage certain behaviours, should it feel that the outcome would benefit the municipality as a whole.

- E.g. Low-income tax relief or deferral
- Lower taxes for non-profits
- Support for economic strategy
- Support for Regional Plan

Other Considerations for Deciding on Exceptions:

- Council should define each service broadly and not tax various parts of a service in ways that are inconsistent;
- Exceptions to service standards or levels should not be made, solely, on the basis of willingness to pay additional taxes;
- Special taxes should not be created for amounts that are immaterial in nature or as a guarantee for local fund raising;
- If HRM has acknowledged it is negligent, remediation should be general-rated regardless of the service.

Attachment 3 – Governance Models for Area-Rated Facilities (and community programs)



Attachment 4 – Area Rates and Revenues for Facilities

Area Rates	Area Rate	Operations Funding	Capital Funding	Annual Area Rate Revenue (for operations)	P&I Payments (2014-15)	P&I Payments (2015-16)
Beaver Bank/Kinsac CC	\$0.070	√	√	50,000	270,600	293,100
Bedford/Hammonds Pl. CC (JUA)	\$0.018		√		n/a	n/a
East Preston Recreation Centre	\$0.050	√		33,400		
Gordon R. Snow CC*	\$0.063		√		404,500	\$393,500
Harrietsfield/Williamstown CC	\$0.019	√		31,900		
Hubbards Recreation Centre	\$0.031	√		42,600		
Lake & Shore, Porter's Lake (JUA)	\$0.024		√		n/a	n/a
Prospect Road CC	\$0.038		√		217,300	213,100
Riverline Activity Centre, Dutch Set.	\$0.032	√		12,200		
St Margarets Ctr (Multi-District)	\$0.010		√		228,400	221,800
Upper Hammonds Plains Rec Ctr	\$0.170	√		33,600		
Municipal Recreation Facilities		6 centres	6 centres	203,700	1,120,800	1,121,500
Sackville Heights CC**	\$0.010	√	√	223,500	14,400	0
Totals		7 centres	7 centres	427,200	1,135,200	1,121,500

* The last year for collection of the Gordon R. Snow area rate was 2013-14.

** The last year for Principal and Interest payments for Sackville Heights is 2014-15.

Attachment 5 – Debenture and Loan Balances for Area Rated Facilities

Area Rates	Estimated Remaining Debenture (31-Mar-15)	Estimated Loan (Payable) (31-Mar-15)	Estimated Surplus for P&I (31-Mar-15)	Estimated Surplus for Operations (31-Mar-15)
Beaver Bank/Kinsac CC	2,134,200		168,300	81,300
Bedford/Hammonds Pl. CC (JUA)		2,886,400		
East Preston Recreation Centre				30,600
Gordon R. Snow CC	2,448,300		3,174,300	
Harrietsfield/Williamswood CC				44,100
Hubbards Recreation Centre				48,500
Lake & Shore, Porter's Lake (JUA)		975,000		
Prospect Road CC	1,828,500		493,100	
Riverline Activity Centre				13,100
St Margarets Ctr (Multi-District)	1,630,500		160,500	
Upper Hammonds Plains Rec Ctr				0
Municipal Recreation Facilities	8,041,500	3,861,400	3,996,200	217,600
Sackville Heights CC	0		0	1,100
Totals	8,041,500	3,861,400	3,996,200	218,700

Attachment 6 – Other Area Rates for Recreation and Community Use

Community Facilities and Services Area Rates	Area Rate (2014-15)	Area Rate Revenue (2014-15)
For Groups without Facilities		
Birch Bear Woods*	\$45 per property	5,100
Glen Arbour Homeowners	\$65 per property	21,500
Haliburton Hills	\$0.023	48,500
Hammonds Plains Common	\$0.005	65,000
Highland Park	\$0.005	8,500
Kingswood Ratepayers	\$50 per property	52,500
Lost Creek Community Association	\$50 per property	9,000
Maplewood Subdivision	\$50 per property	18,300
Mineville Community Association	\$20 per property	10,500
Musquodoboit Harbour Common	\$0.005	9,700
Prospect Road Recreation Association	\$0.012	83,400
St. Margaret's/Fox Hollow	\$60 per property	6,200
Three Brooks Homeowners	\$20 per property	3,100
Westwood Hills Residents	\$50 per property	34,300
White Hills Residents Association	\$50 per property	27,600
Total	n/a	403,200

* Birch Bear Woods has a new area rate for only two years, 2014-15 and 2015-16

Private Infrastructure

Grand Lake Community Centre	\$0.021	21,900
Ketch Harbour (wharf/land)	\$66.67 per property	10,100
LWF Recreation Centre	\$0.030	188,500
Silversides (beach/land)	\$100 per property	16,300
Total	n/a	640,000

Attachment 7 - Tax Structure Map with "Core" Expansion Area

